

STATE OF IOWA

THIRTY-NINTH ANNUAL REPORT.

OF THE BOARD OF

Railroad Commissioners

FOR THE

YEAR ENDING DECEMBER 4, 1916

CLIFFORD THORNE, Chairman
JNO. A. GUIHER, Commissioner

Geo. L. McCaughan, Secretary

Published By
THE STATE OF IOWA
Des Moines

LETTER OF TRANSMITTAL

TO THE HONORABLE GEORGE W. CLARKE,
Governor of Iowa.

In accordance with the provisions of Section 2114, Code of Iowa, 1897, we herewith submit to you the Thirty-Ninth Annual Report of this Commission, for the year ended December 4, 1916.

Respectfully submitted,

CLIFFORD THORNE, *Chairman.*
JNO. A. GUIHER, *Commissioner.*

Des Moines, December 4, 1916.

ROSTER.

CLIFFORD THORNE, Chairman.

JNO. A. GUIHER, Commissioner.

*

GEO. L. McCAUGHAN, Secretary.

GENERAL OFFICE.

E. W. LUDLOW.....	Clerk
F. W. FOSS.....	Reporter
THOS. H. BOYLAN.....	Clerk
W. E. KERSEY.....	File Clerk
MRS. L. C. MARTIN.....	Stenographer
FANNIE FLANAGAN	Stenographer
MARIE FLOOD	Stenographer

RATE DEPARTMENT.

WALTER CONDRAN	Chief Clerk
W. F. PARSONS.....	Rate Clerk
A. T. SINDEL.....	Rate Clerk
J. L. SMITH.....	Rate Clerk
FRANK BENNETT	Tariff Clerk
CYNTHIA TAYLOR	Stenographer

STATISTICAL DEPARTMENT.

LACEY WALKER	Statistician
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COMMERCE COUNSEL'S DEPARTMENT.

J. H. HENDERSON.....	Commerce Counsel
DWIGHT N. LEWIS.....	Assistant Commerce Counsel
E. H. SCOTT.....	Law Clerk
EDNA J. BAILEY.....	Stenographer
HELEN PELTON	Stenographer

*Successor to J. H. Wilson, deceased, had not qualified at date of the report.

REPORT OF THE RAILROAD COMMISSIONERS

During the period covered by this report there have been disposed of by the Commission by formal order or otherwise, 396 complaints distributed as follows: Against Railroad Companies, 335; against Express Companies, 14. In addition to these there were 5 applications for permission to condemn additional right-of-way by Railroad Companies and 42 applications for franchises by electric transmission line companies.

COMPARATIVE EARNINGS AND OPERATING EXPENSES IN IOWA, INCLUDING MILEAGE AND EARNINGS PER MILE

Year Ended June 30	Mileage—ex- cluding freight rights	Earnings	Expenses	Net earnings	Net earnings per mile
1878	4,157.15	\$20,714,496.07	\$12,565,950.23	\$ 8,148,545.84	\$1,960.12
1879	4,936.04	21,340,709.44	12,904,420.92	8,436,288.52	1,925.88
1880	4,977.01	24,837,545.35	13,982,653.77	10,854,891.58	2,181.00
1881	5,425.98	28,452,181.91	16,788,494.29	11,663,687.62	2,149.63
1882	6,337.43	32,022,966.03	19,511,572.98	11,511,393.05	1,816.44
1883	7,014.95	34,433,354.77	22,877,450.50	11,655,904.27	1,664.45
1884	7,249.25	35,735,271.85	23,250,916.03	12,484,355.82	1,664.45
1885	7,478.43	36,123,587.45	23,093,581.04	13,030,006.41	1,742.84
1886	7,564.67	36,093,116.54	22,931,555.10	13,161,561.44	1,729.87
1887	7,997.50	37,529,730.63	24,132,990.71	13,396,739.91	1,672.50
1888	8,346.31	37,295,586.68	26,297,163.92	10,998,422.76	1,377.73
1889	8,346.00	37,128,399.75	25,286,309.39	11,842,090.36	1,420.19
1890	8,412.72	41,218,133.69	27,290,849.83	13,927,283.86	1,660.75
1891	8,413.16	43,162,399.35	28,659,292.77	14,503,106.58	1,719.15
1892	8,407.34	43,741,686.52	29,659,090.54	14,082,595.98	1,675.02
1893	8,403.76	45,063,689.51	32,622,594.43	12,441,095.08	1,474.81
1894	8,489.85	46,099,679.92	35,029,531.03	11,070,148.89	1,292.56
1895	8,486.36	35,835,919.47	24,756,972.45	11,078,947.02	1,309.25
1896	8,495.07	41,841,292.55	28,735,652.59	13,105,639.96	1,542.85
1897	8,478.63	38,209,503.04	25,326,714.38	12,882,788.66	1,513.54
1898	8,484.16	43,044,506.00	29,135,581.67	13,908,924.33	1,601.84
1899	8,514.51	48,466,158.44	31,476,771.68	16,989,386.76	1,994.64
1900	9,171.49	52,074,571.77	35,400,424.92	16,674,146.85	1,815.04
1901	9,353.90	54,764,635.95	37,449,971.19	17,314,664.76	1,851.09
1902	9,485.22	59,170,529.34	39,876,480.47	19,294,048.87	2,034.12
1903	9,490.00	57,159,083.06	40,752,547.69	16,406,535.37	1,730.55
1904	9,803.52	57,692,095.10	42,694,060.85	14,998,034.25	1,529.86
1905	9,826.77	58,474,377.60	41,654,530.94	16,819,846.66	1,681.11
1906	9,827.25	65,856,082.49	46,710,696.54	19,145,385.95	1,948.34
1907	9,817.23	72,826,331.94	51,112,377.66	21,713,954.28	2,211.82
1908	9,823.34	67,748,279.53	49,491,027.91	18,257,251.62	1,857.61
1909	9,869.22	69,405,315.65	50,673,878.42	18,731,437.23	1,897.96
1910	9,781.65	74,800,965.34	50,081,534.54	15,809,430.80	1,616.23
1911	9,871.81	78,871,412.92	60,620,436.41	18,250,976.51	1,848.98
1912	9,901.86	76,226,881.43	59,791,778.66	16,504,102.77	1,666.76
1913	9,939.20	86,275,192.41	65,162,511.42	21,112,680.99	2,134.18
1914	10,018.92	88,537,613.59	66,328,471.51	22,199,141.99	2,215.92
1915	10,022.30	88,444,253.31	65,360,553.51	23,083,699.80	2,307.25
1916	9,994.34	92,550,538.89	68,362,170.42	24,188,368.47	2,390.12

There is an apparent decrease in the mileage of steam railways of 8.05 miles, which is accounted for as follows: The Charles City Western has been electrified and is now reported as an electric interurban, thus making a decrease of 16.33 miles; the Chicago Great Western report a decrease of .02 mile due to error in previous reports in allocating the mileage between Minnesota and Iowa; the Chicago, Milwaukee & St. Paul report an increase of 8.36 miles, due to adding 1.02 miles of joint track at Sioux City, Clinton and Davenport and including 7.34 miles of old line between Madrid and Woodward; the Chicago, Rock Island & Pacific report a decrease of .04 mile due to the sale of .66 mile of track at Winterset, Iowa, and an increase of .62 mile, account remeasurement of tracks as Thornburg and Muscatine, Iowa; the Colfax Northern report an increase of .37 mile operated due to remeasurement of line; and the Manchester & Oneida report a decrease of .39 mile due to remeasurement of line.

TERMINAL COMPANIES—ALL IN IOWA

Year ended June 30	Mileage—all tracks	Gross earnings	Operating expenses	Net earnings	Net earnings per mile of road	Amount out-standing—stock	Amount out-standing—debt
1908	50.27	\$503,062.16	\$335,440.58	\$167,621.58	3,334.42	\$2,800,050.00	\$ 721,500.00
1909	58.98	457,946.93	292,909.63	165,037.30	2,798.19	2,806,150.00	671,000.00
1910	60.24	350,760.88	76,070.02	283,690.86	4,709.33	2,806,150.00	671,000.00
1911	46.90	328,843.91	107,847.09	220,996.82	4,712.09	1,040,500.00	671,000.00
1912	48.63	327,949.04	110,960.55	216,988.49	4,462.63	918,200.00	671,000.00
1913	49.67	348,005.14	106,837.89	241,167.25	4,855.39	918,200.00	671,000.00
1914	49.25	355,222.25	110,820.74	244,401.51	4,962.47	934,800.00	671,000.00
1915	51.32	362,678.60	111,857.23	250,821.37	4,887.40	949,300.00	671,000.00
1916	51.43	435,407.50	160,788.92	274,620.58	5,339.70	956,500.00	671,000.00

The mileage of the terminal companies shows an increase of .11 mile, which is accounted for as follows: The Des Moines Terminal Company reports .14 mile of new line constructed; the Des Moines Union Railway .11 miles of new line constructed; and the Sioux City Terminal Railway .09 mile new line constructed and .22 mile of track taken up during the year.

BRIDGE COMPANIES—ENTIRE LINE

Year ended June 30	Mileage	Gross earnings	Expenses	Net earnings	Net earnings per mile of road	Amount out-standing—stock	Amount out-standing—debt
1908	26.26	\$973,727.38	\$122,458.61	\$851,268.77	\$ 32,416.93	\$0,875,800.00	\$ 1,274,462.49
1909	27.67	675,873.45	41,976.96	633,896.49	21,850.96	9,875,800.00	2,750,000.00
1910	27.70	638,415.39	19,065.92	619,349.47	22,359.19	9,875,800.00	2,750,000.00
1911	31.58	670,262.95	25,069.85	645,193.10	20,430.43	9,875,800.00	2,750,000.00
1912	32.38	497,446.45	18,447.12	478,999.33	14,793.06	9,875,800.00	1,000,000.00
1913	35.78	415,889.90	43,873.95	372,015.95	10,397.31	9,875,800.00	1,000,000.00
1914	36.28	567,785.64	30,581.07	537,204.57	14,807.18	9,875,800.00	-----
1915	37.11	582,519.71	17,507.15	565,012.56	15,225.35	9,875,800.00	-----
1916	37.38	543,438.31	20,953.20	522,485.11	13,977.66	9,875,800.00	-----

The mileage of the bridge companies shows an increase of .27 mile, which is occasioned by .50 mile of side track being constructed by the Omaha Bridge and Terminal Company and .23 mile of line removed.

ELECTRIC INTERURBAN COMPANIES—COMPARATIVE STATISTICS

Year Ended June 30	Mileage—single track	Gross earnings from operation	Operating expenses	Net earnings from operation	Net earnings per mile
1903	98.27	\$ 228,444.55	\$ 132,620.87	\$ 95,823.68	\$ 975.10
1904	102.41	342,559.44	217,320.41	125,239.03	1,222.91
1905	151.41	497,644.96	316,795.05	180,849.91	1,194.43
1906	183.30	629,576.31	394,486.54	235,089.77	1,282.54
1907	184.51	770,338.85	476,755.34	293,583.51	1,591.15
1908	245.18	942,780.60	601,746.11	341,034.49	1,390.95
1909	361.91	1,258,279.22	734,586.61	523,692.61	1,447.02
1910	373.92	1,450,136.37	951,893.73	498,242.64	1,332.48
1911	343.25	1,695,991.39	1,100,354.31	595,637.08	1,735.29
1912	342.74	1,823,191.65	1,272,340.00	550,851.65	1,607.19
1913	394.23	2,330,385.21	1,453,624.17	876,761.04	2,223.98
1914	427.73	2,682,102.34	1,722,072.17	960,030.17	2,244.48
1915	472.45	2,923,032.97	1,895,925.36	1,027,107.61	2,173.86
1916	483.31	3,120,004.10	1,967,476.15	1,152,527.95	2,384.66

ELECTRIC INTERURBAN COMPANIES—Continued

Year Ended June 30	Stock			Debt		
	Mileage	Amount outstanding	Amount per mile	Mileage	Amount outstanding	Amount per mile
1908	192.57	\$ 6,709,200.00	\$ 35,359.60	188.47	\$ 3,912,000.00	\$20,756.61
1909	370.85	13,785,319.32	37,172.22	364.45	9,934,700.00	27,259.43
1910	395.99	14,773,681.11	37,308.22	388.59	11,268,900.00	28,999.46
1911	389.84	14,995,987.40	38,467.03	386.54	12,112,900.00	31,336.73
1912	401.20	16,225,904.66	40,443.40	397.90	13,272,544.90	33,356.48
1913	462.87	18,437,328.00	39,832.63	423.02	16,215,900.00	38,333.65
1914	626.17	19,722,724.00	31,018.29	585.45	23,903,205.30	40,362.47
1915	469.68	13,334,702.67	28,391.17	442.55	18,810,000.00	42,503.67
1916	480.51	15,483,052.53	32,222.12	476.64	19,647,000.00	41,219.79

There is an apparent increase in the mileage of the electric interurbans of 10.83 miles, which is accounted for as follows: The Charles City Western Railway, previously reported as a steam railway has been electrified, thus making an increase of 23.35 miles; The Iowa Railway & Light Company report an apparent decrease of 14.35 miles which is accounted for by the elimination of the mileage of the Boone and Marshalltown street railways and the Tama and Toledo Railway which is operated separately; the Iowa Traction Company operating .86 mile has been eliminated on account of same being classified as a street railway; and the Waterloo, Cedar Falls and Northern report a decrease of .18 mile which is occasioned by a decrease of .58 mile by remeasurement of line and an increase of .40 mile of new line constructed during the year.

TRACK SCALES.

The Board endorses former recommendations regarding inspection of track scales.

INTERSTATE CASES.

The policy of the Board in leaving the prosecution of Interstate Rate Cases more and more to the Commerce Counsel has been continued this year, though the Commission has co-operated with that office in several of the more important cases.

ORGANIZATION OF THE BOARD.

The Board continued its organization during the present year, retaining Clifford Thorne as Chairman and Geo. L. McCaughan as Secretary.

Decisions and Rulings of the Commission In General Cases

No. 7679—1916.

IN THE MATTER OF THE EXAMINATION OF THE BRANCH LINE OF THE CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY, FROM BELLEVUE, IOWA, TO CASCADE, IOWA, UNDER THE PROVISIONS OF CHAPTER 170, ACTS OF THE THIRTY-FIFTH GENERAL ASSEMBLY.

Decided December 21, 1915.

RAILROADS—STANDARDIZING NARROW GAUGE—FEASIBILITY.

Held, it was not feasible to standardize the Cascade branch of the C., M. & St. P. Railroad upon its present alignment and grades.

RAILROADS—NARROW GAUGE—CONSTRUCTION OF STATUTES.

Chapter 170, Acts 35 G. A., giving the Railroad Commission power to order, where reasonable and just, railroads of a gauge less than 4 feet 8½ inches to be made standard gauge, does not contemplate that the location or route of the road shall be changed; authority is given the Commission to make orders only with reference to the gauge and it cannot order a change of route or relocation of any part of a road.

RAILROADS—NARROW GAUGE—EFFECT ON LAND VALUES—ADEQUATE SERVICE.

That a narrow gauge railroad detracts from the value of land in the territory through which it runs, cannot be considered in determining whether the road is rendering fair and adequate service.

Commissioner Thorne dissenting.

For citizens along the Cascade Branch—T. J. Fitzpatrick, Attorney, Dubuque; E. D. Hogan, Attorney; J. H. Henderson, Commerce Counsel. For the Railroad Company—J. C. Cook and Jno. N. Hughes, Cedar Rapids, Attorneys for Iowa for the C., M. & St. P. Ry. Co.

The Thirty-fifth General Assembly enacted the following Statute, being Chapter 170:

"That the Railroad Commissioners of Iowa are charged with the duty, within one year from the passage of this Act, to inspect and examine all railroad lines or branches that are of a gauge less than four (4) feet eight and one-half (8½) inches in width of track, and if, considering the interest of the public and the railroad traffic tributary to that line or branch road, and the physical or natural difficulties to be encountered and the expense that would be involved or incurred in changing the track to a gauge of four (4) feet eight and one-half (8½) inches in width, and making it practical to operate the said line or branch road on that gauge, it appears to be reasonable and just to require the railway company, which is the owner, to do so, then said Commissioners shall enter an order fixing a reasonable

time within which said railroad track is to be changed to a gauge of four (4) feet eight and one-half (8½) inches in width.

"It shall be the duty of the Railroad Commissioners, within one (1) year after the passage of this Act, to examine all the railroads in this state, now in existence, that are less than four (4) feet eight and one-half (8½) inches gauge, and if they find that it is feasible, or in their judgment necessary and reasonable to change the gauge of any such railroad to four (4) feet eight and one-half (8½) inches, they shall make their order in writing, fixing such reasonable time within which such gauge shall be changed to that width. In making such order, said Commissioners shall take into consideration the amount and probable life of the rolling stock of such narrow gauged road, and all other facts bearing on the reasonableness of the time to be allowed to make such change of gauge."

An examination of the railroads of this state discloses the fact that there is but one railroad in the state which is of a gauge less than four feet eight and one-half inches in width of track. It has its starting point at the city of Bellevue, on the Mississippi River, some twenty-four miles below the city of Dubuque, and its terminus in the city of Cascade, about thirty-six miles by the line of said road west of Bellevue. We will refer to this road as the "narrow gauge," or "Cascade Branch." A railroad of the gauge of four feet eight and one-half inches will be referred to as "standard gauge."

What is now known as the Cascade Branch was built in 1888 by the Chicago, Bellevue, Cascade and Western Railway Company, which was incorporated under the laws of this state in 1887. It was built as an independent line, and after an unsuccessful career it changed hands once or twice before it became the property of the C., M. & St. P. Ry. Co., the present owner.

Under the statute, the matters to be taken into consideration by the Railroad Commissioners are as follows:

- 1st. The physical or natural difficulties to be encountered in standardizing the road, and the expense involved.
- 2d. Would it be practical to operate the road as a standard gauge?
- 3d. The interest of the public.
- 4th. The traffic tributary to the Cascade Branch.
- 5th. The rolling stock.
- 6th. The feasibility.
- 7th. The necessity.
- 8th. If it shall appear reasonable and just that the said road should be standardized, that the Commission shall order said road to standardize, fixing the time when such change in gauge shall be made, having under consideration the amount and probable life of its present rolling stock.

This statute does not contemplate a change in the location of any part of the road. If any change be ordered, it is only as to the gauge of the road. There is no authority given this Commission to order a change of route.

PHYSICAL DIFFICULTIES AND EXPENSE.

The Cascade Branch was built through a rough and hilly country, the valleys being very narrow and the hills high and steep. It is an unusually hard country through which to build a railroad.

The persons interested in having this road standardized procured a survey and estimate to be made by a civil engineer, Mr. I. W. Troxel, who reported, "Cost of widening to standard gauge on present alignment, Bellevue to Cascade, \$451,115." He also reported, "Estimate of cost of widening to standard gauge and reducing the grade to a maximum of 1.5 per cent, using the present alignment where practicable, \$955,216." This estimate, as shown by an accompanying plat, was for the use of only a small part of the present line, and the new parts, in two or three places, were to be two or three miles distant from the present location. This estimate of Mr. Troxel, in which he says, "using the present alignment where practicable," throws much light on this matter of the natural difficulties to be encountered.

The railroad company also submitted an estimate made by its engineer showing, "estimate of cost of widening to standard gauge on present grade and alignment, Bellevue to Cascade, \$555,900," and also an "estimate of cost of widening to standard gauge and reducing grade to the maximum of 1½ per cent, using present alignment near as possible, \$1,941,636."

It will be noted that each of these engineers was figuring for a grade which is equal to what is considered a maximum grade for present day construction of branch lines.

Notice that the engineer for the railroad company provides for the use of "present alignment near as possible." It is indicative of the physical or natural difficulties to be encountered in standardizing this road.

IS IT PRACTICAL?

This road is a combination of heavy grades and sharp curves. It would be very difficult and expensive to operate standard equipment over the present alignment and grade. The tonnage which could be moved in any train would be small. The speed of the trains would necessarily be very slow, and we would expect frequent derailments. We believe the service of standard gauge equipment over the present alignment and grade would be less satisfactory than the present service. The narrow gauge track and equipment is the better gauge and equipment for such alignment and grades. The reports of the two engineers lead us to believe that a standard gauge road, on the present grade and alignment, would not be practicable.

EARNINGS AND EXPENSES.

The railroad company presented a statement of the earnings and expenses of this branch line for the year ending June 30, 1914, made up as follows: Allowing the Cascade Branch all charges on freights and passenger fares, on movements local to the branch and its mileage pro rata

of all other freight shipments originating on or destined to said branch, and also its proportion of through business of passenger movements originating upon or destined to said branch, and adding thereto mail revenue, storage of freight, demurrage, telegraph and telephone earnings, all of which were actual earnings of this branch, and also adding thereto, express revenue and excess baggage, allowing to it the ratio of train miles of this branch to the passenger train miles of the C., M. & St. P. Ry. in the state of Iowa, making total earnings upon this basis of \$31,338.06, the items of which are fully shown by the schedule which follows:

OPERATING REVENUES, YEAR ENDED JUNE 30, 1914.

Transportation.

Freight	\$ 17,418.77
Passenger	9,072.14
Excess baggage	169.08
Mail	2,200.39
Express	2,351.95

Total transportation revenue\$ 31,212.33

Incidental.

Storage—freight	\$ 2.05
Demurrage	40.00
Telegraph and telephone	83.68

Total incidental revenue\$ 125.73

Total operating revenue\$ 31,338.06

The company also filed a statement of operating expenses, which is almost wholly the actual expense of this branch line; by reason of the difference in equipment, it was necessarily separated from any other expenses of the C., M. & St. P. Ry. The statement is as follows:

OPERATING EXPENSES, YEAR ENDED JUNE 30, 1914.

Maintenance of Way and Structures.

Superintendence	\$ 432.96
Roadway maintenance	5,438.26
Bridges, trestles and culverts	424.86
Ties	1,781.51
Rails	112.51
Other track material	57.52
Ballast	364.06
Right of way fences	572.78
Snow and sand fences and snowsheds	146.94
Crossings and signs	190.92
Roadway buildings	1,301.48
Shops and engine houses	1.50

DECISIONS IN GENERAL CASES

Signals and interlockers	17.14
Telegraph and telephone lines	212.87
Small tools and supplies	(a) 20.10
Removing snow, ice and sand	229.07
Insurance	65.42

Total maintenance of way and structures\$ 11,329.70

Maintenance of Equipment.

Superintendence	\$ 383.69
Steam locomotives—repairs	4,784.28
Steam locomotives—depreciation	270.00
Freight train cars—repairs	1,848.96
Freight train cars—depreciation	605.00
Passenger train cars—repairs	279.85
Passenger train cars—depreciation	68.00
Work equipment—repairs	3.75
Insurance	226.40

Total maintenance of equipment\$ 8,469.93

Traffic.

Superintendence	\$ 310.93
Outside agencies	671.83
Advertising	203.81
Traffic associations	27.28
Industrial and immigration bureaus	18.73
Stationery and printing	79.17
Other expenses94

Total traffic expenses\$ 1,312.69

Transportation.

Superintendence	\$ 434.23
Dispatching trains	267.47
Station employes	2,902.54
Station supplies and expenses	163.93
Train enginemen	5,238.88
Fuel for train locomotives	5,680.09
Water for train locomotives	174.89
Lubricants for train locomotives	165.30
Other supplies for train locomotives	172.99
Enginehouse expenses—train	973.05
Trainmen	4,368.19
Train supplies and expenses	156.17
Insurance	24.59
Clearing wrecks	11.57

(a) Credit.

Damage to property	175.50
Damage to live stock on right of way.....	180.00
Loss and damage—freight	506.85
Injuries to persons	110.68

Total transportation expenses\$ 21,706.92

General.

Salaries and expenses of general officers.....	\$ 1,345.59
Salaries and expenses of clerks and attendants.....	2,817.13
General office supplies and expenses.....	227.52
Law expenses	1,079.40
Insurance08
Stationery and printing	214.08
Valuation expenses	84.56
Other expenses	257.70

Total general expenses\$ 6,026.06

Total operating expenses\$ 48,845.30

We feel that this statement should be accepted as approximately correct. It may be, however, that a few of these items are not properly apportioned, but whatever there may be of such matters, they concern rather small items, and are, by no means, large enough to appreciably affect the result. Such operating expenses so arrived at for the year ending June 30, 1914, amounted to \$48,845.30, making a deficit of \$17,507.24, to which deficit should be added the taxes and interest upon the funded indebtedness of this branch, neither of which items are included in the above statement of expenses.

A showing was also made for the year ending June 30, 1913; the operating revenues were \$34,453.44; the operating expenses \$52,523.96, leaving a deficit of \$18,770.50, plus taxes and interest on bonds; and for the year ending June 30, 1912, the operating revenues were \$32,517.00. The operating expenses were \$56,099.00, leaving a deficit of \$23,552.00, plus taxes and interest.

The company also made a statement by stations of the freight and passenger earnings of the C., M. & St. P. Ry., upon all business originating upon or destined to any point upon the Cascade Branch, eliminating the business of Bellevue Station, which is a station on the standard gauge, and the eastern terminus of the Cascade Branch. This statement is set out in full herein, under the title of "Traffic Tributary to this Road." It showed the total earnings to be \$85,809.00, regardless of what point on the C., M. & St. P. Ry. such business originated, if destined to the Cascade Branch, or to what point carried by the C., M. & St. P. Ry., if originating on the Cascade Branch. Of this amount 25 per cent, or the sum of \$21,452.25, was apportioned to the Cascade Branch, to which was added the sum of \$3,555.00, ascertained and believed to be equal to the local earnings of the Cascade Branch,

to which was also added its actual earnings from mail, express, storage of freight, demurrage and telegraph and telephone, as in the mileage pro rate statement above set out, which produced a total revenue of \$29,854.40, the difference between which amount and the operating expenses as above set out shows a deficit of \$18,990.90, or \$1,483.66 larger than the deficit under the mileage pro rate division of earnings as above shown.

If 40 per cent of the total earnings of the whole system of the Milwaukee Railway upon freight and passenger business originating upon or destined to the Cascade Branch, exclusive of Bellevue, should be allowed to the Cascade Branch, it would then have \$34,323.60, to which should be added mail, express, storage of freight, demurrage and telegraph and telephone, as in each of the other statements, and it would produce a total of \$42,562.00, being \$6,283.00 less than the operating expenses.

INTEREST OF THE PUBLIC.

The only interest of the public in a railroad is that the service rendered by it shall be adequate. As to whether or not the service of this road is adequate, let us first examine into what constitutes adequate service.

The law imposes on railroads the obligation to furnish sufficient facilities for the reasonably prompt transportation of goods tendered for carriage; they are bound to provide sufficient cars for transporting without unreasonable delay, the usual and ordinary quantity of freight offered to them, or which might reasonably and ordinarily be expected. R. C. L., Vol. 4, p. 672.

The carrier must furnish cars which are suitable and safe for transporting the goods to be carried. *Beard vs. the Illinois Central R. R. Co.*, 79 Iowa, p. 518. Vol. 5 of Second Edition of American and English Ency. of Law, p. 175. R. C. L., Vol. 4, p. 682.

The carrier is not bound to furnish the safest and most approved cars in use or the best appliances. It is enough that they are reasonably safe and suitable for the purposes for which they are furnished. Vol. 5, 2d Edition, American and English Ency. of Law, p. 433. *Betts vs. the C., R. I. & P. Ry. Co.*, 92 Iowa, p. 343-45. *Ill. Cent. Ry. vs. Haynes*, 63 Mississippi, 485. *Selby vs. Wilmington*, 113 N. C., 538.

It is the duty of the railway to furnish suitable cars for the safe conveyance of persons who have occasion to travel by them. 4th R. C. L., p. 1074. Vol 5, 2d Edition, American and English Ency. of Law, p. 523.

A railroad carrying passengers is held to the highest degree of care in providing a safe road. Its bridges and culverts must be safe. It must have a safe roadbed and track, and sound ties and rails, properly fastened. 2d Edition American and English Ency. of Law, Vol. 5, p. 521. Cyc. Vol. 6, p. 621.

A railroad is not required to exercise the highest degree of care in the construction of its cars as to improvements, not involving the

safety of passengers. *Lehy vs. Newburg Elec. Railway Co.*, 168 N. Y., 667.

The terms, "the highest degree of carefulness and diligence" as applied to railway companies, do not mean all the care and diligence the human mind can conceive of, nor as much as will render the transportation free from all possible peril, nor such as would drive the carrier from his business. It does not, for instance, require in respect to either passenger or freight trains, steel rails and iron or granite cross-ties, because such ties are less liable to decay, and hence safer than those of wood; but it does require everything necessary to the security of the passenger, and reasonably consistent with the business of the carrier, and the means of conveyance employed. *Indianapolis & St. Louis Railroad Company vs. Horst*, 93 U. S., 291.

All carriers are not required to adopt a like expensive provision for the safety of passengers. The provisions required to be adopted by passenger carriers for the safety of their passengers vary as the exigencies of the traffic and its remunerative character demand and justify. A railway constructed through a thinly settled country, moving but little freight and few passengers, and running its trains at a slow rate of speed, cannot be expected to be equipped and operated in the same manner as is necessary in the case of a railway running through a densely populated territory and moving a large volume of traffic.

So a line of railroad may be short, and the business done by it so small as to make it unreasonable to require it to run separate trains for freight and passengers. If the business done does not warrant it, it would be unreasonable and oppressive to demand it, and it would not be required. But, on the other hand, if the business was sufficiently large and profitable enough to warrant it, and the safety of the passengers was endangered or diminished by having the passenger coaches mixed in the same train with freight cars, it would clearly be the duty of the railway company to run separate trains. *Arkansas Midland Railway vs. Canman*, 52 Arkansas, 517.

Railroads are in effect, insurers of goods entrusted to them for transportation. 2d Edition of Elliott on Railroads, Par. 1454.

If then, a railway transports over its line, in a reasonable time, all the freight offered to it, and does so at a rate not in excess of the rates fixed by the state, and shall provide sufficient equipment to carry, and shall carry, safely and with ordinary comfort, all passengers asking for transportation over its line, and shall run its trains as often as the business of the country tributary to the line will warrant, such service would be adequate, even though it is not of a high class, for such territory.

The patrons of this road, during the hearings, made the following complaints, viz:

We pay the same freight rates as on standard gauge, and do not get equal service.

Shipments must be transferred at Bellevue.

The inability to handle stock shipments in winter.

Shippers of live stock loading at Cascade or any other point on the narrow gauge do not know what kind of cars their shipments will be put into, at Bellevue.

In transferring hogs at Bellevue, they are punched and pounded out, and get in the center of the car and are frequently killed before they get to Chicago.

That there is a shrinkage in grain shipped in or out over the narrow gauge, and that persons undertaking to ship in feed and grain are unable to do so because of the shrinkage, and on account of the shrinkage dealers charge from 6c to 10c more per bushel for corn at stations on this road than they do at stations on other roads.

Very few winters in twenty years when the narrow gauge has not been tied up.

Some people living within three and one-half to four miles of the narrow gauge drive ten miles to other roads to get standard gauge cars.

This road will not take live stock for shipment unless road is clear. One man complained because in one year he shipped 175 cars of live stock, 43 cars of which were late into Chicago. In one of these cars there was a dead hog, and that his principal trouble was on the narrow gauge.

One man who shipped in 35 cars of grain and hay, found four or five cars standing on the track at Bellevue. It was three or four weeks before the last of it was transferred and delivered to him. In one carload of coal he had a loss of 3 tons. He claimed the shrinkage was due to transfer at Bellevue and by reason of the coal falling out of the stock cars. He also complained of a car of cattle being derailed twice, causing his train to arrive late.

Also, that on a car of alfalfa hay, baled, he had a shortage of 3800 pounds. That some of the bales were broken in transferring and that the loose alfalfa was mixed with filth in the box car.

Another shipper complained that on a car of hogs shipped over the narrow gauge and transferred at Bellevue, destined Chicago, there would be 200 pounds more shrinkage than if the hogs had traveled the same distance in the standard gauge car.

A witness made the following statement: "We cannot pay within 10c to 15c a hundred to farmers as if we had a broad gauge." He also stated "If we had a standard gauge it would keep traffic here that is now driven a considerable distance to another road."

By reason of the transfer at Bellevue, stock is late for market, and the shipper gets a lower price.

The same shipper also complained that he ordered a double deck car at Bellevue, into which to transfer hogs loaded at Bernard, on the narrow gauge. That at Bellevue he was furnished two single deck cars instead of one double deck car, and they charged him the full minimum for them, which was in excess of what the charge would have been had he been furnished a double deck car.

Another witness testified that by reason of the transfer at Bellevue there is a crippled hog every second car. That sometimes the road is unable to haul all of the stock offered to it. That if the road was made

standard, the shipper at his home station could see that the stock was properly bedded. That although the shipper beds his stock at his home station on the narrow gauge, he is charged for bedding cars at Bellevue when the transfer is made.

That he could put corn in the car at a cheaper price at his home station than he could where the transfer is made.

That by reason of it being necessary to make transfer at Bellevue, live stock shipments are frequently late into Chicago, thereby increasing the shrink, and often losing a good market.

That on dead freight, merchandise, etc., being carried by the narrow gauge, there are delays sometimes of from 7 to 10 days. By reason of the transfer, the contents of a car of lumber is mixed up. Bundles of shingles are often broken. Finish lumber sometimes used for nailing up boards. Lumber put into stock cars and covered with manure. The lumber walked over and marred.

That in the transfer there is shrinkage and losses of coal, and the reshoveling of coal in the transfer breaks it up and renders it, to some extent, unmarketable.

That packages of groceries and other merchandise, by reason of careless handling at Bellevue, are broken, damaged and short.

One witness complained that he had a show case broken, and that a car of flour was delayed in transfer, at Bellevue, and part of it he was unable to get for a week. That the rain damaged several sacks. That in one shipment he had a shortage, and in another shipment they refused to let him enter a narrow gauge car after it had been brought to his station.

A shipment of oats got mixed up at Bellevue in transferring; that he loaded a shipment of oats on the narrow gauge, which graded No. 3. The oats were destined to Chicago. That they were transferred to a standard gauge car at Bellevue, and when they reached Chicago they graded No. 4.

That the narrow gauge does not furnish grain doors.

Another witness complained that in shipping hogs over the narrow gauge, by reason of the transfer at Bellevue, he had more or less cripples. That in the year 1912 he ordered 8 narrow gauge cars. That before he received them a snow storm came and he was kept at Cascade for a week with 294 head of hogs on hand. At one time he shipped two loads of hogs to Chicago. They were transferred at Bellevue, and the employes of the railroad, in making the transfer, pounded his hogs about the pen, and that they attempted to charge him for bedding the car when they had not furnished the bedding.

Another witness testified that in his shipments of furniture he frequently found two or three chairs with rungs or legs broken. Frequently had stoves broken in shipment. That the breakage was due to rough handling in transferring at Bellevue. That he had pieces of furniture that were marred or scratched a little bit—so little that he would not file a claim. This witness also claimed that he was not able to get the same prices that merchants did who lived on standard gauge lines, and that

the fact that their road was a narrow gauge detracted from the value of farming lands in the community.

Another witness complained that his car lots of machinery were delayed in shipment. At one time his shipment was short 18 poles which belonged to the machinery, and that the poles were found about three months afterwards. That it sometimes happened, in making the transfer at Bellevue, that the lighter parts of the machinery were put on the bottom of the narrow gauge car, and the heavier parts on top, so that when they arrived they were sometimes broken and damaged. That frequently cars of machinery laid at Bellevue two days longer than they should have lain there.

Another witness testified that the narrow gauge equipment was not capable of taking care of the shipments of stock. That the community had outgrown the railroad. That the passenger service was slow and a great majority of the people were afraid of the narrow gauge on account of its character. That "in 1907 a train jumped the track on a trestle, killing two people and injuring ten. These are all the passenger injuries I know of. Frequently have derailments."

Another merchant testified we sometimes have delay in getting out stuff. That is about all of our complaint. We have been unable to secure special trains, the company giving as an excuse that it was not safe to run their trains at night over this road, handling large crowds of people.

Another shipper testified that he sent out 150 to 200 cars a year, and during one year he had 30 cars of live stock late for the Chicago market, principally on account of the narrow gauge not being able to get the stock to Bellevue in time. He also stated that one time, by reason of snow, he started from Cascade on Tuesday morning with a shipment of hogs, and was not able to reach Bellevue until Friday afternoon. He also testified that he once saw them transferring horses from narrow gauge cars into standard gauge cars, and one of the horses injured his head. The narrow gauge car was too low for the shipment of horses.

These are all the complaints, made to this Commission. They cover a great number of particular cases; and in some of these complaints several witnesses testified to like matters. They may be generalized under the following classes:

- First. The shrinkage of grain and coal in transit.
- Second. Delays in reaching market with live stock.
- Third. Delays caused by permitting freight to stand on track.
- Fourth. Damages to merchandise.
- Fifth. Orders for certain kinds of cars filled by furnishing different kinds of cars.
- Sixth. Loss of merchandise in transit.
- Seventh. Delays and blockading of road by snow.
- Eighth. Passenger service is slow.
- Ninth. Derailments of train.
- Tenth. The transfer of car lots at Bellevue.
- Eleventh. Extra shrink of live stock at Bellevue.
- Twelfth. By reason of transfer at Bellevue, cannot see that stock is properly bedded.

Thirteenth. More crippled hogs by reason of the transfer.

Fourteenth. Not a fit road upon which to ship horses.

Fifteenth. Merchants are unable to get the same prices as merchants on other roads.

Sixteenth. Loss of coal by re-shoveling in transfer.

Seventeenth. Fear of accidents to passengers.

Eighteenth. Narrow gauge detracts from value of land.

The first nine of these classes of complaints are common to all railroads, and especially common to branch lines. We doubt if there is a thirty-six mile branch line in the state about which the same complaints have not been made during the last year, and probably every year since such branch lines have been operated. Not one of these nine classes is peculiar to a narrow gauge road. The claims departments of every railroad are full of claims of these classes.

Until we made an examination and comparison, we supposed that the criticism of the running time and number of trains of the passenger service was peculiarly applicable to the narrow gauge. However, a comparison of the accommodation passenger train time tables of the branch standard gauge lines of the C. M. & St. P. Ry. Co., C. & N. W. Ry. Co., C., R. I. & P. Ry. Co., I. C. Ry. Co., and of the C., B. & Q. Rd. Co., where the line is under fifty miles in length, and terminates at an inland town, shows that the passenger train service on the Cascade Branch compares very favorably with the passenger train service of other branch line accommodation trains to and from and between towns with far larger population than the towns on the Cascade Branch.

It may be that this road is more often blockaded by snow than if it were a standard gauge. Times have been when all roads were blockaded. Such times will doubtless come again, and when they have come, and when they shall come again, the effort will first be made to open the main lines, and this is proper, notwithstanding the fact that it causes a longer delay on the branch lines. We have personal knowledge of several branch lines which are tied up on account of snow at times, and we believe to as great an extent as the Cascade Branch.

The last nine, being ten to eighteen, inclusive, of the classes of complaints, are peculiar to shipments over the narrow gauge, where the shipment is destined to a point beyond its line.

As to the necessity of transfer of car lots at Bellevue, we recognize it, and at the same time suggest that if the C. M. & St. P. Ry. Co. accepts shipments on the Cascade Branch destined to a point on the line of the standard gauge, or accepts shipments originating on another part of its line, or on some other line, and destined to a point on the Cascade Branch, it is the duty of the railroad company to handle the same and make the transfer in a reasonably careful manner, and it is liable for damages resulting from carelessness. It cannot relieve itself from damages by pleading the fact of the transfer at Bellevue. Its duty is to transport, and it is liable for such damages done as are the result of lack of ordinary care, regardless of the fact of the necessary transfer. At the final hearing of this case, the superintendent stated: "In the last year we have had no accident or loss in the transfer of stock."

As to the extra shrink of live stock by reason of the transfer to standard gauge cars at Bellevue, it is necessary to know that it takes two narrow gauge cars of live stock to fill one standard gauge car. At Bellevue, a platform has been built, the top of which is as high as the floor of the narrow gauge stock cars, and on this platform, a Y-shaped chute has been constructed. Two narrow gauge cars are spotted to be unloaded at the same time. A standard gauge car is also spotted on the side of the platform where the chutes from the small cars concentrate to one chute. All there is to do is to open the doors of the narrow gauge cars and drive the stock across the platform into the standard gauge cars. Certainly this method of making the transfer cannot be a very serious damage to live stock, if ordinary care is used, and the railway company is held to that care. This statement of facts applies to the criticism as to the extra number of crippled hogs. And, as to the complaint of extra shrink on live stock, it would appear that such a transfer, when carefully made, would cause but little shrink. The transfer of two narrow gauge cars of hogs or cattle to one standard gauge car requires less than fifteen minutes' time. We understand it to be well settled that the shrink on the average fat hog for one day's delay is four pounds, and on cattle weighing a thousand pounds or over, the shrink covered by one day's delay is about 20 pounds. For smaller cattle, 15 pounds, and for calves, 10 pounds. Upon this basis, the shrink caused by the transfer as made at Bellevue, and in the short time required, must be largely imaginary and theoretical.

The complaint that by reason of the transfer of live stock, the shipper cannot see that the stock is properly bedded, is, no doubt, true, yet, at the same time, it is the duty of the railway company to properly bed the car into which stock is transferred, whenever, wherever, and for whatever reason it becomes necessary to make such transfer. If the railroad company fails to do so, or to do its duty, it is liable for whatever damages may be thereby occasioned. There was no attempt to show that the railroad company had failed to bed on transfer.

While some shipments of horses are made upon this road, yet we believe that by reason of the lack of height, that these cars are very undesirable for that purpose.

Regarding the complaint that merchants are unable to get the same prices for their wares as merchants located on standard gauge roads, we are unable to understand why this is true, and we fail to see in what way the carrier in this case—the narrow gauge road—can, in any way, be the basis of such a complaint. We believe this complaint is not a fair one to be charged to this road on account of the fact that it is less than a standard gauge.

As to the complaint that re-shoveling in transit breaks up coal and renders it to some extent unmerchantable, we have no doubt that such handling results in the increase of fine or slack coal, but that it renders coal unmerchantable must clearly be an exaggeration. The amount of coal reduced to fine or slack by such handling cannot be a very large percentage of the tonnage handled. In this connection, it is of interest to know that for a year prior to the submission of this matter, there

were 38 cars of soft coal and 16 cars of hard coal transferred at Bellevue for points on the Cascade Branch. This extra handling of the hard coal certainly was without any appreciable loss in the way of breaking it up or rendering it unmerchantable. As to the 38 cars of soft coal—which might be damaged—let it be estimated that such transfer reduced to slack or fine coal, one ton per car more than would have been done but for such re-handling. This would make 38 tons in one year. Fine or slack coal of this kind is not a total loss, but is worth a little less than common lump, if free from slate or impurities.

It is claimed that "A great majority of the people drive to Farley and Monticello because they are afraid on account of the character of the road." An examination of the map shows that Farley is 11 miles north of Cascade on the main line of the Illinois Central, and also a station on another line of the C. M. & St. P. Ry. Monticello is 14 miles southwest of Cascade and is a junction point of the C. M. & St. P. Ry., from which there is a line to Cedar Rapids, another to Davenport, and also a line to the northeast portion of the state. We believe that persons at Cascade desiring to go to the northwest of Cascade, or Cedar Rapids, would in good weather, continue to drive to Farley and Monticello, even though the Cascade Branch was standardized. It would take too much time to go to Cedar Rapids by way of Bellevue, if they could go all the way on standard gauge trains.

This road has been operated for more than 35 years, and the only instance given in which passengers were injured on this road was in 1907, when a train was derailed on a trestle, at which time two passengers were killed and ten were injured, and we feel justified in reaching the conclusion that this accident was not due to the fact of the narrow gauge character of this road, nor was it due to fault in the equipment.

The members of this Commission rode over this line on the coldest day in the winter of 1914 and 1915, when there was a heavy snow on the ground, and observed its passenger trains and the manner of operating them. There was no cause for fear. Of course, to people accustomed to riding in standard gauge cars, these narrow gauge cars seem very small, yet, handled with ordinary care, we see no reason for fear.

As to the complaint that the narrow gauge detracts from the value of the lands in the territory through which it runs, we only care to say that is hardly the measure by which to determine whether the road is rendering fair and adequate service. We do not believe it is an objection which should be considered in this matter.

No charge is made to the shipper for the transfer at Bellevue. Nor is any of the cost of making such transfer charged in the operating expenses of the Cascade Branch; the whole of such charge being, so far as this examination is concerned, charged to the Dubuque Division of the C. M. & St. P. Ry. Co. The shipper on the Cascade Branch is given the same rate as though this branch was a part of the whole system and it was all standard gauge.

There was no showing that this railroad had ever refused any traffic offered to it, except that it had, on some occasions, refused to run excursion trains. It has hauled all of the freight offered to it. The com-

plaints which have been made against it, as shown above, do not justify this Commission in reaching the conclusion that the service rendered by the Cascade Branch has been inadequate.

TRAFFIC TRIBUTARY TO THIS ROAD.

During the year 1914, the Cascade Branch handled over its road in car lots, 38 cars of soft coal, 16 cars of hard coal, 122 cars of lumber, 213 cars of cattle, 642 cars of hogs, 32 cars of sheep, 6 cars of horses, and one car of goats. These figures mean standard car lots.

The total freight and passenger business of each station of this road for the year ending June 30, 1914 (excluding Bellevue Station, which is on the standard gauge line, and the freight destined to and originating at Bellevue and its territory is practically all handled by the standard gauge line, and for that reason, it should not be considered as material in an examination of the traffic tributary to the Cascade Branch), is shown by the following table:

FREIGHT AND PASSENGER BUSINESS OF STATIONS ON THE CASCADE BRANCH DURING YEAR ENDED JUNE 30, 1914.

Stations	Received Freight Charges	Forwarded Freight Charges	Ticket Sales
LaMotte	\$ 9,174.00	\$ 6,304.00	\$ 1,974.00
Zwingle	2,443.00	4,804.00	1,003.00
Washington Mills	45.00	132.00
Bernard	8,125.00	7,143.00	1,360.00
Fillmore	484.00	1,549.00
Cascade	22,687.00	15,534.00	3,048.00
Total	\$ 42,958.00	\$ 35,466.00	\$ 7,385.00

making a total of \$85,809.00 revenues to the C., M. & St. P. Ry. Co. for all freight and passenger traffic originating upon this branch and carried whatever distance and to whatever point on the lines of the C., M. & St. P. Ry., or originating or received by said company at any point on its line and carried to any point on this branch. Of these total earnings of the whole road, the Cascade Branch would, under the usual rule for division of earnings, be entitled to have credited to it 25% of the total, or \$21,452.25, and to which should be added the sum of \$4,847.15 on account of revenues from mail, express, excess baggage, storage, demurrage, and telegraph and telephone, practically all of which is the actual earning of said road, and there should also be added the sum of \$3,555.00, believed to be the local earnings of the road, making on this basis a total revenue of \$29,854.40.

The only estimate made as to the increase of traffic if the road is standardized, was the estimate of the superintendent of the road, who said that the freight might increase ten per cent and probably a little greater increase in passenger traffic. This estimate was based upon the experience gained from standardizing other narrow gauge lines. Quite a large part of the territory through which this line runs is very rough and does not produce an average volume of freight traffic.

The stations on this road, other than Bellevue, are LaMotte, Zwingie, Washington Mills, Bernard, Fillmore, and Cascade, which, according to the last census, have a total population of less than 1,800.

The country in and about Cascade, and for a distance of about eight miles east, is a very excellent country and produces a very large part of the traffic of this road. But, a large part of the territory north, west, and south of Cascade has easy access to standard gauge lines, and there is no reason to believe that the traffic of this road would be increased very materially from those directions if the road should be standardized. Neither do we see in what manner the volume of business would be increased along the line of the road to the east; from which facts we reach the conclusion that standardizing the road would not increase the traffic more than 20 per cent. If, however, it would increase it 50 per cent, it would produce an additional revenue of \$14,927.20, but Mr. Troxel's estimate to standardize the road at present alignment and grade would cost \$451,000.00, which, at four per cent, would make an interest charge of more than \$18,000.00 per annum, or more than \$3,000.00 in excess of the additional earnings, but, if the cost of reducing the grade to a maximum of 1½ per cent would cost only \$1,500,000.00 instead of \$1,941,636.00, then the interest would amount to \$60,000.00, or \$45,000.00 in excess of the increased earnings.

THE ROLLING STOCK.

The rolling stock of this Cascade Branch consists of three locomotives, 48 stock cars, 42 box cars, 9 freight cars, one caboose, and three passenger cars. With care used in making the repairs on this rolling stock, we believe that the locomotives might yet be used for twenty years, that the freight cars would be serviceable for from fifteen to twenty years, and that the passenger cars could be continued in use for ten or fifteen years.

FEASIBILITY.

From the showing made by the engineers, both for the company and for the patrons of this road, we have reached the conclusion that to standardize this road upon its present alignment and with its present grades, would not be feasible.

NECESSITY.

Our investigation of this matter has convinced us that the Cascade Branch has, for many years, been amply sufficient to carry in and out from Cascade and all the stations along its line, all of the traffic which has been offered to it, and it is our belief that it can, for many years, continue to handle all the traffic which will be originated upon this line, or destined to it, unless new industries and new source of traffic shall be developed, which has not been contemplated by the people in the territory tributary to this line. There is no prospect of the development of future traffic which this line cannot handle with its present gauge road. We reach the conclusion that it would be neither just or reasonable to require what is known as the Cascade Branch to be standardized.

The railroad company contends that it was within the contemplation of the law that the company as originally organized and which built this Cascade Branch, might build what is known as a narrow gauge railroad, and since it was, at that time, the policy of this state that both standard and narrow gauge railroads might be built, and the company having built a narrow gauge road, that such facts in effect constituted a contract between the state of Iowa and the company, which constructed the Cascade Branch, that the building and operating of the narrow gauge road was a compliance with the obligation assumed by such railroad company, when under the laws of this state it was invited to build a railroad from Bellevue to Cascade, and for that reason, it would be unjust, unreasonable, and in violation of the contract to require the road to now change its character. That to require the Cascade Branch to be standardized would be in effect, confiscation of the property of said branch line. We have listened with a great deal of interest to the argument of counsel along this line, but, having for a different reason reached the conclusion that an order to standardize should not be made, we deem it unnecessary, at this time, to pass upon the question as to whether an order requiring the branch line to be standardized would be confiscatory, or in violation of the contract, which the railroad company claims was entered into between it and the state of Iowa.

THORNE, CHAIRMAN, Dissenting:

At one time the various railroads in the United States had several gauges. This caused an injury to the public in the delays and breakages occasioned, and an extra expense to the carriers where goods had to be transferred from one car to another, because the loads could not go through to destination in the same car. Finally, over a generation ago, a standard gauge was agreed upon. Newly constructed lines adopted this gauge immediately. Many of the older lines gradually made the change, where necessary. A few relics of those older days are still with us; and the Cascade branch is one of them. There was a narrow gauge in Minnesota a few years ago, but the state legislature required it to be made standard. The Iowa General Assembly passed an act requiring this Commission to investigate, and if found reasonable, to require all railroads in Iowa to be made standard. This proceeding results from that act.

The Chicago, Burlington & Quincy has 9,366 miles of track, and of these there are only 70 miles of narrow gauge. These are located in South Dakota.

The Chicago & North Western has 8,108 miles of track; and there are 16 miles of narrow gauge in Wisconsin; and 21 miles of narrow gauge in South Dakota. Those in South Dakota include small branches to mines.

Aside from extreme physical conditions, such as narrow defiles through great canons, or steep inclines, and small branches to serve mining and logging regions, in sparsely settled territory, it is only a question of time till practically all our railroads are standard gauge.

There is no narrow gauge in operation on any part of the Atchafalaya, Topeka & Santa Fe, Chicago Great Western, Great Northern, Minneapolis & St. Louis, Chicago, St. Paul, Minneapolis & Omaha, Chicago, Rock

Island & Pacific, Union Pacific, Illinois Central or Wabash Railroads, on any part of their systems from the Mississippi River to the Pacific Coast, so far as we are able to ascertain. There are several small steam railroads wholly within the state of Iowa, and not one of these has any narrow gauge track shown by their reports on file at this office.

The total cost of changing the Cascade branch to standard gauge on the present line would be approximately \$451,115.00, as shown by the estimate of the engineer employed by the petitioner herein, making an average of approximately \$12,629 per mile. This contemplates a maximum of 2.8%. The railroad estimates the cost, using the present alignment and grade (maximum for short distance being 3.3%) to be \$556,000. There was some evidence as to a much larger cost, if the location were changed in order to make a better grade.

According to either of the plans above described, there would be no substantial difference between the Cascade branch line and other branch lines that are operating successfully today, on other railroads, in this and other states. The fact is that the present maximum grade on this branch line is not as great as that on some of the standard gauge track in Iowa on branch lines today; for instance, the Centerville, Albia & Southern Railway Company has a 3.3 per cent grade, but this has been electrified, we are informed. Among the branch railroads, or short lines, the Colfax Northern Railway Company has a three per cent grade, the Creston, Winterset & Des Moines Railroad Company has a 5% grade, the Tabor & Northern has several grades ranging from 2½% to 3%, and the Crooked Creek Railroad has a grade of 4%. These are all small railroads, and do not handle heavy trains, but the testimony in this case would indicate that light trains are and can be handled on this road.

Were it not for the expense involved, no one would claim that this track should not be standardized. It would be better for the locality and better for the railroad. The issue is whether the benefit to be derived is sufficient to justify the expenditure involved. This makes the accounting of earnings and expenses the principal issue in the case.

The carriers introduced tables attempting to show their earnings and expenses on this branch line. This can be done readily where the total haul or expense is exclusively on the branch line. But where the bulk of the hauls are joint with other tracks, and where many of the expenses are common with other parts of the system, it becomes more difficult to determine fairly what are the net earnings on any given track. The respondent carrier apportioned earnings on through hauls in proportion to the mileage on this branch line and on the main line.

There is much disagreement in the authorities as to what is the proper method of accounting under these circumstances. But there are a few propositions which are so basic and so simple that I find no disagreement whatever.

First, a division of earnings from a through haul in proportion to the mileage hauled on the branch and the main lines has received no sanction in any decision anywhere, so far as I have been able to ascertain. That method of accounting, as has been so often stated, would prove that there are practically no branch lines on any western railroads that are paying

their operating expenses. On the other hand, if you should deduct the traffic from the main lines, which those same branch lines originate, there are practically no main lines on those same western railroads that are paying their operating expenses. Both must be considered together. When you consider them as systems we find western railroads, as a whole, serving the state of Iowa, are making over 7½ per cent, net, on all their common stock. This is above all taxes, operating expenses and interest on debt. This fact is established by the sworn reports of the railway companies, said reports being on file in the office of this Commission. Some credit must be given to the branch line for the traffic it originates. This fact is universally recognized by the railroads themselves when they compete with each other to get business from branch lines. The usual method is to give the branch line its mileage proportion of the earnings from a joint haul, with a minimum allowance of from 25 per cent to 40 per cent of the total earnings.

In 1893 the board of directors of the Northern Pacific investigated the profitability of their branch lines, and credited them with 60 per cent of the total earnings on shipments originating on the said branches.

An attempt was made by the carrier in this proceeding to compile another set of accounts than the apportionment according to the mileage referred to above. This company credited to the branch line 25 per cent of the business it originated. This produced a less amount than the former apportionment according to the mileage. Such a result would be utterly impossible if the usual method adopted by the railroads themselves for separating earnings on joint shipments had been followed.

The officials of the railway company in this case make the remarkable assertion that it is usual to credit the branch line or feeder with 25 per cent of the total earnings it originates. I have been unable to find one example of that kind in the scores of division sheets I have examined, which are published by the railroads themselves. I can find no decision by any court or by any commission in any state in the Union, or any statement by any text writer, or authority of any kind anywhere, which states that method is usual, customary or fair.

If the railroad official had stated that an allowance of the earnings on the mileage basis, with a minimum allowance of 25 per cent is quite usual, their statement would not be subject to criticism. But the result of the accounting on this basis is precisely the opposite from that produced by the one adopted by the railroad in this case. This is easily demonstrated. The latter method would produce a greater total than the apportionment on the strict mileage basis, for the 25 per cent allowance would only apply as a minimum, and would consequently increase the total every time applied. And yet in this case the railroad produces a less earning by the 25 per cent allowance than is produced by the strict mileage proportion basis. Adopting 25 per cent altogether, instead of the minimum, is an absolute distortion of the customary method and produces a result which is precisely opposite to that which the usual method would produce. I cannot adopt any conclusion based on such a method as being fair or just. It has no support, either in the custom of the carriers, or in the decisions of Commissions.

The customary minimum allowed the originating line in former times was 40 per cent. But this has been gradually pounded down by the larger systems until it has reached 25 per cent for many of the smaller railroads. There are a few small railroads, however, which have been able to retain 33 1/3 per cent in their contracts, and some secure as high as 40 per cent, or higher, on the traffic which they originate. The others are being rapidly driven to the wall by the big railroads of the state. In view of the action of the Northern Pacific previously referred to, and the fact that the larger railroads voluntarily recognized in former years that 40 per cent was a fair minimum to be allowed the feeding line, I believe that 25 per cent is entirely too low an allowance to be made to the feeding line.

A further objection to the accounting adopted is that no credit whatever is given for the elimination of transfer costs at Bellevue. It is true that the said costs were not charged to the narrow gauge line; but on the other hand their elimination will be a direct saving to the respondent railway company, amounting to over \$5,000, as testified to by the superintendent for the said company in this case.

Further, there would probably follow a very substantial increase in business. A representative of the respondent carrier conceded that fact, and estimated that it would probably be five or ten per cent. The majority opinion suggests a possible increase of 20 per cent.

It is stated in the majority opinion that a standard gauge track, as well as a narrow gauge track, causes shrinkage in coal, grain and live stock, damage to merchandise in transit, delays, derailments, etc.

Because a standard gauge causes damages and a narrow gauge causes damages, does not prove that the narrow gauge is as good as the standard, or as good as it should be. The average damage to merchandise might be small in one case, and colossal in the other.

Because derailments occur on both lines of railroad proves nothing until you compare the relative number and damage done. They might be rare on one track, and be so frequent on another as to justify an order requiring the entire new construction of the latter railroad, or else barring the railroad from further operation. There is not the slightest question but what the inconvenience and damage to the traveling and shipping public is much greater on a narrow gauge line than on a standard gauge.

As to the character of the equipment, several curious facts were developed in this hearing, which should be permanently recorded.

The locomotives usually pull six to eight loaded freight cars, according to the testimony of shippers testifying in this case; and it takes two of these cars to equal the capacity of an ordinary freight car on a standard gauge track. So that the average train load on this narrow gauge railroad is equal to a train of about three or four cars on a standard gauge track.

It is currently stated that the average life of a freight car is twenty years. In this case the cars are 22 to 25 years old. The superintendent of the track in question in this case testified that these cars could be used till they were 50 years old, and that the average life of standard gauge cars is 35 to 40 years.

The superintendent further testified that they had three engines. They paid \$2,000 for one of these engines, and have had it in service up to this time for thirteen years. He expects fifty years of service from these engines, and further stated that the average life of a standard gauge engine was the same as that of a narrow gauge engine.

It is unnecessary to discuss these matters further.

SUMMARY.

The majority opinion is based upon a method of accounting which, to my mind, is fundamentally unsound.

I cannot find that this method of accounting of earnings between branch lines and main lines, adopted in the majority opinion, has ever been sustained by any court or commission in the country, up to the present time.

This method of accounting is contrary to the one adopted by the directors of the Northern Pacific Railway Company when this very issue as to the division of earnings between main lines and branch lines was at stake between the stockholders and directors of that company.

This method of accounting is contrary to the accepted standard adopted by practically all the railroads of Iowa in the division of earnings with each other, on joint shipments.

If this method of accounting becomes finally accepted, it will mean that Iowa must face a gradual abandonment of many branch lines, throughout the entire state.

If this method of accounting be correct, I do not know of a branch line in the state that is now paying, or ever did pay, its operating expenses. There may be a few, but they are very rare.

There is a principle which some decisions tend to recognize, that if the revenues as a whole are adequate, a particular service may be required regardless of the cost occasioned. This dissenting opinion is not based upon that doctrine.

From this record it is impossible to state what a fair accounting would show. A different method of accounting might show a loss or a profit. This dissenting opinion is based simply upon the fact, and that alone, that we were called upon to make this investigation and we had not sufficient evidence upon which to base a refusal. In view of the Commission's adoption of the accounting method proposed by the railroad, there is no occasion for prolonging the investigation.

What constitutes adequate service varies with the legitimate needs of the locality.

Narrow gauge railroads are rapidly becoming obsolete in the United States. The track involved in this proceeding is the only narrow gauge line on the entire system of the Chicago, Milwaukee & St. Paul Railway from Chicago to the Pacific Coast, over ten thousand miles in length. This is the only piece of narrow gauge track in Iowa.

The Cascade branch has a practical monopoly in a large and rich agricultural territory. The continuation of the narrow gauge cripples the development of that section of our state and depresses land values in the vicinity of that railroad. The service rendered is inadequate. I find nothing in the topography of the country, or the character of the

traffic handled, to warrant a longer continuation of this branch as a narrow gauge line, if there were an adequate profit derived from the business involved. If a fair accounting did show such a profit, then in my judgment some reasonable period of time, consisting of several years, allowing for the disposal and reconstruction of track and equipment is the best advantage, should be specified within which the company should be required to make the change.

No. 7680—1916.

THE CITY OF ROCK RAPIDS, IOWA, Complainant,

v.

ILLINOIS CENTRAL RAILROAD COMPANY, AND CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY COMPANY, Defendants.

Decided December 21, 1915.

TRACK CONNECTIONS—STATUTES.

Evidence held to warrant an order under section 2113 of the Supplement to the Code of Iowa, 1913, compelling defendant railroad to install connecting tracks.

For the City of Rock Rapids—Simon Fisher, City Solicitor.

For the C., St. P., M. & O. Ry. Co.—J. R. Welch, Superintendent; W. D. Burr, District General Freight Agent.

For the Illinois Central Railroad Co.—T. H. Sullivan, Superintendent.

This is an action brought by the City of Rock Rapids seeking a track connection at Rock Rapids, between the lines of the Illinois Central Railroad Company, hereinafter referred to as the Illinois Central Railroad, and the Chicago, St. Paul, Minneapolis & Omaha Railway Company, hereinafter referred to as the Omaha Railway.

The evidence in this case shows that the City of Rock Rapids is the owner of the municipal electric plant which furnishes light, power and water. This plant is located on the Omaha line. The fuel consumed is principally Iowa steam coal mined in the southern part of the state and received over the Illinois Central Railroad. The city uses approximately 1,500 tons a year. When coal is unloaded at the Illinois Central Railroad tracks, it must be transported by wagon to the sheds of the city plant, at a cost of approximately thirty-five cents. If the coal could be switched to the Omaha Railway tracks, it could be unloaded at a cost of about fifteen cents a ton. Other witnesses testify that a number of towns on the Illinois Central Railroad in the state of Iowa would be benefited by a track connection.

There was also evidence introduced showing the intrastate rate via the Illinois Central Railroad, from the principal Iowa coal fields used by complainant, to be \$1.05. The shipment via the Omaha Railway is interstate and the rate is \$2.00. Formerly, the Omaha Railway applied a rate giving the city the benefit of the Iowa distance tariff, and at that time coal was shipped on the Omaha Railway because it could be unloaded directly into

the shed. The rates varied from \$1.18 to \$1.40. In 1912 that rate was withdrawn. The City Solicitor of Rock Rapids alleges that to ship over the Omaha Railway, at present, means an additional annual expense of \$1,400.

This allegation we find to be substantially true from the evidence, providing you are simply comparing the rates from common points of origin over the Omaha and the Illinois Central. However, if you estimate the cost to the city by assuming the shipment over the Illinois Central, accompanied by a drayage charge after the arrival of the coal at Rock Rapids, then the net cost would not be so large by several hundred dollars, but it would still be very substantial.

There are in Rock Rapids, on the line of the Omaha Railway, two grain elevators that allege this additional cost and a considerable delay in service because of failure to connect these tracks at Rock Rapids.

The tracks of these two companies at Rock Rapids run parallel with each other, and are only a few feet apart on ground that is practically level. One of the railroad witnesses estimated the entire cost of this track connection to be \$700.00. The City of Rock Rapids is willing and ready to contribute \$200.00.

It appears to this Commission that a track connection at Rock Rapids will be of great benefit to the city and is at present of much necessity because of the extra and burdensome cost to which the city is put to transport its coal received over the Illinois Central Railroad to its plant located on the Omaha Railway right-of-way, that without said connection the city is subjected to much hardship and financial loss, and that the track connection will be of benefit to other towns in the state of Iowa. This Commission believes, therefore, that said track connection should be installed with the least possible delay.

Section 2113, supplement to the Code of Iowa provides as follows:

" * * * And should any railroad or transportation company in this state * * * fail or refuse to connect by proper switches or tracks with the tracks or lines of other railroad or transportation companies, the board may require such railroad or transportation company to provide the same in such manner and upon such conditions as it may determine. * * * "

It is therefore ordered, that the aforesaid Illinois Central Railroad Company, and the Chicago, St. Paul, Minneapolis & Omaha Railway Company, perform their respective portions of this labor and install said track connection in working order within thirty (30) days from this date, and that the City of Rock Rapids contribute towards defraying the expense of this work, the sum of \$200.00, which shall be apportioned to the above railway companies in the ratio of the amount expended by each, reasonably necessary for the aforesaid improvement.

No. 7681—1916.

E. F. CROSS, CORYDON, IOWA, *Complainant*.

V.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY, *Defendant*.

Decided December 31, 1915.

CROSSINGS—FARM.

Where it is shown that the petitioner already has one adequate farm crossing at grade, application for overhead crossing will be denied. (Following rule announced in *McDonald v. C. & M. & St. P. Ry Co.*, 38 Ann. Rep. Ia. Com. 7.)

For the Complainant—Dwight N. Lewis, Asst. Commerce Counsel; K. E. Sallman, Attorney, Corydon.

For the Defendant—F. W. Sargent, Attorney, Des Moines; W. P. Brady, Right of Way Agent, Des Moines.

On January 21, 1914, E. F. Cross filed his petition, claiming that he is the owner of the south 120 acres of the northwest quarter of Section 25, Township 69, North of Range 22, West 5th P. M., Iowa, over and across which the St. Paul & Kansas City Short Line Railway, at this time a part of what is known as the Rock Island System, has built its line across the west end thereof, coming onto his land at a point about 512 feet east of the northwest corner thereof, and running in a southerly and westerly direction, and going off of his land at a point about 469 feet east of the southwest corner thereof, leaving on the west side of the railroad about 29 acres of his land, and on the east side of the railroad about 86 acres.

That the farm buildings are situated in the southeast corner of his 120 acre tract.

That the only farm crossing given him by the said railroad is a grade crossing about 300 feet north of the south line of his land. He complains that the grade crossing is inadequate; that it is dangerous to the lives of persons who are required to pass over the crossing, and also dangerous to his live stock, and that such crossing is inconvenient, and that his land on the west side of the railroad is practically worthless to him, and that he cannot reap the benefits from said land, which he is entitled to have and which he could do if he were given an overhead crossing. And he asks that an overhead crossing be built for him at a point on said railroad about 1,370 feet north of the south line of his said land.

On November 10, 1915, two members of this Commission made a personal examination of this crossing, and on the same day hearing was had in the matter, at the city of Corydon, Iowa, at which hearing the applicant was present, and represented by counsel.

We find that the applicant is the owner of the land, as stated by him, that the railroad was built across the land and divided it in a manner practically as stated in his petition, and that his farm buildings are in

the southeast corner of his farm. We also find that where the railroad enters his land at the north, it does so in a cut, which is, at that point, about 7 feet deep, and gradually increases in depth until at the point where the applicant asks that an overhead crossing be established, the cut is about 17 feet deep, and that from that point south, the depth of the cut gradually lessens until the railroad track is laid at a grade which is about the natural level of the land at the point where the grade farm crossing has been constructed.

That the said railroad, from the point where it enters the applicant's land on the north side, to the point where the present grade crossing is now established, and being a distance of about 1,700 feet, makes a raise in its grade of about 17 feet.

That at the point where said grade farm crossing now exists, a person approaching it from either the east or the west, has an unobstructed view to the south of at least a half mile. That such unobstructed view is had from any point between the center of the railroad track to a point two or three hundred feet to the east, and from the center of said track to a point 150 or 200 feet to the west.

That a person approaching the said railroad track from the east, has, at a point about 200 feet east of the right of way, a view of trains approaching from the north for a distance of about one-fourth of one mile. That a person approaching the said crossing from the west side of the track does not have a view of an approaching train until such person is within the right of way.

That the view of such railroad track is obstructed by reason of the hill through which said cut has been made. By reason of the heavy grade which trains approaching the crossing from the north are required to make, it must be that the working of the engine would, in all ordinary times, make so much noise as to attract the attention of, and give the alarm to, any person approaching the grade crossing from the west, so that the use of ordinary care on the part of such person would prevent any accident or injury.

It was claimed, on the hearing in this case, that to build the overhead crossing, as petitioned, would require an expenditure of more than \$1,400, which estimate did not cover the cost of additional land on which to place the ends of the bridge, or the approaches to such bridge, and did not include the cost of borrow pits to be used in the construction of the approaches to such overhead crossing.

The place selected by Mr. Cross at which an overhead crossing might be built is certainly a very good location for such crossing. But we cannot be controlled in these matters by the fact that a suitable place has been selected for an overhead crossing.

The facts in this case show that the grade crossing which has been furnished to the applicant is an adequate crossing, as such term is generally understood. Mr. Cross is not entitled, under the law in this state, to have the most convenient or profitable means of crossing. He is entitled to adequate means. The Supreme Court in this state has repeatedly said, and this Commission has, by a long list of cases, held that except where unusual conditions exist, the grade crossing is the rule, and is

such crossing as is contemplated by the statutes of this state. Without further citation of authorities, we think that this case comes clearly within the rule announced by this Commission in the case of *Thomas McDonald v. C. M. & St. P. Ry. Co.*, decided May 10, 1915.

It is, therefore, ordered that the application of Mr. Cross be, and the same is now, hereby dismissed.

No. 7682—1916.

J. C. JUDGE, LUTHER, IOWA, *Complainant*.

v.

FT. DODGE, DES MOINES & SOUTHERN RAILROAD COMPANY, *Defendant*.

Decided December 31, 1915.

CROSSING—FARM—APPLICATION FOR UNDER GRADE.

Facts found to bring case within the rule announced in *Johnson v. Ft. D., D. M. & S. Ry. Co.*, 38 Ann. Rep. Ia. Com. 11.

For the Complainant—Dwight N. Lewis, Asst. Commerce Counsel.

For the Defendant—No appearance.

Mr. J. C. Judge filed his application on September 19, 1914, stating that he is the owner of the S. E. quarter, and the S. E. quarter of the N. E. quarter of Section 23, Township 83, North of Range 25, West of the 5th P. M., Iowa, being in Boone county, Iowa, stating that his house, barns, sheds, and other farm improvements are located on the N. E. quarter of the S. E. quarter of said Section 23 and that the railway enters the said northeast quarter of the S. E. quarter of said Section 23, at or near the southeast corner thereof, and runs in a straight line, in a northwesterly direction, crossing the west line of the said 40 acre tract at a point about 20 rods south of the northwest corner. That at the place where the said railway crosses the said west line of the said 40 acre tract, the railway track is laid on an embankment which is about 7 feet higher than the natural surface of the ground, and he asks that an under track crossing be established at that point, to be made 8 feet wide and 7 feet high, and says that the construction of such under track crossing would be reasonable in cost, and that it is the only practical and adequate crossing that can be furnished him for his purpose.

Two members of the commission made a personal examination of this situation on the 22d day of November, 1915, and we find that his statement as to the location of said railroad, and the height of the embankment, is practically as stated by Mr. Judge in his application. We also find that, from the point where the railroad enters his land on the east, the land is practically level for a distance of about 40 rods north and west along the line of said railroad, at which point the railroad has constructed a grade crossing, which grade crossing is of easy access, and that from either side of said grade crossing there is an unobstructed view to the south and east, along said line of railroad, for a distance of three-fourths of a mile, or more. And that there is a view to the west and north,

along said railroad, for such a distance as that, in the use of ordinary care, no accident should befall the persons using such crossing. That a very short distance north of such grade crossing there is a small cut, which, in some places, is about 4 feet deep, and that to the north of this cut there is a fill or embankment, which, at its highest point, is about 7 feet high, and through which it would be possible to make an under track passageway for hogs and cattle, but which could not be made practicable for the use of vehicles, without very great expense. We believe that this is the highest embankment, or fill, along the line of said railroad, as it passes through the lands of the applicant.

This state of facts brings this case clearly within the rule announced by this Commission, in the case of *Frank J. Johnson v. Ft. Dodge, Des Moines & Southern Railroad Company*, which was decided July 30, 1915, for which reasons, the said petition should be, and is now hereby, dismissed.

We want to suggest, however, to the applicant, and to the railroad company, that the present grade crossing is not as favorably located, for either Mr. Judge or for the railroad, as if the crossing were placed at a point about 150 or 200 feet south and east of its present location, and we would suggest to the parties that the convenience and safety of Mr. Judge, and the safety of operation of trains of the railroad company, would all be improved by the removal of such grade crossing to the point as herein suggested.

J. C. JUDGE, LUTHER, IOWA, *Complainant*.

v.

FT. DODGE, DES MOINES & SOUTHERN RAILROAD COMPANY, *Defendant*.

RULING ON APPLICATION FOR REHEARING.

Decided February 15, 1916.

CROSSING—FARM—UNDERGRADE—ON PETITION FOR REHEARING.

Held, under section 2022 of the Supplement to the Code, 1912, as construed by the Supreme Court of Iowa in *Michalek v. C. R. & I. C. Ry. & Lt. Co.*, 155 N. W. 606, the Commission has no power in the exercise of its discretion, to order an under crossing where the petitioner already has an adequate grade crossing. (For opinion in original hearing see ante page —.)

For the Complainant—John A. Hull, Attorney, Boone.

For the Railroad Company—W. R. Dyer, Attorney, Boone.

On January 18, 1916, the applicant, J. C. Judge, filed a petition for rehearing in this matter, in which petition he offered to prove certain facts for the purpose of showing that an under-crossing for the passage of cattle would be a great convenience to him, and a matter of safety to the public using this road, also offering to show that the cost of an under-track crossing, as petitioned, would be less than the sum of one thousand dollars, and that his convenience and the safety of the public would warrant the expense of said under-crossing; that under the present Code Section 2022, this Commission is authorized "to make an equitable order

granting an application for an under-crossing, at joint expense of the land owner and railroad company, where the interest and convenience of both are concerned, and the same is conducive to the safety of the public."

Hearing was had on this petition on January 19, 1916, at which time it was agreed by counsel for Mr. Judge and the railroad company that the facts were substantially as recited in the former ruling in this case. After argument on the part of applicant, the matter was taken under advisement.

We think the Commission is justified in reaching the conclusion that the applicant at almost all times has on hand at least a hundred head of cattle; that in order for him to transfer his cattle across the said railroad it is necessary that there be at least two or three persons to make such transfer, and for the purpose of this case it may be conceded that it would take less than a thousand dollars to make the under track crossing petitioned for. Such concession is, however, only made for the purpose of this case.

We have given very careful consideration to this petition for new trial, and in our examination of the matter, we find that the Supreme Court of this state on December 17, 1915, filed its opinion in the case of Michalek vs. Cedar Rapids & Iowa City Ry. & Light Co., reported in Volume 155, Page 606, of the Northwestern Reporter, wherein the statute under which the application in this case was made was considered. It will be remembered that the first sentence of the present statute has been a section of the Code for a great many years, and that the Acts of the 35th General Assembly did not in any way change or modify the first sentence, the only modification being additional matter to the original section. The Supreme Court, in the case above referred to, discussing this section of the statute, as amended, says:

"The additional provisions of the new enactment purport to go no farther than to confer upon the Railroad Commissioners a certain power of discretion to make orders for more than one grade crossing, or for an overhead or an underground crossing, if they shall find the demands therefor to be 'just and reasonable.'"

The Court further says:

"Under the previous statute, as re-enacted, a plaintiff in such a case has an absolute statutory right to one adequate crossing. In our construction of the statute heretofore we have held that such adequate crossing ordinarily means a grade crossing. We have held also that where an adequate grade crossing was practicable the plaintiff was not entitled to an underground crossing, although an underground crossing might be, as it usually is, of much greater convenience and advantage to the plaintiff."

And further discussing Code Section 2022, the Court says:

"We hold, therefore, that the power of the Court to enforce the provisions of Section 2022, as re-enacted by the 35th General Assembly, is neither more or less than it was prior to such re-enactment.

"The question, then, is resolved to this: Is an adequate grade crossing practicable within the boundaries of plaintiff's farm? If yea, then the plaintiff is not entitled to an underground crossing. If nay, then he is entitled to such underground crossing of necessity and not of discretion."

Here then, in the very latest expression on the subject from the Supreme Court of this state, we find that the adequate crossing to which a farmer is entitled is a grade crossing, where such crossing is adequate, as that term is ordinarily understood as applied to a grade crossing.

As shown in our former ruling in this case, Mr. Judge's land is so nearly level that there are a great many places where an ordinarily adequate grade farm crossing can be made, and there is no place on his farm, along the line of said railroad, where an under-track crossing could be made which would be practicable, and there is only one place where a stock-pass could be made.

Under Code Section 2022, as construed by the Supreme Court, it is beyond the power of this Commission, in the exercise of its discretion, to grant the application of Mr. Judge.

Upon the proposition that this Commission has power to make an equitable order dividing the expense of constructing such under-track crossing, we find that the facts shown would not warrant the Commission in requiring the railroad to pay any part of the cost of such crossing.

The application for re-hearing is dismissed.

No. 7683—1916.

OLE N. LEE, KIZLEY, IOWA, Complainant,

v.

FT. DODGE, DES MOINES & SOUTHERN RAILROAD COMPANY, Defendant.

Decided December 31, 1915.

CROSSINGS—FARM—CONSTRUCTION OF STATUTE.

Where petitioner already has one adequate grade crossing, the Commission cannot, under section 2022 of the Supplement to the Code, 1913, order an under crossing. (Following rule in *Johnson v. Ft. D., D. M. & S. Ry. Co.*, 28 Ann. Rep. Ia. Com. 11.)

CROSSINGS—FARM—ENFORCEMENT OF CONTRACTS—JURISDICTION OF COMMISSION.

The enforcement of a contract between a land owner and a railroad company for the maintenance of an under crossing, is not within the jurisdiction of the Railroad Commission.

For the Complainant—Dwight N. Lewis, Asst. Commerce Counsel.

For the Defendant—W. R. Dyer, Attorney, Boone.

This is an application by Mr. Ole N. Lee, filed September 2, 1915, in which he claims to be the owner of the N. E. Quarter of the S. E. Quarter of Section 4, Township 84, North of Range 24, West of the 5th P. M., Iowa, being in Boone county, Iowa, claiming that he had a contract with the Ft. Dodge, Des Moines & Southern Railroad Company,

under which the railroad company is to maintain a passageway under its bridge upon said land, for his use and benefit, and he complains that said passageway is not being properly maintained.

On September 23, 1915, the railroad company answered this complaint, saying that they had no record whatever of any contract for an underground cattle pass, or water way, on the lands belonging to Mr. Lee, and that it denies the right of Mr. Lee to have any additional cattle pass on said land.

The railroad company again, on October 1, 1915, in a communication addressed to this Commission, stated, "there is an underground passage there at present, and it is just as good a passage as can be made, except that it can be improved by putting in a concrete floor. In my previous letter on this subject, I advised you that we would construct this concrete floor."

This matter has been presented by Mr. Lee in a very informal way, and if his intention is to proceed under the statutes with reference to obtaining an under track crossing, he has made no showing of the preliminary requirements as provided by the statute. But the Commission has no desire to dispose of the matter upon a technicality.

On the 22d of November, 1915, two members of the Commission made a personal examination of this matter, and went upon the lands of Mr. Lee for that purpose, and we find that the railroad has furnished him a grade farm crossing, which is located at what seems to us to be the most advantageous position on his farm, and that, approaching said crossing from either side, there is a clear and unobstructed view of the railroad track for a long distance each way, so that a person using even the most ordinary care would have no reason or excuse for receiving any injury when using such grade crossing. We also found that a few rods from said grade crossing the railroad is built on an embankment which is probably 12 or 14 feet high, through which has been built a reinforced concrete culvert, or passageway, which is used to permit a small stream, branch or creek, as it might be called, to pass. This passageway is about 4 1/2 feet high and about 4 or 5 feet wide, and is a sufficient cattle pass for young cattle and for hogs, but is not sufficiently high, nor wide, for large cattle or horses. The railroad company offers to put a concrete floor in this bridge, culvert or passageway.

If Mr. Lee's application is made under the statute, it appears to this Commission that the offer of the railroad company to pave the floor of this culvert, or passageway, would be as much as Mr. Lee could ask or require, and, under the statutes of this state, and under the decisions of the Supreme Court of this state, and the former rulings of this Commission, it is more than this Commission could fairly require.

An examination of the premises showed that Mr. Lee's residence and farm buildings are on the east side of his land, and that along the east side of these lands is a public highway, running north and south. Taking all of the facts in relation to this matter under consideration, this case comes clearly within the rule announced by this Commission in the case of Frank J. Johnson v. Ft. Dodge, Des Moines & Southern Railroad

Company, and this Commission will, upon that branch of the case, feel that the application should be dismissed, and such dismissal is now noted.

If Mr. Lee had a contract with the railroad company, under which he was to have an under track passageway for all of his live stock (and he seems to make such contention in his letters to this Commission), we have to say in relation to such claim, that it is not a claim which could be enforced by this Commission. We have no jurisdiction to enforce such contracts, and if he desires the enforcement of such contract, we can only suggest to him that the only place he can get relief in that matter is through the courts of the state.

No. 7684—1916

TOWN OF EMERSON, IOWA, Complainant,

v.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, Defendant.

Decided January 11, 1915.

CROSSINGS—HIGHWAY—STREET.

Subway petitioned for as alternative for better grade crossing denied, and recommendations made for the improvement of a street crossing at grade.

For the Complainants—Willis Patrick, Mayor; J. C. Brill, City Clerk; Dwight N. Lewis, Asst. Commerce Counsel.

For the Railroad Company—W. D. Eaton, Attorney, Burlington; Robert Rice, Genl. Superintendent, Burlington; N. C. Allen, Superintendent, Creston, Iowa.

This is an application on the part of the town of Emerson, Iowa, asking that the Chicago, Burlington & Quincy Railroad Company be required to provide a safe and reasonable crossing over its railroad at Howland Street, and if the company fails to provide such safe crossing, that it then be required to construct and maintain a suitable subway at or near the point where Howland Street in the town of Emerson crosses the right of way of the railroad.

The town of Emerson has a population of about 500. The general direction of the railroad through this town is from east to west. The railroad, where it enters the town on the east, is built upon a high embankment, which diminishes in height as the line proceeds to the west, so that at Howland Street the top of the rail is about 9 feet above the general level of the land, and at Harris Street, three blocks west of Howland Street, the top of the track is but little above the surface of the land.

The railroad station and practically all of the business and residence portion of the town is north of the track. Commencing near the track there is a gradual rise to the north for the distance of about two blocks, when the hillside becomes steeper. On the south side of the track the land is quite level, with a slight fall to the south and east to a small creek.

The crossing at Howland Street is used principally by people traveling to and from the southeast of Emerson. From the business part of the town the principal highway to the country south and east of Emerson may be reached in one of two ways; first, by proceeding east on the street on the north side of the right of way to a point about 1,350 feet east of Howland Street, where the highway passes under the railroad, such passageway being sufficiently wide for all traffic, and with a clearance in height of at least 15 feet; second, by crossing the railroad at Howland Street grade crossing, and then traveling east about 1,350 feet on a street or highway on the south side of and parallel with the railroad, to a junction with the highway which passes under the railroad track. These two ways are of equal distance. At present the larger part of the travel from the business part of the town to the southeast uses the Howland Street crossing, claiming that the highway on the south side of the track is in better condition for travel than the road on the north side. The natural conditions for making a highway on the north side are just as good as the conditions on the south side of the track. It will be seen that persons desiring to go to the south and east already have an undertrack crossing practically as convenient as though one were built at Howland Street.

The travel to the southwest is accommodated by the grade crossing at Harris Street, which is as safe as such crossings are usually made.

The stock yards are located on the south side of the track, immediately east of Howland Street, and tend to obstruct the view of the track to the east by persons approaching this crossing from the south, and at times, stock cars standing east of and near the Howland Street crossing form a further obstruction to the vision of persons coming from the south who wish to cross at Howland Street.

The railroad company has a piece of ground about four blocks west of the station building, which is sufficient in size for stock yards, and with comparatively slight expense it can be made a much better place to load stock than the present stock yards.

The grade crossing at Howland Street is well constructed. The removal of the stock yards from Howland Street to the point above referred to would be of material benefit to the persons using the Howland Street crossing and approaching it from the south, as the removal of the stock yards would do away with the obstruction to vision caused by the stock yards and stock cars. We recommend to the railroad company that they move their stock yards to the land owned by them on the south side of the track and about four blocks west of the station.

The engineer for the railroad estimated that a subway at Howland Street would cost \$16,728.00. We are satisfied that any subway which would be built at this crossing, and in which sufficient clearance would be provided, would be so deep below the natural surface of the ground that the floor would for a great deal of the time during the year be filled with back water from the creek, which would render it of questionable worth.

The application for subway is, therefore, refused.

No. 7685—1916

BOARD OF SUPERVISORS OF ADAIR COUNTY, GREENFIELD, IOWA, *Complainant*.

V.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, *Defendant*.

Decided April 8, 1916.

CROSSINGS—HIGHWAY—THROUGH STATION GROUNDS AT GRADE.

Exceptional situation warranted finding of public necessity for highway crossing over station ground.

For the Complainant—H. H. Gerkan, Member Board of Supervisors; W. B. Martin, Des Moines.

For the Railroad Company—H. J. Chapman, Attorney, Greenfield; N. C. Allen, Superintendent, Creston.

At Greenfield, Iowa, the station grounds of the Chicago, Burlington & Quincy Railroad Company are located as follows:

Commencing at the southwest corner of the Northeast Quarter of Section 18, Township 75 North, Range 31, West 5th P. M., Iowa, running thence north 910 feet, thence east 400 feet, thence south 1,500 feet, thence west 400 feet, thence north 590 feet to the place of beginning.

The passenger and freight station building is located north of the southwest corner of the said Northeast Quarter of Section 18. A public highway runs north and south on the west line of said half section, being one of the principal roads to the south part of the county. This highway is paved from a point opposite the station building to the business center of the city of Greenfield. There are highways running north and south along the east side, and also on the west side of Section 18, which respective roads lead to the south and east and the south and west parts of the county. A highway has been established and is about to be opened to the public, commencing at the southwest corner of the Northwest Quarter of Section 18, running west to the west line of said section. A public highway has been established and used by the public, commencing at the southeast corner of the Northeast Quarter of Section 18, running west to the east line of said station grounds. The Board of Supervisors of Adair County has now granted a petition for a highway 40 feet wide, commencing at the southwest corner of the Northeast Quarter of Section 18, running thence east 400 feet along and south of the south line of the said quarter section. If his road is finally established, it will open a highway east and west through the center of Section 18, and will connect the north and south roads on the east and west sides of said section. It is one mile south of the station building to the first highway running east and west. It is a half mile north of the station building to the first east and west road extending to the high-

ways on the east and west side of Section 18. The cemetery used by Greenfield and the vicinity is near the southeast corner of the said section.

The station building is just north of the south boundary line of the city of Greenfield. The railroad tracks are west of the station building and between the station building and the highway, except one switch track is east of the station building. All the buildings used in connection with the station are east of the tracks, and to them there is now no highway. With the opening of the highway west from the station, undoubtedly much of the traffic which has heretofore used the road south from the station, will use the new highway. The station grounds are practically level.

The railroad company objects to the location of the proposed highway, claiming that it would destroy its yard, create a dangerous crossing, and that it is unnecessary, and proposes that a safe location would be to start at the northwest corner of the station grounds, running thence east to the east side thereof, thence south 910 feet, and intersect with the west end of the present highway, which runs east from the east side of these station grounds. The result of this would be that a person on the west side of section 18 wishing to pass to the east side thereof, and go by the station, would be compelled to go 900 feet north and then back 910 feet south, or more than 1,800 feet farther than if the road were located as proposed.

Upon this line of railroad the regular train service is two passenger trains and one freight train each way per day, except Sundays, and this is the greatest number of regular trains ever operated on the line. Extra trains are rarely used.

Ordinarily, this Commission will not favor the opening of a street or highway through station grounds. In the interest of safety there should be as few crossings as will be consistent with the reasonable convenience of the public, and the endeavor of all concerned ought to be in the interest of safety. The situation as detailed above shows an exceptional situation, and since the board of supervisors has determined that the public good requires that the said highway be established, and from our own investigation of the matter, we find that there is a public necessity for the crossing at the point as petitioned for, and as located by the board of supervisors of Adair county. We also find that said crossing may be built at grade, and further find that the cost of said crossing should not be borne by the railroad company.

No. 7686—1916.

IN THE MATTER OF THE APPLICATION OF THE WESTERN DEMURRAGE AND STORAGE BUREAU FOR A TEMPORARY INCREASE IN DEMURRAGE CHARGES ON ALL CARS ENGAGED IN INTRASTATE BUSINESS IN IOWA.

OPINION.

Decided April 7, 1916.

DEMURRAGE CHARGES—APPLICATION FOR ADVANCE IN AN EMERGENCY MEASURE.
Held, under the showing made, no emergency existed justifying a change of the demurrage rules.

DEMURRAGE CHARGES—NOTICE OF HEARING—STATUTES.

Query: Whether demurrage charges are such transportation charges as to require 10 days' notice of hearing to advance same, as provided by sections 2128 and 2128 of Code of Iowa, 1897, for advance in transportation charges, not determined.

For the Applicant—M. W. Rotchford, Chicago; J. E. Stevens, Des Moines.
For the Carriers—F. W. Sargent, Attorney, C. R. I. & P. Ry. Co., Des Moines; J. C. Davis, Attorney, C. & N. W. Ry. Co., Des Moines; C. A. Shoemaker, Supt., C. G. W. Rd. Co., Des Moines; Wm. Clapper, Traffic Manager, I. U. Ry. Co., Des Moines; C. T. Baker, Supt. Transportation, I. U. Ry. Co., Des Moines; Loyd Joden, Division Freight Agent, C. G. W. Rd. Co., Des Moines.

For the Shippers—J. H. Henderson, Commerce Counsel; W. B. Martin, Dubuque Shippers' Assn., Dubuque; Walter Huncke, Des Moines; M. D. Smiley, Clinton Mfrs.' & Shippers' Assn., Clinton; J. A. O'Halloran, Clinton Sugar Refining Co., Clinton; E. G. Wylie, Greater Des Moines Committee, Des Moines; Geo. Wrightman, Iowa State Mfrs.' Assn., Des Moines; A. B. Combs, Marshall Oil Co., Marshalltown; C. M. Gould, Muscatine.

On April 1, 1916, the Western Demurrage and Storage Bureau, for itself, and on behalf of the Chicago, Burlington & Quincy Railroad Company, and nine other railroad and railway companies, filed with this Commission proposed rules with reference to demurrage charges to become effective at 7:00 a. m., April 6, 1916, and to be automatically cancelled at 7:00 o'clock a. m., June 15, 1916. April 5, 1916, was fixed as the time for hearing and consideration of such proposed rules, at the offices of the Commission. Of the proposed rules, we believe it is only necessary to set out the following:

"PROPOSED FORM.

Rule 7. Demurrage Charge.

(New rule expires 7:00 a. m., June 15, 1916.)

Section A. After the expiration of free time allowed, a charge of \$1.00 per car per day, or fraction of a day, will be made for the first seventy-two hours (three days); and (except as otherwise provided in Sections B and C), \$2.00 per car per day for each succeeding day or fraction thereof, until car is released," being the rule most stoutly contended for.

The effect of the proposed rule would be to make the demurrage charge, beginning with the sixth day of detention, \$2.00 per day instead of \$1.00 per day, as under the present rule. The proposed temporary change of rule is applied for under the claim that the Interstate Commerce Commission has permitted and approved the filing of such change on one day's notice, and that, as to intrastate business, Iowa should adopt the same rule. It is also claimed that the proposed rule would tend to relieve the car shortage now existing generally throughout the country. That the proposed change in the rule should be made as an emergency matter.

The hearing on this application shows affirmatively that the shipping interests of this state have not been seriously affected by car shortage in Iowa during the last few months. It is shown that shippers are inconvenienced by being unable to get cars unloaded at the Atlantic seaboard. There is no unusual complaint on the part of shippers of a lack of cars. The shortage of crops in Iowa, in 1915, is a well known fact, and it was admitted by counsel for the railroads that such crop failure in Iowa in 1915 prevented the shippers in this state from suffering the car shortage from which other sections are and have been suffering.

Under the showing made at the hearing, there is no emergency such as requires the proposed change in the demurrage rule.

The shippers objected to the hearing at the time fixed, claiming that ten days' notice of such hearing should have been given, as provided in Code Sections 2128 and 2138. As to this, we are inclined to believe that the matter of demurrage and storage charge is so different from what is, strictly speaking, a transportation charge, that it is not governed by the sections above referred to, and that the Commission, when all the members are present, may hear the matter upon less than ten days' notice. Concerning this objection, however, it is not necessary for us to pass upon it, in view of our findings, as above stated.

It was also objected by the shippers that they did not have time to prepare for the hearing in this matter. As to this, we have to say that their presentation of the matter was sufficient.

Concerning the action of the Interstate Commerce Commission in permitting the temporary rule to become effective, we recognize that the congestion at Atlantic Seaboard Terminals, and nearby points, is such that the Interstate Commerce Commission may be fully justified in taking extraordinary measures in an attempt to relieve the congestion. As to other states which have permitted the change in the rule, the conditions in such states may be such that their action is justified.

We only say in regard to the application that the showing of conditions does not appear to be an emergency such as to warrant this Commission in approving of the proposed change of rule, and the same is, therefore, denied.

No. 7687—1916.

THE CITY OF BURLINGTON, IOWA, Complainant.

v.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, ET AL, Defendants.

Decided April 25, 1916.

VIADUCTS—PUBLIC NECESSITY FOR—APPROVAL OF PLANS FOR—CONSTRUCTION OF STATUTE.

Under section 770 of the Code of Iowa, 1897, the Railroad Commission is given "substantial power for the protection of both the railroad and the public," and to that end it may approve or disapprove of the plans provided for by statute, either because the proposed structure is excessive in size or cost for the public needs or because the proposed structure is inadequate in size or strength for the public needs.

VIADUCTS—WIDTH—USE BY STREET CARS.

In determining the proper width for a proposed viaduct the use to be made of it by a street car line must be taken into consideration, as well as use by other railroad vehicles and of the volume of traffic.

VIADUCTS—USE OF BY STREET CARS—APPORTIONMENT OF COST OF CONSTRUCTION—JURISDICTION OF COMMISSION.

Although conceded that the use by street cars is one factor causing the city to propose a viaduct 28 feet 6 inches wide, and the Railroad Commission approves of such width because of such use, yet the Commission has no jurisdiction to apportion the cost to the street railroad or interurban railroads using the viaduct.

For the City of Burlington—Ben P. Poor, City Solicitor.

For the People's Gas & Electric Co.—A. K. Tracy, Attorney; Harold J. Wilson, Attorney.

For the C. B. & Q. R. R. Co.—W. D. Eaton, Attorney.

For the County Board of Supervisors—R. D. Siefken, H. C. Fimmen.

For the Township Trustees—Henry Becker, E. L. Smith.

The city of Burlington has passed an ordinance and taken the necessary steps for requiring a viaduct to be rebuilt over the tracks of the Chicago, Burlington & Quincy Railroad Company (hereafter referred to as the Burlington Railroad), at the place where a street or highway known as Dankwardt Lane on the edge of Burlington, crosses the tracks of the said railroad, the entire viaduct being within the city limits of Burlington, and approximately one-half of the approach to the said viaduct on the north side of the same is outside of the city of Burlington. The city authorities have brought this action seeking a finding of necessity and approval of the plans, at the hands of this Commission under the provisions of Section 770 of the Code.

This viaduct will be used quite extensively by persons in street cars and vehicles of all sorts. People going between Burlington and West Burlington by their own conveyances, as well as in the street cars, also people going to and from the country north and northwest of Burlington will be constant users of this structure.

The issues in this case have been simplified by agreement of parties.

A hearing was had at Burlington, at which time appearances were made on behalf of the city of Burlington, the Burlington Railroad, the People's Gas and Electric Company, owning the street railway (hereafter referred to as the Street Car Co.), the Board of Supervisors for Des Moines County (hereafter referred to as the Supervisors), and the Township Trustees for the township in which is located one-half of the north approach to the proposed viaduct (hereafter referred to as the Township Trustees).

All parties to this proceeding concede the public necessity for the building or reconstruction of the viaduct in question, and this Commission so finds. The cost of the structure, it is estimated, will be from \$3,000 to \$5,200. Plans for the proposed structure were submitted by the city authorities. These plans have been examined by engineers for the Burlington Railroad, and other parties to the case, and no objection is made to the said plans by any party, except as to the width of the proposed viaduct. The City asks this Commission to approve plans calling for a viaduct 28 feet, six inches wide, while the Burlington Railroad insists that a width of 20 feet is adequate. This is the only matter of serious conflict in the entire case. But out of this controversy there develops several issues of considerable importance.

The City Attorney of Burlington insists that "the City has the exclusive right to determine the width of the viaduct," and that this Commission has no power whatever of review, or approval, or disapproval, of the same, except "for the protection of the public traveling upon the railroads of the state." We cannot agree to this proposition. We hold that the statute authorizing this Commission to approve or disapprove of plans submitted for the construction of viaducts, such as the one involved in this case, was meant to convey a substantial power for the protection of both the railroad and the public. If a city should demand a structure of excessive size, or cost, entirely unnecessary to meet the legitimate needs of the public, it would be our duty to disapprove such plans. On the other hand, if the structure proposed was not of sufficient size and strength to reasonably meet the legitimate demands of the public, it would also be our duty to disapprove of the same. However, very great consideration should be given to the conclusions of the local authorities, who are in close touch with the local situation.

The record presents two issues of consequence, one of fact, and one of law: First, considering the whole situation, should we approve of a viaduct 28 feet, 6 inches in width; and second, have we the authority to require the Street Car Company to bear a part of the expense?

Evidence was offered to the effect that the State Highway Commission had established 18 feet as the proper width of bridges on county roads. But that cannot be urged with reason as applicable to a viaduct within city limits, over which fifty street cars run, daily,

during winter months, when travel is light, compared with summer months. In passing upon the question presented in this case we must consider all factors as they actually exist. In determining the proper width of the proposed bridge we cannot disregard the presence of the street car line, any more than we can disregard the volume of traffic in vehicles other than street cars.

The bridge as it now stands is about 100 feet long. Dankwardt Lane is approximately forty feet wide, the traveled portion being about 30 feet wide. The city council, in its ordinance, prescribes a width for the new structure of 28 feet, six inches. The street car line on the street in question (either side of the bridge), is single track. The relative grade of the railroad track, and the highway at the point of the crossing, compels a steep incline on either side of the bridge which accentuates the danger of passing vehicles and street cars. If the street car tracks are placed on one side of the bridge this will compel vehicles to get on and off the tracks on one end, or the other, of the bridge. This will also compel vehicles to precede or follow a car when going in one direction, and go beside it in the other direction, owing to which direction the car is traveling. Considering the single track railway on either side of the bridge, accommodating cars going in both directions, the extraordinary height in the center of the bridge required to give adequate clearance for the trains of the Burlington Railroad, the present and prospective volume of traffic making use of the bridge, and the desirability of caring for the future growth of traffic by a permanent structure, we approve the width of 28 feet, six inches prescribed in the plans submitted by the City Council.

A very important legal issue is now presented. The width of this bridge, as approved by this Commission, is based, to a considerable extent, on the presence of the street car line. Counsel for the city frankly conceded in argument that the presence of these street car tracks constituted one of the factors causing the city to propose a bridge 28 feet, 6 inches wide. That being true, should we and can we, require the said street car company to share in the expense of the proposed structure?

A street car company, as such, is not subject to the jurisdiction of this Commission.

Counsel for the Railroad Company, however, has very ably argued that the Street Car Company in this case is in fact an interurban railway company, under the provisions of Code Sections 2033-a, and 2033-b.

In *Cedar Rapids etc. Ry. Co. v. Cumming et al*, 125 Iowa 430, the Supreme Court of Iowa, interpreting Code Supplement Sections 2033-a, b, and c, held that for the purpose of taxation the entire line of a railway passing between two or more towns was an interurban railroad, including that portion of said line located within city limits as well as outside of the same. In this decision reference was made to

the fact that the statute provides for city regulation of the operation of the line within city limits:

"As we read the statute it means that as to those portions of its line being within city or town limits a corporation operating an interurban railway shall, in respect of the operation of its line, be held to the rights and obligations of a street railway only. The character of the line as an interurban railway is not changed, but it is to be subject to the laws governing street railways." The statute simply recognizes the necessary existence of differences in the matter of regulation between urban and suburban districts; and this by general law, or, in the case of the former, by municipal ordinance."

Attention is called to the wording of Sections 2033-c and 2033-d. These apply to the construction as well as to the operation of a railroad within the corporate limits of a city.

A fair reading of Code Sections 2033-d in connection with Sections 2033-a, b, and c, and Sections 770 to 773, inclusive, of the Code; and of the decision of the Supreme Court in *McLeod v. Railway Co.*, 125 Iowa 270, *Council Bluffs v. Railway*, 158 Iowa 679, and *Cedar Rapids, etc. v. Cummins et al.*, 125 Iowa 430, clearly indicates that a street railroad or an interurban railroad is, generally speaking, subject to city regulation, both as to operation and construction. In certain cases, the acts of a city are subject to the approval or disapproval by the State Railroad Commission, and such acts are subject to reversal by the courts under certain conditions, which we will not attempt to state at this time.

The division of expense between parties constructing viaducts and bridges outside of city limits is clearly subject to the jurisdiction of the State Railroad Commission as provided in the Supplement to the Code, Section 2017. But the statutes relative to the construction of bridges and viaducts within city limits, do not contain any provision granting power to this Commission to prescribe how the respective parties shall share in the expense. On the other hand, whatever power of this kind does exist, is specifically lodged with the City Council, and no power of review, approval, or disapproval, is lodged with the state commission.

Therefore, we hold that while the State Railroad Commission has the power to decline a finding of necessity where the cost is too great in proportion to the benefits to be derived; and further, when there is a necessity for a viaduct, this Commission has power to disapprove plans calling for the construction of a viaduct which, as a whole, is too costly to meet the just demands of the public, or on the other hand, is not sufficient to meet the legitimate requirements of the public; yet this Commission does not have jurisdiction to determine how the said cost shall be apportioned between a street car or interurban railway company passing over a viaduct which crosses the tracks of a steam railroad inside city limits.

We believe this power might well be placed in the hands of the Commission, but we are concerned with the law as it is, not as it should be.

There are certain important improvements in the road crossing this bridge or viaduct, which the city and county authorities should make. This Commission has been asked to make some ruling in regard thereto. While we have no power to make an effective order, yet we urge most strongly upon the said authorities that this road should receive their immediate attention, that it be graded up to the level of the tracks of the Street Car Company, and that it should be graveled or macadamized so that it can be used in wet weather. We have been asked to make these a condition precedent for the reconstruction of the viaduct at issue in this case. We believe that would exceed our authority, and might delay a work which the safety of the public demands should be performed immediately.

During the trial of this case it was publicly agreed, in open hearing, by the Township Trustees that the cost of building one-half of the approach on the north end of the structure in question, the same being located outside of the City of Burlington, would be borne by the township in which the said portion of the approach was located; and the Commission so orders it. Over this portion of the structure we have jurisdiction.

During the trial of this case it was further agreed that the City would purchase the necessary land, or pay all damages occasioned to abutting property owners by reason of the approaches made necessary by the extra width of the viaduct, extending outside of the highway onto the lands of the said abutting property owners. The State Railroad Commission relies on the good faith of the City of Burlington to faithfully carry out the aforesaid agreements.

In view of the foregoing findings we hereby approve the plans submitted in this proceeding by the City of Burlington and we hold that a public necessity exists for the reconstruction of the viaduct at issue in this case.

No 7688—1916.

J. G. CHERRY COMPANY, CEDAR RAPIDS, IOWA, Complainant,

v.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, ET AL, Defendants.

Decided April 26, 1916.

RATES ON STRAW—FOR STRAW-BOARD.

Commission declined to make a different rate on straw when used for straw-board than for the same commodity when used for other purposes; and it found 110% of the effective commodity rate on straw in Illinois to be a reasonable rate for Class A roads in Iowa.

For the Complainant—Dwight N. Lewis, Assistant Commerce Counsel; Herbert Cherry, J. G. Cherry Company, Cedar Rapids; H. F. Sundberg, T. M. Commercial Club, Cedar Rapids.

For the Carriers—R. C. Fyfe, Chairman, Western Class'n Committee, Chicago; J. C. Davis, Attorney, C. & N. W. Ry. Co., Des Moines; M. J. Golden, A. G. F. A., C. & N. W. Ry. Co., Chicago; E. J. Seymour, A. G. F. A., C. & N. W. Ry. Co., Chicago; F. S. Holland, A. G. F. A., C. G. W. R. R. Co., Chicago; M. A. Patterson, A. G. F. A., C. R. I. & P. Ry. Co., Chicago; W. G. Wagner, A. G. F. A., C. B. & Q. R. R. Co., Chicago; Will Clapper, T. M., Inter-Urban Ry. Co., Des Moines.

Application has been made to this Commission for commodity rates to apply on straw shipped for the purpose of making strawboard. The Commission declines to make a schedule applicable to a commodity for one use, which shall be different than for the same commodity for other uses.

We find many commodity rates on straw in Illinois which are very considerably lower than the rates on straw under the Iowa states schedule. These commodity rates in Illinois are voluntary rates established by the carriers without compulsion by state authority.

Straw is a farm product produced in considerable quantities in Iowa, as well as in Illinois. However, traffic generally is more dense in the state of Illinois than in the state of Iowa. Notwithstanding that fact, we find there is no such great difference in the conditions as to justify the very large difference in the rates on this commodity. We do not hold that this constitutes discrimination. We are considering the reasonableness of the rates in themselves.

Considering all the facts of record, we hold 110% of the aforesaid commodity rates on straw in effect in the state of Illinois to constitute reasonable maximum rates on straw between points in Iowa on class "A" railroads, and they are so ordered. These rates will exceed representative commodity rates on straw in Illinois, even though the five per cent increase now applied for by the carriers is granted by the Public Utilities Commission of the state of Illinois.

A supplement to the Iowa Classification, containing the commodity rates on straw as above found to be reasonable, will be prepared and published.

No. 7689—1916.

FRANK CRAM & SONS, DES MOINES, IOWA, *Complainants*.

v.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, *Defendants*.

Decided May 1, 1916.

SWITCHING SERVICE—RATES.

Petition for an order to require defendant to extend its switching limits in Des Moines, Iowa, to include service to complainant's sand plant. Order granted and maximum rate prescribed.

SWITCHING SERVICE—COST OF—REASONABLE RATES—EVIDENCE.

Where rates have been voluntarily established by the carriers, such rates are instructive as to what constitutes a reasonable rate for a like service and in the absence of evidence of the cost of service involved, the Commission will consider such voluntary rates in fixing reasonable rates.

For the Complainant—Howard J. Clarke, Attorney, Des Moines; Frank Cram, Des Moines.

For the Defendant—W. D. Eaton, Attorney, Burlington; W. G. Wagner, A. G. F. A., Chicago.

The request made in this proceeding is for an order requiring the defendant railroad to extend its switching limits so as to include the sand plant of Frank Cram & Sons, and to charge for shipments of sand within such limits the sum of 15c per ton. It is further asked that on all shipments from said plant and delivered to a connecting carrier, the defendant shall charge not to exceed three dollars per car. These are the switching rates prescribed by this Commission for industrial switching at Des Moines in an opinion rendered January 14, 1913, (36 Iowa Com. 3); however, the Commission prescribed certain minimum charges per car.

The complainant, Frank Cram & Sons, is a co-partnership, engaged in the operation of a sand plant at Des Moines, Iowa, from which it has shipped sand to various points within Des Moines, and elsewhere. During the seven months' operation of the plant, there was shipped a total of 1,311 cars loaded with 60,838 tons of sand and gravel, 1,192 cars of which were delivered in the city of Des Moines or to a connecting carrier. The rates charged for these various shipments were based upon the full Iowa Distance Tariff. Complainant filed an exhibit showing the actual cost of operation of its plant for the period named, to which being added the amount of freight which it was compelled to allow to customers in order to meet the price of competitors having switching rates, made a total of \$19,101.41. There was received for all products shipped or sold, \$16,292.22, making complainant's loss for the period, \$2,809.19. Had the freight rate been in accordance with the aforesaid switching rates, there would have been a substantial net profit.

The complainant has expended about \$12,000 installing machinery and equipment for its sand plant. It has further, under a contract agreement, borne the cost of building a switch from the Chicago, Burlington & Quincy Railroad to its plant. The only items which the railroad furnished were rails, switches, frogs joints, spikes, and other necessary metals. Upon the cost of these the complainant has agreed to pay seven per cent per annum, payable quarterly in advance. There are various other provisions in the contract relative to the liabilities assumed by this complainant for all possible damage or injury which may occur in the course of movement of trains over this switch, and for the proper maintenance of the same.

This plant is located within the corporate limits of the city of Des Moines. After an extended investigation in the aforesaid Des Moines switching case, this Commission prescribed switching rates, for all industries within the corporate limits of Des Moines which were within boundaries where the railroads then granted switching rates. The proceeding was brought by various commercial interests in the city of Des Moines, alleging various irregularities and unjust discriminations between the different industries of the city, and that the existing rates were excessive. Various proposals of more or less arbitrary rules were urged for our adoption in the establishment of the industrial vicinity as contemplated by the Iowa statute empowering this Commission to establish switching rates.

After careful consideration, the Commission concluded to adopt a maximum switching rate somewhat similar to the average then existing on some railroads, higher than that on others, and lower than that on others. The Commission further concluded it would be impractical and unwise to attempt to establish any arbitrary rule as to what should be the industrial vicinity within which industrial switching rates should prevail; but rather to adopt the existing territory where switching rates did actually exist by voluntary action of the carriers themselves, reserving the right to extend or modify the said limits from time to time on the different railroads where the facts seemed to warrant such action, after a careful analysis of the situation in concrete cases. The present proceeding is in conformity with the plan of action then contemplated.

It is very apparent that the rates now charged are prohibitive, in that the plant cannot be operated in any other way than at a loss, and that the said rates do constitute a discrimination against the complainant. The questions for consideration are: Is the discrimination unjust, are the rates unreasonable, and has this Board power to remedy the situation?

The Frank Cram & Sons Sand Plant is located in the southeastern portion of the city of Des Moines, north of the Des Moines River, and on a switch approximately one-half mile long, connected with the main line of the Chicago, Burlington & Quincy Railroad (hereafter referred to as the C. B. & Q. R. R.), according to the evidence offered by the defendant railroad company in this case. The distance from the

said Cram Sand Plant to the freight depot of the said C. B. & Q. R. R. in Des Moines is 4.27 miles, according to the statement of plaintiff in this case. Defendant states the distance between its freight depot and intersection with Cram & Sons' switch as 4.25 miles. The distance from the plant of the plaintiff in this case to the Iowa Transfer, according to the testimony of the engineer of the sand company, found by actual measurement, is 3.17 miles. The distance from the Iowa Transfer to the C. B. & Q. freight depot is 1.1 miles.

There are many industries having industrial switching rates at Des Moines, where the hauls are less than those above described. These do not concern us. Parties to this case have endeavored to make a series of comparisons of distances from various outlying plants located at a somewhat equal or greater distance from the Iowa Transfer and the freight houses of the railroads on which these plants are located. We have checked these distances by public documents and published tariffs on file in our office, so far as possible.

There are no other industries on the Chicago, Burlington & Quincy Railroad to or from which switching rates are applied that are an equally great distance from its freight depot or the Iowa Transfer.

On the Chicago, Great Western Railroad the Iowa Portland Cement Company is located. From the plant of the Iowa Portland Cement Company the freight depot of the Chicago, Great Western Railroad, the distance is 4.44 miles and to the Iowa Transfer 5.89 miles. From the point where the switch of the Iowa Portland Cement Company leaves the tracks of the said Chicago, Great Western Railroad, the distance to the Iowa Transfer is 5.37 miles and the distance to the freight depot is 3.92 miles. This plant has an industrial switching rate similar to the one asked for in this proceeding.

On the tracks of the Chicago, Rock Island & Pacific Ry. (hereafter referred to as the C. R. I. & P. Ry.), the Beck Coal Company is located. The distance from the mine of this Company to the freight depot of the C. R. I. & P. Ry. is 4.82 miles, while the distance from the headblock, where the Beck Coal Company switch leaves the main line to the freight depot is 4.07 miles. The approximate distance from the Beck Coal Company mine to the Iowa Transfer is 3.67 miles and from the aforesaid headblock to the Iowa Transfer, 2.92 miles. This mine also has the said industrial switching rates.

The Goodwin Brick & Tile Company is also located on the C. R. I. & P. Ry. at Des Moines. The distance from this plant to the freight depot of the C. R. I. & P. Ry. is 4.67 miles. The distance from the headblock of the said Goodwin Brick & Tile Company to the freight depot is 4.07 miles. The approximate distance from the Goodwin Brick & Tile Company to the Iowa Transfer is 3.52 miles; from the aforesaid headblock to the Iowa Transfer, 2.92 miles. This plant has the said industrial switching rates.

The State Fair Grounds is also served by the C. R. I. & P. Ry. The distance from the State Fair Grounds to the freight depot is approxi-

mately 4.61 miles and to the Iowa Transfer 2.64 miles. This plant also has the said industrial switching rates.

The distances on the Des Moines Union Railway-Des Moines Terminal Railway are figured from the west line of West Tenth Street. The farthest plant is $3\frac{1}{2}$ miles, the Gibbons Machinery & Foundry Company on the Des Moines Terminal Railway. The extreme distance between industries on the Des Moines Union Railway-Des Moines Terminal Railway, figured on this basing point, are east and west 4.47 and east and south 5.13 miles.

On the Interurban Railway the Capital City Sand Company has an industrial switching rate to other industries on the said Interurban Railway, and the distance from the said plant to the team track in Des Moines, where the Interurban Railway places carloads for delivery, is 4.1 miles; the distance to the freight depot of the said Interurban Railway in Des Moines is but little greater.

The Shackleford Brick & Tile Company is also located on the Interurban Railway. It is 4.6 miles to the Des Moines team track of the Interurban Railway. The freight house of the Interurban Railway is located close to the Des Moines team track. This plant has an industrial switching rate.

The Minneapolis & St. Louis Railroad publishes what its switching tariff terms "short haul" rates of 17 cents per ton net to the M. & St. L. R. R. on sand and gravel, with a minimum of \$6.00 per car, from the Des Moines Building Material Company and Commercial Sand Company, near Valley Junction, to Des Moines, a distance of 6.1 miles according to plaintiff.

These illustrations indicate substantially all those where switching rates are applied to hauls substantially as great as, or greater than, those to the plant of the Cram Sand Company. It is established that other railroads are furnishing switching rates in this same territory for hauls somewhat equidistant to those involved in this proceeding.

With the exception of the plant of the complainant in this case, we find no industry within the corporate limits of the city of Des Moines, located on any railroad, and being within 4.3 miles of the freight depot of the said railroad in West Des Moines, the central part of the main business portion of the city, or within 3.25 miles of the Iowa Transfer, which does not have an industrial switching rate to other industries on the said railroad within the city of Des Moines, and a connecting line switching rate to other industries on other railroads in said city. There may be a few such instances, but there is no evidence of the same in this case.

There is no evidence in this proceeding as to the cost of the service in question. In testing the reasonableness of the rates, we are dependent upon comparisons to other instances where a like service is rendered at switching rates. These may not establish proof of unjust discrimination as that term is defined by the courts, but they are instructive as to what constitutes a reasonable rate, where they have been voluntarily established by the carriers themselves.

There is no reason which we can discover, either in the record or argument, to justify the withholding of industrial switching rates to any plant located in the city of Des Moines on the tracks of the C., B. & Q. R. R., the switching track of which leaves the main line of the said C., B. & Q. R. R. not over 3.25 miles from the Iowa Transfer, or 4.3 miles from the depot of the said railroad. Whether it would similarly be right or fair or just that these industrial limits be further extended so as to include other plants is at this time immaterial. That question is not before this Board.

In argument, the complainant insisted that the power was conferred upon the Board to order the relief desired. In oral argument the defendant did not deny the existence of this power if the facts justified the order.

In several cases this Commission has exercised the power in question. *Iowa State Mfrs. Ass'n. v. C. & N. W. Ry. et al.*, 36 Iowa Com. 3 (1913).

Clinton Mfrs. & Shippers Ass'n. v. C., R. I. & P. et al., 36 Iowa Com. 13 (1913).

Cedar Rapids Commercial Club v. C., M. & St. P. et al., 36 Iowa Com. 14 (1913).

Commercial Ass'n. of Ottumwa v. C., R. I. & P. et al., 36 Iowa Com. 52 (1913).

Consumers Ice Co. of Sioux City et al. v. C., M. & St. P. Ry., 37 Iowa Com. 6 (1914).

These decisions were based, first, on the general law empowering this Commission to prescribe reasonable maximum rates, and second, on section 2145 of the 1913 Supplement to the Code, and section 2125 of the 1915 Supplemental Supplement to the Code. It was urged on behalf of the carriers in these cases, that the Commission had no power to establish any rate for any distance which would not apply for the same distance throughout the entire state, regardless of traffic conditions. This proposition was not sustained by the Commission. The Iowa statutes make rates for similar distances only *prima facie* proof of what is reasonable, further stating that proof of competition alone is not sufficient to justify differences in rates. Our statutes do not specifically or inferentially state that proof of other differences in traffic conditions may not justify differences in rates. In fact the naming of competition as not constituting such a justification would imply that other differences might justify the same. Our law in this respect is vitally different from the Minnesota statute on the same subject. The position of this Commission on this proposition has been consistently adhered to in numerous cases during recent years; and it has never been denied by any court of last resort, either state or federal. In one case a district court of Iowa enjoined the enforcement of an order made by this Commission prescribing switching rates to a plant located several miles outside the city limits of Fort Dodge (*State of Iowa v. Illinois Central R. R. et al.*—dated November 9, 1914) enjoining the

enforcement of the order in *Cardiff Gypsum Plaster Company v. Illinois Central R. R. Co., et al.*, 37 Iowa Com. 3 (1914). Among other propositions, the said court held that the statute empowering this Commission to establish switching rates was unconstitutional, and against public policy, because rates established by government authority had to be the same for the same distance in all the territory within the jurisdiction of the said governing body. If that proposition be sound, it is doubtful if the Interstate Commerce Commission in its entire history has ever established a maximum rate which it had a constitutional right to order. If that proposition be sound, public policy and the constitution would make rates the same in New York as in Arizona. Such a doctrine is wholly untenable. Suffice it to say the attorney general failed to carry the case to the supreme court, and the railways of the state have complied with all the other orders of this Commission, establishing maximum switching rates, and the counsel for the railroad in this particular case frankly concedes that the Commission has the power to establish maximum switching rates lower than the flat distance tariff. But even if the decision of the said district court had been sustained on other propositions claimed by the said court, such a decision would not constitute a precedent for this proceeding, as the facts are not analogous. That case involved rates from an industry located outside of the city limits of Fort Dodge, and from one billing station to another billing station. The peculiar topography of the land in and about Fort Dodge created a peculiar condition. It is not necessary to further discuss the said Fort Dodge case, except to call attention to the very substantial differences in conditions surrounding that case, and the one now pending: In this case the size of the city and the volume of traffic at said city is materially greater; in this case the haul is not between two billing stations. This complainant's plant is located within the city limits of Des Moines; and, further, there are numerous industries which are as distant, if not farther from the depots of the various railroads serving the city of Des Moines, and from the Iowa Transfer in said city, that enjoy industrial switching rates, voluntarily established by the different railroads entering the said city.

We find that the industrial vicinity of Des Moines should be extended so as to include all plants whose industry tracks leave the main line of the defendant railroad within 4.3 miles of the freight depot of the said railroad in Des Moines, and within 3.25 miles of the Iowa Transfer in said city. A reasonable maximum rate for the transportation of sand from such plants to any other industry within the industrial limits of Des Moines is three-fourths of a cent per hundred pounds, actual weight, subject to a minimum charge of \$4.00 per car, if the haul is three miles or less, and \$5.00 per car if the haul is over three miles in length.

The reasonable maximum charge for a joint industrial switching service rendered within the industrial vicinity of Des Moines should be for the originating road, the same as that above described for an

industrial switch. If the switching service is rendered by two carriers, the maximum charge of the terminating road should be the regular connecting line switching charge of that road applicable on cars destined to the same industry originating outside of the industrial vicinity of the city, not exceeding \$3.00 per car. And if the joint industrial switch is over three or more lines, the maximum charge of the intermediate carriers (meaning those exclusive of the originating and terminating lines), should be \$2.00 per car for each intermediate carrier.

The reasonable maximum charge for a connecting line switch, which constitutes a part of the line haul, either the end or beginning of same, by the said defendant for the commodity at issue in this case, rendered in the industrial vicinity of Des Moines, should be not to exceed \$3.00 per car. With the exception of two short line railroads, this is voluntarily adopted among the carriers generally at Des Moines.

The defendant company is hereby ordered and directed to revise its tariffs in accordance with the foregoing findings within thirty days from this date.

No. 7690—1916.

FT. DODGE PORTLAND CEMENT COMPANY, FT. DODGE, IOWA, *Complainant*,

v.

MINNEAPOLIS & ST. LOUIS RAILROAD COMPANY, *Defendant*.

Decided June 19, 1916.

RATES—SPECIAL FOR "NEW INDUSTRY"—DISCRIMINATION—CONSTRUCTION OF STATUTE.

Section 2146 of the Code of Iowa, 1897, construed to authorize the Railroad Commission to approve of a special rate on crushed stone. (See File No. 5334-1911 for record of former case involving same subject.)

Commissioner Guhier dissenting.

For the Complainant—T. A. Mair, General Manager, Ft. Dodge Portland Cement Co.; R. J. Bannister, Attorney, Des Moines.

For the Defendant—F. B. Townsend, Traffic Mgr., Minneapolis.

There is an apparent inconsistency in the Iowa statutes concerning one phase of rate regulation, and this case presents an example coming directly under that category. Rates for services must be the same, if conditions are the same. This is a fundamental general principle of our Iowa law.

Special rates constituted one of the great abuses which Iowa attempted to abolish in connection with the regulation of railroads.

On the other hand "special rates" or "concessions" for the protection and development of any new industry are specifically provided for in the Iowa statutes under section 2146 of the Code.

The task of distinguishing between these two classes of so-called "special rates" is most difficult, but nevertheless it is our duty to carry out the letter and spirit of this statute.

No matter how we may dislike this law, it cannot be, and must not be ignored by this Commission, so long as that law remains on the statute books. It is our duty to administer the law, not to make it.

The petitioner in this case is constructing a cement plant at Gilmore City, Iowa, and is asking for the continuation of a special rate of 55c per 100 lbs. on crushed stone, from Gilmore City to Des Moines. This request is made under the provisions of Section 2146 of the Code, which says:

"For the protection and development of any new industry within the state such railway company may grant concessions or special rates for any agreed number of carloads, which rates shall first be approved by the Board of Commissioners, and a copy thereof filed in its office."

This statute makes absolutely no distinction whatsoever between large companies and small companies.

Any attempt to read into this statute or into this decision any such distinction is a deliberate distortion of the facts. Any given industry may come under the provisions of this statute entirely regardless of its size.

In business it frequently occurs that during the early tentative stages in the development of a new industry, while the enterprise is struggling for existence, is a period of a few years when there is a net loss. Occasionally a difference in freight rates alone may mean success or failure for the new enterprise.

Before regulation existed occasionally railroads would help such industries get on their feet, by reducing rates to a low level, and occasionally below cost for a few years, relying on the profits that would follow in future years, which otherwise the railroad would never secure.

When we attempted to establish regulation there were some who desired to have an absolutely fixed yardstick, on the strict mileage basis in Iowa. They sought to disregard all other factors but distance. There were others who tried to preserve some elasticity in our Iowa rate schedules in order to intelligently meet conditions as they actually exist, conditions that are essential to the industrial development of the state. One way in which some degree of elasticity was preserved is illustrated by the plain, simple provisions quoted above from section 2146 of the Code. The term "industry" is very frequently used in connection with railroad rates and service. We speak of industry tracks, switching between industries, industrial switching rates, etc., referring to a mill or to a factory. That is the sense in which this Commission in the past has always interpreted the term as used in this statute.

If the term "new industry" meant that no factory of that character was in the entire state, and the Commission established a rate for the entire state to take care of such new industry, then there would be no special rate involved. You would have a maximum rate schedule, and section 2146 of the Code quoted above would not be applicable.

Reference has been made to several other points where the rates are different and an attempt is undertaken to show that because the rates are different to these other points, this constitutes discrimination and a violation of the statutes of Iowa. If that be true, then section 2146 of the Code does not constitute law, because it would be impossible to have special rates if they did not differ from the rates at other points.

These statutes must be interpreted together, and force given to each statute in harmony with the others. The law says that the rate for a given distance is *prima facie* evidence of what is reasonable for that distance elsewhere in the state. At no place does it say that the rates must be the same for the same distance in all parts of the state.

A novice in legal matters must know what the term "*prima facie*" means. Differences in conditions justify differences in rates. That is an axiom in rate making which has been accepted by this Commission, by practically all other Commissions in the country and by Inter state Commerce Commission and the Supreme Court of the United States. Distance is not the only factor to be considered. The Iowa statute specifically provides that competition cannot be used as a justification for differences in rates. It does not make that provision for any other factor. What we here state has been the uniformly accepted policy of this Commission in the interpretation of the Iowa statutes for a number of years.

No matter how distasteful the law may be or how erroneous and unwise it is, a refusal to apply Code Section 2146 where a clear case presents itself, is simply flying in the face of the law, it is substituting the judgment of this Commission for the judgment of the state legislature, where the state legislature has acted within its constitutional powers.

Under the cloak of section 2146, if left solely to the railroad, great abuses might be permitted. That is evidently the reason why the approval of the state railroad commission is required. Only in the clearest cases has this Commission ever applied the law in question. We have only had two cases where that law has been invoked for several years. This is one of those two cases. The Commission denied the other application. But the circumstances in the pending case are quite conclusive that the law should be applied.

During the year 1911 this same petitioner made a request for the establishment of the aforesaid special rate. The respondent carrier joined in the said request, and this Commission, on the 12th day of October, 1911, gave its approval to the said rate.

The Fort Dodge Portland Cement Company has purchased a large tract of land at Gilmore City, for the purpose of establishing the cement plant referred to above. Considerable machinery has been installed and preparation has been made for the operation of the plant, at a cost, for the ground and machinery, aggregating \$650,000.00. The plant is not yet completed for the manufacture of cement. A part of the machinery to be used in the cement plant can be used in crushing

rock, for which there is a good market at Des Moines, and this partial operation of the machinery will very materially aid in the establishment of this new industry. The uncontradicted evidence in this case shows that the distance tariff schedule would be prohibitive. The railway company approves of the rate under these circumstances, and joins with the petitioner in applying for this special rate. The said plant is not yet completed, but positive and definite assurances were given to the Commission, at the time of the hearing in this matter, that the plant would be completed during the current year.

In view of all the circumstances, the Commission hereby approves the continuation of the special rate of 55c on crushed stone from Gilmore City to Des Moines, until December 31, 1916, after which the said special rate shall no longer be granted. The railway company and the petitioner in this case are required to file with the Commission a statement of the number of carloads and the rates agreed upon, within twenty days from this date, as required by statute.

This rate must be observed as the maximum rate for shorter hauls on the same railroad included within this haul, until the date this rate expires.

OPINION OF COMMISSIONER GUIHER.

Because my views of this matter are so contrary to the view taken of the subject by the Commission in former years, I am reluctant to pass upon this subject. In order that I may be thoroughly understood, I wish to say, if the carrier desires to make a lower rate to all persons alike, than that authorized by the Iowa Distance Tariff, I have no objections. My objection is only to the making of a special rate, which in my judgment, under the facts in this case, is not warranted by the statutes of this state.

Some time prior to October, 1911, the Ft. Dodge Cement Company began the erection of a cement plant at Gilmore City, to cost about \$650,000.00. The first year the company had only enough money to install its crushing machinery. After that, the contract was let for the building of the remainder of the mill. Prior to October, 1915, about \$350,000.00 had been expended in the construction of the mill, and in January of 1916 sufficient bonds and stocks had been sold to enable the completion of the plant, and it is expected to commence the manufacture of cement in July, 1916. With this crushing machinery installed, the company began the business of crushing stone "with the object of financing and building a cement plant." Gilmore City is on the Minneapolis & St. Louis Railroad, 101 miles from Des Moines, and there is no other railroad reaching Gilmore City.

The rate on crushed stone from Gilmore City to Des Moines, under the Iowa Distance Tariff, was, in October, 1911, and at this time is, 75.5 cents per ton. In October, 1911, upon the application of the cement company and the said carrier, the Railroad Commissioners of this state approved a concession or special rate on crushed stone to the cement company of 55c per ton from Gilmore City to Des Moines,

which special rate it has enjoyed from that time. Under this rate, the cement company shipped into Des Moines, in 1915, 450 cars or more of crushed stone.

In November, 1915, a question was raised as to whether, under our statute, such special rate should be continued for an indefinite period. When this question was raised, the railroad announced its intention of cancelling such rate on January 1, 1916. On December 2, 1915, the cement company objected to this cancellation and asked that it be continued for another year, stating that the special rate was made "for the purpose of giving our plant assistance during the years of its establishment." On January 10th it filed a further protest to the cancellation of this special rate, claiming that the Iowa Distance Tariff on crushed stone is excessive, and that the Minneapolis & St. Louis Railroad having carried this product for more than four years at the 55c rate, it cannot now legally cancel such rate, and, further, that under such special rate it is building up a business at Des Moines which would be destroyed if it is not permitted the continuance of such special rate. The carrier seems to be willing that the special rate be continued, but asserts that it must be considered as only a special rate and not as the reasonable rate.

At the hearing a representative of the Earleham Stone Crushing Company offered an objection to the special rate being given to the cement company, claiming that it is a competitor for the Des Moines market. After the hearing, the East Peru Crushed Stone Co. filed its protest.

The applicant having come to this Commission asking that the railroad be permitted to give it a special rate on the plea that it was a new industry, and having in 1911 been granted that concession, and received its benefits, it does not seem right that it should now claim the special rate has by use become the reasonable rate. This seems so inequitable that I dismiss it from further consideration. Nor do I think we should consider the question of whether or not the cement company can continue to do business in Des Moines without a special rate. If the rate fixed by the Iowa Distance Tariff is unreasonably high, it ought to be lowered.

In order to get the proper view of this question, it seems to me to be necessary that we examine the statutes of this state concerning the regulation of railroads and carriers, and that we have a view of the situation which existed prior to, and which led to the enactment of, our statutory law on the subject.

Chapter 7, Title X, of the Code, contains nearly all the statutory laws of this state as to "the regulation of carriers by railways" and, to a very large extent, the provisions of this chapter are taken from the acts of the 22d General Assembly. Prior to that time, the railroads, among other things, engaged at times in the following discriminations: Charged more for a short haul than they did in other instances for a longer haul. Charged one person a higher rate than they did another for the same service at the same station. Charged a greater rate between two given points than they charged between two other points

on the same line of equal distance. Charged different rates of demurrage and storage to different people at the same point. Did not accord equal facilities to all patrons under the same conditions. Rebates were granted frequently to favorite shippers; generally such concessions were made to the larger shipper. Shippers of large quantities were given what may be called "wholesale rates," the small shipper paying a greater rate per car or ton than the large shipper. In other words, they made a greater charge to some shippers than to others for the same or a like service performed under like conditions. Such practices, whether right or wrong, finally brought about a condition which was believed to be inimical to the best interest of the public, and by Chapter 28, Acts of the 22d General Assembly, it was sought to prohibit all such practices, as unlawful discriminations.

The only provision of our statute permitting any special rate or concession to be made by a railroad is found in the last phrase of Code Section 2146, which is as follows:

"For the protection and development of any new industry within the state such railroad company may grant concessions or special rates for an agreed number of carloads, which rates shall first be approved by the board of commissioners and a copy thereof filed in its office." This section of the statute is Section 25 of Chapter 28, of the Acts of the 22d General Assembly.

The special rate asked is only from Gilmore City to Des Moines. It is not asked in any other direction or to any other point. This raises the suspicion that the only object of the concession is to enable the cement company to market its product in Des Moines in competition with plants having a more favorable location. There are stone crushing plants at other points in the state distant from Des Moines, and with rates as follows:

Earlham, 29 miles.....	40 cent rate
East Peru, 35 miles.....	43 cent rate
Iowa Falls, 76 miles.....	66 cent rate

Here we find a stone crushing plant a shorter distance from Des Moines paying a higher rate than the plant at Gilmore City. It would seem. If the Commission had the power to make the concession asked, that they ought to exercise their power evenly, and if Des Moines is a desirable market, that we ought to put all these plants on the same rate. We should not attempt to deprive one industry of its advantage of a favorable location by giving a plant less favorably located a rate which would relieve it of the disadvantage of the unfavorable location. Such action is one of the precise things the railroads often practiced, and which the legislature attempted to prohibit by the statutes above referred to.

The following table shows the rates on crushed stone in carload lots from Gilmore City to the following stations which are on the line of the Minneapolis & St. Louis Railroad between Gilmore City and Des Moines:

Gilmore City to Rippey.....	58 miles, rate 58c
Gilmore City to Perry.....	66 miles, rate 62c
Gilmore City to Minburn.....	73 miles, rate 74c
Gilmore City to Dallas Center.....	79 miles, rate 66c
Gilmore City to Waukegan.....	86 miles, rate 70c
Gilmore City to Ashawa.....	93 miles, rate 72c
Gilmore City to Valley Junction.....	96 miles, rate 74c
Gilmore City to Des Moines (special rate).....	101 miles, rate 55c

Here then, is a rate which is in direct violation of the statutes, in that the Minneapolis & St. Louis is charging a less rate for carrying freight 101 miles than it charges for hauling the same kind of freight, in the same direction, on the same railroad, for a distance of 58 miles, and the same thing is true at six other stations where the distance is less than to Des Moines.

Code Section 2145 provides that the fact that special rates are necessary to meet competition is not a justification which will permit such special rates. If the Iowa Distance Tariff is applied to Earlham, East Peru, Iowa Falls and Gilmore City, other conditions being equal, the Gilmore City plant could not compete with the others in the Des Moines market for crushed stone.

The cement company shows that it is a corporation which will have invested in its plant about \$650,000.00. Its intention is to engage in the manufacture of cement. The special rate which has been given it is on crushed stone. Was it in contemplation of our statute, Section 2146, that one industry may be granted a special concession in order to make enough money to finance some other industry?

The plant at East Peru has a capital of about \$25,000.00. The plant at Earlham, about \$30,000.00. Is it the policy of this state, and was it the thought of our legislature, that a special rate or concession should be given to an industry with a capital of \$650,000.00 to enable it to compete with smaller companies?

In my judgment, the special rate asked should not be granted, for the reason that it is in direct conflict with the words of the statutes, and is contrary to the spirit thereof. It would seem strange if discriminations of this kind were legislated against, and at the same time, this Commission should be permitted to select persons who might receive the benefit of special rates. To grant the concession asked in this case is to allow the railroad to continue in one case, its old policy of giving special rates to the big shippers. It is to let the big fish eat up the little ones. The practical effect of the proposition is but little, if any, short of a rebate.

Was the crushing of stone in October, 1911, a new industry within the meaning of the Code, Section 2146, and is it a new industry at this time?

Considering the statutes of this state on the subject of discrimination by railroads and the conditions against which such statutes declared, we have found that persons and places are not to be discriminated

against; favoritism is not to be shown. Having provided against all these matters, the statute finally provides a concession or special rate for "new industries within this state." Industries which were new to a particular locality had been established and were being established when the statutes in question were adopted.

Undoubtedly, it was the intention of the legislature that each person, industry and locality should be given equal opportunity with every other place, person and industry. If this be true, then this statute does not mean that in a given locality like Mason City, where a man or corporation has built up and created a tile business, and is shipping on the Iowa Distance Tariff, that another man or set of men wishing to engage in the same business may build a new plant and be granted a special rate or concession "for the protection and development" of such new plant. Such special rate would be giving to a new man an undue advantage over the man who had spent a lifetime in building up a business and to whom no concession had been given.

Nor should the statute be construed to mean that because a man starts a tile plant at Hampton, he should be allowed a special rate in competition with the old plant at Mason City. Such a thing would be contrary to the words and spirit of the statute, and it would discriminate both in favor of the person and of the place. Not only that, but the new tile plant at Hampton would not be a *new industry within the state* because there were already tile factories in Iowa. If the term "new industries" is to be construed to mean a new plant, or a plant in a new locality, the result must be that it will be given a concession in rates discriminating against the old plant. Is it conceivable that when the statute was enacted, it was contemplated that where an industry was already established, that the railroad might grant a special rate for any agreed number of carloads for a new concern which was about to commence operation? Such discrimination was the very thing from which the state had been suffering and from which it was trying to free the ordinary shipper. What was needed at that time was a fair field and no favors.

To me, it appears, if we construe the term "new industries" to mean an industry new to the state, that is the manufacture of some article which had never been manufactured in Iowa, we have such a new industry as was contemplated; and to such an industry special rates or concessions, within reasonable limits, might be granted without in any way discriminating against any other person, place or business. Remember that the state believed that part of its people, and some of its localities, were being discriminated against in favor of other persons and places.

The crushing of stone and the manufacture of cement in the state of Iowa is not new and was not in October, 1911, a new industry within this state. Both of these industries had been practiced prior to 1911. If there was any way in which the special rate could be given in 1911 to the Cement Company as a new industry, certainly it cannot be claimed that it is within the spirit of the statute that such concession

is to be continued for five years, to the detriment of like industries which are paying a higher rate. Such a plant, if ever a new industry as contemplated by the statute, is now past the time when it can any longer be called a "new industry within the state of Iowa."

The special rate given by the Minneapolis & St. Louis Railroad in October, 1911, from Gilmore City to Des Moines, on crushed stone, and which was approved by this Commission, should be cancelled.

Dated at Des Moines, Iowa, April 15, 1916.

(Signed) JNO A. GUIHER.

No. 7691—1916.

SIoux CITY COMMERCIAL CLUB, SIoux CITY, IOWA,

FOR MYSTIC MILLING CO., *Complainant*,

V.

ILLINOIS CENTRAL RAILROAD CO., ET AL, *Defendants*.

Decided July 29, 1916.

RATES—SWITCHING.

Proposed advance in switching rate denied. Maximum rates prescribed.

For the Complainant—Geo. T. Bell, Commissioner Sioux City Commercial Club; D. N. Lewis, Asst. Commerce Counsel.

For the Defendants—A. P. Humburg, Commerce Counsel, Illinois Central Railroad; B. J. Rowe, Asst. G. F. A., Ill. Cent. Rd.; J. C. Davis, Attorney, C. & N. W. Ry. Co.; M. J. Golden, A. G. F. A., C. & N. W. Ry. Co.

The petitioner, the Mystic Milling Company, by the Sioux City Commercial Club, is protesting against the proposed change in the industrial switching rate between the Mystic Milling Company's plant in Leeds and its elevators and warehouses in Sioux City.

The complainant is a corporation engaged in the milling of grain at the station of Leeds, located on the joint tracks of the Illinois Central and Great Northern Railway Companies in the incorporated town of Sioux City, Iowa. The company also has two elevators in Sioux City known as the Terminal and Cereal; and warehouse known as the City Mill, which warehouse was abandoned February 1, 1914. These elevators are used principally for the storage of grain. The grain is then switched in carload quantities, when needed, to the mill at Leeds for the purpose of conversion into grain products. A part of these products is then shipped to Sioux City for storage.

The rate now charged for the switching of this grain from the elevators in Sioux City to the mill in Leeds, and of the products from the Leeds mill to the elevators or warehouses in Sioux City, is a flat rate of \$4.50 per car each way, while the carrier proposes an increase to one cent a hundred pounds, with a minimum of 50,000 pounds. As grain loads heavy, or approximately 80,000 pounds per car, this is a material increase in the charge per car.

The rate as it now exists has been in effect for about five years, and prior to that time a much cheaper rate was in effect, to-wit: \$1.50 to \$3.00 per car.

There are some differences in the testimony in regard to distance between the mill in Leeds and the elevators in Sioux City. Apparently the railroad company has figured these distances, not from the industry track of the Leeds mill, but to the end of the spur track on which the mill is located and which runs off into the corn field approximately .54 of a mile. If this be true, the distance from the Leeds Mill to the Cereal Elevator would be 4.49 miles, and to the Terminal Elevator 4.52 miles. The distances are virtually the same as in the *Consumer's Ice Company and the Sioux City Brick & Tile Co. of Sioux City v. C. M. & St. P. Ry. Co.* (37 Iowa Com. 6, 1914), where the Commission established a maximum industrial switching charge of three-fourths (3-4c) of a cent per hundred pounds, actual weight, subject to the minimum charge of four (\$4) dollars per car if the said haul is three (3) miles or less in extent, and five (\$5) dollars per car if the said haul is over three (3) miles in length.

The chief reason of the carrier for the proposed rate was that this charge of one cent a hundred pounds, minimum 50,000 pounds, is the industrial switching rate generally applied on its road throughout the state of Iowa, except at Cedar Rapids, where the Board has established an industrial switching rate. Also, that the proposed rate is unreasonably low.

Other carriers in this and other states are charging less switching rates at many points, under substantially similar circumstances.

There was no evidence introduced in the record of this case to show the cost of the service rendered; or to show that the proposed rate yields a reasonable profit.

The facts as set out in the record are very analogous to those established in former cases before the Board relative to industrial switching. See

Iowa State Mfrs. Ass'n. v. C. & N. W. Ry. et al., 36 Iowa Com. 3 (1913).

Clinton Mfrs. & Shippers Ass'n. v. C. R. I. & P. Ry. et al., 36 Iowa Com. 13 (1913).

Cedar Rapids Commercial Club v. C. M. & St. P. Ry. et al., 36 Iowa Com. 14 (1913).

Commercial Ass'n. of Ottumwa v. C. R. I. & P. Ry. et al., 36 Iowa Com. 52 (1913).

In these former decisions, extended discussions were given to the meaning of terms and basic questions involved in the fixing of reasonable charges for switching services, also legal propositions involved in connection with the jurisdiction of the Board. We will not repeat this discussion. In view of all the facts established of record, we find the reasonable maximum charge for the transportation of grain between these elevators in Sioux City and their mill in Leeds; and of grain prod-

ucts between the mill at Leeds and the elevators in Sioux City, said shipments being made in carload quantities, to be three-fourths (3-4c) of a cent per hundred pounds, actual weight, subject to the minimum charge of four (\$4) dollars per car if the said haul is three (3) miles or less in extent, and five (\$5) dollars per car if the said haul is over three (3) miles in length.

The defendant herein will be expected to revise its tariffs to correspond to the foregoing finding by August 15, 1916, and, upon failing to make such revision, this Commission will proceed to make formal orders in regard to the same.

No. 7692—1916.

COMMERCE COUNSEL OF THE STATE OF IOWA, ET AL, *Complainants*,

v.

ILLINOIS CENTRAL RAILROAD COMPANY, ET AL, *Defendants*.

Decided July 29, 1916.

RATES—EXCELSIOR—PETITION FOR COMMODITY RATE.

Petition dismissed.

For the Complainants—J. H. Henderson, Commerce Counsel; W. B. Martin, for Dubuque Shippers' Assn.; F. A. Selle, Guttentberg Excelsior Mfg. Co.; H. W. Selle, Pres. Guttentberg Excelsior Mfg. Co.; C. H. Kemler, Mgr. Morris-Johnson-Brown Mfg. Co.

For the Defendants—O. W. Dynes, Commerce Counsel, C., M. & St. P. Ry. Co.; J. C. Davis, Attorney, C. & N. W. Ry. Co.; F. W. Sargent, Attorney, Rock Island Lines; J. G. Morrison, Asst. to V. P. C. G. W. Rd. Co.; O. M. Brockett, Attorney, C. G. W. Rd. Co.; B. J. Rowe, A. G. F. A., Ill. Cent. R. R.; E. R. Puffer, G. F. A., C., B. & Q. Rd. Co.; A. M. Dixon, Commercial Agent, C., B. & Q. Rd. Co.; H. A. Pence, A. G. F. A., C., B. & Q. Rd. Co.; Will Clapper, D. F. & P. A., Wabash Rd.; F. M. Steele, C. A., Ft. D., D. M. & S. Rd. Co.; W. S. Howell, A. G. F. A., C., M. & St. P. Ry. Co.

The complainant in this case seeks a commodity rate on excelsior, in carloads, the maximum rate not to exceed 14c per cwt., for distances from 290 to 380 miles inclusive, with a minimum weight of 20,000 lbs., subject to Rule 6-B of Iowa Classification; and that said rate be properly graded for distances less and greater than the ones named herein, at no time to exceed Class C rate which now applies; and further that the said commodity rates be made applicable to every line of railroad operating within the state of Iowa.

This proceeding was brought after the Board had rendered an opinion in *Morris-Johnson-Brown Manufacturing Company v. Illinois Central Railroad Company, et al.* (36 Iowa Com. 30), granting a 14c rate on excelsior between Dubuque and Council Bluffs. Since then the rate between Dubuque and Council Bluffs has been changed.

The present rate on excelsior, in carloads, from Dubuque to Council Bluffs is 16.5 cents, being a rate for 330 miles. The actual distance is 329 miles.

Therefore this complaint is disposed of. We find nothing of record that will constitute a justification for the petition.

No. 7693—1916.

MORRIS-JOHNSON-BROWN MANUFACTURING COMPANY, DUBUQUE, IOWA,
Complainant.

v.

ILLINOIS CENTRAL RAILROAD COMPANY, ET AL, Defendants.

Decided July 29, 1916.

RATES ON EXCELSIOR.

Continuation of 14 cent commodity rate on excelsior between Dubuque and Council Bluffs found unjustified by the record and the Commission ordered Class C rates to apply. (For opinion in the original case see Docket No. 5992-1912, *Morris-Johnson-Brown Mfg. Co. v. Ill. Cent. R. R. Co. et al.*, 26 Ann. Rep. Ia. Com. 29.)

For the Complainants—J. H. Henderson, Commerce Counsel; W. B. Martin, Dubuque; O. L. Carr, Dubuque.

For the Defendants—J. C. Morrison, for C. G. W. Rd. Co.; R. C. Sanders, for C. M. & St. P. Ry. Co.; Geo. A. Kelley, Chicago.

On July 15, 1913, the Commission rendered an opinion in *Morris-Johnson-Brown Company, Dubuque v. Illinois Central Railroad Co. et al.*, an application for a reduction of the carload rate on excelsior from Dubuque to Council Bluffs. Later, on December 1, 1915, the carriers petitioned for a rehearing, stating that the conditions had changed since the Board's opinion was rendered. The rehearing was granted, and on March 9, 1916, the rehearing was had.

In the Commission's original opinion in this case was said:

"The chief witness for complainant attempted to rest his entire case on the issue of discrimination, setting up the fact that the rate on excelsior from St. Paul to Council Bluffs is 14 cents per hundred pounds, whereas the rate from Dubuque to Council Bluffs is 16½¢. The 14¢ rate from St. Paul to the Missouri River was established by the carriers in order to make their rates the same on flax tow and excelsior, in compliance with an order for the Interstate Commerce Commission in *Keogh v. Chicago, B. & Q. R. R.*, 24 I. C. C., 606 decided June 6, 1912."

Further in its opinion the Commission said:

"Reducing an intra-state rate in order to remove a discrimination between that and an interstate rate would be entering upon the regulation of discrimination between interstate and state commerce. . . . If

is quite probable that the removal of discriminations as such between state and interstate commerce cannot be done by state authority. However, it is not just that we should let this class of discriminations continue unchecked. If, in fact, they do exist, we can go this far—when a discrimination exists between state and interstate rates—we can investigate in order to ascertain, if possible, whether the state rates or the interstate rates are unreasonable; if the former are not right, then we can remedy the situation; if the latter are are unreasonable, we can appeal to the Interstate Commerce Commission for relief. The real issue in this case becomes—is the rate on excelsior between Dubuque and Council Bluffs unreasonable in and of itself?"

From the foregoing it will be seen that the Commission at least took in consideration the 14¢ rate on excelsior from St. Paul to Missouri River points.

Prior to the proceeding in *Keogh v. Chicago, B. & Q. R. R.*, 24 I. C. C., 606, decided June 6, 1912, the rates on excelsior were as follows:

St. Paul to St. Louis	18c
St. Paul to Kansas City	23c
St. Paul to Omaha	22c

At this time the carload minimum weight on excelsior was 20,000 lbs. The Interstate Commerce Commission in the said *Keogh* case ordered that the rates be made the same on excelsior as on flax tow.

The following is the testimony stating the facts as regards the reduction to the 14¢ rate from St. Paul to Missouri River points, in I. C. C. Docket 5315 before the Interstate Commerce Commission:

"Mr. Scott: Will you explain how it came that the Burlington Road reduced the rates on excelsior from St. Paul to the different destinations involved?"

"Mr. Crosby: It was on account of an order issued by the Interstate Commerce Commission to make the rates the same on excelsior as on flax tow."

"Mr. Scott: Was that order interpreted by you as meaning that the excelsior rate should be reduced to the lower flax tow rate?"

"Mr. Crosby: No, it could be interpreted either way."

"Mr. Scott: How did it come about that you removed the discrimination, which the Commission found, by a reduction in the excelsior rate rather than by an advance in the flax tow rate?"

"Mr. Crosby: The tow rate was not advanced at the time this order was to take effect. It came down within two or three days of the time when the order was to take effect, and there was nothing left to do, but to reduce the excelsior rate; that is, there was not sufficient time left to advance the tow rate and to give the proper publication."

"Mr. Scott: Was there an effort made by your company to get an extension of the effective date of the order so as to permit of an advance in the tow rate?"

"Mr. Crosby: Yes, sir, and it was refused."

"Mr. Scott: And with that situation you then published the reduction in the excelsior rate?"

"Mr. Crosby: Yes."

Further testimony is as follows:

"Mr. Humburg: What about this 14 cent rate from St. Paul to the Missouri River cities being a voluntary or involuntary rate of the Illinois Central and other carriers?"

"Mr. Rowe: It is understood, of course, that the order of the Commission in case 4603, Keogh v. C. B. & Q. R. Co. was against the Burlington only, and while it admitted either of advancing the flax tow rate or reducing the excelsior rate, Mr. Crosby has explained why they did not advance their excelsior rates, and when the Burlington gave notice of their intention to give effect to the Commission's order by reducing their excelsior rates, that notice was promulgated by Chairman Hosmer of the Western Trunk Line Committee. In line with the usual practice he stated that he published the reduced rates for all of the lines that did not file objections within five days, and so far as our road was concerned, the five days had passed before I got down to the notice. I was probably out of the office at meetings or some place. It was too late for us to object and the rate had been published by Mr. Hosmer. The effect then was considered, and when it was found that it would effect a very large territory, the Illinois Central in company with some of the other interested carriers, instructed Mr. Hosmer to cancel the low commodity rates and restore the classification basis, and when that action was taken the tariffs were suspended in I. & S. Docket 170, which was heard in Chicago by Examiner Esch December 17, 1912, with a further hearing before Commissioner Prouty January 20, 1913, and the case argued in Washington February 13, 1913."

After a rehearing in I. & S. Docket 170, in an opinion dated November 2, 1915, the Interstate Commerce Commission found the following rates between the points named to be reasonable and non-discriminatory: From St. Paul to Omaha and other Missouri River points to and including Kansas City to be 20 cents per 100 pounds, with a 20,000 pound minimum, subject to Rule 6-B of western classification.

Prior to the decision of the Interstate Commerce Commission in Morris-Johnson-Brown Manufacturing Company v. Illinois Central Railroad Company et al., the rate on excelsior, between Dubuque and Omaha was 17 cents, and the rate between Dubuque and Council Bluffs was 16½ cents. In the above case the Interstate Commerce Commis-

sion ordered a 14½ cent rate to Omaha from Dubuque and this Commission ordered a 14 cent rate to Council Bluffs. In both instances the differential between Omaha and Council Bluffs was ½ c. But since then, after a further investigation, a reasonable and non-discriminatory interstate rate between Dubuque and Omaha was found to be 17 cents. There is nothing in this record justifying a continuance of the 14 cent commodity rate.

Therefore, in view of the foregoing facts, the Commission orders that the Class C rates on excelsior between Dubuque and Council Bluffs shall be re-established.

No. 7694—1916.

SWIFT & BRYSON, FOR RESIDENTS OF IOWA COUNTY, NORTH ENGLISH, IOWA,
Complainants.

V.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY, *Defendants.*

Decided August 11, 1916.

CROSSINGS—HIGHWAY—OVERHEAD.

Application under section 2017 of Supplemental Supplement to the Code, 1915. Location of crossing ordered changed for overhead way and costs apportioned between railroad company and county.

For the Complainants—J. L. Swift, Attorney, North English.

For the Defendants—C. A. Sutherland, Attorney, Cedar Rapids.

An application to the Board of Supervisors of Iowa County, asking that the Chicago, Milwaukee & St. Paul Railway Company be required to construct an overhead crossing where said railroad crosses the public highway upon the section line between Sections 30 and 31, in Township 78, North of Range 10, West of the 5th P. M.

This application is made under the provisions of Section 2017 of the Supplemental Supplement to the Code of Iowa. It provides as follows:

"Any such corporation may raise or lower any turnpike, plank road, or other road, for the purpose of having its railroad cross over or under the same, and in such cases, such corporation shall put such road, as soon as may be, in as good repair and condition as before such alteration. Wherever a railroad now crosses an established highway * * * or when it is desired by any citizen or the Board of Supervisors of any county * * * for the safety of the public using such highway, to change, alter, relocate, or vacate an established highway, where same crosses a railroad, and the railroad company and the Board of Supervisors of the county * * * in which such highway crossing is located cannot agree in respect thereto, the Board of Railroad Commissioners of this state, upon application of either the Board of Supervisors * * * are authorized and empowered * * *

to determine the necessity of such crossings, location thereof, whether the same shall be at grade or otherwise, the manner in which the same shall be constructed, maintained, or changed, division of expense thereof, and generally to make such orders in respect thereto as are equitable and just, including the right to require condemnation proceedings to be instituted by the Board of Supervisors as may be necessary to carry out such order."

The highway in question runs east and west. The railway runs north and south. Approaching the crossing from the west there is a slight descending grade until a point near the west line of the right of way is reached, where the grade is about 3.7 per cent to the west end of the ties; from the east side of the track the grade ascends, being about six per cent, for a distance of nearly 450 feet.

Approaching this crossing from the east or the west, a fairly good view is had of the railroad to the south. To the north the track cannot be seen, except from a point within the right of way lines, and very close to the track. This is because of a hill which rises to the north of the highway and which at the north line of the highway is about ten feet higher than at the point of the crossing, and at a point about 150 feet north of the center of the highway is at least 23 feet higher than at the top of the rail at the crossing. The railroad is built in the cut through this hill, and the highway crosses at grade in the cut. This highway is what is known as a "county road." This line of railroad is not carrying a very heavy traffic. We consider this grade crossing so dangerous that it should be eliminated.

On account of the increased height of locomotives and box cars, the railroads are now asking that they have a clearance of 23 feet in cases of overhead crossings.

It seemed to be conceded that if an overhead crossing was made, it should be 20 feet wide, and that the approaches should have a top surface of the same width. The highway is 60 feet wide, and to make the travelling surface of the approaches 20 feet wide, it would be necessary to acquire some additional land on each side of the highway to accommodate the base of the fill for the earth approaches. To make a 6% grade of the approaches, and 20 foot top for a crossing, with 23 foot clearance at the present crossing, will require a fill of 8,400 cubic yards of earth.

If the location of the highway can be changed so that the center of the viaduct will be 150 feet north of the center of the present crossing, and the center of the west approach 400 feet west, and the center of the east approach 300 feet east of the center of the present crossing, it would require a total fill of about 1,000 yards to make a grade of 6 per cent on the approaches. A grade of less than 3.5 per cent could be made by a total fill of about 2,600 yards.

If a viaduct were built at the present location of crossing with 6 per cent grade approaches, it would relieve the dangers of crossing so far as the railroad is concerned, but would to some extent introduce dan-

gers to persons traveling by automobile. If the location of the crossing be changed, as above indicated, a crossing may be had in which the grades are decidedly easier, for less money than would be required at the present crossing. The opportunity here presented to make at a minimum cost a permanent improvement which relieves from the danger of the railroad and does not introduce an obstruction to modern travel on the highways, should be accepted by both the public and the railway company.

It is, therefore, ordered that as soon as the location of the highway above described is so changed and relocated as that the center thereof is 150 feet north of the center of the crossing in question, the Chicago, Milwaukee & St. Paul Railway Company shall, so soon as can reasonably be done, construct an overhead crossing at that point, and it shall make the necessary earth approaches thereto within the limits of its right of way 20 feet wide; the grade within such limits to be not greater than 3.5 per cent. The right of way for such highway to be procured by the Board of Supervisors of Iowa County, and all grading necessary for such crossing outside the line of the right of way of said railway company to be done at the expense of Iowa county. The necessary viaduct, as above described, and all earth fills for approaches thereto, within the limits of the right of way of said railway company, to be at the expense of said railway company.

No. 7695—1916.

BOARD OF SUPERVISORS OF WOODBURY COUNTY,

BY IOWA STATE HIGHWAY COMMISSION, AMES, IOWA,

Complainants.

V.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY, *Defendants.*

Decided August 11, 1916.

CROSSINGS—HIGHWAY.

Improvement ordered and apportionment of cost made between county and railroad.

For the Complainants—J. H. Ames, Bridge Engineer, State Highway Commission; J. H. Henderson, Commerce Counsel.

For the Defendants—Jno. N. Hughes, Solicitor, Cedar Rapids; W. E. Wood, District Engineer, Chicago.

On March 3, 1915, the Iowa Highway Commission approved a plan for the improvement of the grade crossing where the Chicago, Milwaukee & St. Paul Railway Company crosses the highway on the line between Section 36, of Little Sioux Township, and Section 31, of Oto Township, Woodbury County, Iowa. On October 21, 1915, the Board of Supervisors of Woodbury County filed a petition, asking this Commission to determine the manner in which such crossing should be constructed, and to make such orders in respect thereto as are just and equitable.

On March 29, 1916, the matter was heard at Rodney, Iowa, at which time this Commission made a personal examination of the crossing in question.

This crossing has existed for a number of years, and it is necessary that a crossing should be maintained at or near this point. The highway runs north and south and is crossed by the railway at an angle of about 45 degrees, running from the northeast to the southwest. Approaching the crossing from the north the land is nearly level until you reach a point about 250 feet north of the center of the track at the crossing, from which point to the center of the track at the crossing there is a rise of 16 feet, an average grade of 6.4%. South of the crossing for about 200 feet the road is practically level, and from that point south for a distance of about 300 feet there is a rise of 24 feet, or an average grade of 8%. When this point 500 feet south of the crossing is reached, there is then a descending grade for three or four hundred feet to the south, somewhat steeper than the grade above described.

Among other matters of evidence introduced is a "plan and profile of Sioux City-Denison County Road at crossing of C. M. & St. P. R. R. showing proposed improvement of grade crossing," (described as above set out), and containing the following note: "Road to be re-located around hill with subway under R. R. for future permanent improvement." The situation, then, is that highway in question crosses over a hill, and at a point about 16 feet up the hill the railroad crosses the highway, and from a point about 200 feet south of the crossing the steeper part of the hill commences, and it is this hill which it is proposed to remove, and a part of the dirt taken therefrom is to be used to improve the grade of the approach to the crossing from the north.

Under all the evidence, we think it would be necessary to cut down this hill, even though the railway had not been built. The location and construction of this railway has not in a very large degree contributed to the condition found at this point. The showing that it is proposed, at some future time, to relocate this highway around the hill, with a subway under the railway, inclines us to caution in this matter.

It was shown that the proposed improvement to the highway would cost \$858.00, of which the Board of Supervisors offered to pay one-third, and asked that the railway pay the balance. The railway offered to pay one-third of the cost of the improvement, its share not to exceed \$300.00. Under the facts, we would not feel justified in requiring the railway to pay more.

The real improvement contemplated seems to be the grading down of the hill. The north approach to the crossing should be somewhat improved, and we estimate that the cost of its improvement will not exceed the sum of \$300.00. The cutting down of the hill south of the right of way should not be charged to the railway company.

It is, therefore, ordered that the Chicago, Milwaukee & St. Paul Railway Company be required to improve the north approach of said grade crossing, the amount to be contributed by the said railway company in no case to exceed the sum of \$300.00.

No. 7696—1916.

WITTHOFT BROTHERS, PAGE CENTER, IOWA, Complainants,

v.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, Defendants.

Decided October 29, 1916.

STATIONS—NON-AGENT PREPAY—PETITION FOR INSTALLATION OF AGENT.

Held, the evidence did not show sufficient business to warrant the expense of a regular agent. Petition dismissed.

For the Complainants—Dwight N. Lewis, Asst. Commerce Counsel; R. Daniel, Page Center.

For the Defendants—W. D. Eaton, Attorney, Burlington; A. L. West, A. G. F. A., St. Joseph; W. A. Card, Superintendent, St. Joseph.

This is an application on the part of Witthoft Brothers, at Page Center, Iowa, asking that the Chicago, Burlington & Quincy Railroad Company be required to keep an agent at its station at that point.

Page Center is a town of about 40 people, 7 miles southwest of Clarinda, on a branch line of the Chicago, Burlington & Quincy Railroad which runs southwest from Clarinda. This railroad has another line running west from Clarinda, upon which is Yorktown, which, by the highway, is about one mile west and one and one-half miles north of Page Center. On the same line with Page Center, and about seven miles southwest, is the station named Coin. On another line of the Chicago, Burlington & Quincy Railroad running south, and six miles from Clarinda, is Shambaugh, which is 3½ miles south and 5½ miles east of Page Center. Six miles south and a half mile east of Page Center is College Springs, a station on the Iowa & Southwestern Railroad.

The territory about Page Center is strictly agricultural and by reason of the very limited area which is tributary to it, the volume of traffic is small.

The estimated passenger fares out of Page Center for the year preceding the hearing in this case was \$361.05. The receipts for freight, in less than car lots, both in and out of Page Center, for the year ending June 30, 1915, were \$335.55. The freight earnings on carloads in were \$750.16, and the earnings on carloads out of Page Center were \$1,785.67, a total gross earnings from passenger and freight of \$3,232.43. We were not furnished with an itemized statement of their freight in less than car lots. A statement of car lots showed that there was shipped out of Page Center 19 cars of cattle, 32 cars of hogs, 2 cars of sheep, 12 cars of wheat, 1 car of hay, 2 cars of corn, and 1 car emigrant outfit, a total outgoing of 69 cars. Of these, 16 cars of cattle, 27 cars of hogs, and 2 cars of sheep, a total of 45 cars, were destined to St. Joseph, Missouri, a distance of 91 miles. And during the same year there was shipped into Page Center, in car lots, 7 cars of coal, 9 cars of hay, and 2 cars each of lumber, sund,

cattle and sheep, and tile, and one car each of cement, meal, salt, and threshing machines, making a total of 28 cars incoming, and total, both in and out, of 97 cars, or less than one car every third day.

The average sum paid by railroads in the western district of the United States for station employees and expenses, as shown in "Statistics of Railways of the United States, 1913, Interstate Commerce Commission," pages 53 and 55, is 4.53% of the total operating revenues.

It was shown that no agent was kept at Page Center station, but that a man opens and closes the station at train time. That the company is paying for this service, and the expense of heating the station, etc., the sum of about \$200.00 per year, which is more than 6% of the total gross earnings of this station, as shown above, or, in round numbers, 33.13% in excess of the average sum paid in this district for station employee and expenses.

An agent could not be maintained at this station for less than \$35.00 per month, or \$420.00 a year, or about 13% of the gross earnings of this station, both in and out.

The foregoing statement of earnings is upon the basis of crediting to Page Center all of the earnings, both in and out. Manifestly, this should not be done. Page Center cannot be entitled to more than one-half of the total receipts from the freight coming in and going out; if, then, we take one-half of the total freight earnings on traffic originating at and destined to Page Center (\$2,871.38), we find the share to be credited to this station on account of freight, to be \$1,435.69, to which should be added \$361.05, the outgoing passenger fares, or a total gross earnings of \$1,796.74. To maintain an agent at \$420.00 per year would be to use for that purpose nearly 24% of the gross earnings of the station. We do not consider this percentage conclusive. It may well be that at larger stations the so-called station expense may be small compared to the percentage of earnings so expended at smaller places; but that may be offset by other costs that exist at the larger place, and do not exist at the small station.

It is probable that if an agent were kept at this station the earnings of the station would be somewhat increased. The amount of such increase can only be conjectured, but the limited area of the country tributary to this station leads us to conclude that the increase would not be very great. In order to pay an agent \$420.00 a year, it will require an increase in earnings of more than 500%, if he be paid the average sum paid by railroads for station employees and expenses in the western district of the United States. There is nothing in the situation to justify a belief in such an increase of traffic. Service should be measured, to some extent, by the support which is given to the community. The expense of station employees with regard to station earnings is entitled to some consideration, but we have not adopted any given percentage as a standard by which cases of this kind may be determined.

A non-agent prepay station is not desirable, but in these days when nearly everybody has a telephone, cars are generally ordered by telephone, and even though there be no agent at Page Center, it can be no hardship to

telephone to Coin or Clarinda for cars. There is no reason why cars cannot be obtained in this way, and shipment go forward as promptly as though there was an agent at this point. The railroad having undertaken to do this transportation business, it must give to this community adequate service. It may not be required to keep a station agent, but it must provide some reasonably adequate service.

The part of the railroad in question was built by the Clarinda, College Springs and Southwestern Railroad Company, in about 1882 or 1883, and afterwards became the property of the Chicago, Burlington & Quincy Railroad Company.

The witnesses for the complainants testified, in substance:

There was a time when we thought we were not going to have a depot. A petition was circulated. We were anxious to have the convenience of shipping. We raised about \$2,000.00 and turned it over to the railroad company. It was for the express purpose of building a depot and stockyards. The station building and stockyards were built and an agent maintained there for some years. Under the evidence, the Commission is justified in finding that no agent has been kept at this station since about the year 1888.

No written contract in relation to this station was produced, and the witnesses only pretended to testify from recollection. The men who circulated the subscription paper did not testify. We have no doubt but that the people in that vicinity at that time wanted a railroad and station, and they contributed toward this building. The subscriptions, the building of the station, and installing of an agent, would indicate that it was contemplated that it should be a full agent station. In a short time the agent was dispensed with, and for nearly thirty years there has been no agent.

If it be conceded that the subscriptions were made with the express agreement that a station was to be built and an agent to be in constant charge, yet the conditions might become such that to require the railroad to perform such contract would be objectionable as against public necessity, and a hindrance to what may be necessary for the railroad itself, and the territory through which the road runs.

The following case is somewhat analogous:

"The City of Marshall agreed to give to the Texas and Pacific Railway \$300,000.00 in county bonds, and 66 acres of land within the city limits for shops and depots; and the company, 'in consideration of the donation' agreed 'to permanently establish its eastern terminus and Texas offices at the city of Marshall,' and 'to establish and construct at said city the main machine shops and car works of said railway company.'

"The city performed its agreements, and the company, on its part, made Marshall its eastern terminus, and built depots and shops, and established its principal offices there. After the expiration of a few years Marshall ceased to be the eastern terminus of the road, and some of the shops were removed. The city filed this bill in equity to enforce the agreement, both as to the terminus and as to the shops; Held,

"That the contract on the part of the railway company was satisfied and performed when the company had established and kept a depot and offices at Marshall, and had set in operation car works and machine shops there, and had kept them going for eight years and until the interests of the railway company and of the public demanded the removal of some or all of these subjects of the contract to some other place. * * *

"That if the contract were to be interpreted as one to forever maintain the eastern terminus, and the shops and Texas offices at Marshall, without regard to the convenience of the public, it would become a contract that could not be enforced in equity. *

* * * *Texas & Pacific Railway Company v. Marshall*, 136 U. S., 333-4.

The matter of an agent at this station has been before this Commission at other times. In June, 1891, a petition was filed "praying for the reinstatement of an agent" at Page Center. It was shown that in 1883 there was shipped in and out 82 carloads; in 1888, 42 carloads; and from January 1, 1883, to April 2, 1889, there was shipped in and out a total of 334 carloads, an average of about 66 cars per year. Upon the showing then made the Commission refused to order the employment of an agent. *Citizens of Page Center v. C., B. & Q. R. R. Co.*, Railroad Commissioners' Report 1892, page 780.

Again, in January, 1898, another complaint was filed, and it was claimed that the people about Page Center had donated land and money to the company, on the condition that an agent be kept there for 20 years; that an agent had been kept there a few years (about five years). The railroad company denied that any promise had ever been made to keep an agent at this station.

The showing as to carload business was as follows: 1896, 46 cars; 1897, 53 cars; 1898, 89 cars. The Commission refused to order the employment of an agent, and advised that the keeping of a key to the station by a business man near the station building and the furnishing of telephone service by the railroad between that point and Clarinda, free of expense to the patrons of the road, and free transportation for complainant from Page Center to Clarinda, in consideration of the complainant keeping the station open to "deliver freight that may be received," etc., * * * would meet the business requirements at that point. *Oline Brothers v. C., B. & Q. R. R. Co.*, Commissioners' Report 1899, page 49.

No material change having been shown in the conditions, we see no reason why this Board should now reverse its former rulings. Upon the whole case, we believe the application should not be granted. The petition is, therefore, dismissed.

No. 7697—1916.

SECURITY & INVESTMENT CO. BY R. & F. G. RYAN, ATTYS., DES MOINES, IOWA.
Complainants.

Decided October 29, 1916.

RAILROADS—ABANDONMENT OF PORTION AUTHORIZED.

For the Security & Investment Company, Judge R. Ryan, Des Moines.
For the Colfax Northern Railway, W. Blakely, Colfax.

On the 10th day of October, 1916, at ten o'clock A. M., the hour to which the hearing of this case was postponed, the petitioner appeared by its attorneys, R. and F. G. Ryan, and, there being no appearance or objection as to the said petition, and, being fully advised in the premises from the evidence adduced:

It is, therefore, ordered by this Board that the prayers of said petition be granted insofar as this Commission may have power to grant such authority, and that the petitioner be, and is hereby authorized to discontinue the operation of that portion of the railroad between the north corporation line of the city of Colfax, Iowa, and the line of the Chicago Great Western Railroad Company in the village of Valeria, in said state; and further authority is given said petitioner to dismantle said portion of said line and remove and sell the material composing the same and apply the proceeds of such sale to the payment of incidental expenses and such liens as may be in existence thereon.

No. 7698—1916.

RICHARD ROSSMAN, WOODWARD, IOWA, Complainant,
v.

INTER URBAN RAILWAY COMPANY, Defendant.

Decided October 29, 1916.

CROSSINGS—HIGHWAY AT GRADE.

Facts held to warrant an order separating the grades by a subway, expense to be borne equally by the railroad and the county.

CROSSINGS—HIGHWAY AT GRADE—AUTOMOBILES NEW DANGER.

A railroad company may be charged with the burden of eliminating a grade crossing where there is great danger of automobiles suddenly meeting and colliding therewith and of meeting other vehicles, although the crossing before the advent of the automobile, was reasonably safe and a compliance with section 2017 of the Code of 1897.

CROSSINGS—HIGHWAY AT GRADE—EXPENSE OF ELIMINATION—FINANCIAL CONDITION OF RAILROAD.

Where the railroad company is financially weak and its business unprofitable, such facts will be considered in apportioning the expense of eliminating a grade crossing, but it will not relieve the railroad of its responsibility under section 2017 of the Supplemental Supplement to the Code, 1915.

For the complainant—Richard Rossman, Woodward; A. M. McCall, Woodward; H. L. Beard, Highway Commissioner.

For Dallas County—Fred Nalden, County Engineer, Perry.

For the defendant—W. L. Wilson, Engineer, Des Moines.

An application by Richard Rossman, asking that the Inter-Urban Railway Company, Des Moines, Iowa, be required to construct an under track highway crossing where its line of railroad crosses the public highway, being the first highway crossing south of Woodward.

At the crossing under consideration, the railroad is built upon an embankment, the east side of which is about nine and one half feet high, and the west side about fifteen feet high. This railroad runs north and south; the highway runs east and west. There are some eighteen train movements over this railroad each day. The view of the railroad from the highway looking to the north is very good, but to the south is only fairly good. Approaching the crossing from the east, the traveler's view of persons approaching the crossing from the west is obstructed for about a thousand feet.

The chief danger is caused by automobiles suddenly and unexpectedly meeting on top of the crossing, and by automobiles meeting other vehicles on the crossing. This danger is so real that several accidents have occurred and numerous other accidents have only narrowly been averted.

The highway in question is the principal road in a rich and populous farming community, and the dangers incident to its use will increase with the growing use of automobiles. To make the same ordinarily safe requires an improvement, and the approaches to the crossing must either be made much longer and wider, and the grade reduced, or an under track crossing should be made. By the showing made to this Commission, to properly improve this as a grade crossing will require an expenditure of \$1250.00. To make an under track crossing will, according to the estimate of the engineer of the railroad, cost \$2135.00; according to the estimate of the Engineers of the State Highway Commission about \$2600.00. This contemplates raising the railroad track about two feet and giving the subway a vertical clearance of thirteen feet and a clear roadway of twenty feet.

Dallas county offers to pay one-half the cost of the improvement, and insists that a subway be built, rather than the grade crossing be improved. The railroad company objects to an expensive crossing, giving for its reason that it is a branch line which has been, and is, unprofitable, and the future does not offer a very great increase of business.

The obstruction in this highway was placed there by the railroad. If a subway be built, as above described, the surface of the highway will then be restored to practically its condition before the railroad was built. Where a railroad crosses a highway it is its duty to restore the highway, as soon as may be, in as good repair and condition as before such alteration. *Code section 2017 and amendments thereto.*

Of course, this statute cannot be literally construed. It is impossible to build a grade crossing without interfering with the condi-

tion of the highway, and ordinarily the condition of a viaduct or a subway interferes with a highway to its injury as compared with its original condition. We think the section means that the highway is to be restored to its former condition as nearly as may be, having in consideration that it is necessary that one must be crossed by the other, that each is necessary, and that the two cannot exist at the same point and continue the conditions as they existed prior to the construction of the railroad.

This grade crossing, at the time of its construction, was perhaps a reasonable compliance with the statute, and yet it introduced new dangers to the travel over that highway. With the advent of the automobile, these dangers are greatly magnified. The railroad is not responsible for the introduction of the automobile, but having created a condition in years gone by which now becomes a source of danger, it has some responsibility, and must bear a part of the burden. The fact that its business is not profitable, must, of course, be considered, but it is not of itself sufficient to relieve it of responsibility. The obstruction of highways by railroads, whether weak or strong, does in some respects bring about similar results. The question of whether a highway crossing is or is not dangerous is not determined by the financial condition of the railroad involved. We may, however, take that matter into consideration in determining the division of expense of the improvement. *Supplemental Supplement to Code, Section 2017.*

The opportunity to eliminate the grade crossing at this point, at comparatively small expense, is such as is seldom presented. We find that the present grade crossing should be eliminated, and a subway should be constructed at that point by the railroad company, with a vertical clearance of thirteen feet, and a roadway clearance of twenty feet, one-half of the cost to be paid by the railroad, and one-half by Dallas county. The same is so ordered; it is further ordered that said subway be constructed by, or under the supervision of, said railroad, and that the same be completed within ninety (90) days from this date.

No. 7699—1916.

W. B. MARTIN, FOR MORRIS-JOHNSON-BROWN MANUFACTURING COMPANY,
DUBUQUE, IOWA, Complainants.

v.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY, CHICAGO GREAT
WESTERN RAILROAD COMPANY, ILLINOIS CENTRAL RAILROAD COMPANY,
Defendants.

Decided November 10, 1916.

RATES ON EXCELSIOR BOLTS AND EXCELSIOR WOOD C. L.
Found unreasonable and unjust and lower maximum rates prescribed.

RATES—DISCRIMINATION BETWEEN STATE AND INTERSTATE—POWER OF STATE
COMMISSION—STATUTE RULE OF EVIDENCE.

Held, while the state commission may lack the power to make orders for the sole purpose of removing discrimination between states and inter-

state rates, it does have the power to establish reasonable maximum rates and in fixing such reasonable maximum state rates "the lowest rates published or charged by any railway for substantially the same kind of service whether in this (Iowa) or another state, shall, * * * be accepted as *prima facie* evidence of a reasonable rate for the service under investigation." (See Sec. 2146 of the Code of Iowa, 1897.)

There are two factories in Iowa which manufacture excelsior; they are located at Dubuque and Guttenberg. They obtain most of their raw material within a radius of 150 miles of Dubuque. These manufacturers sell their product inside and outside of Iowa. The present Iowa rates on excelsior bolts are found excessive, and new rates are prescribed.

For the Petitioners—J. H. Henderson, Commerce Counsel; W. B. Martin, Commissioner, Dubuque Shippers' Association; F. A. Selle, Guttenberg Excelsior Mfg. Co., Guttenberg; C. H. Kemler, Mgr., Morris-Johnson-Brown Mfg. Co., Dubuque; H. W. Selle, President, Guttenberg Excelsior Mfg. Co., Guttenberg.

For the Chicago, Milwaukee & St. Paul Railway Co.—O. W. Dynes, Commerce Counsel, Chicago; W. S. Howell, A. G. F. A., Chicago; J. G. Love, A. G. F. A., Chicago.

For the Chicago & North Western Railway Co.—J. C. Davis, Attorney, Des Moines.

For the Chicago, Rock Island & Pacific Railway Co.—F. W. Sargent, Attorney, Des Moines.

For the Chicago Great Western Railroad Co.—O. M. Brockett, Attorney, Des Moines; J. G. Morrison, Assistant to Vice-President, Chicago; F. S. Hollands, A. G. F. A., Chicago.

For the Illinois Central Railroad Co.—B. J. Rowe, A. G. F. A., Chicago; A. P. Humburg, Commerce Attorney, Chicago.

For the Chicago, Burlington & Quincy Railroad Co.—E. R. Puffer, G. F. A., Chicago; W. G. Wagner, A. G. F. A., Chicago; A. M. Hixson, Commercial Agent, Des Moines; H. A. Pence, D. F. A., Burlington.

For the Wabash Railroad Co.—Will Clapper, D. F. & P. A., Des Moines.

For the Fort Dodge, Des Moines & Southern Rd. Co.—F. M. Steele, Commercial Agent, Des Moines.

The complainant in this case seeks a reduction in the rates on excelsior wood and excelsior bolts between points in Iowa.

Since the case was brought, the plant has been sold by the original complainant to Owen L. Carr.

It is established by the complainant, and conceded by the defendants, that rates on this commodity from Wisconsin points, on both interstate and intrastate traffic, are lower than in Iowa. It is claimed, however, on behalf of the defendants, that differences in conditions surrounding the traffic from Iowa points and Wisconsin points are sufficient to justify the differences in rates.

The complainant testifies that within a radius of 150 miles from his plant at Dubuque there is sufficient wood to keep his plant in operation for the next twenty-five years, and with proper conservation there is sufficient to keep it in operation perpetually. The manufacture of excelsior in this section has received several rather severe losses during recent years. A plant formerly located at East Dubuque, Illinois, has

been permanently abandoned, another plant located at Harvey, Iowa, burned down and has never been rebuilt. The son of the present complainant in this proceeding has secured control over the excelsior plant located at Guttenberg, Iowa, and declares they propose to remove that plant to Tennessee. The plant at Dubuque belonging to the complainant has been working around 50 to 60 per cent of its capacity during the past few years; and in 1915 it is claimed that the plant was operated at a loss of \$7,000.

The bulk of the wood available for use in this plant is located in the state of Iowa. Bass wood and poplar are said to be the chief timber used. The complainant testified that the timber used to make excelsior is a cheap grade, and practically unsalable for other purposes. One witness claiming to be familiar with the business stated he never knew of any claim for damages.

There are no excelsior plants in Illinois, according to the evidence, consequently comparisons to the Illinois intrastate rates are of little significance.

The principal plants with which the complainant comes in competition are those located in Wisconsin and at St. Paul, Minnesota.

It may be that a state commission has no power to make orders for the sole purpose of removing discriminations between state and interstate rates. But we do have the power to establish reasonable maximum rates; and for the purpose of determining what are reasonable rates the state law requires us to consider rates in Iowa, and in other states, the lowest rates for the same service being presumed to be reasonable, and the burden of proving differences in conditions justifying such differences in rates falling upon the carrier.

The excess of the Iowa rates over intrastate rates between points in Wisconsin and Michigan, and over the interstate commodity rates between Wisconsin and Michigan points, is illustrated by the table which follows. These Wisconsin rates are also similar to those proposed in the original petition of the complainant in this case, and higher than those in the amendment to the said petition. The Iowa rates are those given in our Iowa distance schedule.

Rates in this and other tables shown herein are in cents per 100 pounds.

Miles	Wisconsin and Michigan State or Interstate							
	Soft wood for ex- celsior, Iowa	Minnesota State wood bolts	Wood bolts C. & N. W.	Saw logs and bolts, C. & N. W.	Excelsior bolts & wood wool bolts, C. & N. W.	Wis. - Mich. in- terstate saw logs and bolts C. M. & St. P.	Michigan saw logs and bolts C. M. & St. P.	Wis. - Mich. State Pulp wood logs & bolts, C. M. & St. P. Ry.
5.....	1.5	1.7	1.85	1.	1.1	1.	1.	1.35
10.....	1.7	1.8	1.45	1.	1.2	1.	1.	1.45
15.....	1.9	2.0	1.55	1.	1.3	1.2	1.2	1.55
20.....	2.1	2.2	1.65	1.	1.4	1.3	1.3	1.65
25.....	2.3	2.3	1.75	1.1	1.5	1.4	1.4	1.75
30.....	2.5	2.4	1.85	1.1	1.6	1.5	1.5	1.85
35.....	2.7	2.5	1.95	1.2	1.7	1.5	1.5	1.95
40.....	2.9	2.6	2.05	1.3	1.8	1.6	1.6	2.05
45.....	3.1	2.7	2.15	1.4	1.9	1.7	1.7	2.15
50.....	3.3	2.8	2.25	1.5	2.	1.8	1.8	2.25
55.....	3.5	2.9	2.35	1.5	2.1	1.8	1.8	2.35
60.....	3.7	3.0	2.45	1.6	2.2	1.9	1.9	2.45
65.....	3.9	3.1	2.55	1.6	2.3	1.9	1.9	2.55
70.....	4.1	3.1	2.62	1.7	2.4	2.0	2.0	2.62
75.....	4.25	3.2	2.69	1.8	2.5	2.0	2.0	2.69
80.....	4.4	3.3	2.76	1.9	2.6	2.1	2.1	2.76
85.....	4.55	3.3	2.83	2.	2.7	2.2	2.2	2.83
90.....	4.7	3.4	2.9	2.1	2.8	2.3	2.3	2.90
95.....	4.85	3.5	2.97	2.1	2.9	2.4	2.4	2.97
100.....	5.0	3.5	3.05	2.2	3.0	2.5	2.5	3.05
105.....	5.075	3.6	3.15	2.3	3.1	2.5	2.5	3.15
110.....	5.15	3.7	3.15	2.4	3.1	2.5	2.5	3.15
115.....	5.225	3.7	3.25	2.5	3.2	2.6	2.6	3.25
120.....	5.3	3.8	3.25	2.6	3.2	2.7	2.7	3.25
125.....	5.375	3.9	3.35	2.6	3.3	2.8	2.8	3.35
130.....	5.45	3.9	3.35	2.7	3.3	3.0	3.0	3.35
135.....	5.525	4.0	3.45	2.7	3.4	3.0	3.0	3.45
140.....	5.6	4.1	3.45	2.8	3.4	3.0	3.0	3.45
145.....	5.675	4.1	3.55	2.9	3.5	3.0	3.0	3.55
150.....	5.75	4.2	3.55	2.9	3.5	3.0	3.0	3.55
155.....	5.825	4.2	3.65	3.0	3.6	3.0	3.0	3.65
160.....	5.9	4.3	3.65	3.0	3.6	3.0	3.0	3.65
165.....	5.975	4.4	3.80	3.1	3.7	3.1	3.1	3.80
170.....	6.05	4.4	3.80	3.1	3.7	3.1	3.1	3.80
175.....	6.125	4.5	3.80	3.1	3.8	3.1	3.1	3.80
180.....	6.2	4.6	3.80	3.2	3.8	3.2	3.2	3.80
185.....	6.275	4.6	3.80	3.2	3.9	3.2	3.2	3.80
190.....	6.35	4.7	3.80	3.3	3.9	3.3	3.3	3.80
195.....	6.425	4.7	4.00	3.3	4.0	3.3	3.3	4.00
200.....	6.5	4.8	4.00	3.4	4.0	3.4	3.4	4.00

1. Soft Lump Coal rate applies to soft wood for manufacture of excelsior, footnote p. 162, item 21, Iowa Classification No. 15, minimum weight 30,000 lbs.

2. G. N. Ry. Tariff 25,000, minimum weight 40,000 lbs., except when cars are loaded to full visible capacity, actual weight will be charged but not less than 30,000 lbs. C. & N. W. Ry. G. F. D. 14755-B, 50,000 lbs. C. St. P. M. & O. Ry. G. F. D. 3815-A, 50,000 lbs. C. M. & St. P. Ry. G. F. D. 2626-1, 30,000 lbs. No requirement that products be reshipped via inbound carrier.

3. C. & N. W. Ry. G. F. D. 14755-C, I. C. C. 7648, bolts for manufacture products to be reshipped via C. & N. W. Ry., applies between stations in Wis-

consin and Michigan, state or interstate, minimum weight 30,000 lbs., except marked capacity of car will apply if less. Same rates are published on pulpwood and pulpwood logs, state or interstate between stations in Wisconsin and Michigan, C. & N. W. Ry. G. F. D. 10761-E, I. C. C. 7775, minimum weight 40,000 lbs., except marked capacity of car will apply if less. This pulpwood tariff makes no requirement that product must be reshipped via C. & N. W. Ry.

4. C. & N. W. Ry. G. F. D. 14755-C, I. C. C. 7468, saw logs and bolts, minimum weight 30,000 lbs., except marked capacity of car if less will apply. Product must be reshipped via C. & N. W. Ry.

5. Interstate between Wisconsin and Michigan and intrastate in Michigan and Wisconsin on C. M. & St. P. Ry., no obligation to reship product via C. M. & St. P. Ry. G. F. D. 4100-D, I. C. C. 12373 G. F. D. 6500-B, I. C. C. B-2645, G. F. D. 11239-A, I. C. C. B-2646 minimum weights as follows:

In 40,000 lbs. capacity cars 36,000 pounds minimum.

In 50,000 lbs. capacity cars 40,000 pounds minimum.

In 60,000 lbs. capacity cars 45,000 pounds minimum.

In cars of greater than 60,000 lbs. capacity, the minimum weight shall be 30 per cent less than the marked capacity of car.

6. C. M. & St. P. Ry. G. F. D. 4100-D, I. C. C. B-3373 applies when product is shipped via C. M. & St. P. Ry. on saw logs and on bolts (except Excelsior Bolts and Wood Wool Bolts, Pulp Wood, Pulp Wood Logs and Pulp Wood Bolts) minimum weight 50,000 lbs., except on cedar, 40,000 lbs. If car of less capacity is furnished, marked capacity but not less than actual weight will apply. Above named tariff is Wisconsin-Michigan Interstate.

G. F. D. 6500-B, I. C. C. B-2645, names same rates between stations in Wisconsin, but makes no exception that would prevent these bolt rates applying on excelsior bolts, when C. M. & St. P. Ry. receives the haul out.

7. C. M. & St. P. Ry. G. F. D. 11239-A, I. C. C. B-2646, between C. M. & St. P. Ry. stations in Michigan when manufactured product is shipped via C. M. & St. P. Ry. saw logs and bolts (except Excelsior Bolts and Wood Wool Bolts and except Woodpulp Logs and Pulpwood Bolts).

8. C. M. & St. P. Ry. G. F. D. 4100-D, I. C. C. B-3373 G. F. D. 6500-B, I. C. C. B-2645, wood, pulpwood logs and pulpwood bolts, rate not limited to traffic moving from mill via C. M. & St. P. Ry., minimum weight 40,000 lbs., except when capacity of car is less marked capacity will apply. G. F. D. 4100-D, I. C. C. B-3373, G. F. D. 6500-B, I. C. C. B-2645, and G. F. D. 11239-A, I. C. C. B-2646.

Some of these tariffs require the finished product to be handled out of the point of manufacture by the same railroad handling the said traffic into the said point.

It will be noted, however, that there are no reshipping requirements for the transportation of excelsior bolts between Minnesota points under the rates shown in Column 2; of pulpwood and pulpwood logs between points in Wisconsin and Michigan, including both state and interstate traffic on the Chicago & North Western under the rates shown in Column 3; of excelsior bolts between points in Wisconsin and Michigan, including both state and interstate traffic on the Chicago, Milwaukee & St. Paul under the rates shown in Column 5; of pulpwood and pulpwood bolts between points in Michigan and Wisconsin, including both state and interstate traffic, on the Chicago, Milwaukee & St. Paul under the rates shown in Column 8.

There was no evidence offered as to the cost of handling this traffic. Considerable evidence was presented as to the history of these rates. A request was made of the carriers to furnish a statement of the relative density of traffic in the territory under consideration, but this they failed to do, so far as shown by our files. There was no evidence offered tend-

ing to show that the Wisconsin traffic could be handled any cheaper than the Iowa traffic.

There being only two excelsior plants in the state, and because of the location of the timber, the bulk of the traffic in excelsior bolts that will be affected by this order will be handled by the Chicago, Milwaukee & St. Paul. The traffic conditions must be considered in framing rates.

The schedules of rates on the Chicago, Milwaukee & St. Paul given above (Column 5) for the transportation of excelsior bolts between points in Michigan and Wisconsin, both state and interstate are substantially the same as those formerly applying to East Dubuque, Illinois, from Wisconsin points, which were on June 1, 1914, made to apply to Dubuque, Iowa, advanced, as shown by the first following table:

Wooden Bolts (used in the manufacture of Excelsior or Wood Wool).

To Dubuque, Iowa, from Wisconsin	Miles	In cents for 100 lbs. Rate	*	Authority
Rutledge	6	3.6	1.1	
Fotosi	16	3.8	1.3	
McCartney	22	3.9	1.4	
Cassville	30	4.1	1.6	
Glen Haven	39	4.3	1.8	
Bagley	45	4.4	1.9	
Wyalusing	49	4.5	2.0	
Prairie du Chien	56	4.6	2.1	7-H of W. T. L.
Charme	64	4.8	2.3	
Lynxville	72	4.9	2.4	E. B. Boyd's
Ferryville	79	5.1	2.6	I. C. C. No.
DeSoto	86	5.2	2.7	
Victory	91	5.3	2.8	A-661.
Genoa	98	5.5	3.0	
Stoddard	104	5.6	3.1	
Calvert	110	5.6	3.1	
LaCrosse	116	5.7	3.2	
Grand Crossing	118	5.7	3.2	
Onalaska	121	5.7	3.2	
Lytle	123	5.8	3.3	
Trempealeau	135	5.9	3.4	
East Winona	143	6.0	3.5	

Wooden Bolts, C. L. (used in the manufacture of Excelsior or Wood Wool).

To East Dubuque, Ill. from Wisconsin	Miles	In cents for 100 lbs. Rate	Authority
Fountain City	149	3.5	
Cochrane	159	3.5	
Alma	167	3.7	Tariff
Nelson	174	3.8	
Trevino	178	3.8	5-G of W. T. L.
Pepin	182	3.9	
Stockholm	188	3.9	E. B. Boyd's
Malden Rock	194	4.0	I. C. C. No.
Bay City	202	4.1	
Hager	207	4.1	A-684.
Diamond City	212	4.2	
Prescott	223	4.3	

*Fotosi to East Dubuque, Ill., were canceled June 1, 1914, Supplement 3, Tariff No. 7-G, of W. T. L., E. B. Boyd's I. C. C. A-499, by Item 2030-A, which changed destination to Dubuque, Iowa, and named rates as shown in column to the left.

Minimum weights in these tariffs are as follows:

In 40,000 pounds capacity cars, 36,000 pounds.

In 50,000 pounds capacity cars, 40,000 pounds.

In 60,000 pounds capacity cars, 45,000 pounds.

In greater than 60,000 pounds capacity cars, 30 per cent less than marker capacity.

The following table presents a comparison of the Wisconsin-Michigan state and interstate rates on the Chicago, Milwaukee & St. Paul given in column 5 of first table, and those on the Chicago, St. Paul, Minneapolis & Omaha, from certain Wisconsin points to St. Paul, and to the Minnesota Transfer.

		C., St. P. M. & O. Ry. 2400-B, G. F. D. I. C. C. No. 4024	
To—	C., M. & St. P. Wisconsin- Michigan	1 Bolts for Excelsior	2 Bolts and Logs
Minnesota Transfer from	Miles		
Hayward, Wis.	131	3.4	*3.
Wascott, Wis.	131	3.4	*3.
Cable, Wis.	147	3.5	*3.1
Bennett, Wis.	152	3.6	*3.2
To—			3 Bolts
St. Paul, Minn., from			
Glover, Wis.	26	1.6	*1.5
Ellsworth, Wis.	44	1.9	*1.5
Spring Valley, Wis.	54	2.1	*1.75
Weston, Wis.	70	2.4	*2.
Holcombe, Wis.	124	3.3	*2.9
Hannibal, Wis.	141	3.5	*3.1

1. Bolts, Excelsior, minimum weight 50,000 lbs., except when car of less capacity is furnished by the carrier for its own convenience, marked capacity of car will be the minimum. Product must be reshipped via C., St. P., M. & O. Ry.

2. Bolts and Logs; minimum weight 80 per cent of the marked capacity of car, but not less than 50,000 pounds. Product not required to be reshipped via C., St. P., M. & O. Ry.

3. Bolts, minimum weight 40,000 pounds. Product not required to be reshipped via C., St. P., M. & O. Ry.

Note:

**Applies from intermediate points.

*Distance tariff to comply with opinion of I. C. C. in case 4778, Keogh v. C., St. P., M. & O. Ry., 26 I. C. C., p. 73, 32 I. C. C., p. 481.

The Chicago, St. Paul, Minneapolis & Omaha rates here shown are substantially lower than the Chicago, Milwaukee & St. Paul rates for similar distances.

The following table presents a comparison of the rates shown by the distance schedule adopted by the Chicago, St. Paul, Minneapolis & Omaha, on excelsior bolts from stations in Wisconsin to St. Paul, the product to be reshipped via that line, and those referred to in first table under the

figure 5, applying on the Chicago, Milwaukee & St. Paul in Wisconsin and Michigan:

Miles	(A) C. St. P., M. & O. Wisconsin to St. Paul, Minn., Rate	C. M. & St. P. Wisconsin-Michigan Rate
20.....	1.25	1.4
25.....	1.5	1.5
30.....	1.5	1.6
35.....	1.5	1.7
40.....	1.5	1.8
45.....	1.5	1.9
50.....	1.75	2.0
55.....	1.75	2.1
60.....	1.75	2.2
65.....	1.75	2.3
70.....	2.0	2.4
80.....	2.0	2.6
90.....	2.5	2.8
100.....	2.5	3.0
110.....	2.5	3.1
120.....	2.75	3.2
130.....	2.9	3.3
140.....	3.	3.4
150.....	3.1	3.5
160.....	3.2	3.6

(A)—Minimum weight 50,000 lbs., except when car of less capacity is furnished by the C. St. P., M. & O. Ry. for its own convenience, the marked capacity of the car will be the minimum. C. St. P., M. & O. Ry. G. F. D. 2400-B, I. C. C. No. 4924.

The Chicago, St. Paul, Minneapolis & Omaha rates requiring reshipment of the product via that railroad are substantially less than the Chicago, Milwaukee & St. Paul rates in connection with which that requirement does not exist.

There are other rates undoubtedly higher than those given above, but these rates given are typical of those applying on traffic in excelsior bolts to the places where excelsior is manufactured in Wisconsin and Michigan.

The short haul rate of 1.1 cents per 100 lbs. for five miles provided in the Michigan and Wisconsin excelsior bolt rate schedule would, on less than 45,455 pounds, produce a less rate than our industrial switching tariff allows per car; and these switching rates were made lower than the prevailing distance tariff schedules because of special traffic conditions. Another noticeable feature of the aforesaid Michigan-Wisconsin excelsior bolt rate is that the increase in the rate for each five mile increase in the distance is the same from five miles to one hundred miles inclusive. This we feel does not make proper allowance for the terminal costs in the short hauls. It is usual for the rate of increase to gradually decline with the distance. For distances in excess of 100 miles, the rate of increase is less than the rate of increase for the haul

under 100 miles in the aforesaid schedule, and for distances of 100 miles and in excess thereof, the rates seem reasonable in the light of all the evidence.

In view of the entire situation, we have reached the conclusion, and we find that the rates on excelsior wood and excelsior bolts in carloads between Iowa points are unreasonable and unjust to the extent that they exceed the following schedule of rates:

Distance.	Rates in Cents per 100 lbs.
5 miles and under	1.40
10 miles and over	1.50
15 miles and over	1.60
20 miles and over	1.70
25 miles and over	1.80
30 miles and over	1.90
35 miles and over	2.00
40 miles and over	2.10
45 miles and over	2.20
50 miles and over	2.30
55 miles and over	2.38
60 miles and over	2.46
65 miles and over	2.52
70 miles and over	2.60
75 miles and over	2.68
80 miles and over	2.76
85 miles and over	2.82
90 miles and over	2.88
95 miles and over	2.94
100 miles and over	3.0
110 miles and over	3.1
120 miles and over	3.2
130 miles and over	3.3
140 miles and over	3.4
150 miles and over	3.5
160 miles and over	3.6
170 miles and over	3.7
180 miles and over	3.8
190 miles and over	3.9
200 miles and over	4.0

The minimum weights applicable in connection with the foregoing schedule shall be as follows:

For cars having a capacity of 40,000 lbs. the minimum weight shall be 10 per cent less than the marked capacity of said car.

For cars having a capacity of 50,000 lbs. the minimum weight shall be 20 per cent less than the marked capacity of said car.

For cars having a capacity of 60,000 lbs. the minimum weight shall be 25 per cent less than the marked capacity of said car.

For cars having a capacity of more than 60,000 lbs. the minimum weight shall be 30 per cent less than the marked capacity of car.

The minimum amount of compensation to be received by any carrier for a carload movement should be at least slightly in excess of the industrial switching rates prescribed by this Commission, and we therefore hold that the minimum charge of any carrier performing a line haul under the above schedule, either locally or under our joint rate order, shall be five dollars and fifty cents (\$5.50) per car.

There is no evidence of any movement of a substantial character in the traffic involved herein for distances in excess of 200 miles, and that is the maximum distance for which commodity rates are prayed for by the petitioner in this case.

The present rates and minima on soft wood for manufacture of excelsior carried in footnote to item number 21, page 162 of Iowa Classification No. 15, are hereby canceled, and the foregoing rates and minima on excelsior wood and excelsior bolts are substituted in lieu thereof.

The defendant carriers are hereby ordered and directed to revise their tariffs to conform to the foregoing findings within 30 days from November 10, 1916.

No. 7700—1916.

Chicago, Rock Island & Pacific Railway Company, Jacob M. Dickinson, Receiver, v. Des Moines Southern Railway Company and Chicago, Rock Island & Pacific Railroad Company, Walter C. Noyes, Receiver. Condemnation in Madison County.

On March 21, 1916, the Commission granted certificate authorizing the condemnation of the following described real estate in Madison County, Iowa:

All that part of Lot 1 in Block 1 in White & Estle's Addition which lies within the 40 feet right of way of said railroad.

The north 40 feet of Lot 2 in Block 1, White & Estle's Addition. The north 40 feet of Lots 1, 2, 3 and 4 in Block 1 in the Original Plat.

The north 40 feet of Lots 1, 2, 3 and 4 in Block 2, in the Original Plat.

The north 40 feet of Lots 1, 2, 3 and 4 in Block 3, in the Original Plat.

The north 40 feet of Lots 1 and 2, and all of Lots 3 and 4, in Block No. 4, in the Original Plat.

Lots 1, 2, 3 and 4 in Block 5, in the Original Plat.

The north half of Lot 1 and the north 40 feet of Lots 2, 3 and 4, Block 6, in the Original Plat.

All that part of Lots 1 and 2 in Block 7 in the original plat described as follows: Commencing at a point 40 feet south of the northeast corner of said Lot 1, and running thence in a northwesterly direction parallel with the center line of the main track of the Chicago, Rock Island & Pacific Railway Company as now located to the north line of said Lot 2; thence east to the northeast corner of said Lot 1; thence south to the place of beginning.

Lot 8, Block 8, Pitzer & Knight's Addition.

Lots 5, 6 and 7 in Block 9, Pitzer & Knight's Addition.

Lots 5, 6, 7 and 8 in Block 8, A. B. Schriver's Addition.

Lots 5, 6, 7 and 8 in Block 7, A. B. Schriver's Addition.

All in the town of Winterset, Madison County, Iowa.

Said certificate was filed with the Clerk of the District Court of Madison County, as provided by law.

No. 7701—1916.

Dubuque & Sioux City Railroad Company v. R. S. Turner, Cherokee, Iowa. Condemnation in Cherokee County.

On September 5, 1916, the Commission granted a certificate authorizing the condemnation of the following described real estate in Cherokee County, Iowa:

A strip of land 50 feet wide, being 25 feet in width on each side of the center line of the track to the Cherokee Sand & Gravel Company's plant, as said line is now located, over and across that part of the northeast quarter of the track is now located, over and across that part of the northeast quarter of the northwest quarter of Section 14, Township 92 North, Range 40, West of the right 5th Principal Meridian, in Cherokee County, Iowa, which lies east of the right of way of the Illinois Central Railroad Company. The center line of said track intersects the east line of said northeast quarter of the northwest quarter at a point 1074.5 feet south of the northeast corner of said land, and runs thence southwesterly along a ten degree curve to the left, a distance of 110 feet, more or less, to an intersection with the easterly right of way line of said railroad company. Said strip of land contains one-eighth of an acre, more or less.

Such certificate was filed with the Clerk of the District Court of Cherokee County, as provided by law.

No. 7702—1916.

Fort Dodge, Des Moines & Southern Railroad Company v. Albert Head, et al. Condemnation in Polk County.

On September 5, 1916, the Commission granted certificate authorizing the condemnation of the following described real estate in Polk County, Iowa:

The north one-half of Lot Three (2) of Block Twenty-five (25) of Fort Des Moines, now a part of the city of Des Moines, Polk County, Iowa.

Such certificate was filed with the Clerk of the District Court of Polk County, Iowa, as provided by law.

ELECTRIC TRANSMISSION LINE FRANCHISES

No. 7703, 1916.

Tarkio Electric & Water Company, Tarkio, Mo., application for transmission line in Page County.

The Board held hearing on November 16, 1915, in the above application for franchise to construct an electric transmission line. On December 21, 1915, the Commission granted franchise upon the following route:

Commencing on the Iowa state line between Sections Thirty-two and Thirty-three in Township Sixty-seven, Range Thirty-nine, Page county, Iowa; thence north on said section line to the southwest corner of Section Twenty-eight, said township and range; thence east along the south side of said Section Twenty-eight to the southeast corner thereof; thence north two miles to the northeast corner of Section Twenty-one of said township and range; thence east along the north line of Sections Twenty-two and Twenty-three of Township Sixty-seven, Range Thirty-nine, Page county, Iowa, to a point thereon where the north line of Section Twenty-three intersects the line of the corporate limits of the village of Northboro, Page County, state of Iowa.

No. 7704, 1916.

The Sloan Service Company, Sloan, Iowa, application for transmission line in Woodbury County.

The above application came on for hearing January 6, 1916, and was continued to January 11, 1916, at which time full hearing was had. The Board granted franchise in the above matter January 19, 1916, upon the following route:

Starting from the Sioux City-Sargents Bluff transmission line at the quarter corner on the north side of the northwest quarter Section Twenty-nine, Township Eighty-eight, Range Forty-seven, thirty-three feet west of the quarter corner on north side of the northwest quarter, Section Twenty-nine; thence due south 253.9 feet; thence south thirty-five degrees, 50 minutes east 721.4 feet; thence south 52 degrees 10 minutes east, 1222.6 feet; to a point on the half section line north and south through Section Twenty-nine; thence south at deflection of fifty-one degrees, fifty-two minutes right, 2639.9 feet to the half section corner between Sections Twenty-nine and Thirty-two; thence continuing south on half section line, 5316.5 feet to half section corner between Section Thirty-two, Township Eighty-eight, Range Forty-seven, and Section Five, Township Eighty-seven, Range Forty-seven; thence east on township line 1320 feet, at which distance the transmission line crosses to right side of road, which continues as follows:

Continuing east on township line, 1318.0 feet to the corner of Sections Thirty-two and Thirty-three, Township Eighty-eight, Range Forty-seven, and Sections Four and Five, Township Eighty-seven, Range Forty-seven; thence south on section line between Sections Four and Five, about 1920.0 feet, at which distance the transmission line crosses to left side of road, which continues as follows:

Continuing south on section line between Sections Four and Five, about 2644.7 feet to the corner of Sections Four, Five, Eight and Nine, Township Eighty-seven, Range Forty-seven; thence continuing south 1832.8 feet on line between Sections Eight and Nine; thence turning toward east at deflection angle of twenty-eight degrees twenty-eight minutes left, Transmission line crosses road at this point and follows on right side of the road which continues as follows: South twenty-eight degrees, twenty-eight minutes east, 1588.4 feet; thence south sixty-five degrees two minutes east, 2100.3 feet; thence south fifty-four degrees, thirty-seven minutes east, 1177.7 feet; thence south thirty-two degrees, one minute east, 428.8 feet; thence south sixty-five degrees, thirty-four minutes east, 54.0 feet to a point on south line of southeast quarter, Section Nine, at which point the transmission line crosses the road and follows on the left side of the road which continues as follows: thence continuing south sixty-five degrees, thirty-four minutes east, 54.0 feet more; thence south thirty-seven degrees, fifty-four minutes east, 524.5 feet; thence south thirty-one degrees, fifty-nine minutes east, 1124.0 feet; thence south twenty degrees, nine minutes east, 499.5 feet; thence south twenty-three degrees, three minutes east, 608.1 feet; thence south eleven degrees, thirty-eight minutes east, 1520.7 feet; thence south four degrees, fifty minutes west, 718.9 feet; thence south twenty-five degrees, five minutes west, 657.3 feet; thence south 0 degrees, fifteen minutes west, 51.8 feet to the corner of Sections Fifteen, Sixteen, Twenty-one and Twenty-two; thence continuing south 0 degree, fifteen minutes west, 1026.4 feet; thence continuing south 0 degrees, twenty-six minutes, to a line parallel to and eighty-three feet east of the center line of the C. & N. W. R. R. right of way, through Sections twenty-two and Twenty-seven 10692.3 feet to a point on the south side of Section Twenty-seven, Township Eighty-seven, Range Forty-seven, 138.8 feet west of the corner of Sections Twenty-six, Twenty-seven, Thirty-four and Thirty-five, being also a point on the north line of the town site of Salix Iowa.

Transmission line passes through the town of Salix and leaves the town site on the west of right side of the Sioux City-Sloan county road, extending thence south and east on the right side of the road, the center line of which is described as follows:

Beginning at a point on the township line 103.6 feet west of the half section corner between Section Thirty-five, Township Eighty-seven, Range Forty-seven, and Section Two, Township Eighty-six, Range Forty-seven, running thence south twenty-nine degrees, thirty-two minutes east (considering the township line to be due east and west), 210.8 feet; to a point on the north and south half section line, at which point the transmission line crosses the road and continues on the left side of the road described as follows: Turning a deflection angle of twenty-nine degrees, thirty-three minutes right, and continuing south on half section line, 2499.3 feet to the half section corner at center of Section Two, thence east on section line about 1600 feet, at which distance the transmission line crosses the road and continues on the right side of the road, which is described as follows: Continuing east on section line between Sections Two and Eleven, and between Sections One and Twelve, about 1400 feet to the continues on the left side of the road, continuing east on section line to corner of Sections One and Twelve, Township Eighty-six, Range Forty-seven, and the transmission line crosses the road and continues on the south or right side of the road which continues east on section line to the corner of Sections Five, Six, Seven and Eight, at which point the transmission line crosses the road and continues on the left side of the road which turns south and follows the section line on the west side of Sections Eight, Seventeen, Twenty and Twenty-nine, to the quarter corner on the west side of the northwest quarter of Section Twenty-nine, Township Eighty-six, Range Forty-six, which is also the corner of the town site of Sloan, Iowa.

No. 7705, 1916.

Northern Iowa Power Company, Humboldt, Iowa; application for transmission line in Humboldt County.

The Board held hearing on January 20, 1916, in the above application for franchise to construct an electric transmission line. On January 24, 1916, the Commission granted franchise upon the following route:

Beginning on the public highway at its point of intersection with the northern line of Section Eighteen, Township Ninety-one, Range Twenty-eight, and Section Thirteen, Township Ninety-one, Range Twenty-nine, and running thence due south along the public highway to a point a half mile south of the south line of Section Nineteen, Township Ninety-one, Range Twenty-eight, all in Humboldt County, Iowa.

No. 7706, 1916.

Buchanan County; application for transmission line in Buchanan County.

The Board held hearing on January 20, 1916, in the above application for franchise to construct an electric transmission line. On January 24, 1916, the Commission granted franchise upon the following routes:

Commencing at the city limits of the city of Independence, Iowa, on the public highway at the southwest corner of the southeast quarter of Section Thirty-five, Township Eighty-nine North, Range Nine, west of the 5th P. M., running thence east on the public highway for about 7100 feet, more or less, to the corner of the first cross road and which is commonly known as the "Four Corners," thence running northerly on the public highway to the end of the road, thence westerly on the public highway to the southwest corner of Section Twenty-five, Township Eighty-nine North, Range Nine, west of the 5th P. M., thence northerly on the public highway to a point opposite the County Home building which is situated on the northeast quarter of southwest quarter of Section Twenty-five, Township Eighty-nine North, Range Nine, west of the 5th P. M., said point being about 700 feet south of the northeast quarter of southwest quarter of said Section Twenty-five, thence westerly across and into the lands owned by Buchanan County to the said County Home.

No. 7707, 1916.

Fayette County Utilities Company; application for transmission line in Fayette and Buchanan Counties.

The Board held hearing on February 8, 1916, in the above application for franchise to construct an electric transmission line. On February 25, 1916, the Commission granted franchise upon the following routes:

Along a certain public highway commonly known as the Oelwein-Independence Highway from the south corporate line of the city of Oelwein, Fayette County, Buchanan County to the said County Home.

No. 7708, 1916.

Mr. R. M. Burtis, Oshkosh, Wis.; application for transmission line in Jefferson and Van Buren Counties.

The Board held hearing on February 1, 1916, in the above application. The Jefferson County Telephone Company filed objections which were later withdrawn by agreement with the applicant. For full text of this agreement, see files in this case.

The Board granted franchise for the construction of transmission line on February 25, 1916, upon the following route:

Beginning at the north city limits of the town of Birmingham, in Van Buren County, state of Iowa, and on the east side of Section Twelve, Township Seventy, Range Ten, thence north on the east side of Section Twelve, Township Seventy, Range Ten and Section One, Township Seventy, Range Ten, to the north line of Van Buren County, and the south line of Jefferson County, thence north in Jefferson County, Iowa, on the east side of Section Thirty-six, Township Seventy-one, Range Ten; Section Twenty-five, Township Seventy-one, Range Ten, and south half of Section Twenty-four, Township Seventy-one, Range Ten; thence in a northwesterly direction through northeast quarter of Section Twenty-four, Township Seventy-one, Range Ten; east half of Section Thirteen, Township Seventy-one, Range Ten; and southeast quarter, southwest quarter of Section Twelve, Township Seventy-one, Range Ten, to a point approximately twenty rods north of the south line of Section Twelve, Township Seventy-one, Range Ten, and on the west line of southeast quarter, southwest quarter of Section Twelve, Township Seventy-one, Range Ten, thence north through Section Twelve, Township Seventy-one, Range Ten, Section One, Township Seventy-one, Range Ten, and south half of Section Thirty-six, Township Seventy-two, Range Ten, to the south city limits of the city of Fairfield, Iowa.

No. 7709, 1916.

Ralph M. Burtis, Chicago, Ill.; application for transmission line in Jefferson County.

The Board held hearing February 1st in the above application for franchise to construct an electric transmission line at which time objections were entered by the Jefferson County Telephone Company. After hearing, the Jefferson County Telephone Company agreed to withdraw their objections if where the transmission line crosses the telephone line, the specifications for such crossings adopted by the National Electric Light Association and the American Telegraph and Telephone Company would be used. This was agreed to by the applicant, and on February 25, 1916, the Board granted franchise upon the following route:

The proposed line will extend entirely along, across and over a strip of land of the uniform width of twenty-five feet lying outside of, along and abutting upon the right of way of the Chicago, Burlington and Quincy Railway, commencing at the west corporate limits of the city of Fairfield, thence along the southerly boundary line of said railway right of way to the east corporate limits of the town of Batavia, where the contour and topography of the lands included in said strip, of land twenty-five feet in width as set forth above, adjacent and parallel to said railroad right of way will not permit of the practical and safe construction of said proposed transmission line, that a sufficient deviation in said route and location of said proposed strip may be made, so as to permit of the practical and safe construction of said line and that at points where the location of said strip as above set forth would make changes in the direction thereof, to exceed an angle of forty-five degrees, then said strips shall be so located that the angle at which any strip shall change direction, shall be at an angle of forty-five degrees.

No. 7710, 1916.

Mr. C. A. Healy, Sanborn, Iowa; application for transmission line in O'Brien County.

The Board held hearing February 2, 1916, in the above application for franchise to construct an electric transmission line at which date the objections of the Carroll Township Telephone Company were considered. The applicant withdrew its application for that portion of the route objected to by the telephone company, and on February 25, 1916, franchise was granted upon the following route:

Summit Township, O'Brien county, Iowa, between Sections Nineteen, Twenty, Twenty-one, Twenty-two and Twenty-three on the one side and Section Twenty-six, Twenty-seven, Twenty-eight, Twenty-nine and Thirty on the other; also one-half mile west between Sections Twenty-four and Twenty-five in Carroll Township; two miles on section line between Sections Twenty-seven and Twenty-two on the one side and Twenty-three and Twenty-five on the other; two miles between Sections Twenty-one and Twenty-eight on the one side and Twenty-two and Twenty-seven on the other; two miles between Section Twenty and Twenty-nine on the one side and Twenty-one and Twenty-eight on the other. Two miles on the public highway between Sections Nineteen and Thirty on the one side and Sections Twenty and Twenty-nine on the other; all the same being in Summit Township, O'Brien county, Iowa, beginning at the four corners Sections Twenty-eight, Twenty-nine, Thirty-two and Thirty-three in Summit Township. Thence west along the highway a distance of two miles to east line of Carroll Township. Thence north on the township line a distance of five miles.

Also beginning at intersections of Twenty-five, Twenty-six, Thirty-five and Thirty-six, Summit Township, south on public highway a distance of one mile; beginning at the intersection of town of Primghar, Iowa, and township line between Center Township and Summit Township, thence north on public highway a distance of a half mile. Beginning at the intersection of Sections Twenty-nine, Thirty, Thirty-one and Thirty-two, Center Township, thence west on the public highway a distance of one and one-fourth mile; beginning at the intersection of Center, Summit, Dale and Highland Townships, O'Brien county, Iowa, thence east on said public highway a distance of two miles; beginning at the intersection of Section Thirty-one and Thirty-two, Center Township and five and six of Highland Township, north on said public highway a distance of one mile; beginning at the intersection of Summit, Center, Highland and Dale Townships, thence south on the public highway a distance of two miles. Also one mile between Sections Thirteen and Twenty-four, Summit Township, also between Sections One and Twelve, Summit Township, on the public highway a distance of one mile; also a distance of one mile between Sections Six and Seven, Center Township.

No. 7711, 1916.

Schmidt Brothers, Elkader, Iowa; application for transmission line in Clayton County.

The Commission set the above case for hearing on September 28, 1915, on which date the Home Electric Company of Guttenberg, Iowa, filed application for postponement. The Commission accordingly continued the hearing to October 11, 1915, at which time the Home Electric Company filed objections. After consideration of all testimony, the Board granted franchise on February 25, 1916, upon the following route:

Route No. 1. Elkader to Garnaville and thence to Guttenberg via Clayton Center; commencing at the northerly end of High street, Elkader, Clayton county, Iowa, where said street opens into and continues as Highway No. 2 and

4 N. S. and along said highway to where it opens into and continues as Highway No. 97 O. S., through the village of Clayton Center; thence along said Highway No. 97 O. S. to where it opens into and continues as Highway No. 204 N. S. and along said Highway No. 394 N. S. to the town of Garnaville; through the said town and continuing on Highway No. 2 N. S. from place where Main street in said town opens into said highway, and along said highway until it opens into and continues as Highway No. 23 N. S. and along said Highway No. 23 N. S. to the town of Guttenberg.

Route No. 2. Commencing where Highway No. 10 N. S. leaves Highway No. 2 and 4 N. S. about one and a half miles east of Elkader; thence along Highway No. 40 N. S. until it opens into and continues as Highway No. 87 O. S.; thence along No. 87 O. S. to the town of Garnaville.

No. 7712, 1916.

Mr. G. S. Donaldson, McGregor, Iowa; application for transmission line in Clayton County.

The Board held hearing on November 5, 1915, in the above application for franchise to construct an electric transmission line. On March 2, 1916, the Commission granted franchise upon the following route:

From a point where the highway, known as the Military Road leaves the said town of Monona on the west, thence in a westerly direction along and over said highway through Sections Eleven, Ten and Nine and Eight, to the eastern corporate limits of the town of Luana, Clayton county, Iowa. From a point where the highway, known as the Military Road, leaves the said town of Luana on the west, thence in a westerly direction along and over said highway through Sections Eight and Seven, in Township Ninety-five, Range Five, and through Sections Twelve, Eleven, Two, Three and Four, in Township Ninety-five, Range Six, to where the county line intersects said highway at the corporate limits of Postville on the southeast. The said highway crosses the right-of-way of the Chicago, Milwaukee and St. Paul Railway Company at nine points, one in Section Ten, one in Section Nine, one in Section Eight, and two in Section Seven, Township Ninety-five, Range Five, and two in Section Eleven, two in Section Two, Township Ninety-five, Range Six.

No. 7713, 1916.

Iowa Falls Electric Company, Cedar Rapids, Iowa; application for transmission line in Grundy County.

On January 12, 1916, February 4, 1916, and February 29, 1916, the Board held hearings upon the above applications at which time objections were filed by R. J. Williamson, Grundy Center, Western Union Telegraph Company and Jacob M. Dickinson, Receiver, for the C., R. I. & P. Ry. Co. After full hearing, the Board granted franchises on March 20, 1916, for the construction of an electric transmission line upon the following route:

Commencing at the east corporate limits of the town of Wellsburg, Grundy county, Iowa, and extending to the east line of Section Twenty-seven, Township Eighty-eight North, Range Seventeen, west of the 5th P. M., over and upon the southerly twenty-three and one-half feet of a strip of land twenty-five feet in width lying southerly of and abutting upon the right of way of the Chicago, Rock Island & Pacific Railway Company; thence along the east twenty-five feet of Section Twenty-seven aforesaid, and the east twenty-five feet of the north half of Section Thirty-four, township and range last aforesaid; and along and upon public highways located along the east side of the south half of said

Section Thirty-four, and along the east side of the north half of Section Three, and the center line of Section Two; thence east on a strip of land privately owned, twelve and one-half feet on each side of the center line of Section One, to and across the right of way of the said Chicago, Rock Island & Pacific Railroad Company, to the east line of said Section One, said Sections One, Two and Three, being in Township Eighty-seven North, Range Seventeen, west of the 5th P. M.; thence along and upon public highways located as follows: Along the center lines of Sections Six, Five, Four, Three and Two, Township Eighty-seven North, Range Sixteen, west of the 5th P. M., and the east line of the north half of said Section Two aforesaid, and the west line of the south half, and the east and west center section line, and the east line of the north half all of Section Thirty-six, Township Eighty-eight North, Range Sixteen, west of the Fifth P. M., and the east line of Sections Twenty-five and Twenty-four, of the Fifth P. M., and the north line of Section Nineteen, and the township and range aforesaid, and the north line of Section Nineteen, and the east line of Sections Eighteen, Seven and Six, all in Township Eighty-eight North, Range Fifteen, west of the 5th P. M., to the corporate limits of the town of Dike, Iowa.

Also highways along the east side of the south half of Section Two, and Sections Eleven and Fourteen, Township Eighty-seven North, Range Sixteen, west of the 5th P. M., to the north corporate limits of the town of Morrison, Iowa.

No. 7714, 1916.

Cedar Valley Hydraulic Company, Waterloo, Iowa; application for franchise in Franklin County.

The Board held hearing on April 24, 1916, in the above application for franchise to construct an electric transmission line. On April 27, 1916, the Commission granted franchise upon the following route:

Commencing as a starting point at a point on public highway between Sections Three, Township Ninety-one, Range Twenty, and Section Thirty-four, Township Ninety-two, Range Twenty, where aforesaid highway crosses the line of the Minneapolis & St. Louis Railroad, thence due east along aforesaid highway between aforesaid sections to intersection with public highway running north and south between Section Thirty-four, Township Ninety-two, Range Twenty and Section Thirty-five, Township Ninety-two, Range Twenty, thence three-quarters mile due north along aforesaid highway to intersection with public highway running east and west in Section Thirty-five, Township Ninety-two, Range Twenty, thence due east on aforesaid highway through aforesaid Section Thirty-five and Section Thirty-six, Township Ninety-two, Range Twenty, and Sections Thirty-one, Thirty-two, Thirty-three, Thirty-four and Thirty-five, Township Ninety-two, Range Nineteen, to intersection with public highway running north and south in aforesaid Section Thirty-five, thence north one-half mile along aforesaid highway to intersection with public highway running east and west between Sections Twenty-six and Thirty-five, Township Ninety-two, Range Nineteen, thence east along aforesaid highway between aforesaid sections and Sections Twenty-five and Thirty-six, Township Ninety-two, Range Nineteen, also from the point of intersection between Sections Thirty-six, Township Ninety-two, Range Twenty, and Section Thirty-one, Township Ninety-two, Range Nineteen, of highway running east and west and the highway running north and south, thence south on public highway between aforesaid sections and between Section One, Township Ninety-one, Range Twenty, and Section Six, Township Ninety-one, Range Nineteen, and between Section Twelve, Township Ninety-one, Range Twenty, and Section Seven, Township Ninety-one, Range Nineteen, and between Section Thirteen, Township Ninety-one, Range Twenty, and Section Eighteen, Township Ninety-one, Range Nineteen, and between Section Twenty-four, Township Ninety-one, Range Twenty, and Section Nineteen, Township Ninety-one,

Range Nineteen, to point of intersection with highway running east and west in aforesaid Section Nineteen, Township Ninety-one, Range Nineteen, thence east along aforesaid highway through aforesaid section to confines of town of Geneva, also from the point of intersection between Sections Thirty-two and Thirty-three, Township Ninety-two, Range Nineteen, of public highway running east and west with public highway running north and south, thence north on public highway between aforesaid sections and Sections Twenty-eight and Twenty-nine, Township Ninety-two, Range Nineteen, to the confines of the village of Hansell; also from city limits of Hampton, Iowa; between Sections Twenty and Twenty-one, Township Ninety-two, Range Twenty, due north for a distance of One mile on public highway between aforesaid sections to intersection with public highway running east and west between Section Seventeen and Twenty, Township Ninety-two, Range Twenty, thence due west along aforesaid highway between aforesaid sections and Sections Eighteen and Nineteen, Township Ninety-two, Range Twenty, Sections Thirteen and Twenty-four, Fourteen and Twenty-three, Fifteen and Twenty-two, Sixteen and Twenty-one, Seventeen and Twenty, Township Ninety-two, Range Twenty-one, to confines of the town of Latimer; also from Section corner common to Sections Fourteen, Sixteen, Twenty and Twenty-one, Township Ninety-two, Range Twenty, north along public highway between Sections Fourteen and Sixteen, Eight and Nine, and Four and Five, Township Ninety-two, Range Twenty, and between Sections Thirty-two and Thirty-three, Twenty-eight and Twenty-nine, Township Ninety-three, Range Twenty, to confines of town of Chapin; also from the city limits of Hampton, Iowa, at the corner common to Sections Thirty-one and Thirty-two, Township Ninety-two, Range Twenty, and Sections Six and Five, Township Ninety-two, Range Twenty, west along highway between Section Six, Township Ninety-one, Range Twenty, and Section Thirty-one, Township Ninety-two, Range Twenty, and between Section One, Township Ninety-one, Range Twenty-one, and Section Thirty-six, Township Ninety-two, Range Twenty-one, and Section Two, Township Ninety-one, Range Twenty-one, and Section Thirty-five, Township Ninety-two, Range Twenty-one, and Section Three, Township Ninety-one, Range Twenty-one, and Section Four, Township Ninety-one, Range Twenty-one, and Section Thirty-three, Township Ninety-two, Range Twenty-one, and Section Five, Township Ninety-two, Range Twenty-two, and Section Thirty-two, Township Ninety-two, Range Twenty-one, to confines of the town of Coulter.

No. 7715, 1916.

Cedar Valley Hydraulic Company, Waterloo, Iowa; application for transmission line in Chickasaw County.

The Board held hearing on April 14, 1916, in the above application for franchise to construct an electric transmission line. On April 27, 1916, the Commission granted franchise upon the following route:

Commencing as a starting point at the south limits of the town of Nashua in Section Thirty, Township Ninety-four North, Range Fourteen West; thence south along public highway through aforesaid section and Section Thirty-one, Township Ninety-four North, Range Fourteen West, to the county line of Bremer County.

No. 7716, 1916.

Cedar Valley Hydraulic Company, Waterloo, Iowa; application for transmission line in Butler County.

The Board held hearing on April 14, 1916, in the above application for franchise to construct an electric transmission line. On April 27, 1916, the Commission granted franchise upon the following route:

Commencing as a starting point at the western line of Butler county between Sections Thirty-one and Thirty, in Township Ninety-two, Range Eighteen, west of the 5th P. M., thence due east on the public highway between Sections Thirty and Thirty-one, Twenty-nine and Thirty-two, Twenty-eight and Thirty-three, Twenty-seven and Thirty-four, Twenty-six and Thirty-five, Twenty-five and Thirty-six, all in Township Ninety-two, Range Eighteen, thence due north on the public highway through Section Thirty, Township Ninety-two, Range Seventeen, and Section Nineteen, Township Ninety-two, Range Seventeen, to the limits of the town of Bristow; also due east along public highway between Sections Thirty and Thirty-one, Township Ninety-two, Range Seventeen, Sections Thirty-two and Twenty-nine, Twenty-eight and Thirty-three, Twenty-seven and Thirty-four, Twenty-six and Thirty-five, and Twenty-five and Thirty-six, all in Township Ninety-two, Range Seventeen, thence north along the public highway between Section Twenty-five, Township Ninety-two, Range Seventeen, and Section Thirty, Township Ninety-two, Range Sixteen, to the confines of the town of Allison; also due south along the public highway between Section Thirty-six, Township Ninety-two, Range Seventeen, and Section Thirty-one, Township Ninety-two, Range Sixteen, Section One, Township Ninety-one, Range Seventeen, and Section Six, Township Ninety-one, Range Sixteen, Section Twelve, Township Ninety-one, Range Seventeen, and Section Seven, Township Ninety-one, Range Sixteen, and through Section Eighteen, Township Ninety-one, Range Sixteen, Section Nineteen, Township Ninety-one, Range Sixteen, Section Thirty, Township Ninety-one, Range Sixteen, Section Thirty-one, Township Ninety-one, Range Sixteen, to intersection with highway running east and west between Section Thirty-one, Township Ninety-one, Range Sixteen, and Section Six, Township Ninety, Range Sixteen, thence west between aforesaid sections to intersection with highway running north and south between Section One, Township Ninety, Range Seventeen, and Section Six, Township Ninety, Range Sixteen, thence due south between aforesaid sections and Section Twelve, Township Ninety, Range Seventeen, and Section Seven, Township Ninety, Range Sixteen, Section Thirteen, Township Ninety, Range Seventeen, and Section Eighteen, Township Ninety, Range Sixteen, Section Twenty-four, Township Ninety, Range Seventeen, and Section Nineteen, Township Ninety, Range Sixteen, Section Twenty-five, Township Ninety, Range Seventeen, and Section Thirty, Township Ninety, Range Sixteen, to limits of the town of Parkersburg; also due east on public highway between Sections Thirty and Thirty-one, Township Ninety-two, Range Sixteen, Sections Twenty-nine and Thirty-two, Township Ninety-two, Range Sixteen, Sections Twenty-eight and Thirty-three, Township Ninety-two, Range Sixteen, Sections Twenty-seven and Thirty-four, Township Ninety-two, Range Sixteen, Sections Twenty-six and Thirty-five, Township Ninety-two, Range Sixteen, Sections Twenty-five and Thirty-six, Township Ninety-two, Range Sixteen, Sections Thirty and Thirty-one, Township Ninety-two, Range Fifteen, to intersection with highway running north and south, thence north between Sections Thirty and Twenty-nine, Township Ninety-two, Range Fifteen, to intersection with highway running west, thence west one-half mile between Sections Nineteen and Thirty, Township Ninety-two, Range Fifteen, to intersection with highway running north and south in Section Nineteen, Township Ninety-two, Range Fifteen, thence north on aforesaid highway to confines of the town of Clarksville; also one mile due east along highway between Sections Twenty-nine and Thirty-two, Township Ninety-two, Range Fifteen, to intersection with highway running north and south, thence three miles south along public highway between Sections Thirty-two and Thirty-three, Township Ninety-two, Range Fifteen, Sections Five and Four, Township Ninety-one, Range Fifteen, Sections Eight and Nine, Township Ninety-one, Range Fifteen, to intersection with highway running east and west, thence east on aforesaid highway between Sections Nine and Sixteen, Township Ninety-one, Range Fifteen, Sections Ten and Fifteen, Township Ninety-one, Range Fifteen, thence northeast along public highway through Sections Eleven and Fourteen, Township Ninety-one, Range Fifteen, to confines of town of Shell Rock; also from confines of

town of Shell Rock due east along highway between Sections One and Twelve, Township Ninety-one, Range Fifteen, to county line; also from point of intersection of east and west highway in Section Four, Township Ninety-one, Range Fifteen, with highway running north and south between Sections Four and Five, Township Ninety-one, Range Fifteen, due east along aforesaid highway through Section Four, Township Ninety-one, Range Fifteen, and one-half mile east along aforesaid highway in Section Three, Township Ninety-one, Range Fifteen, thence southeast along aforesaid highway in Section Three, Township Ninety-one, Range Fifteen, and due south along aforesaid highway in Section Ten, Township Ninety-one, Range Fifteen, thence due east along aforesaid highway in aforesaid section to confines of the town of Shell Rock; also from section corner common to Sections Twenty-five, Twenty-six, Thirty-five and Thirty-six, Township Ninety-two, Range Seventeen, south along public highway between Sections Thirty-five and Thirty-six, Township Ninety-two, Range Seventeen, Sections One and Two, Township Ninety-one, Range Seventeen, Sections Eleven and Twelve, Township Ninety-one, Range Seventeen, Sections Thirteen and Fourteen, Township Ninety-one, Range Seventeen, to intersection of highway running east and west through Section Thirteen, Township Ninety-one, Range Seventeen, thence one-half mile east along aforesaid highway through aforesaid section to intersection with public highway running north and south through Section Thirteen, Township Ninety-one, Range Seventeen, thence south along aforesaid highway through aforesaid section and Section Twenty-four, Township Ninety-one, Range Seventeen, Section Twenty-five, Township Ninety-one, Range Seventeen, and Section Thirty-six, Township Ninety-one, Range Seventeen, to intersection with public highway running east and west between Section Thirty-six, Township Ninety-one, Range Seventeen, and Section One, Township Ninety, Range Seventeen, thence due east one-half mile along public highway between aforesaid section to intersection with public highway running north and south, all in Butler county, Iowa.

No. 7717, 1916.

Cedar Valley Hydraulic Company, Waterloo, Iowa; application for transmission line in Bremer County.

The Board held hearing on April 14, 1916, in the above application for franchise to construct an electric transmission line. On April 27, 1916, the Commission granted franchise upon the following route:

Commencing for a starting point at the west corporate limits of Janesville, Iowa, and running west along the north side of the highway between Section Thirty-five, Township Ninety-one, Range Fourteen, in Bremer county, and Section Two, Township Ninety, Range Fourteen, in Black Hawk county to an intersection with the north and south highway extending through the west half of said Section Thirty-five, Township Ninety-one, Range Fourteen, in Bremer county, Iowa, and thence north along highway through aforesaid section and Section Twenty-six, Township Ninety-one, Range Fourteen, to intersection with highway running east and west between Sections Twenty-three and Twenty-six, Township Ninety-one, Range Fourteen, thence west one-eighth mile to intersection with highway running north and south between Sections Twenty-two and Twenty-three, Township Ninety-one, Range Fourteen, thence north along aforesaid highway between aforesaid section and between Sections Fourteen and Fifteen, Township Ninety-one, Range Fourteen, to intersection with public highway running east and west between Sections Ten and Fifteen, thence one mile west along aforesaid highway to intersection of said highway with the western boundary of Section Ten, Township Ninety-one, Range Fourteen; thence north along said western boundary line of Section Ten, Township Ninety-one, Range Fourteen, a distance of one mile to the intersection of said boundary line with the highway running east and west between Sections Four and Nine, Township Ninety-one, Range Fourteen; thence due west along said highway between

Sections Four and Nine, Five and Eight, Six and Seven, to western limits of Bremer county; also from the point of intersection of aforesaid highway running north and south between Sections Three and Four, Township Ninety-one, Range Fourteen; thence north along aforesaid highway between aforesaid section and Sections 33 and 34, Township Ninety-one, Range Fourteen, also between Sections Twenty-seven and Twenty-eight, Township Ninety-two, Range Fourteen, to intersection with public highway running east and west through aforesaid sections; thence one mile due west along aforesaid highway through Section Twenty-eight, Township Ninety-two, Range Fourteen, to intersection with public highway running north and south between aforesaid sections and Section Twenty-nine, Township Ninety-two, Range Fourteen, thence due north along aforesaid highway between aforesaid sections and Sections Twenty and Twenty-one, Township Ninety-two, Range Fourteen, to intersection of public highway running east and west between Sections Seventeen and Twenty, Township Ninety-two, Range Fourteen, thence one-half mile west along aforesaid highway to intersection with highway running north and south in Section Seventeen, Township Ninety-two, Range Fourteen, thence due north along aforesaid highway through aforesaid section and Sections Eight and Five, Township Ninety-two, Range Fourteen, and through Sections Thirty-two, Township Ninety-three, Range Fourteen, Sections Twenty-nine and Thirty, Township Ninety-three, Range Fourteen, to confines of town of Plainfield; also from confines of town of Plainfield north along public highway through Sections Nineteen, Eighteen, Seven and Six, Township Ninety-three, Range Fourteen; also from the intersection of the north and south highway through Sections Five and Eight, Township Ninety-two, Range Fourteen, and the east and west highway between the above sections, thence east on highway between Sections Five and Eight, Four and Nine, Three and Ten, Two and Eleven, and One and Twelve, Township Ninety-two, Range Fourteen, a distance of four and one-half miles, thence east on highway between Sections Six and Seven, Five and Eight, Four and Nine, and Three and Ten, Township Ninety-two, Range Thirteen, a distance of four miles, thence south on highway between Sections Ten and Eleven, Township Ninety-two, Range Thirteen, a distance of one-fourth mile, thence east on highway through Section Eleven, Township Ninety-two, Range Thirteen, a distance of one mile, thence north on highway between Sections Eleven and Twelve, Township Ninety-two, Range Thirteen, a distance of one-fourth mile, thence east on highway between Sections One and Twelve, Township Ninety-two, Range Thirteen, a distance of one mile, thence east on highway between Sections Six and Seven, Five and Eight, Four and Nine, a distance of four miles to confines of the town of Tripoli; also commencing at a point on north and south highway at section corner common to Sections Four, Five, Eight and Nine, Township Ninety-two, Range Twelve, thence south on highway between Sections Eight and Nine, Seventeen and Sixteen, Twenty and Twenty-one, Twenty-nine and Twenty-eight, Township Ninety-two, Range Twelve, a distance of four miles, thence east on highway on southern boundary of Sections Twenty-eight and Twenty-seven, Township Ninety-two, Range Twelve, a distance of two miles, thence south on highway between Sections Thirty-four and Thirty-five, Township Ninety-two, Range Twelve, Sections Three and Two, and Ten and Eleven, Township Ninety-one, Range Twelve, a distance of three miles, thence one-half mile due east on highway to confines of the town of Readlyn; also commencing at a point on the north and south highway at section corner common to Sections Three, Four, Nine and Ten, Township Ninety-two, Range Twelve, thence south on the highway between Sections Nine and Ten, Sixteen and Fifteen, Twenty-one and Twenty-two, Twenty-eight and Twenty-seven, Thirty-three and Thirty-four, Township Ninety-two, Range Twelve, a distance of five miles, thence south on highway between Sections Three and Four, Township Ninety-one, Range Twelve, a distance of one mile, thence east on highway between Sections Three and Ten, Township Ninety-one, Range Twelve, a distance of one mile; also commencing at a point on the highway at section corner common to Sections Two, Three, Ten and Eleven, Township Ninety-two, Range

Fourteen, thence north on highway between Sections Two and Three, Township Ninety-two, Range Fourteen, a distance of one mile, thence north on highway between Sections Thirty-four and Thirty-five, Twenty-seven and Twenty-six, Township Ninety-three, Range Fourteen, a distance of two miles to the village of Horton; also commencing at a point on the highway at corner common to Section One and Twelve, Township Ninety-two, Range Thirteen, and Sections Six and Seven, Township Ninety-two, Range Twelve, thence north on the highway on the township line on the east line of Section One, Township Ninety-two, Range Thirteen, and Sections Thirty-six, Twenty-five, Twenty-four, Thirteen and Twelve, Township Ninety-three, Range Thirteen, to a point of intersection of highway running east and west through Section Seven, Township Ninety-three, Range Twelve, thence east along aforesaid highway through aforesaid section to confines of the town of Frederika; also commencing at a point on the highway at section corner common to Sections Five, Six, Seven and Eight, Township Ninety-two, Range Twelve, thence north on highway between Sections Six and Five, Township Ninety-two, Range Twelve, a distance of one mile, thence north on highway between Sections Thirty-one and Thirty-two, Thirty and Twenty-nine, Nineteen and Twenty, and Eighteen and Seventeen, Township Ninety-three, Range Twelve, a distance of four miles to the town of Frederika; also from a point common to Sections Four, Five, Eight and Nine, Township Ninety-two, Range Thirteen, thence south along highway between Sections Eight and Nine, Seventeen and Sixteen, and Twenty-one and Twenty, Township Ninety-two, Range Thirteen.

No. 7718, 1916.

Cedar Valley Hydraulic Company, Waterloo, Iowa; application for transmission line in Black Hawk County.

The Board held hearing on April 14, 1916, in the above application for franchise to construct an electric transmission line. On April 27, 1916, the Commission granted franchise upon the following route:

Commencing as a starting point at the north end of Logan avenue at the north city limits of Waterloo, Iowa, and running thence north on the highway on the section line between Sections Thirteen and Fourteen and Sections Eleven and Twelve, in Township Eighty-nine, Range Thirteen, west of the 5th P. M., to the intersection with the highway on the north section line of said Section Eleven, thence west on the highway on the section line between Sections Two and Eleven, Three and Ten, Four and Nine, Five and Eight, Six and Seven, to Cedar City in said Township Eighty-nine, Range Thirteen, west of the 5th P. M., thence on the highway northwesterly to an intersection with the highway along the west line of said Section Six, thence north on the highway on the section line between said Section Six in Township Eighty-nine, Range Thirteen, west of the 5th P. M., and Section One in Township Eighty-nine, Range Fourteen, west of the 5th P. M., to an intersection with a highway extending westerly across the south half of Section Thirty-six, in Township Ninety, Range Fourteen, west of the 5th P. M., thence westerly on said highway across the south half of said Section Thirty-six, to an intersection with a highway running north along the west side of said Section Thirty-six, thence north on said highway on the section line between Sections Thirty-five and Thirty-six, Twenty-five and Twenty-six, Twenty-three and Twenty-four, Thirteen and Fourteen, Eleven and Twelve, One and Two, in said Township Ninety, Range Fourteen, west of the 5th P. M., to the diagonal highway across the northeast quarter of Section Two, Township Ninety, Range Fourteen, thence northwesterly along said highway to the corporate limits of Janesville, Iowa, as a terminus.

No. 7719, 1916.

Citizens Gas & Electric Company, Waterloo, Iowa; application for franchise in Black Hawk County.

The Board held hearing on April 24, 1916, in the above application for franchise to construct an electric transmission line. On April 27, 1916, the Commission granted franchise upon the following route:

Along the highway running north and south between Sections Sixteen and Seventeen, and between Sections Twenty and Twenty-one, Township Eighty-nine, Range Thirteen, from the Whitney road to the old Cedar Falls road.

Along the highway running north and south through the center line of the southeast quarter of Section Eighteen, and the center line of the northeast quarter of Section Nineteen, in Township Eighty-nine, Range Thirteen.

Along the Cedar Falls and Waterloo road beginning at the west corporation line of the city of Waterloo, and running northwesterly through Sections Twenty-seven, Twenty-two, Twenty-one, Twenty, Nineteen, and Eighteen, in Township Eighty-nine, Range Thirteen, to the city limits of Cedar Falls, Iowa.

The highway extending south from the corporate limits of Waterloo, Iowa, between Sections Thirty-five and Thirty-six in Township Eighty-nine, Range Thirteen; and between Sections Two and Three, Ten and Eleven, Fourteen and Fifteen, Twenty-two and Twenty-three, and Twenty-six and Twenty-seven, in Township Eighty-eight, Range Thirteen.

The highway extending north and south between Sections Three and Four, Nine and Ten, Fifteen and Sixteen, Twenty-one and Twenty-two, Twenty-seven and Twenty-eight, in Township Eighty-eight, Range Thirteen.

The highway extending north and south between Sections Twenty-three and Twenty-four, and between Twenty-five and Twenty-six, in Township Eighty-eight, Range Thirteen.

The highway extending north and south between Sections Four and Five, Eight and Nine, Sixteen and Seventeen, Twenty and Twenty-one, Twenty-eight and Twenty-nine, in Township Eighty-eight, Range Thirteen.

The highway extending east and west between Sections Fourteen and Twenty-three, Fifteen and Twenty-two, Sixteen and Twenty-one, in Township Eighty-eight, Range Thirteen.

The highway extending east and west between Sections Twenty-one and Twenty-eight, Twenty-two and Twenty-seven, Twenty-three and Twenty-six, Twenty-four and Twenty-five, in Township Eighty-eight, Range Thirteen; and between Sections Nineteen and Thirty, Twenty and Twenty-nine, in Township Eighty-eight, Range Twelve.

The highway extending east and west between Sections Twenty-six and Thirty-five, Twenty-five and Thirty-six, in Township Eighty-eight, Range Fourteen; and between Sections Thirty and Thirty-one, Twenty-nine and Thirty-two, Twenty-eight and Thirty-three, Twenty-seven and Thirty-four, Twenty-six and Thirty-five, in Township Eighty-eight, Range Thirteen.

The highway extending south from the south corporate limits of Hudson, Iowa, through the west half of Section Twenty-six, Township Eighty-eight, Range Fourteen, to the intersection with the east and west highway.

The highway extending diagonally northeasterly and southwesterly between Waterloo and Hudson, through and along Sections Five and Six, Seven and Eight, Seven and Eighteen, in Township Eighty-eight, Range Thirteen, and Sections Thirteen, Twenty-three, Twenty-four, and Twenty-six, in Township Eighty-eight, Range Fourteen.

The highway known as Grand Boulevard in Cedar Heights, in said county, as the same is now platted.

The highway known as the Whitney Road, running northwesterly from the corporate limits of Waterloo, Iowa, in an irregular form, through Sections Twenty-one, Sixteen, Seventeen and Eighteen, in Township Eighty-nine, Range Thirteen, west to the east corporate limits of Cedar Falls, Iowa.

The highway running east and west along the township line between Waterloo Township and Orange Township in said County.

No. 7720, 1916.

Iowa Falls Electric Company, Cedar Rapids, Iowa; application for transmission line in Wright and Franklin Counties.

The above application for franchise to construct an electric transmission line came on for hearing March 13, 1916, at which time the Board considered part of the application applying to Wright County. The portion of the application covering the route in Franklin County was continued to March 21st at which time it was heard by the Commission. On April 27, 1916, the Commission granted franchise upon the following route:

Along and upon public highways located as follows: Commencing at the southwesterly boundary line of the right of way of the Chicago, Rock Island & Pacific Railway Company; thence east along the south boundary line of Township Ninety-two North, through Ranges Twenty-three, Twenty-two and Twenty-one, west of the 5th P. M., to the north and south center section line of Section Thirty-one, in said Township Ninety-two North, Range Twenty-one aforesaid; also along the west boundary line of Sections Eight, Seventeen, Twenty, Twenty-nine, and Thirty-two, Township Ninety-two North, Range Twenty-two, west of the 5th P. M., said highways being in Wright and Franklin Counties, Iowa.

No. 7721, 1916.

Iowa Railway & Light Company, Cedar Rapids, Iowa; application for transmission line in Benton, Tama and Grundy Counties.

The Board held hearing on January 17, 1916, in the above application for franchise to construct an electric transmission line. On April 27, 1916, the Commission granted franchise upon the following route:

A strip of land of the uniform width of twenty-five feet (except on highways) commencing at the west corporate limits of the town of Shellsburg, Benton County, Iowa; thence in a northwesterly direction, southerly of and abutting upon the right of way of the Chicago, Rock Island & Pacific Railway Company, to the north line of Section Thirty-six, Township Eighty-five North, Range Ten, west of the 5th P. M.; thence west along the north twenty-five feet of said Section Thirty-six, to the highway along the west side of said Section Thirty-six; thence west on the public highway running along the north boundary lines of Sections Thirty-three, Thirty-four and Thirty-five, township and range last aforesaid, to the highway running in a northerly direction at or about the southwest corner of the southeast quarter of the southeast quarter of Section Twenty-eight, township and range last aforesaid; thence north and northwesterly on said public highway to about the center of said Section Twenty-eight; thence west along the south twenty-five feet of the northwest quarter of said Section Twenty-eight to the west line thereof; thence west on a public highway to the public highway running along the north and south center section lines of Sections Twenty and Twenty-nine, township and range aforesaid; thence north on said highway, but outside of the corporate limits of the city of Vinton, Iowa, to the said railroad right of way; thence southerly of and abutting upon said railroad right of way to the east corporate limits of the town of Garrison, Benton county, Iowa; thence south, west and north, outside of and along the east, south and west corporate limits of the said town of Garrison to the said railroad right of way; thence in a northwesterly direction, southerly of and abutting upon said railroad right of way to the east corporate limits of the town of Dysart, Tama county, Iowa.

Also a strip of land of the uniform width of twenty-five feet (except on highways), commencing at the west corporate limits of the town of Dysart; thence in a westerly direction, southerly of and abutting upon the said railroad right of way to the east corporate limits of the town of Traer, Iowa.

Also along and upon that portion of the north twenty-five feet of Section Fourteen, Township Eighty-five North, Range Fourteen, west of the 5th P. M., lying westerly of the aforesaid railroad right of way to the highway running north and south through the center of Section Eleven, township and range last aforesaid; thence west on the north side of the public highway along the north lines of Sections Fourteen and Fifteen, township and range last aforesaid, to the public highway running north and south through said Section Fifteen; thence west on the south twenty-five feet of Section Ten, township and range last aforesaid, to the highway running north and south on the west side of said Section Ten; thence north on the west side of said highway, and the continuation thereof (being in an alley), to said railroad right of way; thence southerly of and abutting upon said railroad right of way to the east corporate limits of the town of Reinbeck, Iowa.

No. 7722, 1916.

D. W. Davis, Lime Springs, Iowa; application for franchise in Howard county.

The Board held hearing on April 27, 1916, in the above application for franchise to construct an electric transmission line. On May 2, 1916, the Commission granted franchise upon the following route:

Starting at the Power House, located on Block 16, village of Lime Springs, Howard County, Iowa, thence west from said Power House to the road known as the Lime Springs and Chester Public Road, striking said Lime Springs and Chester Public Road at a point about twenty rods south of the north line of the southeast quarter of Section Twenty, Township One Hundred, Range Twelve; thence running south along the right of way of the said Lime Springs and Chester Public Road to the north line of the incorporated town of Lime Springs Station, Howard County, Iowa, being the section line between Sections Twenty and Twenty-one, and Twenty-eight and Twenty-nine, Township One Hundred, Range Twelve. Also to run a line from said Power House on Block Sixteen, village of Lime Springs, Howard County, Iowa, starting at said Power House and running in a westerly direction to the Public Road known as the Lime Springs and Chester Public Road, and striking said road at a point about 20 rods south of the north line of the southeast quarter of Section Twenty, Township One Hundred, Range Twelve; thence along the right of way of said Lime Springs and Chester Public Road in a westerly and northwesterly direction as said road runs across Section Twenty, Township One Hundred, Range Twelve, and across Section Nineteen, Township One Hundred, Range Twelve, to a point on the northeast quarter of Section Nineteen, Township One Hundred, Range Twelve, where said Lime Springs and Chester Public Roads turn in a northerly direction; thence following said road north through the center of Section Eighteen, Township One Hundred, Range Twelve, to the north line of the southeast quarter of Section Eighteen, Township One Hundred, Range Twelve; thence west along the Lime Springs and Chester Public Road running west through the center of Section Eighteen, Township One Hundred, Range Twelve, and through the center of Section Thirteen, Township One Hundred, Range Thirteen, to a point at the southwest corner of the northeast quarter of Section Thirteen, Township One Hundred, Range Thirteen, where Township road No. 246 connects with the Lime Springs and Chester Public Road; thence north along said township road No. 246 to the northwest corner of the northeast quarter of Section Thirteen, Township One Hundred, Range 13; thence west along township road No. 16, running along the south line of Sections Eleven and Twelve, Township One Hundred, Range Thirteen, to a point at the southwest corner of the southeast quarter of Section Eleven, Township One Hundred, Range Thirteen; thence north on said township road No. 16 to a point about 25 rods north from the southwest corner of the southeast quarter of Section Eleven, Township One Hundred, Range Thirteen; thence diagonally in a northwesterly direction across the east half of the

southwest quarter of Section Eleven, Township One Hundred, Range Thirteen, and across the Upper Iowa River, striking said township road No. 16 at a point about 80 rods west of the east line of the southwest quarter of Section Eleven, Township One Hundred, Range 13, and following said township road No. 16 in a northwesterly direction as it runs across the southwest quarter of Section Eleven, Township One Hundred, Range Thirteen, until said line comes to the east line of the incorporated town of Chester, Iowa.

No. 7723—1916.

Nora Springs Light & Power Company, Nora Springs; application for transmission line in Floyd County.

The Board held hearing on April 27, 1916, in the above application for franchise to construct an electric transmission line. On July 15, 1916, the Commission granted franchise upon the following route:

Beginning at a point on the east line of the limits of the town of Nora Springs, Iowa, about three feet south of the south line of the Chicago, Milwaukee & St. Paul Railway Company's right of way; thence extending east over and across the land owned by the Edson Gaylord estate about one-half mile and parallel with the said right of way, thence entering upon a public highway and running southeasterly and easterly along the south side of said highway to the intersection of said highway with a highway running north and south along the west line of Section Sixteen, Township Ninety-six North, Range Eighteen, west to the highway running east and west between Section Sixteen and Section Twenty-one, in said township and range; thence running in an easterly direction along the south line of said highway to the northeast corner of Section Twenty-two, in said township and range; thence crossing said highway and running along the north side thereof to the western limits of the town of Rudd, Iowa.

Also commencing at the southeast corner of Section Seventeen, in said township and range; thence extending south along the west side of said highway for about one-half mile; thence running in a southwesterly direction along the north side of said highway to Shell Rock Creek, the terminal thereof being near the center of Section Twenty, in the township and range aforesaid.

Also commencing at the northeast corner of Section Twenty-two, thence running a few rods south on the west side of the highway running north and south between Sections Twenty-two and Twenty-three, in said township and range; thence crossing said highway to the east side thereof, and running south on the east side of said highway to about the half section line, running through Sections Twenty-six and Twenty-seven; thence crossing to the west side of said highway, and running south on the west side thereof a few rods, thence crossing said highway to the east side thereof, and running thence south on the east side of said highway to the north limits of the town of Rockford, Floyd County, Iowa.

No. 7724, 1916.

Iowa Light, Heat & Power Company, Grinnell, Iowa; application for transmission line in Carroll and Audubon Counties.

On June 14, 1916, the Board held hearing in the above application to construct electric transmission line in Carroll and Audubon Counties. The Manning Telephone Company appeared as objectors. On July 15, 1916, franchise was granted over the following route:

Commencing at the intersection of the west line of the incorporated city of Carroll, Iowa, and the highway extending east and west between Sections Twenty-three and Twenty-six, Township Eighty-four North, Range Thirty-five west

of the 5th P. M., in Carroll county, Iowa; thence running west along said highway a distance of approximately three and three-fourths miles to the highway intersection at the southeast corner of Sections Nineteen, Township Eighty-four North, Range Thirty-five west of the 5th P. M.; thence running south along the highway extending south from said highway intersection to the highway intersection at the southeast corner of Section Thirty-one, Township Eighty-two North, Range Thirty-five west of the 5th P. M., Carroll County, Iowa.

Also commencing at the highway intersection at the southeast corner of Section Seven, Township Eighty-three North, Range Thirty-five west of the 5th P. M., in Carroll County, Iowa, and thence running west along the highway along the south side of said Section Seven to the corporation line of the incorporated town of Halbur, Iowa.

Also commencing at the highway intersection at the southeast corner of the northeast quarter of Section Eighteen, Township Eighty-three North, Range Thirty-five west of the 5th P. M., in Carroll county, Iowa; thence running east along the highway extending east and west through the center of Sections Seventeen and Sixteen, Township Eighty-three North, Range Thirty-five west of the 5th P. M., Carroll County, Iowa, to the east line of Section Sixteen last described.

Also commencing at the highway intersection at the southeast corner of Section Seven, Township Eighty-two North, Range Thirty-five west of the 5th P. M., in Carroll County, Iowa, and running thence east along the highway extending east and west along the south line of Section Eight, Township Eighty-two North, Range Thirty-five west of the 5th P. M., to the corporation line of the incorporated town of Templeton, Carroll County, Iowa.

Also commencing at the highway intersection at the southeast corner of Section Seven, Township Eighty-two North, Range Thirty-five west of the 5th P. M., in Carroll County, Iowa; thence running west along the highway extending east and west to the highway intersection at the northeast corner of Section Sixteen, Township Eighty-two North, Range Thirty-six west of the 5th P. M.; thence running south along the highway extending north and south along the east line of said Section Sixteen to the highway intersection at the southeast corner thereof.

No. 7725, 1916.

Alpha Electric Association, Story City, Iowa; application for franchise in Story County.

The Board held hearing on June 15, 1916, in the above application for franchise to construct an electric transmission line. On July 15, 1916, the Commission granted franchise upon the following route:

Beginning at a point near the center of the north boundary of Section Thirteen, Township Eighty-five North, Range Twenty-four West, Story County, Iowa, and running along the highway in a southeasterly direction, and upon the opposite side of the highway from the telephone line, as at present located, to the east and west highway between Sections Thirteen and Twenty-four, same township, range and county; thence west for a distance of about five and eight-tenths miles, or to the county line between Story and Boone Counties, and taking the side of the highway opposite from which the telephone line is at present located; thence south along the highway, and on the Story county side, past Sections Nineteen, Thirty, and about three-quarters of Section Thirty-one, Township Eighty-five North, Range Twenty-four West, Story County, Iowa, and to cross this highway at different points to reach patrons in Boone County.

Also from the intersection of Sections Sixteen, Seventeen, Twenty, and Twenty-one, Township Eighty-five North, Range Twenty-four West, Story County, Iowa, south along the highway about three-tenths of one mile, and north from same corner about three-quarters of one mile upon side of highway opposite from present telephone line.

Also from the intersection of Sections Fifteen, Sixteen, Twenty-one, and Twenty-two, Township Eighty-five North, Range Twenty-four West, Story County, Iowa, north three-quarters of a mile and upon the opposite side of highway from present telephone line.

Also from the intersection of Sections Thirteen, Fourteen, Twenty-three and Twenty-four, Township Eighty-five North, Range Twenty-four West, Story County, Iowa, south three miles on the highway between Sections Twenty-three, Twenty-four, Twenty-six, Twenty-five, Thirty-five, and Thirty-six, and continuing south one-third of a mile between Sections One and Two, Township Eighty-four North, Range Twenty-four West, Story County, Iowa, with line to take side of highway opposite from present telephone line.

Also from the intersection of Sections Twenty-five, Twenty-six, Thirty-five, and Thirty-six, Township Eighty-five North, Range Twenty-four West, Story County, Iowa, east three-quarters of a mile upon side of highway opposite from present telephone line.

Also from the intersection of Sections Twenty-three, Twenty-four, Twenty-five, and Twenty-six, Township Eighty-five North, Range Twenty-four West, Story County, Iowa, west one and one-tenth miles upon the side of highway opposite from present telephone line.

No. 7726, 1916.

Peterson Power & Milling Company, Peterson, Iowa; application for transmission line in Clay and Buena Vista Counties.

The Board held hearing on June 14, 1916, in the above application for franchise to construct an electric transmission line. On September 5, 1916, the Commission granted franchise upon the following route:

Beginning at the north side of Section One, on the half section line following the west side of the highway southeast through Section One, of Township Ninety-three, Range Thirty-seven, Buena Vista County, Iowa, to the town of Sioux Rapids; beginning again at the south corporation line of Sioux Rapids near the west line of Section Seven, running south on Section Seven near the west line to the south line; thence following the east side of the highway south to the northwest corner of Section Nineteen; thence east along the south side of the highway along the north side of Sections Nineteen, Twenty, Twenty-one, Twenty-two, Twenty-three, and Twenty-four, of Township Ninety-three, Range Thirty-six, Buena Vista County, Iowa, and Sections Nineteen, Twenty, and Twenty-one, of Township Ninety-three, Range Thirty-five, Buena Vista County, Iowa, to the town of Marathon, Iowa. Also following the public highway south from the southeast corner of the town of Linn Grove through Section Eight, thence east to the northwest corner of Section Sixteen, thence south along the east side of the highway to the northwest corner of Section Twenty-one, thence east along the south side of the highway along the north side of Sections Twenty-one, Twenty-two, Twenty-three and Twenty-four, thence south along the east side of the highway along the east side of Sections Twenty-four, Twenty-five and Thirty-six, thence following the highway west through Section Thirty-six to the town of Rembrandt, all in Township Ninety-three, Range Thirty-seven, Buena Vista county, Iowa.

No. 7727, 1916.

Schmidt Brothers, Elkader; application for franchise in Clayton County.

The Board held hearing on September 13, 1916, in the above application for franchise to construct an electric transmission line. On September 21, 1916, the Commission granted franchise upon the following route:

Commencing at the center of Section Nine, Township Ninety-three, Range Four west of the 5th P. M. (being Read Township), in the present high tension line at said point; thence north on Highway No. 187-216 O. S., through the middle of Sections Nine and Four in said Township Ninety-three, Range Four, and continuing north through the middle of Section Thirty-three, Township Ninety-four, Range Four west of the 5th P. M. (Farmersburg Township), to the center of said Section Thirty-three; thence north on Highway No. 22 N. S., through the middle of said Sections Thirty-three and Twenty-eight, said Township Ninety-four, Range Four, to the end of said highway in the center of Section Twenty-eight; thence west on Highway No. 164 O. S., to where said highway opens into and continues as Alteration No. 286 O. S., and along the middle line of Sections Twenty-eight, Twenty-nine and Thirty, said Township Ninety-four, Range Four, and Section Twenty-five in Township Ninety-four, Range Five (Wagner Township), to the limits of the incorporated town of St. Olaf; then commencing on Highway No. 3 N. S. at the north line of the said incorporated town of St. Olaf and in the northwest part of said Section Twenty-five and continuing in a northeasterly direction along said Highway No. 3 N. S., to where same opens into and continues as Alteration No. 115 N. S., in a northeasterly direction through Sections Twenty-four and Twenty-five, Township Ninety-four, Range Five, to the east line of said Section Twenty-four, a short distance south of the northeast corner of said section, thence north on Highway No. 41 N. S., along the west line of Sections Nineteen and Eighteen, in Township Ninety-four, Range Four (Farmersburg Township), to the south line of the incorporated town of Farmersburg in the northeast part of said Section Eighteen.

No. 7728—1916.

Northern Iowa Gas & Electric Company, Humboldt, Iowa; application for transmission line in Wright County.

The Board held hearing on September 12, 1916, in the above application for franchise to construct an electric transmission line. On September 26, 1916, the Commission granted franchise upon the following route:

Beginning at the west side of the right of way of the C. & N. W. Ry. between Eagle Grove and Goldfield, where the same crosses the east and west section line between Sections Ten and Fifteen, Township Ninety-one North, Range Twenty-six, thence extending east along said section line between Sections Ten and Fifteen as above, to the north and south line between Townships Ninety-one North, Range Twenty-four West, and Township Ninety-one North, and Range Twenty-five West, thence extending north along said township line to the south corporation line of the city of Clarion, Iowa.

No. 7729—1916.

Town of Dayton, v. Citizens of Webster County.

The Board held hearing on September 15, 1916, in the above application for franchise to construct an electric transmission line. On October 14th, the Commission granted franchise to construct an electric transmission line upon the following route:

Beginning at the south line of the incorporated town of Harcourt, viz., at the southeast corner of Section Thirteen, Township Eighty-six, Range Twenty-nine, on the west line of the public highway running along the east side of that section south to the south side of said public highway; thence east on the south side of the public highway running east and west between Sections Eighteen and Nineteen, Township Eighty-six, Range Twenty-eight, said line continuing east crossing the intersecting highways along the south side of said east and west highway for a distance of four miles until it reaches the northeast corner of

Section Twenty-two, Township Eighty-six, Range Twenty-eight; thence north crossing said highway along the west side of the north and south highway between Sections Fifteen and Fourteen, Township Eighty-six, Range Twenty-eight, to the north side of the highway running east from the half section line of Section Fifteen into Section Fourteen; thence east along the north side of said highway to the city limits of the town of Dayton, the same being at a point where said highway crosses the right of way of the Minneapolis & St. Louis Railroad Company.

No. 7730, 1916.

Consumers Electric Company, Elma; application for transmission line in Howard and Mitchell Counties.

The Board held hearing on September 13, 1916, in the above application for franchise to construct an electric transmission line. On October 14, 1916, the Commission granted franchise upon the following route:

Commencing at a point where the highway running in a northerly direction through Section One, Township Ninety-seven North, Range Fourteen West, intersects with the northern boundary of the incorporated town of Elma, Iowa; thence in a northerly direction along the easterly side of said highway to a point where said highway intersects with the highway running east and west between Sections One, Two, Three and Four, Township Ninety-seven North, Range Fourteen West, and Sections Thirty-six, Thirty-five, Thirty-four, and Thirty-three, Township Ninety-eight North, Range Fourteen West; thence along said highway in a westerly direction between said Sections One and Thirty-six, Two and Thirty-five, Three and Thirty-four, and Four and Thirty-three, to a point where said highway intersects with the highway running north and south through Sections Thirty-three, Twenty-eight, Twenty-one, and Sixteen, Township Ninety-eight North, Range Fourteen West; thence in a northerly direction along said highway through Sections Thirty-three, Twenty-eight, Twenty-one, and Sixteen, Township Ninety-eight North, Range fourteen West, to a point where said highway intersects with the highway running east and west between Sections Sixteen, Seventeen, and Eighteen, Township Ninety-eight North, Range Fourteen West, and Sections Nine, Eight and Seven, Township Ninety-eight North, Range Fourteen West; thence in a westerly direction along said highway between Sections Sixteen and Nine, Seventeen and Eight, Eighteen and Seven, to a point where said highway intersects with the highway running north and south between Mitchell and Howard counties; thence in a northerly direction along said county line to a point where said county line intersects with the south boundary line of the incorporated town of Riceville.

No. 7731, 1916.

Centerville Light & Traction Company, Centerville, v. Citizens of Appanoose and Wayne Counties.

The Board held hearing on September 12, 1916, in the above application for franchise to construct an electric transmission line. Genoa & Seymour Farmers Mutual Telephone Company appeared as objectors, but on October 17, 1916, withdrew their objections. Franchise was granted on October 19, 1916, upon the following route:

Beginning at a point on the track of the Centerville Light and Traction Company where the same passes through the northwest quarter of the northeast quarter of Section Twenty, Township Sixty-nine, Range Eighteen, in Appanoose County, Iowa, thence on private right of way in a northwesterly direction for a distance of approximately one-half mile to the shaft of the Peerless Coal Company;

Also beginning at a point on the track of the Centerville, Albion and Southern Railway where the same crosses the north line of the south half of the southwest quarter of Section Six, Township Sixty-nine, Range Seventeen, Appanoose County, Iowa, thence west on private right of way for a distance of approximately one mile to the corporate limits of the town of Hatchon, Iowa;

Also beginning at the corporate limits of the City of Centerville, Iowa, at the northwest corner of the northeast quarter of Section Six, Township Sixty-eight, Range Seventeen, Appanoose County, Iowa, thence east on the private right of way for a distance of approximately three and one-half miles to the northeast corner of Section Three, Township Sixty-eight, Range Seventeen, Appanoose County, Iowa, thence due east along the public highway for a distance of approximately five miles to the northeast corner of Section Four, Township Sixty-eight, Range Sixteen, Appanoose County, Iowa, thence south along the public highway for a distance of approximately three miles to the southeast corner of Section Sixteen, Township Sixty-eight, Range Sixteen, thence east along the public highway for a distance of approximately one-half mile to the corporate limits of the town of Moulton, Iowa;

Also beginning at the point on the public highway along the west side of Section Ten, Township Sixty-eight, Range Sixteen, in Appanoose County, Iowa, where the right of way of the Wabash Railroad crosses the same, thence along the east side of said right of way in a southeasterly direction for a distance of approximately one mile to the corporate limits of the town of Moulton, Iowa;

Also beginning at the northeast corner of the northwest quarter of the northwest quarter of Section Eighteen, Township Sixty-eight, Range Seventeen, Appanoose County, Iowa, thence due east along the public highway for approximately three and three-fourths miles to the northeast corner of Section Fifteen, Township Sixty-eight, Range Seventeen, thence continuing due east for a distance of approximately three-fourths mile on private right of way to the northeast corner of the northwest quarter of the northeast quarter of Section Fourteen, Township Sixty-eight, Range Seventeen, Appanoose County, Iowa, thence south on private right of way for a distance of one-fourth mile, thence east along the public highway for a distance of two and one-fourth miles to the northwest corner of the southwest quarter of the northwest quarter of Section Seventeen, Township Sixty-eight, Range Sixteen, in Appanoose County, Iowa, thence south along the public highway for a distance of three-fourths mile, thence east along the public highway for a distance of approximately two miles to the southeast corner of Section Sixteen, Township Sixty-eight, Range Sixteen, in Appanoose County, Iowa;

Also beginning at a point on the public highway at the northwest corner of the northeast quarter of the northwest quarter of Section Fifteen, Township Sixty-eight, Range Eighteen, in Appanoose County, Iowa, thence due west along the public highway for a distance of approximately one and one-fourth miles to the northwest corner of Section Sixteen, Township Sixty-eight, Range Eighteen, thence south along the public highway for a distance of approximately one-half mile, thence continuing south on private right of way for a distance of approximately one-half mile to the southwest corner of said Section Sixteen, Township Sixty-eight, Range Eighteen, thence due west along the public highway for a distance of approximately eight miles to the county line between Appanoose and Wayne Counties, Iowa, thence continuing west for a distance of one-half mile to the corporate limits of the town of Seymour, Wayne County, Iowa, thence north along the public highway for a distance of approximately two and one-half miles to the center of Section One, Township Sixty-eight, Range Twenty, Wayne County, Iowa;

Also beginning at the northwest corner of Section Sixteen, Township Sixty-eight, Range Eighteen, Appanoose County, Iowa, thence north along the public highway for a distance of approximately one and one-half miles to the northeast corner of the southeast quarter of Section Five, Township Sixty-eight, Range Nineteen, Appanoose County, Iowa, thence west along the public highway for a distance of approximately eight miles to the county line between Appanoose

and Wayne Counties, Iowa, thence continuing west along the public highway for a distance of approximately nine miles to the northwest corner of the southwest quarter of Section Three, Township Sixty-eight, Range Twenty-one, Wayne County, Iowa, thence south along the public highway for a distance of approximately one-half mile to the northwest corner of Section Ten, Township Sixty-eight, Range Twenty-one, Wayne County, Iowa, thence west along the public highway for approximately four and three-fourths miles to the limits of the town of Allerton, Iowa;

Also beginning at the northwest corner of the southwest quarter of Section Sixteen, Township Sixty-eight, Range Eighteen, Appanoose County, thence west along the public highway for a distance of approximately one and one-half miles to the corporate limits of the town of Numa, Iowa;

Also beginning at the west corporate limits of the town of Numa, at the northwest corner of the northeast quarter of the southeast quarter of Section Thirteen, Township Sixty-eight, Range Nineteen, thence west along the public highway for approximately three-fourths of a mile, thence south along the public highway for a distance of one-half mile;

Also beginning at the southwest corner of the northwest quarter of Section Thirteen, Township Sixty-eight, Range Nineteen, in Appanoose County, thence north along the public highway a distance of two miles;

Also beginning at the west corporate limits of the town of Allerton, Iowa, on the public highway along the south side of Section Three, Township Sixty-eight, Range Twenty-two, Wayne County, Iowa, thence west along the public highway for a distance of approximately one and one-half miles to the reservoir of the Chicago, Rock Island and Pacific Railway Company, thence north on private right of way for a distance of approximately three-fourths of a mile to the pumping station of the Chicago, Rock Island and Pacific Railway Company;

Also beginning at the southwest corner of the southeast quarter of the southwest quarter of Section Six, Township Sixty-eight, Range Twenty-one, in Wayne County, Iowa, thence north along the public highway for a distance of approximately three miles to the corporate limits of the town of Corydon, Iowa;

Also beginning on the public highway at the center of Section Three, Township Sixty-eight, Range Twenty, in Wayne County, Iowa, thence north approximately two miles to the town limits of the town of Promise City, Iowa;

Also beginning on the public highway at the southwest corner of the southeast quarter of Section Thirteen, Township Sixty-eight, Range Twenty, Wayne County, Iowa, thence south along the public highway for a distance of approximately one-fourth mile to the south side of the right of way of the Chicago, Rock Island and Pacific Railway Company, thence east along the south side of said right of way for a distance of approximately one-fourth mile to the mine of the Prairie Block Coal Company;

Also beginning at the northwest corner of the northeast quarter of Section Thirteen, Township Sixty-eight, Range Twenty, in Wayne County, Iowa, thence east on private right of way for approximately one-fourth mile to the mine of the Prairie Block Coal Company.

No. 7732, 1916.

Town of Bondurant, application for transmission line in Polk County.

The Board held hearing in the above application for franchise to construct an electric transmission line in Polk County on September 12, 1916, at which time it was found that the publication of official notice was not adequate and the case was continued to October 11, 1916, in order to permit the applicant to complete publication. On October 19, 1916, the Board granted franchise over the following route:

Beginning at a point where the Inter-Urban Railroad crosses the highway between Sections Seven and Eight, Township Seventy-nine North, Range Twenty-

two West, Polk County, Iowa; thence north along highway between Sections Seven and Eight, Township Seventy-Nine North, Range Twenty-two West, Polk County, Iowa.

Also north along highway between Sections Five and Six, Township Seventy-nine North, Range Twenty-two West, Polk County, Iowa.

Also north along highway between Sections Thirty-one and Thirty-two, Township Eighty North, Range Twenty-two West, Polk County, Iowa.

Also from the intersection of Sections Twenty-nine, Thirty, Thirty-one and Thirty-two, Township Eighty North, Range Twenty-two West, Polk County, Iowa, west along highway between Sections Thirty and Thirty-one to a point where said highway intersects the Chicago, Great Western Railroad.

No. 7733, 1916.

Iowa Electric Company, Cedar Rapids, v. Citizens of Delaware County.

The Board held hearing on September 20, 1916, in the above application for franchise to construct electric transmission line. The Delaware County Telephone Company of Manchester, Iowa, appeared as objectors, but withdrew their objections in accordance with an agreement made with the applicant. For full text of this agreement, see files in the above case.

On November 9, 1916, the Board granted franchise to construct an electric transmission line upon the following route:

A strip of land twenty-five feet in width lying westerly of and abutting upon the right of way of the Chicago, Milwaukee & St. Paul Railway Company, commencing at the intersection of the public highway running northeast and southwest in the northwest quarter of Section Twenty, Township Eighty-eight North, Range Four west of the 5th P. M., and extending to the corporate limits of the town of Oneida, except so much as is included in the corporate limits of the town of Delaware.

Also along and upon the public highways extending along the north side of Section Seven, Township Eighty-nine North, Range Four west of the 5th P. M., commencing at its intersection with the west corporate limits of the town of Oneida; also along the west side of Sections Seven, Eighteen, Nineteen, Thirty, and Thirty-one, township and range aforesaid, to the right of way of the Illinois Central Railroad Company through said Section Thirty-one.

Also along and upon the public highway running northeast and southwest through the northwest quarter of Section Twenty, Township Eighty-eight North, Range Four west of the 5th P. M., from the right of way of the Chicago, Milwaukee & St. Paul Railway Company to the corporate limits of the town of Delhi, Iowa, all in Delaware County, Iowa.

Also along and upon public highways located as follows: Commencing at the south line of the right of way of the Illinois Central Railroad Company; thence south along the west side of Section Thirty-five, Township Eighty-nine North, Range Four west of the 5th P. M., to the south line of said section; thence east along the south line of said Section Thirty-five to the east line of Section Three, Township Eighty-eight North, Range Four west of the 5th P. M.; thence south approximately along the east side of Sections Three and Ten, and the north half of Section Fifteen, township and range last aforesaid; also commencing at the south corporate limits of the town of Earlville and extending in a southeasterly direction through the southeast quarter of the Southeast Quarter of Section Thirty-five, Township Eighty-nine North, Range Four west of the 5th P. M., to the southeast corner of said section; thence south through the northeast quarter of the Northeast Quarter of Section Two to the east line of said Section Two; thence south along the east side of Sections Two, Eleven, Fourteen, and the north half of Section Twenty-three; also where said highway deviates from said section lines in the Southeast Quarter of the Southeast Quarter of said Section

Eleven and the Southwest Quarter of the Southwest Quarter of Section Twelve, said Sections Two, Eleven, Twelve, Fourteen, and Twenty-three being in Township Eighty-eight North, Range Four west of the 5th P. M.

Also commencing at the east corporate limits of the town of Delhi, thence running northeasterly through Section Sixteen to about the center of said Section; thence east along the south line of the north half of Sections Sixteen, Fifteen and Fourteen, in Township Eighty-eight North, Range Four west of the 5th P. M.; also commencing at the west line of Section Twenty-four, township and range last aforesaid; thence east along the public highway located through the center of said Section Twenty-four, and the center of Sections Thirty, Twenty-nine, Twenty-eight, Twenty-seven, Twenty-six, and Twenty-five, Township Eighty-eight North, Range Three west of the 5th P. M., to the east line of the west one-quarter of said Section Twenty-five; thence south to the southeast corner of the Northwest Quarter of the Northwest Quarter of Section Thirty-six, township and range last aforesaid; thence east to and across the right of way of the Chicago, Milwaukee & St. Paul Railway Company; thence northeasterly to the west corporate limits of the town of Worthington.

Also along the south line of the Northeast Quarter of Section Twenty-five, Township Eighty-eight North, Range Four west of the 5th P. M.; also along the west side of the Southwest Quarter of Section Twenty-seven, and the west line of Section Thirty-four, Township Eighty-eight North, Range Three west of the 5th P. M. Also along the east side of Sections Four, Nine, Sixteen, and the north half of Section Twenty-one, the south side of Section Nine, and the west side of the Northwest Quarter of the Northwest Quarter of Section Sixteen, and the south side of the North Quarter of Section Seventeen, and the north half of the Northeast Quarter of Section Eighteen; and commencing at the north line of Section Six in the Northeast Quarter of said section, thence south and south-westerly through said Section Six and to the center of Section Eighteen, all being in Township Eighty-seven North, Range Three west of the 5th P. M.

Also along and upon a strip of land twenty-five feet in width with the center of said strip being the east line of Sections Eleven and Fourteen, Township Eighty-eight North, Range Four west of the 5th P. M., said strip being between the points where the said north and south highway along the east side of said Sections Eleven and Fourteen deviate from the said east line of said sections.

Also a strip of land twenty-five feet in width with the center of said strip along the following section lines: Commencing at the public highway running east and west through the center of Section Twenty-three, Township Eighty-eight North, Range Four west of the 5th P. M.; thence south along the east line of Sections Twenty-three and Twenty-six, township and range last aforesaid, to the northeast quarter of the southeast quarter of said Section Twenty-six; thence east along the east and west center line of Section Twenty-five, township and range last aforesaid, to the center of said Section Twenty-five; also along the west twenty-five feet of the southwest quarter of Section Thirty-four, Township Eighty-eight North, Range Three west of the 5th P. M.; also along the east twenty-five feet of the northeast quarter of Section Four, Township Eighty-seven North, Range Three west of the 5th P. M.; also along the west twenty-five feet of the southeast quarter of Section Eighteen, and the northeast quarter of Section Nineteen, to an intersection with the right of way of the Chicago, Milwaukee & St. Paul Railway Company, all being in Township Eighty-eight North, Range Three west of the 5th P. M. Also the east twenty-five feet of Sections Three and Ten, Township Eighty-eight North, Range Four west of the 5th P. M., where said strip is not included in a public highway.

No. 7734, 1916.

Iowa Falls Electric Company, Cedar Rapids, vs. Citizens of Hancock and Wright counties:

The Board held hearing on September 20, 1916, in the above application for franchise to construct an electric transmission line. The Belmond Telephone Company appeared as objectors, but agreed to withdraw their objections if, in case of over building any of their existing lines upon the public highways, the applicant would pay the expenses of transferring said lines to the other side of the highway. This was agreed to by the applicant, and on November 9th, the Commission granted franchise to construct an electric transmission line upon the following route:

Along and upon the west twenty-five feet of Section Nineteen, Township Ninety-three North, Range Twenty-three west of the 5th P. M.; thence east on the public highway along the north side of said Section Nineteen, to the intersection with a public highway running north and northwest in the Southwest Quarter of the Southwest Quarter of Section Eighteen, township and range aforesaid; thence north and northwesterly and north on said public highway located on the west line of Sections Eighteen, Seven and Six, township and range aforesaid, and Section Thirty-one, Township Ninety-four North, Range Twenty-three west of the 5th P. M., to the south corporate limits of the incorporated town of Goodell, Iowa.

Also on a strip of land of the uniform width of twenty-five feet lying west of and abutting upon the right of way of the Chicago, Rock Island & Pacific Railway Company, commencing at the north corporate limits of the town of Goodell, and northerly to the south corporate limits of the town of Garner, except so much thereof as is included within the corporate limits of the town of Klemme. Also along and upon a public highway running north and south through the Northwest Quarter of Section Nineteen, Township Ninety-three North, Range Twenty-three west of the 5th P. M., from its intersection with the right of way of the Chicago Great Western Railway Company and extending north and northwesterly to its intersection with the public highway along the north side of said Section Nineteen; thence west on said highway along the north side of said Section Nineteen, to the west side of said section; also along and upon the public highway located on the west side of Sections Twenty-nine, Twenty and Seventeen, and the north boundary line of Section Eighteen from the northeast corner of said Section Eighteen through and across the right of way of the Chicago, Rock Island & Pacific Railway Company; also a strip of land twenty-five feet in width abutting upon the southerly right of way line of the Chicago Great Western Railway Company from the west line of said Section Nineteen, to the west corporate limits of the town of Belmond, all being in Township Ninety-five, Range Twenty-three west of the 5th P. M., all of said route being in Wright and Hancock counties, Iowa.

No. 7735, 1916.

Iowa Electric Company, Cedar Rapids, v. Citizens of Guthrie County.

The Board held hearing on September 20, 1916, in the above application for franchise to construct an electric transmission line, and after full consideration of all objections, granted franchise on November 9, 1916, upon the following route:

Along and upon the public highway located on the east side of Sections Nine, Sixteen, Twenty-one and Twenty-eight, and on the north side of the east half of Section Thirty-three, and along the center line of Section Thirty-three, all being in Township Eighty-one North, Range Thirty west of the 5th P. M.; also along and upon the public highway running along the north and south center section

lines of Sections Four, Nine, Sixteen, Twenty-one, Twenty-eight, and Thirty-three, and the east twenty-five feet of the southeast quarter of the southwest quarter of Section Thirty-three, and the south twenty-five feet of the southwest quarter of Section Thirty-three; thence west along the public highway on the south line of Section Thirty-two to the west end of said highway; also along and upon the public highway located in the southwest quarter of said Section Thirty-two, commencing at the west corporate limits of the town of Pandora; thence west on said highway to its intersection with a highway lying in the east part of said Section Thirty-one; thence south, southwest and south to the south section line of said Section Thirty-one; thence west on said highway to the west line of said Section Thirty-one; also along and upon a public highway on the north side of Section Four, extending west from the north and south center line of said section to the corporate limits of the town of Yale. All being in Township Eighty, Range Thirty west of the 5th P. M.; also along and upon the public highway commencing at the northeast corner of Section One; thence west about one-half mile; thence south to about the center of said Section One; thence west along the east and west center section line of Sections One, Two, Three, Four, Five and Six, to the corporate limits of the town of Guthrie Center; also along and upon the south twenty-five feet of the northeast quarter of Section One; also along and upon the east twenty-five feet of said Sections One, Twelve, Thirteen and Twenty-four to an intersection with the public highway at or near the southeast corner of the northeast quarter of the northeast quarter of said Section Twenty-four; thence south on said public highway to the south end thereof, at or near the southeast corner of the northeast quarter of Section Twenty-five; thence along and upon the east twenty-five feet of said Section Twenty-five and the northeast quarter of Section Thirty-six to an intersection with a public highway at or near the northeast corner of the southeast quarter of Section Thirty-six; thence south on said public highway along the east side of the southeast quarter of said Section Thirty-six; also on the public highway commencing at the southwest corner of the northwest quarter of said Section One; thence south, southwesterly and westerly to a point at or near the southwest corner of the northeast quarter of the northeast quarter of Section Eleven; thence south on a public highway to the south line of said Section Eleven; thence east on a highway to the northeast corner of Section Fourteen; thence south along a public highway located on the east line of said Section Fourteen to a point at or near the southeast corner of the northeast quarter of the northeast quarter of said Section Fourteen; thence east and south on a public highway located in the west half of Section Thirteen to its intersection with the south line of said section; thence east on a public highway on the south line of said section to an intersection with a public highway located on the north and south center line of Section Twenty-four; thence south on said highway to the south line of said Section Twenty-four; thence along and upon the west twenty-five feet of the east half of Section Twenty-five to its intersection with a highway running north and south; thence south on said highway to its intersection with the Chicago, Rock Island & Pacific Railway Company's right of way; thence southeasterly along and upon a strip of land twenty-five feet in width lying northeast of and abutting upon said railroad right of way to the south line of Section Thirty-six, all being in Township Seventy-nine, Range Thirty-one west of the 5th P. M.

Also along and upon a public highway lying just east of the right of way of the Chicago, Rock Island & Pacific Railway Company through the unincorporated town of Glendon; thence along a public highway running east and west from said highway last above described, easterly to the east line of Section Three; also along and upon the west twenty-five feet of Section Two; commencing at the north line of said section and extending southerly to its intersection with the public highway running east and west above described; thence south along the public highway located on the west side of said Section Two, and Section Eleven, and the north half of Section Fourteen; thence west and south on the public highway running along the north and west sides of the southeast quarter of Sec-

tion Fifteen, and continuing south along the north and south center line of Sections Twenty-two and Twenty-seven to the north corporate limits of the town of Menlo. Also along and upon the east twenty-five feet of the southeast quarter of Section Fifteen and the northeast quarter of Section Twenty-two, and on the public highway along the north side of the northeast quarter of the southeast quarter of said Section Twenty-two; also along and upon the west twenty-five feet of the east half of the southeast quarter of Section Twenty-two, and of the east half of the northeast quarter of Section Twenty-seven; also along and upon the public highway lying on the north side of Sections Thirty-one, Thirty-two, Thirty-three, Thirty-four, Thirty-five, and Thirty-six, all being in Township Seventy-eight, Range Thirty-one west of the 5th P. M.; thence along and upon the public highway located upon the north and east sides of the north half of the northwest quarter of Section Thirty-one, and on the south side of the north half of the northeast quarter of Section Thirty-one, and the south side of the north half of the north half of Section Thirty-two, all in Township Seventy-eight, Range Thirty west of the 5th P. M. Also along and upon the public highway running along the north side of Sections Thirty-one, Thirty-two, Thirty-three, Thirty-four, Thirty-five, and Thirty-six, except where said highway runs to the northwest and southwest in the southwest quarter of Section Twenty-nine; thence upon said highway where the same runs to the northwest and southwest in the southwest quarter of Section Twenty-nine, and also along that portion of the south twenty-five feet of said Section Twenty-nine, as lies east of the point where the highway which is located in general along the south side of said Section Twenty-nine runs to the northwest; and along and upon the public highway running from the north line of Section Thirty-four south to the north corporate limits of the town of Casey, all being in Township Seventy-eight, Range Thirty-two west of the 5th P. M.; also along and upon the public highway located on the north side of Sections Thirty-six, Thirty-five, and Thirty-four, and the west side of said Section Thirty-four, and upon the west twenty-five feet of the east half of the west half of said Section Thirty-four, all being in Township Seventy-eight, Range Thirty-three west of the 5th P. M.

No. 7736, 1916.

Iowa Electric Company, Cedar Rapids, v. Citizens of Jones and Jackson Counties.

The Board held hearing on September 20, 1916, in the above application for franchise to construct an electric transmission line, and on November 9, 1916, granted franchise for the construction of an electric transmission line upon the following route:

A strip of land of the uniform width of twenty-five feet lying south of and abutting upon the right of way of the Chicago & North Western Railway Company, commencing at the east corporate limits of the city of Anamosa, and extending to the west corporate limits of the city of Maquoketa, except so much thereof as is included within the corporate limits of the incorporated towns along said line. Also along and upon the public streets of the un-incorporated town of Nashville in the southeast quarter of the southeast quarter of Section Twenty-four, Township Eighty-four North, Range One, east of the 5th P. M. Also along and upon a strip of land twenty-five feet in width abutting upon the south and east side of the incorporated town of Onslow, and along and upon a strip of land twenty-five feet in width, being a continuation of Wyoming Avenue, in the incorporated town of Onslow, and extending from the east corporate limits of said town to the right of way of the Chicago & North Western Railway Company, and along and across any public lands, highways, streams and lands of any person or persons which may be included in and form a part of said lands herein before enumerated. Also along and upon the public highway from its crossing

with the Chicago & North Western Railway Company in the southeast quarter of Section Ten, Township Eighty-four North, Range One west of the 5th P. M.; thence in a southeasterly and easterly direction to the corporate limits of the town of Monmouth.

No. 7737, 1916.

Iowa Electric Company, Cedar Rapids, v. Citizens of Delaware County.

The Board held hearing on October 31, 1916, in the above application for franchise to construct transmission line and on November 10th granted the applicant a franchise for the construction and operation of an electric transmission line upon the following route:

On the public highway located on the west side of the southwest quarter of Section Nineteen and the northwest quarter of Section Thirty, all being in Township Eighty-eight North, Range Three west of the 5th P. M.

Also along and upon the west twenty-five feet of the southeast quarter of Section Eighteen, and the northeast quarter of Section Nineteen, to an intersection with the right of way of the Chicago, Milwaukee & St. Paul Railway Company, being in Township Eighty-seven North, Range Three west of the 5th P. M.

Also a strip of land twenty-five feet in width along and abutting upon the west boundary line of the right of way of the Chicago, Milwaukee & St. Paul Railway Company, between the corporate limits of the town of Onelda and the town of Greeley, Iowa.

No. 7738, 1916.

Iowa Railway & Light Company, Cedar Rapids, application for transmission line in Marshall and Story Counties.

The above application for franchise to construct an electric transmission line was withdrawn by the applicant. Filed May 29, 1916. Closed Sept. 28, 1916.

No. 7739, 1916.

Whiting Settlement Transmission Company, application for franchise in Monona County.

The above application for franchise to construct an electric transmission line was withdrawn by the applicant. Filed July 25, 1916. Closed Aug. 7, 1916.

No. 7740, 1916.

Interstate Power Company, Decorah, Iowa, application for transmission line in Howard County.

The above application was withdrawn by the applicant. Filed Dec. 10, 1915. Closed June 1, 1916.

No. 7741, 1916.

Cedar Valley Hydraulic Company, Charles City, application for transmission line in Bremer County.

The above application was withdrawn by the applicant. Filed October 4, 1915. Closed June 1, 1916.

No. 7742, 1916.

Mr. J. C. Hanna, Mayor, Danville, Iowa, application for transmission line from Danville to New London.

The above application was withdrawn by the applicant. Filed October 19, 1915. Closed June 1, 1916.

CLASSIFICATION, RATES AND RULES

Semi-Annual Rate and Classification Hearing November 2, 1915

On November 2, 1915, the Commission after published notice as required by law, held hearing in its office for the purpose of considering proposed changes in rates and classification of freights. Chairman Thorne presided. After full hearing, the Commission made the following orders:

Adel Clay Products Co., Adel:

Application for fourth class L. C. L. and Class E, C. L., ratings on Common Brick and Hollow Building Tile, also to be exception to Rule 27.

The Commission granted Class E, C. L. rating on Brick and Hollow Building Tile, common, N. O. S., minimum C. L. weight 36,000 lbs.

Percival, C. L. Co., Des Moines:

Application for fifth class C. L. rating on Packing House Products: Hides, Sheep Pelts and Goat Skins: green and bones, tallow, horns, hoofs, tails, cracklings and grease, C. L. minimum weight 26,000 lbs.

The Commission granted fifth class C. L. rating, minimum weight 30,000 lbs.

Kawneer Mfg. Co., Niles, Mich.:

Application for the following ratings on Glass Setting Bars: Aluminum, Copper, Brass or Bronze, in barrels, boxes or crates, L. C. L. 2; Iron or steel, in barrels, boxes or crates, L. C. L. 3; Zinc, in barrels, boxes or crates, L. C. L. 3. Granted.

U. S. Cistern Filter Mfg. Co., Topeka, Kansas:

Application for second class L. C. L. rating on Filters, Metallic, in boxes, barrels or crates.

First class L. C. L. rating, granted.

Lagomarcino-Grupe Co., Cedar Rapids:

Application for the following ratings on Fresh Fish: Clams, Oysters or Scallops; Shucked (Clam, Oyster or Scallop Meats): In tins, cans in packages, L. C. L. 1; in iron or steel cans in packages or loose, L. C. L. 1; in oyster carriers or refrigerators, L. C. L. 1; in metal cans in packages or loose, or in oyster carriers or refrigerators, straight or mixed C. L., minimum weight 20,000 lbs., C. L. 4.

The Commission granted carload rating of third class, minimum weight 24,000 lbs. The remainder of the petition was granted as above.

Cedar Rapids Commercial Club, Cedar Rapids:

Application for third class L. C. L. rate on Pump Fixtures or Parts (for hand or windmill pumps), iron, in boxes.

The following was granted: Pump Parts (for Hand or Windmill Pumps), in barrels or boxes, L. C. L. 3.

Farley & Loetscher Mfg. Co., Dubuque:

Application for second class L. C. L. rating on Sash or Doors, glazed with plate, leaded or stained glass exclusive of leaded plate. Granted.

Kennedy & Parrons, Omaha, Nebr.:

Application for same classification on paper milk bottles as is now provided in Western Classification. Granted.

C. & N. W. Ry. Co., et al.:

Application for the same classification on Trunks and Bags, Traveling, as is now provided in Western Classification.

Granted.

Draper, E. H., Marshalltown:

Application for second class L. C. L. rating on Fly Swatters, packed in barrels or boxes.

Granted.

National Paper Box Co., Minneapolis, Minn.:

Application for third class L. C. L., and class C. C. L., ratings on Berry Boxes, paper or pasteboard, K. D. flat, in boxes, bundles, or crates, minimum C. L. weight, 24,000 lbs.

Granted.

Adel Clay Products Co., Adel:

Application for rule to provide when freight traffic is offered to a carrier, unrouted, it shall be the duty of such carrier to route the traffic via a route that will make the lowest aggregate freight charges.

Continued to April, 1916, hearing.

Mills-Ellsworth Co., Keokuk:

Application for the same classification on Wagon, Carriage and Sleigh Wood, as is now provided in Western Classification.

Granted.

Eureka Egg Carrier Co., Council Bluffs:

Application for second class L. C. L. rate on Egg Carriers, steel, in boxes, crates or fibre board, pulpboard, and corrugated packages.

The Commission granted the following: Carriers, New or Old: Egg, iron or steel: S. U. in boxes or crates, L. C. L. 1; K. D. in boxes or crates, L. C. L. 2.

Burnham Mfg. Co., Charles City:

Application for third class L. C. L., and class A. C. L., ratings on Hay Racks.

The Commission granted the following:

Agricultural Implements:

Hay Racks:

Wooden, K. D., in bundles, L. C. L. 3.

Iron, nested in bundles, L. C. L. 3.

Perfection Septic Tank Co., Indianapolis, Ind.:

Application for fourth class L. C. L., and class E. C. L., ratings on Cement Septic Sewage Tanks, K. D., boxed or crated.

Granted, with minimum C. L. weight of 36,000 lbs.

Iowa State Mfrs. Assn., Des Moines:

Application for the same classification on Nursery and Flower Stock, as is now provided in Western Classification.

Granted.

Iowa State Mfrs. Assn., Des Moines:

Application for third class L. C. L. rating on Automatic Stock Fountains.

Continued to April, 1916, hearing.

Iowa State Mfrs. Assn., Des Moines:

Application for change in Rule 17-B of Iowa Classification No. 15.

Continued to April, 1916, hearing.

Pittsburgh Plate Glass Co., Pittsburgh, Pa.:

Application for same rating on Plate Glass as is now provided in Western Classification.

Granted.

Interstate Mfg. Co., Oskaloosa:

Application for reduced ratings on Coal Chutes.

Continued to April, 1916, hearing.

Donelson & Threlkeld, Chariton:

Application for third class L. C. L. and fifth class C. L., rating on Spring Bolsters.

Granted.

Stranger & Johnson, Atlantic:

Application for reduced ratings on Metal Window Frames.

Continued to April, 1916, hearing.

Kratzer Carriage Co., Des Moines:

Application for first class L. C. L. rating on Trailer and Trailer Carts, K. D., boxed or crated.

Granted.

Morrison, J. L. Co., Niagara Falls, N. Y.:

Application for first class L. C. L. rating on Cigars and Cigarettes, in solid fibreboard or pulpboard boxes meeting the requirements of Rule 41, and constructed with four flaps on each end, flaps overlapping each other two inches or more and secured by metal staples or stitches not more than two inches apart.

Granted.

C. & N. W. Ry. Co. et al.:

Application for change in minimum C. L. weights on Cement, Plaster, etc.

Continued to April, 1916, hearing.

The Board instructed the Secretary to prepare a supplement to Iowa Classification No. 15, and to embody therein all changes as ordered above, and also to include all changes which appear in supplement No. 7; such supplement to be known as Supplement No. 8 to Iowa Classification No. 15, dated December 21, 1915, and effective March 1, 1916.

In accordance with these instructions, the following supplement was prepared and published as provided by law.

SUPPLEMENT NO. 8 CANCELS SUPPLEMENT NO. 7. SUPPLEMENTS 6 AND 8 IN EFFECT AND CONTAIN ALL CHANGES TO IOWA CLASSIFICATION NO. 15 AND SCHEDULE OF REASONABLE MAXIMUM RATES OF CHARGES FOR THE TRANSPORTATION OF FREIGHT AND CARS. Dated December 21, 1915. Effective March 1, 1916 (except as noted) By order of the Board of Railroad Commissioners of the State of Iowa. GEORGE L. MCCAUGHAN, Secretary. Des Moines, Iowa, December 21, 1915.

CHANGES.

Article	Index No.	Article	Index No.
Index, Supp. 6, reads:		Grain	69
Barley	69	Gravel	70
Bran	69	Advertising matter, paper	107
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Burnt Earth	70	Meal	69
Cinders	70	Oats	69
Clay	70	Sal Soda	76
Clunkers	70	Sand	70
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Digester Tankage	69	Seeds, Hemp	69
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Article	Index No.	Article	Index No.
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Ventilators, roof or barn	74	Gypsum Rock	71
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†Vehicles and Parts of—Cont'd.		Oats	70
‡Automobiles—Continued.		Sal Soda	77
Change to read:		Sand	71
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Bran	70	Seeds, Hemp	70
Brick, Crushed	71	Shale	71
Burnt Earth	71	Silos, concrete	74
Cinders	71	Soda, Sulphate of	76
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Rule 28	106	Tile, building, hollow	149
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Salesmen's samples	155	Trees, citrus	143
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Index No.	Date Effective	ARTICLE.	L. C. L.	C. L.
106	Aug. 10, 1915	Reissue, Index No. 106, Supplement No. 7.		
107	Aug. 10, 1915	Reissue, Index No. 107, Supplement No. 7.		
108	Aug. 10, 1915	Reissue, Index No. 108, Supplement No. 7.		
109	Aug. 10, 1915	Reissue, Index No. 109, Supplement No. 7.		
110	Aug. 10, 1915	Reissue, Index No. 110, Supplement No. 7.		
111	Aug. 10, 1915	Reissue, Index No. 111, Supplement No. 7.		
112	Aug. 10, 1915	Reissue, Index No. 112, Supplement No. 7.		
113	Aug. 10, 1915	Reissue, Index No. 113, Supplement No. 7.		
114	Feb. 10, 1916	Reissue, Index No. 114, Supplement No. 7.		
115	Aug. 10, 1915	Reissue, Index No. 115, Supplement No. 7.		
116	Aug. 10, 1915	Reissue, Index No. 116, Supplement No. 7.		
117	Aug. 10, 1915	Reissue, Index No. 117, Supplement No. 7.		
118	Aug. 10, 1915	Reissue, Index No. 118, Supplement No. 7.		
119	Aug. 10, 1915	Reissue, Index No. 119, Supplement No. 7.		
120	Aug. 10, 1915	Reissue, Index No. 120, Supplement No. 7.		
121	Aug. 10, 1915	Reissue, Index No. 121, Supplement No. 7.		
122	Aug. 10, 1915	Reissue, Index No. 122, Supplement No. 7.		
123	Aug. 10, 1915	Reissue, Index No. 123, Supplement No. 7.		
124	July 25, 1914	Reissue, Index No. 124, Supplement No. 7.		
125	Aug. 10, 1915	Reissue, Index No. 125, Supplement No. 7.		
126	Aug. 10, 1915	Reissue, Index No. 126, Supplement No. 7.		
127	Aug. 10, 1915	Reissue, Index No. 127, Supplement No. 7.		
128	Aug. 10, 1915	Reissue, Index No. 128, Supplement No. 7.		
129	Aug. 10, 1915	Reissue, Index No. 129, Supplement No. 7.		
130	Aug. 10, 1915	Reissue, Index No. 130, Supplement No. 7.		
131	Aug. 10, 1915	Reissue, Index No. 131, Supplement No. 7.		
132	Aug. 10, 1915	Reissue, Index No. 132, Supplement No. 7.		
133	Aug. 10, 1915	Reissue, Index No. 133, Supplement No. 7.		
134	Aug. 10, 1915	Reissue, Index No. 134, Supplement No. 7.		
135	Aug. 10, 1915	Reissue, Index No. 135, Supplement No. 7.		
136	Aug. 10, 1915	Reissue, Index No. 136, Supplement No. 7.		

Index No.	Date Effective	ARTICLE.	L. C. L.	C. L.
137	March 1, 1916	Agricultural Implements:		
		Hay Racks:		
		(R) Wooden K. D. in bundles.....3		
		Iron, nested in bundles.....3		
		Include in mixed carloads agricultural implements.		
138	March 1, 1916	Filters:		
		Metallic, in boxes, barrels or (R) crates....1		
		Cancel item 11, page 48 include in bracket.		
139	March 1, 1916	Fish:		
		Fresh:		
		Clams, Oyster or Scallops:		
		Shucked (Clam, Oyster or Scallop Meats):		
		In tin cans in packages1		
		In iron or steel cans in packages or loose1		
		In oyster carriers or refrigerators.....1		
		(R) In metal cans in packages or loose, or in oyster carriers or refrigerators, straight or mixed C. L., min. wt. 24,000 lbs.3		

(R) Reduction.

Index No.	Date Effective	ARTICLE.	L. C. L.	C. L.
140	March 1, 1916	Plate Glass, N. O. S., boxed:		
		Cancel item 25, page 58.		
		In packages not exceeding 100 united inches (length and width added)4		
		Plate Glass, not otherwise indexed by name, and Crystal Sheet Glass:		
		(R) (A) In boxes exceeding 7½ feet in width or more than 15 feet in length, L. C. L. See note.....D1		
		Note: When shipments of Glass in boxes exceeding 7½ feet in width, or more than 15 feet long, are loaded on flat or gondola cars with smaller sizes of glass, actual weight and class rate will apply on each package with a minimum charge of 5,000 pounds at first class on the entire shipment.		
141	March 1, 1916	Bars, Glass Setting:		
		Cancel items 7, 8, 9, and 10, page 59.		
		Aluminum, (R) Copper, Brass or Bronze in barrels, boxes or crates2		
		Iron or steel, in barrels, boxes or crates...3		
		Zinc, in barrels, boxes or crates3		
142	March 1, 1916	House Trimmings:		
		Cancel item 13, page 83.		
		(C) Sash or doors, glazed with plate, leaded or stained glass exclusive of leaded plate.2		
143	March 1, 1916	Nursery and Florists' Stock, other than Cut Decorative Evergreens, Prepaid:		
		Cancel items 20 to 26 inclusive, page 102 and items 1 and 2, page 103.		
		Citrus:		
		Cuttings or Scions, in barrels or boxes, L. C. L.3		
		Seedlings, in barrels or boxes, L. C. L....3		
		Trees:		
		In bundles, tops tied, roots boxed or wrapped, L. C. L.1½		
		In bundles completely wrapped1		
		In crates2		
		In barrels or boxes3		
		Cuttings, Scions or Seedlings, in barrels or boxes, or Trees, loose or in packages, straight or mixed C. L., min. wt. 16,000 lbs., subject to Rule 6-B.....A		
		Other than Citrus and other than Cranberry Vines or Strawberry Plants:		
		Dormant:		
		Cuttings or Scions, in barrels or boxes...3		
		Plants, Shrubs, Trees or Vines:		
		In bundles, tops tied, roots boxed or wrapped1		
		In bundles completely wrapped1		
		In crates1		
		In barrels or boxes3		
		Seedlings, in barrels or boxes3		
		Cuttings, Scions or Seedlings, in barrels or boxes, Plants, Shrubs, Trees or Vines, loose or in packages, straight or mixed C. L., min. wt. 16,000 lbs., subject to Rule 6-B.....B		
		Roots, Bulbs or Tubers:		
		Asparagus Roots:		
		In bags1		
		In barrels or boxes1		
		In packages named, C. L., min. wt. 24,000 lbs., subject to Rule 6-B...3		
		Bulbs or Tubers, not otherwise indexed by name:		
		In crates1		
		In barrels or boxes1		
		In packages named, straight or mixed C. L., min. wt. 30,000 lbs..3		

(A) Advance.
(C) Change in Reading.

Index Date
No. Effective

ARTICLE.

L. C. L. C. L.

Nursery and Florists' Stock—Continued

Flower Roots, not otherwise indexed by name, in barrels or boxes	1
Lily of the Valley Roots (Pips):	
In boxes	1
In boxes, C. L., min. wt. 24,000 lbs., subject to Rule 6-B	3
Vegetable Roots, not otherwise indexed by name:	
In crates	1
In barrels or boxes	1
Not Dormant:	
Plants or Vines, not otherwise indexed by name:	
In baskets with solid or slatted covers	D1
In boxes with slatted covers, or in crates	1
Rooted in tubs or boxes without covers, tops protected	D1
In barrels or boxes	1
Shrubs:	
In bundles, roots boxed or wrapped	1
Rooted in tubs or boxes without covers, tops protected	D1
In packages named, C. L., min. wt. 16,000 lbs., subject to Rule 6-B	A
Trees:	
In bundles, roots boxed or wrapped	1
Rooted in tubs or boxes without covers, tops protected	D1
In packages named, C. L., min. wt. 16,000 lbs., subject to Rule 6-B	A
Cranberry Vines:	
In bags	1
In crates	1
In barrels or boxes	2
In bales	3
In packages named, C. L., min. wt. 24,000 lbs., subject to Rule 6-B	B
Strawberry Plants:	
In baskets, without overtop handles, with solid or slatted covers	D1
In crates	1
In barrels or boxes	1

144 March 1, 1916 (A) (R) Packing House Products:

Cancels item 24, page 109. Hides, Sheep Pelts and Goat Skins; Green and Bones, Tallow, Horns, Hoofs, Tails, Cracklings and (R) Grease, car-load min. wt., (A) 30,000 lbs.

145 March 1, 1916 Trunks and Bags, Traveling:

Cancels items 46 to 52 inclusive, page 147, and items 1 to 6 inclusive, page 148.

Traveling Bags:

Salesman's Hand Sample Cases, Suit Cases or Valises:

 In boxes, L. C. L.

 In trunks, trunks locked and wrapped, see Note, L. C. L.

 In trunks, trunks in boxes or crates, L. C. L.

Telescopes:

 Not nested, in boxes or crates, L. C. L.

 Nested, in boxes or crates, L. C. L.

 In trunks, trunks locked and wrapped, see Note, L. C. L.

 In trunks, trunks in boxes or crates, L. C. L.

Salesmen's Hand Sample Cases, Suit Cases, Telescopes or Valises, in packages named, straight or mixed C. L., min. wt. 12,000 lbs., subject to Rule 6-B.

(A) Advance. (R) Reduction.

Index Date
No. Effective

ARTICLE.

L. C. L. C. L.

Trunks and Bags—Continued

Trunks:

Loose, wrapped, see Note, L. C. L.

In boxes or crates, L. C. L.

In packages or loose, C. L., min. wt. 12,000 lbs., subject to Rule 6-B.

Salesmen's Hand Sample Cases, Suit Cases, Telescopes or Valises and Trunks, in packages or loose as specified for L. C. L. shipments, mixed C. L., min. wt. 12,000 lbs., subject to Rule 6-B.

Note: Trunks, empty or containing Salesmen's Hand Sample Cases, Suit Cases, Telescopes or Valises not boxed or crated, must be wrapped as follows:

(a) Trunks 37 inches or less in length must be completely wrapped with one or more thicknesses of sulphite or rope stock paper weighing not less than 135 lbs. per ream (480 sheets, 24x36 inches) or may be double wrapped in accordance with section (b) of this Note, and must be securely tied with rope having a breaking strength of not less than 280 lbs., except as provided in section (c) of this Note.

(b) Trunks 38 inches or more in length must be completely double wrapped and must be securely tied with rope having a breaking strength of not less than 280 lbs., except as provided in section (c) of this Note.

The inside wrapper must consist of sulphite or rag or rope stock paper weighing not less than 135 lbs. per ream (480 sheets, 24x36 inches) or indented felt paper.

The outside wrapper must consist of sulphite or rope stock paper weighing not less than 135 lbs. per ream (480 sheets, 24x36 inches), having a resistance of not less than 85 lbs. to the square inch, Mullen Test, or sulphate kraft paper weighing not less than 70 lbs. per ream (480 sheets, 24x36 inches), having a resistance of not less than 85 lbs. to the square inch, Mullen Test.

Or, Trunks 38 inches or more in length may be completely wrapped in one sheet of sulphite or rope stock paper weighing not less than 250 lbs. to the ream (480 sheets, 24x36 inches), having a resistance of not less than 150 lbs. to the square inch, Mullen Test, and must be securely tied with rope having a breaking strength of not less than 280 lbs.

Or may be completely enclosed in Fibreboard, Pulpboard or Double Faced Corrugated Strawboard Boxes without restriction as to dimensions or weight of package, if the following conditions are fully complied with:

If Fibreboard or Pulpboard Boxes are used the board must comply with Rule 41, section 2 (a) and must be not less than .100 of an inch in thickness having a resistance of not less than 200 lbs. to the square inch, Mullen Test, and must be securely tied with rope having a breaking strength of not less than 280 lbs.

Index No.	Date Effective	ARTICLE.	L. C. L.	C. L.
Trunks and Bags—Continued				
If Double Faced Corrugated Strawboard Boxes are used the board must comply with Rule 41, Section 3 (a) and have a resistance of not less than 200 lbs. to the square inch, Mullen Test, and be securely tied with rope having a breaking strength of not less than 280 lbs.				
(c) Trunks having sheet iron bottoms may have wrapping tacked to slats on bottom of trunk instead of being tied as required in Sections (a) and (b) and wrapping will not be required to cover the sheet iron bottom.				
Trunks, not otherwise indexed by name, filled with goods not rated higher than 1st Class (except personal effects and valises), see Note, and Traveling Bags and Valises filled with goods (except articles classified higher than 1st Class), in boxes strapped.....1				
Note: Shipments of Trunks, not otherwise indexed by name, filled with goods, except valises, not in boxes and strapped, NOT TAKEN.				
146	March 1, 1916	Wagon, Carriage and Sleigh Wood:		
Cancels Items 18, 19, 20 and 21, page 159.				
In the rough, sawed, turned or bent, not ironed, exception to Rule 32. L. C. L.....4				
Note: L. C. L. shipments of Wooden Spokes and Felloes when in bundles must be securely bound at each end with wire or heavy cord. When in crates the ends of the crates must be completely enclosed.				
Lumber, Plow Beams and Handles (in the rough):				
Rough Sawed Felloes and Hounds; and Wagon, Carriage and Sleigh Wood in the rough, sawed, turned or bent, not ironed (exception to Rule 32), in packages or loose, straight or mixed C. L., min. wt. 30,000 lbs.				
Note: L. C. L. shipments of Wooden Spokes and Felloes when in bundles must be securely bound at each end with wire or heavy cord. When in crates the ends of the crates must be completely enclosed.				
147	March 1, 1916	Agricultural Implements:		
Include in mixed C. L. with agricultural implements.				
*Feed Carriers, K. D., crated.....2				
Min. C. L. wt. 20,000 lbs.....				
148	March 1, 1916	Boxes and Crates:		
Boxes, Berry:				
*Paper or Pasteboard K. D. flat in boxes, bundles or crates, min. C. L. wt. 24,000 lbs.3				
149	March 1, 1916	*Brick and Hollow Building Tile:		
Common, N. O. S. Mixed Carload, min. wt. 36,000 lbs.				
150	March 1, 1916	Carriers, Second-hand, empty returned:		
*Cracker Carriers (combined wood veneer and pulpboard, mounted on casters), empty or filled with cracker cans, tin or tin and glass combined.....4				
*New Item.				

Index No.	Date Effective	ARTICLE.	L. C. L.	C. L.
151	March 1, 1916	Carriers, New or Old.		
*Egg, Iron or Steel:				
S. U., in boxes or crates.....1				
K. D., in boxes or crates.....2				
152	March 1, 1916	Cigars and Cigarettes:		
*In solid fibreboard or pulpboard boxes meeting the requirements of Rule 41, and constructed with four flaps on each end, flaps overlapping each other 2 inches or more and secured by metal staples or stitches not more than 2 inches apart.....1				
153	March 1, 1916	Paper Articles:		
*Bottles, milk, fibreboard, paper, pulpboard or strawboard:				
S. U., not nested, in barrels, boxes or cratesD1				
S. U., nested, in barrels, boxes or crates.....1½				
K. D. flat, in barrels, boxes or crates.....1				
S. U., nested or not nested, or K. D. flat, in packages named, C. L. min. wt. 10,000 lbs., subject to Rule 6-B.....				
154	March 1, 1916	Pumps:		
*Pump Parts (for Hand or Windmill Pumps):				
In barrels or boxes.....3				
155	March 1, 1916	*Salesmen's Samples:		
In salesmen's sample trunks, metal bound, see Note.....1				
In trunks in boxes or crates, see Note.....1				
In sample cases in boxes, see Note.....1				
Note: Salesmen's Samples will not be accepted in these containers if the articles shipped in wooden boxes are subject to higher ratings.				
156	March 1, 1916	Swatters:		
*Fly, in barrels or boxes.....2				
157	March 1, 1916	Tanks, Cement:		
*Septic or Sewage:				
K. D. boxed or crated C. L., min. wt. 36,000 lbs.4				
158	March 1, 1916	Vehicles and Parts of:		
*Bolsters, spring3				
159	March 1, 1916	Vehicles and Parts of:		
*Trailer and Trailer Carts K. D., boxed or crated1				
*New Item.				

B

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5

SEMI-ANNUAL RATE AND CLASSIFICATION HEARING APRIL 25, 1916.

April 25, 1916, at 10 o'clock A. M. the Commission after publishing notice as required by law, held hearing in its office for the purpose of considering proposed changes in rates and classifications of freights. Chairman Thorne presided. After full hearing, the Commission made the following orders:

Iowa State Manufacturers Association, Des Moines:

Application for third class L. C. L. rating on Automatic Stock Fountains, cast iron, in corrugated paper boxes. The Commission granted the following:

In corrugated paper boxes.....	L.C.L. 2
Not nested in barrels, boxes or crates.....	L.C.L. 3
Nested in crates,	L.C.L. 4
Carloads	5

Interstate Mfg. Co., Oskaloosa, Iowa:

Application for fourth class L. C. L. and 5th class C. L. ratings on Chutes, window, iron or steel, in packages or loose. Withdrawn.

Stranger & Johnson, Atlantic, Iowa:

Application for third class L. C. L. rate on Window Frames, boxed or crated, galvanized iron, with sash attached. Denied.

Chicago & North Western Ry. Co.:

Application for change in minimum weights on Cement, Lime, Salt, and Stucco. Denied.

Fairbanks, Morse & Co., Chicago, Ill.:

Application for the following note: Scale Section Frames, Platform Bearings and Scale Levers for Track Scale and Wagon Scales, for track scales may be shipped with scales to which they belong at scale ratings, without being boxed or crated. Withdrawn.

Tone Brothers, Des Moines, Iowa:

Application for adoption of the Western Classification ratings and description in lieu of the Iowa Classification ratings and description on Spices. Granted.

Iowa Manufacturing Co., Bancroft, Iowa:

Application for third class L. C. L. and fourth class C. L. ratings on Steel Wagon Tongues. The Commission granted second class L. C. L. in packages, and fourth class C. L. loose or in packages, C. L. minimum weight 20,000 lbs.

Northwestern Stamping Co., Burlington, Iowa:

Application for fourth class L. C. L. rating on Galvanized Hog and Stock Troughs.

The Commission granted the following:

Watering and Feed troughs: Galvanized Iron:	
S. U. not nested	L.C.L. 1½
Nested in bundles	L.C.L. 3

Cedar Rapids Commercial Club, Cedar Rapids:

Application for change in classification and ratings on Candy and Confectionery. Withdrawn.

Chicago & North Western Ry. Co., et al.:

Application for the adoption of the Western Classification ratings and description in lieu of the Iowa Classification ratings and description on Theatrical Scenery. Granted.

Chicago & North Western Ry. Co., et al.:

Application for the adoption of the Western Classification ratings and description in lieu of the Iowa Classification ratings and description on Cordage. Granted.

Chicago & North Western Ry. Co., et al.:

Application for the adoption of the Western Classification ratings and description on Barrels, Half Barrels, Casks, Drums or Kegs, not otherwise indexed by name, iron or steel. Denied.

Hunt & Schuetz Co., Sioux City:

Application for a specific rating on Galvanized Ventilating Pipe. The Commission granted third class L. C. L. in boxes, bundles or crates, and fifth class carloads in packages named, C. L. minimum weight 36,000 lbs.

Chicago & North Western Ry. Co., et al.:

Application for change in rating and description of Graders', Bridge Builders' and Contractors' Outfits. The Commission granted the following:

Graders' and Contractors' Outfits, second-hand (see note), straight or mixed C. L., minimum weight 20,000 lbs.....C.L. A

Note: Provision for Graders' and Contractors' Outfits, second-hand, applies only on Tools, Tents, and Fixtures, Grading Machines, Machinery, Wagons, Wheelbarrows and Live Stock, not exceeding a total of ten head of Horses, Mules or Oxen. Agents will issue the usual form of Live Stock Contract.

Swift & Company, Chicago, Ill.:

Application for the following Rule:

When coops are returned by poultry dealers to consignor at original point of shipment, and new coops are substituted for second-hand coops, the return rating will apply, provided the poultry dealers, returning the cases, show on the bill of lading or shipping receipt waybill reference covering the original inbound movement of poultry, such return movement to be made within thirty days. Denied.

E. G. Wylie, Des Moines:

Application for the adoption of the Western Classification ratings and descriptions in lieu of the Iowa Classification ratings and descriptions on Grain or Seed Drills. Granted, with the exception of the minimum weight being made 20,000 lbs., instead of 24,000 lbs.

E. G. Wylie, Des Moines:

Application for the adoption of the Western Classification ratings and descriptions on Grain Headers in lieu of the present Iowa Classification. Granted, with the exception of the minimum weight, which is retained at 20,000 lbs.

E. G. Wylie, Des Moines:

Application for the adoption of the Western Classification ratings and description of Furrow or Row Markers. Granted, minimum carload weight 20,000 lbs.

E. G. Wylie, Des Moines:

Application for first class L. C. L. rate on Agate, in the rough, in boxes or barrels. Granted.

E. G. Wylie, Des Moines:

Application for the adoption of the Western Classification ratings and description of Aeroplanes or Aeroplane Frames. Granted.

E. G. Wylie, Des Moines:

Application for the adoption of the Western Classification ratings and description of Addressing Machine Parts. Granted.

E. G. Wylie, Des Moines:

Application for 1½t1 class rating on Addressing, Imprinting, Mailing or Typograph Machines, in boxes or crates. Granted.

E. G. Wylie, Des Moines:

Application for the adoption of the Western Classification ratings and description of Fertilizer Distributors. Granted.

Iowa State Manufacturers' Association, Des Moines:

Application for class E, carload rating on Brick, Hollow Building Blocks and Drain Tile, mixed carloads, minimum weight 30,000 lbs. Granted.

Burlington Basket Company, Burlington:

Application for the following ratings on Baskets:

Over-handled (splint, stave or rattan), in boxes or crates, not nested L.C.L. 1½
Over-handled, in bundles, with ends placed in each other..... L.C.L. 4th
Granted.

Commerce Counsel of Iowa:

Application to allow peddling or retailing of fruit, etc., from cars on intra-state shipments within Iowa. Withdrawn.

Marshalltown Syrup & Sugar Co., Marshalltown:

Application for fourth class L. C. L. and fifth class C. L. ratings on Heavy Flavoring Syrup, in boxes, kegs or barrels. Granted.

E. G. Wylie, Des Moines:

Application for the adoption of the Western Classification ratings and descriptions of Rubber Tires. Withdrawn.

E. G. Wylie, Des Moines:

Application for a change in commodity list under the commodity rate on Lining and Roofing Paper. Granted, see Supplement No. 9 for the revised list.

C. A. Saunders, Manila:

Application for first class L. C. L. rating on Cow and Calf, six months or under, Calf not crated, 2,500 lbs. Continued to October, 1916, hearing.

Goodyear Tire & Rubber Company, Akron, Ohio.

Application for the adoption of the Western Classification ratings and descriptions of Rubber Tires. Withdrawn.

Standard Oil Company, Dubuque:

Application for change in classification on Tank Sleds. Dismissed without prejudice.

The Commission directed the Secretary to prepare a Supplement to Iowa Classification No. 15 and to contain therein all changes as were ordered on this date, such supplement to be known as Supplement No. 9 to Iowa Classification No. 15, dated April 26, 1916, and effective July 1, 1916.

SUPPLEMENT NO. 9, SUPPLEMENTS NOS. 6, 8 AND 9 CONTAIN ALL CHANGES TO IOWA CLASSIFICATION NO. 15 AND SCHEDULE OF REASONABLE MAXIMUM RATES OF CHARGES FOR THE TRANSPORTATION OF FREIGHT AND CARS.

Dated April 26, 1916.

Effective July 1, 1916.

By order of the Board of Railroad Commissioners of the State of Iowa.

GEORGE L. McCAUGHAN, Secretary.

Des Moines, Iowa, April 26, 1916.

COMMODITY RATE.

(In cents per 100 lbs.)

STRAW, C. L. MINIMUM WEIGHT 20,000 lbs. (Subject Rule 6-B).
Effective July 1, 1916.

MILES	RATE	MILES	RATE
5	3.5	130	6.1
10	3.7	135	6.1
15	3.9	140	6.1
20	3.9	145	6.1
25	3.9	150	6.1
30	3.9	155	6.7
35	3.9	160	6.7
40	3.9	165	6.7
45	3.9	170	6.7
50	3.9	175	6.7
55	4.5	180	7.4
60	4.5	185	7.4
65	4.5	190	7.4
70	4.5	195	7.4
75	4.5	200	7.4
80	5.1	210	8.
85	5.1	220	8.
90	5.1	230	8.7
95	5.1	240	8.7
100	5.1	250	8.7
105	5.6	260	9.
110	5.6	270	9.
115	5.6	280	9.2
120	5.6	290	9.2
125	5.6	300	9.2

On June 14, 1916, the Commission took under consideration the following petitions which were submitted at the General Rate and Classification Hearing held April 25, 1916, and made the following rulings thereon:

Kratzer Carriage Co., Des Moines:

Application for rating on Delivery Bodies, Freight and Commercial, N. O. S.: In boxes or crates not exceeding measurements described by the classification for crates containing surreys and similar vehicles, L.C.L. 1, K. D. wrapped L.C.L. 1½, boxed or crated, exceeding 54 inches in height, L.C.L. 1½.

The Commission granted rating on automobile bodies (subject to same crating requirements as applies to vehicles), Passenger, finished or in white, boxed or crated L.C.L. 3th, Freight or delivery with fixed or standing tops: Finished: S. U. in boxes or crates L.C.L. 2½th, K. D., in boxes or crates L.C.L. 1½; in the white not further finished than primed and ironed: S. U., in boxes or crates D1, K. D. in boxes or crates L.C.L. 1: Without fixed or standing tops, finished, S. U. in boxes or crates L.C.L. 1½, K. D. in boxes or crates L.C.L. 1: In white not further finished than ironed and primed, S. U. in boxes or crates L.C.L. 1: K. D. in boxes or crates L.C.L. 2: With or without standing tops: in white not further finished than primed and ironed, S. U. or K. D. in boxes or crates min. C. L. wt. 14,000 lbs., subject to rule 6-B C. L. 3.

Iowa State Mfrs. Assn., Des Moines:

Application for change in Rule 16-B. Granted.

Chicago & North Western Ry. Co.:

Application for the adoption of the Western Classification rating and descriptions on Tobacco. Granted, except minimum weight of manufactured plug or twist tobacco made 30,000 lbs.

Chicago & North Western Ry. Co.:

Application for the adoption of the Western Classification rating and descriptions on Pumps, Hand or Windmill. Granted, except Iron or Steel, S. U. Loose, made 3d class.

The Commission directed the Secretary to prepare a supplement to Iowa Classification No. 15 and to include therein all changes ordered in ruling on the application of the Kratzer Carriage Company on June 14, 1916; such supplement to be known as Supplement No. 10 to Iowa Classification No. 15 dated June 14, 1916, effective June 26, 1916. In accordance with these instructions the following supplement was prepared and published as provided by law:

SUPPLEMENT NO. 10, SUPPLEMENTS NOS. 6, 8, 9 AND 10, IN EFFECT AND CONTAIN ALL CHANGES TO IOWA CLASSIFICATION NO. 15, AND SCHEDULE OF REASONABLE MAXIMUM RATES AND CHARGES FOR THE TRANSPORTATION OF FREIGHT AND CARS.

Dated June 14, 1916.

Effective June 26, 1916.

Index No. 160.
Cancel Item 1,
Page 155.

ARTICLE.

L. C. L. C. L.

Vehicles, Parts of:

Bodies, Automobile (See Note):

(C) Passenger, finished or in the White:

Boxed or crated 3t1

Bodies, Automobile and Vehicle (See Note):

(R) Freight or delivery:

With fixed or standing tops:

Finished:

S. U., in boxes or crates.....2½t1

K. D., in boxes or crates.....1½

In the white, not further finished
than primed and ironed:

S. U., in boxes or crates.....D1

K. D., in boxes or crates.....1

Without fixed or standing tops:

Finished:

S. U., in boxes or crates.....1½

K. D., in boxes or crates.....1

In the white, not further finished
than primed and ironed:

S. U., in boxes or crates.....1

K. D., in boxes or crates.....2

With or without Standing Tops:

In the white, not further finished

than primed and ironed, S. U. or

K. D. in boxes or crates min. C.

L., wt. 14,000 lbs., subject to Rule

6-B 3

Note: Same crating requirements as applies to vehicles.

By order of the Board of Railroad Commissioners of the State of Iowa.
Des Moines, Iowa, June 14, 1916. GEO. L. McCAUGHAN, Secretary.

On June 14, 1916, the Commission directed the Secretary to prepare a supplement to Iowa Classification No. 15, and to contain therein all changes which were ordered on that date and on April 26, 1916, and to include therein all changes which appeared in Supplements Nos. 8, 9, and 10, such supplement to be known as Supplement No. 11 to Iowa Classification No. 15, dated June 14, 1916, and effective August 15, 1916. In accordance with these instructions, the following supplement was prepared and published as provided by law.

SUPPLEMENT NO 11 CANCELS SUPPLEMENTS NOS. 8, 9 AND 10, SUPPLEMENTS 6 AND 11 IN EFFECT AND CONTAIN ALL CHANGES TO IOWA CLASSIFICATION NO. 15, AND SCHEDULE OF REASONABLE MAXIMUM RATES OF CHARGES FOR THE TRANSPORTATION OF FREIGHT AND CARS.

Dated June 14, 1916.

Effective August 15, 1916 (except as noted)

By order of the Board of Railroad Commissioners of the State of Iowa.

GEORGE L. McCAUGHAN, Secretary.

Des Moines, Iowa, June 14, 1916.

CHANGES.

Index, Supp 6, reads:

Barley	69
Bran	69
Brick, Crushed	70
Burnt Earth	70
Cinders	70
Clay	70
Clinkers	70
Corn	69
Digester Tankage	69
Feed, Chop	69
Felts, Mattress	72
Flour	69
Grain	69
Gravel	70
Gypsum Rock	70
Meal	69
Oats	69
Sal Soda	76
Sand	70
Screenings, flaxseed	69
Seeds, Hemp	69
Shale	70
Silos, concrete	73
Soda, Sulphate of	77
Stone	70
Tankage digester	69
Tile, Crushed	70
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Second column, page 152, Iowa Classification No. 15, reads:	

†Vehicles and Parts of—Cont'd.
‡Automobiles—Continued.

Change to read:

Barley	70
Bran	70
Brick, Crushed	71
Burnt Earth	71
Cinders	71
Clay	71
Clinkers	71
Corn	70
Digester Tankage	70
Feed, Chop	70
Felts, Mattress	73
Flour	70
Grain	70
Gravel	71
Gypsum Rock	71
Meal	70
Oats	70
Sal Soda	77
Sand	71
Screenings, flaxseed	70
Seeds, Hemp	70
Shale	71
Silos, concrete	74
Soda, Sulphate of	76
Stone	71
Tankage digester	70
Tile, Crushed	71
Ventilators, roof or barn	75

†Vehicles and Parts of—Cont'd.
‡Automobiles—Continued.

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Allspice	168	Boxes, cracker, returned	112
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Altars	115	Building tile, hollow	149
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122	Aug. 10, 1915	Reissue, Index No. 122, Supplement No. 7.
123	Aug. 10, 1915	Reissue, Index No. 123, Supplement No. 7.
124	July 25, 1914	Reissue, Index No. 124, Supplement No. 7.
125	Aug. 10, 1915	Reissue, Index No. 125, Supplement No. 7.
126	Aug. 10, 1915	Reissue, Index No. 126, Supplement No. 7.
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128	Aug. 10, 1915	Reissue, Index No. 128, Supplement No. 7.
129	Aug. 10, 1915	Reissue, Index No. 129, Supplement No. 7.
130	Aug. 10, 1915	Reissue, Index No. 130, Supplement No. 7.
131	Aug. 10, 1915	Reissue, Index No. 131, Supplement No. 7.
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138	March 1, 1916	Reissue, Index No. 138, Supplement No. 8.
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140	March 1, 1916	Reissue, Index No. 140, Supplement No. 8.
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144	March 1, 1916	Reissue, Index No. 144, Supplement No. 8.
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157	March 1, 1916	Reissue, Index No. 157, Supplement No. 8.
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159	March 1, 1916	Reissue, Index No. 159, Supplement No. 8.

COMMODITY RATE ON STRAW.

Reissue, Supplement No. 9.

160	June 26, 1916	Reissue, Index No. 160, Supplement No. 10.
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RULE NO. 17.

- 161 Aug. 15, 1916 A. Shipments, including freight returned for repairs, loaded on open cars, are subject to a minimum charge equal to that for 4,000 pounds at 1st Class rate, for each car used. Maximum charge provided by Rule 15 to be observed.
- B. Unless otherwise provided, a shipment containing articles the dimensions of which do not permit loading through the center side doorway, 6 feet wide by 7 feet 6 inches high, without the use of end door or window in a closed car not more than 36 feet in length by 8 feet 6 inches wide and 8 feet high, shall be charged at actual weight

Index No.	Date Effective	ARTICLE	L. C. L.	C. L.
		and authorizing rating, subject to a minimum charge of 4,000 pounds at the 1st Class rate for the entire shipment. (See Note.)		
		Note: Unless a lower rate is otherwise provided a shipment which contains an article exceeding 22 feet in length and not exceeding 12 inches in diameter or other dimension (when loaded in box car as described in Section B of this Rule by the use of the end door or window), shall be charged actual weight and authorized rating subject to a minimum charge of 1,000 pounds at first class rate for the entire shipment.		
162	Aug. 15, 1916	Agricultural Implements:		
		(c) Grain or Seed Drills:		
		One horse, S. U.		
		Two horse, S. U.	D1	
		K. D., in boxes, bundles or crates.	3	
		S. U. or K. D., in packages or loose, C. L., min. wt. 20,000 lbs.		A
		Grain or Seed Sowers, Broadcast, End Gate:		
		S. U., in boxes or crates.	D1	
		K. D., in boxes or crates.	3	
		S. U. or K. D., in packages or loose, C. L., min. wt. 20,000 lbs.		A
		Grain or Seed Sowers, Broadcast, other than End Gate:		
		S. U.	D1	
		K. D., poles, seats and wheels detached.	3	
		S. U. or K. D., in packages or loose, C. L., min. wt. 20,000 lbs.		A
163	Aug. 15, 1916	Agricultural Implements:		
		(C) Grain Headers; knives removed from cutter bars and attached to boards or securely fastened in or on cutter bars to prevent movement, guard points protected by wooden strips:		
		K. D., in boxes, bundles or crates.	3	
		K. D., in packages or loose, C. L., min. wt. 20,000 lbs.		A
164	Aug. 15, 1916	Baskets, L. C. L.:		
		Overhauled (Splint, Stave or Rattan):		
		(R) Not nested in boxes or crates.	1½	
		In bundles with ends placed in each other.	4t1	
165	Aug. 15, 1916	(C) Cordage, see Note:		
		Note: Oily Cordage must not be shipped in air-tight containers.		
		Fodder Yarn or Lath Yarn:		
		In bags, bales, bundles, coils or on reels.	3	
		In packages named, straight or mixed C. L., min. wt. 30,000 lbs.		4
		Rope:		
		In bundles.	1	
		In coils or on reels, not burlapped.	2	
		In bales, barrels or boxes.	2	
		In burlapped coils, or on burlapped reels.	3	
		In packages named, C. L., min. wt. 30,000 lbs.		4
		Lath or Fodder Yarn and Rope, in packages named for straight C. L. shipments, mixed C. L., min. wt. 30,000 lbs.		4
		Paper Twine:		
		In bundles.	1	
		In bales, barrels or boxes, L. C. L.	2	
		In packages named, C. L., min. wt. 30,000 lbs.		4
		(C) Change in reading.		
		(R) Reduction.		

Index No.	Date Effective	ARTICLE	L. C. L.	C. L.
		Cordage, see Note--Continued.		
		Twine, not otherwise specified:		
		In bags or bundles		1
		In burlapped coils or on burlapped reels, L. C. L.		2
		In barrels with cloth tops		2
		In bales, barrels, boxes or crates		2
		In packages named, straight C. L. or in mixed C. L., with Paper Twine in packages named for L. C. L. shipments, min. wt. 30,000 lbs.		
166	Aug. 15, 1916	(C) Fountains, Stock, Automatic:		
	Cancels index 37, Supp. No. 6.	Galvanized Iron, loose	A	1
		Other than galvanized iron:		
		In corrugated paper boxes		2
		Not nested in barrels, boxes or crates		3
		Nested in crates		4
167	Aug. 15, 1916	(C) Graders' and Contractors' Outfits, second-hand (See Note) straight or mixed C. L., min. wt. 20,000 lbs.	A	
	Cancels item 2, page 61.	Note: Provision for Graders' and Contractors' Outfits, second-hand, applies only on Tools, Tents and Fixtures, Grading Machines, Machinery, Wagons, Wheelbarrows and Live Stock, not exceeding a total of ten (10) head of Horses, Mules or Oxen. Agents will issue the usual form of Live Stock Contract.		
168	Aug. 15, 1916	(C) Spices:		
	Cancels items 17 and 33, page 61, items 4 and 36, page 62, and items 1, 15 and 16, page 63.	Allspice (Pimento), Capsicum (Cayenne Pepper), Chili Peppers, Cinnamon, Cassia, Cloves, Clove Stems, Nutmegs or Pepper:		
		Ground:		
		In glass or earthenware, packed in barrels or boxes		2
		In inner containers other than glass or earthenware, in barrels or boxes		2
		In bulk, in barrels or boxes		2
		(R) In packages named, C. L., min. wt. 30,000 lbs.	3	
		Not Ground:		
		In bags, bales, barrels or boxes		2
		(R) In packages named, straight or mixed C. L., min. wt. 30,000 lbs.	4	
		Spices, not otherwise specified:		
		Ground:		
		In glass or earthenware, packed in barrels or boxes		2
		In inner containers other than glass or earthenware, in barrels or boxes		2
		In bulk, in barrels or boxes		2
		(R) In packages named, C. L., min. wt. 30,000 lbs.	3	
		Not Ground:		
		In bags, bales, barrels or boxes		2
		(R) In packages named, C. L., min. wt. 30,000 lbs.	4	
		(R) Allspice (Pimento), capsicum (Cayenne Pepper), Chili Peppers, Cinnamon, Cassia, Cloves, Clove Stems, Nutmegs, Pepper or Spices, not otherwise indexed by name, in packages provided for straight carloads, mixed carloads or in mixed carloads with Ginger Root, or ground Mustard, in packages provided for straight carloads, will be taken at the highest rating provided for carload quantities of any article in the shipment, C. L., min. wt. 30,000 lbs.		
		(C) Change in reading.		
		(R) Reduction.		
Index No.	Date Effective	ARTICLE	L. C. L.	C. L.
169	Aug. 15, 1916	Watering and Feed Troughs:		
	Cancels item 14, page 74.	Galvanized Iron:		
		S. U., not nested		1½
		(R) Nested in bundles		3
170	Aug. 15, 1916	(R) Addressing, Imprinting, Mailing or Typograph Machines, in boxes or crates		1½
	Cancels item 5, page 85.			
171	Aug. 15, 1916	(C) Pumps, hand or windmill:		
	Cancels items 33 to 43, inclusive, page 120, items 1 to 6 and 8 to 20 inclusive, page 121 and item 27, page 131.	Air, Tire:		
		In boxes		1
		In boxes, C. L., min. wt. 24,000 lbs, subject to Rule 6-B		3
		Air, other than Tire, in boxes		1
		Beer:		
		S. U., in boxes or crates		1½
		K. D., in boxes		2
		Brass or copper, not otherwise specified:		
		In crates		1
		In barrels or boxes		2
		Chain or Elevator Bucket:		
		Curbs (Pump Boxes), loose, wooden tubing loose or in bundles, other fixtures in the curbs or in bundles, other fixtures in the curbs or in barrels, boxes or crates		2
		Fixtures detached, curbs and fixtures in barrels, boxes or crates		2
		In packages or loose, straight or mixed C. L., min. wt. 24,000 lbs., subject to Rule 6-B		
		Ham, mounted (combined barrel, pump and truck), S. U., in barrels, boxes or crates ..		1½
		Iron or steel, cast, not otherwise specified:		
		S. U., loose		3
		K. D., wired in bundles		3
		In barrels, boxes or crates		3
		In packages or loose, straight or mixed C. L., or in mixed C. L. with Pump Jacks, min. wt. 30,000 lbs.		
		Note: Pipe for connecting pump heads and cylinders may be included in C. L. shipments, but not exceeding one-third the weight of entire shipment.		
		Iron or steel, sheet and cast combined not otherwise specified:		
		Loose or in packages		2
		Loose or in packages, C. L., min. wt. 24,000 lbs., subject to Rule 6-B		
		Iron or steel, sheet, not otherwise specified, in barrels, boxes or crates		1½
		Link Belt Box Water Elevator, K. D., in packages or loose		3
		Measuring:		
		Roadway:		
		With cast iron doors or brackets, in boxes or crates		2
		With malleable or wrought iron doors or brackets, in boxes or crates		2
		Measuring, not otherwise specified, in barrels, boxes or crates		2
		Stoneware, in barrels, boxes or crates		3
		Tin Pumps and Fixtures, in packages or loose		D1
		Wooden, Suction:		
		In packages or loose		3
		In packages or loose, C. L., min. wt. 30,000 lbs.		
		Wooden Suction Pumps and Wooden Pump Tubing, in packages or loose, mixed C. L., min. wt. 30,000 lbs.		
		(C) Change in reading.		
		(R) Reduction.		

Index No.	Date Effective	ARTICLE	L. C. L.	C. L.
		Pumps—Continued		
		Pump Parts, for Hand or Windmill Pumps:		
		Buckets with or without chains:		
		Chain Pump, iron or steel and rubber com- bined, in barrels or boxes	2	
		Elevator Pump, iron or steel, in barrels, boxes or crates	1	
		Castings, iron or steel, not machine finished, in boxes or barrels	4	
		Castings, not machine finished, and Sucker Rod Joints, iron or steel, in barrels or boxes, straight or mixed C. L., min. wt. 30,000 lbs.	5	
		Curbs (Pump Boxes):		
		Loose	1	
		In boxes or crates	1	
		In packages or loose, C. L., min. wt. 12,000 lbs., subject to Rule 6-B.	3	
		Cylinders (Working Barrels):		
		Brass, in barrels, boxes or crates	2	
		Iron or steel, lined with brass or enamel or not lined:		
		In barrels, boxes or crates	3	
		In packages or loose, C. L., min. wt. 30,000 lbs.	A	
		Spouts, Swivel:		
		In packages or loose	4	
		In packages or loose, C. L., min. wt. 30,- 000 lbs.	5	
		Sucker Rods, iron or steel:		
		In packages or loose	4	
		Sucker Rods and Sucker Rod Joints, iron or steel, in packages or loose, straight or mixed C. L., min. wt. 30,000 lbs.	5	
		Sucker Rods and Sucker Rod Joints, iron or boxes	3	
		Tubing:		
		Sheet iron or steel, in boxes or crates	1	
		Wooden:		
		In packages or loose	3	
		In packages or loose, C. L., min. wt. 30,000 lbs.	B	
		Pump Parts, Hand or Windmill:		
		Iron or steel, not otherwise specified, in barrels, boxes, bundles or crates	3	
172	Aug. 15, 1916	(c) Theatrical Scenery:		
		Cancels items 11, 12 and 13, page 142.		
		Borders, Curtains or Drops:		
		In bundles or rolls	D1	
		In crates	D1	
		In boxes	D1	
		Flat Scenery (Flats):		
		S. U., on frames:		
		In bundles	D1	
		In boxes or crates	D1	
		K. D., frames taken apart:		
		In bundles or rolls	D1	
		In boxes or crates	D1	
		Set Pieces:		
		K. D. flat or folded flat:		
		In bundles or rolls	D1	
		In boxes or crates	D1	
		Other than K. D. flat or folded flat:		
		In bundles, L. C. L.	D1	
		In boxes or crates	D1	
		Boarders, Curtains, Drops, Flat Scenery (Flats) or Set Pieces, in packages named, straight or mixed C. L., min. wt. 20,000 lbs., subject to Rule 6-B.	3	
		Theatrical Properties, other than Costumes, Live Animals or Theatrical Scenery:		
		In boxes	D1	
		(c) Change in reading.		

Index No.	Date Effective	ARTICLE	L. C. L.	C. L.
		Theatrical Scenery—Continued		
		In boxes, C. L., min. wt. 20,000 lbs., subject to Rule 6-B.		3
		Theatrical Properties other than Costumes or Live Animals and Theatrical Scenery, in packages specified for L. C. L. shipments, mixed C. L., min. wt. 20,000 lbs., subject to Rule 6-B.		3
173	Aug. 15, 1916	(c) Tobacco:		
		Cancels items 1 to 11, inclusive, page 145.		
		Manufactured:		
		Plug or Twist:		
		In measures or pails, loose	1	
		In boxes, loose	1	
		In boxes, measures or pails, two or more enclosed in boxes or crates or strapped together	3	
		In packages named, C. L., min. wt. 30,000 lbs.	4	
		Cut or Granulated:		
		Chewing, Fine Cut:		
		In pails, loose	D1	
		In pails two or more strapped together	1	
		In boxes	1	
		Smoking, see Note:		
		In pails, loose	D1	
		In pails two or more strapped together	1	
		In bales	1	
		In barrels or boxes	2	
		In packages named, C. L., min. wt. 24,000 lbs., subject to Rule 6-B.		3
		Note: Ratings for Smoking Tobacco will also apply on cut or granulated tobacco, other than Fine Cut Chewing, which may be used for chewing as well as smoking.		
		Unmanufactured:		
		Cuttings or Scraps:		
		In bags	2	
		In bulk in barrels, boxes or hogsheads ..	4	
		In packages named, straight or mixed C. L., min. wt. 24,000 lbs., subject to Rule 6-B.		4
		Leaf:		
		In cartons in boxes	2	
		In bales, bundles or crates	2	
		In bales, bundles or crates, C. L., min. wt. 20,000 lbs., subject to Rule 6-B.		4
		In bulk in barrels, boxes or hogsheads ..	4	
		Siftings or Sweepings:		
		In bags	2	
		In bulk in barrels, boxes or hogsheads, L. C. L.	4	
		In packages named, straight or mixed C. L., min. wt. 30,000 lbs.		4
		Stems:		
		In bags	4	
		In bales	4	
		In bulk in barrels, boxes or hogsheads, L. C. L.	4	
		In packages named, C. L., min. wt. 24,000 lbs., subject to Rule 6-B.		B
		Tobacco Dust or Powder:		
		In bags, barrels or boxes	4	
		In packages named, C. L., min. wt. 30,000 lbs.		E

Index No.	Date Effective	ARTICLE	L. C. L. C. L.
174	Aug. 15, 1916	(c) Paper Lining and Roofing (Item No. 75) C. L.: Paper, Viz.: Building paper (plain or saturated), Carpet Lining (plain or corrugated, not padded), Asbestos Building paper, chip board, strawboard, Wall Board (Fibre or Pulp, plain or undecorated), Roofing or Building Felt (dry or saturated), Prepared or Composition Roofing (having a felt or paper base). See Note. Asphalt Shingles: Roof Coating or Covering (Liquid), having Asphalt, Pitch, Rosin or Tar Base. Note: Tar (Asphaltic, Pitch or Petroleum), Roofing Cement or Pitch (including Petroleum Pitch) may be shipped in mixed carloads with the articles and at the rates named in this item. With Prepared Roofing or Asphalt Shingles there may be shipped in the same car Liquid Cement, Tin Roofing Caps, Wood Strips and Nails sufficient to apply same, but not exceeding ten per cent of the total weight of the Roofing Material, at the rates named in this item. In straight or mixed carloads of the articles named, minimum weight 40,000 lbs.	
175	Aug. 15, 1916	*Addressing Machine Parts: Address Plate Holders, in barrels or boxes2 Address plates, in barrels or boxes2 Address plates and holders combined in barrels or boxes2 *Aeroplanes or Aeroplane Frames: K. D., in boxes or cratesD1 S. U. or K. D. in packages or loose C. L., min. wt. 10,000 lbs., subject to Rule 6-B..	1 1/2
177	Aug. 15, 1916	*Agate, in the rough in boxes or barrels.....1	
178	Aug. 15, 1916	Agricultural Implements: Fertilizer Distributors: *S. U.1 K. D., wheels on or off handles detached, in boxes, bundles or crates3 S. U. or K. D. in packages or loose C. L., min. wt. 20,000 lbs.	A
179	Aug. 15, 1916	Agricultural Implements: *Furrow or Row Markers: K. D., in boxes, bundles or crates3 In packages or loose, C. L., min. wt. 20,000 lbs.	A
180	Aug. 15, 1916	*Asphalt Shingles: In boxes, bundles or crates4 In packages named, straight C. L. or in mixed C. L., with prepared roofing (paper, burlap or felt, treated with tar, pitch, asphalt or similar filler or binder, coated or not coated with gravel, slag sand, mica or similar coatings), min. wt. 36,000 lbs. (See Note)5 Note: Rolls of Prepared Roofing containing Liquid Cement, Tin Roofing Caps, Wood Strips and Nails, sufficient to lay the rolls, will be carried at roofing rates.	
(c) Change in reading.			
*New item.			

CLASSIFICATION, RATES AND RULES

Index No.	Date Effective	ARTICLE	L. C. L. C. L.
181	Aug. 15, 1916	*Brick, Hollow Building Blocks and Drain Tile mixed carloads, min. wt. 30,000 lbs.	E
182	Aug. 15, 1916	Pipe: *Galvanized ventilating: Single side seams, not closed, nested: In boxes, bundles or crates3 In packages named, C. L., min. wt. 36,000 lbs.	5
183	Aug. 15, 1916	*Syrup, Heavy Flavoring: In boxes, kegs or barrels4	5
184	Aug. 15, 1916	Vehicles, Parts of: Poles or Tongues: *Iron or Steel: Loose or in packages2 Loose or in packages, straight C. L. or in mixed C. L. with iron or steel Vehicle Hounds, Doubletrees, Eveners, Neckyokes or Singletrees, min. wt. 36,000 lbs.	5
185	Aug. 15, 1916	Vegetables: (c) Citrons or Melons, Prepaid: In barrels with cloth or slatted wooden tops2 In baskets with solid or slatted wooden tops2 In barrels, boxes or crates2 Watermelons, loose (exception to Rule 27)1 1/2 In packages or loose, straight or mixed C. L., min. wt. 24,000 lbs.	C
*New item.			
(c) Change in reading.			

On November 10, 1916, the Commission directed the Secretary to prepare a supplement to Iowa Classification No. 15, and embody therein the commodity rate on Excelsior Wood and Excelsior Bolts in carloads as established by order of the Board on November 10, 1916. Such supplement to be known as Supplement No. 12 to Iowa Classification No. 15, dated November 10, 1916, and effective December 11, 1916. For full text of the above order see page — of this report. In accordance with these instructions, the following supplement was prepared and published as provided by law.

SUPPLEMENT NO. 12, SUPPLEMENTS NOS. 6, 11 AND 12 CONTAIN ALL CHANGES TO IOWA CLASSIFICATION NO. 15, AND SCHEDULE OF REASONABLE MAXIMUM RATES OF CHARGES FOR THE TRANSPORTATION OF FREIGHT AND CARS.

Dated November 10, 1916.

Effective December 11, 1916.

COMMODITY RATE, EXCELSIOR OR WOOD AND EXCELSIOR BOLTS, CARLOADS IN CENTS PER 100 POUNDS, MINIMUM WEIGHT AS SHOWN BELOW.

(Cancels footnote to item No. 21, page 162, Iowa Classification No. 15.)

Miles	Rate	Miles	Rate
5	1.40	80	2.76
10	1.50	85	2.82
15	1.60	90	2.88
20	1.70	95	2.94
25	1.80	100	3.00
30	1.90	110	3.10
35	2.00	120	3.20
40	2.10	130	3.30
45	2.20	140	3.40
50	2.30	150	3.50
55	2.38	160	3.60
60	2.46	170	3.70
65	2.52	180	3.80
70	2.60	190	3.90
75	2.68	200	4.00

MINIMUM WEIGHTS.

For cars having a capacity of 40,000 lbs. the minimum weight shall be 10 per cent less than the marked capacity of said car.

For cars having a capacity of 50,000 lbs. the minimum weight shall be 20 per cent less than the marked capacity of said car.

For cars having a capacity of 60,000 lbs. the minimum weight shall be 25 per cent less than the marked capacity of said car.

For cars having a capacity of more than 60,000 lbs. the minimum weight shall be 30 per cent less than the marked capacity of car.

MINIMUM CHARGE.

The minimum charge of any carrier performing a line haul under the above schedule, either locally or under Joint Rate Order No. 4, shall be five dollars and fifty cents (\$5.50) per car.

By order of the Board of Railroad Commissioners of the State of Iowa.
Des Moines, Iowa, November 10, 1916. Geo. I. McCaughan, Secretary.

CLASSIFICATION MATTERS CLOSED DURING 1916

No. 7743, 1916.

Shrauger & Johnson, Atlantic, Classification on Metal Window Frames.
Denied. Filed Sept. 24, 1915. Closed July 26, 1916.

No. 7744, 1916.

E. M. Richards, Pocahontas, v. Railroads. Grain Rates Interstate.

This case was referred to the Commerce Counsel, who after investigation returned the papers with the request that case be closed without prejudice for the reason that the grain rates involved were being taken care of in the Western Advance Rate Case. Filed Feb. 25, 1913, closed Jan. 11, 1916.

No. 7745, 1916.

Greater Des Moines Committee, Des Moines. Rate on Sulphate of Zinc.
Closed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7746, 1916.

Greater Des Moines Committee, Des Moines. Rate on Zinc Material.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7747, 1916.

Greater Des Moines Committee, Des Moines. Rate on Sulphate of Soda.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7748, 1916.

Greater Des Moines Committee, Des Moines. Rate on Silicate of Soda
in barrels, etc.

Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7749, 1916.

Greater Des Moines Committee, Des Moines. Rate on Silicate of Soda.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7750, 1916.

Greater Des Moines Committee, Des Moines. Rate on Nitrate of Soda.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7751, 1916.

Greater Des Moines Committee, Des Moines. Rate on Sal Soda.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7752, 1916.

Greater Des Moines Committee, Des Moines. Rate on Paint.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7753, 1916.

Greater Des Moines Committee, Des Moines. Rate on Ammoniacal Liquors.

Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7754, 1916.

Greater Des Moines Committee, Des Moines. Rate on Liquors (alcoholic).
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7755, 1916.

Greater Des Moines Committee, Des Moines. Rate on Linoleum.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7756, 1916.

Greater Des Moines Committee, Des Moines. Rate on Iron or Steel.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7757, 1916.

Greater Des Moines Committee, Des Moines. Rate on Pipe.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7758, 1916.

Greater Des Moines Committee, Des Moines. Rate on Iron and Steel Articles.

Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7759, 1916.

Greater Des Moines Committee, Des Moines. Rate on Go-Carts.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7760, 1916.

Greater Des Moines Committee, Des Moines. Rate on Glycerine.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7761, 1916.

Greater Des Moines Committee, Des Moines. Rate on Glass.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7762, 1916.

Greater Des Moines Committee, Des Moines. Rate on Fuse.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7763, 1916.

Greater Des Moines Committee, Des Moines. Rate on Forges.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7764, 1916.

Greater Des Moines Committee, Des Moines. Rate on Chemicals.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7765, 1916.

Greater Des Moines Committee, Des Moines. Rate on Cement.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7766, 1916.

Greater Des Moines Committee, Des Moines. Rate on Asphalt.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7767, 1916.

Greater Des Moines Committee, Des Moines. Rate on Aluminum.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7768, 1916.

Greater Des Moines Committee, Des Moines. Rate on Acid.
Dismissed without prejudice. Filed July 18, 1913. Closed May 1, 1916.

No. 7769, 1916.

Giesler & Co., Muscatine. Classification on Wagon Brake Locks.
Dismissed without prejudice. Filed Oct. 1, 1913. Closed Jan. 11, 1916.

No. 7770, 1916.

Louden Machinery Co., Fairfield. Classification on Feed Carriers.
Granted. Filed Oct. 1, 1913. Closed Jan. 11, 1916.

No. 7771, 1916.

Iowa Sugar Co., Waverly. Rates on Sugar.
Dismissed without prejudice. Filed Dec. 6, 1913. Closed July 26, 1916.

No. 7772, 1916.

Adel Clay Products Co., Adel. Classification on Brick and Hollow Building Tile.

Granted. Filed Jan. 20, 1915. Closed Jan. 11, 1916.

No. 7773, 1916.

C. L. Percival Co., Des Moines. Rate on Hog Grease.
Granted. Filed Feb. 20, 1915. Closed Jan. 11, 1916.

No. 7774, 1916.

Kawneer Mfg. Co., Niles, Mich. Classification on Copper and Glass Setting Bars.

Granted. Filed March 10, 1915. Closed Jan. 11, 1916.

No. 7775, 1916.

U. S. Cistern Filter Mfg. Co., Topeka, Kansas. Classification on Cistern Filters.

Granted. Filed March 26, 1915. Closed Jan. 11, 1916.

No. 7776, 1916.

Lagomarcino-Grupe Co., Cedar Rapids. Classification on Fresh Oysters.
Granted. Filed March 27, 1915. Closed Jan. 11, 1916.

No. 7777, 1916.

Chandler Pump Co., et al., Cedar Rapids. Classification on Pump Fixtures or Parts.

Granted. Filed March 27, 1915. Closed Jan. 11, 1916.

No. 7778, 1916.

Farley & Loetscher Mfg. Co., Dubuque. Classification on Sash and Doors.
Granted. Filed March 27, 1915. Closed Jan. 11, 1916.

No. 7779, 1916.

Kennedy & Parsons, Omaha. Classification on Paper Milk Bottles.
Granted. Filed April 8, 1915. Closed Jan. 11, 1916.

No. 7780, 1916.

Western Classification Committee, Chicago, Ill. Classification on Trunks and Traveling Bags.

The Commission granted the same provision as provided for in Western Classification No. 53. Filed May 10, 1915. Closed Jan. 11, 1916.

No. 7781, 1916.

Western Grocer Company, Marshalltown, Classification on Fly Swatters.
Granted. Filed May 18, 1915. Closed Jan. 11, 1916.

No. 7782, 1916.

National Implement & Vehicle Ass'n., Chicago, Ill. Classification on Automobiles.

Adjusted without the necessity of a hearing. Filed June 23, 1915.
Closed Jan. 11, 1916.

No. 7783, 1916.

National Paper Box Co. of America, Minneapolis, Minn. Classification on Paper Berry Boxes.

Granted. Filed July 23, 1915. Closed Jan. 11, 1916.

No. 7784, 1916.

The Mills-Ellsworth Company, Keokuk. Classification on Wagon, Carriage and Sleigh Wood.

Granted. Filed Aug. 3, 1915. Closed Jan. 11, 1916.

No. 7785, 1916.

E. J. McVann, Council Bluffs. Classification on Steel Egg Carriers.
Granted. Filed Aug. 5, 1915. Closed Jan. 11, 1915.

No. 7786, 1916.

Burnham Mfg. Co., Charles City. Classification on Hay Racks.
Granted. Filed Aug. 5, 1915. Closed Jan. 11, 1916.

No. 7787, 1916.

Perfection Septic Tank Company, Indianapolis, Ind. Classification on Septic Tank.

Granted. Filed Aug. 17, 1915. Closed Jan. 11, 1916.

No. 7788, 1916.

Iowa State Manufacturers Ass'n., Des Moines. Classification on Nursery and Flower Stock.

Granted. Filed Aug. 21, 1915. Closed Jan. 11, 1916.

No. 7789, 1916.

Iowa State Manufacturers Ass'n., Des Moines. Classification on Automatic Stock Fountains.

Granted in part. Filed Aug. 21, 1915. Closed July 26, 1916.

No. 7790, 1916.

Iowa State Manufacturers Ass'n., Des Moines. Change in Rule 17.
Granted. See Supplement No. 11 to Iowa Classification No. 15. Filed Aug. 21, 1915. Closed July 29, 1916.

No. 7791, 1916.

Pittsburgh Plate Glass Co., Pittsburgh, Pa. Classification on plate glass in packages.

Granted. Filed Sept. 9, 1915. Closed Jan. 11, 1916.

No. 7792, 1916.

Interstate Mfg. Co., Oskaloosa. Classification on coal chutes.
Withdrawn. Filed September 11, 1915. Closed July 26, 1916.

No. 7793, 1916.

Donelson & Threkeld, Chariton. Classification on spring bolsters.
Granted. Filed September 11, 1915. Closed January 11, 1916.

No. 7794, 1916.

Chicago & North Western Railway Company. Change in minimum weight on cement.

Denied. Filed September 28, 1915. Closed July 26, 1916.

No. 7795, 1916.

Fairbanks, Morse & Co., Chicago, Ill. Classification on track and wagon scale levers.

Withdrawn. Filed September 30, 1915. Closed July 26, 1916.

No. 7796, 1916.

Kratzer Carriage Co., Des Moines. Classification on trailers and trailer carts.

Granted. Filed October 4, 1915. Closed January 11, 1916.

No. 7797, 1916.

J. L. Morris & Co., Niagara Falls, N. Y. Change in package requirements on cigars and cigarettes.

Granted. Filed October 4, 1915. Closed January 11, 1916.

No. 7798, 1916.

National Biscuit Company, Chicago, Ill. Classification on cracker carriers or empty returns.

Granted. Filed October 26, 1915. Closed January 11, 1916.

No. 7799, 1916.

Tone Brothers, Des Moines. Classification on spices.
Granted. See Supplement No. 11 to Iowa Classification No. 15. Filed December 7, 1915. Closed July 26, 1916.

No. 7800, 1916.

Iowa Manufacturing Company, Bancroft. Classification on steel wagon tongues.

The Board granted classification which appears in Supplement No. 11 to Iowa Classification No. 15. Filed December 14, 1915. Closed July 26, 1916.

No. 7801, 1916.

North Western Stamping Company, Burlington. Classification on hog and stock troughs.

Granted. Filed January 3, 1915. Closed July 26, 1916.

No. 7802, 1916.

J. G. Love, Chicago, Ill. Classification on oil pumps and caps for oil barrels.

Withdrawn. Filed January 10, 1916. Closed July 26, 1916.

No. 7803, 1916.

Kratzer Carriage Co., Des Moines. Classification on delivery bodies for self propelled vehicles.

The Commission granted rating as shown in Supplement No. 10 to Iowa Classification No. 15. Filed January 10, 1916. Closed June 14, 1916.

No. 7804, 1916.

Cedar Rapids Commercial Club, Cedar Rapids. Change in classification on confectionery.

Withdrawn. Filed January 12, 1916. Closed July 26, 1916.

No. 7805, 1916.

Chicago & North Western Railway Company, et al. Change in classification on theatrical properties and scenery.

Granted. Filed January 14, 1916. Closed July 26, 1916.

No. 7806, 1916.

Chicago & North Western Railway Co., et al. Change in classification on tobacco.

Granted. Filed January 14, 1916. Closed July 29, 1916.

No. 7807, 1916.

Chicago & North Western Railway Company, et al. Change in classification on pumps.

Granted. Filed January 17, 1916. Closed July 29, 1916.

No. 7808, 1916.

Chicago & North Western Railway Company, et al. Classification on cordage and twine.

Granted. Filed January 17, 1916. Closed July 26, 1916.

No. 7809, 1916.

Chicago & North Western Railway Company, et al. Classification on barrels, casks, drums or kegs.

Denied. Filed January 17, 1916. Closed July 26, 1916.

No. 7810, 1916.

Hunt & Schultz Co., Sioux City. Classification on galvanized ventilating pipe.

Granted. Filed January 31, 1916. Closed July 26, 1916.

No. 7811, 1916.

Chicago & North Western Railway Company, et al. Classification on graders', bridge builders' and contractors' outfits.

Granted except as to bridge builders' outfits. Filed February 7, 1916. Closed July 26, 1916.

No. 7812, 1916.

Swift & Company, Chicago, Illinois. Change in classification on coops, second hand.

Denied. Filed February 8, 1916. Closed July 26, 1916.

No. 7813, 1916.

E. G. Wylie, Des Moines. Change in classification on corn drills.

Granted with exception of minimum weight. Filed February 21, 1916. Closed July 26, 1916.

No. 7814, 1916.

E. G. Wylie, Des Moines. Classification on grain headers.

Granted. Filed February 21, 1916. Closed July 26, 1916.

No. 7815, 1916.

E. G. Wylie, Des Moines. Classification on furrow or row markers.

Granted. Filed February 21, 1916. Closed July 26, 1916.

No. 7816, 1916.

E. G. Wylie, Des Moines. Classification on agate in the rough.

Granted. Filed February 21, 1916. Closed July 26, 1916.

No. 7817, 1916.

E. G. Wylie, Des Moines. Classification on aeroplanes or aeroplane frames.

Granted. Filed February 21, 1916. Closed July 26, 1916.

No. 7818, 1916.

E. G. Wylie, Des Moines. Classification on addressing machine parts.

Granted. Filed February 21, 1916. Closed July 26, 1916.

No. 7819, 1916.

E. G. Wylie, Des Moines. Classification on addressing machines.

Granted. Filed February 21, 1916. Closed July 26, 1916.

No. 7820, 1916.

E. G. Wylie, Des Moines. Classification on manure spreaders and fertilizer distributors.

Granted. Filed February 21, 1916. Closed July 26, 1916.

No. 7821, 1916.

Ketchum & Gaston, Marshalltown. Classification on steel wagon tongues.

Granted. Filed February 28, 1916. Closed July 26, 1916.

No. 7822, 1916.

Tramp Brothers, Creston. Classification on brick and hollow building tile.

Granted. Filed February 29, 1916. Closed July 26, 1916.

No. 7823, 1916.

Burlington Basket Company, Burlington. Classification on baskets.

Granted. Filed February 29, 1916. Closed July 26, 1916.

No. 7824, 1916.

Marshalltown Syrup & Sugar Company, Marshalltown. Classification on mousse or heavy flavoring syrup.

Granted. Filed March 2, 1916. Closed July 26, 1916.

No. 7825, 1916.

E. G. Wylie, Des Moines. Classification on lining or roofing paper.

Granted. Filed March 4, 1916. Closed July 26, 1916.

No. 7826, 1916.

E. G. Wylie, Des Moines. Classification on asphalt.

Granted. Filed March 4, 1916. Closed July 26, 1916.

No. 7827, 1916.

Goodyear Tire & Rubber Co., Akron, Ohio. Classification on tires.

Withdrawn. Filed March 7, 1916. Closed July 26, 1916.

No. 7828, 1916.

Standard Oil Company, Dubuque. Classification on tank sheds.

Dismissed without prejudice. Filed March 9, 1916. Closed July 26, 1916.

GENERAL CASES CLOSED BY CORRESPONDENCE

No. 7829, 1916.

Tabor & Northern Railway Company vs. Patrick and Marshall A. Cunningham. *Condemnation.*

This case was set down for hearing and premises viewed but application for condemnation was withdrawn by the railway company for the reason that satisfactory arrangements had been made for the purchase of the right-of-way. Filed Nov. 8, 1915. Closed June 1, 1916.

No. 7830, 1916.

Fort Dodge, Des Moines & Southern Railroad Company vs. Francis E. Hubbell, et al. *Condemnation.*

This case was set for hearing but was withdrawn by the complainant for the reason that the right-of-way had been purchased. Filed July 10, 1916. Closed August 31, 1916.

No. 7831, 1916.

A. L. Ames, Zaneta, v. C. & N. W. Ry. Co. *Depot.*

This case was referred to the Commerce Counsel who under date of April 21st returned the papers with the request that the case be closed for the reason that the railway company had made concessions which were satisfactory to the petitioners. Filed October 22, 1912. Closed July 10, 1916.

No. 7832, 1916.

Anamosa Booster Club, Anamosa, v. C. M. & St. P. Ry. Co. *Train Service.*

This case was referred to the Commerce Counsel who returned the papers with the recommendation that complaint be dismissed without prejudice at request of complainant. Filed March 24, 1913. Closed July 10, 1916.

No. 7833, 1916.

Neil Hanson, et al, Kanawha, v. M. & St. L. R. R. Co. *Train Service.*

Service improved to the satisfaction of complainant. Filed July 25, 1913. Closed April 1, 1916.

No. 7834, 1916.

Peter P. Adams, Turkey River, v. C. M. & St. P. Ry. Co. *Farm Crossing.*

Referred to Commerce Counsel who returned papers under date of March 8, 1916, with the advice that the crossing had been constructed by the railroad company to the satisfaction of the complainant. Filed December 16, 1913. Closed May 9, 1916.

No. 7835, 1916.

Walker & McBeth, for S. L. Fellows, Keosauqua, v. C. R. I. & P. Ry. Co. *Freight Service*.

Referred to Commerce Counsel who after investigation recommended that the case be dismissed without prejudice. Filed December 19, 1913. Closed July 10, 1916.

No. 7836, 1916.

N. B. Lathrop, Oxford Junction, v. C. M. & St. P. Ry. Co. *Fence*.

Referred to Commerce Counsel, who under date of May 27th, returned the papers with the recommendation that the complaint be dismissed without prejudice. Filed June 8, 1914. Closed July 10, 1916.

No. 7837, 1916.

Chas. Kay, Farley, v. Illinois Central R. R. Co. *Dangerous Highway Crossing*.

This matter was referred to the Commerce Counsel, who after investigation asked that formal hearing be held. The case was accordingly set for hearing November 23, 1915, and hearing held on that date. Before decision was rendered by the Commission, the complainant advised that the matter had been satisfactorily adjusted, and the complaint was withdrawn. Filed August 26, 1914. Closed July 10, 1916.

No. 7838, 1916.

S. W. Robbins, Leon, v. C. B. & Q. Rd. Co. *Fence*.

Adjusted to the satisfaction of complainant who advised that complaint might be dismissed. Filed October 13, 1914. Closed October 15, 1916.

No. 7839, 1916.

D. T. Killiams, Hiteman, v. Albia Interurban Ry. Co. *Train Service between Albia and Hiteman*.

The railway company advised that they had taken out of service part or the equipment complained of and the case was closed. Filed January 4, 1915. Closed April 1, 1916.

No. 7840, 1916.

C. E. Nichols, Bagley, v. C. M. & St. P. Ry. *Crossing*.

Dismissed without prejudice. Filed January 21, 1915. Closed August 1, 1916.

No. 7841, 1916.

Geo. Simpson, Merrill, v. Great Northern Ry. Co. *Bells at Dangerous Public Crossings*.

This case was referred to the Commerce Counsel, who returned the papers with the recommendation that the case be dismissed without prejudice. Filed January 30, 1915. Closed May 1, 1916.

No. 7842, 1916.

N. D. Shinn, Knoxville, v. C. B. & Q. R. R. Co. *Dangerous Highway Crossing near Swan*.

The railroad Company repaired the crossing in question to the satisfaction of the complainant. Filed February 9, 1915. Closed April 1, 1916.

No. 7843, 1916.

Frank Hopkins, Melrose, v. C. & N. W. Ry. Co. *Agent and stockyards at Consol*.

The complainant and the railway company came to an agreement and the case was therefore dismissed. Filed February 10, 1915. Closed April 1, 1916.

No. 7844, 1916.

L. C. Hollingshead, Chariton, v. C. B. & Q. R. R. Co. *Dangerous Condition of Bridges*.

Closed. Filed February 19, 1915. Closed April 1, 1916.

No. 7845, 1916.

H. C. Beard, for John J. Tomy, Oskaloosa, v. C. R. I. & P. Ry. Co. *Undergrade Crossing near Rose Hill*.

The railway company and complainant came to an agreement and the case was dismissed. Filed March 24, 1915. Closed October 15, 1916.

No. 7846, 1916.

Wm. Rood, Waukon, v. C. M. & St. P. Ry. Co. *Stock Scales*.

The Railway company declined to install scales and as complainant did not reply to letters from the Commission asking whether formal hearing was desired, the case was dismissed. Filed April 10, 1915. Closed April 1, 1916.

No. 7847, 1916.

Otis L. Davis, Iowa City, v. C. R. & I. C. Ry. Co. *Agent at Coralville*.

This case was referred to the Commerce Counsel but the complainant later advised that satisfactory arrangements had been made with the railway company and the case was dismissed. Filed May 29, 1915. Closed October 15, 1916.

No. 7848, 1916.

P. W. Schenkelberg, Halbur, v. C. G. W. R. R. Co. *Dangerous Condition of Bridges*.

Bridges repaired. Filed May 29, 1915. Closed April 1, 1916.

No. 7849, 1916.

J. H. Darrah, et al., Chariton, v. C. B. & Q. R. R. Co. *Highway Crossing*. Crossing improved. Filed June 3, 1915. Closed October 15, 1916.

No. 7850, 1916.

W. H. Carey, Anita, v. C. R. I. & P. Ry. Co. *Overhead Crossing, (highway)*.

This matter was referred to the Commerce Counsel who returned the papers under date of May 2, 1916, with the recommendation that the case be dismissed without prejudice. Filed June 11, 1915. Closed May 1, 1916.

No. 7851, 1916.

N. D. Shinn, Knoxville, v. C. R. I. & P. Ry. Co. *Highway Crossing*.

Crossing repaired as requested by the complainant. Filed June 14, 1915. Closed April 1, 1916.

No. 7852, 1916.

W. H. Smith, Corwith, v. M. & St. L. Rd. Co. *Depot.*

The Railroad company changed the location of the depot and made certain improvements. Filed June 14, 1915. Closed July 10, 1916.

No. 7853, 1916.

H. M. Powley, Dunlap, v. C. & N. W. Ry. Co. and Ill. Cent. R. R. Co. *Drainage.*

The railway companies reconstructed their bridges as to satisfactorily take care of the drainage at this place. Filed June 14, 1915. Closed April 1, 1916.

No. 7854, 1916.

Nickels & Son, Corydon, Ia. v. Chicago, Burlington & Quincy Railroad Company, and Chicago, Rock Island & Pacific Railway Company. *Track Connection.*

The complainant failed to reply to letters from the Board asking for certain information and the case was closed without prejudice. Filed June 30, 1915. Closed April 1, 1916.

No. 7855, 1916.

Hills Milling Co., Shambaugh, v. Chicago, Burlington & Quincy Railroad Company. *Siding.*

The case was referred to the Commerce Counsel, who under date of April 28th returned the papers with the recommendation that the case be dismissed with prejudice. Filed July 2, 1915. Closed July 10, 1916.

No. 7856, 1916.

J. P. Larson, Kanawha, v. Minneapolis & St. Louis Railroad Company. *Train Connections at Corwith.*

The complainant failed to reply to letter from the Board and the case was closed without prejudice. Filed July 10, 1915. Closed April 1, 1916.

No. 7857, 1916.

D. A. Crowley, Greenfield, v. Chicago, Rock Island & Pacific Railway Company. *Bridge near Adair.*

Investigation developed the fact that the town of Adair was under obligation to maintain this bridge. Filed July 10, 1915. Closed April 1, 1916.

No. 7858, 1916.

A. L. Holliday, Grand View, v. Chicago, Rock Island & Pacific Railway Company. *Crossing on highway.*

Dismissed without prejudice. Filed July 17, 1915. Closed April 1, 1916.

No. 7859, 1916.

Chas. McKeown, et al., Grable, v. Illinois Central Railroad Company. *Removal of Depot.*

The railway company stated that if present depot was removed, it would be replaced with a structure which would meet the requirements of that place. Filed July 26, 1915. Closed April 1, 1916.

No. 7860, 1916.

J. A. Gaskins, Orillia, v. Chicago, Great Western Railway Company. *Fence.*

Fence constructed. Filed July 27, 1915. Closed April 1, 1916.

No. 7861, 1916.

Farmers Co-Operative Company, Armstrong, v. Chicago, Rock Island & Pacific Railway Company. *Track Connections.*

Dismissed without prejudice. Filed July 27, 1915. Closed December 2, 1916.

No. 7862, 1916.

John Malone, Orillia, v. Minneapolis & St. Louis Railway Company. *Fence.*

Fence constructed. Filed August 10, 1915. Closed April 1, 1916.

No. 7863, 1916.

City Council of City of Independence v. Chicago, Rock Island & Pacific Railway Company. *Gates at Highway Crossing.*

Adjusted by agreement between the railway company and the city council. Filed August 11, 1915. Closed July 10, 1916.

No. 7864, 1916.

Farmers & Merchants Bank, Lineville, v. Chicago, Rock Island & Pacific Railway Company. *Train Service.*

This was referred to the Commerce Counsel, who returned the papers under date of May 16th, with the statement that the train service appeared to be ample for the needs of that station, and recommended that the case be dismissed without prejudice. Filed August 13, 1915. Closed July 10, 1916.

No. 7865, 1916.

Frank Hammond, Alta Vista, v. Chicago, Great Western Railroad. *Highway Crossing.*

Adjusted by agreement between complainant and railroad company. Filed August 16, 1915. Closed April 1, 1916.

No. 7866, 1916.

D. H. Martins, Norwalk, v. Chicago, Burlington & Quincy Railway Company. *Highway Crossing.*

Crossing repaired. Filed August 17, 1915. Closed April 1, 1916.

No. 7867, 1916.

H. R. Palmer, Coin, v. Chicago, Burlington & Quincy Railroad Company. *Underground Highway Crossing.*

Case settled by agreement between complainant and railroad company. Filed August 20, 1915. Closed July 10, 1916.

No. 7868, 1916.

T. S. Johnson, Wauke, v. Chicago, Milwaukee & St. Paul Railway Company. *Dangerous Highway Crossing.*

The railway company removed obstructions to the view of crossing making it satisfactory to complainant. Filed August 21, 1915. Closed

July 15, 1916.

No. 7869, 1916.

Pauline Thomas, Lyons, v. Chicago, Milwaukee & St. Paul Railway Company and Chicago & North Western Railway Company. *Farm Crossing.* Crossing installed. Filed September 2, 1915. Closed July 10, 1916.

No. 7870, 1916.

Martin & Turnipseed, Cedar Falls, v. Chicago, Great Western Railroad Company. *Train Service.*

Complainant failed to reply to letters from the Board asking if they had anything further to file, and the case was closed without prejudice. Filed September 7, 1915. Closed July 10, 1916.

No. 7871, 1916.

E. W. Oates & Co., Storm Lake, v. Minneapolis & St. Louis Railroad Company. *Refusal to furnish cars.*

The railroad company advised that cars would be furnished as soon as destination was specified. Filed September 9, 1915. Closed July 10, 1916.

No. 7872, 1916.

W. H. Shoeman, Wauke, v. Minneapolis & St. Louis Railroad Company. *Fence.*

Fence constructed. Filed September 17, 1915. Closed July 10, 1916.

No. 7873, 1916.

F. C. Davidson, Emmetsburg, v. Minneapolis & St. Louis Railroad Company. *Undergrade Farm Crossing.*

Complainant failed to reply to letter from the Board asking whether he desired to file formal complaint, and the case was dismissed without prejudice. Filed September 20, 1915. Closed July 10, 1916.

No. 7874, 1916.

Frank Lynch, Lawler, v. Chicago, Milwaukee & St. Paul Railway Company. *Farm Crossing.*

Crossing repaired. Filed September 23, 1915. Closed July 10, 1916.

No. 7875, 1916.

E. H. Smith, et al., Ira, v. Chicago, Great Western Railroad Company. *Dangerous Highway Crossing.*

Electric crossing bell installed. Filed December 25, 1915. Closed July 10, 1916.

No. 7876, 1916.

G. E. Whitcomb, Mayor, Northwood, v. Chicago, Rock Island & Pacific Railroad Company. *Stopping train at Northwood.*

The railway company agreed to stop their train No. 59 at Northwood for passengers from Des Moines, but declined to stop the train to take on passengers from Northwood to Minneapolis. As this was an interstate trip, the case was dismissed. Filed October 8, 1915. Closed July 10, 1916.

No. 7877, 1916.

S. G. Barlow, Dumont, v. Chicago & North Western Railway Company. *Drainage.*

The railway company agreed to take care of drainage across their right of way. Filed October 9, 1915. Closed July 10, 1916.

No. 7878, 1916.

S. G. Barlow, Dumont, v. Chicago, Great Western Railroad Company. *Drainage.*

Additional culvert installed. Filed Oct. 9, 1915. Closed Oct. 15, 1916.

No. 7879, 1916.

J. D. Ironmonger, et al, Glenwood, v. Chicago, Burlington & Quincy Railway Co. *Depot facilities.*

Additional facilities provided. Filed Oct. 11, 1915. Closed Oct. 15, 1916.

No. 7880, 1916.

Freight Rate Adjustment Company, v. Chicago, Great Western Railroad Company. *Overcharge freight.*

Overcharge refunded. Filed October 12, 1915. Closed July 10, 1916.

No. 7881, 1916.

L. W. Gosselin, Floyd, v. Illinois Central Railroad Company. *Trains blocking crossing.*

The railroad company advised that steps had been taken to prevent a recurrence of this complaint. Filed October 12, 1915. Closed July 10, 1916.

No. 7882, 1916.

J. A. Rowles, Dana, v. Minneapolis & St. Louis Railroad Company. *Stockyards.*

Stockyards rebuilt. Filed October 13, 1915. Closed July 10, 1916.

No. 7883, 1916.

Frank Forbes, Afton, v. Chicago, Great Western Railroad Company. *Crossing, Farm.*

Crossing repaired. Filed October 16, 1915. Closed October 15, 1916.

No. 7884, 1916.

G. A. Randolph, Cedar Rapids, v. Chicago, Rock Island & Pacific Railway Company. *Train Service. Titonka Branch.*

Service improved satisfactorily to complainant. Filed October 22, 1915. Closed July 10, 1916.

No. 7885, 1916.

G. A. Randolph, Cedar Rapids, v. Chicago, Burlington & Quincy Railroad Company. *Train Service Ottumwa to Fort Madison.*

Dismissed without prejudice. Filed October 22, 1915. Closed August 1, 1916.

No. 7886, 1916.

E. G. Tasker, Anamosa, v. Chicago, Anamosa & Northern Railway Company. *Refusal to return claim papers.*

Papers returned and claim paid. Filed October 22, 1915. Closed July 10, 1916.

No. 7887, 1916.

J. M. Doud & Co., Chicago, Ill. v. Chicago, Milwaukee & St. Paul Railway Company. *Unsanitary Condition of Stock Cars.*

Investigation developed that this was an interstate matter and the case was closed as far as this Commission was concerned. Filed October 25, 1915. Closed July 10, 1916.

No. 7888, 1916.

W. W. Goodykoontz, Boone, v. Chicago, Milwaukee & St. Paul Railway Company. *Drainage.*

Dismissed without prejudice, at the request of complainant. Filed October 27, 1915. Closed October 15, 1916.

No. 7889, 1916.

G. F. Kane, Anthon, v. Illinois Central Railroad Company. *Drainage.* Adjusted by agreement between complainant and railroad company. Filed October 27, 1915. Closed July 10, 1916.

No. 7890, 1916.

B. F. Brubaker, Orillia, v. Chicago, Great Western Railroad Company. *Fence.*

Fence constructed. Filed November 4, 1915. Closed July 12, 1916.

No. 7891, 1916.

Farmers Co-operative Association, Boyden, v. Chicago, Milwaukee & St. Paul Railway Company. *Failure to furnish cars.*

Cars furnished. Filed November 8, 1915. Closed July 12, 1916.

No. 7892, 1916.

Gels Botsford, Des Moines, v. Chicago, Burlington & Quincy Railroad Company. *Train Service, Indianola Branch.*

Complainant did not reply to letter from the Board asking whether he had anything further to file and the case was dismissed without prejudice. Filed November 8, 1915. Closed July 12, 1916.

No. 7893, 1916.

D. B. Johnson, Ottumwa, v. Chicago, Rock Island & Pacific Railway Company. *Train Service.*

Service improved to satisfaction of complainant. Filed November 8, 1915. Closed July 12, 1916.

No. 7894, 1916.

N. A. McCulloch, Farmington, v. Chicago, Rock Island & Pacific Railway Company. *Fence.*

Fence repaired. Filed November 8, 1915. Closed July 12, 1916.

No. 7895, 1916.

C. H. Robbins, Beaconsfield, v. Chicago, Burlington & Quincy Railroad Company. *Re-establishment of telegraph office.*

Investigation developed that this complaint should have been against the Western Union Telegraph Company, and as this Board has no jurisdiction, the case was closed. Filed November 8, 1915. Closed July 12, 1916.

No. 7896, 1916.

E. B. Halley, Brooklyn, v. Chicago, Rock Island & Pacific Railway Company. *Undergrade Farm Crossing.*

Adjusted by agreement between complainant and the railway company. Filed November 9, 1915. Closed October 15, 1916.

No. 7897, 1916.

Geo. A. Hall, St. Charles, v. Chicago, Great Western Railroad Company. *Farm Crossing.*

Crossing installed. Filed November 9, 1915. Closed July 12, 1916.

No. 7898, 1916.

S. T. Maddy, et al., Tonsol, v. Chicago & North Western Railway Company. *Stockyards.*

Stockyards installed. Filed November 10, 1915. Closed July 12, 1916.

No. 7889, 1916.

Harlan A. Riggs, Lacona, v. Chicago, Burlington & Quincy Railroad and Chicago, Rock Island & Pacific Railway Company. *Transfer Track at Chariton.*

Dismissed without prejudice. Filed November 13, 1915. Closed July 12, 1916.

No. 7900, 1916.

J. L. Lupton, Toledo, v. Chicago, Rock Island & Pacific Railway Company. *Fence.*

Fence repaired. Filed November 13, 1915. Closed July 12, 1916.

No. 7901, 1916.

W. H. Emmons, Des Moines, v. Fort Dodge, Des Moines & Southern Railroad Company. *Passenger facilities and service.*

The railroad company arranged to improve the service and the case was closed without prejudice. Filed November 15, 1915. Closed July 12, 1916.

No. 7902, 1916.

P. B. Hendrick, Malvern, v. Chicago, Burlington & Quincy Railroad Company. *Highway Crossing.*

Crossing improved. Filed November 15, 1916. Closed July 12, 1916.

No. 7903, 1916.

Alex Black, Reinbeck, v. Chicago, Rock Island & Pacific Railway Company. *Undergrade Farm Crossing.*

Complainant failed to reply to letter from the Board asking if formal hearing was desired and the case was dismissed without prejudice. Filed November 15, 1915. Closed July 12, 1916.

No. 7904, 1916.

F. W. Eversmeyer, Muscatine, v. Chicago, Milwaukee & St. Paul Ry. Co., Chicago, Rock Island & Pacific Ry. Co., and Davenport and Muscatine Railway. *Stockyards.*

Dismissed without prejudice at request of complainant. Filed November 17, 1915. Closed July 12, 1916.

No. 7905, 1916.

Leon Studer, et al., Sioux Falls, S. D., v. Chicago, Rock Island & Pacific Railway. *Failure to heat caboose.*

Railway company made arrangements to prevent recurrence of the cause of this complaint. Filed November 19, 1915. Closed July 12, 1916.

No. 7906, 1916.

Ben D. Herren, Amber, v. Chicago & North Western Railway Company. *Telephone in Depot.*

Telephone installed. Filed November 24, 1915. Closed July 12, 1916.

No. 7907, 1916.

Elmer Wood Co., Moulton, v. Chicago, Burlington & Quincy Railroad Company. *Agent at Coal City.*

The railroad company advised that they would maintain an agent at this point. Filed November 29, 1915. Closed July 12, 1916.

No. 7908, 1916.

C. G. Hadley, Colfax, v. Chicago, Rock Island & Pacific Railway Co. *Damage in transit.*

The railway company refused to adjust the claim and the complainant was advised that his only recourse was in the courts. Filed November 30, 1915. Closed July 12, 1916.

No. 7909, 1916.

Henry C. Roland, Libertyville, v. Chicago, Rock Island & Pacific Railway Company. *Farm Crossing.*

Crossing installed. Filed December 1, 1915. Closed July 12, 1916.

No. 7910, 1916.

J. R. Brewbaker, Spring Hill, v. Chicago, Rock Island & Pacific Railway Company. *Claim.*

Claim adjusted. Filed December 7, 1915. Closed July 12, 1916.

No. 7911, 1916.

J. A. Shannon, Iowa Falls, v. Chicago, Rock Island & Pacific Railway Company. *Inspection of Eggs.*

Dismissed at request of complainant. Filed December 7, 1915. Closed July 12, 1916.

No. 7912, 1916.

Burlington Hawkeye Co., Burlington, v. Chicago, Rock Island & Pacific Ry. Co. *Delay in mail.*

Dismissed without prejudice. Filed Dec. 7, 1915. Closed Dec. 2, 1916.

No. 7913, 1916.

B. H. Warnek, Kansas City, Mo., v. Chicago, Burlington & Quincy Railroad Co. *Refusal to carry passengers.*

Dismissed without prejudice. Filed December 6, 1915. Closed July 12, 1916.

No. 7914, 1916.

Jacob E. Decker & Sons, Mason City, v. Chicago, Rock Island & Pacific Railway Company. *Refrigerator cars.*

Complainant failed to reply to letter from the Board asking whether formal hearing was desired, and case was dismissed without prejudice. Filed December 9, 1915. Closed July 12, 1916.

No. 7915, 1916.

D. Milligan & Co., Jefferson, v. Chicago, Milwaukee & St. Paul Railway Co. *Car shortage.*

Cars furnished. Filed December 24, 1915. Closed July 12, 1916.

No. 7916, 1916.

L. D. Romley, Town Clerk, Maynard, v. Chicago, Rock Island & Pacific Railway Co. *Crossing.*

Complainant failed to reply to letter from Board asking whether formal hearing was desired and the case was closed without prejudice. Filed December 28, 1915. Closed July 12, 1916.

No. 7917, 1916.

Iowa State Mfg. Assn., Des Moines, v. Creston, Winterset & Des Moines Railroad Co. *Claim.*

The railroad company advised that road was in the hands of a receiver, and no funds were available for payment of claim. Complainant was advised that as the Board had no jurisdiction over claims of this character, the case would be closed. Filed December 30, 1915. Closed July 12, 1916.

No. 7918, 1916.

B. A. Brigadier, New Hampton, v. Chicago & Great Western Railway Company. *Refund—Fare.*

Refund made. Filed January 4, 1916. Closed July 12, 1916.

No. 7919, 1916.

T. T. Thompson, Beloit, v. Chicago, Milwaukee & St. Paul Railway Co. *Station, kept open.*

Service improved to satisfaction of complainant. Filed January 4, 1916. Closed July 12, 1916.

No. 7920, 1916.

Bird Dugger, What Cheer, v. Chicago, Rock Island & Pacific Railway Co. *Failure to pick up car.*

Car forwarded as soon as company's attention was called to the matter. Filed January 7, 1916. Closed July 12, 1916.

No. 7921, 1916.

C. D. Baldwin and E. D. Hogan, Cascade, v. Chicago, Milwaukee & St. Paul Railway Company. *Embargo on Grain Shipments.*

Embargo removed. Filed January 7, 1915. Closed December 2, 1916.

No. 7922, 1916.

Lucius W. Gosselin, Floyd, v. Illinois Central Railroad Company. *Station Facilities and Service.*

Service improved. Filed January 10, 1916. Closed July 12, 1916.

No. 7923, 1916.

Skewis Bros. & E. W. Oates Co., Raleigh, v. Chicago, Milwaukee & St. Paul Railway Company. *Installation of Agent at Raleigh.*

This matter was referred to the Commerce Counsel who returned the papers with the request that the case be dismissed without prejudice at the request of complainant. Filed January 12, 1916. Closed December 2, 1916.

No. 7924, 1916.

Farmers Elevator Co., New Sharon, v. Minneapolis & St. Louis Railroad Company. *Elevator Site.*

Adjusted by agreement between complainant and railroad company. Filed January 15, 1916. Closed December 2, 1916.

No. 7925, 1916.

W. J. Ladehoff, Walcott, v. Chicago, Rock Island & Pacific Railway Company. *Car Shortage.*

Cars furnished. Filed January 18, 1916. Closed July 12, 1916.

No. 7926, 1916.

W. C. Kirchheck, Delaware, v. Chicago, Milwaukee & St. Paul Railway Company. *Heating Cars.*

The railway company advised that arrangements had been made for better heating of cars. Filed January 31, 1916. Closed July 12, 1916.

No. 7927, 1916.

Grieg & Zeeman, Estherville, v. Chicago, Rock Island & Pacific Railway Company. *Grain Shipments.*

Investigation developed that complainant had been misinformed and no embargo had been placed on grain shipments. Filed January 31, 1916. Closed July 12, 1916.

No. 7928, 1916.

B. F. McClelland, Carnforth, v. Chicago, Rock Island & Pacific and Chicago & North Western Railway Company. *Station Facilities and Service.* Service improved. Filed February 3, 1916. Closed July 12, 1916.

No. 7929, 1916.

Montezuma Commercial Club, Montezuma, v. Minneapolis & St. Louis Railroad Company. *Heat in Passenger Coaches.*

Railway company advised that arrangements had been made to better heat the cars in question. Filed February 5, 1916. Closed July 12, 1916.

No. 7930, 1916.

K. M. Persing, Exira, v. Chicago, Rock Island & Pacific Railway Co. *Delay in Transit.*

Shipment delivered. Filed February 5, 1916. Closed July 12, 1916.

No. 7931, 1916.

Williams Murphy Co., Omaha, Neb., v. Iowa & Omaha Short Line. *Loss in Transit.*

Closed. Filed February 5, 1916. Closed October 15, 1916.

No. 7932, 1916.

W. J. Ray, Colo., v. Chicago, Milwaukee & St. Paul Railway Company. *Failure to Furnish Cars.*

Cars furnished. Filed February 5, 1916. Closed July 12, 1916.

No. 7933, 1916.

W. R. Hogan, E. L. Best and H. C. Hale, Shelby, v. Chicago, Rock Island & Pacific Railway Co. *Shortage of cars.*

Cars furnished. Filed February 7, 1916. Closed July 12, 1916.

No. 7934, 1916.

Green Bay Lumber Co., Manning, v. Chicago, Rock Island & Pacific Railway Company. *Loss in Transit.*

Shipment delivered. Filed February 7, 1916. Closed July 12, 1916.

No. 7935, 1916.

Bradley & O'Connell, Iowa City, v. Chicago, Rock Island & Pacific Railway Co. *Delay in Transit.*

Shipment delivered. Filed February 8, 1916. Closed July 12, 1916.

No. 7936, 1916.

Shaw & Healey, Stuart, v. Chicago, Rock Island & Pacific Railway Co. *Car Shortage.*

Cars furnished. Filed February 9, 1916. Closed July 12, 1916.

No. 7937, 1916.

W. A. Cogizer, Des Moines, v. Chicago, Rock Island & Pacific Railway Co. *Heating of cars.*

The railway company advised that steps had been taken to prevent a recurrence of the cause of this complaint. Filed February 10, 1916. Closed July 12, 1916.

No. 7938, 1916.

E. O. Wickham, Dumont, v. Chicago, Great Western Railway Co. *Fences and cattle guards at highway crossing.*

Fences and cattle guards repaired. Filed February 14, 1916. Closed July 12, 1916.

No. 7939, 1916.

Thomas Kohl, Mechanicsville, v. Chicago & North Western Ry. Co. *Undergrade Farm Crossings.*

Crossing installed. Filed February 14, 1916. Closed October 15, 1916.

No. 7940, 1916.

G. H. McIntosh, Modale, v. Chicago & North Western Ry. Co. *Delay in Transit.*

Shipment delivered and railway company gave assurance of better service in the future. Filed February 16, 1916. Closed July 12, 1916.

No. 7941, 1916.

Chas. L. Flood, Honey Creek, v. Chicago & North Western Railway Company. *Station Facilities and Service.*

Additional facilities installed. Filed February 17, 1916. Closed July 12, 1916.

No. 7942, 1916.

T. B. Throckmorton, Des Moines, v. Chicago, Rock Island & Pacific Railway Company. *Train Connections.*

Investigation disclosed the fact that the failure to make connections was due to an error on the part of an employee. The railroad company gave assurance that better service would be rendered in the future. Filed February 17, 1916. Closed July 12, 1916.

No. 7943, 1916.

W. D. Junkin, Chariton, v. Chicago, Burlington & Quincy Railroad Company. *Drainage.*

Adequate drainage facilities installed. Filed February 21, 1916. Closed July 12, 1916.

No. 7944, 1916.

J. S. Winton, Milford, v. Chicago, Milwaukee & St. Paul Railway Company. *Elevator Site.*

Adjusted by agreement between complainant and railroad company. Filed February 23, 1916. Closed August 1, 1916.

No. 7945, 1916.

Commerce Counsel for Shippers, Des Moines, v. Chicago, Rock Island & Pacific; Chicago, Burlington & Quincy Railways, et al. *Peddler Cars.*

Date set for hearing, but before such date, the Commerce Counsel requested that case be dismissed for the following reason:

"It transpires after conference with a representative of the railway companies, it may be that the rules complained of will not be cause for complaint on the part of growers or consumers, if properly

construed and administered. Assurance has been given that there is no desire or intention on the part of carriers to unduly burden the producers who are also shippers of fruit and vegetables, by the operation of this rule."

Filed February 28, 1916. Closed August 1, 1916.

No. 7946, 1916.

P. A. Sanders, Lohrville, v. Chicago & North Western Railway Company. *Dangerous Private Crossing.*

Complaint referred to Commerce Counsel, who returned the papers with the recommendation that complaint be dismissed at request of complainant. Filed February 29, 1916. Closed July 12, 1916.

No. 7947, 1916.

C. W. Atkins, Persia, Iowa, v. Chicago, Milwaukee & St. Paul Railway Co. *Drainage.*

Improvement in the drainage situation satisfactory to complainant. Filed February 29, 1916. Closed July 12, 1916.

No. 7948, 1916.

Walsh Brothers, Correctionville, Iowa, v. Chicago & North Western Railway Co. *Switching Rate.*

Complainant failed to reply to letter from the Commission asking whether he desired formal hearing and the case was dismissed without prejudice. Filed February 29, 1916. Closed July 12, 1916.

No. 7949, 1916.

Cedar Valley Fair, Cedar Falls, v. Chicago, Great Western Railroad Co. *Switching Rate.*

Adjusted by agreement between railway company and complainant. Filed March 4, 1916. Closed July 12, 1916.

No. 7950, 1916.

W. A. Hodson, Earlham, v. Chicago, Rock Island & Pacific Railway Co. *Car Shortage.*

Cars furnished. Filed March 4, 1916. Closed July 12, 1916.

No. 7951, 1916.

J. R. Dehart, Farmington, v. Chicago, Rock Island & Pacific Railway Company. *Underground Crossing.*

Crossing repaired. Filed March 6, 1916. Closed July 12, 1916.

No. 7952, 1916.

Muscatine & Iowa City Railway Company, Muscatine. *Approval Passenger Rates.*

The company went into the hands of the receiver and the road was later taken over by the Chicago, Rock Island & Pacific Railway Company and the case was therefore closed. Filed March 7, 1916. Closed December 2, 1916.

No. 7953, 1916.

J. A. Silver & Co., Stockport, v. Chicago, Burlington & Quincy Railroad Co. *Discrimination.*

The railway company advised that the matter had been taken up with its agents with a view of eliminating a recurrence of the cause of this complaint. Filed March 14, 1916. Closed December 2, 1916.

No. 7954, 1916.

Frederick Brooks, Avon, v. Chicago, Rock Island & Pacific Railway Company. *Dangerous Crossing.*

Referred to Commerce Counsel who returned the papers with the advice that the matter had been adjusted to the satisfaction of the complainant. Filed March 14, 1916. Closed December 2, 1916.

No. 7955, 1916.

R. A. Barcroft, et al., Des Moines, v. Chicago, Milwaukee & St. Paul Railway Co. *Reinstatement of Agent at Campbell.*

Agent reinstated. Filed March 18, 1916. Closed December 2, 1916.

No. 7956, 1916.

C. A. Hall, Bedford, v. Chicago, Burlington & Quincy Railroad Company. *Stock Service.*

Complainant failed to reply to letters from the Board and the case was dismissed without prejudice. Filed March 18, 1916. Closed October 15, 1916.

No. 7957, 1916.

R. R. Cobb, Sac City, v. Chicago, Milwaukee & St. Paul Railway Company. *Dangerous Crossing.*

Complainant advised that adequate protection had been provided for the crossing and the complaint was withdrawn. Filed March 18, 1916. Closed July 12, 1916.

No. 7958, 1916.

R. R. Cobb, Sac City, v. Chicago & North Western Railway Company. *Dangerous Crossing.*

Complainant advised that adequate protection had been provided for the crossing and the complaint was withdrawn. Filed March 18, 1916. Closed July 12, 1916.

No. 7959, 1916.

R. R. Cobb, Sac City, v. Chicago & North Western Railway Company. *Dangerous Crossing on Main Street.*

Complainant advised that adequate protection had been provided for the crossing and the complaint was withdrawn. Filed March 18, 1916. Closed July 12, 1916.

No. 7960, 1916.

F. P. DeVaul, Rolfe, v. Chicago & North Western Ry. Co. *Hog tight fence.*

Fence constructed. Filed March 20, 1916. Closed July 12, 1916.

No. 7961, 1916.

J. O. Funk, Charles City, v. Illinois Central Railroad Co. *Wages.*

Railway company advised that wages had been paid to complainant. Filed March 21, 1916. Closed July 29, 1916.

No. 7962, 1916.

R. D. Sublett, Luverne, v. Chicago, Burlington & Quincy Railroad Co. *Delay in Transit.*

Shipment delivered. Filed March 21, 1916. Closed July 12, 1916.

No. 7963, 1916.

Geo. M. Fox, Dallas Center, v. Minneapolis & St. Louis Railroad Co. *Undergrade and re-location of Crossing.*

Case referred to Commerce Counsel who advised that case be closed for the reason that the grade crossing had been repaired to the satisfaction of the complainant, and that a formal petition would be filed covering the question of undergrade crossing. Filed March 27, 1916. Closed December 2, 1916.

No. 7964, 1916.

M. A. Kitchen, Boone, v. Fort Dodge, Des Moines & Southern Railroad Company. *Wires crossing tracks.*

Wires placed under ground by the railroad company. Filed March 27, 1916. Closed October 15, 1916.

No. 7965, 1916.

Geo. H. Pendleton & Co., et al., Thornburg, v. Muscatine & Iowa City Railway Co. *Insufficient Freight Service.*

Service improved to the satisfaction of complainant. Filed March 30, 1916. Closed December 2, 1916.

No. 7966, 1916.

A. R. Reis, et al., Ames, v. Chicago & North Western Railway Co. *Train Connection at Carnforth.*

The railway company advised that arrangements had been made to make better connection at this place. Filed April 1, 1916. Closed July 12, 1916.

No. 7967, 1916.

Chas. A. Blair, Oakland, v. Minneapolis & St. Louis Railroad Co. *Loss in Transit—Baggage.*

The railroad company declined to adjust the claim and complainant was advised that the Commission did not have jurisdiction in such matters, and his only remedy was through the courts. Filed April 13, 1916. Closed July 12, 1916.

No. 7968, 1916.

Commercial Club, Soldier, v. Chicago & North Western Railway Co. *Freight Service Wall Lake Branch.*

Service improved to the satisfaction of complainant. Filed April 12, 1916. Closed July 12, 1916.

No. 7969, 1916.

Frank L. Ringler, Carnforth, v. Chicago & North Western Railway Company and Chicago, Rock Island & Pacific Railway Co. *Connections at Carnforth.*

The Chicago & North Western Railway Company made arrangements to hold its train not to exceed thirty minutes for connections with the Chicago, Rock Island & Pacific trains. Filed April 24, 1916. Closed July 12, 1916.

No. 7970, 1916.

M. A. Kuhn, Villisca, v. Chicago, Burlington & Quincy Railroad Co. *Fence.*

Fence reconstructed. Filed May 1, 1916. Closed October 15, 1916.

No. 7971, 1916.

C. M. Scheuck, Huntington, v. Minneapolis & St. Louis Railroad Co. *Station Facilities and Service.*

This case was referred to the Commerce Counsel who returned papers with the advice that additional facilities had been provided and recommended that the case be dismissed without prejudice. Filed May 6, 1916. Closed Oct. 15, 1916.

No. 7972, 1916.

J. H. Spencer, Des Moines, v. Chicago & North Western Railway. *Insufficient Train Crew.*

Dismissed without prejudice. Filed May 17, 1916. Closed Oct. 15, 1916.

No. 7973, 1916.

Martin Dammann, Melbourne, v. Chicago Great Western Railroad Co. *Fence.*

Fence repaired. See also File No. 6959, 1914. Filed May 17, 1916. Closed October 15, 1916.

No. 7974, 1916.

H. J. Murray, Des Moines, v. Chicago Great Western Railroad Company. *Fence near Lida.*

Fence repaired. Filed May 29, 1916. Closed October 15, 1916.

No. 7975, 1916.

Malvern Cold Storage Co., Malvern, v. Tabor & Northern Railway Co. *Switching Service.*

Service performed. Filed May 31, 1916. Closed June 1, 1916.

No. 7976, 1916.

Continental Serum Laboratories, Muscatine, v. Chicago, Milwaukee & St. Paul Railway Company. *Refusal to perform switching service.*

Complainant failed to reply to letters from the Commission and the case was dismissed without prejudice. Filed June 15, 1916. Closed December 2, 1917.

No. 7977, 1916.

J. E. Dannewitz, Ruthven, v. Minneapolis & St. Louis Railroad Company. *Fence along right of way.*

Fence constructed. Filed June 19, 1916. Closed October 15, 1916.

No. 7978, 1916.

J. L. Giesler, Muscatine, v. Chicago, Rock Island & Pacific Railway Company and Chicago, Milwaukee & St. Paul Railway Company. *Switching.*

Dismissed without prejudice. Filed June 14, 1916. Closed December 2, 1916.

No. 7979, 1916.

Ford Lumber Co., Sioux City, v. Chicago & North Western Railway Co. *Switching Service.*

Complainant failed to reply to letter from the Board asking whether a formal hearing was desired and the case was dismissed without prejudice. Filed June 16, 1916. Closed December 2, 1916.

No. 7980, 1916.

Dr. R. Wistein, Cedar Rapids, v. Chicago, Rock Island & Pacific Railway and Chicago & North Western Railway, et al. *Unsanitary toilet facilities on trains and at station houses.*

The general investigation instituted by the Board resulted in improvement of conditions complained of. Filed June 8, 1916. Closed December 2, 1916.

No. 7981, 1916.

H. C. Keith, Independence, v. Chicago, Rock Island & Pacific Railway Co. *Delay in Transit.*

Shipment delivered. Filed June 23, 1916. Closed October 15, 1916.

No. 7982, 1916.

C. S. Wells, Chairman U. C. T. Grievance Committee, Keokuk, v. Chicago, Rock Island & Pacific Railway Company. *Roadbed and Tracks on K. D. Branch of C. R. I. & P. near Keokuk.*

Investigation developed the fact that the roadbed and track were not in dangerous condition. Filed July 1, 1916. Closed December 2, 1916.

No. 7983, 1916.

C. S. Wells, Chairman, U. C. T. Grievance Committee, Keokuk, v. Chicago, Rock Island & Pacific Railway Co. *Passenger Cars, careless method of cleaning at Keokuk.*

The railway company advised that instructions had been issued with a view of eliminating further cause for complaint. Filed July 1, 1916. Closed December 2, 1916.

No. 7984, 1916.

Roy Estle, Minburn, v. Minneapolis & St. Louis Railroad Company. *Fence.*

Fence constructed. Filed July 6, 1916. Closed December 2, 1916.

No. 7985, 1916.

Joe Gass, et al, Hastie, v. Wabash Railway Company. *Depot.*

Referred to the Commerce Counsel, who returned the papers under date of November 23d with the advice that the railway company had arranged to provide facilities which were satisfactory to the complainant. Filed July 17, 1916. Closed December 2, 1916.

No. 7986, 1916.

A. J. Davis, Sewal, v. Chicago, Milwaukee & St. Paul Railway Company. *Blockading of Crossing.*

The railway company advised that instructions had been issued which would prevent a recurrence of the cause of this complaint. Filed July 19, 1916. Closed December 2, 1916.

No. 7987, 1916.

F. J. Smith, Mayor, LeMars, v. Illinois Central Railroad Company. *Station Facilities and Service.*

Adequate facilities installed. Filed July 19, 1916. Closed December 2, 1916.

No. 7988, 1916.

Farmers Grain Co., McCallsburg, v. Chicago, Rock Island & Pacific Railway Co. *Failure to Furnish Cars.*

Investigation developed that there had been no discrimination, the delay being due to an unusual shortage of grain cars. Filed August 11, 1916. Closed December 2, 1916.

No. 7989, 1916.

The Farmers Elevator Co., Clare, v. Minneapolis & St. Louis Railroad Company. *Station facilities.*

Additional facilities installed which were satisfactory to complainant. Filed August 16, 1916. Closed December 2, 1916.

No. 7990, 1916.

Kalona Clay Co., Kalona, v. Chicago, Rock Island & Pacific Railway. *Failure to Furnish Cars.*

Investigation developed that complainant had received its just proportion of available empty cars. Filed August 19, 1916. Closed December 2, 1916.

No. 7991, 1916.

Fergus Friel, Grand Junction, v. Minneapolis & St. Louis Railroad Company. *Relocation of Farm Crossing.*

Crossing re-located as requested by complainant. Filed August 28, 1916. Closed December 2, 1916.

No. 7992, 1916.

John Dodeword, Rock Valley, v. Chicago, Milwaukee & St. Paul Railway Company. *Failure to Furnish Cars.*

Cars furnished. Filed September 6, 1916. Closed December 1, 1916.

No. 7993, 1916.

Fort Dodge, Des Moines & Southern Railroad Company v. Chicago & North Western Railway, etc. *Wrongful Delivery of Grain.*

Dismissed without prejudice. Filed September 12, 1916. Closed December 2, 1916.

No. 7994, 1916.

John A. Murray, Logan, v. Chicago & North Western Railway Company. *Station Facilities and Service.*

Adequate facilities installed for the protection of passengers. Filed September 22, 1916. Closed December 14, 1917.

No. 7995, 1916.

Edwin B. Wilson, Iowa City, v. Chicago, Rock Island & Pacific Railway Company. *Highway Crossing.*

Adjusted by agreement between complainant and railway company. Filed October 4, 1916. Closed December 2, 1916.

No. 7996, 1916.

W. H. Greeley, Riceville, v. Chicago Great Western Railroad Company. *Unsanitary Stockyards.*

Improvements made which were satisfactory to the complainant. Filed October 6, 1916. Closed December 2, 1916.

No. 7997, 1916.

Chas. H. Miller, Libertyville, v. Chicago, Rock Island & Pacific Railway Company. *Private Crossing.*

Crossing installed. Filed October 9, 1916. Closed December 2, 1916.

No. 7998, 1916.

Mrs. M. J. Stiles, Auburn, v. Chicago & North Western Railway Company. *Misrouting Shipment.*

Letters from the Commission to complainant were returned "unclaimed". After exhausting all means of getting in touch with her, the case was dismissed without prejudice. Filed October 13, 1916. Closed December 2, 1916.

No. 7999, 1916.

Farmers Co-operative Association, Hull, v. Chicago, Milwaukee & St. Paul Railway Company. *Failure to Furnish Cars.*

Cars furnished. Filed October 25, 1916. Closed December 2, 1916.

No. 8000, 1916.

Hawkeye Portland Cement Co., Des Moines, v. Chicago, Burlington & Quincy Railroad Co. *Failure to Furnish Cars.*

Cars furnished. Filed November 8, 1916. Closed December 2, 1916.

No. 8001, 1916.

Johnston Bro. Clay Works, Clayworks v. Minneapolis & St. Louis Railroad Company. *Absorption of Switching Charges.*

Referred to the Commerce Counsel, who returned the papers under date of July 17, 1916, with the advice that the complaint was withdrawn subject to re-opening at any time. Filed February 18, 1913. Closed August 5, 1916.

No. 8002, 1916.

Omaha Grain Exchange, et al., Omaha, Nebr., v. Railroads. *Reconsigning Charge.*

Referred to Commerce Counsel, who recommended that it be dismissed without prejudice. Filed April 29, 1913. Closed August 3, 1916.

No. 8003, 1916.

Overcharge Claim Bureau, for Growers Canning Co., Council Bluffs v. Chicago Great Western Railroad Company. *Excessive Switching Charges.*

Referred to Commerce Counsel, who returned the papers with the recommendation that the case be dismissed without prejudice. Filed November 22, 1913. Closed August 5, 1916.

No. 8004, 1916.

F. A. Bally, Alta Vista, v. Chicago Great Western Railroad Company. *Overcharge.*

Referred to the Commerce Counsel who returned the papers with the advice that the case had been satisfactorily adjusted. Filed December 19, 1913. Closed August 3, 1916.

No. 8005, 1916.

Board of Control, by J. H. McConologue, Des Moines, v. Chicago, Milwaukee & St. Paul Railway Company. *Excessive Charges for Switching to Orphans' Home.*

On account of the decision of the District Court in the Fort Dodge case, complainants decided not to press this matter. Filed February 19, 1914. Closed August 5, 1916.

No. 8006, 1916.

Falvey Bros., Albia, v. Chicago & North Western Railway Company. *Through Rate on Lumber to Consol, Iowa.*

Case referred to the Commerce Counsel who advised under date of May 26th that a satisfactory adjustment of the rate had been arranged. Filed August 6, 1914. Closed August 3, 1916.

No. 8007, 1916.

Omaha Grain Exchange, Omaha, Nebraska, v. Chicago, Burlington & Quincy Railroad Company. *Application for establishment of grain inspection tracks.*

Complainant failed to advise whether formal hearing was desired and the case was dismissed without prejudice. Filed October 13, 1914. Closed August 5, 1916.

No. 8008, 1916.

Iowa State Mfrs. Ass'n., Des Moines, v. Wabash Railroad Company. *Claim.*

The railway company advised that claim would be settled as soon as certain information was secured which the complainant was requested to furnish. Filed December 2, 1914. Closed August 5, 1916.

No. 8009, 1916.

Iowa State Mfrs. Ass'n., Des Moines, v. Minneapolis & St. Louis Railroad Company. *Claims.*

This case containing a number of claims for overcharge on account of minimum carload weights on livestock was referred to the Commerce Counsel. After thorough investigation, the Commission on December 31, 1915, made the following ruling:

The Board of Railroad Commissioners interprets the minimum prescribed on live stock together with the rules of the Western Trunk Line Circular, as producing the following minima on intra-state traffic:

Fat Cattle, minimum carload weight 22,000 lbs., except when cars of smaller dimensions than 36 feet long, inside measurement, are furnished, the minimum carload weight on fat cattle shall be 20,000 lbs.

Stock cattle or feeders and calves take 75 per cent of fat cattle rate, minimum weight 20,000 lbs.

Hogs in single deck cars, minimum carload weight 16,000 lbs., except when cars of smaller dimensions than 36 feet long, inside measurement, are furnished, the minimum carload weight shall be 15,000 lbs.

These minima are as low as those prescribed in Western Trunk Line Circular on interstate traffic. Further these minima are those specifically prescribed and found reasonable by this Commission, after full hearing in its decision of September 3, 1912, *Corn Belt Meat Producers Association, v. Chicago & N. W. Ry. Co., et al.*, 35 Ia., Com. 12.

Filed December 12, 1914. Closed August 5, 1916.

No. 8010, 1916.

Iowa State Mfrs. Ass'n., Des Moines, v. Chicago, Milwaukee & St. Paul Railway Company. *Claims.*

The railway company advised that claims would be adjusted and the case was closed. Filed December 19, 1914. Closed August 5, 1916.

No. 8011, 1916.

Iowa State Mfrs. Ass'n., Des Moines, v. Chicago, Milwaukee & St. Paul Railway Company. *Claims.*

Claim adjusted. Filed December 23, 1914. Closed August 5, 1916.

No. 8012, 1916.

Iowa State Mfrs. Ass'n., Des Moines, v. Chicago, Milwaukee & St. Paul Railway Company. *Claims.*

Closed by ruling in File No. 8009, 1916. Filed January 5, 1915. Closed August 3, 1916.

No. 8013, 1916.

Iowa State Mfrs. Ass'n., Des Moines, v. Chicago, Rock Island & Pacific Railway Company. *Claims.*

The railway company refused to settle this claim and as the Commission was without jurisdiction, the case was dismissed without prejudice. Filed January 7, 1915. Closed August 3, 1916.

No. 8014, 1916.

Iowa State Mfrs. Ass'n., Des Moines, v. Chicago, Milwaukee & St. Paul Railway Company. *Claims.*

Closed. See ruling in file No. 8009, 1916. Filed January 7, 1915. Closed August 3, 1916.

No. 8015, 1916.

Iowa State Mfrs. Ass'n., Des Moines, v. Chicago, Rock Island & Pacific Railway Company. *Claim.*

Claim adjusted. Filed January 8, 1915. Closed August 3, 1916.

No. 8016, 1916.

Iowa State Mfrs. Ass'n., Des Moines, v. Chicago, Milwaukee & St. Paul Railway Company. *Claims.*

The railway company refused to adjust these claims, and this Commission was without jurisdiction and the case was dismissed. Filed February 12, 1916. Closed August 3, 1916.

No. 8017, 1916.

Iowa State Mfrs. Ass'n., Des Moines, v. Chicago, Anamosa & Northern Railway Co. *Claim.*

The railway company advised that as the company had gone into the hands of a receiver, these claims had been filed with the receiver and would be put before the receiver's court for payment or action at the termination of receivership proceedings. Filed February 12, 1915. Closed August 3, 1916.

No. 8018, 1916.

Geo. A. Hawthorne, Braddyville, v. Chicago, Burlington & Quincy Railroad Company. *Claims.*

The railroad company declined to adjust this claim and as the Commission was without jurisdiction, the case was closed. Filed February 17, 1915. Closed August 3, 1916.

No. 8019, 1916.

Iowa State Mfrs. Ass'n., Des Moines, v. Illinois Central Railroad Company. *Claims.*

Claims paid. Filed March 8, 1915. Closed September 12, 1916.

No. 8020, 1916.

Sleighter & Adams, Kalona, v. Chicago, Rock Island & Pacific Railway Company. *Discrimination in rate on Hogs.*

The rate complained of was an interstate rate, but through the efforts of the Commission, a reduction was secured. Filed June 9, 1915. Closed August 3, 1916.

No. 8021, 1916.

F. Smith & Son, Clinton, v. Iowa & Illinois Railway Co. and Chicago & North Western Railway Company. *Claim.*

The case was referred to the Commerce Counsel, who after investigation advised that rather than incur the expense of a hearing, the complainants requested that the case be dismissed without prejudice. Filed June 22, 1915. Closed August 3, 1916.

No. 8022, 1916.

Jno. A. Melssner, Reinbeck, Iowa, v. Chicago Great Western Railroad Co. *Claim.*

Complainant was advised that Commission had no jurisdiction in the matter, and his only recourse was in the courts. Filed June 30, 1915. Closed August 3, 1916.

No. 8023, 1916.

G. Miller, Anita, Iowa, v. Chicago, Rock Island & Pacific Railway Company. *Claim.*

Railway Company advised that claim would be adjusted. Filed July 10, 1915. Closed August 3, 1916.

No. 8024, 1916.

C. E. Ward, Fairfield, Iowa, v. Chicago, Burlington & Quincy Railroad Co. *Overcharge-Passenger.*

Complainant did not reply to last letter from the Commission and case was dismissed without prejudice. Filed September 15, 1915. Closed August 3, 1916.

No. 8025, 1916.

Fowler Hay Commission Company, Des Moines, Iowa, v. Des Moines Union Ry. Co. *Demurrage.*

Investigation developed that correct charge had been assessed. Filed September 18, 1915. Closed August 3, 1916.

No. 8026, 1916.

Lehigh Portland Cement Co., Chicago, Ill., v. Chicago Great Western Railroad Co. *Overcharge—freight.*

Investigation developed that overcharge had been made through misrouting of shipment, and Railway Company was instructed to make refund. Filed September 25, 1915. Closed August 3, 1916.

No. 8027, 1916.

J. H. Einspanjer, Ft. Madison, Iowa, v. Chicago, Burlington & Quincy Railroad Company. *Switching rates.*

This matter was referred to the Commerce Counsel and was set down for formal hearing. Before date of hearing complainants and the Railroad Company reached an agreement, and the Commerce Counsel returned file with recommendation that case be dismissed without prejudice. Filed September 30, 1915. Closed November 22, 1916.

No. 8028, 1916.

John Apple, Kellogg, Iowa, v. Chicago, Rock Island & Pacific Railway Company. *Demurrage—overcharge.*

Investigation developed that proper charge had been assessed. Filed November 13, 1915. Closed August 3, 1916.

No. 8029, 1916.

A. F. Pierce, Holstein, Iowa, v. Chicago & North Western Railway Company. *Overcharge—freight.*

Investigation developed that proper charge had been assessed. Filed November 19, 1915. Closed August 3, 1916.

No. 8030, 1916.

G. W. Fidler, Des Moines, Iowa, v. Des Moines Union Railway Company. *Overcharge—Demurrage.*

Complainant and Railway Company disagreed as to when car was unloaded, and as the complainant failed to furnish affidavits asked for by the Commission, the case was dismissed without prejudice. Filed November 27, 1915. Closed August 3, 1916.

No. 8031, 1916.

Arthur Axmear, Fremont, Iowa, v. Minneapolis & St. Louis Railroad Company. *Overcharge—freight.*

Investigation developed that routing instruction for shipping had been given by shipper's agent and proper charges had been assessed. Filed December 2, 1915. Closed August 5, 1916.

No. 8032, 1916.

Becker & Sons, Cedar Rapids, Iowa, v. Chicago & North Western Railway Company. *Overcharge—freight.*

Refund made. Filed December 7, 1915. Closed August 5, 1916.

No. 8033, 1916.

Geo. G. Pope & Company, Chicago, Ill., v. Minneapolis & St. Louis Railroad and Chicago & North Western Railway Company. *Overcharge—freight.*

Overcharge refunded. Filed December 7, 1915. Closed August 5, 1916.

No. 8034, 1916.

E. C. Bailey, Decorah, Iowa, v. Chicago, Milwaukee & St. Paul Railway Company. *Overcharge—Passenger.*

Railway Company advised that agents had been instructed as to proper tariff charge and case was closed. Filed December 7, 1915. Closed August 25, 1916.

No. 8035, 1916.

G. W. Armstrong, Des Moines, v. Chicago, Rock Island & Pacific Railway Company. *Overcharge.*

Overcharge refunded. Filed December 13, 1915. Closed August 5, 1916.

No. 8036, 1916.

E. Miller, Newell, Iowa, v. Chicago, Milwaukee & St. Paul Railway Company. *Overcharge—freight.*

Claim adjusted. Filed December 14, 1915. Closed August 5, 1916.

No. 8037, 1916.

Downing Electrical Company, Des Moines, Iowa, v. Cleveland, Cincinnati, Chicago & St. Louis Railway and Chicago, Burlington & Quincy Railroad. *Overcharge—freight.*

Investigation developed that correct charge had been assessed. Filed December 1, 1915. Closed August 5, 1916.

No. 8038, 1916.

Thomas Winters, Lake City, Iowa, v. Chicago Great Western Railroad Company. *Overcharge—freight.*

Investigation developed that there had been no overcharge. Filed December 27, 1915. Closed August 5, 1916.

No. 8039, 1916.

Cedar Rapids Commercial Club, by Sundberg for Keith Vawter, Cedar Rapids, Iowa, v. Chicago, Milwaukee & St. Paul Railway Company. *Overcharge.*

Case closed. Filed January 12, 1916. Closed August 5, 1916.

No. 8040, 1916.

C. H. Long, Des Moines, Iowa, v. Chicago, Rock Island & Pacific Railway Company. *Overcharge—Passenger.*

Overcharge refunded. Filed January 14, 1916. Closed August 5, 1916.

No. 8041, 1916.

E. J. Beard, Exline, Iowa, v. Chicago, Burlington & Quincy Railroad Company. *Overcharge—Storage.*

Investigation developed that complaint was made on account of misunderstanding, and no storage charges had been assessed. Filed January 15, 1916. Closed August 5, 1916.

No. 8042, 1916.

Nebraska Bridge Supply & Lumber Company, Omaha, Neb., v. Illinois Central Railroad Company. *Overcharge—Passenger.*

Overcharge refunded. Filed February 5, 1916. Closed August 5, 1916.

No. 8043, 1916.

Iowa Portland Cement Company, Des Moines, Iowa, v. Chicago Great Western Railroad Company. *Special Switching Rates.*

Commission authorized special switching rate as an emergency measure, same not to be considered as a precedent nor used for comparative purposes. Filed February 24, 1916. Closed August 5, 1916.

No. 8044, 1916.

Western Freight Auditing Company, Des Moines, Iowa, v. C. W. & D. M. R. R. Co. *Overcharge—freight.*

Complainant was advised that the Commission was without jurisdiction, and that his only recourse was through the courts. Filed February 26, 1916. Closed August 5, 1916.

No. 8045, 1916.

James F. Camp, Chicago, Ill., v. Chicago & North Western Railway Company and Waterloo, Cedar Falls & Northern Railroad Company. *Passenger fare.*

Refund made upon unused portion of ticket. Filed February 29, 1916. Closed August 5, 1916.

No. 8046, 1916.

Frederick Brooks, Avon, Iowa, v. C., R. I. & P. Ry. Co. *Claim.*

After taking the matter up with the Railway Company, the Commission was advised that complainant had placed claim in the hands of an attorney for collection and our files were closed. Filed March 14, 1916. Closed August 5, 1916.

No. 8047, 1916.

Hegland Produce Company, Roland, Iowa, v. M. & St. L. R. R. Co. *Overcharge—freight.*

Overcharge refunded. Filed March 21, 1916. Closed August 5, 1916.

No. 8048, 1916.

P. P. Murray, Omaha, Neb., v. C., B. & Q. R. R. Co. *Overcharge—freight.*

Complaint referred to Commerce Counsel, who returned papers with the recommendation that the case be dismissed without prejudice. Filed June 13, 1916. Closed November 2, 1916.

No. 8049, 1916.

Curtis Brothers & Company, Clinton, Iowa, v. C. & N. W. Ry. Co. *Overcharge—freight.*

Complaint referred to Commerce Counsel who recommended that case be dismissed. Filed March 20, 1916. Closed November 2, 1916.

No. 8050, 1916.

Orvil Kiger, Montrose, Iowa, v. Chicago, Burlington & Quincy Railroad Company. *Overcharge—passenger.*

Overcharge refunded. Filed July 6, 1916. Closed August 15, 1916.

No. 8051, 1916.

N. H. Nelson, McCallsburg, Iowa, v. Chicago & North Western Railway Company. *Overcharge—freight.*

Refund of overcharge made. Filed April 11, 1916. Closed July 25, 1916.

No. 8052, 1916.

Des Moines Silo & Manufacturing Company, Des Moines, Iowa, v. Chicago, Burlington & Quincy Railroad Company. *Overcharge—freight.*

Adjusted by agreement between complainant and railroad company.

No. 8053, 1916.

B. Clark, Jefferson, Iowa, v. Minneapolis & St. Louis Railroad Company. *Claim for damage.*

Claim paid. Filed July 31, 1916. Closed October 28, 1916.

No. 8054, 1916.

Herman Huss, Route No. 2, Norwalk, Iowa, v. Chicago Great Western Railroad Company. *Claim for loss and damage.*

Complainant advised that Commission was without jurisdiction and case was dismissed. Filed August 1, 1916. Closed September 23, 1916.

No. 8055, 1916.

R. B. Eno, Storm Lake, Iowa, v. Chicago, Milwaukee & St. Paul Railway Company. *Overcharge—freight.*

Overcharge refunded. Filed January 28, 1916. Closed September 11, 1916.

No. 8056, 1916.

L. A. Dale, Story City, Iowa, v. Chicago, Rock Island & Pacific Railway Company and Minneapolis & St. Louis Railroad Company. *Transfer charges—Interstate.*

Complaint was referred to Commerce Counsel who after investigation returned the papers and advised that correct charges had been assessed. Filed November 28, 1916. Closed December 2, 1916.

No. 8057, 1916.

Merriam & Millard Company, Omaha, Neb., v. Chicago & North Western Railway Company. *Overcharge—switching.*

Adjusted by agreement between complainant and railway company. Filed August 2, 1916. Closed November 3, 1916.

EXPRESS COMPANY CASES CLOSED

No. 8058, 1916.

Newberry Brothers, et al, Strawberry Point, Iowa, vs. Wells Fargo & Company Express. Express Delivery Service.

Express Company refused to establish delivery service and as the complainant failed to reply to letters from the Board asking whether they desired formal hearing, the case was dismissed without prejudice. Filed April 16, 1915. Closed August 1, 1916.

No. 8059, 1916.

Waterloo Laundry Company, Waterloo, Iowa, vs. Wells Fargo & Company Express. Express Service.

Service improved. Filed November 3, 1915. Closed August 1, 1916.

No. 8060, 1916.

J. L. Zoller, Hawkeye, Iowa, v. Wells Fargo & Company Express. Express service.

Express Company promised to improve service. Filed November 8, 1915. Closed August 1, 1916.

No. 8061, 1916.

Waterloo Laundry, Waterloo, Iowa, v. Wells Fargo & Company, Express. Rate on empty Laundry Baskets.

Investigation developed that published rate was being assessed, and as complainant did not desire formal hearing, the case was dismissed without prejudice. Filed December 14, 1915. Closed August 1, 1916.

No. 8062, 1916.

E. Donacker & Son, Jolley, Iowa, v. Wells Fargo & Company Express. Express Service.

Service improved to satisfaction of complainant. Filed December 24, 1915. Closed August 1, 1916.

No. 8063, 1916.

F. M. Phillips, Pella, Iowa, v. American Express Company. Overcharge—Express.

Overcharge refunded. Filed December 28, 1915. Closed August 1, 1916.

No. 8064, 1916.

E. E. Greffe, Oskaloosa, Iowa, v. Adams Express Company. Express Service.

Express Company advised that steps had been taken for the improvement of the service and case was closed without prejudice. Filed January 4, 1915. Closed August 1, 1916.

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No. 8065, 1916.

Underwood Candy Company, Oskaloosa, Iowa, v. Adams Express Company. Express Service.

Express Company promised to improve service. Filed May 15, 1916. Closed August 1, 1916.

No. 8066, 1916.

C. O. Hamilton, Creston, Iowa, v. Adams Express Company. Refusal to deliver liquor after 6:00 P. M.

Express Company advised that its agent had been instructed that there must be no discrimination between the delivery of liquor shipments and merchandise freight. Filed June 21, 1916. Closed August 1, 1916.

No. 8067, 1916.

R. N. Cresap, Bonaparte, Iowa, v. American Express Company. Overcharge—express.

Investigation developed that correct charge had been assessed and case was dismissed. Filed August 19, 1916. Closed September 16, 1916.

No. 8068, 1916.

C. G. Throckmorton, Des Moines, Iowa, v. American Express Company. Claim.

Claim adjusted. Filed October 27, 1916. Closed December 12, 1916.

No. 8069, 1916.

C. W. Stone, Cedar Falls, Iowa, v. Wells Fargo & Company Express and American Express Company. Express Delivery Service.

Express Companies advised that steps had been taken to improve condition complained of and case was dismissed without prejudice. Filed November 20, 1916. Closed December 1, 1916.

No. 8070, 1916.

W. R. Bleasdel, Holstein, Iowa, v. American Express Company. Claim. Claim adjusted. Filed December 7, 1916. Closed December 20, 1916.

No. 8071, 1916.

F. L. Holleran, Lyons, Iowa, v. American Express Company and Adams Express Company. Removal offices Lyons to Clinton.

Express Companies advised that change had been made in the interests of efficiency and better service, and complaint was dismissed at request of complainant. Filed December 7, 1916. Closed December 20, 1916.

INTERLOCKING, SIGNAL AND OTHER SAFETY DEVICES

The following named plants having been modified or enlarged, re-inspections were made and certificates of approval issued:

Town or City	Railroads Involved
Ackley	Ill. Cent. and M. & St. L.
Ames	C. & N. W. and Ft. D., D. M. & S.
Belknap	C., R. I. & P. and Wabash
E. Belle Plaine (BA plant) ..	C. & N. W. junction switches
W. Belle Plaine (B plant) ..	C. & N. W. with its own tracks
Beverly	C. & N. W. and C., M. & St. P.
Cedar Falls	Ill. Cent. and C., R. I. & P.
Centerville	C., R. I. & P. and C., B. & Q.
Denison	Ill. Cent. and C. & N. W.
DeWitt	C. & N. W. and C., M. & St. P.
Dubuque Junction	Ill. Cent., C. G. W. and C., B. & Q.
Ft. Madison	A. T. & S. F. over Mississippi river.
Gowrie	Ft. D., D. M. & S. and C. & N. W.
Grand Junction	C. & N. W. and M. & St. L.
Gypsum	Ill. Cent. and C. G. W.
Hicks	C. & N. W. and C. G. W.
Independence	Ill. Cent. and C., R. I. & P.
Iowa Falls	Ill. Cent. and C., R. I. & P.
Jefferson	C. & N. W. and C., M. & St. P.
Libertyville	C., R. I. & P. and C., B. & Q.
Manson	Ill. Cent. and C., R. I. & P.
Marshalltown	C. & N. W., C. G. W. and M. & St. L.
Ottumwa, Market Street	C., B. & Q. and C., R. I. & P.
Ottumwa, Tower 280	C., B. & Q. and C., M. & St. P.
Waterloo	Ill. Cent. and W. C. F. & N.
Webster City	Ill. Cent. and C. & N. W.

Original inspections were made of the following named plants, for which certificates of approval were issued:

Town or City	Railroads Involved
Dumas	A. T. & S. F. gauntlet track on Des Moines river bridge
Mason City	C. & N. W., C., M. & St. P., C. G. W. and C., R. I. & P.
Tower 307	C., B. & Q. junction of diverging Albia cut off and coal spur.
Troy	C., B. & Q. junction of single and double track.
Burlington Yards, Tower 205 ..	C., B. & Q. yards.
Council Bluffs	U. P. yards
Dubuque Drawbridge	Ill. Cent. over Mississippi river.
Whitebreast	C., B. & Q. junction of its own tracks.

Inspections were made of the following named plants and certificates of approval withheld pending changes or adjustments recommended to be made:

Town or City	Railroads Involved
Council Bluffs	O. & C. B. St. Ry. and C., B. & Q.
Council Bluffs	O. & C. B. St. Ry. and Wabash.
Albia	Wabash and C., B. & Q.
Burlington Drawbridge	C., B. & Q. over Mississippi river.
Fairfield	C., R. I. & P. and C., B. & Q.
Lockridge	C., B. & Q. yards and crossover.
Maxon	C., B. & Q. and M. & St. L.
Moravia	Wabash and C., M. & St. P.
Moulton	Wabash and C., B. & Q.
Nahant	C., R. I. & P. and C., M. & St. P.
West Davenport	C., R. I. & P. and C., M. & St. P.

Inspection was made of the Crescent Drawbridge interlocking over the Mississippi River at Davenport, Iowa, approval of the same as built and operated, denied; it was ordered that statutory shore stops be made by each train before proceeding over the bridge and that a stop signal for that purpose be erected.

Inspection was made of the interlocking devices at the drawbridge of the Illinois Central railroad over the Missouri River at Council Bluffs, Iowa. The protection as built and maintained was disapproved and the railroad company directed to make statutory shore stops with all of its engines and trains before proceeding over the draw.

The interlocking device formerly maintained by the Chicago Great Western Railroad Company at McIntire, Iowa, at the junction of its main line with its Osage branch line was inspected and found inadequate, and certificate of approval was denied. On recommendation the interlocking plant was dismantled and branch line and main line direct crossing changed to wye crossings protected by automatic signals and switch locks.

INTERSTATE CASES HANDLED BY COMMERCE COUNSEL

FOR THE YEAR ENDING DECEMBER 4, 1916.

Public Service Commission of the State of Missouri, et al, v. Wabash Railway Company, et al, I. C. C. Nos. 6987, 6988 and 6989; case opened July 18, 1913, by State Railway Commissions of Missouri, Kansas, Iowa and Nebraska, relative to carload rate on apples. Hearing at St. Louis, Mo., October 28, 1914. Orally argued February 6, 1915. Rates from points in question to Sioux City, Iowa, found to be unjustly discriminatory; otherwise rates not found to be unreasonable or unjustly discriminatory, 37 I. C. C., 297.

Iowa & Southwestern Railway Company v. C., B. & Q. R. R. Co., I. C. C. No. 5441, asking for through routes and switching arrangements. Complaint filed with I. C. C. December 19, 1912. Hearing at Des Moines March 31, 1913. Briefs filed and oral argument had; decided by Commission, 32 I. C. C., 172, requiring defendant to maintain and apply reasonable rates on switching cars received from complainant, outside of Iowa, destined to industries located on line of defendant at Clarinda; did not provide for switching cars from industries located on Burlington tracks to points outside of Iowa on line of complainant's road. On January 23, 1915, complainants filed petition for re-hearing, which was granted. Fully argued in brief, and orally argued before the Commission on November 29, 1915. Pending.

In the Matter of Bills of Lading, I. C. C. No. 4844, relative to uniform bill of lading. Hearing at Chicago, January 1, 1914. Commerce Counsel intervened at request of shippers. Hearing at New York City May 19, 1916, and at Washington, on live stock contracts, on October 17, 1916. Pending.

National Poultry, Butter & Egg Association v. The B. & O. S. W. R. R. Co., et al, I. C. C. No. 7969. Rates on poultry, butter and eggs. Commerce Counsel filed petition of intervention June 10, 1915. Hearing at Chicago, October 11, 1915. Orally argued at Washington, January 12, 1916. Pending.

Board of Railroad Commissioners of the State of Iowa v. Ann Arbor R. R. Co., et al, rates in C. F. A. Territory, I. C. C. No. 8477. Complaint filed with I. C. C. November 24, 1915. Hearing at Chicago March 22, 1916. Oral argument October 14, 1916. Pending.

J. C. Hubinger Bros. Co. v. The A. T. & S. F. Ry. Co., et al, I. C. C. No. 7793. Petition filed with I. C. C. relative to rates on glucose and corn syrup to Portland and North Pacific Coast Points. Hearing August 2, 1915. Rate of 80 cents on glucose in tank cars found just and reasonable, and reparation awarded for payment of a rate in excess of that amount, 39 I. C. C., 672.

Beaver Valley Milling Company, et al, v. The A. T. & S. F. Ry. Co., et al, I. C. C. No. 7809. At request of Commissioner of Greater Des Moines Committee, Commerce Counsel entered appearance at hearing on July 31, 1915. Argued, and decision found in 41 I. C. C., 533.

Iowa-Dakota Grain Company, et al, v. Ill. Cent. R. R. Co., et al, rates on grain from Iowa points to Kansas City, etc., I. C. C. No. 7612. Iowa Board of Railroad Commissioners intervener for Sioux City Commercial Club. Hearing at Sioux City, Iowa, July 19, 1915. Oral argument at Washington November 20, 1915. Opinion 40 I. C. C., 73.

Board of Railroad Commissioners of the State of Iowa v. The A. T. & S. F. Ry. Co., et al, Lake and Rail rates, I. C. C. No. 8378. Formal complaint filed October 4, 1915. Hearing at Des Moines, December 16, 1915. Carriers voluntarily establish rates as requested.

Board of Railroad Commissioners of the State of Iowa v. The A. T. & S. F. Ry. Co., et al, Ocean and Rail rates, I. C. C. No. 8377. Complaint filed October 4, 1915. Hearing at Des Moines, December 16, 1915. Orally argued at Washington February 12, 1916. Pending.

Western Grocer Company v. The B. & O. R. R. Co., et al, rates on peanuts, I. C. C. No. 7700. At request, Commerce Counsel filed complaint with I. C. C. on February 6, 1915. Hearing August 2, 1915. Rates found to be reasonable. Opinion 40 I. C. C., 53.

Commercial Club of Council Bluffs v. C. & N. W. Ry. Co., Nebraska Rate case, I. C. C. No. 7461. At request, Commerce Counsel intervened. Hearing at St. Joe, Mo., February 8, 1915, and at Omaha, Nebr., June 28, 1915. Commission sustains contention of Sioux City and Council Bluffs, 40 I. C. C., 201.

Commerce Counsel for Iowa Shippers and Dealers; application for suspension of advances in rates on furniture filed May 7, 1915. Included in I. & S. Docket No. 606, Rate Increases in Western Classification Territory, Part II. Hearing at Chicago, September 20 to October 2, 1915. Opinion 37 I. C. C., 114.

Live Poultry Rating, I. & S. No. 744. Protest and application for suspension filed with I. C. C. November 16, 1915. Carriers canceled advances, restoring rates.

Rates via Rail-and-Lake Routes, I. & S. No. 615. Protest and application for suspension filed with I. C. C. March 9, 1915. Hearing September 29, 1915. Rates not justified and tariffs required to be canceled, by order of Commission in 37 I. C. C., 302.

Nebraska State Grange v. Union Pacific R. R. Co., et al. Peddling freight from cars, I. C. C. No. 9092. On November 30, 1915, Commerce Counsel filed petition of intervention with I. C. C. Hearing at Lincoln, Nebr., November 16, 1916. Pending.

State of Iowa, et al, v. C., St. P., M. & O. Ry. Co., et al, I. C. C. Nos. 3464-3465, Interior Iowa Cities Cases. Original report found in 28 I. C. C., 76; supplemental report in 29 I. C. C., 539. On August 10, 1914, Commerce Counsel filed petition for rehearing, which was granted so far as applied to proportional rates into interior Iowa. Pending.

W. G. Block Company, Muscatine, Iowa, v. The A. T. & S. F. Ry. Co., et al., steam coal rates from Illinois, I. C. C. No. 9457. Complaint filed with I. C. C. October 18, 1916. Pending.

State of Iowa, ex rel. J. H. Henderson, Commerce Counsel, v. B. & O. R. R. Co., et al., Commodity rates, I. C. C. No. 9074. Complaint filed with I. C. C. August 9, 1916. Hearing at Des Moines, November 9, 1916. Pending.

Commerce Counsel for Iowa River Cities, demurrage case, I. & S. No. 966. On November 18, 1916, prepared an application for suspension to be filed with I. C. C., but received telegram from party complainant that I. C. C. had suspended tariffs.

Minimum weights on flour, I. & S. No. 889. Matter taken up and considered at request of South Dakota Commission, on August 7, 1916. Incorporated in I. C. C. No. 8354.

Kansas City Millers' Club v. The A. T. & S. F. Ry. Co., et al., I. C. C. No. 8354, Minimum Weight on Flour and other mill products. At direction of Iowa Railroad Commission, Commerce Counsel intervened. Pending.

R. C. Laird v. Northern Ry. Co., et al., I. C. C. No. 9255, Joint Freight Rates. Complaint filed with I. C. C., October 12, 1916. Pending.

Commerce Counsel for Clinton Sugar Refining Company, Clinton, Iowa, and J. C. Hubinger Bros. Co., Keokuk, Iowa, CC 157. On August 1, 1916, filed application for suspension of tariffs advancing rates on glucose and corn syrup, unmixed, from Chicago to New York and other eastern points. Pending.

Commerce Counsel for Iowa shippers, Western Trunk Lines Iron and Steel, I. & S. No. 961. Formal petition filed with I. C. C. October 20, 1916. Pending.

Cement Investigation, I. C. C. No. 8182. Hearing at Chicago September 18, 1916. Office of commerce counsel represented at request of railroad commissioners and suggestion of I. C. C. Hearing at Chicago November 13, 1916. Pending.

Local and Proportional Rates, lake and rail, between Mississippi River Cities and points in trunk line territory served by Great Lakes Transit Corporation, CC No. 152. At meeting of Industrial Traffic Men of Iowa on May 12, 1916, a committee was appointed to act in conjunction with commerce counsel in submitting complaint to I. C. C. Pending.

In matter of rates on and classification of lumber and lumber products, I. C. C. No. 8131. Hearing at Chicago July 10, 1916. Pending.

State of Iowa, ex rel. J. H. Henderson, Commerce Counsel, v. Wabash Ry. Co., et al., Peoria Rate Case, I. C. C. No. 9075. Complaint filed July 3, 1916; supplemental complaint filed August 11, 1916. Hearing at Des Moines November 11, 1916. Pending.

Aluminum Mfg. Co., Des Moines, Iowa, v. The A. T. & S. F. Ry. Co., et al., rate adjustment on aluminum kitchen utensils from Des Moines to various points, I. C. C. No. 8671. Complaint filed February 18, 1916. Hearing May 5, 1916. Pending.

Board of Railroad Commissioners of the State of Iowa v. C. R. I. & P. Ry. Co., et al., car shortage and distribution, I. C. C. No. 5700. Complaint filed February 10, 1913. Hearing July 18, 1913. Decided January 12, 1914, 29 I. C. C., 396. (Omitted in last year's report).

Commerce Counsel for Traffic Association of Upper Mississippi River Cities, C. F. A. Class Scale Case, I. & S. No. 965. Rates from C. F. A. territory to Upper Mississippi River Cities. Protest and application for suspension of tariffs filed November 14, 1916. Pending.

Commerce Counsel for Iowa Shippers. Local, joint and proportional rates on coke, I. & S. No. 975. Protest and application for suspension filed with I. C. C. November 18, 1916. Pending.

Commerce Counsel for Keokuk Electro Metals Company and Mississippi River Power Company, Keokuk, Iowa, C. C. No. 147. Rates on ferro-silicon. Protest and application for suspension of tariffs filed April 17, 1916. I. C. C. declined to suspend operation of tariffs.

Commerce Counsel of Iowa for shippers, rates on fruits and vegetables, I. & S. No. 820. Protest and application for suspension filed with I. C. C. April 3, 1916. Hearing September 21, 1916. Pending.

Commerce Counsel for shippers of interior Iowa, C. C. 162. Rates between interior Iowa points and points on the Missouri River south of Omaha. Formal application for suspension filed October 13, 1916. Suspension denied.

Commerce Counsel for Ottumwa Commercial Association, et al. On October 12, 1916, filed protest and application for suspension of certain increases in class and commodity rates. Suspension denied.

Commerce Counsel for Iowa shippers. On July 20, 1916, filed protest and application for suspension of increased rates on Linseed Oil Cake and Linseed Oil Meal, I. & S. No. 893. Hearing November 20, 1916, at Minneapolis, Minn. Pending.

Commerce Counsel for Farley-Loetscher Mfg. Co., Dubuque, Iowa. On February 10, 1916, filed petition of intervention in Cadillac Lumber Exchange v. Ann Arbor R. R. Co., et al., I. C. C. No. 8247, rates on lumber and Hardwood flooring. Hearing at Grand Rapids, Mich., March 17, 1916. Pending.

Commerce Counsel for Iowa shippers of sash, doors, etc. On December 17, 1915, filed application for suspension of tariffs making advances in rates on sash, doors, etc., to Montana points, I. & S. No. 764. Hearing March 20, 1916. Tariffs suspended. Carriers canceled tariffs under suspension, continuing rates in effect prior to suspension.

Commerce Counsel for Iowa shippers. Molasses from Texas and Louisiana, I. & S. No. 772. Protest and application for suspension filed December 18, 1915. Hearing March 18, 1916. Petition denied, November 7, 1916.

Commerce Counsel for Cardiff Gypsum Plaster Company et al., Fort Dodge, Iowa. Increase in minimum carload weight on plaster, C. C. No. 151. Protest and application for suspension filed with I. C. C. May 9, 1916. Suspension denied.

Flanley Grain Company, v. C., St. P., M. & O. Ry. Co., et al., I. C. C. No. 9274. At request of C. E. Childe, of Sioux City, commerce counsel

appeared and on November 23, 1916, entered application for notice of further proceedings. No further record or proceeding.

Commerce Counsel for Western Grocer Company, Marshalltown, Iowa. Rates on salt from Louisiana points to practically all points in Iowa and Minnesota, I. & S. No. 798. Complaint withdrawn and dismissed.

Commerce Counsel for Douglas Company, Cedar Rapids, et al. Advance in rates on starch and dextrine, I. & S. No. 999. Protest and application for suspension filed December 20, 1916. Pending.

Commerce Counsel for Douglas Company, Cedar Rapids, Iowa, et al. advance in rates on starch for export, Chicago to New York, I. & S. No. 623. Protest and application for suspension filed March 29, 1915. Hearing at Chicago July 19, 1915. Reported in 37 I. C. C., 190. Reopened for hearing April 26, 1916. Complainants not further interested.

Commerce Counsel for Douglas Company, Cedar Rapids, Iowa. Reduction of minimum carload weight on starch. Protest and application for suspension of tariffs filed May 8, 1916. Suspension denied.

Commerce Counsel for Iowa Shippers. Classification on digester tankage, etc., I. & S. No. 946. Protest and application for suspension filed October 2, 1916. Pending.

Commerce Counsel for Iowa shippers. On August 11, 1916, filed protest and application for suspension of advances in rates from Pacific Coast points eastbound, I. & S. No. 909, Transcontinental Case. Transcontinental lines canceled protested tariffs.

Commerce Counsel for Iowa shippers, Western Trunk Line. Rate increases on paper, asphalt, etc., I. & S. No. 880. Protest and application for suspension filed June 17, 1916. Hearing December 4, 1916. Pending.

Commerce Counsel for Iowa shippers, Western Trunk Line Rate increases, agricultural implements, et al. Protest and application for suspension filed September 15, 1916. Suspension denied.

Commerce Counsel for coal operators of Iowa, C. C. 158. Protest and application for suspension of tariffs advancing rates on steam coal from Illinois mines to Kansas City filed July 31, 1916. Suspension denied August 21, 1916.

A large number of matters involving interstate rates and regulations were taken up during the year. They were usually of minor matters and were disposed of without the necessity of formal proceedings, and which are not of sufficient general import to warrant reference in this report.

ADJUSTED CASES

The following are matters affecting interstate rates but adjusted or otherwise disposed of without necessity of filing complaint with the Interstate Commerce Commission.

Commerce Counsel for Viking Pump Company, Cedar Falls, Iowa. Request for change in classification on 'all iron pump rotary', filed November 24, 1915, C. C. No. 134. No final adjustment.

General Western Material Company, Waterloo, Iowa, v. M. & St. L. R. R. Co., C. C. No. 148. Unreasonable rate applied on four carloads of brick forwarded from Fredonia, Kansas, to Van Cleve, Iowa. Pending.

Commerce Counsel for shippers, v. Western Classification Committee, C. C. No. 165. Rates on scrap leather. Hearing before Western Classification Committee May 24, 1916. Rates adjusted satisfactorily to shippers.

Commerce Counsel for Fort Dodge Bedding Company v. Southwestern Lines Tariff Committee, C. C. No. 145. Rate on cotton linters, uncompressed, from Oklahoma and Texas points to Fort Dodge, Iowa. On February 21, 1916, presented matter to Agent of Southwestern Lines Tariff Committee. Adjustment not entirely satisfactory to Fort Dodge interests, but they do not desire to file formal complaint.

Commerce Counsel for The Farmer's Shipping Company, Kimballton, Iowa, v. C. R. I. & P. Ry. Co., Atlantic Northern Ry. Co. and Wabash Ry. Co., C. C. No. 149. Live stock rates from Kimballton, Iowa, to East St. Louis, Ill. Desired rating granted.

Commerce Counsel for Iowa shippers. Rates on honey, C. C. No. 166. Hearing before Western Classification Committee October 26, 1916. Adjusted satisfactorily to complainant.

Commerce Counsel for Douglas Company, Cedar Rapids, Iowa. South Carolina Starch rates, C. C. No. 186. Pending.

In re Atlantic Southern Railway Company, File A-2011. In 1915 the railway company gave notice and ceased to operate its trains, freight or passenger, on this road. Complaint was filed before the Board of Railroad Commissioners asking for an order requiring resumption of the operation of said road. Hearings were had, and order entered requiring the resumption of the operation of said road. A proceeding was instituted in the federal court, southern district of Iowa, by one Robert Abeles, who claimed to be the owner of the road and of its stocks and bonds, seeking to enjoin the enforcement of the order of the Board, and at the same time an appeal was taken from said order to the district court of Polk County, Iowa. Trial was had in the Federal District court at Council Bluffs, where the question of jurisdiction, among other things was involved, and at the trial the judge denied the order but held determination of the case until after the determination of the appeal case pending in Polk district court. Trial on said appeal was had in Polk district court and judgment and decree of said court, vacating and setting aside the order of the Railroad

Commission. Thereafter, in the federal court, final order granting the injunction and ordering the dismantling of the road, which has since been done.

In re Chicago, Anamosa & Northern Railway Company File CC No. 136. There was pending in the U. S. District Court, Northern District of Iowa, a suit by the Central Trust Company to foreclose the mortgage on the railway. A receiver had been appointed. The receiver made a report, stating that he was unable to continue the operation of the road and pay operating expenses, pay the receiver's certificates which had been issued, or make necessary repairs to the road and that the road was becoming unsafe, and asked for an order to abandon the operation of the road. A temporary suspension of the order to operate the road was granted by Judge Reed of said district, and for the further continuation of said order caused an order to be entered, setting down for hearing the said application; and in that order the complainants were required to notify the Iowa Board of Railroad Commissioners, the Commerce Counsel and the Attorney General of the pendency of said order, notifying them to appear and show cause why, if any, the road should not be abandoned. Appearance was entered; a large amount of testimony was taken, and upon final hearing the decree of foreclosure was entered, the property ordered sold and finally an order directing the suspension of the operation of the road and that it be sold; and sale thereof has been had and the road ordered dismantled. The road was not dismantled and the track taken up during the time and period of this report, but at the writing thereof has been done, and the road is not now in existence.

In this report no reference is made to the matters coming before the Board of Railroad Commissioners, of intra-state character, as they will be fully shown in the report of the Commission. It may be proper to state that there have been a very great many requests and complaints filed which have been taken up and adjusted with the carriers or otherwise disposed of with the complainants, that do not appear in any proceedings before the board. These largely have been adjusted, though in many instances it was found that no relief could be given or that the complaint did not warrant prosecution and it would serve no good or public purpose to make any detailed report as to such matters.

OFFICERS AND DIRECTORS OF COMPANIES

OF STEAM RAILWAY COMPANIES

THE ATCHISON, TOPEKA AND SANTA FE RAILWAY COMPANY.

Directors: Edward J. Berwind, New York, N. Y.; Henry C. Frick, Pittsburgh, Pa.; Andrew C. Jobes, Merriam, Kas.; Homer A. Stillwell, Chicago, Ill.; Benjamin P. Cheney, Boston, Mass.; T. DeWitt Cuyler, Philadelphia, Pa.; Augustus D. Julliard, New York, N. Y.; Edward P. Ripley, Chicago, Ill.; Henry S. Pritchett, New York, N. Y.; Charles Steele, New York, N. Y.; Howel Jones, Topeka, Kas.; H. Rieman Duval, New York, N. Y.; Ogden L. Mills, New York, N. Y.; Chas. S. Gleed, Topeka, Kas.; Walker D. Hines, New York, N. Y.

General Officers: President, E. P. Ripley, Chicago, Ill.; Vice President, W. B. Storey, Chicago, Ill.; Vice President, Edward Chambers, Chicago, Ill.; Vice President, W. E. Hodges, Chicago, Ill.; Secretary and Treasurer, E. L. Copeland, Topeka, Kas.; General Counsel, Walker D. Hines, New York, N. Y.; General Solicitor, Gardiner Lathrop, Chicago, Ill.; Comptroller, D. L. Gallup, New York, N. Y.; General Auditor, W. E. Bailey, Chicago, Ill.; General Manager, Eastern Lines, C. W. Kouns, Topeka, Kas.; General Manager, Western Lines, F. C. Fox, Amarillo, Tex.; General Manager, Coast Lines, A. G. Wells, Los Angeles, Cal.; General Manager, S. F., P. & P. Lines, W. A. Drake, Prescott, Ariz.; Chief Engineer, C. F. W. Felt, Chicago, Ill.; Mechanical Superintendent, John Purcell, Chicago, Ill.; General Superintendent, R. J. Parker, Topeka, Kas.; General Superintendent, E. Raymond, Newton, Kas.; General Superintendent, C. H. Bristol, La Junta, Col.; General Supt. T. H. Sears, Amarillo, Tex.; General Supt. I. L. Hibbard, Los Angeles, Cal.; Commissioner of Taxes, G. G. Tunell, Chicago, Ill.

ATLANTIC NORTHERN RAILWAY COMPANY.

Directors: S. C. Pedersen, Elk Horn, Iowa; John Petersen, Elk Horn, Iowa; Jorgen Marcusen, Kimballton, Iowa; John Liestad, Elk Horn, Iowa; Oluf Hansen, Kimballton, Iowa; Bertel Christensen, Kimballton, Iowa; Thomas Christensen, Elk Horn, Iowa.

General Officers: President, S. C. Pedersen, Elk Horn, Iowa; Vice President, John Petersen, Elk Horn, Iowa; Secretary, C. E. Spar, Atlantic, Iowa; Treasurer, Jorgen Marcusen, Kimballton, Iowa; Attorney, or General Counsel, W. A. Follett, Atlantic, Iowa; General Manager, C. E. Spar, Atlantic, Iowa.

ATLANTIC SOUTHERN RAILROAD COMPANY.

Directors: Robert Abeles, St. Louis, Mo.; J. D. Abeles, St. Louis, Mo.; Robt. Abeles, Jr., St. Louis, Mo.; DeRoo Weber, St. Louis, Mo.; Geo. W. Coffin, St. Louis, Mo.; H. F. Schinbecker, St. Louis, Mo.; John M. Read, Des Moines, Iowa.

General Officers: President, Robert Abeles, St. Louis, Mo.; Vice President, DeRoo Weber, St. Louis, Mo.; Secretary, John M. Read, Des Moines, Iowa; Treasurer, Robt. Abeles, Jr., St. Louis, Mo.; General Counsel, W. A. Follett, Atlantic, Iowa.

CHICAGO, ANAMOSA & NORTHERN RAILWAY COMPANY.

G. E. Farmer, Receiver.

General Officers: President, L. E. Myers, Chicago, Ill.; Vice President, W. J. Gorman, Anamosa, Iowa; Receiver, G. E. Farmer, Anamosa, Iowa; Treasurer, C. L. Niles, Anamosa, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

Directors: Chester M. Dawes, Chicago, Ill.; William V. Kelley, Chicago, Ill.; Samuel C. Scotten, Chicago, Ill.; Jule M. Hannaford, St. Paul, Minn.; George B. Harris, Chicago, Ill.; Richard A. Jackson, St. Paul, Minn.; William P. Clough, New York, N. Y.; Hale Holden, Chicago, Ill.; Louis W. Hill, St. Paul, Minn.; Charles E. Perkins, Burlington, Iowa; Frederick H. Rawson, Chicago, Ill.

General Officers: President, Hale Holden, Chicago, Ill.; Vice President, C. G. Burnham, Chicago, Ill.; Vice President, H. E. Byram, Chicago, Ill.; Vice President, T. S. Howland, Chicago, Ill.; Vice President, W. W. Baldwin, Burlington, Iowa; Vice President, E. A. Howard, Chicago, Ill.; Asst. to President, A. W. Newton, Chicago, Ill.; Secretary, T. S. Howland, Chicago, Ill.; Treasurer, T. S. Howland, Chicago, Ill.; General Counsel, C. M. Dawes, Chicago, Ill.; General Auditor, C. I. Sturgis, Chicago, Ill.; General Manager, E. P. Bracken, Chicago, Ill.; General Manager, G. W. Holdrege, Omaha, Nebr.; Chief Engineer, T. E. Calvert, Chicago, Ill.; General Supt. Motive Power, F. A. Torrey, Chicago, Ill.; General Superintendent, F. L. Johnson, Galesburg, Ill.; General Supt. F. H. Ustick, Burlington, Iowa; General Supt. Robt. Rice, St. Louis, Mo.; General Supt. L. B. Lyman, Lincoln, Nebr.; General Supt. E. E. Young, Alliance, Nebr.

CHICAGO GREAT WESTERN RAILROAD COMPANY.

Directors: John Washburn, Minneapolis, Minn.; Milton Tottle, Jr., St. Joseph, Mo.; John A. Spoor, Chicago, Ill.; G. W. Wattles, Omaha, Nebr.; E. F. Swinney, Kansas City, Mo.; E. A. Cudahy, Chicago, Ill.; S. M. Felton, Chicago, Ill.; Charles Steele, New York, N. Y.; John R. Morrow, New York, N. Y.; Clyde M. Carr, Chicago, Ill.; A. A. Sprague, II, Chicago, Ill.; E. C. Finkbine, Des Moines, Iowa; Charles H. Thorne, Chicago, Ill.

General Officers: President, S. M. Felton, Chicago, Ill.; Vice President, J. W. Blabon, Chicago, Ill.; Secretary, J. F. Coykendall, Chicago, Ill.; Treasurer, J. F. Coykendall, Chicago, Ill.; General Counsel, John Barton, Payne, Chicago, Ill.; Asst. General Counsel, Ralph M. Shaw, Chicago, Ill.; General Auditor, Con F. Krebs, Chicago, Ill.; General Manager, J. A. Gordon, Chicago, Ill.; Chief Engineer, C. G. Delo, Chicago, Ill.; Supt. of Motive Power, G. M. Crownover, Oelwein, Iowa.

MASON CITY AND FORT DODGE RAILROAD COMPANY.

Directors: S. M. Felton, Chicago, Ill.; Luther Drake, Omaha, Nebr.; J. W. Blabon, Chicago, Ill.; Geo. A. Hormel, Austin, Minn.; C. H. McNider, Mason City, Iowa; W. H. McCord, Omaha, Nebr.

General Officers: President, S. M. Felton, Chicago, Ill.; Vice President, J. W. Blabon, Chicago, Ill.; Secretary, J. F. Coykendall, Chicago, Ill.; Treasurer, J. F. Coykendall, Chicago, Ill.; Auditor, Con F. Krebs, Chicago, Ill.

WISCONSIN, MINNESOTA AND PACIFIC RAILROAD COMPANY.

Directors: S. M. Felton, Chicago, Ill.; J. W. Blabon, Chicago, Ill.; J. H. Rich, Red Wing, Minn.; B. Sommers, St. Paul, Minn.; C. J. McConville, St. Paul, Minn.

General Officers: President, S. M. Felton, Chicago, Ill.; Vice President, J. W. Blabon, Chicago, Ill.; Secretary, J. F. Coykendall, Chicago, Ill.; Treasurer, J. F. Coykendall, Chicago, Ill.; Auditor, Con F. Krebs, Chicago, Ill.

CHICAGO, MILWAUKEE AND ST. PAUL RAILWAY COMPANY

Directors: J. Odgen Armour, Chicago, Ill.; Walter P. Bliss, New York, N. Y.; A. J. Earling, Chicago, Ill.; Donald G. Geddes, New York, N. Y.; Stanley Field, Chicago, Ill.; Edward S. Harkness, New York, N. Y.; Samuel McRoberts, New York, N. Y.; L. J. Petit, Milwaukee, Wis.; P. A. Rockefeller, New York, N. Y.; William Rockefeller, New York, N. Y.; John D. Ryan, New York, N. Y.; John A. Stewart, New York, N. Y.; H. R. Williams, New York, N. Y.

General Officers: President, A. J. Earling, Chicago, Ill.; Vice President, H. R. Williams, New York, N. Y.; Vice President, J. H. Hiland, Chicago, Ill.; Vice President, E. S. Keeley, Chicago, Ill.; Vice President, E. D. Sewall, Chicago, Ill.; Vice President, D. L. Bush, Chicago, Ill.; Vice President, H. B. Earling, Seattle, Wash.; Vice President, C. B. Ferry, New York, N. Y.; Treasurer, F. G. Ranney, Chicago, Ill.; General Counsel, Burton Hanson, Chicago, Ill.; General Solicitor, H. H. Field, Chicago, Ill.; Secretary, E. W. Adams, Milwaukee, Wis.; General Auditor, G. J. Bunting, Chicago, Ill.; General Manager, P. C. Hart, Chicago, Ill.; Chief Engineer, C. F. Loweth, Chicago, Ill.; Mechanical Superintendent, A. E. Manchester, Milwaukee, Wis.; General Supt., W. S. Cooper, Chicago, Ill.; General Supt., P. C. Eldridge, Milwaukee, Wis.; General Supt., J. H. Foster, Minneapolis, Minn.; General Supt., W. B. Foster, Seattle, Wash.; General Tax Agent, A. S. Dudley, Milwaukee, Wis.

CHICAGO AND NORTH WESTERN RAILWAY COMPANY,

Directors: Marvin Hughitt, Chicago, Ill.; William K. Vanderbilt, Jr., New York, N. Y.; James Stillman, New York, N. Y.; Oliver Ames, Boston, Mass.; Zenas Crane, Dalton, Mass.; Richard H. Aishton, Chicago, Ill.; William K. Vanderbilt, New York, N. Y.; Frederick W. Vanderbilt, New York, N. Y.; Harold S. Vanderbilt, New York, N. Y.; Cyrus H. McCormick, Chicago, Ill.; Chauncey Keep, Chicago, Ill.; Chauncey M. Depew, New York, N. Y.; Henry C. Frick, Pittsburgh, Pa.; David P. Kimball, Boston,

Mass.; John V. Farwell, Chicago, Ill.; Edward M. Hyzer, Chicago, Ill.; Homer A. Miller, Des Moines, Iowa.

General Officers: Chairman, Marvin Hughitt, Chicago, Ill.; President, Richard H. Aishton, Chicago, Ill.; First Vice President, Samuel A. Lynde, New York, N. Y.; Second Vice President, Hiram R. McCullough, Chicago, Ill.; Third Vice President, Marvin Hughitt, Jr., Chicago, Ill.; Fourth Vice President, Edward M. Hyzer, Chicago, Ill.; Secretary, John D. Caldwell, Chicago, Ill.; Treasurer, Arthur S. Pierce, New York, N. Y.; General Counsel, Edward M. Hyzer, Chicago, Ill.; General Solicitor, Carl C. Wright, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.; General Auditor, Charles D. Brandriff, Chicago, Ill.; General Manager, Samuel G. Strickland, Chicago, Ill.; Chief Engineer, William H. Finley, Chicago, Ill.; General Supt. Motive Power and Car Depts., Robert Quayle, Chicago, Ill.; General Superintendent, George B. Vilas, Chicago, Ill.; Land Commissioner, Josiah F. Cleveland, Chicago, Ill.; Tax Commissioner, Thomas A. Polleys, Chicago, Ill.; General Solicitor, William G. Wheeler, Chicago, Ill.; General Manager, Frank Walters, Omaha, Nebr.; Asst. General Manager, Walter J. Towne, Chicago, Ill.; General Supt., Chester T. Dike, Huron, S. Dak.; Gen. Supt., Stanley M. Braden, Norfolk, Nebr.; General Traffic Manager, Alexander C. Johnson, Chicago, Ill.; Freight Traffic Manager, Frank P. Eyman, Chicago, Ill.; Asst. Freight Traffic Manager, Edmund D. Brigham, Chicago, Ill.; Asst. Freight Traffic Manager, Henry W. Beyers, Chicago, Ill.; General Freight Agent, Samuel F. Miller, Chicago, Ill.; General Pass. & Ticket Agent, Charles A. Cairns, Chicago, Ill.

CHICAGO, SAINT PAUL, MINNEAPOLIS AND OMAHA RAILWAY COMPANY.

Directors: William K. Vanderbilt, New York, N. Y.; Frederick W. Vanderbilt, New York, N. Y.; William K. Vanderbilt, Jr., New York, N. Y.; Zenas Crane, Dalton, Mass.; Chauncey M. Depew, New York, N. Y.; Marvin Hughitt, Chicago, Ill.; David P. Kimball, Boston, Mass.; Harold S. Vanderbilt, New York, N. Y.; Samuel Carr, Boston, Mass.; Oliver Ames, Boston, Mass.; James T. Clark, St. Paul, Minn.; Edward M. Hyzer, Chicago, Ill.

General Officers: Chairman of the Board, Marvin Hughitt, Chicago, Ill.; President, James T. Clark, St. Paul, Minn.; Vice President, Samuel A. Lynde, New York, N. Y.; Vice President, Edward M. Hyzer, Chicago, Ill.; Vice President, Arthur W. Trenholm, St. Paul, Minn.; Asst. Secretary, Samuel A. Lynde, New York, N. Y.; Asst. Secretary, Arthur S. Pierce, New York, N. Y.; Asst. Secretary, Charles A. Leggo, Hudson, Wis.; Secretary, John D. Caldwell, Chicago, Ill.; Treasurer, Arthur S. Pierce, New York, N. Y.; General Counsel, Edward M. Hyzer, Chicago, Ill.; General Solicitor, James B. Sheean, St. Paul, Minn.; Comptroller, Charles Jensch, St. Paul, Minn.; General Manager, Arthur W. Trenholm, St. Paul, Minn.; Chief Engineer, Herman Rettinghouse, St. Paul, Minn.; General Superintendent, Frank R. Pechin, St. Paul, Minn.; Supt. M. P. & M., John J. O'Neill, St. Paul, Minn.; Land Commissioner, George W. Bell, Hudson, Wis.; General Traffic Manager, Hiram M. Pearce, St. Paul,

Minn.; General Freight Agent, Edgar B. Ober, St. Paul, Minn.; General Passenger Agent, George H. MacRae, St. Paul, Minn.; Tax Commissioner, Thomas A. Polleys, Chicago, Ill.

IOWA SOUTHERN RAILWAY COMPANY.

Directors: Marvin Hughitt, Chicago, Ill.; Richard H. Aishton, Chicago, Ill.; Marvin Hughitt, Jr., Chicago, Ill.; Lewis A. Robinson, Chicago, Ill.; John D. Caldwell, Chicago, Ill.

General Officers: President, Richard H. Aishton, Chicago, Ill.; Vice President, Marvin Hughitt, Jr., Chicago, Ill.; Asst. Secretary and Asst. Treasurer, James C. Davis, Des Moines, Iowa; Secretary, John D. Caldwell, Chicago, Ill.; Treasurer, Arthur B. Jones, Chicago, Ill.; General Counsel, Edward M. Hyzer, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.; Chief Engineer, William H. Finley, Chicago, Ill.; General Superintendent, F. H. Hammill, Boone, Iowa.

THE CHICAGO, ROCK ISLAND AND PACIFIC RAILWAY COMPANY.

Jacob M. Dickinson, Receiver.

Directors: F. L. Leland, New York, N. Y.; E. F. Carry, Chicago, Ill.; J. W. Burdick, Pittsburgh, Pa.; W. B. Thompson, New York, N. Y.; N. L. Amster, Boston, Mass.; W. Emlen Roosevelt, New York, N. Y.; W. J. Matheson, New York, N. Y.; Chas. Hayden, New York, N. Y.; Chas. G. Dawes, Chicago, Ill.; E. D. Hulbert, Chicago, Ill.; J. G. Shedd, Chicago, Ill.; J. R. Morron, New York, N. Y.; Nathaniel French, Davenport, Iowa.

General Officers: Receiver, Jacob M. Dickinson, Chicago, Ill.; Officers for Receiver: Chief Executive Officer, J. E. Gorman, Chicago, Ill.; Chief Operating Officer, A. C. Ridgway, Chicago, Ill.; Secretary and Treasurer, Geo. H. Crosby, Chicago, Ill.; Asst. Secretary and Asst. Treasurer, Carl Nyquist, Chicago, Ill.; Assistant to Receiver, H. M. Sloan, Chicago, Ill.; General Solicitor, M. L. Bell, Chicago, Ill.; Comptroller, Frank Nay, Chicago, Ill.; General Auditor, W. H. Burns, Chicago, Ill.; General Managers, C. W. Jones, Des Moines, Iowa, and T. H. Beacom, El Reno, Okla.; Asst. General Managers, A. B. Ramsdell, Des Moines, Iowa, and G. W. Rourke, El Reno, Okla.; General Purchasing Agent, F. D. Reed, Chicago, Ill.; Chief Engineer, C. A. Morse, Chicago, Ill.; General Mechanical Supt., W. J. Tollerton, Chicago, Ill.; Supt. of Telegraph, C. H. Hubbell, Chicago, Ill.; Freight Traffic Manager, S. H. Johnson, Chicago, Ill.; Passenger Traffic Manager, L. M. Allen, Chicago, Ill.; Real Estate & Tax Agent, T. J. Newkirk, Chicago, Ill.; Transfer Agent, F. A. Smith, New York, N. Y.

ST. PAUL AND KANSAS CITY SHORT LINE RAILROAD COMPANY.

Directors: J. E. Gorman, Chicago, Ill.; A. C. Ridgway, Chicago, Ill.; Geo. H. Crosby, Chicago, Ill.; H. M. Sloan, Chicago, Ill.; A. T. Hert, Louisville, Ky.

General Officers: President, J. E. Gorman, Chicago, Ill.; Vice President, A. C. Ridgway, Chicago, Ill.; Vice President, H. M. Sloan, Chicago, Ill.; Vice President and Asst. Secretary and Treasurer, Geo. H. Crosby, Chi-

cago, Ill.; Vice President and Asst. Secretary and Asst. Treasurer, Carl Nyquist, Chicago, Ill.; Secretary and Asst. Treasurer, F. W. Sargent, Des Moines, Iowa; Comptroller, Frank Nay, Chicago, Ill.; General Auditor, W. H. Burns, Chicago, Ill.

COLFAX NORTHERN RAILWAY COMPANY.

Directors: Thos. W. Griggs, Davenport, Iowa; W. A. Seevers, Des Moines, Iowa; M. B. Seevers, Des Moines, Iowa; Robert Ryan, Des Moines, Iowa; J. B. Ryan, Colfax, Iowa.

General Officers: President, Thos. W. Griggs, Davenport, Iowa; Vice President, Marion B. Seevers, Des Moines, Iowa; Secretary, W. Blakeley, Colfax, Iowa; Treasurer, Marion B. Seevers, Des Moines, Iowa; General Manager, W. Blakeley, Colfax, Iowa.

COLFAX CONSOLIDATED COAL COMPANY

Directors:—Not organized.

General Officers: President, W. A. Seevers, Des Moines, Iowa; First Vice President, Robert Ryan, Des Moines, Iowa; Secretary, J. B. Ryan, Colfax, Iowa; Treasurer, J. B. Ryan, Colfax, Iowa; General Manager, J. B. Ryan, Colfax, Iowa.

SECURITY INVESTMENT COMPANY

Directors: F. H. Griggs, Davenport, Iowa; T. W. Griggs, Davenport, Iowa; Thos. Agar, Davenport, Iowa.

General Officers: President, F. H. Griggs, Davenport, Iowa; First Vice President, Thos. Agar, Davenport, Iowa; Secretary, Thos. W. Griggs, Davenport, Iowa; Treasurer, Thos. W. Griggs, Davenport, Iowa.

CRESTON, WINTERSSET & DES MOINES RAILROAD CO.

Directors: C. E. Wilson, Macksburg, Iowa; E. B. Marsh, Macksburg, Iowa; Frank Ramsbottom, Orient, Iowa; John Ramsbottom, Orient, Iowa; Henry Ramsbottom, Orient, Iowa; A. S. Lynn, Orient, Iowa; J. Sullivan, Creston, Iowa.

General Officers: President, R. Brown, Creston, Iowa; Vice President and Receiver, Clarence E. Wilson, Macksburg, Iowa; Secretary, A. S. Lynn, Orient, Iowa; Treasurer, W. W. Walker, Macksburg, Iowa; Comptroller, E. L. Hughes, Macksburg, Iowa; General Manager, E. L. Hughes, Macksburg, Iowa.

CROOKED CREEK RAILROAD & COAL CO.

Receiver, Sam McClure, Fort Dodge, Iowa.

DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILWAY CO.

Directors: E. P. Bracken, Chicago, Ill.; D. L. Bush, Chicago, Ill.; J. M. Dering, Chicago, Ill.; J. H. Hiland, Chicago, Ill.; Hale Holden, Chicago, Ill.; J. C. Hutchins, Chicago, Ill.; C. S. Jefferson, Chicago, Ill.

General Officers: President, E. P. Bracken, Chicago, Ill.; Vice President, J. C. Hutchins, Chicago, Ill.; Secretary and Treasurer, P. L. Hinrichs, Davenport, Iowa; Auditor and Assistant Treasurer, J. H. Ells, Davenport, Iowa; General Manager, O. B. Grant, Davenport, Iowa.

GREAT NORTHERN RAILWAY COMPANY.

Directors: R. A. Jackson, St. Paul, Minn.; L. E. Katzenbach, St. Paul, Minn.; A. L. Ordean, Duluth, Minn.; Louis W. Hill, St. Paul, Minn.; W. B. Dean, St. Paul, Minn.; Ralph Budd, St. Paul, Minn.; P. L. Howe, Minneapolis, Minn.; E. T. Nichols, New York, N. Y.

General Officers: President and Chairman of the Board, Louis W. Hill, St. Paul, Minn.; Vice President, R. A. Jackson, St. Paul, Minn.; Vice President, E. T. Nichols, New York, N. Y.; Vice President, J. M. Gruber, St. Paul, Minn.; Vice President, W. P. Kenney, St. Paul, Minn.; Asst. to the President, Ralph Budd, St. Paul, Minn.; Secretary and Treasurer, L. E. Katzenbach, St. Paul, Minn.; General Counsel, R. A. Jackson, St. Paul, Minn.; General Solicitor, E. C. Lindley, St. Paul, Minn.; Comptroller, G. R. Martin, St. Paul, Minn.; General Manager, Geo. H. Emerson, St. Paul, Minn.; Chief Engineer, A. H. Hogeland, St. Paul, Minn.; Superintendent of Motive Power, A. C. Deverell, St. Paul, Minn.; Supt. of Motive Power, R. D. Hawkins, St. Paul, Minn.; General Supt., Lake District, F. S. Elliott, Superior, Wis.; General Supt., Eastern District, F. Bell, St. Paul, Minn.; General Supt., Central District, C. E. Leverich, Great Falls, Mont.; General Supt., Western District, J. H. O'Neill, Seattle, Wash.; General Supt. Transportation, W. C. Watrous, St. Paul, Minn.; Railway Land and Tax Commissioner, Jas. T. Maher, St. Paul, Minn.

ILLINOIS CENTRAL RAILROAD COMPANY.

Directors: His Excellency, Edward F. Dunne, Governor of Illinois, Springfield, Ill.; Charles A. Peabody, New York, N. Y.; John G. Shedd, Chicago, Ill.; William Averell Harriman, Harriman, N. Y.; Walther Luttgen, New York, N. Y.; John W. Auchincloss, New York, N. Y.; Robert Walton Goelet, Newport, R. I.; Cornelius Vanderbilt, New York, N. Y.; Henry W. DeForest, New York, N. Y.; Charles H. Markham, Chicago, Ill.; Robert S. Lovett, New York, N. Y.; J. Ogden Armour, Chicago, Ill.; Philip Stockton, Boston, Mass.

General Officers: President, C. H. Markham, Chicago, Ill.; Vice President, W. L. Park, Chicago, Ill.; Vice President, F. B. Bowes, Chicago, Ill.; Vice President, C. F. Parker, Chicago, Ill.; Assistant to the President, C. M. Kittle, Chicago, Ill.; Secretary, D. R. Burbank, New York, N. Y.; Treasurer, A. J. Wykes, New York, N. Y.; General Solicitor, Blewett Lee, Chicago, Ill.; Comptroller, M. P. Blauvelt, Chicago, Ill.; General Manager, T. J. Foley, Chicago, Ill.; Chief Engineer, A. S. Baldwin, Chicago, Ill.; Assistant to the Comptroller, L. A. Harkness, Chicago, Ill.; Asst. to the Comptroller, C. H. Drazy, Chicago, Ill.; Assistant General Auditor, J. F. Shepherd, Chicago, Ill.; General Supt. of Motive Power, R. W. Bell, Chicago, Ill.; General Supt. Transportation, J. F. Porterfield, Chicago, Ill.; General Supt., Northern Lines, A. E. Clift, Chicago, Ill.; General Supt., Southern Lines, L. A. Downs, New Orleans, La.; Freight Traffic Manager, D. W. Longstreet, Chicago, Ill.; Passenger Traffic Manager, S. G. Hatch, Chicago, Ill.; Land & Tax Commissioner, W. L. Tarbet, Chicago, Ill.

DUBUQUE AND SIOUX CITY RAILROAD COMPANY.

Directors: J. T. Adams, Dubuque, Iowa; J. W. Auchincloss, New York, N. Y.; D. R. Burbank, New York, N. Y.; Henry W. DeForest, New York, N. Y.; R. W. Goelet, Newport, R. I.; W. A. Harriman, Harriman, N. Y.; A. R. Loomis, Fort Dodge, Iowa; R. S. Lovett, New York, N. Y.; C. H. Markham, Chicago, Ill.; Walther Luttgen, New York, N. Y.; W. L. Park, Chicago, Ill.; Charles A. Peabody, New York, N. Y.; Philip Stockton, Boston, Mass.; Cornelius Vanderbilt, New York, N. Y.; A. J. Wykes, New York, N. Y.

General Officers: President, C. H. Markham, Chicago, Ill.; Vice President, W. L. Park, Chicago, Ill.; Vice President, F. B. Bowes, Chicago, Ill.; Vice President, C. F. Parker, Chicago, Ill.; Superintendent, W. Atwill, Dubuque, Iowa; Local Treasurer, O. F. Nau, Chicago, Ill.; Secretary and Asst. Treasurer, Miss F. E. Couch, Dubuque, Iowa; Treasurer, A. J. Wykes, New York, N. Y.; Asst. Secretary, D. R. Burbank, New York, N. Y.; Asst. Secretary, Burt A. Beck, Chicago, Ill.; Comptroller, M. P. Blauvelt, Chicago, Ill.; General Manager, T. J. Foley, Chicago, Ill.

IOWA AND OMAHA SHORT LINE RAILWAY.

August F. Dammrow, Receiver.

General Officers: Receiver, August F. Dammrow, Treynor, Iowa; Auditor and Agent, F. R. Baker, Treynor, Iowa.

IOWA & SOUTHWESTERN RAILWAY CO.

Directors: W. S. Farquhar, College Springs, Iowa; G. W. Richardson, Clarinda, Iowa; A. F. Galloway, Clarinda, Iowa; A. M. Abbott, Clarinda, Iowa; I. H. Taggart, Clarinda, Iowa.

General Officers: President, W. S. Farquhar, College Springs, Iowa; Vice President, G. W. Richardson, Clarinda, Iowa; Secretary, A. F. Galloway, Clarinda, Iowa; Treasurer, I. H. Taggart, Clarinda, Iowa; Auditor, A. Harvey, Clarinda, Iowa; General Counsel, Wm. Orr, Clarinda, Iowa; General Manager, A. F. Galloway, Clarinda, Iowa.

KEOKUK AND DES MOINES RAILWAY COMPANY.

Directors: A. C. Ridgway, Chicago, Ill.; J. J. Quinlan, New York, N. Y.; W. F. Dickinson, Chicago, Ill.; Geo. H. Crosby, Chicago, Ill.; F. L. Hine, New York, N. Y.; H. M. Sloan, Chicago, Ill.; Jacob M. Dickinson, Chicago, Ill.; J. E. Gorman, Chicago, Ill.; M. L. Bell, Chicago, Ill.

General Officers: President, J. E. Gorman, Chicago, Ill.; Vice President, Asst. Secretary and Treasurer, Geo. H. Crosby, Chicago, Ill.; Secretary, F. W. Sargent, Des Moines, Iowa; Asst. Secretary and Asst. Treasurer, Carl Nyquist, Chicago, Ill.; General Solicitor, M. L. Bell, Chicago, Ill.; Comptroller, Frank Nay, Chicago, Ill.; General Auditor, W. H. Burns, Chicago, Ill.; General Manager, C. W. Jones, Des Moines, Iowa; Chief Engineer, C. A. Morse, Chicago, Ill.; Mechanical Superintendent, W. J. Tollerton, Chicago, Ill.; General Land and Tax Agent, F. J. Newkirk, Chicago, Ill.

MANCHESTER AND ONEIDA RAILWAY CO.

Directors: A. R. LeRoy, Manchester, Iowa; A. D. Long, Manchester, Iowa; A. A. Morse, Manchester, Iowa; R. W. Tirrill, Manchester, Iowa; J. S. Jones, Manchester, Iowa; Chas. J. Seeds, Manchester, Iowa; E. M. Carr, Manchester, Iowa; E. H. Hoyt, Manchester, Iowa; Geo. W. Dunham, Manchester, Iowa; W. H. Hutchinson, Manchester, Iowa; A. S. Blair, Manchester, Iowa; L. Matthews, Manchester, Iowa; Hubert Carr, Manchester, Iowa; Jos. Hutchinson, Manchester, Iowa; Wm. Hockaday, Manchester, Iowa.

General Officers: President, Jos. Hutchinson, Manchester, Iowa; Vice President, E. H. Hoyt, Manchester, Iowa; Secretary, L. Matthews, Manchester, Iowa; Treasurer, A. R. LeRoy, Manchester, Iowa; Auditor, Chas. J. Seeds, Manchester, Iowa; General Counsel, A. S. Blair, Manchester, Iowa; Traffic Manager, W. F. Grossman, Manchester, Iowa; Superintendent, R. W. J. S. Jones, Manchester, Iowa; General Freight Agent, W. H. Hutchinson, Manchester, Iowa; General Passenger Agent, Hubert Carr, Manchester, Iowa.

THE MINNEAPOLIS & ST. LOUIS RAILROAD COMPANY.

Directors: Newman Erb, New York, N. Y.; Frank P. Frazier, New York, N. Y.; F. H. Davis, New York, N. Y.; T. P. Shonts, New York, N. Y.; H. E. Huntington, New York, N. Y.; Frank Trumbull, New York, N. Y.; Ward E. Pearson, New York, N. Y.; Wm. J. Woolman, New York, N. Y.; A. C. Doan, New York, N. Y.

General Officers: President, Newman Erb, New York, N. Y.; Vice President, F. H. Davis, New York, N. Y.; Vice President, C. W. Huntington, Minneapolis, Minn.; Vice President, C. K. Seymour, New York, N. Y.; Secretary & Asst. Treasurer, A. C. Doan, New York, N. Y.; Treasurer, F. H. Davis, New York, N. Y.; Consulting Counsel, Geo. W. Seevers, Oskaloosa, Iowa; General Solicitor, W. H. Bremner, Minneapolis, Minn.; Auditor & Asst. Secretary, A. E. Smith, Minneapolis, Minn.; General Manager, C. W. Huntington, Minneapolis, Minn.; Chief Engineer, R. G. Kenly, Minneapolis, Minn.; Superintendent Motive Power & Roll Stock, G. W. Seitel, Cedar Lake Shops, Minn.; General Superintendent, E. E. Kerwin, Minneapolis, Minn.; General Land and Tax Agent, C. F. Foote, Minneapolis, Minn.

DES MOINES AND FORT DODGE R. R. CO.

Directors: Chas. K. Seymour, New York, N. Y.; F. M. Tompkins, New York, N. Y.; A. C. Doan, New York, N. Y.; Newman Erb, New York, N. Y.; F. H. Davis, New York, N. Y.; H. E. Huntington, New York, N. Y.; T. P. Shonts, New York, N. Y.; F. P. Frazier, New York, N. Y.; C. W. Huntington, Minneapolis, Minn.

General Officers: President, Newman Erb, New York, N. Y.; Vice President & Treasurer, F. H. Davis, New York, N. Y.; Vice President, C. W. Huntington, Minneapolis, Minn.; Secretary, A. C. Doan, New York, N. Y.

IOWA CENTRAL & WESTERN RAILWAY CO.

Directors: Newman Erb, New York, N. Y.; F. H. Davis, New York, N. Y.; A. C. Doan, New York, N. Y.; T. P. Shonts, New York, N. Y.; Geo. W. Seevers, Oskaloosa, Iowa.

General Officers: President, Newman Erb, New York, N. Y.; First Vice President, F. H. Davis, New York, N. Y.; Secretary, Geo. W. Seevers, Oskaloosa, Iowa; Treasurer, Geo. W. Seevers, Oskaloosa, Iowa.

MUSCATINE NORTH & SOUTH RY. CO.

Directors: E. H. Ryan, Davenport, Iowa; C. G. Hipwell, Davenport, Iowa; C. N. Voss, Davenport, Iowa; J. E. Dolman, St. Joseph, Mo.; John Zeidler, St. Joseph, Mo.

General Officers: President, E. H. Ryan, Davenport, Iowa; Vice President, C. N. Voss, Davenport, Iowa; Secretary, B. C. Hightower, Muscatine, Iowa; Treasurer, C. N. Voss, Davenport, Iowa; Comptroller, B. C. Hightower, Muscatine, Iowa; Attorney, Hoffman & Hoffman, Muscatine, Iowa; General Manager, M. Dailey, Muscatine, Iowa; General Freight Agent, T. W. Krein, Muscatine, Iowa; General Passenger Agent, T. W. Krein, Muscatine, Iowa; Receiver, M. Dailey, Muscatine, Iowa.

THE TABOR AND NORTHERN RAILWAY COMPANY.

Directors: Robert McClelland, Tabor, Iowa; Thomas McClelland, Galesburg, Ill.; R. S. McClelland, Tabor, Iowa; J. M. Barbour, Los Angeles, Cal.

General Officers: President, Robert McClelland, Tabor, Iowa; Vice President, Thomas McClelland, Galesburg, Ill.; Secretary, Myra McClelland, Tabor, Iowa; Comptroller, R. S. McClelland, Tabor, Iowa; General Manager, Robert McClelland, Tabor, Iowa.

UNION PACIFIC RAILROAD COMPANY.

Directors: Oliver Ames, Boston, Mass.; A. J. Earling, Chicago, Ill.; Robert W. Goelet, New York, N. Y.; W. A. Harriman, New York, N. Y.; Marvin Hughitt, Chicago, Ill.; Otto H. Kahn, New York, N. Y.; Robert S. Lovett, New York, N. Y.; Charles A. Peabody, New York, N. Y.; William Rockefeller, New York, N. Y.; William G. Rockefeller, New York, N. Y.; Mortimer L. Schiff, New York, N. Y.; Joseph F. Smith, Salt Lake City, Utah; W. V. S. Thorne, New York, N. Y.; Frank Trumbull, New York, N. Y.; Frank A. Vanderlip, New York, N. Y.

General Officers: President, E. E. Calvin, Omaha, Nebr.; Director of Traffic, B. L. Winchell, Chicago, Ill.; Vice President and Comptroller, C. B. Seger, New York, N. Y.; Vice President, C. C. Stillman, New York, N. Y.; Vice President in Charge of Purchases, W. A. Harriman, New York, N. Y.; Counsel, H. W. Clark, New York, N. Y.; Secretary, Alexander Miller, New York, N. Y.; Treasurer, Frederick V. S. Crosby, New York, N. Y.; General Manager, W. M. Jeffers, Omaha, Nebr.; Vice President in Charge of Traffic, John A. Munroe, Omaha, Nebr.; Passenger Traffic Manager, Gerrit Fort, Chicago, Ill.; General Freight Agent, C. J. Lane, Omaha, Nebr.; General Passenger Agent, W. S. Bosinger, Omaha, Nebr.; General Solicitor, N. H. Loomis, Omaha, Nebr.; I. C. Attorney, H. A. Scandrett, Chicago, Ill.; Auditor, H. J. Stirling, Omaha, Nebr.; Chief Engineer, R. L. Huntley, Omaha, Nebr.; Land Commissioner, J. A. Griffith, Omaha, Nebr.

THE WABASH RAILROAD COMPANY.

Directors: Winslow S. Pierce, New York, N. Y.; Robert Goelet, Newport, R. I.; Thomas H. Hubbard, New York, N. Y.; Henry E. Cooper, New York, N. Y.; H. Rogers Winthrop, New York, N. Y.; Alvin W. Krech, New York, N. Y.; George J. Gould, New York, N. Y.; Edward T. Jeffery, New York, N. Y.; Robert M. Gallaway, New York, N. Y.; Henry Miller, St. Louis, Mo.; J. Horrace Harding, New York, N. Y.; Joseph J. Slocum, New York, N. Y.; Edward B. Pryor, St. Louis, Mo.

General Officers: President, E. F. Kearney, St. Louis, Mo.; Vice President, E. B. Pryor, St. Louis, Mo.; Vice President and Secretary, J. C. Otteson, New York; Treasurer, F. L. O'Leary, St. Louis, Mo.; Vice President and General Counsel, Wells H. Blodgett, St. Louis, Mo.; General Solicitor, J. L. Minnis, St. Louis, Mo.; Auditor, T. J. Tobin, St. Louis, Mo.; General Manager S. E. Cotter, St. Louis, Mo.; Chief Engineer, A. O. Cunningham, St. Louis, Mo.; General Agent, B. C. Winston, St. Louis, Mo.

WABASH RAILWAY COMPANY.

Directors: Robert Goelet, Newport, R. I.; J. Leonard Replogle, New York, N. Y.; Edward F. Kearney, St. Louis, Mo.; Winslow S. Pierce, New York, N. Y.; William A. Jamison, New York, N. Y.; William V. Stuart, Lafayette, Ind.; Henry Rogers Winthrop, New York, N. Y.; George W. Davison, New York, N. Y.; J. Horrace Harding, New York, N. Y.; Alvin W. Krech, New York, N. Y.; H. K. Pomeroy, New York, N. Y.; Guy E. Tripp, New York, N. Y.; William H. Williams, New York, N. Y.; Henry B. Jay, Detroit, Mich.; John N. Willys, Toledo, Ohio.

General Officers: President, E. F. Kearney, St. Louis, Mo.; Vice President in Charge of Traffic, W. C. Maxwell, St. Louis, Mo.; Vice President in Charge of Operation, J. E. Taussig, St. Louis, Mo.; Vice President and Secretary, J. C. Otteson, New York, N. Y.; Treasurer, F. L. O'Leary, St. Louis, Mo.; General Counsel, Winslow S. Pierce, New York, N. Y.; Vice President and General Solicitor, J. L. Minnis, St. Louis, Mo.; Comptroller, L. G. Scott, St. Louis, Mo.; Auditor, T. J. Tobin, St. Louis, Mo.; General Manager, S. E. Cotter, St. Louis, Mo.; Chief Engineer, A. O. Cunningham, St. Louis, Mo.; General Agent, B. C. Winston, St. Louis, Mo.

OF TERMINAL RAILWAY COMPANIES

DES MOINES TERMINAL COMPANY.

Directors: F. M. Hubbell, Des Moines, Iowa; H. D. Thompson, Des Moines, Iowa; C. Huttenlocher, Des Moines, Iowa.

General Officers: President, F. M. Hubbell, Des Moines, Iowa; First Vice President, H. D. Thompson, Des Moines, Iowa; Secretary and Treasurer, C. Huttenlocher, Des Moines, Iowa; General Auditor, Walter Mauthe, Des Moines, Iowa; General Superintendent, C. H. Hueston, Des Moines, Iowa.

DES MOINES UNION RAILWAY COMPANY.

Directors: F. M. Hubbell, Des Moines, Iowa; F. C. Hubbell, Des Moines, Iowa; H. D. Thompson, Des Moines, Iowa; N. T. Guernsey, New York, N. Y.; G. C. Hubbell, Des Moines, Iowa; J. C. Cook, Chicago, Ill.; D. L. Bush, Chicago, Ill.; E. B. Pryor, St. Louis, Mo.

General Officers: President, F. C. Hubbell, Des Moines, Iowa; First Vice President and Treasurer, H. D. Thompson, Des Moines, Iowa; Secretary, F. M. Hubbell, Des Moines, Iowa; General Counsel, J. L. Parrish, Des Moines, Iowa; General Auditor, Geo. W. Barns, Des Moines, Iowa; Chief Engineer, A. L. Morgan, Des Moines, Iowa; General Supt. J. A. Wagner, Des Moines, Iowa.

DES MOINES WESTERN RAILWAY COMPANY.

Directors: F. M. Hubbell, Des Moines, Iowa; H. D. Thompson, Des Moines, Iowa; F. O. Thompson, Des Moines, Iowa; O. P. Thompson, Des Moines, Iowa; G. C. Hubbell, Des Moines, Iowa.

General Officers: President, F. M. Hubbell, Des Moines, Iowa; First Vice President, O. P. Thompson, Des Moines, Iowa; Secretary and Treasurer, H. D. Thompson, Des Moines, Iowa; General Auditor and General Supt. C. H. Hueston, Des Moines, Iowa.

IOWA TRANSFER RAILWAY COMPANY.

Directors: E. J. Gibson, Des Moines, Iowa; F. C. Hubbell, Des Moines, Iowa; F. W. Sargent, Des Moines, Iowa; J. A. Wagner, Des Moines, Iowa; J. A. Gordon, Chicago, Ill.; Robert Rice, St. Louis, Mo.

General Officers: President, F. C. Hubbell, Des Moines, Iowa; First Vice President, Robert Rice, St. Louis, Mo.; Secretary, Treasurer, and General Superintendent, J. A. Wagner, Des Moines, Iowa; General Auditor, W. A. Hahnen, Des Moines, Iowa.

SIOUX CITY TERMINAL RAILWAY CO.

Directors: F. L. Eaton, Sioux City, Iowa; Wm. Milchrist, Sioux City, Iowa; L. F. Swift, Chicago, Ill.

General Officers: President, F. L. Eaton, Sioux City, Iowa; First Vice President, Wm. Milchrist, Sioux City, Iowa; Secretary and Treasurer, Geo. E. Burdick, Sioux City, Iowa; General Counsel, Wm. Milchrist, Sioux City, Iowa; General Superintendent, C. F. Morrison, Sioux City, Iowa.

OF RAILWAY BRIDGE COMPANIES

DUNLEITH AND DUBUQUE BRIDGE COMPANY.

Directors: C. H. Markham, Chicago, Ill.; W. L. Park, Chicago, Ill.; F. B. Bowes, Chicago, Ill.; M. P. Blauvelt, Chicago, Ill.; Blewett Lee, Chicago, Ill.

General Officers: President, C. H. Markham, Chicago, Ill.; Vice President, W. L. Park, Chicago, Ill.; Asst. Secretary, D. R. Burbank, New York, N. Y.; Asst. Secretary in Chicago, B. A. Beck, Chicago, Ill.; Secretary, Miss F. E. Couch, Dubuque, Iowa; Treasurer, O. F. Nau, Chicago, Ill.

Comptroller, M. P. Blauvelt, Chicago, Ill.; General Manager, T. J. Foley, Chicago, Ill.; Superintendent, W. Atwill, Dubuque, Iowa.

KEOKUK AND HAMILTON BRIDGE CO.

Directors: Andrew Carnegie, New York, N. Y.; Theodore F. Hicks, New York, N. Y.; David Paton, Lakewood, N. J.; Joseph J. Asch, South Norwalk, Conn.; Matthias Nicoll, New York, N. Y.; James F. Secor, Pelham Manor, N. Y.; Henry E. Smith, Philadelphia, Pa.; Theodore Gilman, New York, N. Y.; Winthrop S. Gilman, New York, N. Y.

General Officers: President, Andrew Carnegie, New York, N. Y.; First Vice President, Matthias Nicoll, New York, N. Y.; Secretary and Treasurer, Theodore Gilman, New York, N. Y.; General Superintendent, J. H. Cole, Keokuk, Iowa.

MISSOURI VALLEY AND BLAIR RAILWAY AND BRIDGE COMPANY.

Directors: Marvin Hughitt, Chicago, Ill.; David P. Kimball, Boston, Mass.; Richard H. Aishton, Chicago, Ill.; Hiram R. McCullough, Chicago, Ill.; John D. Caldwell, Chicago, Ill.

General Officers: President, Marvin Hughitt, Chicago, Ill.; Vice President, Richard H. Aishton, Chicago, Ill.; Assistant Secretary, James C. Davis, Des Moines, Iowa; Assistant Treasurer, Frederic Mates, Chicago, Ill.; Secretary, John D. Caldwell, Chicago, Ill.; Treasurer, Arthur B. Jones, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.

OMAHA BRIDGE AND TERMINAL RAILWAY COMPANY.

Directors: C. H. Markham, Chicago, Ill.; Blewett Lee, Chicago, Ill.; W. L. Park, Chicago, Ill.; C. M. Kittle, Chicago, Ill.; M. P. Blauvelt, Chicago, Ill.; F. B. Bowes, Chicago, Ill.; John R. Webster, Omaha, Nebr.

General Officers: President, C. H. Markham, Chicago, Ill.; Vice President, W. L. Park, Chicago, Ill.; Assistant Secretary, Burt A. Beck, Chicago, Ill.; Secretary, John R. Webster, Omaha, Nebr.; Treasurer, Otto F. Nau, Chicago, Ill.; Comptroller, M. P. Blauvelt, Chicago, Ill.

SIOUX CITY BRIDGE COMPANY.

Directors: Marvin Hughitt, Chicago, Ill.; Richard H. Aishton, Chicago, Ill.; David P. Kimball, Boston, Mass.; Hiram McCullough, Chicago, Ill.; James T. Clark, St. Paul, Minn.; Lewis A. Robinson, Chicago, Ill.; John D. Caldwell, Chicago, Ill.

General Officers: President, Marvin Hughitt, Chicago, Ill.; Vice President, James T. Clark, St. Paul, Minn.; Asst. Secretary, James C. Davis, Des Moines, Iowa; Assistant Treasurer, Frederic Mates, Chicago, Ill.; Secretary, John D. Caldwell, Chicago, Ill.; Treasurer, Arthur B. Jones, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.

OF ELECTRIC INTERURBAN RAILWAY COMPANIES

CEDAR RAPIDS & MARION CITY RAILWAY CO.

Directors: Frank T. Hulswit, Grand Rapids, Mich.; R. Schaddelee, Grand Rapids, Mich.; B. J. Denman, Davenport, Iowa; Glenn Averill, Cedar Rapids, Iowa; S. G. Armstrong, Cedar Rapids, Iowa; Ed. H. Smith, Cedar Rapids, Iowa; E. C. Allen, Cedar Rapids, Iowa.

General Officers: President, Glenn M. Averill, Cedar Rapids, Iowa; First Vice President, R. Schaddelee, Grand Rapids, Mich.; Second Vice President, B. J. Denman, Davenport, Iowa; Secretary, E. C. Allen, Cedar Rapids, Iowa; Treasurer, C. M. Hurd, Grand Rapids, Mich.; General Counsel, Barnes, Chamberlain & Hanzlik, Cedar Rapids, Iowa; General Auditor, C. Fred Meyer, Cedar Rapids, Iowa; General Manager, E. C. Allen, Cedar Rapids, Iowa; General Superintendent, L. C. Lemon, Cedar Rapids, Iowa.

CENTERVILLE, ALBIA AND SOUTHERN RAILWAY COMPANY.

Directors: D. C. Bradley, Centerville, Iowa; Frank S. Payne, Centerville, Iowa; C. M. Bradley, Centerville, Iowa; G. D. Payne, Centerville, Iowa; John R. Turner, Jersey City, N. J.

General Officers: President, D. C. Bradley, Centerville, Iowa; Vice President, Frank S. Payne, Centerville, Iowa; Secretary, G. D. Payne, Centerville, Iowa; Treasurer, C. M. Bradley, Centerville, Iowa; General Counsel, Frank S. Payne, Centerville, Iowa; General Auditor, G. E. Peck, Centerville, Iowa; General Manager, Frank S. Payne, Centerville, Iowa.

CENTERVILLE LIGHT & TRACTION COMPANY.

Directors: D. C. Bradley, Centerville, Iowa; Frank S. Payne, Centerville, Iowa; C. M. Bradley, Centerville, Iowa; G. D. Payne, Centerville, Iowa.

General Officers: President, Frank S. Payne, Centerville, Iowa; Vice President, C. M. Bradley, Centerville, Iowa; Secretary, G. D. Payne, Centerville, Iowa; Treasurer, D. C. Bradley, Centerville, Iowa; General Counsel, Frank S. Payne, Centerville, Iowa; General Auditor, G. E. Peck, Centerville, Iowa; General Manager, Frank S. Payne, Centerville, Iowa; General Superintendent, H. R. Longanecker, Centerville, Iowa.

CHARLES CITY WESTERN RAILWAY COMPANY.

Directors: C. W. Hart, Charles City, Iowa; A. E. Ellis, Charles City, Iowa; N. Frudden, Charles City, Iowa; M. W. Ellis, Charles City, Iowa; E. W. Fisher, Charles City, Iowa; E. M. Sherman, Charles City, Iowa; F. E. Gates, Marble Rock, Iowa.

General Officers: President, C. W. Hart, Charles City, Iowa; First Vice President, E. M. Sherman, Charles City, Iowa; Secretary, C. H. Parr, Charles City, Iowa; Treasurer, M. W. Ellis, Charles City, Iowa; General Manager, E. R. Ernsberger, Charles City, Iowa.

CLINTON, DAVENPORT & MUSCATINE RY. CO.

Directors: J. F. Porter, Davenport, Iowa; J. G. Huntoon, Davenport, Iowa; Joe R. Lane, Davenport, Iowa; H. C. Blackwell, Davenport, Iowa; H. E. Weeks, Davenport, Iowa.

General Officers: President, J. F. Porter, Davenport, Iowa; First Vice President, J. G. Huntoon, Davenport, Iowa; Second Vice President, B. J. Denman, Davenport, Iowa; Secretary, H. E. Weeks, Davenport, Iowa; Treasurer, H. E. Weeks, Davenport, Iowa; General Solicitor, Joe R. Lane, Davenport, Iowa; General Manager, J. G. Huntoon, Davenport, Iowa.

COLFAX SPRINGS RAILWAY COMPANY.

Directors: James P. Donahue, Colfax, Iowa; E. S. H. Donahue, Colfax, Iowa; Dick R. Lane, Davenport, Iowa.

General Officers: President, James P. Donahue, Colfax, Iowa; First Vice President, E. S. H. Donahue, Colfax, Iowa; Secretary, E. S. H. Donahue, Colfax, Iowa; Treasurer, James P. Donahue, Colfax, Iowa.

DAVENPORT AND MUSCATINE RAILWAY CO.

Directors: Joseph F. Porter, Davenport, Iowa; John G. Huntoon, Davenport, Iowa; H. C. Blackwell, Davenport, Iowa; J. R. Lane, Davenport, Iowa; H. E. Weeks, Davenport, Iowa.

General Officers: President, Joseph F. Porter, Davenport, Iowa; First Vice President, John G. Huntoon, Davenport, Iowa; Secretary and Treasurer, H. E. Weeks, Davenport, Iowa; General Manager, John G. Huntoon, Davenport, Iowa.

FORT DODGE, DES MOINES & SOUTHERN RAILROAD COMPANY.

Directors: Homer Loring, Boston, Mass.; C. Sidney Shepard, New Haven, N. Y.; Wallace B. Donham, Boston, Mass.; Parley Sheldon, Ames, Iowa; Samuel H. Powell, New York, N. Y.

General Officers: President, Homer Loring, Boston, Mass.; Secretary, George G. Beals, Boston, Mass.; Treasurer, F. M. Johnston, Boone, Iowa; General Counsel, S. R. Dyer, Boone, Iowa; Auditor, F. M. Johnston, Boone, Iowa; General Manager, C. H. Crooks, Boone, Iowa; Chief Engineer, R. L. Cooper, Boone, Iowa; Mechanical Superintendent, Jno. Duncan, Boone, Iowa; Superintendent, C. E. Carson, Boone, Iowa.

INTER URBAN RAILWAY CO.

Directors: N. W. Harris, Chicago, Ill.; A. W. Harris, Chicago, Ill.; Edw. P. Smith, Chicago, Ill.; Emil G. Schmidt, Des Moines, Iowa; Homer A. Miller, Des Moines, Iowa; F. M. Harris, Des Moines, Iowa; Jas. B. Green, Des Moines, Iowa.

General Officers: President, Emil G. Schmidt, Des Moines, Ia.; First Vice President, Edw. P. Smith, Chicago, Ill.; Assistant Secretary and Asst. Treasurer, H. A. Dow, Chicago, Ill.; Secretary, O. H. Bernd, Des Moines, Iowa; Treasurer, F. M. Harris, Des Moines, Iowa; General Counsel, Cummins, Hume & Bradshaw, Des Moines, Iowa; General Auditor, O. H. Bernd, Des Moines, Iowa; Chief Engineer, W. L. Wilson, Des Moines, Iowa; Mechanical Superintendent, F. C. Chambers, Des Moines, Iowa.

IOWA AND ILLINOIS RAILWAY CO.

Directors: J. F. Porter, Davenport, Iowa; Frank V. Skelly, Davenport, Iowa; B. J. Denman, Davenport, Iowa; Martin Marcussen, Davenport, Iowa; F. W. Ellis, Davenport, Iowa; H. E. Littig, Davenport, Iowa; F. A. Perkins, Davenport, Iowa; C. G. Anderson, Davenport, Iowa; G. T. Shoemaker, Davenport, Iowa.

General Officers: President, Joseph F. Porter, Davenport, Iowa; First Vice President, C. G. Anderson, Davenport, Iowa; Second Vice President, B. J. Denman, Davenport, Iowa; Secretary and Treasurer, H. E. Littig, Davenport, Iowa; General Counsel, Joe. R. Lane, Davenport, Iowa; General Manager, J. G. Huntoon, Davenport, Iowa; General Superintendent, C. F. Dege, Davenport, Iowa.

IOWA RAILWAY AND LIGHT COMPANY.

Directors: William G. Dows, Cedar Rapids, Iowa; Isaac B. Smith, Cedar Rapids, Iowa; John A. Reed, Cedar Rapids, Iowa; Ed H. Smith, Cedar Rapids, Iowa; R. S. Cook, Cedar Rapids, Iowa; E. E. Pinney, Cedar Rapids, Iowa; W. F. Severa, Cedar Rapids, Iowa; M. W. Houser, Cedar Rapids, Iowa; Robt. I. Safely, Cedar Rapids, Iowa; Dr. W. J. Morrison, Cedar Rapids, Iowa; Sutherland C. Dows, Cedar Rapids, Iowa; Benjamin Thaw, Pittsburgh, Pa.

General Officers: President, William G. Dows, Cedar Rapids, Iowa; Vice President, Isaac B. Smith, Cedar Rapids, Iowa; Vice President, John A. Reed, Cedar Rapids, Iowa; Secretary, C. S. Woodward, Cedar Rapids, Iowa; Treasurer, Isaac B. Smith, Cedar Rapids, Iowa; General Counsel, John A. Reed, Cedar Rapids, Iowa; General Auditor, C. S. Woodward, Cedar Rapids, Iowa; General Manager, William G. Dows, Cedar Rapids, Iowa.

MASON CITY & CLEAR LAKE RAILROAD CO.

Directors: W. E. Brice, Mason City, Iowa; C. H. McNider, Mason City, Iowa; F. J. Hanlon, Mason City, Iowa; L. H. Heinke, Grand Rapids, Mich.; R. Schaddelee, Grand Rapids, Mich.; Wm. S. Pyle, Wilmington, Delaware.

General Officers: President, R. Schaddelee, Grand Rapids, Mich.; First Vice President, W. E. Brice, Mason City, Iowa; Second Vice President, C. H. McNider, Mason City, Iowa; Secretary, F. J. Hanlon, Mason City, Iowa; Treasurer, L. H. Heinke, Grand Rapids, Mich.; General Counsel, Earl Smith, Mason City, Iowa; General Auditor, F. E. Wells, Mason City, Iowa; General Manager, F. J. Hanlon, Mason City, Iowa; Mechanical Superintendent, F. M. Graham, Mason City, Iowa; General Supt., J. H. Sleseger, Mason City, Iowa.

OSKALOOSA & BUXTON ELECTRIC RAILWAY COMPANY.

Directors: W. B. McKinley, Champaign, Ill.; Geo. M. Mattis, Champaign, Ill.; E. A. MacNutt, Montreal, Canada; W. H. Carnahan, Champaign, Ill.; B. E. Bramble, Champaign, Ill.; M. G. Linn, Des Moines, Iowa; H. W. Garner, Des Moines, Iowa.

General Officers: President, W. B. McKinley, Champaign, Ill.; First Vice President, W. H. Carnahan, Champaign, Ill.; Secretary, M. G. Linn, Des Moines, Iowa; Treasurer, Geo. M. Mattis, Champaign, Ill.; Comptroller, J. M. C. Horn, Champaign, Ill.; General Auditor, B. E. Bramble, Champaign, Ill.; General Manager, H. E. Chubbuck, Peoria, Ill.; General Superintendent, A. H. R. Jackson, Oskaloosa, Iowa.

OSKALOOSA TRACTION & LIGHT COMPANY.

Directors: W. B. McKinley, Champaign, Ill.; E. A. MacNutt, Montreal, Canada; W. H. Carnahan, Champaign, Ill.; B. E. Bramble, Champaign, Ill.; Geo. Kalback, Oskaloosa, Iowa; M. J. Curzen, Oskaloosa, Iowa; M. G. Linn, Des Moines, Iowa; H. W. Garner, Des Moines, Iowa.

General Officers: President, W. B. McKinley, Champaign, Ill.; First Vice President and Treasurer, Geo. M. Mattis, Champaign, Ill.; Secretary, H. W. Garner, Des Moines, Iowa; Comptroller, J. M. C. Horn, Champaign, Ill.; General Auditor, B. E. Bramble, Champaign, Ill.; General Manager, H. E. Chubbuck, Peoria, Ill.; General Superintendent, A. H. R. Jackson, Oskaloosa, Iowa.

SOUTHERN IOWA RAILWAY AND LIGHT CO.

Directors: C. B. Judd, Sumner, N. J.; E. C. Manning, Ottumwa, Iowa; W. J. Read, Boulder, Colo.; Wm. J. Maloney, Wilmington, Dela.

General Officers: President, C. B. Judd, Sumner, N. J.; Secretary and Treasurer, E. C. Manning, Ottumwa, Iowa; General Manager, Ralph W. Boyer, Albia, Iowa.

TAMA & TOLEDO RAILWAY COMPANY.

Directors: W. C. Walters, Toledo, Iowa; Wm. G. Dows, Cedar Rapids, Iowa; Isaac B. Smith, Cedar Rapids, Iowa; John A. Reed, Cedar Rapids, Iowa; C. S. Woodward, Cedar Rapids, Iowa.

General Officers: President, W. C. Walters, Toledo, Iowa; Vice President and General Manager, Wm. B. Dows, Cedar Rapids, Iowa; Secretary, C. S. Woodward, Cedar Rapids, Iowa; Treasurer, Isaac B. Smith, Cedar Rapids, Iowa.

THE WATERLOO, CEDAR FALLS & NORTHERN RAILWAY COMPANY.

Directors: L. S. Cass, Waterloo, Iowa; J. F. Cass, Waterloo, Iowa; C. D. Cass, Waterloo, Iowa.

General Officers: President, L. S. Cass, Waterloo, Iowa; First Vice President, J. F. Cass, Waterloo, Iowa; Secretary, F. E. Farwell, Waterloo, Iowa; Treasurer and General Auditor, W. H. Burk, Waterloo, Iowa; General Counsel, Pickett, Swisher & Farwell, Waterloo, Iowa; General Manager, C. D. Cass, Waterloo, Iowa; Chief Engineer, T. E. Rust, Waterloo, Iowa.

OF EXPRESS COMPANIES

THE ADAMS EXPRESS COMPANY.

Directors: William M. Barrett, New York, N. Y.; William H. Damsel, Chicago, Ill.; Caleb S. Spencer, New York, N. Y.; Joseph Zimmerman, New York, N. Y.; Alexander J. Hemphill, New York, N. Y.; Charles D. Norton, New York, N. Y.; Oliver D. Vanderbilt, Jr., New York, N. Y.

Principal Officers: President, William M. Barrett, New York, N. Y.; Vice President, William H. Damsel, Chicago, Ill.; Vice President and General Manager in charge of Eastern Dept., Henry E. Huff, Philadelphia, Pa.; Vice President and General Manager in charge of Western Dept., Grant D. Curtis, Chicago, Ill.; Vice President in charge of Traffic, Joseph Zimmerman, New York, N. Y.; Vice President & Treasurer, Caleb S. Spencer, New York, N. Y.; Secretary, Horatio H. Gates, New York, N. Y.; General Counsel, Guthrie, Bangs and Van Sinderen, New York, N. Y.; General Auditor, W. W. Glen, New York, N. Y.; General Manager of New York Dept., Charles Mackay, New York, N. Y.; General Manager of Foreign Dept., Joseph S. Bigger, London, Eng.; Traffic Manager, J. Edward Cronin, New York, N. Y.

AMERICAN EXPRESS COMPANY.

Directors: George C. Taylor, New York, N. Y.; Francis F. Flagg, New York, N. Y.; Chas. M. Pratt, New York, N. Y.; John H. Bradley, New York, N. Y.; Cornelius Vanderbilt, New York, N. Y.; J. Horace Harding, New York, N. Y.; John G. Milburn, New York, N. Y.; James S. Alexander, New York, N. Y.

Principal Officers: President, George C. Taylor, New York, N. Y.; First Vice President, in charge of General, Francis F. Flagg, New York, N. Y.; Vice President, in charge of Financial and Supply Depts., Howard K. Brooks, New York, N. Y.; Vice President, in charge of Traffic, Dixon S. Elliott, New York, N. Y.; Secretary of Company, and Assistant to President, Frederick P. Small, New York, N. Y.; Treasurer, James F. Fargo, New York, N. Y.; General Counsel, Carter Ledyard and Milburn, New York, N. Y.; Comptroller, Robert Mundle, New York, N. Y.; Vice President and General Manager of Eastern Lines, Robert E. M. Cowie, New York, N. Y.; Vice President and General Manager Western Lines, J. A. D. Vickers, Chicago, Ill.; General Manager, Foreign Dept., U. S. and Canada, So. America and Orient, Harry Gee, New York, N. Y.; General Director of Foreign Dept. in Europe, William S. Daliba, Paris, France; Manager, Dept. Equipment and Supplies, Elisha Flagg, New York, N. Y.; Traffic Manager, Edwin E. Bush, New York, N. Y.

GREAT NORTHERN EXPRESS COMPANY.

Directors: J. M. Gruber, St. Paul, Minn.; L. W. Hill, St. Paul, Minn.; W. P. Kenney, St. Paul, Minn.; G. R. Martin, St. Paul, Minn.; Ronald Stewart, St. Paul, Minn.

Principal Officers: President, W. P. Kenney, St. Paul, Minn.; Vice President, Ronald Stewart, St. Paul, Minn.; Secretary and Treasurer, L. E. Katzenbach, St. Paul, Minn.; Comptroller, G. R. Martin, St. Paul, Minn.; Auditor, L. L. Stenseth, St. Paul, Minn.; General Manager, Ronald Stewart, St. Paul, Minn.

WELLS FARGO & COMPANY.

Directors: B. D. Caldwell, New York, N. Y.; F. D. Underwood, New York, N. Y.; C. A. Peabody, New York, N. Y.; H. W. DeForest, New York, N. Y.; R. Delafield, New York, N. Y.; J. H. Schiff, New York, N. Y.; W. V. S. Thorne, New York, N. Y.; W. A. Harriman, New York, N. Y.; L. F. Loree, New York, N. Y.; H. E. Huntington, New York, N. Y.; E. A. Stedman, Chicago, Ill.; A. Christeson, San Francisco, Cal.; W. F. Herrin, San Francisco, Cal.

Principal Officers: President, B. D. Caldwell, New York, N. Y.; Vice President, A. Christeson, San Francisco, Cal.; Vice President, E. A. Stedman, Chicago, Ill.; Secretary, C. H. Gardiner, New York, N. Y.; Treasurer, B. H. River, New York, N. Y.; General Counsel, C. W. Stockton, New York, N. Y.; Vice President and Comptroller, J. W. Newlean, Chicago, Ill.; Assistant Comptroller, R. Burr, Chicago, Ill.; General Manager, A. Christeson, San Francisco, Cal.; General Manager, E. A. Stedman, Chicago, Ill.; Vice President in charge of Traffic, F. S. Holbrook, New York, N. Y.; Traffic Manager, G. S. Lee, New York, N. Y.

STATISTICS OF STEAM RAILWAY COMPANIES

In the following tables all names indented are of lessor companies, with the exception of the Chicago, St. Paul, Minneapolis & Omaha Railway Company which is controlled by the Chicago & North Western Railway Company through the ownership of 50.04% of the stock.

All tables with the suffix "A", as Table 3-A, refer to statistics within the state of Iowa.

The following notes apply to all tables of the statistics of steam railways:

a This report covers the period July 1, 1915, to October 19, 1915, at which time it was sold by order of the court.

b This report covers the period July 1, 1915 to November 20, 1915, at which time it was sold by order of the court.

c This report covers the period July 1, 1915, to May 5, 1916, at which time the property was purchased by the Fort Dodge, Des Moines & Southern Railroad Company.

d This report covers the period July 1, 1915, to October 31, 1915.

e This report covers the period November 1, 1915, to June 30, 1916.

f These figures are not included in the total.

TABLE NO. I.—CAPITAL STOCK.
PART I—AUTHORIZED AND ISSUED.

Number	Name of Road	Par Value of Amount Authorized		Amount of Authori- zation Cancelled Prior to Issue		Par Value of Amount Nominally but Not Actually Issued to Close of Year		Par Value of Total Amount Actually Issued to Close of Year		Number
		Common	Preferred	Common	Preferred	Common	Preferred	Common	Preferred	
1	Atchison, Topeka & Santa Fe	\$ 250,000,000.00	\$124,199,500.00	\$	\$	\$ 44,500.00	\$ 25,800.00	\$ 214,312,500.00	\$124,173,700.00	1
2	Atlantic Northern	150,000.00						150,000.00		2
3	a Atlantic Southern									3
4	b Chicago, Anamosa & Northern	110,839,100.00						110,839,100.00		4
5	c Chicago, Burlington & Quincy	46,000,000.00	50,000,000.00			36,400.00	44,500.00	45,210,513.00	44,092,092.00	5
6	Chicago Great Western	20,000,000.00	14,000,000.00					19,295,400.00	13,635,752.00	6
7	Mason City & Ft. Dodge	10,000,000.00						5,893,400.00		7
8	Wisconsin, Minnesota & Pacific	233,725,100.00	116,274,900.00			116,313,800.00	343,000.00	117,411,300.00	115,931,900.00	8
9	Chicago, Milwaukee & St. Paul	130,114,500.00	\$2,460,000.00					130,114,500.00	\$2,460,000.00	9
10	Chicago & North-Western	18,539,000.00	11,259,500.00					18,539,000.00	11,259,500.00	10
11	Chicago, St. Paul, Minn. & O.	10,000.00						10,000.00		11
12	Iowa Southern	75,000,000.00				122,800.00		74,877,200.00		12
13	Chicago, Rock Island & Pacific	50,000,000.00						50,000.00		13
14	St. Paul & Kansas City Sh. L.	10,000.00						10,000.00		14
15	Colfax Northern									15
16	Colfax Consolidated Coal Co.									16
17	Security Investment Company									17
18	Creston, Winterset & Des Moines	500,000.00						500,000.00		18
19	c Crooked Creek R. R. & Coal	20,000,000.00						20,000,000.00		19
20	Davenport, Rock Island & N. W.	100,296,000.00	250,000,000.00			2,388.00		100,294,500.00	249,474,310.00	20
21	Great Northern	15,000,000.00						11,759,500.00		21
22	Illinois Central									22
23	Dubuque & Sioux City									23
24	Iowa & Omaha Short Lin.	300,000.00						300,000.00		24
25	Iowa & Southwestern	2,600,400.00	1,524,600.00					2,600,400.00	1,524,600.00	25
26	Knox & Des Moines	75,000.00						62,732.50		26
27	Manchester & Onida	18,000,000.00	12,000,000.00					17,511,600.00	6,265,130.98	27
28	Manassas & St. Louis	5,335,600.00	1,164,400.00					4,283,100.00	763,500.00	28
29	Des Moines & Ft. Dodge	3,000,000.00						3,000,000.00		29
30	Iowa Central & Western	450,000.00						450,000.00		30
31	Muscatine North & South	120,000.00						120,000.00		31
32	Tabor & Northern	298,178,700.00	200,000,000.00					298,178,700.00	200,000,000.00	32
33	Union Pacific	159,500,000.00	40,500,000.00					159,500,000.00	40,500,000.00	33
34	f d Wabash Railroad	47,290,000.00	96,170,000.00					43,551,511.48	94,923,837.21	34
35	c Wabash Railway									35
Total		\$1,415,003,400.00	\$829,053,300.00	\$20,000,000.00	\$	\$190,258,435.83	\$ 1,603,561.51	\$1,152,640,547.78	\$74,232.19	

*Includes \$65,000 special stock.

RAILROAD COMMISSIONERS' REPORT

Number	Table No. & Name of Road	Value of Total Amount Retired after Actual Is- sue		Par Value of Total Amount Re-acquired After Actual Issue and Held Alive		Par Value of Amount Actual- ly Outstanding at Close of Year		Dividends Declared During Year		Number	
		Common	Preferred	Common	Preferred	Common		Preferred			
						Amount	Rate	Amount	Rate		
1	Achison, Topeka & Santa Fe	\$	\$	\$	\$	\$214,312,500.00	\$124,173,700.00	6.00	\$12,482,280.00	5.00	\$6,208,685.00
2	Atlantic Northern					150,000.00					
3	a Atlantic Southern										
4	b Chicago, Anamosa & Northern					110,839,100.00					
5	Chicago, Burlington & Quincy					45,210,513.00					
6	Chicago Great Western					19,205,400.00					
7	Mason City & Ft. Dodge					5,893,400.00					
8	Wisconsin, Minnesota & Pacific					117,406,000.00					
9	Chicago Milwaukee & St. Paul					130,114,500.00					
10	Chicago & North-Western					18,556,700.00					
11	Chicago, St. Paul, Minn. & O.					10,000.00					
12	Iowa Southern					74,359,722.50					
13	Chicago, Rock Island & Pacific					50,000.00					
14	St. Paul & Kansas City Sh. L.					10,000.00					
15	Colfax Northern										
16	Colfax Consolidated Coal Co.										
17	Security Investment Company										
18	Creston, Winterset & Des Moines					112,500.00					
19	c Crooked Creek R. R. & Coal					3,000,000.00					
20	Davenport, Rock Island & N. W.										
21	Great Northern					109,284,031.67					
22	Illinois Central					11,759,500.00					
23	Dubuque & Sioux City										
24	Iowa & Omaha Short Line										
25	Iowa & Southwestern					125,500.00					
26	Keokuk & Des Moines					2,600,400.00					
27	Manchester & Onida					62,732.50					
28	Minneapolis & St. Louis					16,335,500.00					
29	Des Moines & Ft. Dodge					283,200.00					
30	Iowa Central & Western					918,000.00					
31	Muscataine, North & South					450,000.00					
32	Tabor & Northern					25,300.00					
33	Union Pacific					222,291,600.00					
34	f d Wabash Railroad					52,924,913.00					
35	e Wabash Railway					43,551,511.68					
	Total					\$1,146,967,611.46					

*Includes \$25,000 special stock.

PART III—STOCKS ISSUED PRIOR TO PRESENT YEAR.

Table No. 1	Name of Road	Par Value		Cash Received as Consideration for Issue		Cash Value of Other Property Acquired as Consideration for Issue		Cash Value of Services Received as Consideration for Issue		Net Total Discounts	
		Common	Preferred	Common	Preferred	Common	Preferred	Common	Preferred	Common	Preferred
		Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate
A., T. & S. F.		\$200,480,500.00	\$114,173,730.00	\$	30.00	\$200,487,500.00	\$114,173,700.00				
A. N.		150,000.00		2,000.00							
a A. S.				150,000.00							
b C., A. & N.											
c B. & Q.											
O. G. W.		110,839,100.00									
M. C. & F. D.		45,210,513.00		1,300.00		45,209,213.00					
W. M. & P.		19,205,400.00				19,205,400.00					
C., M. & St. P.		5,893,400.00				5,893,400.00					
C. & N. W.		117,381,400.00		18,747,279.00		100,322,773.32					
C. S. P., M. & O.		130,114,500.00		94,454,907.62		436,159,404.08					
I. S. P.		18,556,200.00		2,263,273.64		13,193,000.00					
O. R. I. & P.		10,000.00		10,000.00							
S. P. & K. C. S. L.		74,877,200.00		22,430,337.50		52,457,800.00					
C. N.		50,000.00		50,000.00							
C. C. C.		10,000.00		10,000.00							
S. I. C.											
C. W. & D. M.											
c O. C. R. & O.											
D., R. I. & N. W.		3,000,000.00		3,000,000.00							
G. N.		249,129,962.00		104,301,666.03		117,259,513.77					
I. C.		109,294,500.00									
D. & S. C.		11,759,500.00				5,763,230.00					
I. & O. S. L.						11,759,500.00					
I. & S.											
K. & D. M.		2,600,400.00		122,500.00		2,600,400.00					
M. & O.		62,732.50									
M. & S. L.		15,206,040.00				115,206,040.00					
D. M. & F. D.		4,283,100.00				15,533,380.98					
I. C. & W.		918,000.00									
M., N. & S.		450,000.00				918,000.00					
T. & N.		25,300.00		450,000.00							
U. P.		222,305,300.00		25,300.00		243,230,495.62					
d / W. R. R.		53,200,213.00		2,000.00		53,200,213.00					
e W. Ry.											
Total		\$1,062,900,986.10	\$678,365,336.98	\$246,020,613.79	\$191,772,240.82	\$752,406,146.62	\$438,524,546.18	\$70,000.00	\$20,000.00	\$20,834,206.81	\$714,900.02

*Cannot furnish. \$Premium. †Includes \$65,000 special stock. ‡Issued in exchange for securities of acquired companies or other assets. †Issued for purchase of Iowa Central Railway and stock of Minneapolis & St. Louis R. R. Co.

PART IV—STOCKS ISSUED DURING PRESENT YEAR.

Number	Table No. 1 Name of Road	Par Value		Cash Received as Consideration for Issue		Cash Value of Other Property Acquired As Consideration for Issue		Net Total Discount		Number
		Common	Preferred	Common	Preferred	Common	Preferred	Common	Preferred	
1	Atchison, Topeka & Santa Fe	\$13,823,000.00	\$ 9,999,970.00		\$ 9,987,745.00	\$13,823,000.00			\$ 12,225.00	1
2	Atlantic Northern									2
3	a Atlantic Southern									3
4	b Chicago, Anamosa & Northern									4
5	Chicago, Burlington & Quincy									5
6	Chicago, Great Western		6,500.00				\$ 6,500.00			6
7	Mason City & Fort Dodge									7
8	Wisconsin, Minnesota & Pacific									8
9	Chicago, Milwaukee & St. Paul	49,900.00		\$49,900.00						9
10	Chicago & North Western									10
11	Chicago, St. Paul, Minneapolis & O.	500.00	2,500.00			*500.00	*2,500.00			11
12	Iowa Southern									12
13	Chicago, Rock Island & Pacific									13
14	St. Paul & Kansas City Short Line									14
15	Colfax Northern									15
16	Colfax Consolidated Coal Company									16
17	Security Investment Company									17
18	Creston, Winterset & Des Moines									18
19	c Crooked Creek R. R. & Coal									19
20	Davenport, Rock Island & Northwestern									20
21	Great Northern		344,348.00		390,472.88		19,236.18		65,361.06	21
22	Illinois Central									22
23	Dubuque & Sioux City									23
24	Iowa & Omaha Short Line									24
25	Iowa & Southwestern									25
26	Keokuk & Des Moines									26
27	Manchester & Oneida									27
28	Minneapolis & St. Louis	2,305,650.00	431,750.00			2,305,650.00	431,750.00			28
29	Des Moines & Fort Dodge									29
30	Iowa Central & Western									30
31	Muscataine North & South									31
32	Tabor & Northern									32
33	Union Pacific									33
34	d f Wabash Railroad	43,551,511.68	94,923,837.21			43,551,511.68	94,923,837.21			34
35	e Wabash Railway									35
Total		\$59,730,561.68	\$ 105,708,905.21	\$49,900.00	\$10,378,217.88	\$59,680,661.68	\$95,383,823.39		\$ 53,136.00	

*Issued in exchange for securities of acquired companies. *Premium.

TABLE NO. II.—FUNDED DEBT.

PART I—EQUIPMENT OBLIGATIONS.

Number	Name of Road	Contract price of equipment acquired	Cash paid on ac- ceptance of equipment	Total amount of obligations actually issued	Rate of interest per annum	Actually out- standing obli- gations unma- tured at close of year	Interest matured and unpaid at close of year --	Interest accrued not due at close of year	Interest accrued during year charged to income	Interest paid during year	Number
1	Atchison, Topeka & Santa Fe										1
2	Atlantic Northern										2
3	a Atlantic Southern										3
4	b Chicago, Anamosa & Northern										4
5	Chicago, Burlington & Quincy										5
6	Chicago Great Western										6
7	Mason City & Fort Dodge										7
8	Wisconsin, Minnesota & Pacific										8
9	Chicago, Milwaukee & St. Paul										9
10	Chicago & North Western	\$14,013,479.80	\$14,013,479.80	\$ 9,700,000.00	4½	\$ 7,396,000.00		\$ 23,625.00	\$ 332,820.00	\$ 332,820.00	10
11	Chicago, St. Paul, Minn. & O.										11
12	Iowa Southern										12
13	Chicago, Rock Island & Pacific	33,190,569.50	4,670,569.80	28,520,000.00	4½, 5	14,295,000.00	\$177,425.00	68,156.25	698,962.50	739,862.50	13
14	St. Paul & K. O. Short Line										14
15	Colfax Northern										15
16	Colfax Consolidated Coal Co.										16
17	Security Investment Company										17
18	Creston, Winterset & Des Moines										18
19	c Crooked Creek R. R. & Coal										19
20	Davenport, Rock Island & N.-W.										20
21	Great Northern										21
22	Illinois Central	18,699,030.05	3,319,080.05	15,380,000.00	4½, 5	11,812,000.00	43,297.50	179,735.00	520,878.33	510,412.50	22
23	Dubuque & Sioux City										23
24	Iowa & Omaha Short Line										24
25	Iowa & Southwestern										25
26	Keokuk & Des Moines										26
27	Manchester & Oneida										27
28	Minneapolis & St. Louis	2,536,025.00	451,758.33	2,080,000.00	5, 6	1,188,750.00		13,500.00	60,264.59	60,462.50	28
29	Des Moines & Fort Dodge										29
30	Iowa Central & Western										30
31	Muscataine North & South										31
32	Tabor & Northern										32
33	Union Pacific										33
34	d f Wabash Railroad	17,629,402.03		10,725,000.00	4½, 5, 6	2,966,000.00	1,612.50	40,945.00	54,070.00	84,767.50	34
35	e Wabash Railway	10,486,625.75		2,955,000.00	5, 6	2,432,000.00	33,502.50	22,500.00	96,879.82	84,050.00	35
Total		\$78,925,730.40	\$22,454,837.98	\$58,645,000.00		\$37,123,750.00	\$254,225.00	\$307,516.25	\$1,709,805.24	\$1,727,607.50	

Number	Table No. 2 Name of Road	Par value of extent of indebtedness authorized	Extent of Authorization canceled or revoked	Par Value of Evidences of Debt					Number
				Nominally but not actually issued	Actually issued to close of year	Reacquired after actual issue and canceled	Reacquired after actual issue and canceled at close of year	Actually outstanding at close of year	
1	Achison, Topeka & Santa Fe	\$ 225,356,500.00		\$ 1,928,000.00	\$ 216,234,133.00	\$ 72,000.00	\$ 14,599.50	\$ 216,147,533.50	1
2	Atlantic Northern	100,000.00			100,000.00			100,000.00	2
3	a Atlantic Southern								3
4	b Chicago, Anamosa & Northern								4
5	Chicago, Burlington & Quincy	220,290,000.00		9,873,000.00	210,417,000.00	17,264,200.00	14,601,400.00	178,551,400.00	5
6	Chicago Great Western	75,500,000.00		3,208,000.00	26,108,000.00		225,000.00	25,883,000.00	6
7	Mason City & Fort Dodge	12,000,000.00			12,000,000.00			12,000,000.00	7
8	Wisconsin, Minnesota & Pacific	6,232,000.00			6,232,000.00			6,232,000.00	8
9	Chicago, Milwaukee & St. Paul								9
10	Chicago & North Western	203,580,000.00	\$ 1,810,000.00	33,132,500.00	157,219,500.00	49,000.00	651,500.00	156,519,000.00	10
11	Chicago, St. Paul, Minn. & O.	32,907,000.00			32,907,000.00	2,810,000.00		30,187,000.00	11
12	Iowa Southern								12
13	Chicago, Rock Island & Pacific	280,250,000.00		16,199,000.00	182,528,000.00		1,000.00	182,527,000.00	13
14	St. Paul & K. O. Short Line	30,000,000.00			12,891,290.00	270,145.00		12,621,145.00	14
15	Colfax Northern								15
16	Colfax Consolidated Coal Co.				60,000.00	12,500.00		47,500.00	16
17	Security Investment Company	60,000.00			60,000.00				17
18	Creston, Winterset & Des Moines				116,500.00			116,500.00	18
19	c Crooked Creek R. R. & Coal	300,000.00							19
20	Davenport, Rock Island & N.-W.								20
21	Great Northern								21
22	Illinois Central	176,285,000.00			83,602,000.00		36,000.00	83,566,000.00	22
23	Dubuque & Sioux City	21,930,000.00			17,155,000.00		202,000.00	16,953,000.00	23
24	Iowa & Omaha Short Line								24
25	Iowa & Southwestern								25
26	Keokuk & Des Moines	2,750,000.00			2,750,000.00			2,750,000.00	26
27	Manchester & Oneida	128,000.00			65,000.00			65,000.00	27
28	Minneapolis & St. Louis	152,822,000.00		7,527,000.00	42,829,094.91		7,194.12	42,821,900.79	28
29	Des Moines & Fort Dodge								29
30	Iowa Central & Western	555,000.00			555,000.00			555,000.00	30
31	Muscatine North & South	1,000,000.00			800,000.00			800,000.00	31
32	Tabor & Northern	50,000.00			50,000.00			50,000.00	32
33	Union Pacific	300,000,000.00		31,248,000.00	165,458,090.00			165,458,090.00	33
34	f d Wabash Railroad	270,200,000.00		1,689,909.23	103,628,240.00	669,000.00		102,959,240.00	34
35	e Wabash Railway	70,200,000.00		368,909.23	62,359,000.00	6,000.00		62,353,000.00	35
Total		\$ 1,812,385,500.00	\$ 1,810,000.00	\$ 103,484,409.23	\$ 1,232,526,607.91	\$ 20,483,845.00	\$ 15,738,003.62	\$ 1,106,304,069.29	

PART III—MORTGAGE BONDS—Continued.

Number	Table No. 2 Name of Road	Evidences of Debt Actually Issued Prior to Present Year				Evidences of Debt Actually Issued During Present Year			Total discount on actual issues of prior years	Discount on actual issues of present year	Number
		Par value of total amount	Cash received as consideration for issue	Cash value of other property acquired as consideration for issue	Cash Value of Services Received as Consideration for Issue	Par value of total amount	Cash received as consideration for issue	Cash value of other property acquired as consideration for issue			
1	A., T. & S. F.	\$ 210,536,061.90	\$ 73,394,476.74	\$130,957,986.93	\$	\$ 5,698,071.10	\$ 4,973,133.60	\$	\$ 6,183,598.23	\$ 724,937.50	1
2	A. N.	100,000.00	100,000.00								2
3	aA. S.										3
4	bO., A. & N.										4
5	O., B. & Q.	210,417,000.00	167,768,159.50	32,656,960.00					9,991,860.50		5
6	O. G. W.	26,101,000.00	3,350,000.00	22,101,000.00		7,000.00		7,000.00	650,000.00		6
7	M. O. & F. D.	12,000,000.00		12,000,000.00							7
8	W., M. & P.	6,232,000.00	17,677.00	6,214,323.00							8
9	O., M. & St. Paul.										9
10	O. & N. W.	149,247,500.00	68,636,094.80	*76,271,434.00		7,972,000.00	8,997,075.82		4,339,971.20	\$1,025,075.82	10
11	O., St. P., M. & O.	32,498,000.00	16,538,134.99	*16,289,000.00		499,000.00	455,550.00	*99,000.00	\$329,134.99	\$55,550.00	11
12	I. S.										12
13	O., R. I. & P.	182,528,000.00	†	†	†				c		13
14	S. P. & K. O. S. L.	12,400,790.00	5,790.00	12,395,000.00		490,500.00	8,355.00	482,145.00			14
15	O. N.										15
16	O. C. C. O.										16
17	S. I. O.	60,000.00	60,000.00								17
18	O., W. & D. M.										18
19	cO. C. R. R. & O.	116,500.00	†	†							19
20	D., R. I. & N. W.										20
21	G. N.										21
22	I. C.	83,602,000.00	64,494,068.83	14,098,000.00					4,400,931.17		22
23	D. & S. C.	17,155,000.00		17,155,000.00							23
24	I. & O. S. L.										24
25	I. & S.										25
26	K. & D. M.	2,750,000.00	265,378.42	2,455,500.00					29,121.58		26
27	M. & O.	65,000.00	†	†							27
28	M. & St. L.	39,332,094.91	†	†		3,497,000.00	†	†			28
29	D. M. & Ft. D.										29
30	I. C. & W.	555,000.00		555,000.00							30
31	M. N. & S.	800,000.00	800,000.00								31
32	T. & N.	50,000.00	50,000.00								32
33	U. P.	165,087,740.00	†	†		370,350.00	370,350.00		6,651,712.50		33
34	d f W. R.	103,628,240.00	12,846,655.48	84,129,871.93							34
35	e W. Ry.					62,359,000.00		62,359,000.00			35
Total		\$1,151,633,686.81	\$395,479,780.28	\$343,749,203.93		\$80,892,921.10	\$14,804,464.42	\$62,947,145.00	\$31,927,080.28	\$ 355,688.32	

*Issued in exchange for bonds of other companies, valuation not made. †Premium. ‡Cannot furnish.

PART IV—MORTGAGE BONDS—Continued.

Number	Table No. 2 Name of Road	Discount written off to income or profit and loss during year	Total Discounts Extin- guished to Close of Year		Total Commissions to Close of Year		Amount of Interest Accrued During Year		Amount of Interest paid during year	Interest Liability at Close of Year		Number
			Charged to oper- ating expense, income, or profit and loss	Charged to con- struction or other invest- ment account	Charged to op- erating ex- pense, income, or profit and loss	Charged to con- struction or other invest- ment account	Charged to in- come	Charged to con- struction or other invest- ment income		Matured and unpaid	Accrued, not yet due	
1	A., T. & S. F.	\$ 724,937.50	\$ 6,908,535.73		\$ 369,175.00		\$ 8,780,168.45		\$ 6,633,858.22	\$ 865,726.01	\$ 2,071,253.84	1
2	A. N.								6,015.01		6,000.00	2
3	aA. S.											3
4	bC., A. & N.								6,966,383.76	1,693,338.50	1,084,510.83	4
5	C., B. & Q.	55,163.52	3,988,402.68	3,704,982.50			6,975,020.42		1,025,180.00	23,547.50	338,440.00	5
6	O. G. W.	13,510.44	73,042.59				1,032,797.90		480,000.00			6
7	M. C. & F. D.						480,000.00					7
8	W., M. & P.											8
9	C., M. & St. P.											9
10	C. & N. W.	3,229.63	3,711,741.57	625,000.00		700,000.00	6,587,171.05		6,464,518.72	672,083.82	1,252,831.67	10
11	C., St. P., M. & O.	*10,243.33	*259,823.90	17,692.04			1,700,703.34		1,707,522.50	49,015.00	222,385.84	11
12	I. S.											12
13	C., R. I. & P.		9,906,466.00		980,540.00		7,693,630.00		7,693,630.00	1,620,120.00	1,111,597.50	13
14	S. P. & K. O. S. L.						440,189.07		440,422.86			14
15	Colfax Northern											15
16	O. C. O. C.						2,375.00		2,375.00		593.75	16
17	S. I. O.											17
18	C., W. & D. M.											18
19	cC. O. R. R. & C.											19
20	D., R. I. & N. W.											20
21	Great Northern											21
22	I. C.		3,649,365.85	760,565.32	495,995.25		3,110,010.00		3,108,135.00	621,455.00	363,670.00	22
23	D. & S. C.						752,860.00		751,075.00	5,460.00	65,305.00	23
24	I. & O. S. L.											24
25	I. & S.											25
26	K. & D. M.		*1,115.95	30,237.53			137,500.00		137,500.00		34,375.00	26
27	M. & O.						3,250.00		3,250.00			27
28	M. & S. L.		135,515.01				1,923,687.49		1,923,687.49	129,872.50	408,221.66	28
29	D. M. & F. D.											29
30	I. O. & W.						22,200.00		22,200.00		7,400.00	30
31	M. N. & S.											31
32	T. & N.						2,500.00		2,500.00			32
33	U. P.	2,128.33	3,970,789.26				6,608,355.73		6,549,141.63	2,140,395.20	872,774.53	33
34	d f W. R. R.		218,651.00	677,412.50	51,466.18	210,732.64	995,268.33		655,493.75	1,553,377.00	321,504.58	34
35	e W. Ry.						1,990,526.67		2,322,447.50	257,686.50	643,263.75	35
Total		\$ 788,726.14	\$32,082,918.90	\$ 5,138,477.39	\$ 1,845,710.25	\$ 700,000.00	\$48,242,945.12		\$48,239,842.60	\$ 8,078,700.03	\$ 8,482,623.37	

*Premium.

PART V—COLLATERAL TRUST BONDS.

Number	Table No. 2 Name of Road	Par value of extent of of indebtedness authorized	Par Value of Evidences of Debt					Debt Issued Prior to Present Year			Debt Issued Dur- ing Present Year		Number
			Nominally but not actually issued	Actually issued to close of year	Reacquired after actual issue and canceled	Reacquired after actual issue and held alive at close of year	Actually out- standing at close of year	Par value of total amount	Cash received as consideration for issue	Cash value of other property acquired as consideration for issue	Par value of total amount	Cash value of other property acquired as consideration for issue	
1	A., T. & S. F.												1
2	A. N.												2
3	aA. S.												3
4	bC., A. & N.												4
5	C., B. & Q.	\$ 7,968,000		\$ 7,968,000	657,800	6,146,100	\$ 1,164,100	\$ 7,968,000	\$ 7,968,000.00				5
6	O. G. W.												6
7	M. C. & Ft. D.												7
8	W., M. & P.												8
9	C., M. & St. P.												9
10	O. & N. W.	33,632,000	\$150,000	33,482,000	4,161,000	933,000	28,388,000	33,482,000	32,098,683.64				10
11	C., St. P., M. & O.												11
12	I. S.												12
13	C., R. I. & P.	31,560,000		31,383,000	20,895,000		10,488,000	31,383,000	30,284,590.72				13
14	St. P. & K. C. S. L.												14
15	C. N.												15
16	O. C. O. C.												16
17	S. I. O.												17
18	C., W. & D. M.												18
19	cC. O. R. R. & C.												19
20	D., R. I. & N. W.												20
21	G. N.												21
22	I. C.	48,352,000	71,000	48,195,000			48,196,000	48,195,000	26,717,151.25	20,000,000			22
23	D. & S. C.												23
24	I. & O. S. L.												24
25	I. & S. W.												25
26	K. & D. M.												26
27	M. & O.												27
28	M. & St. L.	2,500,000		2,500,000			2,500,000	2,500,000	*	*			28
29	D. M. & Ft. D.												29
30	I. O. & W.												30
31	M. N. & S.												31
32	T. & N.												32
33	U. P.												33
34	d f W. R. R.	1,500,000		1,500,000			1,500,000				\$1,500,000	\$1,500,000	34
35	e W. Ry.												35
Total		\$125,452,000	\$221,000	\$125,028,000	\$ 25,713,800	\$7,079,100	\$ 92,235,100	\$122,528,000	\$97,068,425.61	\$ 20,000,000	\$1,500,000	\$1,500,000	

*Cannot give.

PART VI—COLLATERAL TRUST BONDS.

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RAILROAD COMMISSIONERS' REPORT

Number	Table No. 2 Name of Road	Total discount on actual issues of prior years	Discount on actual issues of present year	Discounts written off to income, or profit and loss during year	Total Discounts Extinguished to Close of Year		Total commissions to close of year charged to construction or other investment account	Interest accrued during year charged to income	Amount of interest paid during year	Interest Liability at Close of Year		Number
					Charged to operating expense, income, or profit and loss	Charged to construction or other investment account				Matured and unpaid	Accrued, not yet due	
1	Atchison, Topeka & Santa Fe											1
2	Atlantic Northern											2
3	a Atlantic Southern											3
4	b Chicago, Anamosa & N'n											4
5	Chicago, Burlington & Quincy							50,602.86	54,193.20	3,532.00	19,401.66	5
6	Chicago Great Western											6
7	Mason City & Fort Dodge											7
8	Wisconsin, Minn. & Pacific											8
9	Chicago, Milwaukee & St. P.											9
10	Chicago & North-Western	1,383,316.36				1,383,316.36	82,500.00	1,299,486.06	1,298,559.16	9,400.00	458,890.83	10
11	Chicago, St. P., M. & O.											11
12	Iowa Southern											12
13	Chicago, Rock Island & Pac.	1,008,409.28			1,008,409.28			619,320.00	629,280.00		188,670.00	13
14	St. Paul & K. O. Short Line											14
15	Colfax Northern											15
16	Colfax Consolidated Coal C.											16
17	Security Investment Co.											17
18	Creston, Winterset & Des M.											18
19	c Crooked Creek R. R. & Coal											19
20	Davenport, Rock Island & N.											20
21	Great Northern											21
22	Illinois Central	1,477,848.75			1,477,848.75			1,901,470.00	1,779,692.50	286,252.50	326,193.34	22
23	Dubuque & Sioux City											23
24	Iowa & Omaha Short Line											24
25	Iowa & Southwestern											25
26	Keokuk & Des Moines											26
27	Manchester & Onida											27
28	Minneapolis & St. Louis				1,949.07			150,000.00	149,910.00	360.00	62,500.00	28
29	Des Moines & Ft. Dodge											29
30	Iowa Central & Western											30
31	Muscatine North & South											31
32	Tabor & Northern											32
33	Union Pacific											33
34	d f Wabash Railroad							40,000.00	29,060.00	340.00	10,000.00	34
35	e Wabash Railway											35
	Total	\$3,959,574.39			\$2,578,307.10	\$1,383,316.36	\$82,500.00	4,000,879.52	\$3,941,294.86	\$299,884.50	\$1,065,655.83	

PART VII—INCOME BONDS.

Number	Table No. 2 Name of Road	Par value of extent of indebtedness authorized	Par Value of Evidences of Debt				Evidences of Debt Actually Issued Prior to Present Year		Number
			Nominally, but not actually issued	Actually issued to close of year	Reacquired after actual issue and canceled	Actually outstanding at close of year	Par value of total amount	Cash value of other property acquired as consideration for issue	
1	Atchison, Topeka & Santa Fe	\$51,728,000.00	\$382,000.00	\$51,346,000.00		\$51,346,000.00	\$51,346,000.00	\$51,346,000.00	1
2	Atlantic Northern								2
3	a Atlantic Southern								3
4	b Chicago, Anamosa & Northern								4
5	Chicago, Burlington & Quincy								5
6	Chicago Great Western								6
7	Mason City & Fort Dodge								7
8	Wisconsin, Minnesota & Pacific								8
9	Chicago, Milwaukee & St. Paul								9
10	Chicago & North Western								10
11	Chicago, St. Paul, Minneapolis and Omaha								11
12	Iowa Southern								12
13	Chicago, Rock Island & Pacific								13
14	St. Paul & Kansas City Short Line								14
15	Colfax Northern								15
16	Colfax Consolidated Coal Company								16
17	Security Investment Company								17
18	Creston, Winterset & Des Moines								18
19	c Crooked Creek R. R. & Coal								19
20	Davenport, Rock Island & Northwestern								20
21	Great Northern								21
22	Illinois Central	122,000.00		122,000.00	\$116,000.00	6,000.00	122,000.00	*122,000.00	22
23	Dubuque & Sioux City								23
24	Iowa & Omaha Short Line								24
25	Iowa & Southwestern								25
26	Keokuk & Des Moines								26
27	Manchester & Onida								27
28	Minneapolis & St. Louis								28
29	Des Moines & Fort Dodge								29
30	Iowa Central & Western								30
31	Muscatine North & South								31
32	Tabor & Northern								32
33	Union Pacific								33
34	d f Wabash Railroad	26,500,000.00		26,500,000.00	25,244,000.00	1,256,000.00	26,500,000.00	26,500,000.00	34
35	e Wabash Railway	26,500,000.00		315,000.00	60,000.00	255,000.00			35
	Total	\$78,350,000.00	\$382,000.00	\$51,783,000.00	\$176,000.00	\$51,607,000.00	\$51,468,000.00	\$51,468,000.00	

*Bonds of predecessor companies, records to the disposition of which are not in possession of respondent.

STATISTICS OF STEAM RAILWAYS

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Number	Table No. 2	Name of Road	Evidences of Debt Actually Issued During Present Year		Amount of interest accrued during year charged to income	Amount of interest paid year paid during year	Interest Liability at Close of Year		Number
			Par value of total amount	Cash value of other property acquired as consideration for issue			Matured and unpaid	Accrued, not yet due	
1		Atchison, Topeka & Santa Fe							1
2		Atlantic Northern							2
3		a Atlantic Southern							3
4		b Chicago, Anamosa & Northern							4
5		Chicago, Burlington & Quincy							5
6		Chicago Great Western							6
7		Mason City & Fort Dodge							7
8		Wisconsin, Minnesota & Pacific							8
9		Chicago, Milwaukee & St. Paul							9
10		Chicago & North Western							10
11		Chicago, St. Paul, Minneapolis and Omaha							11
12		Iowa Southern							12
13		Chicago, Rock Island & Pacific							13
14		St. Paul & Kansas City Short Line							14
15		Colfax Northern							15
16		Colfax Consolidated Coal Company							16
17		Security Investment Company							17
18		Creston, Winterset & Des Moines							18
19		c Crooked Creek R. R. & Coal							19
20		Davenport, Rock Island & Northwestern							20
21		Great Northern							21
22		Illinois Central							22
23		Dubuque & Sioux City							23
24		Iowa & Omaha Short Line							24
25		Iowa & Southwestern							25
26		Keokuk & Des Moines							26
27		Manchester & Onida							27
28		Minneapolis & St. Louis							28
29		Des Moines & Fort Dodge							29
30		Iowa Central & Western							30
31		Muscatine North & South							31
32		Tabor & Northern							32
33		Union Pacific							33
34		d Wabash Railroad	\$ 315,000.00	\$ 315,000.00	\$ 7,650.00		\$ 16,560.00		34
35		e Wabash Railway							35
		Total	\$ 315,000.00	\$ 315,000.00	\$ 7,650.00		\$ 16,560.00		

PART IX—MISCELLANEOUS OBLIGATIONS.

Number	Table No. 2	Name of Road	Par value of extent of indebtedness authorized	Par Value of Evidences of Debt				Evidences of Debt Actually Issued Prior to Present Year		
				Actually issued to close of year	Reacquired after actual issue and canceled	Reacquired after actual issue and held alive at close of year	Actually outstanding at close of year	Par value of total amount	Cash received as consideration for issue	Cash value of other property acquired as consideration for issue
1		A., T. & S. F.	\$154,503,000.00	\$147,764,850.00	\$113,656,030.00		\$ 34,108,820.00	\$147,714,850.00	\$147,313,152.75	\$ 3,850.00
2		A. N.								
3		a A. S.								
4		b C., A. & N.								
5		C., B. & Q.	4,300,000.00	4,300,000.00	633,000.00	3,524,000.00	143,000.00	4,300,000.00		4,300,000.00
6		C. G. W.								
7		M. C. & F. D.								
8		W., M. & P.								
9		C., M. & S. P.								
10		O. & N. W.	20,004,000.00	20,004,000.00	630,000.00	430,000.00	18,944,000.00	20,000,000.00	19,302,287.50	
11		C., S. P., M. & O.	11,200,000.00	11,200,000.00			11,200,000.00	9,200,000.00	9,219,260.00	
12		I. S.								
13		C., R. I. & P.	20,070,000.00	20,070,000.00	60,000.00		20,010,000.00	20,070,000.00	19,000,000.00	70,000.00
14		S. P. & K. C. S. L.								
15		C. N.								
16		O. C. C. C.								
17		S. I. C.								
18		C., W. & D. M.								
19		c. C. R. R. & O.								
20		D., R. I. — N. W.								
21		G. N.								
22		I. O.	10,100,000.00	10,089,700.00			10,089,700.00	10,089,700.00		10,089,700.00
23		D. & S. C.								
24		I. & O. S. L.								
25		I. & S.								
26		K. & D. M.								
27		M. & O.								
28		M. & S. L.								
29		D. M. & F. D.								
30		I. O. & W.								
31		M. N. & S.								
32		T. & N.								
33		U. P.	75,000,000.00	73,762,000.00	46,926,775.00		26,835,225.00	73,762,000.00	64,541,750.00	
34		d W. R. R.								
35		e W. Ry.								
		Total	\$295,177,000.00	\$287,190,550.00	\$161,905,805.00	\$3,954,000.00	\$121,330,745.00	\$285,136,550.00	\$259,376,450.25	\$14,453,550.00

PART X—MISCELLANEOUS OBLIGATIONS—Continued.

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RAILROAD COMMISSIONERS' REPORT

Number	Table No. 2 Name of Road	Evidences of Debt Actually Issued During Present Year			Total discount on actual issue of prior years	Discount on actual issue of present year	Discounts written off to income or profit and loss during year	Total Discounts Extinguished to close of Year		Number
		Par value of total amount	Cash received as consideration for issue	Cash value of other property acquired as consideration for issue				Charged to operating expense, income, or profit and loss	Charged to construction or other investment account	
1	Atchison, Topeka & Santa Fe	\$ 50,000.00		\$50,000.00	\$ 397,847.25			\$ 397,847.25		1
2	Atlantic Northern									2
3	Atlantic Southern									3
4	Chicago, Anamosa & Northern									4
5	Chicago, Burlington & Quincy									5
6	Chicago Great Western									6
7	Mason City & Fort Dodge									7
8	Wisconsin, Minnesota & Pacific									8
9	Chicago, Milwaukee & St. Paul									9
10	Chicago & Northwestern	4,000.00		4,000.00	697,712.50				\$ 697,712.50	10
11	Chicago, St. Paul, Minneapolis & Omaha	2,000,000.00	1,977,911.53		*19,260.00	\$22,088.47	\$ 787.41	*7,482.86		11
12	Iowa Southern									12
13	Chicago, Rock Island & Pacific				1,000,000.00			1,000,000.00		13
14	St. Paul & Kansas City Short Line									14
15	Colfax Northern									15
16	Colfax Consolidated Coal Company									16
17	Security Investment Company									17
18	Creston, Winterset & Des Moines									18
19	Crooked Creek R. R. & Coal									19
20	Davenport, Rock Island & Northwestern									20
21	Great Northern									21
22	Illinois Central									22
23	Dubuque & Sioux City									23
24	Iowa & Omaha Short Line									24
25	Iowa & Southwestern									25
26	Keokuk & Des Moines									26
27	Manchester & Onida									27
28	Minneapolis & St. Louis									28
29	Des Moines & Fort Dodge									29
30	Iowa Central & Western									30
31	Muscatine North & South									31
32	Tabor & Northern									32
33	Union Pacific				9,220,250.00			9,220,250.00		33
34	Wabash Railroad									34
35	Wabash Railway									35
Total		\$ 2,054,000.00	\$ 1,977,911.53	\$54,000.00	\$11,500,549.75	\$22,088.47	\$ 787.41	\$10,010,014.50	\$ 697,712.50	

*Premium.

PART XI—MISCELLANEOUS OBLIGATIONS—Continued.

Number	Table No. 2 Name of Road	Total Commissions to Close of Year		Amount of Interest Accrued During Year		Amount of interest paid during year	Interest Liability at Close of Year		Number
		Charged to operating expense, income, or profit and loss	Charged to construction or other investment account	Charged to income	Charged to construction or other investment account		Matured and unpaid	Accrued, not yet due	
1	Atchison, Topeka & Santa Fe	\$2,267,361.25		\$1,695,724.95		\$1,733,914.94	\$ 189,665.00	\$ 119,727.50	1
2	Atlantic Northern								2
3	Atlantic Southern								3
4	Chicago, Anamosa & Northern								4
5	Chicago, Burlington & Quincy			12,867.44		17,545.76	5,870.00	1,906.67	5
6	Chicago Great Western								6
7	Mason City & Fort Dodge								7
8	Wisconsin, Minnesota & Pacific								8
9	Chicago, Milwaukee & St. Paul								9
10	Chicago & North-Western		\$70,000.00	957,841.00	\$ 165.00	937,676.16	36,325.00	203,091.67	10
11	Chicago, St. Paul, Minneapolis & Omaha			514,673.99	45,326.01	559,600.00	1,100,000.00	186,666.66	11
12	Iowa Southern								12
13	Chicago, Rock Island & Pacific	200,000.00		1,001,250.00		501,400.00		458,395.84	13
14	St. Paul & Kansas City Short Line								14
15	Colfax Northern								15
16	Colfax Consolidated Coal Company								16
17	Security Investment Company								17
18	Creston, Winterset & Des Moines								18
19	Crooked Creek R. R. & Coal								19
20	Davenport, Rock Island & Northwestern								20
21	Great Northern								21
22	Illinois Central			4,583.34		4,500.00		750.00	22
23	Dubuque & Sioux City								23
24	Iowa & Omaha Short Line								24
25	Iowa & Southwestern								25
26	Keokuk & Des Moines								26
27	Manchester & Onida								27
28	Minneapolis & St. Louis								28
29	Des Moines & Fort Dodge								29
30	Iowa Central & Western								30
31	Muscatine North & South								31
32	Tabor & Northern								32
33	Union Pacific					1,058,283.78	567,261.00	229.05	33
34	Wabash Railroad			1,073,602.83					34
35	Wabash Railway								35
Total		\$2,467,361.25	\$70,000.00	\$5,260,543.55	\$45,491.01	\$4,812,914.64	\$1,890,121.00	\$ 970,767.39	

STATISTICS OF STEAM RAILWAYS

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TABLE NO. III.—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE.

PART I—EXPENDITURES FOR ROAD DURING YEAR.

Number	Name of Road	Engineering	Land for transportation purposes	Grading	Tunnels and subways	Bridges, trestles and culverts	Elevated structures	Ties	Rails	Other track material	Number
1	Atchison, Topeka & Santa Fe	\$ 7,630.10	\$ 58,883.53	\$ 390,319.37	\$ 2,114.41	\$ 467,683.15	\$ —	\$ 49,442.74	\$ 473,606.12	\$ 390,565.73	1
2	Atlantic Northern										2
3	a Atlantic Southern										3
4	b Chicago, Anamosa & N.										4
5	Chicago, Burlington & Quincy	88,543.95	245,508.05	895,937.13	130,653.00	726,602.22		231,231.47	559,536.62	404,086.40	5
6	Chicago Great Western	129.30	*1,250.13	80,026.93	3,478.66	47,554.81		4,148.26	62,507.94	101,320.03	6
7	Mason City & Fort Dodge		2,393.20	3,870.67		7,308.89		*1,821.20	*723.71	27,650.73	7
8	Wisconsin, Minn. & Pacific		200.00	2,363.08		30,882.28		600.50	618.92	3,425.92	8
9	Chicago, Milwaukee & St. Paul	216,190.38	125,246.84	1,044,374.47	214,548.72	626,409.34	3,162.48	70,517.09	131,520.90	359,129.29	9
10	Chicago & North Western	104,051.28	758,130.62	732,934.46		624,674.52		90,693.38	499,406.69	257,140.71	10
11	Chicago, St. P., M. & O.	13,926.96	305.07	99,001.72		*27,783.42		19,505.63	65,635.86	59,804.43	11
12	Iowa Southern		583.69	5,452.83		1,609.42		141.01			12
13	Chicago, Rock Island & Pacific	54,418.49	27,969.79	329,287.43		418,067.58		12,105.92	276,071.52	359,519.66	13
14	St. P. & K. C. Short Line	2,209.85	*17,680.05	58,152.72		16,930.86		1,127.11	1,856.90	8,902.27	14
15	Colfax Northern										15
16	Colfax Consolidated Coal Co.								875.08	73.00	16
17	Security Investment Co.										17
18	Creston, Winterset & D. M.										18
19	c Crooked Creek R. R. & O.			4.39		432.75		266.24	1,415.72	1,633.79	19
20	Davenport, R. I. & N. W.					228,980.96		60,396.67	169,553.49	130,737.62	20
21	Great Northern	69,598.14	135,185.36	389,635.21	195,698.11	622,411.27		46,486.17	155,750.83	224,672.48	21
22	Illinois Central	42,513.68	173,137.95	155,007.43	76.27	64,290.47		8,746.30	48,463.79	57,828.66	22
23	Dubuque & Sioux City	1,657.66	9,687.16	14,484.30							23
24	Iowa & Omaha Short Line										24
25	Iowa & Southwestern										25
26	Keokuk & Des Moines					962.76				73.57	26
27	Manchester & Oneida										27
28	Minneapolis & St. Louis	95.57	*110,014.20	20,801.41		4,576.98		23,781.13	67,523.56	12,032.55	28
29	Des Moines & Fort Dodge										29
30	Iowa Central & Western			175.00		566.35					30
31	Muscataine North & South										31
32	Tabor & Northern										32
33	Union Pacific	52,413.61	18,447.68	691,183.77	119,421.11	266,738.01		63,833.25	374,271.74	124,245.20	33
34	d f Wabash Railroad	707.87	*37,030.20	7,300.88		60,958.05		219.31	10,532.36	*250.30	34
35	e Wabash Railway	681.84	6,674.70	193,287.30		79,626.66		15,529.63	70,873.82	35,289.71	35
Total		\$ 654,060.31	\$ 3,433,404.26	\$ 5,103,209.03	\$ 665,090.58	\$ 4,208,625.76	\$ 3,103.48	\$ 606,739.20	\$ 2,058,706.80	\$ 2,596,531.54	

*Credit item.

PART II—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Name of Road	Ballast	Track laying and surfacing	Right-of-way fences	Snow and sand fences and snowbeds	Crossings and signs	Station and office buildings	Roadway buildings	Water stations	Fuel stations	Number
1	Atchison, Topeka & Santa Fe	\$ 34,915.53	\$ 74,246.87	\$ 15,656.88	\$ —	\$ 128,691.58	\$ 231,626.54	\$ 4,192.05	\$ *42,304.71	\$ 28,608.18	1
2	Atlantic Northern										2
3	a Atlantic Southern										3
4	b Chicago, Anamosa & Northern										4
5	Chicago, Burlington & Quincy	106,995.00	353,425.15	38,501.90	456.03	120,130.25	252,389.91	7,079.52	106,059.66	*16,858.08	5
6	Chicago Great Western	33,709.90	28,694.58	10,229.93	216.39	7,499.53	15,003.77	1,304.71	34,533.70	2,911.28	6
7	Mason City & Fort Dodge	491.28	*1,302.18	*301.37	421.20	2,650.07	9,205.01		6,359.56	12,165.24	7
8	Wisconsin, Minnesota & Pacific	23,185.33	25,248.55	613.32		18.10	928.84		*204.74	*856.44	8
9	Chicago, Milwaukee & St. Paul	791,970.89	275,984.96	31,101.33	2,146.74	213,265.64	186,994.28	555.53	56,835.87	*2,071.71	9
10	Chicago & North-Western	410,060.54	158,123.48	5,938.37	678.15	179,255.33	494,274.65	85,059.40	27,980.28	*10,393.44	10
11	Chicago, St. Paul, Minn. & Omaha	34,744.10	27,270.93	1,064.31		37,226.79	30,567.28	262.33	4,306.61	*8,841.88	11
12	Iowa Southern		8.00			957.84					12
13	Chicago, Rock Island & Pacific	234,164.92	140,265.44	910.27	301.37	98,519.89	71,916.36	*341.07	7,677.15	*3,539.90	13
14	St. Paul & Kansas City Short Line	26,219.84	37,831.53	71.44		16,222.08	339.16		1,612.54	42.40	14
15	Colfax Northern										15
16	Colfax Consolidated Coal Company										16
17	Security Investment Company										17
18	Creston, Winterset & Des Moines										18
19	c Crooked Creek R. R. & Coal		128.89			167.56	412.74	155.25			19
20	Davenport, Rock Island & Northwestern					58,238.42	685,362.85	93,479.71	25,347.63	2,848.26	20
21	Great Northern	117,792.2	125,514.2	33,638.66	454,916.16	112,123.00	154,609.23	3,403.19	36,021.52	3,508.72	21
22	Illinois Central	17,137.2	125,235.90	5,581.76	124.01	8,912.13	15,408.71	3,687.37	7,112.09	*70.64	22
23	Dubuque & Sioux City	849.51	20,008.14	3,550.54	*124.17						23
24	Iowa & Omaha Short Line										24
25	Iowa & Southwestern										25
26	Keokuk & Des Moines										26
27	Manchester & Oneida										27
28	Minneapolis & St. Louis		25,275.55	1,500.40		62,653.75	33,963.37	183.24	6,254.67	2,384.93	28
29	Des Moines & Fort Dodge										29
30	Iowa Central & Western										30
31	Muscataine North & South	68.03	6.63				413.60				31
32	Tabor & Northern										32
33	Union Pacific	131,209.42	69,122.38	12,330.66		82,030.62	68,144.04	21,038.39	*31,531.18	19,159.32	33
34	d f Wabash Railroad	7,285.76	1,062.82	20.46		1,611.86	11,283.72		2,392.55	1,292.21	34
35	e Wabash Railway	31,261.57	12,499.81	56.30		13,394.08	27,779.62	206.93	4,077.26	1,744.36	35
Total		\$2,094,775.34	\$1,497,588.81	\$161,104.70	\$459,135.88	\$1,141,906.61	\$2,279,339.96	\$220,266.55	\$ 250,137.91	\$ 30,735.60	

*Credit item.

PART III—EXPENDITURES FOR ROAD DURING YEAR—Continued.

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RAILROAD COMMISSIONERS' REPORT

Number	Name of Road	Shops and enginehouses	Grain elevators	Storage warehouses	Wharves and docks	Coal and ore wharves	Telegraph and telephone lines	Signals and interlockers	Power plant buildings	Power substations buildings	Number
1	Atchison, Topeka & Santa Fe	\$ 293,381.36	\$ 428,941.63		\$ 6,059.22		\$ 4,519.20	\$ 95,867.03			1
2	Atlantic Northern										2
3	a Atlantic Southern										3
4	b Chicago, Anamosa & Northern										4
5	Chicago, Burlington & Quincy	228,012.59		4,743.82	12,741.32		7,535.37	129,423.51	5,260.70		5
6	Chicago Great Western	13,102.73	3,795.65				1,955.85	32,438.93			6
7	Mason City & Fort Dodge	925.14					293.56	535.16			7
8	Wisconsin, Minnesota & Pacific	96.24						806.69			8
9	Chicago, Milwaukee & St. Paul	54,043.19	99,086.32	13,196.82	15,231.20	28.56	*1,056.57	314,210.82	3,239.64	377,420.88	9
10	Chicago & North-Western	67,026.92	1,196,188.58		82,141.98	316,322.32	2,001.53	79,738.30	25.50		10
11	Chicago, St. Paul, Minneapolis & Omaha	71,390.18	5,173.37		83.64		102.91	3,190.20			11
12	Iowa Southern										12
13	Chicago, Rock Island & Pacific	30,685.51	54,858.74				*1,796.59	65,759.37			13
14	St. Paul & Kansas City Short Line	512.71					4.15	647.68			14
15	Colfax Northern										15
16	Colfax Consolidated Coal Company										16
17	Security Investment Company										17
18	Creston, Winterset & Des Moines										18
19	c Crooked Creek R. R. & Coal										19
20	Davenport, Rock Island & Northwestern	234.66						224.72			20
21	Great Northern	72,789.03	417.58		824.34	*210.72	756.87	8,161.62	2,299.61		21
22	Illinois Central	141,952.10	1,066.59		409.94		2,684.39	109,945.70	2,725.56		22
23	Dubuque & Sioux City	167,570.13					*1,610.71	4,623.46	1,103.45		23
24	Iowa & Omaha Short Line										24
25	Iowa & Southwestern										25
26	Keokuk & Des Moines										26
27	Manchester & Oneida										27
28	Minneapolis & St. Louis	19,890.94						17.89			28
29	Des Moines & Fort Dodge										29
30	Iowa Central & Western										30
31	Muscatine North & South						38.83				31
32	Tabor & Northern										32
33	Union Pacific	28,538.40					*4,428.93	19,031.37			33
34	d f Wabash Railroad	2,440.26						5,444.60			34
35	e Wabash Railway	9,287.91	1,820.34				1,086.58	6,520.12			35
Total		\$1,199,439.74	\$1,790,848.80	\$17,340.64	\$117,491.64	\$316,140.16	\$12,086.44	\$869,469.19	\$14,654.55	\$377,420.88	

*Credit item.

PART IV—EXPENDITURES FOR ROAD DURING YEAR—Continued.

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Number	Name of Road	Power transmission systems	Power distribution systems	Power line poles and fixtures	Underground conduits	Miscellaneous structures	Paving	Roadway machines	Roadway small tools	Assessments for public improvements	Number
1	Atchison, Topeka & Santa Fe					\$ *3,359.26	\$ 7,778.52	\$ 7,099.10	\$ 23.61	\$ 76,213.65	1
2	Atlantic Northern										2
3	a Atlantic Southern										3
4	b Chicago, Anamosa & Northern										4
5	Chicago, Burlington & Quincy					25,838.19	852.27	6,826.10	259.36	40,068.88	5
6	Chicago Great Western		72.68					5,976.72	797.13	14,449.99	6
7	Mason City & Fort Dodge							1,532.08	216.08	13,577.48	7
8	Wisconsin, Minnesota & Pacific									1,837.73	8
9	Chicago, Milwaukee & St. Paul	398,176.72	1,619,524.93	558,630.35	4,893.67	70,790.11	16,001.78	*16,397.12	2,427.67	153,044.64	9
10	Chicago & North-Western					*254.35	1,969.43	13,842.61	548.76	67,420.41	10
11	Chicago, St. Paul, Minneapolis & Omaha		.13					356.43		10,575.35	11
12	Iowa Southern										12
13	Chicago, Rock Island & Pacific			7.11		247.06	9.63	1,701.03	390.19	108,653.76	13
14	St. Paul & Kansas City Short Line									7,944.60	14
15	Colfax Northern										15
16	Colfax Consolidated Coal Company										16
17	Security Investment Company										17
18	Creston, Winterset & Des Moines										18
19	c Crooked Creek R. R. & Coal										19
20	Davenport, Rock Island & Northwestern							343.54		99.70	20
21	Great Northern		6,875.38			349.43	268.95	*2,929.42		95,924.08	21
22	Illinois Central	52.90	1,163.71	407.61		430.63	4,318.33	69,535.09	30.29	43,242.85	22
23	Dubuque & Sioux City									20,695.05	23
24	Iowa & Omaha Short Line										24
25	Iowa & Southwestern										25
26	Keokuk & Des Moines										26
27	Manchester & Oneida										27
28	Minneapolis & St. Louis									2,328.17	28
29	Des Moines & Fort Dodge										29
30	Iowa Central & Western										30
31	Muscatine North & South										31
32	Tabor & Northern										32
33	Union Pacific		33.11			22,645.27		4,824.82	793.31	28,436.72	33
34	d f Wabash Railroad									3,051.03	34
35	e Wabash Railway						573.36		257.65	4,379.89	35
Total		\$398,229.62	\$1,627,669.94	\$559,045.07	\$4,893.67	\$116,687.08	\$31,772.27	\$ 93,630.98	\$5,739.72	\$688,892.33	

*Credit item.

STATISTICS OF STEAM RAILWAYS

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Number	Table No. 3	Name of Road	Revenues and operating expenses during construction	Cost of road purchased	Other expenditures—Road	Shop machinery	Power plant machinery	Power substation apparatus	Construction material and supplies	Total expenditures for road	Number
1		Atchison, Topeka & Santa Fe		\$ 1,206,740.16	\$ 15.17	\$112,114.43				\$ 2,146,790.95	1
2		Atlantic Northern									2
3		a Atlantic Southern									3
4		b Chicago, Anamosa & Northern									4
5		Chicago, Burlington & Quincy			249,406.05	77,645.97	6,666.34		2,190.07	5,147,144.41	5
6		Chicago Great Western		4,254.80		25,426.30	106.05			534,396.42	6
7		Mason City & Fort Dodge				338.69				85,805.58	7
8		Wisconsin, Minnesota & Pacific								88,155.61	8
9		Chicago, Milwaukee & St. Paul	21.28	5,065,497.14	168,810.11	15,687.43	*1,062.77	911,710.92		14,791,050.76	9
10		Chicago & North-Western				50,754.10	2,287.95			6,298,022.46	10
11		Chicago, St. Paul, Minneapolis & Omaha				9,683.43	409.20			458,561.56	11
12		Iowa Southern								8,752.79	12
13		Chicago, Rock Island & Pacific			134,519.12	4,054.82				2,426,404.57	13
14		St. Paul & Kansas City Short Line				45.00				162,992.79	14
15		Colfax Northern									15
16		Colfax Consolidated Coal Company								949.08	16
17		Security Investment Company									17
18		Creston, Winterset & Des Moines									18
19		c Crooked Creek R. R. & Coal									19
20		Davenport, Rock Island & Northwestern								4,919.95	20
21		Great Northern		*15,550.04		23,240.81	8,283.17		3,213.87	3,182,478.24	21
22		Illinois Central	*300.00		97,554.17	39,674.77	8,760.00			2,401,450.29	22
23		Dubuque & Sioux City			11,008.62	12,960.57	3,319.26			484,761.85	23
24		Iowa & Omaha Short Line									24
25		Iowa & Southwestern								1,036.33	25
26		Keokuk & Des Moines									26
27		Manchester & Onida									27
28		Minneapolis & St. Louis		2,981,415.29	1.06	5,086.69				3,159,812.95	28
29		Des Moines & Fort Dodge									29
30		Iowa Central & Western									30
31		Muscatine North & South				72.20				1,340.64	31
32		Tabor & Northern									32
33		Union Pacific			*169.90	*31,063.53				2,150,698.75	33
34		d f Wabash Railroad			265.64	3,205.17				81,790.05	34
35		e Wabash Railway			268.83	403.34				517,079.97	35
		Total	\$ 278.72	\$ 7,428,877.03	\$ 662,013.23	\$ 346,125.02	\$ 28,779.20	\$ 911,710.92	\$ 5,403.94	\$ 44,052,605.95	

*Credit item.

PART VI—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Table No. 3	Name of Road	Steam locomotives	Other locomotives	Freight-train cars	Passenger cars	Motor equipment of cars	Floating equipment	Work equipment	Miscellaneous equipment	Total expenditures for equipment	Number
1		Atchison, Topeka & Santa Fe	\$ 885,013.74		\$1,406,439.51	\$ 97,908.14	\$ 18,000.00	\$ 302.00	\$ 37,533.79		\$ 2,213,380.90	1
2		Atlantic Northern										2
3		a Atlantic Southern										3
4		b Chicago, Anamosa & Northern										4
5		Chicago, Burlington & Quincy	251,647.56		649,626.16	*67,457.13		*10,490.00	*49,674.52		773,652.07	5
6		Chicago Great Western	27,311.02		*27,573.27	20,601.57			2,949.74	*50.00	23,239.06	6
7		Mason City & Fort Dodge	*12.00		*58,963.70				*8,531.12		*67,506.82	7
8		Wisconsin, Minnesota & Pacific	*25,078.00		8,761.98				178.53		*16,137.49	8
9		Chicago, Milwaukee & St. Paul	222,188.25	\$2,286,962.32	145,000.50	140,459.18	110,544.83		51,633.66	1,306.95	2,958,085.69	9
10		Chicago & North-Western	620,992.54		402,757.23	406,412.61			84,731.38		1,474,893.76	10
11		Chicago, St. Paul, Minn. & Omaha	175,308.06		1,364,137.91	75,310.91			25,596.24		1,540,443.11	11
12		Iowa Southern										12
13		Chicago, Rock Island & Pacific	*330,604.15		\$1,121,517.81	*46,248.06			*192,026.85		2,552,638.75	13
14		St. Paul & Kansas City Short Line	*9,363.24		*3,235.79				*1,090.88		*13,689.91	14
15		Colfax Northern										15
16		Colfax Consolidated Coal Company										16
17		Security Investment Company										17
18		Creston, Winterset & Des Moines										18
19		c Crooked Creek R. R. & Coal										19
20		Davenport, R. I. & Northwestern										20
21		Great Northern	*186,857.72		*119,541.82	*3,205.47			*2,123.88		*311,728.89	21
22		Illinois Central	580,894.77		851,924.19	2,270.58	8,000.00	*12,770.00	*27,056.32		1,403,263.22	22
23		Dubuque & Sioux City										23
24		Iowa & Omaha Short Line										24
25		Iowa & Southwestern										25
26		Keokuk & Des Moines										26
27		Manchester & Onida	909.69								909.69	27
28		Minneapolis & St. Louis	166,461.38		497,854.40	*3,248.20			*8,314.89		652,752.69	28
29		Des Moines & Fort Dodge										29
30		Iowa Central & Western										30
31		Muscatine North & South	*2,006.98		32.00						*2,574.98	31
32		Tabor & Northern										32
33		Union Pacific	*280,261.53		*813,317.41	*341,330.92	*12,906.24		76,064.40	757.61	*1,370,994.09	33
34		d f Wabash Railroad	15,210.54		15,332.34	1,098.42			5,319.06		36,960.35	34
35		e Wabash Railway	75,880.68		310,981.47	*7,819.05		15,000.00	33,641.32		427,684.42	35
		Total	\$2,071,914.06	\$2,286,962.32	\$7,606,401.17	\$ 77,837.88	\$ 87,538.59	*7,958.00	\$ 23,510.60	\$2,104.56	\$12,238,311.18	

*Credit item.

PART VII—GENERAL EXPENDITURES DURING YEAR AND GRAND TOTAL INVESTMENT.

Number	Table No. 3 Name of Road	Organization expenses	General officers and clerks	Law	Stationery and printing	Taxes	Interest during construction	Other expendi- tures—General	Total general expenditures	Grand total in- vestment in road equip- ment—entire line	Number
1	Atchison, Topeka & Santa Fe						\$ 26,813.48		\$ 26,813.48	\$ 4,386,985.33	1
2	Atlantic Northern										2
3	a Atlantic Southern										3
4	b Chicago, Anamosa & Northern										4
5	Chicago, Burlington & Quincy			\$ 100.00			87,486.92	\$ 2,750.00	90,336.92	6,011,133.40	5
6	Chicago Great Western									557,635.48	6
7	Mason City & Fort Dodge									18,298.76	7
8	Wisconsin, Minnesota & Pacific									72,018.12	8
9	Chicago, Milwaukee & St. Paul	\$ 2,979.25	\$ 15,106.99	58.08	\$ 14,600.98	\$ 3.58	175,274.10	37	297,932.35	17,957,068.80	9
10	Chicago & North Western			84.50	18.67		45,139.13	*2,548.02	42,694.28	7,815,610.50	10
11	Chicago, St. P., M. & Omaha						19,633.67		19,633.67	2,018,638.34	11
12	Iowa Southern									8,752.79	12
13	Chicago, Rock Island & Pacific					660.88			660.88	4,979,704.20	13
14	St. Paul & K. O. Short Line					42.30		*92.00	*49.70	149,253.18	14
15	Colfax Northern										15
16	Colfax Consolidated Coal Co.									949.08	16
17	Security Investment Company										17
18	Creston, Winterset & Des Moines										18
19	c Crooked Creek R. R. & Coal										19
20	Davenport, Rock Island & N. W.									4,919.95	20
21	Great Northern						41,103.63		41,103.63	2,911,852.98	21
22	Illinois Central			266.30			4,337.11		4,633.41	3,809,346.92	22
23	Dubuque & Sioux City						273.12		273.12	485,034.97	23
24	Iowa & Omaha Short Line										24
25	Iowa & Southwestern									1,036.33	25
26	Keokuk & Des Moines									969.69	26
27	Manchester & Oneida										27
28	Minneapolis & St. Louis			*2,523.30					*2,523.30	3,810,042.34	28
29	Des Moines & Fort Dodge										29
30	Iowa Central & Western										30
31	Muscatine North & South									*1,234.34	31
32	Tabor & Northern										32
33	Union Pacific	105.50						*460,000.00	*459,894.50	319,810.16	33
34	d f Wabash Railroad									118,750.40	34
35	e Wabash Railway									944,794.30	35
	Total	\$ 3,084.75	\$ 15,106.99	\$ *2,014.42	\$ 14,528.65	\$ 706.70	\$ 400,001.16	\$ *459,889.65	\$ *28,385.70	\$ 56,262,531.37	

*Credit item

PART VIII—INVESTMENT TO JUNE 30, 1907.

Number	Table No. 3 Name of Road	Road			Equipment			Number
		Leased lines	Owned lines	Total	Leased lines	Owned lines	Total	
1	Atchison, Topeka & Santa Fe	\$ 1,929,571.67	\$ 480,699,779.03	\$ 482,629,350.70	*	*	*	1
2	Atlantic Northern							2
3	a Atlantic Southern							3
4	b Chicago, Anamosa & Northern							4
5	Chicago, Burlington & Quincy		**	**		345,281,500.00	345,281,500.00	5
6	Chicago Great Western							6
7	Mason City & Fort Dodge		42,766,182.71	42,766,182.71		1,519,086.67	1,519,086.67	7
8	Wisconsin, Minnesota & Pacific		11,357,627.37	11,357,627.37		760,764.91	760,764.91	8
9	Chicago, Milwaukee & St. Paul		210,540,735.04	210,540,735.04		47,600,579.97	47,600,579.97	9
10	Chicago & North Western		237,705,203.67	237,705,203.67		*	*	10
11	Chicago, St. Paul, Minneapolis & Omaha		62,408,611.00	62,408,611.00		*	*	11
12	Iowa Southern							12
13	Chicago, Rock Island & Pacific	1,039,650.22	161,195,911.53	162,235,561.75		30,974,666.13	30,974,666.13	13
14	St. Paul & Kansas City Short Line							14
15	Colfax Northern							15
16	Colfax Consolidated Coal Company		81,969.81	81,969.81				16
17	Security Investment Company		138,806.02	138,806.02		29,315.10	29,315.10	17
18	Creston, Winterset & Des Moines							18
19	c Crooked Creek R. R. & Coal							19
20	Davenport, Rock Island & Northwestern		3,171,381.84	3,171,381.84		112,433.67	112,433.67	20
21	Great Northern		230,947,770.98	230,947,770.98		44,084,373.57	44,084,373.57	21
22	Illinois Central		**	**		109,002,970.68	109,002,970.68	22
23	Dubuque & Sioux City		29,679,249.89	29,679,249.89				23
24	Iowa & Omaha Short Line							24
25	Iowa & Southwestern							25
26	Keokuk & Des Moines		6,721,111.52	6,721,111.52		*	*	26
27	Manchester & Oneida		118,891.00	118,891.00		*	*	27
28	Minneapolis & St. Louis		24,900,532.94	24,900,532.94		4,405,864.50	4,405,864.50	28
29	Des Moines & Fort Dodge							29
30	Iowa Central & Western		1,473,000.00	1,473,000.00				30
31	Muscatine North & South							31
32	Tabor & Northern		92,917.75	92,917.75		*	*	32
33	Union Pacific		228,773,871.90	228,773,871.90		11,108,065.08	11,108,065.08	33
34	d f Wabash Railroad		**	**		169,684,852.62	169,684,852.62	34
35	e Wabash Railway							35
	Total	\$ 2,969,221.89	\$ 1,732,773,554.00	\$ 1,735,742,775.89		\$ 594,879,620.28	\$ 594,879,620.28	

*Amount included in investment in road.

**Amount included in investment in equipment.

Number	Table No. 3	Name of Road	Investment From July 1, 1907, to June 30, 1914			Investment Since June 30, 1914			Number
			Leased lines	Owned lines	Total	Leased lines	Owned lines	Total	
1		Atchison, Topeka & Santa Fe	\$ 88,321.98	\$ 100,704,142.91	\$ 100,792,464.89	\$ 72,470.80	\$ 10,990,751.95	\$ 11,063,222.75	1
2		Atlantic Northern							2
3		a Atlantic Southern							3
4		b Chicago, Anamosa & Northern							4
5		Chicago, Burlington & Quincy		88,544,889.22	88,544,889.22		13,519,773.44	13,519,773.44	5
6		Chicago Great Western		*109,154,896.98	*109,154,896.98		1,640,731.20	1,640,731.20	6
7		Mason City & Fort Dodge		470,749.71	470,749.71		156,765.34	156,765.34	7
8		Wisconsin, Minnesota & Pacific		11,941.77	11,941.77		93,477.59	93,477.59	8
9		Chicago, Milwaukee & St. Paul		292,874,062.15	292,874,062.15		29,452,485.70	29,452,485.70	9
10		Chicago & North-Western		121,823,398.55	121,823,398.55	1,825.61	15,999,105.83	16,000,931.44	10
11		Chicago, St. Paul, Minneapolis & Omaha		11,971,393.46	11,971,393.46		2,091,856.72	2,091,856.72	11
12		Iowa Southern		735,499.88	735,499.88		49,892.56	49,892.56	12
13		Chicago, Rock Island & Pacific	3,378,581.41	41,744,491.43	45,123,072.84	591,386.32	6,560,728.95	7,152,115.27	13
14		St. Paul & Kansas City Short Line		12,508,721.24	12,508,721.24		421,684.92	421,684.92	14
15		Colfax Northern							15
16		Colfax Consolidated Coal Company		7,223.06	7,223.06		4,504.08	4,504.08	16
17		Security Investment Company		3,151.12	3,151.12				17
18		Creston, Winterset & Des Moines							18
19		c Crooked Creek R. R. & Coal							19
20		Davenport, Rock Island & Northwestern		207,459.41	207,459.41		21,241.13	21,241.13	20
21		Great Northern		102,302,760.09	102,302,760.09	3,577.75	9,850,124.29	9,853,702.04	21
22		Illinois Central		41,831,093.43	41,831,093.43		8,039,067.88	8,039,067.88	22
23		Dubuque & Sioux City		1,321,711.41	1,321,711.41		673,782.33	673,782.33	23
24		Iowa & Omaha Short Line							24
25		Iowa & Southwestern							25
26		Keokuk & Des Moines		1858.18	1858.18		1,036.33	1,036.33	26
27		Manchester & Oneida		12,485.60	12,485.60		5,819.09	5,819.09	27
28		Minneapolis & St. Louis		33,910,303.17	33,910,303.17		4,220,018.29	4,220,018.29	28
29		Des Moines & Fort Dodge							29
30		Iowa Central & Western							30
31		Muscatine North & South		1,273,946.71	1,273,946.71		112,269.22	112,269.22	31
32		Tabor & Northern							32
33		Union Pacific		51,728,410.28	51,728,410.28		2,099,464.91	2,099,464.91	33
34		d f Wabash Railroad		23,806,310.09	23,806,310.09		692,604.04	692,604.04	34
35		e Wabash Railway		\$200,738,242.05	\$200,738,242.05		1944,764.39	1944,764.39	35
Total			\$3,466,903.39	\$1,222,866,231.91	\$1,226,333,135.30	\$669,260.48	\$106,611,277.02	\$107,280,537.50	

*Investment from September 1, 1909 to June 30, 1914. †Investment November 1, 1915. ‡Investment since November 1, 1915. §Credit item.

PART X—TOTAL INVESTMENT TO CLOSE OF YEAR.

Number	Table No. 3	Name of Road	Total Investment in Road and Equipment			Length of road owned	Average investment (owned lines) per mile of road	Number
			Leased lines	Owned lines	Total			
1		Atchison, Topeka & Santa Fe	\$ 2,090,364.45	\$ 601,394,673.89	\$ 603,485,038.34	\$ 7,139.01	\$ 84,533.44	1
2		Atlantic Northern						2
3		a Atlantic Southern						3
4		b Chicago, Anamosa & Northern						4
5		Chicago, Burlington & Quincy		447,346,162.66	447,346,162.66	8,945.81	50,006.22	5
6		Chicago Great Western		*110,795,628.18	*110,795,628.18	757.47	146,270.65	6
7		Mason City & Fort Dodge		44,699,253.75	44,699,253.75	375.23	119,124.95	7
8		Wisconsin, Minnesota & Pacific		12,209,928.10	12,209,928.10	277.43	44,010.84	8
9		Chicago, Milwaukee & St. Paul		580,467,862.86	580,467,862.86	9,801.76	59,220.78	9
10		Chicago & North-Western	1,825.61	375,529,533.63	375,529,533.63	7,946.13	47,259.20	10
11		Chicago, St. Paul, Minneapolis & Omaha		76,471,861.18	76,471,861.18	1,683.22	45,431.89	11
12		Iowa Southern		785,392.44	785,392.44	12.25	64,113.67	12
13		Chicago, Rock Island & Pacific	5,009,617.95	240,475,798.04	245,485,415.99	6,367.01	45,739.70	13
14		St. Paul & Kansas City Short Line		12,930,406.16	12,930,406.16	182.97	70,669.54	14
15		Colfax Northern						15
16		Colfax Consolidated Coal Company		93,696.95	93,696.95	7.15	13,104.47	16
17		Security Investment Company		171,272.24	171,272.24	6.00	28,547.37	17
18		Creston, Winterset & Des Moines						18
19		c Crooked Creek R. R. & Coal						19
20		Davenport, Rock Island & Northwestern		3,512,516.05	3,512,516.05	46.76	75,117.97	20
21		Great Northern	3,577.75	387,185,028.93	387,188,606.68	7,130.57	54,299.31	21
22		Illinois Central		158,873,131.99	158,873,131.99	2,271.76	69,933.94	22
23		Dubuque & Sioux City		31,674,743.63	31,674,743.63	760.98	41,623.62	23
24		Iowa & Omaha Short Line						24
25		Iowa & Southwestern						25
26		Keokuk & Des Moines		6,721,289.67	6,721,289.67	162.31	41,410.20	26
27		Manchester & Oneida		137,195.69	137,195.69	8.04	17,064.14	27
28		Minneapolis & St. Louis		67,436,718.90	67,436,718.90	1,502.26	44,890.17	28
29		Des Moines & Fort Dodge						29
30		Iowa Central & Western		1,473,000.00	1,473,000.00	36.60	40,245.90	30
31		Muscatine North & South		1,261,677.49	1,261,677.49	47.77	26,411.51	31
32		Tabor & Northern		92,917.75	92,917.75	8.79	10,570.85	32
33		Union Pacific		293,709,812.17	293,709,812.17	3,563.42	82,423.57	33
34		d f Wabash Railroad		194,183,766.75	194,183,766.75	1,951.62	99,498.75	34
35		e Wabash Railway		201,683,006.44	201,683,006.44	1,951.62	103,341.32	35
Total			\$ 7,105,385.76	\$ 3,657,130,683.21	\$ 3,664,236,068.97	\$ 59,992.32	\$ 61,078.42	

*Includes cost of \$19,205,400 common and \$13,635,752 preferred capital stock of Mason City & Ft. Dodge R. R. Co. and \$5,893,400 common capital stock of Wisconsin, Minnesota & Pacific R. R. Co. all of which is owned by the Chicago Great Western R. R. Co.

Number	Name of Road	Engineering	Land for transportation purposes	Grading	Bridges, trestles, and culverts	Ties	Rails	Other track material	Ballast	Track laying and surfacing	Number
1	Atchison, Topeka & Santa Fe	\$ 10.37	\$ *462.19	\$ *8,483.34	\$ 154.15	\$ *573.88	\$ 366.45	\$ 2,095.98		\$ *22.17	1
2	Atlantic Northern										2
3	a Atlantic Southern										3
4	b Chicago, Anamosa & Northern										4
5	Chicago, Burlington & Quincy	16,317.44	*4,730.68	24,274.37	11,645.56	13,096.89	31,913.70	38,474.18	\$ 13,719.59	20,682.57	5
6	Chicago Great Western	129.30	*1,914.13	71,250.09	50,747.31	2,631.99	52,346.80	61,318.81	26,568.52	18,995.51	6
7	Mason City & Fort Dodge		2,393.20	3,045.67	6,737.75	*2,011.66	*941.51	27,501.47	491.28	*1,314.37	7
8	Wisconsin, Minnesota & Pacific				48.44						8
9	Chicago, Milwaukee & St. Paul	5,446.49	3,552.45	46,979.15	*23,528.79	*23,594.84	*75,842.03	26,268.11	466,108.13	145,447.72	9
10	Chicago & North-Western	7,253.81	145,329.13	115,997.41	111,165.76	16,597.33	194,954.41	64,144.10	180,212.62	46,257.58	10
11	Chicago, St. Paul, Minneapolis & Omaha	586.68	*800.00	5,218.27	2,721.97	843.61	1,855.87	1,344.11	*1,368.35	*59.13	11
12	Iowa Southern		583.69	5,452.83	1,609.42	141.01				8.00	12
13	Chicago, Rock Island & Pacific										13
14	St. Paul & Kansas City Short Line	2,209.85	*17,680.05	58,152.72	16,930.86	1,127.11	1,856.90	8,902.27	26,219.84	37,831.53	14
15	Colfax Northern										15
16	Colfax Consolidated Coal Company						876.08	73.00			16
17	Security Investment Company										17
18	Creston, Winterset & Des Moines										18
19	c Crooked Creek R. R. & Coal										19
20	Davenport, Rock Island & Northwestern			31.50	134.60			1,377.73			20
21	Great Northern	1,205.85	*675.70	14,098.82	3,196.99	5,267.19	10,017.91	2,720.33		12,092.36	21
22	Illinois Central										22
23	Dubuque & Sioux City	1,657.66	13,032.17	14,484.30	62,330.21	8,556.51	47,648.32	56,115.80	849.51	19,806.91	23
24	Iowa & Omaha Short Line										24
25	Iowa & Southwestern										25
26	Keokuk & Des Moines				962.76			73.57			26
27	Manchester & Oneida										27
28	Minneapolis & St. Louis		3,745.85	3,295.50	5,307.25	15,964.47	40,245.02	6,518.98		16,584.22	28
29	Des Moines & Fort Dodge										29
30	Iowa Central & Western										30
31	Muscataine North & South			175.00	566.35				68.08	6.63	31
32	Tabor & Northern										32
33	Union Pacific				83.64	*91.00	165.87	*153.06		*72.00	33
34	d f Wabash Railroad										34
35	e Wabash Railway										35
Total		\$34,817.45	\$142,373.74	\$353,967.29	\$250,814.29	\$ 38,554.73	\$305,463.79	\$297,675.38	\$712,869.17	\$316,245.36	

§ Cannot furnish. * Credit item.

PART II—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Name of Road	Right-of-way fences	Snow and sand fences and snowsheds	Crossings and signs	Station and office buildings	Roadway buildings	Water stations	Fuel stations	Shops and enginehouses	Telegraph and telephone lines	Number
1	Atchison, Topeka & Santa Fe	\$ 209.47		\$ 317.22	\$ 240.73	\$ 29.90	\$ 1,183.66		\$ 445.74	\$ 427.26	1
2	Atlantic Northern										2
3	a Atlantic Southern										3
4	b Chicago, Anamosa & Northern										4
5	Chicago, Burlington & Quincy	16.85		15,112.55	7,930.85	133.61	6,296.71	718.30	39,542.26	384.24	5
6	Chicago Great Western	9,455.27	82.85	3,367.73	6,345.27	1,037.61	22,644.80	3,264.20	12,938.88	956.98	6
7	Mason City & Fort Dodge	*301.37	406.84	2,650.07	7,930.54		6,359.56	12,165.24	925.14	293.56	7
8	Wisconsin, Minnesota & Pacific	353.96		89							8
9	Chicago, Milwaukee & St. Paul	*2,552.68		*3,479.30	13,833.45	398.10	18,972.78	*4,517.71	7,678.06	*4,909.87	9
10	Chicago & North-Western	24.11	134.72	50,237.96	98,704.33	2,562.72	*838.40	437.96	11,301.80	3.06	10
11	Chicago, St. Paul, Minneapolis & Omaha			1,828.42	3,753.57	*2.41	1,414.08		6,033.44		11
12	Iowa Southern			957.54							12
13	Chicago, Rock Island & Pacific										13
14	St. Paul & Kansas City Short Line	71.44		16,222.05	339.16		1,612.54	42.40	512.71	4.15	14
15	Colfax Northern										15
16	Colfax Consolidated Coal Company										16
17	Security Investment Company										17
18	Creston, Winterset & Des Moines										18
19	c Crooked Creek R. R. & Coal										19
20	Davenport, Rock Island & Northwestern			105.52	79.68	155.25			234.66		20
21	Great Northern	1,463.74	38.70	1,228.33	*102.51		189.51	2,804.93	17,837.20		21
22	Illinois Central										22
23	Dubuque & Sioux City	3,550.54	*943.63	8,912.13	15,333.55	3,687.37	7,112.09	*70.64	167,354.63	*1,610.71	23
24	Iowa & Omaha Short Line										24
25	Iowa & Southwestern										25
26	Keokuk & Des Moines										26
27	Manchester & Oneida										27
28	Minneapolis & St. Louis	659.25		49,846.37	24,127.43	61.24	2,387.43	2,337.77	17,441.06		28
29	Des Moines & Fort Dodge										29
30	Iowa Central & Western										30
31	Muscataine North & South				413.60					38.83	31
32	Tabor & Northern										32
33	Union Pacific				*8,183.03	318.15		69.45	304.54	9.75	33
34	d f Wabash Railroad										34
35	e Wabash Railway										35
Total		\$12,950.58	\$ *280.52	\$147,307.81	\$170,746.62	\$8,381.54	\$67,334.76	\$17,251.86	\$282,580.12	\$ *4,402.75	

* Credit item. § Cannot furnish.

Number	Table No. 3-A Name of Road	Signals and interlockers	Power plant buildings	Power distribution systems	Miscellaneous structures	Paving	Roadway machines	Roadway small tools	Assessments for public improvements	Cost of road purchased	Number
1	Atchison, Topeka & Santa Fe										1
2	Atlantic Northern										2
3	a Atlantic Southern										3
4	b Chicago, Anamosa & Northern										4
5	Chicago, Burlington & Quincy	618.49	3,765.09		641.56	*210.64	400.00		9,390.83		5
6	Chicago Great Western	28,748.95		72.68			130.00	263.23	11,558.79		6
7	Mason City & Fort Dodge	253.85						162.00	13,577.48		7
8	Wisconsin, Minnesota & Pacific										8
9	Chicago, Milwaukee & St. Paul	50,506.52			3.72	37.22	207.06	125.45	37,374.61		9
10	Chicago & North-Western	17,674.77					2,888.06	43.23	20,940.47		10
11	Chicago, St. Paul, Minneapolis & Omaha	215.46					18.08		87.60		11
12	Iowa Southern										12
13	Chicago, Rock Island & Pacific										13
14	St. Paul & Kansas City Short Line	647.68							7,944.60		14
15	Colfax Northern										15
16	Colfax Consolidated Coal Company										16
17	Security Investment Company										17
18	Creston, Winterset & Des Moines										18
19	c Crooked Creek R. R. & Coal										19
20	Davenport, Rock Island & Northwestern	12.72					220.12				20
21	Great Northern					1.72			295.62		21
22	Illinois Central										22
23	Dubuque & Sioux City	4,623.46	1,103.45						20,270.30		23
24	Iowa & Omaha Short Line										24
25	Iowa & Southwestern										25
26	Keokuk & Des Moines										26
27	Manchester & Onida										27
28	Minneapolis & St. Louis								2,328.17	2,981,415.20	28
29	Des Moines & Fort Dodge										29
30	Iowa Central & Western										30
31	Muscatine North & South										31
32	Tabor & Northern										32
33	Union Pacific	*153.57					301.45				33
34	d Wabash Railroad										34
35	e Wabash Railway										35
Total		\$103,148.34	\$4,868.54	\$ 72.68	\$ 645.28	\$ *171.70	\$4,173.77	\$ 593.91	\$123,768.47	\$2,981,415.20	

*Credit item. \$Cannot furnish.

PART IV—EXPENDITURES FOR ROAD—Continued—AND EQUIPMENT DURING YEAR.

Table No. 3-A		Expenditures for Road During Year—Con.					Expenditures for Equipment During Year					
Number	Name of Road	Other expendi- tures—Road	Shop machinery	Power plant machinery	Unapplied con- struction ma- terial, supplies	Total expendi- tures for road	Steam loco- tives	Freight train cars	Passenger train cars	Work equipment	Total expendi- tures for equipment	Number
1	Atchison, Topeka & Santa Fe	\$	\$ 3,462.29	\$		\$ 301.64	\$	\$	\$	\$	\$	1
2	Atlantic Northern											2
3	a Atlantic Southern											3
4	b Chicago, Anamosa & Northern											4
5	Chicago, Burlington & Quincy	48,377.20	12,284.00	742.53	454.56	312,592.61						5
6	Chicago, Great Western	16,523.72		106.06		399,571.22						6
7	Mason City & Fort Dodge		338.69			80,663.43						7
8	Wisconsin, Minnesota & Pacific					403.29						8
9	Chicago, Milwaukee & St. Paul	72,854.94	1,469.10	226.09		759,063.93						9
10	Chicago & North-Western		11,150.09			1,097,177.03	105,136.28	93,384.42	82,014.06	17,098.79	297,633.55	10
11	Chicago, St. Paul, Minneapolis & Omaha		550.25	409.20		24,650.72	7,766.63	55,976.63	3,334.77	1,133.40	68,210.83	11
12	Iowa Southern					8,752.79						12
13	Chicago, Rock Island & Pacific											13
14	St. Paul & Kansas City Short Line		45.00			162,992.79	*9,363.24	*3,235.79		*1,000.88	*13,689.91	14
15	Colfax Northern											15
16	Colfax Consolidated Coal Company					949.08						16
17	Security Investment Company											17
18	Creston, Winterset & Des Moines											18
19	c Crooked Creek R. R. & Coal											19
20	Davenport, Rock Island & Northwestern					2,360.84						20
21	Great Northern		224.02			71,900.01						21
22	Illinois Central											22
23	Dubuque & Sioux City	11,608.62	12,960.57	3,319.26		481,722.38						23
24	Iowa & Omaha Short Line											24
25	Iowa & Southwestern											25
26	Keokuk & Des Moines					1,036.33						26
27	Manchester & Oneida						909.69				909.69	27
28	Minneapolis & St. Louis	1.06	1,181.18			3,173,447.50	84,612.32	253,059.39	*1,651.06	*4,226.46	331,794.19	28
29	Des Moines & Fort Dodge											29
30	Iowa Central & Western											30
31	Muscatine North & South		72.20			1,340.64	*2,606.96	32.00			*2,574.96	31
32	Tabor & Northern											32
33	Union Pacific		*2,425.00			*9,824.81						33
34	d Wabash Railroad											34
35	e Wabash Railway											35
Total		\$132,841.82	\$57,836.11	\$4,803.13	\$454.56	\$6,569,101.42	\$186,454.70	\$399,216.05	\$83,697.77	\$12,914.85	\$682,283.37	

*Credit item. \$Cannot furnish.

Number	Table No. 3-A Name of Road	General Expenditures During Year						Grand total investment in road and equip- ment during year— Iowa	Number
		Law	Stationary and printing	Taxes	Interest during construction	Other expendi- tures—general	Total general expenditures		
1	Atchison, Topeka & Santa Fe				\$ 85.31		\$ 85.31	216.33	1
2	Atlantic Northern								2
3	a Atlantic Southern								3
4	b Chicago, Anamosa & Northern								4
5	Chicago, Burlington & Quincy							312,592.61	5
6	Chicago Great Western							309,571.22	6
7	Mason City & Fort Dodge							80,663.43	7
8	Wisconsin, Minnesota & Pacific							403.29	8
9	Chicago, Milwaukee & St. Paul		156.97	3.58	222.28	7.00	389.83	759,453.76	9
10	Chicago & North-Western				5,122.02		5,122.02	1,399,932.60	10
11	Chicago, St. Paul, Minneapolis & Omaha				869.35		869.38	93,730.93	11
12	Iowa Southern							8,752.79	12
13	Chicago, Rock Island & Pacific								13
14	St. Paul & Kansas City Short Line			42.30		*92.00	*49.70	149,253.18	14
15	Colfax Northern								15
16	Colfax Consolidated Coal Company							549.08	16
17	Security Investment Company								17
18	Creston, Winterset & Des Moines								18
19	c Crooked Creek R. R. & Coal								19
20	Davenport, Rock Island & Northwestern							2,360.84	20
21	Great Northern				*1.05		*1.05	71,896.96	21
22	Illinois Central								22
23	Dubuque & Sioux City				273.12		273.12	481,995.56	23
24	Iowa & Omaha Short Line								24
25	Iowa & Southwestern								25
26	Keokuk & Des Moines							1,036.33	26
27	Manchester & Oneida							909.69	27
28	Minneapolis & St. Louis	*2,523.30					*2,523.30	3,502,718.39	28
29	Des Moines & Fort Dodge								29
30	Iowa Central & Western								30
31	Muscatine North & South							*1,234.34	31
32	Tabor & Northern								32
33	Union Pacific							*9,824.81	33
34	d Wabash Railroad								34
35	e Wabash Railway								35
Total		\$ 2,523.30	\$ 156.97	\$ 45.88	\$ 6,400.44	\$ 85.00	\$ 3,004.99	\$7,255,379.78	

*Credit item. §Cannot furnish.

TABLE NO. IV.—INCOME ACCOUNT.
PART I—OPERATING INCOME.

Number	Name of Road	Railway op- erating revenues	Railway operating expenses	Net revenue from rail- way oper- ations	Railway tax accruals	Uncollectable railway revenues	Railway operating income	Number
1	Atchison, Topeka & Santa Fe	\$112,625,273.11	\$ 67,553,413.99	\$ 45,071,859.12	\$ 5,327,651.50	\$ 33,039.40	\$ 39,711,168.22	1
2	Atlantic Northern	36,021.16	55,089.74	*19,068.58			*19,068.58	2
3	a Atlantic Southern							3
4	b Chicago, Anamosa & Northern	10,404.87	15,108.14	*4,703.27	1,250.00		*5,953.27	4
5	Chicago, Burlington & Quincy	102,358,892.95	61,713,161.02	40,645,731.93	4,449,290.83	9,547.58	36,186,893.52	5
6	Chicago Great Western	15,067,344.63	10,716,497.80	4,350,846.83	553,128.62	10,669.71	3,787,048.50	6
7	Mason City & Fort Dodge							7
8	Wisconsin, Minnesota & Pacific							8
9	Chicago, Milwaukee & St. Paul	105,646,483.73	69,120,957.62	36,525,526.11	5,264,331.29	38,334.92	31,222,859.90	9
10	Chicago & North-Western	91,313,865.90	61,952,329.34	29,361,536.56	4,741,527.44	13,302.60	24,606,706.52	10
11	Chicago, St. Paul, Minneapolis & Omaha	19,522,562.57	12,958,837.50	6,563,725.07	1,022,052.69	6,336.98	5,535,335.40	11
12	Iowa Southern							12
13	Chicago, Rock Island & Pacific	72,189,276.64	52,308,871.39	19,880,405.25	3,450,277.77	30,449.58	16,399,677.90	13
14	St. Paul & Kansas City Short Line							14
15	Colfax Northern	30,609.74	27,725.96	2,973.78	1,127.30		1,846.48	15
16	Colfax Consolidated Coal Company							16
17	Security Investment Company							17
18	Creston, Winterset & Des Moines	11,590.17	21,915.94	*10,325.77			*10,325.77	18
19	c Crooked Creek R. R. & Coal	30,479.39	21,846.18	8,633.21	10.00		8,623.21	19
20	Davenport, Rock Island & Northwestern	117,491.63	132,033.90	*14,542.27	23,950.17	1.00	*38,493.44	20
21	Great Northern	81,233,092.16	43,862,972.29	37,370,119.87	5,130,378.98	4,906.51	32,234,834.38	21
22	Illinois Central	69,077,342.56	51,173,727.74	17,903,614.82	3,724,020.73	24,507.09	14,155,087.00	22
23	Dubuque & Sioux City							23
24	Iowa & Omaha Short Line	10,633.70	10,503.16	130.54	1.00		129.54	24
25	Iowa & Southwestern	8,830.63	9,100.00	*269.37			*269.37	25
26	Keokuk & Des Moines	656,886.47	429,099.60	227,786.87	59,604.87	57.47	168,124.53	26
27	Manchester & Oneida	24,068.06	18,971.69	5,096.37	1,081.52		4,004.85	27
28	Minneapolis & St. Louis	10,721,512.51	7,022,098.47	3,699,414.04	465,428.38	3,672.44	3,230,313.22	28
29	Des Moines & Fort Dodge				4,474.56		*4,474.56	29
30	Iowa Central & Western							30
31	Muscatine North & South	167,703.92	106,984.28	60,719.64	4,634.83		56,084.81	31
32	Tabor & Northern	25,417.13	20,727.31	4,689.82	539.40		4,150.42	32
33	Union Pacific	62,286,700.83	33,925,738.34	28,360,962.49	2,502,331.40	11,939.56	25,846,691.53	33
34	d Wabash Railroad	11,096,314.23	7,756,509.96	3,339,804.27	320,454.49	1,739.97	3,017,609.81	34
35	e Wabash Railway	23,608,572.40	15,993,370.08	7,615,202.32	707,488.85	4,927.77	6,902,785.70	35
Total		\$777,878,001.09	\$496,927,591.44	\$280,950,409.65	\$37,754,986.62	\$193,432.58	\$243,001,990.45	

*Debit item.

TABLE NO. 4—INCOME ACCOUNT
PART II—OPERATING INCOME—Continued.

Number	Name of Road	Revenue from miscellaneous operations	Expenses of miscellaneous operations	Net revenue from miscellaneous operations	Taxes on miscellaneous operating property	Miscellaneous operating income	Total operating income	Number
1	Atchison, Topeka & Santa Fe	\$ 199,387.38	\$ 177,698.72	\$ 21,688.66		\$ 21,688.63	\$ 39,732,856.88	1
2	Atlantic Northern						*19,068.58	2
3	a Atlantic Southern							3
4	b Chicago, Anamosa & Northern						*5,953.27	4
5	Chicago, Burlington & Quincy						36,186,893.52	5
6	Chicago Great Western						3,787,048.50	6
7	Mason City & Fort Dodge							7
8	Wisconsin, Minnesota & Pacific							8
9	Chicago, Milwaukee & St. Paul						31,222,859.90	9
10	Chicago & North Western						24,606,706.52	10
11	Chicago, St. Paul, Minneapolis & Omaha						5,535,335.40	11
12	Iowa Southern							12
13	Chicago, Rock Island & Pacific						16,399,677.90	13
14	St. Paul & Kansas City Short Line							14
15	Colfax Northern						1,846.48	15
16	Colfax & Consolidated Coal Company							16
17	Security Investment Company							17
18	Creston, Winterset & Des Moines						*10,325.77	18
19	c Crooked Creek R. R. & Coal						8,623.21	19
20	Davenport, Rock Island & Northwestern						*38,493.44	20
21	Great Northern						32,234,834.38	21
22	Illinois Central						14,155,087.00	22
23	Dubuque & Sioux City							23
24	Iowa & Omaha Short Line						129.54	24
25	Iowa & Southwestern						*269.37	25
26	Keokuk & Des Moines						168,124.53	26
27	Manchester & Oneida						4,604.85	27
28	Minneapolis & St. Louis						3,230,313.22	28
29	Des Moines & Fort Dodge						*4,474.56	29
30	Iowa Central & Western							30
31	Muscatine North & South						56,084.81	31
32	Tabor & Northern						4,150.42	32
33	Union Pacific	25,162.65	3,920.95	21,241.70	23,334.00	*2,092.30	25,844,599.23	33
34	d Wabash Railroad						3,017,609.81	34
35	e Wabash Railway						6,902,785.70	35
	Total	\$ 224,550.03	\$ 181,619.67	\$ 42,930.36	\$ 23,334.00	\$ 19,596.38	\$ 243,021,586.81	

*Debit item.

PART III—NON-OPERATING INCOME.

Number	Table No. 4 Name of Road	Hire of freight cars —Credit balance	Rent From				Joint facility rent income	Income from lease of road	Miscellaneous rent income	Miscellaneous non- operating physical property	Number
			Locomotives	Passenger- train cars	Floating equipment	Work equipment					
1	Atchison, Topeka & Santa Fe	\$ 275,961.56	\$310,226.03	\$ 298,633.13		\$ 54,982.47	\$ 394,057.98	\$ 53,701.52	\$ 257,349.53	\$ 7,551.50	1
2	Atlantic Northern										2
3	a Atlantic Southern										3
4	b Chicago, Anamosa & Northern	214,956.25	79,199.38	160,816.85	\$ 3,688.24	131,898.65	454,368.14	2,932.28	252,537.13	9,141.27	4
5	Chicago, Burlington & Quincy	32,782.54	23,051.24	986.28		17,131.80	32,837.25	40,226.02	47,489.49	110.85	5
6	Chicago Great Western							481,163.12			6
7	Mason City & Fort Dodge										7
8	Wisconsin, Minnesota & Pacific										8
9	Chicago, Milwaukee & St. Paul		48,108.94	59,478.68		244,594.79	340,032.40		124,859.68	206,171.07	9
10	Chicago & North Western	230,743.57	84,773.33	279,879.89		45,351.48	96,562.28		87,542.39	16,389.40	10
11	Chicago, St. Paul, Minn. & Omaha		51,693.83	140,082.60		9,037.07	134,477.74		22,561.11	7,335.16	11
12	Iowa Southern							39,400.02			12
13	Chicago, Rock Island & Pacific		140,362.04	253,439.04		30,588.46	334,156.43	23,580.78	135,922.56	47,507.55	13
14	St. Paul & Kansas City Short Line							440,189.07			14
15	Colfax Northern										15
16	Colfax Consolidated Coal Company							3,827.60			16
17	Security Investment Company							2,535.50			17
18	Creston, Winterset & Des Moines										18
19	c Crooked Creek R. R. & Coal										19
20	Davenport, Rock Island & N. W.	3,319.39	6,066.25				36,557.64				20
21	Great Northern		44,309.55	144,800.25		19,981.92	733,003.24	63,173.10	278,974.81	114,039.45	21
22	Illinois Central	772,290.55	70,789.93	287,150.91	12,871.23	65,771.34	1,185,943.27	7,099.38	240,403.34	36,114.58	22
23	Dubuque & Sioux City							1,258,290.82			23
24	Iowa & Omaha Short Line										24
25	Iowa & Southwestern										25
26	Keokuk & Des Moines		116.51			14.75	1,938.57		1,736.33		26
27	Manchester & Oneida								88.00		27
28	Minneapolis & St. Louis		3,135.59			1,528.23	110,269.36	68,897.94	47.57	1,306.27	28
29	Des Moines & Fort Dodge							33,599.63			29
30	Iowa Central & Western							22,200.00			30
31	Muscatine North & South										31
32	Tabor & Northern										32
33	Union Pacific		13,321.81	310,828.53		12,087.42	661,653.95	19,828.14	29,922.96	22.88	33
34	d Wabash Railroad		6,310.73	12,182.98		2,097.11	73,066.42	1,333.33	24,312.96	1,912.22	34
35	e Wabash Railway		12,431.90	19,587.05	8,333.28	3,789.43	128,901.04	2,666.67	192.40	62,030.31	35
	Total	\$1,530,053.80	\$894,297.66	\$1,967,866.19	\$24,892.75	\$638,854.92	\$4,717,825.71	\$2,564,645.52	\$1,508,900.22	\$ 509,638.51	

PART IV—NON-OPERATING INCOME—Continued—AND GROSS INCOME.

Number	Table No. 4 Name of Road	Separately operated property—profit	Dividend income	Income From			Release of prem- iums on funded debt	Miscellaneous income	Total non-operating income	Gross income	Number
				Funded securities	Unfunded securities and ac- counts	Sinking and other re- serve funds					
1	Achison, Topeka & Santa Fe		\$ 44,996.00	\$ 4,308,787.86	\$ 1,267,378.71	\$ 55,481.62		\$ 712,584.29	\$ 8,041,692.20	\$ 47,774,549.08	1
2	Atlantic Northern									*19,068.58	2
3	Atlantic Southern										3
4	Chicago, Anamosa & Northern										4
5	Chicago, Burlington & Quincy	\$ 126.70	10,554.05	39,520.88	1,029,259.92	2,900.10		2,252.00	2,394,151.84	38,581,045.36	5
6	Chicago Great Western		10,549.00	1,505.00	64,325.00			445.98	271,447.10	4,058,495.60	6
7	Mason City & Fort Dodge								481,163.12	481,163.12	7
8	Wisconsin, Minnesota & Pacific										8
9	Chicago, Milwaukee & St. Paul	176,753.41	150,970.50	175,167.21	1,906,978.95	46,693.95		173,835.08	3,653,644.66	34,876,504.56	9
10	Chicago & North Western		1,561,932.00	5,895.75	602,376.23	37,254.82	\$ 4,774.63		3,053,475.77	27,660,182.29	10
11	Chicago, St. Paul, Minn. & O.		46,351.00	15,224.78	19,567.30		10,243.33	5.60	456,579.52	5,991,914.92	11
12	Iowa Southern								39,400.62	39,400.62	12
13	Chicago, Rock Island & Pacific		39,649.00	773,128.92	86,391.00			24,341.63	1,889,068.10	18,288,746.00	13
14	St. Paul & K. O. Short Line								440,189.07	440,189.07	14
15	Colfax Northern									1,846.48	15
16	Colfax Consolidated Coal Co.									3,827.60	16
17	Security Investment Company									2,535.50	17
18	Creston, Winterset & Des Moines										18
19	Crooked Creek R. R. & Coal										19
20	Davenport, Rock Island & N. W.										20
21	Great Northern										21
22	Illinois Central	57,175.69	4,389,195.12	972,629.94	714,209.61			1,205.68	7,475,522.67	39,710,357.05	22
23	Dubuque & Sioux City		1,665,848.89	4,420,781.31	651,595.07	124,225.00		22,662.43	9,020,743.92	23,775,830.92	23
24	Iowa & Omaha Short Line				110.00	58,984.77			1,317,385.59	1,317,385.59	24
25	Iowa & Southwestern										25
26	Keokuk & Des Moines										26
27	Manchester & Oneida										27
28	Minneapolis & St. Louis							3.00	5,084.41	173,158.94	28
29	Des Moines & Fort Dodge		52,184.46	30,022.32	700.00				788.00	5,392.85	29
30	Iowa Central & Western							34.52	272,923.22	3,503,236.44	30
31	Muscadine North & South								33,599.63	29,125.07	31
32	Tabor & Northern								22,200.00	22,200.00	32
33	Union Pacific										33
34	Wabash Railroad	30,175.97	10,483,945.00	6,900,833.02	1,219,451.74			1,019.19	19,683,691.48	45,328,290.71	34
35	Wabash Railway		15,120.00	466.67	709.32				137,611.73	3,155,131.54	35
	Total		52,386.67	573.33	14,315.44				305,207.52	7,207,923.22	
		\$ 264,232.77	\$ 18,523,681.69	\$ 17,644,537.80	\$ 7,583,000.64	\$ 325,540.26	\$ 15,017.96	\$ 938,989.40	\$ 30,647,725.95	\$ 302,609,618.76	

*Debit item.

PART V—DEDUCTIONS FROM GROSS INCOME.

Number	Table No. 4 Name of Road	Hire of freight- cars—Debit balance	Rent for				Joint facility rents	Rent for leased roads	Miscellaneous rents	Number
			Locomotives	Passenger- train cars	Floating equipment	Work equipment				
1	Achison, Topeka & Santa Fe		\$ 24,471.98	\$ 99,878.54	\$ 2,261.35	\$ 2,997.28	\$ 765,059.90	\$ 1,331,856.38	\$ 153,322.92	1
2	Atlantic Northern									2
3	Atlantic Southern									3
4	Chicago, Anamosa & Northern	953.06								4
5	Chicago, Burlington & Quincy		43,469.00	147,489.87	576.08	13,330.21	1,321,379.00	38,025.46	21,041.81	5
6	Chicago Great Western		4,900.18	29,942.79		2,570.87	690,701.32	481,163.12	34,123.03	6
7	Mason City & Fort Dodge									7
8	Wisconsin, Minnesota & Pacific									8
9	Chicago, Milwaukee & St. Paul	\$ 1,129,593.92	45,478.76	76,039.22		9,202.67	1,010,596.37		29,311.10	9
10	Chicago & North Western		90,542.00	274,948.81		1,747.67	306,437.53	122,203.92	145,288.93	10
11	Chicago, St. Paul, Minn. & Omaha	211,312.17	7,940.69	143,995.68		1,615.91	399,413.96		1,565.45	11
12	Iowa Southern									12
13	Chicago, Rock Island & Pacific	327,114.30	129,249.77	198,217.15		20,235.35	1,667,917.79	1,969,431.71	5,927.50	13
14	St. Paul & Kansas City Short Line									14
15	Colfax Northern	320.07					65.00	7,762.00	5.00	15
16	Colfax Consolidated Coal Company									16
17	Security Investment Company									17
18	Creston, Winterset & Des Moines									18
19	Crooked Creek R. R. & Coal	2,800.57	2,064.23							19
20	Davenport, Rock Island & N. W.		34			272.00	7,177.50			20
21	Great Northern	140,376.60	25,040.82	123,739.01	9,720.00	9,830.97	908,676.33		5,473.10	21
22	Illinois Central		12,033.56	65,835.69	2,137.88	11,799.47	730,259.57	5,512,901.60	9,813.15	22
23	Dubuque & Sioux City									23
24	Iowa & Omaha Short Line	1,109.70	2,190.00				296.00			24
25	Iowa & Southwestern									25
26	Keokuk & Des Moines	44,542.15	38,381.36	21,780.41		1,414.84	5,510.75	1,248.12		26
27	Manchester & Oneida	828.88					240.00		19.80	27
28	Minneapolis & St. Louis	326,408.22		33,136.31			138,025.95	59,979.14	329.12	28
29	Des Moines & Fort Dodge									29
30	Iowa Central & Western	15,672.97				193.60	5,784.35		298.50	30
31	Muscadine North & South	22.36	1,200.00							31
32	Tabor & Northern	178,652.59	14,590.71	323,728.71		3,931.38	271,564.21	77,402.76	1,774.00	32
33	Union Pacific	332,179.61	16,665.08	14,670.27		2,984.13	572,679.93	23,066.67	5,676.50	33
34	Wabash Railroad	803,584.78	37,111.28	31,090.30	3,500.00	4,899.72	1,172,447.20	46,400.00	17,783.73	34
35	Wabash Railway									35
	Total	\$ 3,535,471.94	\$ 495,409.76	\$ 1,584,492.76	\$ 18,195.31	\$ 87,026.07	\$ 9,965,232.61	\$ 9,671,440.88	\$ 431,684.64	

Number	Table No. 4 Name of Road	Miscellaneous tax accruals	Separately operated properties—loss	Interest on		Amortization of discount on funded debt	Maintenance of in- vestment organ- ization	Miscellaneous income charges	Total deductions from gross in- come	Net income	Number
				Funded Debt	Unfunded debt						
1	Atchison, Topeka & Santa Fe	\$ 102.20		\$12,529,733.40	\$ 4,292.93			\$ 35,217.07	\$ 14,949,193.95	\$ 32,825,355.13	1
2	Atlantic Northern										2
3	a Atlantic Southern									*19,068.58	3
4	b Chicago, Anamosa & Northern			34.50							4
5	Chicago, Burlington & Quincy	13,165.26	41,887.85	7,038,490.72	747.15	55,163.52		9.45	8,734,775.38	29,846,269.98	5
6	Chicago Great Western	213.98		1,032,797.90	1,337.32	13,510.44		3,150.45	2,294,501.40	1,763,994.20	6
7	Mason City & Fort Dodge			480,000.00				1,163.12	481,163.12		7
8	Wisconsin, Minnesota & Pacific										8
9	Chicago, Milwaukee & St. Paul	65,639.77		15,604,262.23	2,853.20			42,843.45	18,015,820.69	16,860,683.87	9
10	Chicago & North Western	114,253.97		9,312,124.54	1,728.87			8,396.03	10,377,672.27	17,282,510.02	10
11	Chicago, St. Paul, Minn. & Omaha	13,352.17		2,215,377.33	856.35	787.41		1,731.00	2,988,888.12	3,003,026.80	11
12	Iowa Southern			39,400.02					39,400.02		12
13	Chicago, Rock Island & Pacific		31,549.50	10,111,065.20	532,472.55			499,505.91	15,492,686.73	2,796,059.27	13
14	St. Paul & Kansas City Short Line			440,189.07					440,189.07		14
15	Colfax Northern				492.52				8,644.50	*6,798.11	15
16	Colfax Consolidated Coal Company									3,827.60	16
17	Security Investment Company			2,375.00	237.00				2,612.00	*76.50	17
18	Creston, Winterset & Des Moines									*10,325.77	18
19	c Crooked Creek R. R. & Coal									3,768.41	19
20	Davenport, Rock Island & N. W.								4,854.80		20
21	Great Northern	77,442.78		10,747,806.87	12,823.58			24,257.71	12,085,187.77	27,625,169.28	21
22	Illinois Central	5,970.71	28,673.29	5,536,941.67	39,235.98		534.00	12,129.67	11,968,266.19	11,807,564.73	22
23	Dubuque & Sioux City			834,889.10					834,889.10	482,996.40	23
24	Iowa & Omaha Short Line								3,595.70	*3,466.16	24
25	Iowa & Southwestern									*269.37	25
26	Keokuk & Des Moines			137,500.00							26
27	Manchester & Oneida			3,250.00				440.63	250,818.26	*77,659.32	27
28	Minneapolis & St. Louis			2,133,952.08	66,924.19	100,237.04		5,156.67	2,864,139.72	1,054.17	28
29	Des Moines & Fort Dodge			15,976.35					15,976.35	639,096.72	29
30	Iowa Central & Western			22,200.00					22,200.00	13,148.72	30
31	Muscataine North & South										31
32	Tabor & Northern			2,500.00	1,531.40				21,949.42	34,135.39	32
33	Union Pacific	150.58		7,784,280.17	25,003.88				5,253.76	*1,103.84	33
34	d Wabash Railroad	152.04	3,643.43	1,368,338.53	50,963.64	19,737.29		45,481.98	8,726,560.97	36,801,729.74	34
35	e Wabash Railway	5,454.88	25,024.72	2,135,056.49	21,259.29	120.75		724.45	2,431,471.87	723,050.17	35
	Total	\$295,898.34	\$130,778.79	\$89,528,040.97	\$762,749.85	\$189,556.45	\$534.00	\$680,967.14	\$117,377,479.51	\$185,291,833.25	

*Debit item.

PART VII—DISPOSITION OF NET INCOME.

1

Number	Table No. 4 Name of Road	Disposition of Net Income					Income credit bal- ance transferred to profit and loss	Income debit bal- ance transferred to profit and loss	Number
		Income ap- plied to sinking and other re- serve funds	Dividend ap- propria- tions of income	Income ap- propriated for invest- ment in physical property	Miscellaneous appropria- tions of income	Total ap- propria- tions of in- come			
1	Atchison, Topeka & Santa Fe	\$ 55,481.62	\$18,600,965.00	\$ 7,000,000.00	\$ 248,089.49	\$ 25,994,536.11	\$ 6,830,819.02		1
2	Atlantic Northern							\$ 19,068.58	2
3	a Atlantic Southern								3
4	b Chicago, Anamosa & Northern							6,940.82	4
5	Chicago, Burlington & Quincy	1,817,679.41	8,867,128.00	4,431,359.81	8,400,600.00	23,516,167.22	6,330,102.76		5
6	Chicago Great Western						1,763,994.20		6
7	Mason City & Fort Dodge								7
8	Wisconsin, Minnesota & Pacific								8
9	Chicago, Milwaukee & St. Paul	143,326.43				143,326.43	16,717,357.44		9
10	Chicago & North Western	216,569.82	10,899,615.00			11,116,184.82	6,166,325.20		10
11	Chicago, St. Paul, Minn. & Omaha		2,087,116.50			2,087,116.50	915,910.30		11
12	Iowa Southern								12
13	Chicago, Rock Island & Pacific						2,796,059.27		13
14	St. Paul & Kansas City Short Line								14
15	Colfax Northern							6,798.11	15
16	Colfax Consolidated Coal Company						3,827.60		16
17	Security Investment Company							76.50	17
18	Creston, Winterset & Des Moines							10,325.77	18
19	c Crooked Creek R. R. & Coal						3,768.41		19
20	Davenport, Rock Island & N. W.								20
21	Great Northern		17,456,390.00	3,500,000.00	4,357,196.91	25,313,586.91	2,311,582.37		21
22	Illinois Central	111,725.00		41,206.56		152,931.56	11,654,633.23		22
23	Dubuque & Sioux City	122,358.37				122,358.37	360,638.12		23
24	Iowa & Omaha Short Line							3,466.16	24
25	Iowa & Southwestern							269.37	25
26	Keokuk & Des Moines							77,659.32	26
27	Manchester & Oneida						1,054.17		27
28	Minneapolis & St. Louis						639,066.72		28
29	Des Moines & Fort Dodge						13,148.72		29
30	Iowa Central & Western								30
31	Muscataine North & South						34,135.39		31
32	Tabor & Northern							1,103.34	32
33	Union Pacific		21,765,068.00	2,629,770.36		24,394,838.36	12,406,891.38		33
34	d Wabash Railroad			205,665.36		205,665.36	517,984.81		34
35	e Wabash Railway	56,620.00				56,620.00	2,846,880.53		35
	Total	\$ 2,523,760.65	\$79,766,282.50	\$17,808,002.03	\$13,005,286.40	\$ 113,103,331.58	\$72,314,209.64	\$ 125,707.97	

TABLE NO. 5—PROFIT AND LOSS ACCOUNT.

PART I—DEBITS.

Number	Name of Road	Debit balance at beginning of year	Debit balance transferred from income	Surplus applied to sinking and other reserve funds	Dividend appropriations of surplus	Surplus appropriated for investment in physical property	Stock discount extinguished through surplus	Debit dis-count extinguished through surplus	Number
1	Atchison, Topeka & Santa Fe					\$ 165,975.23	\$ 12,225.00	\$ 724,937.50	1
2	Atlantic Northern								2
3	a Atlantic Southern								3
4	b Chicago, Anamosa & Northern	\$ 3,460.06	\$ 6,941.02						4
5	Chicago, Burlington & Quincy								5
6	Chicago Great Western				\$ 877,343.00	5,687.24			6
7	Mason City & Fort Dodge								7
8	Wisconsin, Minnesota & Pacific	84,200.00							8
9	Chicago, Milwaukee & St. Paul			\$ 92,270.00	13,391,478.00	19,959.23		1,160,921.64	9
10	Chicago & North Western							1,545.00	10
11	Chicago, St. Paul, Minn. & Omaha				6,307.25				11
12	Iowa Southern								12
13	Chicago, Rock Island & Pacific	14,886,213.39							13
14	St. Paul & Kansas City Short Line								14
15	Colfax Northern	25,502.12	6,798.11						15
16	Colfax Consolidated Coal Company								16
17	Security Investment Company		76.50						17
18	Creston, Winterset & Des Moines								18
19	c Crooked Creek R. R. & Coal								19
20	Davenport, Rock Island & N. W.								20
21	Great Northern							6,156.00	21
22	Illinois Central				5,464,189.50	7,040.46		9,592.04	22
23	Dubuque & Sioux City				361,016.65	2,146.38			23
24	Iowa & Omaha Short Line	8,680.48	3,406.16						24
25	Iowa & Southwestern								25
26	Keokuk & Des Moines	149,883.33	77,659.32						26
27	Manchester & Onelda								27
28	Minneapolis & St. Louis								28
29	Des Moines & Fort Dodge								29
30	Iowa Central & Western								30
31	Muscatine North & South	61,678.28							31
32	Tabor & Northern	19,288.98	1,108.34						32
33	Union Pacific							2,128.38	33
34	d Wabash Railroad	27,096,778.01							34
35	e Wabash Railway							75.00	35
	Total	\$ 42,335,684.65	\$ 96,044.45	\$ 92,270.00	\$ 20,100,334.40	\$ 200,808.54	\$ 12,225.00	\$ 1,906,355.56	

PART II—DEBITS—Continued.

Number	Name of Road	Miscellaneous appropriations of surplus	Loss on retired road and equipment	Delayed income debits	Miscellaneous debits	Credit balance carried to balance sheet	Total	Number
1	Atchison, Topeka & Santa Fe		\$ 1,885.00		\$ 61,894.37	\$ 26,681,974.68	\$ 27,648,891.78	1
2	Atlantic Northern							2
3	a Atlantic Southern							3
4	b Chicago, Anamosa & Northern						10,401.08	4
5	Chicago, Burlington & Quincy		719,197.78		12,694.00	105,088,276.40	105,820,168.24	5
6	Chicago Great Western		72,419.08		31,563.46	5,311,265.74	6,298,278.52	6
7	Mason City & Fort Dodge						84,200.00	7
8	Wisconsin, Minnesota & Pacific							8
9	Chicago, Milwaukee & St. Paul		446,151.85		408,967.74	38,749,291.87	54,264,039.83	9
10	Chicago & North Western		1,208,525.92		38,220.84	41,017,806.84	42,266,068.60	10
11	Chicago, St. Paul, Minn. & Omaha		296,315.53		8,111.50	4,646,941.80	4,957,676.08	11
12	Iowa Southern							12
13	Chicago, Rock Island & Pacific		1,062,126.44		160,856.54		16,109,196.37	13
14	St. Paul & Kansas City Short Line		1,844.20		100,264.15		102,108.35	14
15	Colfax Northern			\$ 7.40			32,307.63	15
16	Colfax Consolidated Coal Company		3,820.76			80,961.62	84,782.38	16
17	Security Investment Company					104,370.84	104,447.84	17
18	Creston, Winterset & Des Moines							18
19	c Crooked Creek R. R. & Coal							19
20	Davenport, Rock Island & N. W.					37,790.00	37,790.00	20
21	Great Northern		44,362.31		649,090.81	68,783,781.67	69,483,390.79	21
22	Illinois Central		534,182.36		660,830.92	10,092,236.39	16,768,071.67	22
23	Dubuque & Sioux City		500.01			35,066.85	398,729.89	23
24	Iowa & Omaha Short Line						12,146.64	24
25	Iowa & Southwestern							25
26	Keokuk & Des Moines						227,542.65	26
27	Manchester & Onelda					18,375.44	18,375.44	27
28	Minneapolis & St. Louis	\$ 165,948.96	77,722.67	37,753.44	21,904.39	658,570.24	961,899.70	28
29	Des Moines & Fort Dodge		713,881.94		1,730.59		715,612.53	29
30	Iowa Central & Western							30
31	Muscatine North & South				1,144.37		62,822.65	31
32	Tabor & Northern						20,392.32	32
33	Union Pacific		60,029.42		350,825.77	81,555,889.50	81,977,873.07	33
34	d Wabash Railroad		10,504.43		1,700.00		27,108,982.44	34
35	e Wabash Railway		3,744.50		2,827.63	2,841,826.87	2,848,474.00	35
	Total	\$ 165,948.96	\$ 5,257,213.70	\$ 37,760.84	\$ 2,516,027.08	\$ 385,704,426.81	\$ 458,424,069.99	

PART III—CREDITS.

Number	Table No. 5 Name of Road	Credit balance at beginning of year	Credit balance transferred from income	Profit on road and equipment sold	Unrefundable over-charges	Donations	Miscellaneous credits	Debit balance carried to balance sheet	Total	Number
1	Atchison, Topeka & Santa Fe	\$ 20,581,221.91	\$ 6,830,819.02	\$ 3,406.31	\$ 9,113.61	\$ 51,734.57	\$ 172,596.36		\$ 27,648,891.78	1
2	Atlantic Northern									2
3	a Atlantic Southern									3
4	b Chicago, Anamosa & Northern							10,401.08	10,401.08	4
5	Chicago, Burlington & Quincy	97,879,653.81	6,330,102.76	840,298.08		16,689.90	753,423.69		105,820,168.24	5
6	Chicago Great Western	4,524,254.54	1,763,994.20	1,273.06	812.68	3,456.84	4,487.20		6,298,278.52	6
7	Mason City & Fort Dodge									7
8	Wisconsin, Minnesota & Pacific							84,200.00	84,200.00	8
9	Chicago, Milwaukee & St. Paul	33,847,584.56	16,717,357.44	740,327.68	45,890.75	19,959.23	2,892,920.17		54,264,039.83	9
10	Chicago & North Western	35,810,758.00	6,166,325.20	44,196.75	7,219.04	93,981.69	143,617.92		42,266,098.00	10
11	Chicago, St. Paul, Minn. & Omaha	3,973,701.89	915,910.30	13,634.00	20,521.82	15,599.60	18,308.47		4,957,676.08	11
12	Iowa Southern									12
13	Chicago, Rock Island & Pacific		2,796,059.27	2,208.50			351,914.42	12,959,014.18	16,109,196.37	13
14	St. Paul & Kansas City Short Line	102,108.35							102,108.35	14
15	Colfax Northern							32,307.63	32,307.63	15
16	Colfax Consolidated Coal Company	80,954.78	3,827.60						84,782.38	16
17	Security Investment Company	104,447.34							104,447.34	17
18	Creston, Winterset & Des Moines									18
19	c Crooked Creek R. R. & Coal									19
20	Davenport, Rock Island & N. W.	37,790.00							37,790.00	20
21	Great Northern	66,953,804.78	2,311,582.37	*4,954.49	17,269.94	31,423.65	174,264.54		69,483,390.79	21
22	Illinois Central	4,814,263.17	11,654,633.23	1,102.91	33,778.00	7,040.46	257,253.90		16,768,071.67	22
23	Dubuque & Sioux City	2,307.79	360,638.12	257.60		2,146.38	33,380.00		398,729.89	23
24	Iowa & Omaha Short Line							12,146.64	12,146.64	24
25	Iowa & Southwestern									25
26	Keokuk & Des Moines						28,070.20	199,472.45	227,542.65	26
27	Manchester & Oneida	17,284.87	1,054.17				36.40		18,375.44	27
28	Minneapolis & St. Louis	289,880.72	639,096.72		11,187.90		21,734.30		961,899.70	28
29	Des Moines & Fort Dodge	559,563.81	13,148.72					142,900.00	715,612.53	29
30	Iowa Central & Western									30
31	Muscatine North & South		34,135.39			300.00	28,387.26		62,822.65	31
32	Tabor & Northern						20,392.32		20,392.32	32
33	Union Pacific	69,350,848.65	12,406,891.38	167.32	11,848.52		208,117.20		81,977,873.07	33
34	d Wabash Railroad		517,984.81				5,167.97	26,585,829.66	27,108,982.44	34
35	e Wabash Railway		2,846,880.53				1,593.47		2,848,474.00	35
	Total	\$338,930,428.97	\$72,310,441.23	\$1,641,917.72	\$ 157,642.32	\$ 242,332.32	\$ 5,066,886.21	\$40,075,061.22	\$ 458,424,099.99	

*Debit item.

TABLE NO. 6—RAILWAY OPERATING REVENUES—ENTIRE LINE
PART I—RAIL LINE TRANSPORTATION REVENUES.

Number	Name of Road	Freight	Passenger	Excess baggage	Sleeping car	Parlor and chair car	Mail	Express	Number
1	Atchison, Topeka & Santa Fe	\$ 75,617,800.53	\$ 27,541,697.81	\$ 331,286.86		\$ 62,261.10	\$ 2,579,554.65	\$ 3,790,682.87	1
2	Atlantic Northern	27,698.96	4,521.13	202.78			820.30	793.58	2
3	a Atlantic Southern								3
4	b Chicago, Anamosa & Northern	8,271.75	843.89	15.86			599.41	373.87	4
5	Chicago, Burlington & Quincy	71,592,578.23	21,168,051.65	257,260.13		517.40	2,715,323.08	2,651,544.27	5
6	Chicago Great Western	10,492,683.82	3,280,655.85	27,855.43		24,146.72	234,063.94	367,912.80	6
7	Mason City & Fort Dodge								7
8	Wisconsin, Minnesota & Pacific								8
9	Chicago, Milwaukee & St. Paul	76,036,096.55	18,923,892.76	197,873.30	1,175,865.14	78,627.09	2,331,074.67	2,461,216.86	9
10	Chicago & North Western	60,353,399.00	21,445,004.22	218,957.49		216,804.84	1,817,008.27	2,345,232.47	10
11	Chicago, St. Paul, Minn. & Omaha	12,860,214.17	5,191,440.62	64,575.09		29,994.23	327,118.77	483,210.58	11
12	Iowa Southern								12
13	Chicago, Rock Island & Pacific	48,636,151.21	18,049,677.96	189,897.07		17,066.66	1,761,298.36	1,806,615.29	13
14	St. Paul & Kansas City Short Line								14
15	Colfax Northern	21,272.81	7,081.15	2.18					15
16	Colfax Consolidated Coal Company								16
17	Security Investment Company								17
18	Creston, Winterset & Des Moines	11,590.17							18
19	c Crooked Creek R. R. & Coal	27,111.85	277.07				805.69	254.03	19
20	Davenport, Rock Island & N. W.						7,054.66		20
21	Great Northern	60,177,249.28	13,661,644.92	131,160.71	710,713.06	68,817.55	2,528,325.78	1,832,537.98	21
22	Illinois Central	50,045,039.44	13,582,091.99	138,162.68		26,914.60	1,146,298.72	1,872,273.76	22
23	Dubuque & Sioux City								23
24	Iowa & Omaha Short Line	10,567.40	21.65						24
25	Iowa & Southwestern	7,789.00	199.80	1.50			277.20	383.13	25
26	Keokuk & Des Moines	314,840.07	284,482.32	3,735.59			20,546.95	20,624.12	26
27	Manchester & Oneida	14,103.12	8,086.69	98.32			365.79	946.14	27
28	Minneapolis & St. Louis	8,166,056.20	1,951,087.71	21,750.84		70.35	204,390.95	182,832.63	28
29	Des Moines & Fort Dodge								29
30	Iowa Central & Western								30
31	Muscatine North & South	109,814.20	43,187.18	438.82			2,168.54	2,450.04	31
32	Tabor & Northern	15,959.22	4,256.69	144.44			549.96	1,226.32	32
33	Union Pacific	45,283,180.78	10,842,011.05	157,843.38		2,317.40	2,708,462.57	1,146,178.04	33
34	d Wabash Railroad	7,798,476.69	2,374,995.72	22,982.61		10,037.82	260,134.54	283,896.51	34
35	e Wabash Railway	17,654,486.21	4,041,080.83	40,967.18		18,339.47	524,087.46	636,048.51	35
	Total	\$645,282,430.66	\$162,406,240.66	\$1,804,707.86	\$1,886,578.20	\$555,915.23	\$19,170,359.73	\$19,887,192.80	

PART II—RAIL LINE TRANSPORTATION REVENUES—Continued.

Number	Table No. 6	Name of Road	Other pas- senger train	Milk	Switching	Special serv- ice train	Other freight train	Total rail- line trans- portation revenue	Number
1		Atchison, Topeka & Santa Fe	\$ 754,237.62	\$ 31,347.18	\$ 605,336.84	\$ 51,486.86	\$ 674.95	\$ 111,366,367.27	1
2		Atlantic Northern			16.00			34,052.75	2
3		a Atlantic Southern							3
4		b Chicago, Anamosa & Northern		43.93				10,148.71	4
5		Chicago, Burlington & Quincy	40,107.96	422,540.49	1,389,783.75	42,754.71		100,280,461.67	5
6		Chicago Great Western	5,651.41	176,114.50	215,024.99	5,909.00	57.72	14,830,106.18	6
7		Mason City & Fort Dodge							7
8		Wisconsin, Minnesota & Pacific							8
9		Chicago, Milwaukee & St. Paul	34,051.39	939,473.76	1,877,245.65	59,985.84		104,114,503.01	9
10		Chicago & North Western	96,503.10	1,256,286.90	1,421,523.35	75,835.00	214.33	89,246,768.97	10
11		Chicago, St. Paul, Minn. & Omaha	24,140.83	26,617.17	176,096.24	11,049.00	33.81	19,194,490.47	11
12		Iowa Southern							12
13		Chicago, Rock Island & Pacific	6,583.39		645,616.13	33,604.77	4,536.00	71,151,047.43	13
14		St. Paul & Kansas City Short Line							14
15		Colfax Northern			1,943.60			30,249.74	15
16		Colfax Consolidated Coal Company							16
17		Security Investment Company							17
18		Creston, Winterset & Des Moines						11,590.17	18
19		c Crooked Creek R. R. & Coal			1,741.00			30,189.64	19
20		Davenport, Rock Island & N. W.			104,036.07			111,090.73	20
21		Great Northern	16,583.92		635,143.26	41,020.18	146.25	79,803,342.89	21
22		Illinois Central	74,814.26	240,994.45	865,974.56	28,013.12	*12,530.00	68,033,107.58	22
23		Dubuque & Sioux City							23
24		Iowa & Omaha Short Line						10,589.05	24
25		Iowa & Southwestern			84.00			8,734.63	25
26		Keokuk & Des Moines	136.81		6,982.51	652.26		652,000.63	26
27		Manchester & Oneida		624.30	9.71			24,229.07	27
28		Minneapolis & St. Louis	1,879.76		113,247.40	6,406.00	637.00	10,648,358.84	28
29		Des Moines & Fort Dodge							29
30		Iowa Central & Western							30
31		Muscatine North & South			6,090.00			164,157.74	31
32		Tabor & Northern		200.71	2,372.00			24,715.30	32
33		Union Pacific	279,400.71		344,612.59	14,918.95		60,778,374.98	33
34		d Wabash Railroad	1,858.61	23,289.26	136,418.22	9,030.00		10,921,120.00	34
35		e Wabash Railway	3,257.78	42,191.34	265,097.13	4,344.00		23,230,899.94	35
		Total	\$ 1,339,207.55	\$ 3,159,729.99	\$ 8,815,394.96	\$ 384,109.70	\$ 18,830.00	\$ 764,710,697.40	

*Includes \$5,000 water transfers.

PART III—INCIDENTAL OPERATING EXPENSES.

Number	Table No. 6	Name of Road	Dining and buffet	Hotel and restaurant	Station, boat train—boat privileges	Parcel room	Storage— freight	Storage— baggage	D-murrage	Number
1		Atchison, Topeka & Santa Fe			\$ 293,889.96	\$ 3,488.75	\$ 45,482.20	\$ 39,618.14	\$ 239,970.96	1
2		Atlantic Northern							183.00	2
3		a Atlantic Southern								3
4		b Chicago, Anamosa & Northern					1.70		26.00	4
5		Chicago, Burlington & Quincy	608,324.42	82,527.51	8,580.65	14,972.21	40,449.72	18,744.93	309,890.86	5
6		Chicago Great Western	88,387.95	26,432.51	3,123.30	2,557.00	13,125.02	1,970.84	53,259.11	6
7		Mason City & Fort Dodge								7
8		Wisconsin, Minnesota & Pacific								8
9		Chicago, Milwaukee & St. Paul	619,405.66	2,239.89	46,260.10	3,763.71	53,797.22	13,609.91	320,261.05	9
10		Chicago & North Western	549,112.76	80,707.06	56,161.75	37,341.10	36,612.93	20,412.89	302,282.42	10
11		Chicago, St. Paul, Minn. & Omaha	146,542.18	37,774.45	8,338.45	1,355.58	9,402.05	1,252.85	63,947.47	11
12		Iowa Southern								12
13		Chicago, Rock Island & Pacific	457,315.74	23,037.70	59,394.55	16,651.42	31,994.45	20,173.29	228,156.31	13
14		St. Paul & Kansas City Short Line								14
15		Colfax Northern					2.00		412.00	15
16		Colfax Consolidated Coal Company								16
17		Security Investment Company								17
18		Creston, Winterset & Des Moines								18
19		c Crooked Creek R. R. & Coal								19
20		Davenport, Rock Island & N. W.			33.96		315.70		5,038.00	20
21		Great Northern	474,418.81	352,520.30	9,401.51	41,876.05	17,492.92	31,168.25	136,204.29	21
22		Illinois Central	329,996.32	122,587.44	76,652.83	32,839.95	90,678.99	11,785.85	224,435.05	22
23		Dubuque & Sioux City								23
24		Iowa & Omaha Short Line					1.65		43.00	24
25		Iowa & Southwestern							56.00	25
26		Keokuk & Des Moines			641.88		244.68	128.40	2,855.14	26
27		Manchester & Oneida			8.99				370.00	27
28		Minneapolis & St. Louis	926.58		9,979.61	171.70	5,431.07	776.33	34,104.61	28
29		Des Moines & Fort Dodge								29
30		Iowa Central & Western								30
31		Muscatine North & South					40.20		917.50	31
32		Tabor & Northern					15.00		259.00	32
33		Union Pacific	622,583.45	450,781.23	50,701.14	4,864.68	12,281.68	19,055.58	95,770.98	33
34		d Wabash Railroad	58,802.88		8,631.44	903.35	4,414.64	449.40	40,410.69	34
35		e Wabash Railway	104,137.94		15,198.43	1,758.51	9,015.23	884.75	126,858.71	35
		Total	\$ 4,119,954.60	\$ 1,187,608.00	\$ 646,998.05	\$ 162,544.01	\$ 373,799.05	\$ 180,031.41	\$ 2,185,712.06	

PART IV—INCIDENTAL OPERATING REVENUES—Continued.

Number	Table No. 6 Name of Road	Telegraph and telephone	Grain elevator	Stockyard	Power	Rents of buildings and other property	Miscellaneous	Total inci- dental operating revenue	Number
1	Atchison, Topeka & Santa Fe	\$ 158,732.40				\$ 19,150.14	\$ 420,814.80	\$ 1,224,147.35	1
2	Atlantic Northern						1,785.41	1,968.41	2
3	a Atlantic Southern								3
4	b Chicago, Anamosa & Northern	12.21					216.25	256.16	4
5	Chicago, Burlington & Quincy	254,316.27		281,661.12		138,173.73	187,060.67	2,004,702.09	5
6	Chicago Great Western	972.81				11,469.19	23,770.33	225,068.06	6
7	Mason City & Fort Dodge								7
8	Wisconsin, Minnesota & Pacific								8
9	Chicago, Milwaukee & St. Paul	94,396.36		36,164.42		109,478.05	143,390.98	1,442,767.35	9
10	Chicago & North Western			67,338.23		269,843.90	635,799.77	2,055,612.81	10
11	Chicago, St. Paul, Minn. & Omaha					10,006.38	14,101.42	292,720.83	11
12	Iowa Southern								12
13	Chicago, Rock Island & Pacific	20,002.19				41,078.00	71,111.34	969,574.99	13
14	St. Paul & Kansas City Short Line								14
15	Colfax Northern					36.00		450.00	15
16	Colfax Consolidated Coal Company								16
17	Security Investment Company								17
18	Creston, Winterset & Des Moines								18
19	c Crooked Creek R. R. & Coal						289.75	289.75	19
20	Davenport, Rock Island & N. W.					930.42	82.82	6,400.90	20
21	Great Northern	39,235.73				64,074.63	259,504.35	1,425,896.84	21
22	Illinois Central				204.00	61,528.34	127,260.66	1,077,970.03	22
23	Dubuque & Sioux City								23
24	Iowa & Omaha Short Line							44.65	24
25	Iowa & Southwestern					40.00		96.00	25
26	Keokuk & Des Moines					20.00			26
27	Manchester & Onida						934.97	4,824.57	27
28	Minneapolis & St. Louis	1,584.99				14,162.39	3,420.64	70,557.92	28
29	Des Moines & Fort Dodge								29
30	Iowa Central & Western								30
31	Muscatine North & South						2,588.48	3,546.18	31
32	Tabor & Northern	241.83				154.00	32.00	701.83	32
33	Union Pacific	82,091.29			1,502.19	85,653.30	66,147.56	1,500,433.05	33
34	d Wabash Railroad		8,419.34			12,364.75	25,608.24	160,064.64	34
35	e Wabash Railway		23,963.87			41,535.29	31,544.28	354,806.51	35
	Total	\$ 652,246.05	\$ 332,382.71	\$ 385,163.77	\$ 1,706.19	\$ 879,608.51	\$ 2,015,524.72	\$ 13,823,309.91	

PART V—JOINT FACILITY REVENUES AND TOTAL RAILWAY OPERATING REVENUES.

Number	Table No. 6 Name of Road	Joint facility —Credit	Joint facility —Debit	Total joint facility revenue	Total rail- way oper- ating revenues	Number
1	Atchison, Topeka & Santa Fe	\$ 46,510.03	\$ 11,751.54	\$ 34,758.49	\$ 112,625,273.11	1
2	Atlantic Northern				36,021.16	2
3	a Atlantic Southern					3
4	b Chicago, Anamosa & Northern				10,404.87	4
5	Chicago, Burlington & Quincy	76,575.11	2,845.92	73,729.19	102,358,892.95	5
6	Chicago Great Western	12,276.69	106.30	12,170.39	15,067,344.63	6
7	Mason City & Fort Dodge					7
8	Wisconsin, Minnesota & Pacific					8
9	Chicago, Milwaukee & St. Paul	80,484.31	270.94	89,213.37	105,646,483.73	9
10	Chicago & North Western	21,708.87	10,224.75	11,484.12	91,313,865.90	10
11	Chicago, St. Paul, Minneapolis & Omaha	54,859.84	19,508.57	35,351.27	19,522,562.57	11
12	Iowa Southern					12
13	Chicago, Rock Island & Pacific	73,823.01	5,168.80	68,654.21	72,189,276.64	13
14	St. Paul & Kansas City Short Line					14
15	Colfax Northern				30,699.74	15
16	Colfax Consolidated Coal Company					16
17	Security Investment Company					17
18	Creston, Winterset & Des Moines				11,590.17	18
19	c Crooked Creek R. R. & Coal				30,479.39	19
20	Davenport, Rock Island & N. W.				117,491.63	20
21	Great Northern	50,192.82	46,340.39	3,852.43	81,233,092.16	21
22	Illinois Central	5,545.69	39,280.74	*33,735.05	69,077,342.56	22
23	Dubuque & Sioux City					23
24	Iowa & Omaha Short Line				10,633.70	24
25	Iowa & Southwestern				8,830.63	25
26	Keokuk & Des Moines	61.27		61.27	656,886.47	26
27	Manchester & Onida				24,608.06	27
28	Minneapolis & St. Louis	2,595.75		2,595.75	10,721,512.51	28
29	Des Moines & Fort Dodge					29
30	Iowa Central & Western					30
31	Muscatine North & South				167,703.92	31
32	Tabor & Northern				25,417.13	32
33	Union Pacific	31,945.61	24,062.81	7,892.80	62,286,700.83	33
34	d Wabash Railroad	15,129.59		15,129.59	11,096,314.23	34
35	e Wabash Railway	22,775.95		22,775.95	23,608,572.40	35
	Total	\$ 503,484.57	\$ 159,550.76	\$ 343,933.78	\$ 777,878,001.09	

*Debit item.

TABLE NO. 6-A—RAILWAY OPERATING REVENUES—IOWA
PART I—RAIL LINE TRANSPORTATION REVENUES.

Number	Name of Road	Freight	Passenger	Excess baggage	Sleeping car	Parlor and chair car	Mall	Express	Number
1	Atchison, Topeka & Santa Fe	\$ 514,359.79	\$ 125,262.15	\$ 1,455.83					1
2	Atlantic Northern	27,698.96	4,521.13	202.78			\$ 22,151.21	\$ 31,856.61	2
3	a Atlantic Southern						820.30	793.58	3
4	b Chicago, Anamosa & Northern	8,271.75	843.89	15.86					4
5	Chicago, Burlington & Quincy	7,969,376.90	3,251,751.83	39,479.61			599.41	373.87	5
6	Chicago Great Western	5,292,660.29	1,850,694.00	17,269.99			826,947.79	268,200.59	6
7	Mason City & Fort Dodge					11,274.54	132,135.45	202,439.26	7
8	Wisconsin, Minnesota & Pacific								8
9	Chicago, Milwaukee & St. Paul	13,111,136.46	3,082,350.09	35,989.06	\$ 162,387.16	1,230.33	312,993.05	389,047.06	9
10	Chicago & North Western	14,086,430.07	4,959,151.32	64,084.58		26,072.81	573,862.39	698,757.73	10
11	Chicago, St. Paul, Minn. & Omaha	653,014.82	443,760.30	5,514.18		2,743.09	39,464.43	34,057.55	11
12	Iowa Southern								12
13	Chicago, Rock Island & Pacific	11,455,789.58	4,825,278.23	62,310.99			463,414.69	456,454.14	13
14	St. Paul & Kansas City Short Line								14
15	Colfax Northern	21,272.81	7,031.15	2.18					15
16	Colfax Consolidated Coal Company								16
17	Security Investment Company								17
18	Creston, Winterset & Des Moines								18
19	c Crooked Creek R. R. & Coal	11,590.17							19
20	Davenport, Rock Island & N. W.	27,111.85	277.07						20
21	Great Northern						805.69	254.03	21
22	Illinois Central	375,114.41	78,954.59	757.85			5,079.36		22
23	Dubuque & Sioux City	4,203,714.47	1,668,282.37	20,296.02		5,276.58	10,906.26	5,790.90	23
24	Iowa & Omaha Short Line						156,348.35	194,497.16	24
25	Iowa & Southwestern	10,567.40	21.65						25
26	Keokuk & Des Moines	7,789.00	190.80	1.50					26
27	Manchester & Oneida	314,840.07	284,432.32	3,735.59			277.20	883.13	27
28	Minneapolis & St. Louis	14,103.12	8,086.69	93.32			20,546.95	20,624.12	28
29	Des Moines & Fort Dodge	3,703,124.81	903,333.49	11,067.68			365.79	946.14	29
30	Iowa Central & Western						104,843.10	85,159.67	30
31	Muscatine North & South								31
32	Tabor & Northern	109,814.20	43,187.18	438.82			2,168.50	2,459.04	32
33	Union Pacific	15,959.22	4,256.69	144.44			549.92	1,226.32	33
34	d Wabash Railroad	94,137.45	9,739.20	167.36			5,393.24	2,406.87	34
35	e Wabash Railway	216,521.64	109,726.82	1,178.73			14,476.75	18,442.40	35
	Total	420,720.01	195,877.43	1,862.08			29,106.84	25,694.00	
		\$62,008,119.25	\$21,507,000.39	\$ 266,008.45	\$ 163,537.16	\$ 46,057.10	\$ 12,722,355.07	\$ 17,438,000.07	

PART II—RAIL LINE TRANSPORTATION REVENUES—Continued.

Number	Name of Road	Other passenger train	Milk	Switching	Special service train	Other freight—train	Total rail-line transportation revenue	Number
1	Atchison, Topeka & Santa Fe	\$ 6,991.29	\$ 13.19	\$ 474.50		\$ 6.27	\$ 702,570.84	1
2	Atlantic Northern			16.00			34,052.75	2
3	a Atlantic Southern							3
4	b Chicago, Anamosa & Northern		43.93				10,148.71	4
5	Chicago, Burlington & Quincy	5,103.06	62,941.61	53,485.00	6,405.17		12,483,691.56	5
6	Chicago Great Western	2,955.24	18,793.17	69,611.15	3,500.76	15.38	7,601,349.23	6
7	Mason City & Fort Dodge							7
8	Wisconsin, Minnesota & Pacific							8
9	Chicago, Milwaukee & St. Paul	3,856.88	85,646.58	133,552.82	16,038.25		17,284,227.74	9
10	Chicago & North Western	16,849.95	72,101.02	90,118.21	11,391.00	89.43	20,598,908.51	10
11	Chicago, St. Paul, Minneapolis & Omaha	1,901.55	3,433.92	8,131.95	1,962.86		1,193,984.65	11
12	Iowa Southern							12
13	Chicago, Rock Island & Pacific	1,901.90		111,466.84	11,138.76		17,387,755.22	13
14	St. Paul & Kansas City Short Line							14
15	Colfax Northern			1,943.60			39,249.74	15
16	Colfax Consolidated Coal Company							16
17	Security Investment Company							17
18	Creston, Winterset & Des Moines						11,590.17	18
19	c Crooked Creek R. R. & Coal			1,741.00			30,189.64	19
20	Davenport, Rock Island & Northwestern			55,794.56			60,873.92	20
21	Great Northern	78.38		6,350.00			477,952.39	21
22	Illinois Central	3,919.68	21,740.03	31,935.38	1,185.00		6,307,195.04	22
23	Dubuque & Sioux City							23
24	Iowa & Omaha Short Line						10,589.66	24
25	Iowa & Southwestern			84.00			8,734.63	25
26	Keokuk & Des Moines	136.81		6,982.51	652.26		652,000.63	26
27	Manchester & Oneida		624.30	9.71			24,229.07	27
28	Minneapolis & St. Louis	1,326.37		46,769.33	3,493.62	125.15	4,859,243.22	28
29	Des Moines & Ft. Dodge							29
30	Iowa Central & Western							30
31	Muscatine North & South			6,090.00			164,157.74	31
32	Tabor & Northern		206.71	2,372.00			24,715.30	32
33	Union Pacific	296.13		241.23	146.00		112,528.08	33
34	d Wabash Railroad	22.94	151.85	1,955.06	453.85		357,989.98	34
35	e Wabash Railway	55.64	234.68	5,541.00	296.16		679,387.74	35
	Total	\$ 45,395.91	\$ 265,930.99	\$ 634,605.79	\$ 56,694.29	\$ 236.23	\$91,108,315.55	

PART III—INCIDENTAL OPERATING REVENUES.

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RAILROAD COMMISSIONERS' REPORT

Number	Table No. 6-A	Name of Road	Incidental Operating Revenues—Con-							Number
			Dining and buffet	Hotel and restaurant	Station, train and boat privileges	Parcel room	Storage—freight	Storage—baggage	Demurrage	
1		Atchison, Topeka & Santa Fe	\$	\$	\$ 1,576.14	\$ 68.80	\$ 133.85	\$ 76.20	\$ 559.00	1
2		Atlantic Northern							183.00	2
3		a Atlantic Southern								3
4		b Chicago, Anamosa & Northern					1.70		26.00	4
5		Chicago, Burlington & Quincy	70,664.33		751.65	1,272.10	5,120.42	2,409.23	34,062.12	5
6		Chicago Great Western	40,958.59	6,629.45	1,949.94	1,780.00	4,068.10	1,227.35	20,328.65	6
7		Mason City & Fort Dodge								7
8		Wisconsin, Minnesota & Pacific								8
9		Chicago, Milwaukee & St. Paul	59,092.18		6,820.53	1,546.16	8,958.17	870.43	31,828.99	9
10		Chicago & North Western	150,208.17		8,542.39	247.70	8,102.13	2,749.52	29,801.64	10
11		Chicago, St. Paul, Minn. & Omaha	9,870.19		504.08		593.55	440.85	5,256.75	11
12		Iowa Southern								12
13		Chicago, Rock Island & Pacific	114,335.92		11,637.65	1,025.33	8,545.90	6,207.71	45,893.16	13
14		St. Paul & Kansas City Short Line								14
15		Colfax Northern					2.00		412.00	15
16		Colfax Consolidated Coal Company								16
17		Security Investment Company								17
18		Creston, Winterset & Des Moines								18
19		c Crooked Creek R. R. & Coal								19
20		Davenport, Rock Island & N. W.			27.60		195.40		3,553.00	20
21		Great Northern			30.67	640.30	19.37	96.70	1,612.00	21
22		Illinois Central	29,311.85		2,564.06	1,793.05	3,086.64	1,182.70	15,560.40	22
23		Dubuque & Sioux City								23
24		Iowa & Omaha Short Line					1.65		43.00	24
25		Iowa & Southwestern							56.00	25
26		Keokuk & Des Moines			641.38		244.68	128.40	2,855.14	26
27		Manchester & Onida			8.99				370.00	27
28		Minneapolis & St. Louis			3,940.32	101.90	1,578.68	144.61	12,968.58	28
29		Des Moines & Fort Dodge								29
30		Iowa Central & Western								30
31		Muscatine North & South					40.20		917.50	31
32		Tabor & Northern					15.00		259.00	32
33		Union Pacific	435.81	321.85	35.49	3.41	8.60	18.34	67.04	33
34		d Wabash Railroad	352.12		620.97	29.68	250.03	16.50	3,069.00	34
35		e Wabash Railway	769.54		1,125.96	40.03	314.45	19.80	2,014.00	35
		Total	\$ 481,998.70	\$ 6,961.30	\$ 40,777.82	\$ 8,546.46	\$ 41,280.52	\$ 15,583.34	\$ 211,695.97	\$ 81,916.94

PART IV—INCIDENTAL OPERATING REVENUES—Continued—JOINT FACILITY REVENUE AND TOTAL RAILWAY OPERATING REVENUES.

Number	Table No. 6-A	Name of Road	Incidental Operating Revenues—Con-				Joint Facility Revenues			Total railway operating revenues	Number
			Power	Rents of buildings and other property	Miscellaneous	Total	Joint facility—Cr.	Joint facility—Dr.	Total facility operating revenues		
1		Atchison, Topeka & Santa Fe	\$	\$ 32.25	\$ 9,459.92	\$ 12,137.24				\$ 714,708.08	1
2		Atlantic Northern			1,785.41	1,968.41				36,021.16	2
3		a Atlantic Southern									3
4		b Chicago, Anamosa & Northern			216.25	256.16				10,404.87	4
5		Chicago, Burlington & Quincy		14,712.54	11,335.14	26,047.68	20,268.25	177.93	20,000.32	12,709,296.69	5
6		Chicago Great Western		612.25	10,357.01	88,708.14	91.14	106.30	*15.16	7,690,042.21	6
7		Mason City & Fort Dodge									7
8		Wisconsin, Minnesota & Pacific									8
9		Chicago, Milwaukee & St. Paul		6,268.23	6,596.66	135,800.46	62,026.80	126.43	61,900.37	17,481,928.57	9
10		Chicago & North Western		36,887.86	31,314.59	267,854.00	3,219.97	4,799.77	*1,579.80	20,865,182.71	10
11		Chicago, St. Paul, Minn. & Omaha		15.00	1,257.48	17,937.90	3,297.54	4,781.87	*1,484.33	1,210,438.22	11
12		Iowa Southern									12
13		Chicago, Rock Island & Pacific		8,303.51	9,602.99	211,659.21	1,437.69	518.48	919.21	17,600,333.64	13
14		St. Paul & Kansas City Short Line									14
15		Colfax Northern		36.00		450.00				30,699.74	15
16		Colfax Consolidated Coal Company									16
17		Security Investment Company									17
18		Creston, Winterset & Des Moines								11,590.17	18
19		c Crooked Creek R. R. & Coal			289.75	289.75				30,479.39	19
20		Davenport, Rock Island & N. W.		171.25	81.82	4,029.07				64,902.90	20
21		Great Northern		1,004.72	1,378.98	4,782.74		4,149.95	*4,149.95	478,585.18	21
22		Illinois Central		8,129.69	2,434.13	64,062.52	43.55		43.55	6,371,301.11	22
23		Dubuque & Sioux City									23
24		Iowa & Omaha Short Line				44.65				10,633.70	24
25		Iowa & Southwestern		40.00		96.00				8,830.63	25
26		Keokuk & Des Moines		20.00	934.97	4,824.57	61.27		61.27	656,886.47	26
27		Manchester & Onida				378.99				24,608.06	27
28		Minneapolis & St. Louis		6,963.53	1,852.49	29,011.67	19.62		19.62	4,888,274.51	28
29		Des Moines & Fort Dodge									29
30		Iowa Central & Western									30
31		Muscatine North & South			2,588.48	3,546.18				167,708.92	31
32		Tabor & Northern		154.00	32.00	701.83				25,417.13	32
33		Union Pacific	1.05	59.96	46.30	1,050.31	22.36	16.84	5.52	113,583.91	33
34		d Wabash Railroad		308.74	85.63	4,732.67	27.20		27.20	362,749.85	34
35		e Wabash Railway		1,136.66	1,392.69	6,812.13	56.11		56.11	686,255.98	35
		Total	\$ 1.05	\$ 84,855.22	\$ 93,042.69	\$ 1,066,649.41	\$ 90,571.50	\$ 14,677.57	\$ 75,893.96	\$ 92,250,858.89	

*Debit.

STATISTICS OF STEAM RAILWAYS

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TABLE NO. 7—RAILWAY OPERATING EXPENSES—ENTIRE LINE

Number	Name of Road	Maintenance of way and structures	Maintenance of equipment	Traffic	Transportation—rail line	Miscellaneous operations	General	Transportation for investment—Cr.	Grand total railway operating expenses	Operating ratio—per cent	Number
1	A. T. & S. F.	\$15,455,619.01	\$ 17,336,929.01	\$ 2,322,006.29	\$ 30,350,470.67	\$ 2,882.25	\$ 2,269,407.53	\$ 181,015.52	\$ 67,553,413.99	59.98	1
2	A. N.	31,351.37	3,449.08		14,178.21		3,228.83		55,089.74	152.94	2
3	aA. S.										3
4	bC. A. & N.	3,152.63	373.86	738.06	8,376.73		2,466.86		15,108.14	145.20	4
5	C. B. & Q.	12,014,208.39	15,592,109.89	1,610,026.55	29,956,781.16	927,592.65	2,017,687.18	405,844.80	61,713,161.02	60.29	5
6	C. G. W.	1,983,134.89	2,436,352.60	546,487.22	5,257,978.92	101,749.23	406,924.64	16,129.70	10,716,497.80	71.12	6
7	M. C. & F. D.										7
8	W. M. & P.										8
9	C. M. & St. P.	11,563,768.73	16,518,475.70	1,899,027.38	37,728,571.25	738,378.85	1,920,467.31	1,247,731.60	60,120,957.62	65.43	9
10	C. & N. W.	11,608,646.14	14,598,776.88	1,307,139.08	32,119,222.84	664,389.76	1,874,090.55	219,935.91	61,952,329.34	67.85	10
11	C. St. P. M. & O.	2,340,883.41	2,419,137.29	350,316.29	7,208,270.51	185,008.41	472,922.23	17,700.64	12,958,837.50	66.38	11
12	I. S.										12
13	C. R. I. & P.	10,021,006.54	12,226,020.42	1,629,958.44	26,142,825.38	529,732.47	1,842,287.30	82,059.16	52,308,871.39	72.46	13
14	St. P. & K. C. S. L.										14
15	C. N.	6,019.08	5,701.96	289.98	14,092.98		1,621.96		27,725.96	90.31	15
16	C. C. C. C.										16
17	S. I. C.										17
18	C. W. & D. M.	21,915.94							21,915.94	189.09	18
19	cC. C. R. R. & C.	6,071.51	2,020.36		8,445.78		5,308.53		21,846.18	71.68	19
20	D. R. I. & N. W.	36,017.67	19,943.22		72,918.22		3,154.88		132,033.99	112.38	20
21	G. N.	9,676,663.44	8,737,482.99	1,168,733.27	22,292,306.62	875,730.49	1,355,154.61	203,069.13	43,862,972.29	54.00	21
22	I. C.	9,506,526.60	16,547,749.43	1,252,866.08	21,841,040.72	375,232.27	1,763,356.06	112,542.42	51,173,727.74	74.08	22
23	D. & S. C.										23
24	I. & O. S. L.	4,095.06	70.32		6,337.78				10,503.16	98.77	24
25	I. & S.	1,680.00	555.00		6,865.00				9,100.00	103.05	25
26	K. & D. M.	100,469.66	29,103.89	4,281.42	276,258.79		18,991.14	5.30	429,069.60	65.32	26
27	M. & O.	5,238.64	1,377.96	773.66	11,364.27		217.16		18,971.69	77.10	27
28	M. & St. L.	1,116,265.47	1,525,268.23	212,151.28	3,896,217.18	931.20	271,265.11		7,022,008.47	63.50	28
29	D. M. & Ft. D.										29
30	I. C. & W.										30
31	M. N. & S.	26,175.85	8,708.62	4,494.00	60,904.80		6,701.01		106,984.28	63.79	31
32	T. & N.	6,338.51	2,321.50	28	9,040.19		3,026.83		20,727.31	81.55	32
33	U. P.	8,022,841.63	7,525,381.32	1,311,423.50	14,729,196.40	981,372.39	1,473,099.60	117,576.50	33,925,738.34	54.47	33
34	dW. R.	1,436,348.53	1,727,628.50	338,725.07	3,906,200.84	64,227.33	261,861.79	8,482.10	7,756,509.96	69.90	34
35	eW. R.	2,395,239.23	3,650,821.87	707,889.15	8,628,415.60	125,151.38	527,413.66	41,560.90	15,993,370.08	67.74	35
Total		\$97,469,677.93	\$120,915,759.90	\$14,667,427.00	\$244,576,289.93	\$5,572,368.68	\$16,500,654.77	\$2,714,586.68	\$406,927,591.53	63.88	

TABLE NO. 7-A—RAILWAY OPERATING EXPENSES AND TAXES—IOWA

Number	Name of Road	Maintenance of way and structures	Maintenance of equipment	Traffic	Transportation—rail line	Miscellaneous operations	General	Transportation for investment—Cr.	Grand total railway operating expenses	Operating ratio—per cent	Taxes—Iowa	Number
1	A. T. & S. F.	\$ 92,662.80	\$ 125,722.92	\$ 12,571.25	\$ 198,690.32		\$ 15,371.65	\$ 1,804.81	\$ 443,214.13	62.03	\$ 32,616.02	1
2	A. N.	31,351.37	3,449.08		14,178.21		2,882.25		55,089.74	152.94		2
3	aA. S.											3
4	bC. A. & N.	3,152.63	373.86	738.06	8,376.73		2,466.86		15,108.14	145.20	1,250.00	4
5	C. B. & Q.	1,975,815.72	1,967,108.36	240,631.88	3,721,751.75	78,429.25	285,184.99	45,608.14	8,223,223.81	64.70	565,198.49	5
6	C. G. W.	1,062,563.68	1,305,397.72	292,807.85	2,817,225.10	54,517.24	218,030.22	8,642.29	5,741,899.52	74.67	272,278.32	6
7	M. C. & F. D.											7
8	W. M. & P.											8
9	C. M. & St. P.	2,453,981.97	3,196,312.24	342,487.89	6,703,203.73	78,244.36	366,284.96	230,400.32	12,910,114.83	73.85	608,276.86	9
10	C. & N. W.	2,878,111.34	3,682,982.22	323,799.23	8,076,494.52	160,149.30	467,450.55	56,209.87	15,532,777.29	74.44	713,889.00	10
11	C. St. P. M. & O.	151,333.11	156,397.23	22,647.95	466,014.69	11,960.79	30,574.42	1,144.35	837,788.84	69.21	45,884.04	11
12	I. S.											12
13	C. R. I. & P.	2,531,709.19	3,135,152.40	427,452.96	6,761,292.58	112,717.42	474,039.40	8,072.90	13,434,291.05	76.33	825,989.30	13
14	St. P. & K. C. S. L.											14
15	C. N.	6,019.08	5,701.96	289.98	14,092.98		1,621.96		27,725.96	90.31	1,127.30	15
16	C. C. C. C.											16
17	S. I. C.											17
18	C. W. & D. M.	21,915.94							21,915.94	189.09		18
19	cC. C. R. R. & C.	6,071.51	2,020.36		8,445.78		5,308.53		21,846.18	71.68		19
20	D. R. I. & N. W.	28,436.53	7,382.19		34,479.87		2,464.18		72,762.77	112.11	13,418.04	20
21	G. N.	83,622.47	68,306.16	10,702.95	156,155.45	911.78	15,787.99	178.78	335,308.02	70.06	28,180.18	21
22	I. C.	1,060,067.36	1,710,192.00	146,723.81	2,240,702.01	28,453.40	198,338.96	8,104.80	5,306,372.74	84.23	255,065.18	22
23	D. & S. C.											23
24	I. & O. S. L.	4,095.06	70.32		6,337.78				10,503.16	98.77	1.00	24
25	I. & S.	1,680.00	555.00		6,865.00				9,100.00	103.05		25
26	K. & D. M.	100,469.66	29,103.89	4,281.42	276,258.79		18,991.14	5.30	429,069.60	65.32	59,566.85	26
27	M. & O.	5,238.64	1,377.96	773.66	11,364.27		217.16		18,971.69	77.10	1,031.52	27
28	M. & St. L.	581,669.54	770,752.22	168,540.67	1,841,104.47		134,320.54		3,436,387.44	70.30	179,223.94	28
29	D. M. & Ft. D.											29
30	I. C. & W.											30
31	M. N. & S.	26,175.85	8,708.62	4,494.00	60,904.80		6,701.01		106,984.28	63.79	4,634.83	31
32	T. & N.	6,338.51	2,321.50	28	9,040.19		3,026.83		20,727.31	81.54	539.40	32
33	U. P.	28,079.94	26,338.79	4,589.98	51,552.18	3,434.80	5,155.84	411.52	118,740.01	104.54	41,284.76	33
34	dW. R.	95,435.14	74,411.97	19,152.74	196,467.20	945.70	15,698.81	101.76	402,069.80	110.82	14,469.08	34
35	eW. R.	175,198.08	138,011.90	36,816.72	389,621.41	2,043.31	29,837.51	320.71	771,208.17	112.38	34,260.28	35
Total		\$13,401,200.07	\$16,418,150.87	\$ 1,999,503.28	\$34,070,619.81	\$ 534,689.60	\$ 2,300,102.34	\$ 361,005.55	\$68,363,170.42	74.11	\$ 3,788,184.39	

TABLE NO. 8—SECURITIES OWNED

PART I—SECURITIES OF OTHER CORPORATIONS NOT ASSUMED.

Number	Name of Road	Stocks—Companies Affiliated with Respondent								Number
		Carrier Corporations—Active		Carrier Corporations—Inactive		Other Corporations—Active		Other Corporations—Inactive		
		Par value	Book value	Par value	Book value	Par value	Book value	Par value	Book value	
1	Atchison, Topeka & Santa Fe	\$ 85,091,100.00	\$ 7,171,563.11	\$	\$	\$40,162,888.00	\$1,806,871.03			1
2	Atlantic Northern									2
3	a Atlantic Southern									3
4	b Chicago, Anamosa & Northern									4
5	Chicago, Burlington & Quincy	42,086,699.96	25,908,735.79	900,500.00	1,150,000.00	946,166.66	492,556.33	1,000.00	1,000.00	5
6	Chicago Great Western	39,554,252.00	344,292.90			57,700.00	182,700.00			6
7	Mason City & Fort Dodge					320,600.00	320,600.00	400,000.00	20,000.00	7
8	Wisconsin, Minnesota & Pacific									8
9	Chicago, Milwaukee & St. Paul	11,589,500.00	8,725,748.89			1,349,000.00	1,050,299.30	1,400,200.00	402,018.40	9
10	Chicago & North Western	18,223,800.00	11,680,890.44			4,760,000.00	345,000.00			10
11	Chicago, St. Paul, Minn. & O.	730,900.00	212,500.00							11
12	Iowa Southern									12
13	Chicago, Rock Island & Pacific	22,471,520.00	25,356,388.62	1,188,000.00	48,075.00	2,678,600.00	35,000.00	75,000.00	2.00	13
14	St. Paul & Kansas City Short Line									14
15	Colfax Northern									15
16	Colfax Consolidated Coal Co.									16
17	Security Investment Company									17
18	Creston, Winterset & Des Moines									18
19	c Crooked Creek R. R. & Coal									19
20	Davenport, Rock Island & N. W.									20
21	Great Northern	129,273,650.00	172,230,926.88	101,500.00	12,250.00	2,373,550.00	1,870,445.99	1,750,000.00	1,750,000.00	21
22	Illinois Central	43,875,200.00	37,956,976.21	1,156,000.00	1,124,338.58	315,000.00	58,125.00	10,000.00	2.00	22
23	Dubuque & Sioux City									23
24	Iowa & Omaha Short Line									24
25	Iowa & Southwestern									25
26	Keokuk & Des Moines									26
27	Manchester & Onida									27
28	Minneapolis & St. Louis	1,310,100.00	108,600.03			40,000.00	619,710.56	700.00	.01	28
29	Des Moines & Fort Dodge	212,700.00	212,700.00							29
30	Iowa Central & Western									30
31	Muscatine North & South									31
32	Tabor & Northern									32
33	Union Pacific	118,050,129.21	110,733,395.01			12,034,970.00	9,495,728.79			33
34	d f Wabash Railroad	11,396,600.00	10,116,066.00	3,473,300.00	7.00					34
35	e Wabash Railway	11,636,600.00	1,363,808.00	3,273,300.00	5.00					35
Total		\$ 524,106,151.30	\$ 402,001,520.88	\$ 6,619,800.00	\$ 2,394,608.08	\$ 605,038,474.06	\$ 66,177,037.00	\$ 3,690,000.00	\$ 3,173,022.41	

PART II—SECURITIES OF OTHER CORPORATIONS NOT ASSUMED—Continued.

Number	Table No. 8. Name of Road	Stocks—Companies Affiliated with Respondent—Continued		Stocks—Nonaffiliated Companies						Number
		Total for Companies Affiliated with Respondent		Carrier Corporations Active		Carrier Corporations —Inactive		Other Corporations —Active		
		Par value	Book value	Par value	Book value	Par value	Book value	Book value	Book value	
1	Atchison, Topeka & Santa Fe	\$125,253,988.00	\$ 8,878,434.14					\$ 505,644.90	\$ 207,428.46	1
2	Atlantic Northern									2
3	a Atlantic Southern									3
4	b Chicago, Anamosa & Northern									4
5	Chicago, Burlington & Quincy	43,934,366.65	27,552,292.12	\$ 7,000.00	\$ 7,000.00			2,057.91	2,057.91	5
6	Chicago Great Western	39,611,952.00	526,392.90					13,000.00	501.00	6
7	Mason City & Fort Dodge	720,600.00	340,600.00							7
8	Wisconsin, Minnesota & Pacific									8
9	Chicago, Milwaukee & St. Paul	14,398,700.00	10,178,066.59					272,093.12	272,014.49	9
10	Chicago & North Western	22,983,800.00	12,025,890.44	4,171,500.00	3,910,575.93					10
11	Chicago, St. Paul, Minn. & Omaha	730,900.00	212,500.00							11
12	Iowa Southern									12
13	Chicago, Rock Island & Pacific	26,413,120.00	25,439,465.62	469,425.00	60,064.00	99,700.00		16,000.00	10,802.00	13
14	St. Paul & Kansas City Short Line									14
15	Colfax Northern									15
16	Colfax Consolidated Coal Company									16
17	Security Investment Company									17
18	Creston, Winterset & Des Moines									18
19	c Crooked Creek R. R. & Coal									19
20	Davenport, Rock Island & N. W.									20
21	Great Northern	133,498,700.00	175,863,622.87	4,593,600.00	80,918.50			1,416,749.17	1,254,772.93	21
22	Illinois Central	45,356,200.00	39,139,441.79	558,400.00	1.00			5,488.00	5,488.00	22
23	Dubuque & Sioux City			670.00	1.00					23
24	Iowa & Omaha Short Line									24
25	Iowa & Southwestern									25
26	Keokuk & Des Moines									26
27	Manchester & Onida									27
28	Minneapolis & St. Louis	1,350,800.00	723,310.60							28
29	Des Moines & Fort Dodge	212,700.00	212,700.00							29
30	Iowa Central & Western									30
31	Muscatine North & South									31
32	Tabor & Northern									32
33	Union Pacific	130,085,069.21	120,229,123.80			29,543,127.00	36,234,437.78			33
34	d f Wabash Railroad	14,869,900.00	10,116,013.00	11,192.80	2,791.00					34
35	e Wabash Railway	14,909,900.00	1,363,808.00	3,000.00	2,250.00			121,730.00	121,730.00	35
Total		\$599,460,825.80	\$422,686,248.87	\$9,803,505.00	\$4,060,750.43	\$29,642,827.00	\$36,234,437.78	\$2,352,763.10	\$1,874,794.79	

PART III—SECURITIES OF OTHER CORPORATIONS NOT ASSUMED—Continued.

Number	Table No. 8.	Name of Road	Stocks—Nonaffiliated Companies—Continued				Bonds—Companies Affiliated with Respondent				Number
			Other Corporations —Inactive		Total for Non-Affiliated Companies		Carrier Corporations —Active		Carrier Corporations —Inactive		
			Par value	Book value	Par value	Book value	Par value	Book value	Par value	Book value	
1		Atchinson, Topeka & Santa Fe	\$	\$	\$ 505,644.90	\$ 207,428.46	\$ 30,785,700.00	\$ 7,984,523.37	\$		1
2		Atlantic Northern									2
3		a Atlantic Southern									3
4		b Chicago, Anamosa & Northern									4
5		Chicago, Burlington & Quincy	2,990.00	10.00	12,017.91	9,067.91	1,608,000.00	1,331,122.93			5
6		Chicago Great Western			13,000.00	501.00	6,248,000.00	6,246,537.50			6
7		Mason City & Fort Dodge									7
8		Wisconsin, Minnesota & Pacific									8
9		Chicago, Milwaukee & St. Paul			272,093.12	272,014.49	275,000.00	260,000.00			9
10		Chicago & North Western			4,171,500.00	3,910,575.93	2,358,500.00	954,790.00			10
11		Chicago, St. Paul, Minn. & Omaha					316,000.00	316,000.00			11
12		Iowa Southern									12
13		Chicago, Rock Island & Pacific	802,000.00	5.00	887,125.00	70,811.00	24,480,305.94	16,669,050.06	5,100,000.00	3.00	13
14		St. Paul & Kansas City Short Line									14
15		Colfax Northern									15
16		Colfax Consolidated Coal Company									16
17		Security Investment Company									17
18		Creston, Winterset & Des Moines									18
19		c Crooked Creek R. R. Coal									19
20		Davenport, Rock Island & N. W.									20
21		Great Northern			6,010,349.17	1,335,691.43	37,986,000.00	26,928,600.50			21
22		Illinois Central			563,888.00	5,489.00	13,159,100.00	13,159,100.00	5,680,600.00	5,680,600.00	22
23		Dubuque & Sioux City			670.00	1.00	1,732,500.00	1,528,604.61			23
24		Iowa & Omaha Short Line									24
25		Iowa & Southwestern									25
26		Keokuk & Des Moines									26
27		Manchester & Oneida									27
28		Minneapolis & St. Louis									28
29		Des Moines & Fort Dodge					555,000.00	555,000.00			29
30		Iowa Central & Western					70,000.00	70,000.00			30
31		Muscatine North & South									31
32		Tabor & Northern									32
33		Union Pacific	55,000.00	2,025.00	29,508,127.00	36,236,462.78	80,832,547.37	73,435,797.37			33
34		d f Wabash Railroad	1,200,000.00	1.00	1,211,192.80	2,702.00	68,000.00	68,000.00			34
35		e Wabash Railway	1,200,000.00	1.00	1,324,730.00	123,981.00	125,760.00	125,760.00			35
		Total	\$1,559,900.00	\$2,041.00	\$43,359,145.10	\$42,172,024.00	\$200,532,413.91	\$149,604,896.34	\$10,780,600.00	\$5,680,603.00	

PART IV—SECURITIES OF OTHER CORPORATIONS NOT ASSUMED—Continued.

Name	Table No. 8.	Bonds—Companies Affiliated with Respondent—Continued				Bonds—Nonaffiliated Companies				Number
		Other Corporations—Active		Total for Companies Affiliated with Respondent		Carrier Corporations—Active		Other Corporations—Active		
		Par value	Book value	Par value	Book value	Par value	Book value	Par value	Book value	
1	Atchinson, Topeka & Santa Fe	\$	\$	\$ 30,785,700.00	\$ 7,984,523.37	\$ 172,000.00	\$ 152,437.07	\$ 643,200.00	\$183,320.01	1
2	Atlantic Northern									2
3	a Atlantic Southern									3
4	b Chicago, Anamosa & Northern									4
5	Chicago, Burlington & Quincy			1,608,000.00	1,331,122.93	137,500.00	129,498.00	20,600.00	20,600.00	5
6	Chicago Great Western			6,248,000.00	6,246,537.50			1,500.00	1,500.00	6
7	Mason City & Fort Dodge									7
8	Wisconsin, Minnesota & Pacific			275,000.00	260,000.00	826,000.00	826,000.00	125,100.00	118,582.05	8
9	Chicago, Milwaukee & St. Paul			2,358,500.00	954,790.00	164,000.00	153,126.32			9
10	Chicago & North Western			316,000.00	316,000.00					10
11	Chicago, St. Paul, Minn. & Omaha									11
12	Iowa Southern									12
13	Chicago, Rock Island & Pacific	4,854,811.42	2,113,059.79	34,435,117.36	18,782,112.85	5,456,000.00	2,187,924.69	100.00	100.00	13
14	St. Paul & Kansas City Short Line									14
15	Colfax Northern									15
16	Colfax Consolidated Coal Company									16
17	Security Investment Company									17
18	Creston, Winterset & Des Moines									18
19	c Crooked Creek R. R. & Coal									19
20	Davenport, Rock Island & N. W.									20
21	Great Northern	150,000.00	50,000.00	38,136,000.00	26,978,600.50	1,607,000.00	1,626,257.50	134,100.00	133,100.00	21
22	Illinois Central			18,830,700.00	18,839,700.00	47,069,276.90	39,075,679.38	153,400.00	130,750.00	22
23	Dubuque & Sioux City			1,732,500.00	1,528,604.61					23
24	Iowa & Omaha Short Line									24
25	Iowa & Southwestern									25
26	Keokuk & Des Moines									26
27	Manchester & Oneida									27
28	Minneapolis & St. Louis			555,000.00	555,000.00					28
29	Des Moines & Fort Dodge			70,000.00	70,000.00					29
30	Iowa Central & Western									30
31	Muscatine North & South									31
32	Tabor & Northern									32
33	Union Pacific	2,813,000.00	339,301.00	83,645,547.37	73,775,098.37	87,304,000.00	82,893,958.24	37,300.00	31,100.00	33
34	d f Wabash Railroad			68,000.00	68,000.00	2,240.00	2,240.00			34
35	e Wabash Railway			125,760.00	125,760.00	10,432.80	1.00			35
	Total	\$7,817,811.42	\$2,502,360.79	\$219,130,824.73	\$157,747,850.13	\$142,826,209.70	\$127,044,882.20	\$1,115,300.00	\$619,052.06	

Number	Table No. 8. Name of Road	Bonds—Nonaffiliated Companies—Continued				Notes—Companies Affiliated with Respondent		Notes—Nonaffiliated Companies		Number
		Other Corpora- tions—Inactive		Total for Nonaffiliated Companies		Par value	Book value	Par value	Book value	
		Par value	Book value	Par value	Book value					
1	Atchinson, Topeka & Santa Fe	\$	\$	\$ 815,200.00	\$ 335,757.08	\$ 96,149,252.40	\$ 76,867,682.17	\$ 152,035.16	\$ 152,035.16	1
2	Atlantic Northern									2
3	a Atlantic Southern									3
4	b Chicago, Anamosa & Northern									4
5	Chicago, Burlington & Quincy	12,000.00	12,000.00	170,100.00	162,098.00			172,259.76	172,259.76	5
6	Chicago Great Western			1,500.00	1,500.00					6
7	Mason City & Fort Dodge									7
8	Wisconsin, Minnesota & Pacific									8
9	Chicago, Milwaukee & St. Paul			951,100.00	944,582.05					9
10	Chicago & North Western			164,000.00	153,126.32	1,032,338.65	1,032,338.65			10
11	Chicago, St. Paul, Minn. & Omaha									11
12	Iowa Southern									12
13	Chicago, Rock Island & Pacific			5,456,100.00	2,188,024.69					13
14	St. Paul & Kansas City Short Line									14
15	Colfax Northern									15
16	Colfax Consolidated Coal Company									16
17	Security Investment Company									17
18	Creston, Winterset & Des Moines									18
19	c Crooked Creek R. R. & Coal									19
20	Davenport, Rock Island & N. W.									20
21	Great Northern			1,831,100.00	1,759,357.50	7,658,045.18	7,647,758.17	2,851,617.42	2,577,632.16	21
22	Illinois Central			47,212,676.90	39,206,429.38	1,339,466.00	1,339,466.00	90,588.36	90,588.36	22
23	Dubuque & Sioux City									23
24	Iowa & Omaha Short Line									24
25	Iowa & Southwestern									25
26	Keokuk & Des Moines									26
27	Manchester & Onida									27
28	Minneapolis & St. Louis									28
29	Des Moines & Fort Dodge									29
30	Iowa Central & Western									30
31	Muscatine North & South									31
32	Tabor & Northern									32
33	Union Pacific			87,341,300.00	82,925,058.24	2,522,697.75	2,522,697.75	1,450,000.00	1,449,687.45	33
34	d f Wabash Railroad			2,240.00	2,240.00					34
35	e Wabash Railway			10,432.80	1.00					35
	Total	\$12,000.00	\$12,000.00	\$143,953,509.70	\$127,675,934.26	\$108,701,799.98	\$89,400,942.74	\$4,716,500.70	\$4,442,202.89	

PART VI—SECURITIES OF OTHER CORPORATIONS NOT ASSUMED—Continued.

PART VI—SECURITIES OF OTHER CORPORATIONS NOT ASSUMED—Continued

Number	Table No. 8. Name of Road	Total for Notes		Miscellaneous Investments in Non-Affiliated Companies		Grand Total Securities of Other Corporations Not Assumed		Number
		Par value	Book value	Par value	Book value	Par value	Book value	
1	Atchinson, Topeka & Santa Fe	\$ 96,301,287.56	\$ 77,019,717.33			\$ 253,661,820.46	\$ 94,425,860.38	1
2	Atlantic Northern							2
3	a Atlantic Southern							3
4	b Chicago, Anamosa & Northern				35.00	45,896,744.32	29,236,875.72	4
5	Chicago, Burlington & Quincy	172,259.76	172,259.76			45,874,452.00	6,775,531.40	5
6	Chicago Great Western					720,600.00	340,600.00	6
7	Mason City & Fort Dodge							7
8	Wisconsin, Minnesota & Pacific					15,896,893.12	11,654,663.13	8
9	Chicago, Milwaukee & St. Paul					30,715,610.46	18,082,193.15	9
10	Chicago & North Western	1,032,338.65	1,032,338.65	5,471.81	5,471.81	1,046,900.00	528,500.00	10
11	Chicago, St. Paul, Minneapolis & Omaha							11
12	Iowa Southern					67,191,462.36	46,480,414.16	12
13	Chicago, Rock Island & Pacific							13
14	St. Paul & Kansas City Short Line							14
15	Colfax Northern							15
16	Colfax Consolidated Coal Company							16
17	Security Investment Company							17
18	Creston, Winterset & Des Moines							18
19	c Crooked Creek R. R. & Coal							19
20	Davenport, Rock Island & N. W.							20
21	Great Northern	10,509,662.60	10,225,390.33		4,800.00	189,985,811.77	216,167,402.63	21
22	Illinois Central	1,430,054.36	1,430,054.36		33.00	113,402,519.26	98,621,147.53	22
23	Dubuque & Sioux City					1,733,170.00	1,528,605.61	23
24	Iowa & Omaha Short Line							24
25	Iowa & Southwestern							25
26	Keokuk & Des Moines							26
27	Manchester & Onida					1,905,800.00	1,278,310.60	27
28	Minneapolis & St. Louis					282,700.00	282,700.00	28
29	Des Moines & Fort Dodge							29
30	Iowa Central & Western							30
31	Muscatine North & South							31
32	Tabor & Northern							32
33	Union Pacific	3,972,697.75	3,972,385.20			334,642,771.33	317,138,128.39	33
34	d f Wabash Railroad			2,250.00	1,736.00	16,153,582.80	10,190,601.00	34
35	e Wabash Railway			4,880.00	4,366.00	16,375,702.80	1,617,916.00	35
	Total	\$113,418,300.68	\$93,852,145.63	\$10,351.81	\$14,705.81	\$1,119,332,957.88	\$844,148,908.70	

Number	Table No. 8.	Name of Road	Stocks		Bonds and Other Evidences of Funded Debt		Total Securities Issued or Assumed by Respondent		Number
			Par value	Book value	Par value	Book value	Par value	Book value	
1		Atchinson, Topeka & Santa Fe	\$ 70,300.00	\$ 70,300.00	\$ 2,324,599.50	\$ 2,324,599.50	\$ 2,394,899.50	\$ 2,394,899.50	1
2		Atlantic Northern							2
3		a Atlantic Southern							3
4		b Chicago, Anamosa & Northern							4
5		Chicago, Burlington & Quincy	34,144,500.00	34,144,500.00			34,144,500.00	34,144,500.00	5
6		Chicago Great Western	305,900.00	305,900.00	3,433,000.00	3,433,000.00	3,738,900.00	3,738,900.00	6
7		Mason City & Fort Dodge							7
8		Wisconsin, Minnesota & Pacific							8
9		Chicago, Milwaukee & St. Paul	116,748,200.00	116,748,200.00	134,504,900.00	134,504,900.00	251,253,100.00	251,253,100.00	9
10		Chicago & North Western			38,501,000.00	38,501,000.00	38,501,000.00	38,501,000.00	10
11		Chicago, St. Paul, Minneapolis & Omaha							11
12		Iowa Southern							12
13		Chicago, Rock Island & Pacific	640,277.50	640,277.50	16,199,000.00	16,199,000.00	16,839,277.50	16,839,277.50	13
14		St. Paul & Kansas City Short Line							14
15		Colfax Northern							15
16		Colfax Consolidated Coal Company							16
17		Security Investment Company							17
18		Creston, Winterset & Des Moines							18
19		c Crooked Creek R. R. & Coal							19
20		Davenport, Rock Island & N. W.							20
21		Great Northern	2,388.00	2,388.00	51,588,151.51	51,588,151.51	51,590,539.51	51,590,539.51	21
22		Illinois Central	10,468.33	10,468.33	7,858,000.00	7,858,000.00	7,868,468.33	7,868,468.33	22
23		Dubuque & Sioux City			202,000.00	202,000.00	202,000.00	202,000.00	23
24		Iowa & Omaha Short Line							24
25		Iowa & Southwestern							25
26		Keokuk & Des Moines							26
27		Manchester & Onida							27
28		Minneapolis & St. Louis							28
29		Des Moines & Fort Dodge	1,160,728.42	1,160,728.42	7,534,194.12	7,534,194.12	8,694,922.54	8,694,922.54	29
30		Iowa Central & Western	4,621,000.00	4,621,000.00			4,621,000.00	4,621,000.00	30
31		Muscatine North & South							31
32		Tabor & Northern							32
33		Union Pacific			31,248,000.00	31,248,000.00	31,248,000.00	31,248,000.00	33
34		d f Wabash Railroad	296,300.00	296,300.00	1,689,909.23	1,689,909.23	1,986,209.23	1,986,209.23	34
35		e Wabash Railway			368,909.23	368,909.23	368,909.23	368,909.23	35
		Total	\$157,703,762.25	\$157,703,762.25	\$293,761,754.36	\$293,761,754.36	\$451,465,516.61	\$451,465,516.61	

TABLE NO 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS.

PART I—INVESTMENTS.

Number	Name of Road	Investment in road and equipment	Improvements on leased railway property	Sinking funds	Deposits in lieu of mortgaged property sold	Miscellaneous, physical property	Investments in Affiliated Companies				Number
							Stocks	Bonds	Notes	Advances	
1	A., T. & S. F.	\$ 601,394,673.89	\$2,000,364.45			\$ 9,588,113.71	\$ 8,878,434.14	\$ 7,984,523.37	\$76,867,682.17	\$ 8,355,132.16	1
2	A. N.										2
3	a A. S.										3
4	b O., A. & N.										4
5	C., B. & Q.	447,346,162.00		\$ 164,462.88	\$ 51,941.05	1,463,710.00	27,552,292.12	1,331,122.93		1,786,774.28	5
6	C. G. W.	110,796,628.18				44,498.01	526,992.90	6,246,537.50		15,946.00	6
7	M. C. & Ft. D.	44,699,253.75					340,600.00			3,039.20	7
8	W., M. & P.	12,209,928.10									8
9	C., M. & St. P.	580,467,862.86		289,706.84	64,993.10	2,879,794.87	10,178,066.59	217,000.00		25,514,684.51	9
10	C. & N. W.	375,529,533.66		1,087,876.63		583,306.73	12,025,890.44	118,050.00	1,032,338.65	11,745,266.36	10
11	C., St. P. M. & O.	76,471,861.18				191,112.98	212,500.00	316,000.00		4,242.04	11
12	I. S.	785,392.44				13,831.05					12
13	C., R. I. & P.	240,475,798.04	5,000,617.95			1,754,331.35	25,439,465.62	18,782,112.85		14,210,933.88	13
14	St. P. & K. C. S. I.	12,590,406.16									14
15	O. N.	142.66	50.11								15
16	O. C. O. C.	98,696.95									16
17	S. I. C.	171,272.24									17
18	C., W. & D. M.										18
19	c C. C. R. R. & C.										19
20	D., R. I. & N. W.	3,512,516.05									20
21	G. N.	387,185,028.98	3,577.75	500.00	43,410.57	5,073,281.58	175,863,622.87	26,978,600.50	7,647,758.17	9,915,402.15	21
22	I. O.	158,873,131.99				1,360,928.45	39,139,441.79	18,839,700.00	1,339,466.00	18,434,791.12	22
23	D. & S. C.	31,674,743.63		1,503,547.60							23
24	I. & O. S. L.										24
25	I. & S. W.										25
26	K. & D. M.	6,721,289.67									26
27	M. & O.	135,648.19									27
28	M. & St. L.	67,436,718.90				113,789.80	723,310.60	555,000.00		5,644.01	28
29	D. M. & Ft. D.										29
30	I. O. & W.	1,473,000.00									30
31	M. N. & S.	1,261,677.49									31
32	T. & N.	92,917.75									32
33	U. P.	293,709,812.17				374,105.56	120,229,123.80	73,775,098.37	2,522,697.75	5,740,084.22	33
34	d W. R. R.	194,183,766.75		510.32	72,629.23	275,000.00	10,116,013.00	68,000.00		242,824.67	34
35	e W. Ry.	201,683,006.44		13,510.32	78,155.22	2,210,294.78	1,363,808.00	125,700.00		264,766.10	35
	Total	\$8,851,314,870.72	\$7,103,610.26	\$3,120,114.59	\$432,586.29	\$25,812,369.97	\$432,589,561.87	\$155,337,505.52	\$89,409,942.74	\$96,239,620.70	

*Included in investment in road and equipment.

Number	Table No. 9. Name of Road	Other Investments					Total Invest- ments June 30, 1916	Total Invest- ments June 30, 1915	Increase 1916	Decrease 1916	Number
		Stocks	Bonds	Notes	Advances	Miscellaneous					
1	A., T. & S. F.	\$ 207,428.46	\$ 335,757.08	\$ 152,035.16			\$ 715,854,144.59	\$ 683,135,007.97	\$32,719,076.62		1
2	A. N.										2
3	aA. S.										3
4	bC., A. & N.										4
5	C., B. & Q.	9,067.91	162,008.00	172,259.76		\$ 35.00	480,039,927.49	477,777,882.40	2,262,045.09		5
6	C. G. W.	501.00	1,500.00				117,631,603.59	117,070,648.61	560,954.98		6
7	M. C. & Ft. D.						45,042,892.95	45,024,594.19	18,298.76		7
8	W., M. & P.						12,209,928.10	12,137,909.98	72,018.12		8
9	C., M. & St. P.	272,014.49	44,582.05				619,928,705.31	612,739,991.93	7,188,713.38		9
10	C. & N. W.	3,910,575.93				5,471.81	406,038,310.21	398,840,075.42	7,189,234.79		10
11	C., St. P. M. & O.						77,195,716.20	75,204,891.02	1,990,825.18		11
12	I. S.						799,223.49	790,470.70	8,752.79		12
13	C., R. I. & P.	70,811.00	2,188,024.69				307,931,095.38	302,655,645.66	5,275,449.72		13
14	St. P. & K. C. S. I.						12,930,406.16	12,781,152.98	149,253.18		14
15	C. N.						192.77	192.77			15
16	C. O. C. O.						93,696.95	92,747.87	949.08		16
17	S. I. O.						171,272.24	171,272.24			17
18	C., W. & D. M.										18
19	cC. O. R. R. & O.										19
20	D., R. I. & N. W.						3,512,516.05	3,507,596.10	4,919.95		20
21	G. N.	1,335,691.43	1,750,357.50	2,577,632.16	\$ 150,127.45	\$ 4,800.00	618,538,881.06	615,452,617.28	3,086,263.78		21
22	I. C.	5,489.00	36,645,429.38	90,588.36	1,898,438.62	33.00	276,627,437.71	272,205,538.12	4,421,899.59		22
23	D. & S. C.	1.00					33,238,292.23	32,598,518.89	639,773.34		23
24	I. & O. S. L.										24
25	I. & S. W.						6,721,289.67	6,720,253.34	1,036.33		25
26	K. & D. M.						135,648.19	134,786.00	862.19		26
27	M. & O.						68,534,454.31	66,155,013.35	2,679,440.96		27
28	M. & St. L.							8,706,047.49	\$ 8,706,047.49		28
29	D. M. & Ft. D.						1,473,000.00	1,473,000.00			29
30	I. C. & W.						1,261,677.49	1,262,611.83		934.34	30
31	M. N. & S.						92,917.75	92,917.75			31
32	T. & N.						616,969,866.66	619,052,198.85		2,082,332.19	32
33	U. P.	36,236,462.78	82,925,058.24	1,449,687.45		1,736.00	204,965,421.97	204,529,833.67	435,588.30		33
34	dW. R. R.	2,702.00	2,240.00				206,107,953.86				34
35	eW. Ry.	123,981.00	1.00		240,305.00	4,366.00					35
	Total	\$42,174,726.00	\$124,064,047.94	\$4,442,202.89	\$2,288,871.07	\$16,441.81	\$4,834,346,472.38	\$4,570,322,476.41	\$264,024,000.00	\$264,024,000.00	

PART III—CURRENT ASSETS.

Number	Table No. 9. Name of Road	Cash	Demand loans and deposits	Time drafts and deposits	Special deposits	Loans and bills receivable	Traffic and car —service balance receivable	Net balance receivable from agents and conductors	Miscellaneous accounts receivable	Number
1	Achison, Topeka & Santa Fe	\$ 42,553,671.26		\$ 650,000.00	\$ 230,375.46	\$ 28,964.83	\$1,227,887.82	\$ 941,129.30	\$ 4,096,135.13	1
2	Atlantic Northern									2
3	aAtlantic Southern									3
4	bChicago, Anamosa & Northern									4
5	Chicago, Burlington & Quincy	15,200,768.11	\$ 529,842.08	11,771,500.00		4,270,707.57	747,888.31	3,013,529.69	2,457,072.86	5
6	Chicago Great Western	2,188,858.32			46,727.50	1,653.03	102,088.64	298,980.11	500,909.67	6
7	Mason City & Fort Dodge									7
8	Wisconsin, Minnesota & Pacific									8
9	Chicago, Milwaukee & St. Paul	12,635,515.53			3,464,361.50	433,657.72	909,027.12	1,835,091.80	3,300,337.17	9
10	Chicago & North Western	14,475,622.90				1,712.35	140,656.05	3,203,017.86	2,245,834.49	10
11	Chicago, St. Paul, Minneapolis & O.	2,515,825.58					121,703.48	519,439.38	579,669.03	11
12	Iowa Southern	2,511.52							3,262.50	12
13	Chicago, Rock Island & Pacific	3,373,761.76	63,000.00		2,482,958.12	22,113.56	372,098.67	985,413.92	2,153,601.12	13
14	St. Paul & Kansas City Short Line									14
15	Colfax Northern	991.59					1,486.80	742.43	937.57	15
16	Colfax Consolidated Coal Company	3,833.54								16
17	Security Investment Company									17
18	Creston, Winterset & Des Moines									18
19	cCrooked Creek R. R. & Coal									19
20	Davenport, Rock Island & N. W.	10,950.11					1,657.15	878.89	104,472.23	20
21	Great Northern	8,280,962.94	7,725,000.00			23,536.61	243,970.03	3,962,311.53	2,947,879.61	21
22	Illinois Central	5,637,520.62			278,341.94	2,159,247.89	942,595.54	2,413,434.99	4,145,065.07	22
23	Dubuque & Sioux City				243.82					23
24	Iowa & Omaha Short Line									24
25	Iowa & Southwestern									25
26	Keokuk & Des Moines	126,360.56			142.00		685.98	10,878.03	22,719.12	26
27	Manchester & Oneida		2,181.45			17,500.00	248.81	141.79	670.70	27
28	Minneapolis & St. Louis	166,239.85			205.00	69,785.15	74,165.44	453,198.85	475,486.91	28
29	Des Moines & Fort Dodge				282,700.00					29
30	Iowa Central & Western									30
31	Muscatine North & South	48,580.81				16,362.50	235.37	5,126.91	4,470.41	31
32	Tabor & Northern	986.73					354.17	659.48	6,354.72	32
33	Union Pacific	11,154,359.77		11,500,000.00	130,453.59	10,700,000.00	1,155,610.68	302,954.42	1,325,375.72	33
34	dWabash Railroad	2,295,808.68				366.79	430,528.97	433,698.15	2,069,050.47	34
35	eWabash Railway	3,134,660.05			1,116,195.42	704.95	638,942.22	692,711.06	1,442,271.37	35
	Total	\$ 123,807,790.23	\$8,320,023.53	\$23,921,500.00	\$8,035,644.41	\$17,746,312.95	\$7,171,831.85	\$19,038,338.59	\$27,950,576.47	

Table No. 9.											
Number	Name of Road	Material and supplies	Interest and dividends receivable	Rents receivable	Other current assets	Total current assets June 30, 1916	Total current assets June 30, 1915	Increase 1916	Decrease 1916	Number	
1	Atchison, Topeka & Santa Fe	\$13,106,059.80	\$ 979,610.09			\$ 63,813,833.75	\$ 39,447,142.21	\$24,366,691.54		1	
2	Atlantic Northern									2	
3	a Atlantic Southern									3	
4	b Chicago, Anamosa & Northern	6,345,222.02				44,336,530.64	24,238,423.17	20,098,107.47		4	
5	Chicago, Burlington & Quincy	1,616,567.83	1,380.26		\$ 56,285.75	4,820,450.61	4,950,303.78		129,853.17	5	
6	Chicago Great Western									6	
7	Mason City & Fort Dodge									7	
8	Wisconsin, Minnesota & Pacific									8	
9	Chicago, Milwaukee & St. Paul	9,275,277.25	5,348,098.94		468,338.88	37,789,645.97	35,353,786.71	2,435,859.26		9	
10	Chicago & North Western	5,319,676.96			377,685.08	25,764,205.69	19,385,594.44	6,378,611.25		10	
11	Chicago, St. Paul, Minneapolis & O.	1,094,581.64				4,831,219.71	3,275,830.16	1,555,389.55		11	
12	Iowa Southern					5,774.02	12,530.92		6,756.90	12	
13	Chicago, Rock Island & Pacific	6,668,980.95	308,584.07	\$32,918.58	605,073.43	17,068,504.18	13,946,166.18	3,122,338.00		13	
14	St. Paul & Kansas City Short Line									14	
15	Colfax Northern	1,469.75				5,625.14	5,401.82	223.32		15	
16	Colfax Consolidated Coal Company			9,900.00		13,733.54	10,540.02	3,193.52		16	
17	Security Investment Company			576.50		576.50	653.00		76.50	17	
18	Creston, Winterset & Des Moines									18	
19	c Crooked Creek Railroad & Coal									19	
20	Davenport, Rock Island & N. W.	23,251.59				141,209.97	135,902.84	5,307.13		20	
21	Great Northern	6,685,021.36				29,956,359.93	20,483,770.11	9,472,589.82		21	
22	Illinois Central	6,141,588.20	3,101,027.88		117,677.25	24,818,822.13	21,015,148.19	3,803,673.96		22	
23	Dubuque & Sioux City					243.82	243.82			23	
24	Iowa & Omaha Short Line									24	
25	Iowa & Southwestern									25	
26	Keokuk & Des Moines	5,781.29			1,905.98	168,472.96	39,382.83	129,090.13		26	
27	Manchester & Oneida	733.14			1,506.20	22,982.09	24,351.82		1,369.73	27	
28	Minneapolis & St. Louis	486,576.82	11,790.66	1,990.14		1,739,438.82	1,578,068.90	161,369.92		28	
29	Des Moines & Fort Dodge					282,700.00	568,059.37		285,359.37	29	
30	Iowa Central & Western			7,400.00		7,400.00				30	
31	Muscatine North & South	5,467.81			14,024.39	94,268.20	45,272.78	48,995.42		31	
32	Tabor & Northern					8,355.10	6,360.07	1,995.03		32	
33	Union Pacific	5,442,228.96	2,259,266.23	30,530.00	876,344.01	44,877,123.44	26,144,543.58	18,732,579.86		33	
34	d Wabash Railroad	1,480,612.18				6,710,065.24	6,250,048.90	460,016.34		34	
35	e Wabash Railway	2,036,145.55	22,200.00	7,200.00	21,853.11	9,112,883.73				35	
Total		\$65,735,239.66	\$12,031,953.13	\$90,515.28	\$2,540,694.08	\$316,390,425.18	\$216,924,925.60	\$90,776,031.52	\$423,415.67		

PART V—DEFERRED ASSETS.

Table No. 9.											
Number	Name of Road	Working fund advances	Insurance and other funds	Other deferred assets	Total deferred assets June 30, 1916	Total deferred assets June 30, 1915	Increase 1916	Decrease 1916	Number		
1	Atchison, Topeka & Santa Fe	\$ 12,140.82	\$1,888,316.42	\$2,364,490.86	\$ 4,264,948.10	\$ 4,522,816.37		\$257,868.27	1		
2	Atlantic Northern								2		
3	a Atlantic Southern								3		
4	b Chicago, Anamosa & Northern	24,149.41		1,000.00	25,149.41	24,202.91	946.50		4		
5	Chicago, Burlington & Quincy	6,634.25			6,634.25	6,744.01		109.76	5		
6	Chicago Great Western								6		
7	Mason City & Fort Dodge								7		
8	Wisconsin, Minnesota & Pacific								8		
9	Chicago, Milwaukee & St. Paul	210,040.29	943,000.00		1,153,040.29	1,103,427.79	49,612.50		9		
10	Chicago & North Western	11,766.53			11,766.53	7,708.58	4,057.95		10		
11	Chicago, St. Paul, Minneapolis & Omaha	5,396.52		736.24	6,132.76	3,727.90	2,404.86		11		
12	Iowa Southern								12		
13	Chicago, Rock Island & Pacific	15,152.44		35,358.31	50,510.75	100,019.23		58,508.48	13		
14	St. Paul & Kansas City Short Line								14		
15	Colfax Northern					11.00		11.00	15		
16	Colfax Consolidated Coal Company								16		
17	Security Investment Company			5,759.63	5,759.63	4,361.99	1,397.64		17		
18	Creston, Winterset & Des Moines								18		
19	c Crooked Creek R. R. & Coal								19		
20	Davenport, Rock Island & N. W.			31.50	31.50		31.50		20		
21	Great Northern	26,200.90		1,343,008.00	1,369,209.50	68,448.01	1,300,761.49		21		
22	Illinois Central	11,764.18	2,561,374.83	208,009.73	2,781,148.74	2,697,532.29	83,616.45		22		
23	Dubuque & Sioux City								23		
24	Iowa & Omaha Short Line								24		
25	Iowa & Southwestern								25		
26	Keokuk & Des Moines	132.05			132.05		132.05		26		
27	Manchester & Oneida								27		
28	Minneapolis & St. Louis	2,432.23		16,286.79	18,719.02	4,273.88	14,445.14		28		
29	Des Moines & Fort Dodge								29		
30	Iowa Central & Western								30		
31	Muscatine North & South								31		
32	Tabor & Northern								32		
33	Union Pacific	19,266.57		1,772,445.11	1,791,711.68	2,053,599.27		261,887.59	33		
34	d Wabash Railroad	19,295.90		1,262,018.89	1,281,314.79	1,602,688.60		321,373.81	34		
35	e Wabash Railway	18,577.90			18,577.90				35		
Total		\$382,950.05	\$5,392,691.25	\$7,009,145.66	\$12,784,786.96	\$12,208,561.83	\$1,457,406.08	\$899,758.91			

PART VI—UNADJUSTED DEBITS.

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RAILROAD COMMISSIONERS' REPORT

Number	Table No. 9. Name of Road	Rents and in- surance premiums paid in advance	Discount on funded debt	Other unad- justed debits	Total unad- justed debits June 30, 1916	Total unad- justed debits June 30, 1915	Increase 1916	Decrease 1916	Number
1	Achison, Topeka & Santa Fe	\$287,557.07		\$ 896,744.77	\$ 1,184,301.84	\$ 877,186.62	\$ 307,115.22		1
2	Atlantic Northern								2
3	a Atlantic Southern								3
4	b Chicago, Anamosa & Northern								4
5	Chicago, Burlington & Quincy	143,290.45	2,298,495.32	3,722,951.34	6,164,746.11	4,544,894.14	1,619,851.07		5
6	Chicago Great Western	2,145.40	583,201.01	1,388,004.92	1,973,351.33	1,832,716.56	140,634.77		6
7	Mason City & Fort Dodge			515,336.28	515,336.28	396,947.38	118,388.90		7
8	Wisconsin, Minnesota & Pacific			241,843.46	241,843.46	204,087.49	37,755.97		8
9	Chicago, Milwaukee & St. Paul			2,296,231.08	2,296,231.08	2,276,504.88	19,726.20		9
10	Chicago & North Western	38,087.67		1,050,787.51	1,088,875.18	1,121,399.08		32,523.90	10
11	Chicago, St. Paul, Minneapolis & Omaha		10,761.33	627,806.97	638,568.30	592,602.66	45,965.64		11
12	Iowa Southern								12
13	Chicago, Rock Island & Pacific	11,093.65	11,580.91	1,917,045.45	1,939,720.01	1,504,386.33	435,333.68		13
14	St. Paul & Kansas City Short Line								14
15	Colfax Northern	1.33			1.33	158.15		156.82	15
16	Colfax Consolidated Coal Company								16
17	Security Investment Company								17
18	Creston, Winterset & Des Moines								18
19	c Crooked Creek R. R. & Coal								19
20	Davenport, Rock Island & N. W.	634.50			634.50	1,057.50		423.00	20
21	Great Northern	19,977.57		1,615,965.13	1,635,942.70	1,348,500.39	287,442.31		21
22	Illinois Central			862,546.12	862,546.12	845,738.76	16,807.36		22
23	Dubuque & Sioux City								23
24	Iowa & Omaha Short Line								24
25	Iowa & Southwestern								25
26	Keokuk & Des Moines			9,231.44	9,231.44		9,231.44		26
27	Manchester & Oneida								27
28	Minneapolis & St. Louis	3,504.22	4,063,049.80	253,722.69	4,320,276.71	1,641,359.13	2,678,917.58		28
29	Des Moines & Fort Dodge								29
30	Iowa Central & Western								30
31	Muscatine North & South	18.01			18.01	23.67		5.66	31
32	Tabor & Northern								32
33	Union Pacific	924.39		215,188.18	216,112.57	443,361.41		227,248.84	33
34	d Wabash Railroad	20,089.74	10,300.00	43,859.91	75,149.65	105,791.60		30,641.95	34
35	e Wabash Railway	47,041.69	694.00	153,924.28	201,659.97				35
Total		\$575,274.69	\$6,978,082.37	\$15,811,189.53	\$23,364,546.59	\$17,736,715.77	\$5,717,171.04	\$291,000.17	

*Includes \$1,359,088.00 discount on capital stock.

PART VII—GRAND TOTALS.

Number	Table No. 9. Name of Road	June 30, 1916	June 30, 1915	Increase 1916	Decrease 1916	Number
1	Achison, Topeka & Santa Fe	\$ 785,117,228.28	\$ 727,982,213.17	\$ 57,135,015.11		1
2	Atlantic Northern					2
3	a Atlantic Southern					3
4	b Chicago, Anamosa & Northern					4
5	Chicago, Burlington & Quincy	530,566,853.65	506,585,402.62	23,980,951.03		5
6	Chicago Great Western	124,432,039.78	123,890,412.96	571,626.82		6
7	Mason City & Fort Dodge	45,558,229.23	45,421,541.57	136,687.66		7
8	Wisconsin, Minnesota & Pacific	12,451,771.56	12,341,997.47	109,774.09		8
9	Chicago, Milwaukee & St. Paul	661,167,622.65	651,473,711.31	9,693,911.34		9
10	Chicago & North Western	432,903,157.61	419,363,777.52	13,539,380.09		10
11	Chicago, St. Paul, Minneapolis & Omaha	82,671,636.97	79,077,051.74	3,594,585.23		11
12	Iowa Southern	804,997.51	803,001.62	1,995.89		12
13	Chicago, Rock Island & Pacific	326,989,830.32	318,215,217.40	8,774,612.92		13
14	St. Paul & Kansas City Short Line	12,930,406.16	12,781,152.98	149,253.18		14
15	Colfax Northern	5,819.24	5,763.74	55.50		15
16	Colfax Consolidated Coal Company	107,430.49	108,287.89	4,142.60		16
17	Security Investment Company	177,608.37	176,287.23	1,321.14		17
18	Creston, Winterset & Des Moines					18
19	c Crooked Creek R. R. & Coal					19
20	Davenport, Rock Island & N. W.	3,654,392.02	3,644,556.44	9,835.58		20
21	Great Northern	651,500,393.19	637,353,335.79	14,147,057.40		21
22	Illinois Central	305,089,954.70	296,763,957.34	8,325,997.36		22
23	Dubuque & Sioux City	33,238,536.05	32,598,762.71	639,773.34		23
24	Iowa & Omaha Short Line					24
25	Iowa & Southwestern					25
26	Keokuk & Des Moines	6,899,126.12	6,759,636.17	139,489.95		26
27	Manchester & Oneida	158,630.28	159,137.82		507.54	27
28	Minneapolis & St. Louis	74,912,888.86	69,378,715.26	5,534,173.60		28
29	Des Moines & Fort Dodge	282,700.00	9,274,106.86		8,991,406.86	29
30	Iowa Central & Western	1,480,400.00	1,480,400.00			30
31	Muscatine North & South	1,355,963.70	1,307,908.28	48,055.42		31
32	Tabor & Northern	101,272.85	99,277.82	1,995.03		32
33	Union Pacific	663,854,814.35	647,693,703.11	16,161,111.24		33
34	d Wabash Railroad	213,031,951.65	212,488,362.77	543,588.88		34
35	e Wabash Railway	215,441,075.52				35
Total		\$ 5,186,886,231.11	\$ 4,817,192,679.59	\$ 163,244,390.40	\$ 8,991,914.40	

STATISTICS OF STEAM RAILWAYS

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PART VIII—STOCK.

Number	Table No. 8.	Name of Road	Capital stock	Stock liability for conversion	Premium on capital stock	Total stock June 30, 1916	Total stock June 30, 1915	Increase 1916	Decrease 1916	Number
1		Atchison, Topeka & Santa Fe	\$ 338,486,200.00			\$ 338,486,200.00	\$ 314,663,230.00	\$23,822,970.00		1
2		Atlantic Northern								2
3		a Atlantic Southern								3
4		b Chicago, Anamosa & Northern								4
5		Chicago, Burlington & Quincy	110,839,100.00			110,839,100.00	110,839,100.00			5
6		Chicago Great Western	89,078,415.00			89,078,415.00	89,076,915.00	1,500.00		6
7		Mason City & Fort Dodge	32,841,152.00			32,841,152.00	32,841,152.00			7
8		Wisconsin, Minnesota & Pacific	5,893,400.00			5,893,400.00	5,893,400.00			8
9		Chicago, Milwaukee & St. Paul	233,251,800.00		36,183.87	233,287,983.87	233,238,083.87	49,900.00		9
10		Chicago & North Western	152,577,148.82		29,657.75	152,606,806.57	152,606,806.57			10
11		Chicago, St. Paul, Minneapolis & Omaha	29,816,066.69	2,879.00		29,818,945.78	29,818,908.32		52.54	11
12		Iowa Southern	10,000.00			10,000.00	10,000.00			12
13		Chicago, Rock Island & Pacific	74,359,722.50	122,800.00		74,482,522.50	74,482,522.50			13
14		St. Paul & Kansas City Short Line	50,000.00			50,000.00	50,000.00			14
15		Colfax Northern	10,000.00			10,000.00	10,000.00			15
16		Colfax Consolidated Coal Company								16
17		Security Investment Company								17
18		Creston, Winterset & Des Moines								18
19		c Crooked Creek R. R. & Coal								19
20		Davenport, Rock Island & N. W.	3,000,000.00			3,000,000.00	3,000,000.00			20
21		Great Northern	249,475,322.00		81,096.01	249,556,418.01	249,149,048.15	407,369.86		21
22		Illinois Central	109,285,531.67			109,285,531.67	109,291,716.67		6,185.00	22
23		Dubuque & Sioux City	11,759,500.00			11,759,500.00	11,759,500.00			23
24		Iowa & Omaha Short Line								24
25		Iowa & Southwestern								25
26		Keokuk & Des Moines	4,125,000.00			4,125,000.00	4,125,000.00			26
27		Manchester & Onida	62,732.50			62,732.50	62,780.00		47.50	27
28		Minneapolis & St. Louis	22,650,271.58			22,650,271.58	21,038,850.00	1,611,421.58		28
29		Des Moines & Fort Dodge	425,000.00			425,000.00	5,046,000.00		4,621,000.00	29
30		Iowa Central & Western	918,000.00			918,000.00	918,000.00			30
31		Muscataine North & South	450,000.00			450,000.00	450,000.00			31
32		Tabor & Northern	25,300.00			25,300.00	25,300.00			32
33		Union Pacific	321,835,100.00			321,835,100.00	321,835,100.00			33
34		d Wabash Railroad	92,104,126.00			92,104,126.00	92,104,126.00			34
35		e Wabash Railway	138,475,348.89			138,475,348.89				35
		Total	\$2,021,804,837.65	\$125,679.00	\$146,937.63	\$2,022,077,454.37	\$1,862,336,229.77	\$159,741,224.60	\$159,741,224.60	

PART IX—GOVERNMENTAL GRANTS AND LONG-TERM DEBT.

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Number	Table No. 9.	Name of Road	Governmental Grants			Long-Term Debt						Number
			Grants in Aid of Construction			Funded debt unmatured	Non-negotiable debt to affiliated companies notes	Total long term debt June 30, 1916	Total long term debt June 30, 1915	Increase 1916	Decrease 1916	
			June 30, 1916	June 30, 1915	Increase 1916							
1	A., T. & S. F.				\$ 301,602,353.50		\$ 301,602,353.50	\$ 310,975,282.40		\$9,372,928.90	1	
2	A. N.										2	
3	a A. S.										3	
4	b C., A. & N.										4	
5	C., B. & Q.				179,838,500.00		179,838,500.00	181,690,000.00		1,851,500.00	5	
6	C. G. W.				25,883,000.00		25,883,000.00	25,881,000.00	2,000.00		6	
7	M. O. & Ft. D.				12,000,000.00	17,924.77	12,017,924.77	12,017,924.77			7	
8	W., M. P.				6,232,000.00		6,232,000.00	6,232,000.00			8	
9	C., M. & St. P.	2,274.08	300.00	1,974.08	356,148,254.66		356,148,254.66	356,145,654.66	2,600.00		9	
10	C. & N. W.				211,247,000.00		211,247,000.00	207,340,000.00	3,907,000.00		10	
11	C., St. P., M. & O.				41,387,000.00		41,387,000.00	39,337,000.00	2,050,000.00		11	
12	I. S.					783,000.00	783,000.00	793,000.00		10,000.00	12	
13	C., R. I. & P.				227,320,000.00	9,869,035.60	236,689,035.60	232,804,900.00	3,884,135.60		13	
14	St. P. & K. C. Sh. L.				12,621,145.00	158,997.01	12,780,142.01	12,629,044.63	151,097.38		14	
15	C. N.										15	
16	C. O. C. C.										16	
17	S. I. C.				47,500.00		47,500.00	47,500.00			17	
18	C., W. & D. M.										18	
19	c C. C. R. R. & C.										19	
20	D., R. I. & N. W.					507,585.26	507,585.26	502,665.31	4,919.95		20	
21	G. N.	44,135.57	22,072.21	22,063.36	250,889,257.58	341,928.30	251,231,185.88	251,005,409.09	225,776.79		21	
22	I. O.	11,078.91		11,078.91	153,668,700.00	600,000.00	154,268,700.00	153,811,700.00	457,000.00		22	
23	D. & S. C.				16,953,000.00	2,521,116.18	19,474,116.18	15,991,227.59	482,888.59		23	
24	I. & O. Sh. L.										24	
25	I. & S. W.										25	
26	K. & D. M.				2,750,000.00		2,750,000.00	2,750,000.00			26	
27	M. & O.				65,000.00		65,000.00	65,000.00			27	
28	M. & St. L.				46,510,650.79		46,510,650.79	43,337,357.82	3,173,292.97		28	
29	D. M. & Ft. D.							3,586,000.00		3,586,000.00	29	
30	I. O. & W.				555,000.00		555,000.00	555,000.00			30	
31	M., N. & S.				800,000.00		800,000.00	800,000.00			31	
32	T. & N.				50,000.00		50,000.00	50,000.00			32	
33	U. P.				192,293,315.00	391,475.87	192,684,790.87	191,922,065.00	761,825.87		33	
34	d W. R. R.				107,181,240.00	115,950,000.00	123,131,240.00	123,285,240.00		154,000.00	34	
35	e W. Ry.				66,540,000.00		66,540,000.00				35	
	Total	\$57,488.56	\$22,372.21	\$35,116.35	\$2,212,602,916.53	\$30,641,062.99	\$2,243,243,979.52	\$2,176,565,871.27	\$15,102,537.15	\$14,954,428.90		

*Includes \$9,341,135.60 for receivers certificates.

†Receivers certificates.

PART X—CURRENT LIABILITIES.

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RAILROAD COMMISSIONERS' REPORT

Number	Table No. 9. Name of Road	Loans and bills payable	Traffic and car service balances payable	Audited accounts and wages payable	Miscellaneous accounts payable	Interest matured unpaid	Dividends matured unpaid	Funded debt matured unpaid	Unmatured dividends declared	Number
1	Atchison, Topeka & Santa Fe	\$	\$ 617,479.82	\$ 7,507,455.96	\$ 2,652,144.45	\$ 1,131,981.01	\$ 74,921.50	\$ 1,000.00	\$ 3,104,342.50	1
2	Atlantic Northern									2
3	Atlantic Southern									3
4	Chicago, Anamosa & Northern									4
5	Chicago, Burlington & Quincy		1,343,450.67	6,609,153.76	420,708.67	1,702,740.50	551.25	5,000.00		5
6	Chicago Great Western		392,795.47	983,074.14	85,501.12	23,547.50				6
7	Mason City & Fort Dodge									7
8	Wisconsin, Minnesota & Pacific									8
9	Chicago, Milwaukee & St. Paul	30,280.20	1,074,887.14	7,873,137.08	682,341.06	7,945,445.84	5,212.00	12,782.62		9
10	Chicago & North Western		1,605,477.23	4,080,715.18	226,779.99	726,232.16	2,727,179.45	30,500.00		10
11	Chicago, St. Paul, Minneapolis & O.		336,828.39	1,292,038.53	175,092.24	50,243.50	92.50		1,043,560.00	11
12	Iowa Southern			11,997.51						12
13	Chicago, Rock Island & Pacific	4,100,000.00	605,028.21	5,302,064.75	1,168,008.69	2,847,805.63	247.25	31,738.88		13
14	St. Paul & Kansas City Short Line									14
15	Colfax Northern	8,208.50	477.76	665.48						15
16	Colfax Consolidated Coal Company									16
17	Security Investment Company	12,565.02								17
18	Creston, Winterset & Des Moines									18
19	Crooked Creek R. R. & Coal		1,169.75	44,032.45						19
20	Davenport, Rock Island & N. W.									20
21	Great Northern	225,006.00	358,782.83	5,717,478.07	3,935,142.48	2,803,614.08		1,200.00		21
22	Illinois Central		1,028,915.11	6,137,508.96	2,666,374.24	951,120.00	38,044.05	100,266.16	2,732,400.00	22
23	Dubuque & Sioux City			25.00	163,450.56	5,400.00	228.48			23
24	Iowa & Omaha Short Line									24
25	Iowa & Southwestern									25
26	Keokuk & Des Moines		59,129.24	48,877.67	483.61		142.00			26
27	Manchester & Onida		6,266.61							27
28	Minneapolis & St. Louis	810,500.00	312,710.42	1,500,636.39	86,778.87	121,176.18				28
29	Des Moines & Fort Dodge									29
30	Iowa Central & Western									30
31	Muscatine North & South	25,500.00	21,704.28	69,632.64						31
32	Tabor & Northern	32,020.52	401.55		10,230.71					32
33	Union Pacific		357,601.96	4,039,453.05	5,483,480.33	2,707,656.20	5,426,013.31		6,436,702.00	33
34	Wabash Railroad	1,343,927.30	592,321.03	4,842,537.00	495,960.70	2,154,899.50		3,414,200.00		34
35	Wabash Railway		576,915.39	3,332,502.61	655,260.76	308,089.50	13,200.00			35
	Total	\$6,588,001.54	\$9,292,342.86	\$39,452,981.23	\$18,907,828.50	\$23,490,011.60	\$8,285,831.70	\$3,596,687.66	\$13,317,004.50	

PART XI—CURRENT LIABILITIES—Continued.

Number	Table No. 9. Name of Road	Unmatured interest accrued	Unmatured rents accrued	Other current liabilities	Total current liabilities June 30, 1916	Total current liabilities June 30, 1915	Increase 1916	Decrease 1916	Number
1	Atchison, Topeka & Santa Fe	\$ 3,439,311.34	\$ 416,970.37		\$ 18,945,606.95	\$ 17,007,266.11	\$1,938,340.76		1
2	Atlantic Northern								2
3	Atlantic Southern								3
4	Chicago, Anamosa & Northern								4
5	Chicago, Burlington & Quincy	1,105,819.16			11,187,424.01	11,394,659.97		206,635.96	5
6	Chicago Great Western	338,878.15	96,757.03	118,987.41	2,039,540.82	2,475,520.30		435,979.48	6
7	Mason City & Fort Dodge								7
8	Wisconsin, Minnesota & Pacific								8
9	Chicago, Milwaukee & St. Paul	1,164,613.54			18,788,699.50	16,937,718.04	1,850,981.46		9
10	Chicago & North Western	1,938,439.17	6,000.00	192,625.81	11,533,948.99	10,756,789.63	777,159.36		10
11	Chicago, St. Paul, Minneapolis & Omaha	409,052.50			3,306,907.66	2,905,600.12	401,217.54		11
12	Iowa Southern				11,997.51	1.62	11,995.89		12
13	Chicago, Rock Island & Pacific	2,317,726.03	545,815.56		16,918,525.00	17,508,658.14		585,133.14	13
14	St. Paul & Kansas City Short Line								14
15	Colfax Northern	668.49	1,296.75	9,688.50	21,005.57	15,890.48	5,115.09		15
16	Colfax Consolidated Coal Company								16
17	Security Investment Company	593.75			13,158.77	13,158.77			17
18	Creston, Winterset & Des Moines								18
19	Crooked Creek R. R. & Coal								19
20	Davenport, Rock Island & N. W.				45,202.20	47,784.01		2,581.85	20
21	Great Northern	151,629.11		208,560.52	13,401,407.14	10,245,914.06	3,155,492.18		21
22	Illinois Central	870,348.34	357,788.51	687,360.01	15,570,120.38	15,904,500.19		334,379.81	22
23	Dubuque & Sioux City	65,375.00			234,539.04	234,918.10		379.06	23
24	Iowa & Omaha Short Line								24
25	Iowa & Southwestern								25
26	Keokuk & Des Moines	34,375.00	46.59		143,054.11	34,517.00	108,537.11		26
27	Manchester & Onida	1,083.33			7,349.94	9,725.55		2,375.61	27
28	Minneapolis & St. Louis	504,211.32	12,406.40		3,418,419.58	3,188,359.30	230,060.28		28
29	Des Moines & Fort Dodge					68,225.00		68,225.00	29
30	Iowa Central & Western	7,400.00			7,400.00	7,400.00			30
31	Muscatine North & South				116,836.92	117,970.73		1,133.81	31
32	Tabor & Northern	555.55			43,208.33	40,460.72	2,747.61		32
33	Union Pacific	873,003.58	39,619.74	171,461.78	25,534,991.95	24,765,516.97	769,474.98		33
34	Wabash Railroad	608,877.08			13,452,722.61	14,014,257.83		561,535.22	34
35	Wabash Railway	675,763.75	96,088.50		5,657,820.51				35
	Total	\$14,507,724.24	\$1,572,789.45	\$1,388,684.12	\$100,399,887.49	\$147,689,303.66	\$9,251,122.26	\$2,198,358.94	

STATISTICS OF STEAM RAILWAYS

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PART XII—DEFERRED LIABILITIES AND UNADJUSTED CREDITS.

Number	Table No. 9. Name of Road	Deferred Liabilities						Unadjusted Credits			Number
		Liability for provident funds	Other deferred liabilities	Total deferred liabilities June 30, 1916	Total deferred liabilities June 30, 1915	Increase 1916	Decrease 1916	Tax liability	Premiums on funded debt	Insurance and casualty reserves	
1	A. T. & S. F.		\$ 135,947.31	\$ 135,947.31	\$ 211,457.57		\$ 75,510.26	\$ 1,778,476.65			1
2	A. N.										2
3	a A. S.										3
4	b C. A. & N.										4
5	c B. & Q.	440,000.00									5
6	O. G. W.	*155,716.00									6
7	M. O. & Ft. D.										7
8	W. M. P.										8
9	C. M. & St. P.										9
10	O. & N. W.										10
11	C. St. P., M. & O.										11
12	I. S.										12
13	C. R. I. & P.	2,721,157.02									13
14	St. P. & K. O. Sh. L.										14
15	O. N.										15
16	C. O. C. C.		25,803.87								16
17	S. I. C.			6,516.77			7,121.30		5,375.38	1,745.92	17
18	C. W. & D. M.										18
19	c C. C. R. R. & C.										19
20	D. R. I. & N. W.			63,814.56							20
21	G. N.		1,216,506.22	27,030,457.02	44,094.88	5,352,975.44	37,511,200.02	34,808,681.03	2,702,518.90	2,702,518.90	21
22	I. C.			11,024,238.43		1,015,479.00	14,950,158.17	12,080,008.34	2,870,059.83		22
23	D. & S. C.										23
24	I. & O. Sh. L.										24
25	I. & S. W.										25
26	K. & D. M.	10,106.01									26
27	M. & O.			2,325.00							27
28	M. & St. L.			725,299.05							28
29	D. M. & Ft. D.										29
30	I. C. & W.										30
31	Mt. N. & S.										31
32	T. & N.			3,156.84							32
33	U. P.		129,824.70	11,078,937.25		1,752,516.90	14,534,546.93	14,474,257.78	60,289.15		33
34	d W. R. R.	58,000.00		5,040,768.85		600,189.97	6,817,813.44	6,352,326.88	465,486.56		34
35	e W. Ry.	273,015.17		213,817.97		744,206.33	1,845,026.10				35
Total		\$250,000.00	\$4,151,139.61	\$4,401,139.61	\$2,682,055.92	\$2,057,647.90	\$302,287.11	\$12,614,717.63	\$1,163,397.31	\$9,335,480.50	

*Debit item.

PART XIII—UNADJUSTED CREDITS—Continued.

Number	Table No. 9. Name of Road	Operating reserves	Accrued depreciation —road	Accrued depreciation —equipment	Accrued depreciation— miscellaneous physical property	Other unad- justed credits	Total unad- justed credits June 30, 1916	Total unad- justed credits June 30, 1915	Increase 1916	Decrease 1916	Number
1	A. T. & S. F.	\$1,350,367.47		\$ 27,379,180.49	\$438,498.74	\$ 1,758,086.14	\$ 32,705,509.49	\$ 26,286,458.84	\$ 6,419,050.65		1
2	A. N.										2
3	a A. S.										3
4	b C. A. & N.										4
5	c B. & Q.	440,000.00									5
6	O. G. W.	*155,716.00									6
7	M. O. & Ft. D.										7
8	W. M. P.										8
9	C. M. & St. P.										9
10	O. & N. W.										10
11	C. St. P., M. & O.										11
12	I. S.										12
13	C. R. I. & P.	2,721,157.02									13
14	St. P. & K. O. Sh. L.										14
15	O. N.										15
16	C. O. C. C.		25,803.87								16
17	S. I. C.			6,516.77			7,121.30	5,375.38	1,745.92		17
18	C. W. & D. M.										18
19	c C. C. R. R. & C.										19
20	D. R. I. & N. W.			63,814.56							20
21	G. N.		1,216,506.22	27,030,457.02	44,094.88	5,352,975.44	37,511,200.02	34,808,681.03	2,702,518.90	2,702,518.90	21
22	I. C.			11,024,238.43		1,015,479.00	14,950,158.17	12,080,008.34	2,870,059.83		22
23	D. & S. C.										23
24	I. & O. Sh. L.										24
25	I. & S. W.										25
26	K. & D. M.	10,106.01									26
27	M. & O.			2,325.00							27
28	M. & St. L.			725,299.05							28
29	D. M. & Ft. D.										29
30	I. C. & W.										30
31	Mt. N. & S.										31
32	T. & N.			3,156.84							32
33	U. P.		129,824.70	11,078,937.25		1,752,516.90	14,534,546.93	14,474,257.78	60,289.15		33
34	d W. R. R.	58,000.00		5,040,768.85		600,189.97	6,817,813.44	6,352,326.88	465,486.56		34
35	e W. Ry.	273,015.17		213,817.97		744,206.33	1,845,026.10				35
Total		\$4,696,990.27	\$1,372,134.79	\$143,515,338.41	\$483,498.62	\$19,403,003.38	\$192,584,556.04	\$161,944,879.72	\$28,808,368.27	\$13,718.06	

*Debit.

PART XIV—CORPORATE SURPLUS.

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RAILROAD COMMISSIONERS' REPORT

Number	Table No. 9. Name of Road	Additions to property through income and surplus	Funded debt retired through income and surplus	Sinking fund reserves	Miscellaneous fund reserves	Appropriated surplus not specifically invested	Total appropriated surplus	Profit and loss credit balance	Number
1	Atchinson, Topeka & Santa Fe	\$ 64,037,688.29		\$ 50,589.82	\$1,888,316.42	\$ 583,041.81	\$ 66,559,936.35	\$ 26,681,974.68	1
2	Atlantic Northern								2
3	Atlantic Southern								3
4	Chicago, Anamosa & Northern	35,102,227.35	15,177,228.85	23,825,069.37		9,556,893.05	83,661,418.62	105,088,276.46	4
5	Chicago, Burlington & Quincy	5,687.24					5,687.24	5,311,265.74	5
6	Chicago Great Western								6
7	Mason City & Fort Dodge							*84,200.00	7
8	Wisconsin, Minnesota & Pacific	76,749.68		601,796.84			678,546.52	38,749,291.87	8
9	Chicago, Milwaukee & St. Paul			4,445,574.23			4,445,574.23	41,017,806.84	9
10	Chicago & North Western	197,350.03					197,350.03	4,646,941.80	10
11	Chicago, St. Paul, Minneapolis & Omaha								11
12	Iowa Southern	64,367.76					64,367.76	*12,959,014.18	12
13	Chicago, Rock Island & Pacific							100,264.15	13
14	St. Paul & Kansas City Short Line							*32,307.63	14
15	Colfax Northern							80,961.62	15
16	Colfax Consolidated Coal Company							104,370.84	16
17	Security Investment Company								17
18	Creston, Winterset & Des Moines								18
19	Crooked Creek R. R. & Coal								19
20	Davenport, Rock Island & N. W.							37,790.00	20
21	Great Northern	21,089,046.85			1,000,000.00	7,501,073.48	29,590,120.33	68,783,781.67	21
22	Illinois Central	638,496.39					638,496.39	10,092,236.39	22
23	Dubuque & Sioux City	2,146.88		1,733,167.60			1,735,313.98	35,066.85	23
24	Iowa & Omaha Short Line								24
25	Iowa & Southwestern							*199,472.45	25
26	Keokuk & Des Moines							18,375.44	26
27	Manchester & Onida	2,847.40					2,847.40	658,570.24	27
28	Minneapolis & St. Louis					165,948.96	165,948.96	*142,900.00	28
29	Des Moines & Fort Dodge							*28,387.26	29
30	Iowa Central & Western							*20,392.32	30
31	Muscatine North & South							81,555,889.50	31
32	Tabor & Northern							*26,585,829.06	32
33	Union Pacific	1,806,046.64				25,160,005.86	26,966,052.50	2,841,826.87	33
34	d Wabash Railroad	3,264,237.11	337,000.00	310.32			3,601,547.43		34
35	e Wabash Railway		6,000.00	50,630.32			56,630.32		35
	Total	\$126,286,891.12	\$15,520,228.85	\$30,707,138.50	\$2,888,316.42	\$42,966,963.17	\$218,369,538.06	\$345,752,187.46	

*Debit balance.

PART XV—CORPORATE SURPLUS (Continued) AND GRAND TOTALS.

Number	Table No. 9. Name of Road	Corporate Surplus—Continued				Grand Total				Number
		Total corporate surplus June 30, 1916	Total corporate surplus June 30, 1915	Increase, 1916	Decrease, 1916	June 30, 1916	June 30, 1915	Increase, 1916	Decrease, 1916	
1	A., T. & S. F.	\$ 93,241,611.03	\$ 58,838,518.17	\$34,403,092.86		\$ 785,117,228.28	\$ 727,982,213.17	\$ 57,135,015.11		1
2	A. N.									2
3	a A. S.									3
4	b O., A. & N.									4
5	O., B. & Q.	188,749,095.08	168,858,750.75	19,890,344.33		530,566,353.65	506,585,402.62	23,980,951.03		5
6	C. G. W.	5,316,952.98	4,524,254.54	792,698.44		124,432,039.78	123,860,412.06	571,626.82		6
7	M. O. & Ft. D.					45,558,229.23	45,421,541.57	136,687.66		7
8	W., M. P.	*84,200.00	*84,200.00			12,451,771.56	12,341,997.47	109,774.09		8
9	O., M. & St. P.	39,427,838.39	34,447,986.24	4,979,852.15		661,167,622.65	651,473,711.31	9,693,911.34		9
10	O. & N. W.	45,463,381.07	40,039,493.63	5,423,887.44		432,903,157.61	419,363,777.52	13,539,380.09		10
11	O., St. P., M. & O.	4,844,291.83	4,171,061.92	673,229.91		82,671,636.97	79,077,051.74	3,594,585.23		11
12	I. S.					804,997.51	803,001.62	1,995.89		12
13	O., R. I. & P.	*12,894,646.42	*14,821,845.63	1,927,199.21		326,989,830.32	318,215,217.40	8,774,612.92		13
14	St. P. & K. C. Sh. L.	100,264.15	102,108.35		\$ 1,844.20	12,930,406.16	12,781,152.98	149,253.18		14
15	O. N.	*32,307.63	*25,502.12		6,805.51	5,819.24	5,763.74	55.50		15
16	O. O. C. C.	80,961.62	80,954.78	6.84		107,430.49	103,287.89	4,142.60		16
17	S. I. C.	104,370.84	104,447.34		76.50	177,608.37	176,287.23	1,321.14		17
18	O., W. & D. M.									18
19	c O. C. R. R. & C.									19
20	D., R. I. & N. W.	37,790.00	37,790.00			3,654,392.02	3,644,556.44	9,835.58		20
21	G. N.	98,373,902.00	92,045,568.42	6,328,333.58		651,500,393.19	637,353,335.79	14,147,057.40		21
22	I. C.	10,730,732.78	5,404,512.60	5,326,220.18		305,689,054.70	296,763,957.34	8,925,097.36		22
23	D. & S. O.	1,770,380.83	1,613,117.02	157,263.81		33,238,536.05	32,598,762.71	639,773.34		23
24	I. & O. Sh. L.									24
25	I. & S. W.									25
26	K. & D. M.	*199,472.45	*149,883.33		49,589.12	6,899,126.12	6,759,636.17	139,489.95		26
27	M. & O.	21,222.84	20,132.27	1,090.57		158,630.28	159,137.82	\$ 507.54		27
28	M. & St. L.	824,519.20	289,880.72	534,638.48		74,912,888.86	69,378,715.26	5,534,173.60		28
29	D. M. & Ft. D.	*142,900.00	559,563.81		702,463.81	282,700.00	9,274,106.86		8,991,406.86	29
30	I. O. & W.					1,480,400.00	1,480,400.00			30
31	M., N. & S.	*28,387.26	*61,678.28	33,291.02		1,355,963.70	1,307,908.28	48,055.42		31
32	T. & N.	*20,392.32	*19,288.98		1,103.34	101,272.85	99,277.82	1,995.03		32
33	U. P.	108,521,942.00	93,687,130.79	14,834,811.21		663,854,814.35	647,693,703.11	16,161,111.24		33
34	d W. R. R.	*23,984,282.23	*23,700,895.94	716,613.71		213,031,951.65	212,488,362.77	543,588.88		34
35	e W. Ry.	2,898,457.19				215,441,075.52				35
	Total	\$564,121,725.52	\$465,961,967.07	\$96,023,183.74	\$761,882.48	\$5,186,586,231.11	\$4,817,192,679.59	\$163,244,390.40	\$8,991,914.40	

*Deficit.

STATISTICS OF STEAM RAILWAYS

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TABLE NO. 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE.
PART I—AVERAGE MILEAGE OPERATED AND TRAIN—MILES.

Number	Name of Road	Average mileage of road operated	Train-Miles								Number
			Freight			Passenger	Mixed	Special	Total transportation service	Work service	
			Ordinary	Light	Total						
1	Atchison, Topeka & Santa Fe	8,623.85	16,519,611	197,821	16,717,432	20,429,689	2,610,353	44,500	39,802,034	1,194,683	1
2	Atlantic Northern	17.00					19,884		19,884		2
3	a Atlantic Southern										3
4	b Chicago, Anamosa & Northern	33.70									4
5	Chicago, Burlington & Quincy	9,368.16	17,255,327	111,299	17,366,626	17,838,424	706,297	29,273	35,940,620	935,625	5
6	Chicago Great Western	1,455.55	2,676,422	10,556	2,686,978	3,143,091	93,618	4,454	5,928,141	169,655	6
7	Mason City & Fort Dodge										7
8	Wisconsin, Minnesota & Pacific										8
9	Chicago, Milwaukee & St. Paul	10,130.08	21,603,224	311,764	21,914,988	17,572,123	1,742,013	91,479	41,320,603	3,002,931	9
10	Chicago & North Western	8,107.82	16,200,261	260,552	16,460,813	19,607,423	1,915,909	30,132	38,104,277	1,116,056	10
11	Chicago, St. Paul, Minneapolis & Omaha	1,752.81	3,791,605	94,040	3,885,645	3,840,359	563,744	4,726	8,294,474	220,471	11
12	Iowa Southern										12
13	Chicago, Rock Island & Pacific	7,622.13	15,738,864	53,243	15,792,107	16,734,828	629,785	20,572	33,177,292	1,060,126	13
14	St. Paul & Kansas City Short Line										14
15	Colfax Northern	12.87	7,599		7,599	6,757	4,737		19,093		15
16	Colfax Consolidated Coal Company										16
17	Security Investment Company										17
18	Creston, Winterset & Des Moines	20.72									18
19	c Crooked Creek Railroad & Coal	17.61									19
20	Davenport, Rock Island & N. W.	49.00								12,130	20
21	Great Northern	8,061.12	10,720,534	191,100	10,911,634	11,892,576	863,368	27,246	23,694,824	1,227,948	21
22	Illinois Central	4,767.12	16,094,360	178,968	16,273,328	13,434,095	263,175	13,808	29,984,406	731,717	22
23	Dubuque & Sioux City										23
24	Iowa & Omaha Short Line	12.13									24
25	Iowa & Southwestern	17.18									25
26	Keokuk & Des Moines	169.18	144,982		144,982	307,725		415	453,122	3,103	26
27	Manchester & Onida	8.16					22,538		22,538		27
28	Minneapolis & St. Louis	1,646.47	2,693,866	19,151	2,713,017	2,086,955	236,405	6,994	5,043,371	112,813	28
29	Des Moines & Fort Dodge										29
30	Iowa Central & Western										30
31	Muscatine North & South	53.97	34,520		34,520	74,520			109,040		31
32	Tabor & Northern	10.75					13,502		13,502		32
33	Union Pacific	3,619.95	9,486,199	339,158	9,825,357	10,368,890	999,499	7,545	21,201,291	581,575	33
34	d Wabash Railroad	*2,519.05	2,508,670	34,861	2,543,531	2,575,128	32,478	6,855	5,157,992	104,790	34
35	e Wabash Railway	2,519.66	5,559,961	107,924	5,667,885	4,950,803	63,771	2,552	10,685,011	181,273	35
Total		68,086.59	141,036,005	1,910,437	142,946,442	144,953,386	10,781,076	290,611	298,971,515	10,744,896	

*Mileage figures not included in total.

PART II—LOCOMOTIVE—MILES.

Number	Table No. 10. Name of Road	Freight				Passenger				Mixed Train				Number
		Principal	Helper	Light	Total	Principal	Helper	Light	Total	Principal	Helper	Light	Total	
1	Atchison, Topeka & Santa Fe	16,737,838	1,313,226	885,732	18,936,796	20,337,598	1,509,905	656,742	22,504,245	2,612,016	33,209	64,942	2,710,167	1
2	Atlantic Northern													2
3	a Atlantic Southern													3
4	b Chicago, Anamosa & Northern													4
5	Chicago, Burlington & Quincy	17,386,516	769,657	826,271	18,982,444	17,773,488	159,898	348,493	18,281,879	706,393	1,356	6,184	713,933	5
6	Chicago Great Western	2,688,803	398,040	170,569	3,257,412	3,089,127	26,550	35,415	3,151,062	93,618	22	1,178	94,818	6
7	Mason City & Fort Dodge													7
8	Wisconsin, Minnesota & Pacific													8
9	Chicago, Milwaukee & St. Paul	22,820,921	882,645	797,778	24,501,344	17,552,173	320,878	253,927	18,126,978	1,856,958	10,170	8,351	1,875,479	9
10	Chicago & North Western	16,506,603	500,202	258,397	17,274,202	19,666,123	108,141	161,557	19,935,821	1,916,193	4,281	4,628	11,925,102	10
11	Chicago, St. Paul, Minn. & O.	4,219,639	191,354	174,966	4,585,959	3,877,921	3,253	62,618	3,943,792	575,713	20	4,337	580,070	11
12	Iowa Southern													12
13	Chicago, Rock Island & Pacific	15,792,107	361,942	116,125	16,270,174	16,589,827	80,110	165,114	16,835,051	629,785	1,217	10,635	641,637	13
14	St. Paul & Kansas City Sh. L.													14
15	Colfax Northern	7,599			7,599	6,757			6,757	4,732			4,737	15
16	Colfax Consolidated Coal Co.													16
17	Security Investment Company													17
18	Creston, Winterset & Des Moines													18
19	c Crooked Creek R. R. & Coal													19
20	Davenport, Rock Island & N. W.													20
21	Great Northern	10,911,634	544,961	518,228	11,974,823	11,865,282	205,279	282,550	12,353,111	860,368	1,328	6,108	870,804	21
22	Illinois Central	16,273,328	66,052	297,494	16,636,874	13,345,263	36,345	322,393	13,704,001	263,175	15	3,261	266,551	22
23	Dubuque & Sioux City													23
24	Iowa & Omaha Short Line													24
25	Iowa & Southwestern													25
26	Keokuk & Des Moines	144,982	2,630	2,518	150,130	307,725	1,963	1,549	311,237					26
27	Manchester & Onida									22,538			22,538	27
28	Minneapolis & St. Louis	2,713,017	249,500	173,342	3,135,859	2,086,955	6,301	31,825	2,125,081	226,405		1,065	237,467	28
29	Des Moines & Fort Dodge													29
30	Iowa Central & Western													30
31	Muscatine North & South	34,520			34,520	74,520			74,520					31
32	Tabor & Northern									13,502			13,502	32
33	Union Pacific	9,831,911	516,214	739,036	11,087,161	9,814,282	197,707	386,029	10,398,018	999,687	13,038	41,685	1,054,410	33
34	d Wabash Railroad	2,543,531	42,978	33,200	2,619,709	2,575,128	17,470	42,302	2,634,900	32,478		730	33,208	34
35	e Wabash Railway	5,667,885	132,475	82,153	5,882,513	4,950,803	31,285	76,386	5,058,474	63,771		2,272	66,043	35
Total		144,280,834	5,980,870	5,075,809	155,337,519	143,912,972	2,705,055	2,826,900	149,444,927	10,890,332	64,656	155,473	11,110,466	

Number	Table No. 10.	Name of Road	Special				Train switching	Yard Switching			Total trans- portation services	Work service	Number
			Principal	Helper	Light	Total		Freight	Passenger	Total			
1		Atchison, Topeka & Santa Fe	44,558	5,594	2,617	52,769	351,060	5,612,110	725,845	6,337,955	50,892,992	1,266,945	1
2		Atlantic Northern											2
3	a	Atlantic Southern											3
4	b	Chicago, Anamosa & Northern											4
5		Chicago, Burlington & Quincy	29,278	5,206	2,630	37,114	1,051,584	8,679,464	667,029	9,346,493	48,413,447	1,710,072	5
6		Chicago Great Western	4,460	1,101	918	6,479	227,764	1,304,489	75,167	1,379,656	8,117,191	200,616	6
7		Mason City & Fort Dodge											7
8		Wisconsin, Minnesota & Pacific	111,492	1,629	2,642	115,763	1,400,081	10,145,496	575,455	10,720,951	56,740,596	3,003,117	8
9		Chicago, Milwaukee & St. Paul	30,132			30,132	1,285,891	8,698,655	842,777	9,541,432	49,992,580	1,577,988	9
10		Chicago & North Western	5,787		180	5,967	278,713	1,784,431	167,056	1,951,487	11,345,988	249,520	10
11		Chicago, St. Paul, Minneapolis & Omaha											11
12		Iowa Southern	20,572			20,572	819,949	5,623,913	473,306	6,097,219	40,684,602	1,060,126	12
13		Chicago, Rock Island & Pacific											13
14		St. Paul & Kansas City Short Line					5,424				24,517		14
15		Colfax Northern											15
16		Colfax Consolidated Coal Company											16
17		Security Investment Company											17
18		Creston, Winterset & Des Moines											18
19	c	Crooked Creek R. R. & Coal						125,346		125,346	125,346	12,130	19
20		Davenport, Rock Island & N. W.						3,859,979	209,330	4,069,315	30,423,856	1,248,265	20
21		Great Northern	27,246	485	4,274	32,005	1,123,798	6,081,377	608,983	6,690,360	37,951,368	1,193,271	21
22		Illinois Central	13,808		426	14,234	639,348						22
23		Dubuque & Sioux City											23
24		Iowa & Omaha Short Line											24
25		Iowa & Southwestern											25
26		Keokuk & Des Moines	415			415	5,862	38,135		38,135	505,779	3,103	26
27		Manchester & Onida						624		624	23,162		27
28		Minneapolis & St. Louis	6,994	26	491	7,511	164,384	815,480	53,395	868,875	6,539,177	112,813	28
29		Des Moines & Fort Dodge											29
30		Iowa Central & Western											30
31		Muscatine North & South						28,770		28,770	137,810		31
32		Tabor & Northern									13,502		32
33		Union Pacific	7,545	1,029	2,403	10,977	214,050	2,281,513	210,511	2,492,024	25,256,640	629,722	33
34	d	Wabash Railroad	6,855	163	30	7,048	199,338	998,104	54,214	1,052,318	6,547,121	127,590	34
35	e	Wabash Railway	2,552			2,552	368,531	2,240,484	124,697	2,365,181	13,743,294	259,974	35
		Total	311,604	15,233	16,611	343,538	8,136,377	58,318,370	4,787,771	63,106,141	387,478,968	12,745,252	

PART IV—LOCOMOTIVE—TON MILES AND CAR MILES.

Number	Table No. 10. Name of Road	Locomotive—Ton-Miles					Car-Miles					Number
		Freight train service	Mixed train service	Passenger train service	Special train service	Total trans- portation service	Freight Train					
							Loaded	Empty	Sum of loaded and empty	Carboose	Total	
1	A., T. & S. F.	2,236,906,365	190,162,119	2,365,835,820	5,638,518	4,798,542,822	442,457,940	163,589,959	606,047,899	17,382,239	623,430,138	1
2	A. N.											2
3	a A. S.											3
4	b C., A. & N.											4
5	C., B. & Q.	2,800,176,430	42,385,924	1,669,992,092	3,255,428	4,605,779,874	496,323,228	216,095,449	712,418,677	17,618,806	730,037,483	5
6	C. G. W.	374,346,353	17,042,985	296,009,125	562,415	687,960,878	81,001,728	27,220,982	108,222,710	2,828,371	111,051,081	6
7	M. C. & Ft. D.											7
8	W., M. & P.											8
9	C., M. & St. P.	2,637,385,138	93,822,671	1,662,686,961	7,321,267	4,401,216,037	551,556,112	221,583,322	773,139,434	21,759,015	794,898,449	9
10	C., & N. W.	1,724,211,381	125,920,472	1,779,167,645	2,503,983	3,631,803,481	395,385,632	172,634,457	568,020,089	16,852,582	584,872,671	10
11	C., St. P. M. & O.	553,533,122	29,494,564	347,309,247	452,832	980,849,765	80,289,940	34,574,912	114,864,852	3,912,639	118,777,491	11
12	I. S.											12
13	O., R. I. & P.	1,743,346,243	34,237,651	1,586,022,277	12,471,781	3,376,077,952	332,875,817	128,286,656	461,162,473	15,739,520	476,901,993	13
14	St. P. & K. C. Sh. L.											14
15	C. N.											15
16	C. C. C. C.						23,196	22,202	45,398		45,398	16
17	S. I. C.											17
18	O., W. & D. M.											18
19	c C. C. R. R. & O.											19
20	D., R. I. & N. W.											20
21	G. N.	1,705,574,040	64,961,978	1,264,410,763	3,253,308	3,038,200,089	335,989,918	151,375,906	487,365,824	11,231,832	498,597,656	21
22	I. C.	2,632,218,097	15,179,414	1,254,764,666	1,670,660	3,303,832,837	413,126,140	188,359,541	601,485,681	16,386,197	617,871,878	22
23	D. & S. C.											23
24	I. & O. Sh. L.											24
25	I. & S. W.											25
26	K. & D. M.	7,778,684		13,969,930	208,967	21,957,581	1,266,659	441,561	1,708,220	138,179	1,846,399	26
27	M. & O.											27
28	M. & St. L.											28
29	D. M. & Ft. D.						52,630,396	21,028,992	73,659,388	2,713,017	76,372,405	29
30	I. C. & W.											30
31	M. N. & S.											31
32	T. & N.						341,791	119,997	461,788	34,520	496,308	32
33	U. P.	1,227,855,660	79,294,402	1,230,082,077	995,672	2,538,227,871	284,087,315	100,885,724	384,973,039	9,810,024	394,783,063	33
34	d Wabash Railroad	260,974,236	1,685,169	208,307,841	659,966	471,627,212	64,465,729	26,746,659	91,212,388	562,975	93,775,363	34
35	e Wabash Railway	588,673,695	5,099,959	416,166,812	282,855	1,008,823,321	143,612,117	49,945,256	193,557,373	5,715,972	199,273,345	35
	Total	17,982,979,444	697,887,368	14,094,755,250	39,277,652	32,814,899,720	3,675,433,658	1,502,911,575	5,178,345,233	144,685,583	5,323,031,121	

PART V—CAR MILES—Continued.

Number	Table No. 10. Name of Road	Passenger Train					Mixed Train					Number
		Passenger	Sleeping, parlor, and observation	Dining	Other	Total	Freight—loaded	Freight—empty	Caboose	Passenger	Sleeping, parlor, and observation	
1	Atchison, Topeka & Santa Fe	42,410,086	52,409,091	4,359,101	43,842,967	143,021,245	15,281,554	6,119,382	199,724	3,628,700	70,335	221
2	Atlantic Northern											1
3	Atlantic Southern											2
4	Chicago, Anamosa & Northern											3
5	Chicago, Burlington & Quincy	45,480,876	29,488,437	4,949,399	37,144,934	117,063,646	3,159,971	1,130,000	32,429	1,166,982	12,602	106
6	Chicago Great Western	7,016,316	5,105,042	322,453	4,810,961	17,314,772	318,398	100,063	1,195	127,702	1,214	6
7	Mason City & Fort Dodge											7
8	Wisconsin, Minnesota & Pacific											8
9	Chicago, Milwaukee & St. Paul	37,309,427	29,364,469	5,393,857	37,274,276	109,342,029	8,241,018	3,560,567	176,492	2,698,177	21,084	68
10	Chicago & North Western	52,718,442	21,650,060	2,854,477	39,206,156	116,429,165	13,730,281	6,255,571	181,763	2,406,242		10
11	Chicago, St. Paul, Minn. & Omaha	9,466,575	6,108,536	515,009	7,509,564	23,599,684	1,245,150	639,294		1,000,261	29,726	11
12	Iowa Southern											12
13	Chicago, Rock Island & Pacific	37,866,347	25,449,148	4,359,973	25,729,954	93,405,422	2,106,332	838,390	28,127	1,082,766	37,302	13
14	St. Paul & Kansas City Short Line											14
15	Colfax Northern	22,553				22,553	11,598	11,101		11,227		15
16	Colfax Consolidated Coal Company											16
17	Security Investment Company											17
18	Creston, Winterset & Des Moines											18
19	Crooked Creek Railroad & Coal											19
20	Davenport, Rock Island & N. W.											20
21	Great Northern	24,715,912	17,998,281	4,886,652	26,184,765	73,785,608	5,448,950	1,962,879	71,957	1,311,299	23,585	21
22	Illinois Central	34,949,341	15,723,311	1,879,832	25,371,803	77,924,287	515,259	207,432		470,844	366	22
23	Dubuque & Sioux City											23
24	Iowa & Omaha Short Line											24
25	Iowa & Southwestern											25
26	Keokuk & Des Moines	640,958	4,312	309	272,409	918,048						26
27	Manchester & Oneida						12,990	8,608		22,538		27
28	Minneapolis & St. Louis	4,901,155	957,968	26,005	2,970,663	8,855,791	1,136,859	439,841	15,902	341,700	135	28
29	Des Moines & Fort Dodge											29
30	Iowa Central & Western											30
31	Muscatine North & South	147,280				147,280						31
32	Tabor & Northern											32
33	Union Pacific	20,323,375	26,359,918	5,530,722	25,207,562	77,421,577	10,474,851	4,298,502	13,666	1,067,185	3,304	33
34	Wabash Railroad	5,663,518	3,578,879	576,482	3,111,110	12,929,989	103,043	48,198		52,134		34
35	Wabash Railway	10,801,287	6,254,111	1,075,966	6,601,428	24,732,825	155,726	79,173		103,641		35
Total		334,433,448	240,511,593	36,730,270	285,238,610	896,913,921	61,941,980	25,698,991	721,258	15,608,402	198,003	395

PART VI—CAR MILES—Continued.

Number	Table No. 10. Name of Road	Mixed Train		Special Train							Total transportation service	Work service	Number
		Other passenger train	Total	Freight—loaded	Freight—empty	Caboose	Passenger	Sleeping, parlor and observation	Dining	Other passenger train			
1	Atchison, Topeka & Santa Fe	1,118,700	26,418,616	313,595	6,462	26,254	100,208	101,622	898	25,054	574,003	793,444,092	9,914,212
2	Atlantic Northern												1
3	Atlantic Southern												2
4	Chicago, Anamosa & Northern												3
5	Chicago, Burlington & Quincy	295,302	5,797,392	308,824	13,052	25,858	104,660	6,369	1,137	5,932	465,832	853,364,353	4,374,369
6	Chicago Great Western	8,762	557,337	61,083		4,466	21,117			612	87,278	129,010,468	1,035,596
7	Mason City & Fort Dodge												6
8	Wisconsin, Minnesota & Pacific												7
9	Chicago, Milwaukee & St. Paul	768,020	15,465,376	567,111	5,791	3,679	30,531	268,105	52,327	71,978	999,522	920,705,376	37,115,820
10	Chicago & North Western	135,831	22,709,688	389,005	17,099	30,029	104,495				540,628	724,552,152	8,643,780
11	Chicago, St. Paul, Minn. & O.	325,373	3,329,801	61,126	4,718						65,844	145,772,823	1,474,887
12	Iowa Southern												10
13	Chicago, Rock Island & Pacific	124,606	4,217,513	248,516	1,186	19,016	3,565	79,205		5,126	356,614	574,881,542	2,163,301
14	St. Paul & K. C. Sh. L.												12
15	Colfax Northern		33,926										13
16	Colfax Consolidated Coal Co.												14
17	Security Investment Company											101,877	15
18	Creston, Winterset & Des Moines												16
19	Crooked Creek R. R. & Coal												17
20	Davenport, Rock Island & N. W.												18
21	Great Northern	284,908	9,102,578	255,782	497	19,034	4,176	79,454	2,750	2,575	364,268	581,850,110	11,264,930
22	Illinois Central	249,142	1,443,043	154,839	6,911	9,727	7,037	1,281	301	2,246	182,342	697,421,550	7,867,943
23	Dubuque & Sioux City												21
24	Iowa & Omaha Short Line												22
25	Iowa & Southwestern												23
26	Keokuk & Des Moines			2,976		218	170	1,087			4,451	2,768,898	5,401
27	Manchester & Oneida		44,136									44,136	27
28	Minneapolis & St. Louis	49,486	1,983,923	12,012		1,915	24,248	1,980		4,004	44,159	87,256,278	328,188
29	Des Moines & Fort Dodge												29
30	Iowa Central & Western												30
31	Muscatine North & South												31
32	Tabor & Northern		27,004									643,588	32
33	Union Pacific	284,434	16,141,942	113,680		7,325	39,914				160,919	488,507,501	7,664,531
34	Wabash Railroad	5,769	209,144	92,816	440	6,855					100,111	107,014,607	1,057,888
35	Wabash Railway	14,761	353,301	36,042		2,552					38,504	224,398,065	914,032
Total		3,665,094	107,834,723	2,617,407	56,156	156,928	440,121	539,103	57,413	117,527	3,984,655	6,331,764,420	93,823,972

Number	Table No. 10. Name of Road	Freight Service						Passenger Service		Number
		Tons— revenue freight	Tons— nonrevenue freight	Tons— total	Ton-miles— revenue freight	Ton-miles— nonrevenue freight	Ton-miles— total	Passengers carried— revenue	Passenger- miles— revenue	
1	Atchison, Topeka & Santa Fe	26,767,692	7,566,319	34,334,011	7,844,315,019	1,381,069,422	9,225,414,439	12,126,847	1,411,638,271	1
2	Atlantic Northern									2
3	a Atlantic Southern									3
4	b Chicago, Anamosa & Northern									4
5	Chicago, Burlington & Quincy	36,640,658	9,378,387	46,019,045	10,087,483,894	1,804,655,054	11,892,138,948	23,008,252	1,117,675,741	5
6	Chicago Great Western	5,959,813	1,558,981	7,518,794	1,534,353,175	162,258,951	1,696,612,126	2,809,068	163,106,201	6
7	Mason City & Fort Dodge									7
8	Wisconsin, Minnesota & Pacific									8
9	Chicago, Milwaukee & St. Paul	38,313,345	7,068,179	45,381,524	10,043,235,657	1,409,573,840	11,452,809,497	16,134,559	899,872,201	9
10	Chicago & North Western	51,238,459	6,970,044	58,208,503	7,412,265,747	1,613,280,229	9,025,545,976	33,328,529	1,155,960,132	10
11	Chicago, St. Paul, Minneapolis & Omaha	10,082,061	1,518,881	11,600,942	1,578,936,405	157,716,818	1,736,653,223	5,436,588	254,754,659	11
12	Iowa Southern									12
13	Chicago, Rock Island & Pacific	23,940,435	6,516,510	30,456,945	5,637,135,907	1,051,838,032	6,688,973,839	19,001,358	928,143,472	13
14	St. Paul & Kansas City Short Line									14
15	Colfax Northern	242,183		242,183	1,243,702		1,243,702	139,682	737,637	15
16	Colfax Consolidated Coal Company									16
17	Security Investment Company									17
18	Creston, Winterset & Des Moines									18
19	c Crooked Creek R. R. & Coal	54,901		54,901						19
20	Davenport, Rock Island & N. W.									20
21	Great Northern	28,927,130	4,724,280	33,651,410	7,809,816,834	1,172,268,189	8,982,085,023	8,263,972	601,257,143	21
22	Illinois Central	35,023,545	6,905,050	42,018,595	8,514,498,948	1,330,286,594	9,844,785,542	27,398,642	695,087,872	22
23	Dubuque & Sioux City									23
24	Iowa & Omaha Short Line									24
25	Iowa & Southwestern	9,131	235	9,366						25
26	Keokuk & Des Moines	235,551	25,788	261,339	16,631,932	907,635	17,539,567	455,904	14,430,774	26
27	Manchester & Onida	25,671		25,671	209,474		209,474	29,354	239,527	27
28	Minneapolis & St. Louis	6,194,332	835,648	7,029,980	1,023,687,789	169,481,730	1,193,169,519	2,544,856	92,672,422	28
29	Des Moines & Fort Dodge									29
30	Iowa Central & Western									30
31	Muscatine North & South	209,513		209,513	6,075,877		6,075,877	64,597	1,463,537	31
32	Tabor & Northern	17,462		17,462	187,716		187,716	12,099	130,064	32
33	Union Pacific	12,775,653	5,062,743	17,838,396	5,266,469,428	1,232,464,222	6,498,933,650	4,842,954	573,345,834	33
34	d Wabash Railroad	5,178,666	981,835	6,160,501	1,186,097,063	108,555,175	1,294,652,238	1,987,240	121,648,652	34
35	e Wabash Railway	10,988,076	2,053,760	12,991,836	2,796,588,174	225,111,319	3,021,699,493	3,815,622	202,726,667	35
Total		292,874,277	61,246,640	354,120,917	70,759,232,641	11,819,497,208	82,578,729,849	161,400,122	8,234,890,806	

PART VIII—REVENUES AND EXPENSES.

Number	Table No. 10. Name of Road	Freight revenue	Passenger revenue	Passenger service revenue	Operating revenues	Operating expenses	Net operating revenues	Number
1	Atchison, Topeka & Santa Fe	\$ 75,617,800.53	\$ 27,541,097.81	\$ 35,091,068.09	\$112,625,273.11	\$ 67,553,413.90	\$ 45,071,859.12	1
2	Atlantic Northern	27,698.96	4,521.13	6,337.79	36,021.16	55,089.74	*19,068.58	2
3	a Atlantic Southern	8,271.75	843.89	1,876.96	10,404.87	15,108.14	*4,703.27	3
4	b Chicago, Anamosa & Northern	71,592,578.23	21,168,051.65	27,255,344.98	102,358,892.95	61,713,161.02	40,645,731.93	4
5	Chicago, Burlington & Quincy	10,492,683.82	3,280,655.85	4,116,430.65	15,067,344.63	10,716,497.80	4,350,846.83	5
6	Chicago Great Western							6
7	Mason City & Fort Dodge							7
8	Wisconsin, Minnesota & Pacific							8
9	Chicago, Milwaukee & St. Paul	76,036,096.55	18,923,892.76	26,142,074.97	105,646,483.73	69,120,957.62	36,525,526.11	9
10	Chicago & North Western	60,353,399.00	21,445,004.22	27,395,797.29	91,313,865.90	61,952,329.34	29,361,536.56	10
11	Chicago, St. Paul, Minneapolis & Omaha	12,800,214.17	6,191,440.62	6,147,097.29	19,522,562.57	12,958,837.50	6,563,725.07	11
12	Iowa Southern							12
13	Chicago, Rock Island & Pacific	48,636,151.21	18,049,677.96	21,831,139.33	72,189,276.64	52,308,871.39	19,880,405.25	13
14	St. Paul & Kansas City Short Line							14
15	Colfax Northern	21,272.81	7,031.15	7,033.33	30,699.74	27,725.96	2,973.78	15
16	Colfax Consolidated Coal Company							16
17	Security Investment Company							17
18	Creston, Winterset & Des Moines							18
19	c Crooked Creek R. R. & Coal	11,500.17		1,336.79	11,500.17	21,915.94	*10,325.77	19
20	Davenport, Rock Island & N. W.	27,111.85	277.07	30,479.39	21,846.18	21,846.18	*8,633.21	20
21	Great Northern	60,177,249.28	13,661,644.92	7,054.65	117,491.63	132,033.90	*14,542.27	21
22	Illinois Central	50,045,039.44	13,582,091.90	18,949,783.92	81,233,092.16	43,862,972.29	37,370,119.87	22
23	Dubuque & Sioux City			17,081,550.46	69,077,342.56	51,173,727.74	17,903,614.82	23
24	Iowa & Omaha Short Line	10,567.40	21.65	21.65	10,633.70	10,503.16	130.54	24
25	Iowa & Southwestern	7,789.00	199.80	861.63	8,830.63	9,100.00	*269.37	25
26	Keokuk & Des Moines	314,840.07	284,482.32	329,525.79	656,886.47	429,099.60	227,786.87	26
27	Manchester & Onida	14,103.12	8,086.09	9,491.94	24,608.06	18,971.69	5,636.37	27
28	Minneapolis & St. Louis	8,166,056.20	1,951,087.71	2,302,012.24	10,721,512.51	7,022,008.47	3,699,414.04	28
29	Des Moines & Fort Dodge							29
30	Iowa Central & Western							30
31	Muscatine North & South	109,814.20	43,187.18	48,253.54	167,703.92	106,984.28	60,719.64	31
32	Tabor & Northern	15,959.22	4,256.69	6,177.37	25,417.13	20,727.31	4,689.82	32
33	Union Pacific	45,283,180.78	10,842,011.05	15,135,662.65	62,286,700.83	33,925,738.34	28,360,962.49	33
34	d Wabash Railroad	7,798,476.69	2,374,905.72	2,977,195.09	11,096,314.23	7,756,509.96	3,339,804.27	34
35	e Wabash Railway	17,654,486.21	4,041,080.83	5,305,972.60	23,008,572.40	15,993,370.08	7,615,202.32	35
Total		\$545,282,430.66	\$162,406,240.66	\$210,209,101.00	\$777,878,001.09	\$496,927,591.44	\$280,950,409.65	

*Deficit.

PART IX—AVERAGES PER MILE OF ROAD.

Number	Table No. 10. Name of Road	Average per Mile of Road										Average per Train Mile				Number
		Freight train miles	Passenger train miles	Mixed train miles	Special train miles	Transportation service train miles	Work train miles	Locomotive miles, transportation	Freight service car miles	Passenger service car miles	Freight revenue	Passenger revenue	Operating revenues	Operating expenses	Net operating revenues	
1	Atchison, Topeka & Santa Fe	1,938	2,360	303	5	4,615	139	5,901	74,836	17,100	\$ 8,708.41	\$ 4,000.07	\$13,059.74	\$ 7,833.32	\$ 5,226.42	1
2	Atlantic Northern			1,167		1,167					1,629.31	372.81	2,118.89	3,340.57	*1,121.68	2
3	a Atlantic Southern															3
4	b Chicago, Anamosa & Northern	1,854	1,904	75	3	3,836	100	5,168	78,426	12,666	7,642.12	2,909.36	10,926.25	6,587.54	4,338.71	4
5	Chicago, Burlington & Quincy	1,846	2,160	64	3	4,073	117	5,577	76,628	12,005	7,208.74	2,828.09	10,351.65	7,362.51	2,989.14	5
6	Chicago Great Western															6
7	Mason City & Fort Dodge															7
8	Wisconsin, Minnesota & Pacific	2,163	1,735	172	9	4,079	305	5,601	79,708	11,180	7,505.97	2,580.64	10,428.99	6,823.34	3,605.65	8
9	Chicago, Milwaukee & St. Paul	2,030	2,430	236	4	4,700	138	6,166	74,678	14,681	7,443.85	3,378.94	11,262.44	7,641.06	3,621.38	9
10	Chicago & North Western	2,217	2,191	321	3	4,732	136	6,473	68,876	14,283	7,336.91	3,507.00	11,137.87	7,393.18	3,744.69	10
11	Chicago, St. Paul, Minn. & O.															11
12	Iowa Southern	2,072	2,195	83	3	4,353	139	5,338	62,993	12,429	6,380.91	2,864.18	9,471.01	6,862.76	2,608.25	12
13	Chicago, Rock Island & Pacific															13
14	St. Paul & Kansas City Short Line	608	541	379		1,528		1,961	5,448	2,702	1,701.82	562.67	2,455.98	2,218.08	237.90	14
15	Colfax Northern															15
16	Colfax Consolidated Coal Company															16
17	Security Investment Company															17
18	Creston, Winterset & Des Moines															18
19	c Crooked Creek R. R. & Coal						248	2,558				143.97	2,397.79	2,694.57	*296.78	19
20	Davenport, Rock Island & N. W.	1,355	1,477	107	3	2,943	153	3,770	62,899	9,376	7,474.40	2,353.68	10,089.66	5,448.06	4,641.60	20
21	Great Northern	3,414	2,815	55	3	6,290	153	7,970	129,799	16,500	10,497.96	3,583.20	14,490.37	10,734.73	3,755.64	21
22	Illinois Central															22
23	Dubuque & Sioux City															23
24	Iowa & Omaha Short Line															24
25	Iowa & Southwestern	857	1,819			2,678	18	2,990	10,932	5,434	1,860.98	1,947.78	3,882.77	2,536.35	1,346.42	25
26	Keokuk & Des Moines			2,762		2,762		2,830			1,728.31	1,163.21	3,015.69	2,324.96	690.73	26
27	Manchester & Onida	1,648	1,268	143	4	3,068	68	3,972	47,361	5,635	4,959.74	1,434.56	6,511.82	4,264.94	2,246.88	27
28	Minneapolis & St. Louis															28
29	Des Moines & Fort Dodge															29
30	Iowa Central & Western	640	1,381			2,021		2,552	9,196	2,720	2,034.73	894.08	3,107.35	1,982.29	1,125.06	30
31	Muscatine North & South			1,256		1,256		1,256		2,512	1,484.58	574.64	2,364.38	1,928.12	436.26	31
32	Tabor & Northern	2,714	2,864	276	2	5,856	161	6,977	113,176	21,773	12,509.34	4,181.18	17,206.51	9,371.88	7,834.63	32
33	Union Pacific	1,010	1,022	13	1	2,045	41	2,509	37,326	5,156	3,095.78	1,181.87	4,404.94	3,079.13	1,325.81	33
34	d Wabash Railroad	2,250	1,965	25	1	4,242	72	5,456	79,214	9,865	7,008.36	2,106.33	9,371.97	6,348.94	3,023.03	34
35	e Wabash Railway															35
	Total	2,105	2,135	159	4	4,401	158	5,699	79,728	13,509	\$ 8,014.45	\$ 3,088.33	\$11,424.87	\$ 7,298.49	\$ 4,126.38	

*Deficit.

PART X—AVERAGES PER MILE OF ROAD (Continued) AND PER TRAIN MILE.

Number	Table No. 10. Name of Road	Average per Mile of Road—Continued					Average per Train Mile										Number
		Ton miles— revenue freight	Ton miles— all freight	Passenger miles— revenue	Loaded freight car miles— freight trains	Loaded freight car miles— mixed trains	Empty freight car miles— freight trains	Empty freight car miles— mixed trains	Ton miles— revenue freight	Ton miles— all freight	Passenger train car miles— passenger trains	Passenger train car miles— mixed trains	Revenue pas- senger, miles				
1	Atchison, Topeka & Santa Fe	909,607	1,069,756	163,690	26.47	5.85	9.79	2.34	405.86	477.31	7.00	1.85	61.27				1
2	Atlantic Northern																2
3	a Atlantic Southern																3
4	b Chicago, Anamosa & Northern	1,076,784	1,269,421	119,306	28.58	4.47	12.44	1.66	558.15	658.01	6.56	2.09	60.27				4
5	Chicago, Burlington & Quincy	1,054,140	1,165,616	112,058	30.15	3.40	10.13	1.07	551.81	619.16	5.51	1.47	50.39				5
6	Chicago Great Western																6
7	Mason City & Fort Dodge																7
8	Wisconsin, Minnesota & Pacific	991,427	1,130,574	88,832	25.17	4.73	10.11	2.04	424.54	484.12	6.22	2.00	46.59				8
9	Chicago, Milwaukee & St. Paul	914,212	1,113,190	142,573	24.02	7.17	10.49	3.27	403.35	491.14	5.91	1.33	53.48				9
10	Chicago & North Western	900,803	990,782	145,341	20.66	2.21	8.10	1.13	354.87	390.31	6.15	2.56	57.84				10
11	Chicago, St. Paul, Minneapolis & Omaha																11
12	Iowa Southern	739,575	877,573	121,770	21.08	3.34	8.12	1.33	343.27	407.32	5.58	1.98	53.45				12
13	Chicago, Rock Island & Pacific																13
14	St. Paul & Kansas City Short Line	99,496	99,496	59,011	3.05	2.45	2.92	2.34	100.82	100.82	3.34	2.37	64.18				14
15	Colfax Northern																15
16	Colfax Consolidated Coal Company																16
17	Security Investment Company																17
18	Creston, Winterset & Des Moines																18
19	c Crooked Creek R. R. & Coal																19
20	Davenport, Rock Island & N. W.	970,029	1,115,632	74,680	30.79	6.31	13.87	2.27	663.25	762.81	6.20	1.88	47.14				20
21	Great Northern	1,786,089	2,065,143	145,808	25.39	1.96	11.57	.79	514.89	595.34	5.80	2.74	50.75				21
22	Illinois Central																22
23	Dubuque & Sioux City																23
24	Iowa & Omaha Short Line																24
25	Iowa & Southwestern	98,305	108,674	85,298	8.74		3.05		114.72	120.98	2.98		46.90				25
26	Keokuk & Des Moines	25,671	25,671	29,354					9.29	9.29		1.00	10.63				26
27	Manchester & Onida	221,747	724,683	55,289	19.40	4.81	7.75	1.86	347.08	404.54	4.24	1.66	39.89				27
28	Minneapolis & St. Louis																28
29	Des Moines & Fort Dodge																29
30	Iowa Central & Western	112,579	112,579	27,118	9.90		3.48		1.76	1.76	1.96		19.64				30
31	Muscatine North & South	17,462	17,462	12,099					13.90	13.90		2.00	9.63				31
32	Tabor & Northern	1,454,846	1,795,310	158,385	28.91	10.48	10.27	4.30	486.52	600.37	7.47	1.36	50.43				32
33	Union Pacific	470,849	513,943	48,291	25.35	3.17	10.52	1.48	400.44	502.58	5.02	1.78	46.65				33
34	d Wabash Railroad	1,110,171	1,199,534	80,477	25.34	2.44	8.81	1.24	487.92	527.19	5.00	1.86	40.43				34
35	e Wabash Railway																35
	Total	1,041,817	1,215,840	121,246	25.71	5.76	10.51	2.30	460.35	537.25	6.19	1.81	52.88				

Table No. 10.			Averages Per Train Mile--Con					Averages Per Locomotive Mile								
Number	Name of Road	Freight revenue	Passenger serv- ice trains rev.	Operating revenues	Operating expenses	Net operating revenues	Train miles freight trains	Car miles-- freight trains	Train miles-- passenger trains	Car miles-- passenger trains	Train miles-- mixed trains	Car miles-- mixed trains	Train miles-- special trains	Car miles-- special trains	Number	
1	Atchison, Topeka & Santa Fe	\$ 3.91	\$ 1.52	\$ 2.83	\$ 1.70	\$ 1.13	.88	32.92	.90	6.35	.96	9.75	.84	10.88	1	
2	Atlantic Northern	1.30	.32	1.81	2.77	*.96									2	
3	a Atlantic Southern														3	
4	b Chicago, Anamosa & Northern														4	
5	Chicago, Burlington & Quincy	3.96	1.47	2.85	1.72	1.13	.91	38.46	.98	6.40	.99	8.12	.79	12.55	5	
6	Chicago Great Western	3.77	1.27	2.54	1.81	.73	.82	34.09	1.00	5.49	.99	5.88	.69	13.47	6	
7	Mason City & Fort Dodge														7	
8	Wisconsin, Minnesota & Pacific														8	
9	Chicago, Milwaukee & St. Paul	3.21	1.35	2.56	1.67	.89	.89	32.44	.97	6.03	.93	8.25	.79	8.63	9	
10	Chicago & North Western	3.28	1.27	2.40	1.63	.77	.95	33.86	.99	5.84	1.00	11.80	1.00	17.94	10	
11	Chicago, St. Paul, Minneapolis & Omaha	2.89	1.40	2.35	1.56	.79	.85	25.90	.97	5.98	.97	5.74	.79	11.03	11	
12	Iowa Southern														12	
13	Chicago, Rock Island & Pacific	2.96	1.26	2.18	1.58	.60	.97	29.31	.99	5.55	.98	6.57	1.00	17.33	13	
14	St. Paul & Kansas City Short Line														14	
15	Colfax Northern	1.72	.61	3.37	3.04	.33	1.00	5.97	1.00	3.34	1.00	7.17			15	
16	Colfax Consolidated Coal Company														16	
17	Security Investment Company														17	
18	Creston, Winterset & Des Moines														18	
19	c Crooked Creek R. R. & Coal														19	
20	Davenport, Rock Island & N. W.														20	
21	Great Northern	5.11	1.49	3.43	1.85	1.58	.91	41.64	.96	5.97	.99	10.45	.85	11.38	21	
22	Illinois Central	3.03	1.25	2.30	1.70	.60	.98	37.14	.98	5.69	.99	5.41	.97	12.81	22	
23	Dubuque & Sioux City														23	
24	Iowa & Omaha Short Line														24	
25	Iowa & Southwestern														25	
26	Keokuk & Des Moines	2.17	1.07	1.45	.95	.50	.97	12.30	.97	2.95			1.00	10.73	26	
27	Manchester & Onida	.63	.42	1.09	.84	.25				1.00	1.00	1.96			27	
28	Minneapolis & St. Louis	2.77	1.01	2.12	1.39	.73	.87	24.35	.98	4.17	1.00	8.35	.93	5.88	28	
29	Des Moines & Fort Dodge														29	
30	Iowa Central & Western														30	
31	Muscatine North & South	3.18	.65	1.54	.98	.66	1.00	14.38	1.00	1.98					31	
32	Tabor & Northern	1.18	.46	1.88	1.54	.34					1.00	2.00			32	
33	Union Pacific	4.18	1.33	2.94	1.60	1.34	.89	35.61	.94	7.37	.95	15.31	.69	14.66	33	
34	d Wabash Railroad	3.03	1.14	2.15	1.50	.65	.97	35.80	.98	4.91	.98	6.30	.97	14.20	34	
35	e Wabash Railway	3.08	.96	2.21	1.50	.71	.96	33.88	.98	4.89	.97	5.35	1.00	15.12	35	
	Total	\$ 3.55	\$ 1.35	\$ 2.60	\$ 1.60	\$.94	.92	34.37	.97	6.00	.97	9.71	.85	11.00		

*Deficit.

PART XII—AVERAGES PER LOADED FREIGHT CAR MILE, PER CAR MILE, AND MISCELLANEOUS AVERAGES.

Number	Table No. 10.	Name of Road	Average Per Loaded Freight Car—Mile		Averages Per Car—Mile		Miscellaneous Averages										Number
			Ton-miles—revenue freight	Ton-miles—all freight	Freight revenue	Passenger—miles revenue	Passenger revenue	Miles Hauled			Miles carried, revenue passengers	Revenue Per				Operating ratio	
								Revenue freight	Non-revenue freight	All freight		Ton of freight	Ton-mile of freight	Passenger	Passenger mile		
1		Atchison, Topeka & Santa Fe	17.14	20.15	\$.16520	14.33	.27956	293.05	182.53	268.70	116.41	\$2.82497	\$.00964	\$2.27113	\$.01951	59.98	1
2		Atlantic Northern														152.93	2
3		a Atlantic Southern															3
4		b Chicago, Anamosa & Northern															4
5		Chicago, Burlington & Quincy	20.20	23.81	.14333	14.68	.27798	275.31	192.43	258.42	48.58	1.95391	.00770	.92002	.01894	60.29	5
6		Chicago Great Western	18.87	20.86	.12903	13.25	.26650	257.45	104.08	225.65	58.06	1.70057	.00684	1.16830	.02011	71.12	6
7		Mason City & Fort Dodge															7
8		Wisconsin, Minnesota & Pacific															8
9		Chicago, Milwaukee & St. Paul	17.94	20.46	.13583	12.97	.27271	262.13	190.43	252.37	55.77	1.98459	.00757	1.17288	.02103	65.43	9
10		Chicago & North Western	18.12	22.06	.14752	15.06	.27932	144.66	231.46	155.06	34.68	1.17789	.00814	.64344	.01855	67.85	10
11		Chicago, St. Paul, Minneapolis & Omaha	19.37	21.30	.15773	15.26	.31096	156.61	103.84	149.70	46.86	1.27555	.00814	.95491	.02038	66.38	11
12		Iowa Southern															12
13		Chicago, Rock Island & Pacific	16.83	19.97	.14519	14.40	.28012	235.47	161.41	219.62	48.85	2.03155	.00863	.9499	.01945	72.46	13
14		St. Paul & Kansas City Short Line															14
15		Colfax Northern	35.74	35.74	.61139	21.84	.20814	5.13		5.13	5.28	.08783	.00171	.06034	.09953	90.31	15
16		Colfax Consolidated Coal Company															16
17		Security Investment Company															17
18		Creston, Winterset & Des Moines															18
19		c Crooked Creek R. R. & Coal															19
20		Davenport, Rock Island & N. W.															20
21		Great Northern	22.87	26.31	.17625	13.65	.31015	269.98	248.14	266.92	72.76	2.08031	.00771	1.65316	.02272	54.00	21
22		Illinois Central	20.58	23.80	.12009	13.59	.26557	243.11	190.18	234.30	25.37	1.42890	.00588	.49572	.01954	74.08	22
23		Dubuque & Sioux City															23
24		Iowa & Omaha Short Line															24
25		Iowa & Southwestern															25
26		Keokuk & Des Moines	13.13	13.85	.24856	22.36	.44087	49.57	35.20	48.54	31.65	.93828	.01893	.02400	.01971	65.32	26
27		Manchester & Onida	6.13	6.13	1.08570	10.63	.35880	8.16		8.16	8.16	.54940	.00732	.27549	.03370	77.10	27
28		Minneapolis & St. Louis	19.04	22.19	.15188	14.94	.31464	165.26	202.81	169.73	36.42	1.31831	.00798	.79608	.02105	65.50	28
29		Des Moines & Fort Dodge															29
30		Iowa Central & Western															30
31		Muscatine North & South	17.78	17.78	.32129	9.94	.29323	29.00		29.00	22.66	.52414	.01807	.66857	.02951	63.79	31
32		Tabor & Northern															32
33		Union Pacific	17.88	22.06	.15373	12.01	.22704	412.23	343.92	364.53	118.39	3.54449	.00890	2.23872	.01891	54.47	33
34		d Wabash Railroad	18.37	20.05	.12978	13.09	.25553	229.04	110.56	210.15	61.21	1.50589	.00657	1.19512	.01962	66.71	34
35		e Wabash Railway	19.45	21.02	.12280	11.81	.23551	255.67	109.61	232.58	53.13	1.61404	.00631	1.05909	.01993	67.74	35
		Total	18.93	22.10	\$.14587	13.94	\$.27490	241.66	192.98	233.24	51.02	\$1.86163	\$.00770	\$1.00620	\$.01972	63.88	

TABLE NO. 10-A—STATISTICS OF RAIL LINE OPERATIONS—IOWA

PART I—AVERAGE MILEAGE OPERATED AND TRAIN MILES.

Number	Name of Road	Average mileage of road operated	Train Miles								Number
			Freight			Passenger	Mixed	Special	Total trans- portation service	Work service	
			Ordinary	Light	Total						
1	Atchison, Topeka & Santa Fe	19.89	87,940	157	88,097	115,247	15,418		218,762	9,548	1
2	Atlantic Northern	17.00					19,884		19,884		2
3	a Atlantic Southern										3
4	b Chicago, Anamosa & Northern	33.70									4
5	Chicago, Burlington & Quincy	1,438.56	2,213,270	8,707	2,221,977	2,879,875	140,336	3,885	5,246,073	189,837	5
6	Chicago Great Western	776.43	1,431,871	5,459	1,437,330	1,681,721	54,670	2,649	3,176,370	101,731	6
7	Mason City & Fort Dodge										7
8	Wisconsin, Minnesota & Pacific										8
9	Chicago, Milwaukee & St. Paul	1,939.60	4,622,703	39,065	4,662,308	3,373,220	451,029	29,625	8,516,242	674,472	9
10	Chicago & North Western	1,633.14	4,342,229	44,889	4,387,118	4,738,474	308,078	5,845	9,439,515	311,054	10
11	Chicago, St. Paul, Minneapolis & Omaha	102.04	231,261	1,705	232,966	288,799	13,826	676	536,267	7,072	11
12	Iowa Southern										12
13	Chicago, Rock Island & Pacific	2,101.90	4,355,766	7,415	4,363,181	4,407,110	254,473	6,513	9,031,277	291,592	13
14	St. Paul & Kansas City Short Line										14
15	Colfax Northern	12.87	7,599		7,599	6,757	4,737		19,093		15
16	Colfax Consolidated Coal Company										16
17	Security Investment Company										17
18	Creston, Winterset & Des Moines	20.72									18
19	c Crooked Creek R. R. & Coal	17.61									19
20	Davenport, Rock Island & N. W.	35.29									20
21	Great Northern	77.86	107,918	154	108,072	106,538			214,610	11,580	21
22	Illinois Central	718.10	1,916,839	5,244	1,922,083	1,551,046		992	3,474,121	76,965	22
23	Dubuque & Sioux City										23
24	Iowa & Omaha Short Line	12.13									24
25	Iowa & Southwestern	17.18									25
26	Keokuk & Des Moines	169.18	144,982		144,982	307,725		415	453,122	3,103	26
27	Manchester & Onida	8.16							22,538		27
28	Minneapolis & St. Louis	884.05	1,451,364	5,887	1,457,251	1,054,816	179,098	3,779	2,694,944	57,396	28
29	Des Moines & Fort Dodge										29
30	Iowa Central & Western										30
31	Muscatine North & South	53.97	34,520		34,520	74,520			109,040		31
32	Tabor & Northern	10.75					13,502		13,502		32
33	Union Pacific	2.40	20,764	294	21,058	12,192		5	33,259	42,512	33
34	d Wabash Railroad	*208.96	149,724	9,051	149,775	149,506		357	299,724	8,071	34
35	e Wabash Railway	208.96	271,717	10,696	282,413	290,708		136	582,267	13,960	35
Total		10,311.55	1,383,467	139,323	21,620,700	21,047,344	1,477,503	54,873	44,100,000	1,810,422	

*Mileage figures not included in total.

PART II—LOCOMOTIVE—MILES.

Table No. 10-A.		Freight				Passenger				Mixed Train				
Number	Name of Road	Principal	Helper	Light	Total	Principal	Helper	Light	Total	Principal	Helper	Light	Total	Number
1	Atchison, Topeka & Santa Fe	88,169	6,136	11,527	105,832	115,180	5,262	13,089	133,531	15,424	857	129	17,077	1
2	Atlantic Northern													2
3	a Atlantic Southern													3
4	b Chicago, Anamosa & Northern													4
5	Chicago, Burlington & Quincy	2,223,825	120,395	113,576	2,457,796	2,879,875	12,912	24,852	2,917,639	140,336	261	2,047	142,644	5
6	Chicago Great Western	1,438,235	202,730	73,919	1,714,884	1,681,721	11,960	20,844	1,714,525	54,670	22	1,114	55,806	6
7	Mason City & Fort Dodge													7
8	Wisconsin, Minnesota & Pacific													8
9	Chicago, Milwaukee & St. Paul	4,864,877	79,377	78,199	5,022,453	3,398,752	23,144	25,046	3,446,942	446,316	3,637	2,156	452,109	9
10	Chicago & North Western	4,396,958	56,280	91,902	4,545,140	4,738,474	7,719	30,372	4,776,565	308,182	1,351	602	310,135	10
11	Chicago, St. Paul, Minneapolis & Omaha	244,207	2,047	7,120	253,374	294,365	3	6,344	300,712	14,366		1,253	15,624	11
12	Iowa Southern													12
13	Chicago, Rock Island & Pacific	4,363,181	115,272	38,030	4,516,483	4,574,020	26,237	17,342	4,417,597	254,473	735	9,725	264,933	13
14	St. Paul & Kansas City Short Line													14
15	Colfax Northern	7,599			7,599	6,757			6,757	4,732			4,732	15
16	Colfax Consolidated Coal Company													16
17	Security Investment Company													17
18	Creston, Winterset & Des Moines													18
19	c Crooked Creek R. R. & Coal													19
20	Davenport, Rock Island & N. W.													20
21	Great Northern	108,072		1,320	109,392	106,538	546	465	107,549					21
22	Illinois Central	1,922,083	5,152	9,526	1,936,761	1,551,046	1,118	24,529	1,576,695					22
23	Dubuque & Sioux City													23
24	Iowa & Omaha Short Line													24
25	Iowa & Southwestern													25
26	Keokuk & Des Moines	144,982	2,630	2,518	150,130	307,725	1,963	1,549	311,237					26
27	Manchester & Onida									22,538			22,538	27
28	Minneapolis & St. Louis	1,457,251	169,427	110,857	1,737,535	1,054,719	2,243	10,011	1,066,973	179,098			179,098	28
29	Des Moines & Fort Dodge													29
30	Iowa Central & Western													30
31	Muscatine North & South	34,520			34,520	74,520			74,520					31
32	Tabor & Northern									13,502			13,502	32
33	Union Pacific	21,058	4,009	9,300	34,367	12,190	7	19,721	31,918	4		2	6	33
34	d Wabash Railroad	145,270	130	40	145,440	149,596	468	3,702	153,766					34
35	e Wabash Railway	282,413	815	679	283,911	299,708	1,113	7,537	308,358	136			136	35
Total		21,742,700	764,410	548,513	23,055,623	21,045,186	94,605	206,403	21,345,284	1,453,777	6,363	18,200	1,478,340	

Number	Table No. 10-A.	Name of Road	Special				Train Switching	Yard Switching			Total transportation service	Work service	Number
			Principal	Helper	Light	Total		Freight	Passenger	Total			
1		Atchison, Topeka & Santa Fe						108,766	5,010	113,776	370,216	10,368	1
2		Atlantic Northern											2
3		a Atlantic Southern											3
4		b Chicago, Anamosa & Northern											4
5		Chicago, Burlington & Quincy	3,885	1,272	716	5,873	194,186	909,469	90,609	1,000,078	6,718,216	251,177	5
6		Chicago Great Western	2,649	508	444	3,596	103,674	488,538	23,456	511,994	4,104,479	129,602	6
7		Mason City & Fort Dodge											7
8		Wisconsin, Minnesota & Pacific											8
9		Chicago, Milwaukee & St. Paul	24,989	140	297	25,435	367,251	1,217,951	65,604	1,283,555	10,597,745	674,472	9
10		Chicago & North Western	5,845			5,845	102,440	1,110,980	114,484	1,225,464	10,965,589	352,531	10
11		Chicago, St. Paul, Minneapolis & Omaha	765		11	776	12,461	205,884	21,003	226,880	809,837	8,534	11
12		Iowa Southern											12
13		Chicago, Rock Island & Pacific	6,513			6,513	354,213	1,132,490	130,581	1,263,071	10,822,812	291,592	13
14		St. Paul & Kansas City Short Line											14
15		Colfax Northern					5,424				24,512		15
16		Colfax Consolidated Coal Company											16
17		Security Investment Company											17
18		Creston, Winterset & Des Moines											18
19		c Crooked Creek R. R. & Coal											19
20		Davenport, Rock Island & N. W.						45,906		45,906	45,906	11,580	20
21		Great Northern					9,684	80,564	10,292	90,856	317,481	11,600	21
22		Illinois Central	992			992	106,892	480,298	25,466	505,764	4,127,102	79,215	22
23		Dubuque & Sioux City											23
24		Iowa & Omaha Short Line											24
25		Iowa & Southwestern											25
26		Keokuk & Des Moines	415			415	5,862	38,135		38,135	505,779	3,103	26
27		Manchester & Onida						624		624	23,162		27
28		Minneapolis & St. Louis	3,876		278	4,154	44,059	305,193	31,104	336,297	3,368,116	57,396	28
29		Des Moines & Fort Dodge											29
30		Iowa Central & Western											30
31		Muscatine North & South						28,770		28,770	137,819		31
32		Tabor & Northern									13,502		32
33		Union Pacific	5		5	10		212,805	42,438	255,243	321,544	14,227	33
34		d Wabash Railroad	352	36		388	12,160	27,272	547	27,819	339,579	8,071	34
35		e Wabash Railway					16,951	53,297	1,445	54,742	664,068	14,125	35
Total			50,286	1,900	1,751	53,937	1,335,257	3,446,942	562,042	7,008,984	54,277,485	1,917,653	

PART IV—LOCOMOTIVE—TON MILES AND CAR MILES.

Table No. 10-A.		Locomotive—Ton Miles					Car—Miles				
		Freight train service	Mixed train service	Passenger train service	Special train service	Total transportation service	Freight Train				
							Loaded	Empty	Sum of loaded and empty	Caboose	Total
Number	Name of Road										
1	Atchison, Topeka & Santa Fe					3,321,295	1,223,987	4,545,282	91,646	4,636,928	
2	Atlantic Northern										
3	Atlantic Southern										
4	Chicago, Anamosa & Northern										
5	Chicago, Burlington & Quincy					54,829,982	24,606,217	79,436,199	2,227,596	81,663,794	
6	Chicago Great Western					40,655,872	14,107,824	54,763,696	1,492,182	56,255,878	
7	Mason City & Fort Dodge										
8	Wisconsin, Minnesota & Pacific										
9	Chicago, Milwaukee & St. Paul	526,143,604	21,374,333	276,723,412	987,617	825,228,966	105,997,061	48,361,989	154,359,050	4,735,720	159,094,770
10	Chicago & North Western	453,668,604	20,285,939	426,279,767	485,720	900,720,021	105,379,642	44,760,526	150,140,168	4,568,195	154,708,363
11	Chicago, St. Paul, Minn. & O.	31,861,764	672,587	26,004,589	64,606	59,203,546	3,875,677	2,143,402	6,019,079	233,097	6,252,176
12	Iowa Southern										
13	Chicago, Rock Island & Pacific						84,605,408	34,351,063	118,956,471	4,887,629	123,344,100
14	St. Paul & Kansas City Sh. L.										
15	Colfax Northern						23,196	22,202	45,398		45,398
16	Colfax Consolidated Coal Co.										
17	Security Investment Company										
18	Creston, Winterset & Des Moines										
19	Crooked Creek R. R. & Coal										
20	Davenport, Rock Island & N. W.										
21	Great Northern						2,112,914	1,106,470	3,219,384	65,185	3,284,569
22	Illinois Central	223,268,770		151,706,582	126,609	375,101,961	37,081,679	17,756,042	54,787,721	1,890,990	56,678,711
23	Dubuque & Sioux City										
24	Iowa & Omaha Short Line										
25	Iowa & Southwestern										
26	Keokuk & Des Moines	7,778,684		13,969,930	208,967	21,957,581	1,266,659	441,561	1,708,220	138,179	1,846,399
27	Manchester & Onida										
28	Minneapolis & St. Louis						26,070,171	11,281,131	37,351,302	1,457,251	38,808,553
29	Des Moines & Fort Dodge										
30	Iowa Central & Western										
31	Muscatine North & South						341,791	119,997		34,520	496,308
32	Tabor & Northern										
33	Union Pacific	3,683,667	79,294	3,690,246	996	7,454,203	443,924	122,468	566,392	16,272	582,664
34	Wabash Railroad	10,916,607		7,994,142	30,420	18,941,169	1,777,268	843,274	2,620,542	145,302	2,765,844
35	Wabash Railway	22,295,297		16,753,872		39,049,169	3,230,015	1,412,846	4,642,861	282,885	4,925,746
Total		1,279,616,997	42,412,144	923,722,540	1,904,935	2,247,658,616	470,962,554	202,660,999	673,623,553	21,766,648	695,390,201

Number	Table No. 10-A. Name of Road	Passenger—Train					Mixed Train							Number
		Passenger	Sleeping, par- lor and ob- serva-tion	Dining	Other	Total	Freight loaded	Freight empty	Caboose	Passenger	Sleeping, par- lor and ob- serva-tion	Other passen- ger train	Total	
1	Atchison, Topeka & Santa Fe.....	191,914	336,241	44,683	386,233	959,074	84,949	23,328	105	16,031	189	14,783	139,385	1
2	Atlantic Northern.....													2
3	a Atlantic Southern.....													3
4	b Chicago, Anamosa & Northern.....													4
5	Chicago, Burlington & Quincy.....	6,401,754	3,655,516	572,013	7,094,327	17,723,610	377,557	150,445	38	279,385	10	26,129	833,564	5
6	Chicago Great Western.....	3,864,055	2,733,771	125,541	2,361,552	9,084,919	69,565	27,771	624	85,671	624	3,023	187,278	6
7	Mason City & Fort Dodge.....													7
8	Wisconsin, Minnesota & Pacific.....													8
9	Chicago, Milwaukee & St. Paul.....	7,017,549	4,797,225	559,924	5,906,439	18,281,137	2,419,707	860,898	96,881	627,598	19,757	135,547	4,160,395	9
10	Chicago & North Western.....	10,450,996	7,663,425	789,900	10,204,961	29,109,282	2,105,351	1,298,862	53,259	441,726		58,735	3,927,933	10
11	Chicago, St. Paul, Minn. & O.....	701,233	454,483	30,618	639,899	1,826,233	24,152	9,537		28,882			62,571	11
12	Iowa Southern.....													12
13	Chicago, Rock Island & Pacific.....	9,320,827	5,734,550	956,325	7,134,072	23,154,774	671,617	271,397	4,267	437,921	3,576	2,362	1,391,140	13
14	St. Paul & Kansas City Short Line.....													14
15	Colfax Northern.....	22,553				22,553	11,598	11,101			11,227		33,926	15
16	Colfax Consolidated Coal Company.....													16
17	Security Investment Company.....													17
18	Creston, Winterset & Des Moines.....													18
19	c Crooked Creek R. R. & Coal.....													19
20	Davenport, Rock Island & N. W.....													20
21	Great Northern.....	295,085	970	78	113,432	409,593								21
22	Illinois Central.....	3,880,047	1,445,336	34,010	2,396,312	7,755,703								22
23	Dubuque & Sioux City.....													23
24	Iowa & Omaha Short Line.....													24
25	Iowa & Southwestern.....													25
26	Keokuk & Des Moines.....	610,955	4,312	309	272,469	918,045								26
27	Manchester & Onida.....													27
28	Minneapolis & St. Louis.....	1,317,862	366,733	14,042	1,410,607	4,139,307	12,990	8,608		22,538			44,136	28
29	Des Moines & Fort Dodge.....						693,344	283,222	15,902	264,884	135	25,099	1,282,586	29
30	Iowa Central & Western.....													30
31	Muscatine North & South.....	147,280				147,280								31
32	Tabor & Northern.....									27,004			27,004	32
33	Union Pacific.....	44,408	35,882	11,999	54,959	147,248			2		7			33
34	d Wabash Railroad.....	316,792	50,861	5,126	138,801	511,580								34
35	e Wabash Railway.....	593,963	105,513	990	296,126	996,582								35
Total.....		40,246,262	27,384,878	3,145,558	38,410,192	115,186,806	6,470,830	2,045,169	171,085	2,301,646	15,635	265,678	12,089,927	

PART VI—CAR MILES—Continued.

Number	Table No. 10-A. Name of Road	Special Train								Total transpor- ta-tion service	Work Service	Number
		Freight- loaded	Freight- empty	Caboose	Passenger	Sleeping, par- lor and ob- serva-tion	Dining	Other passen- ger train	Total			
1	Atchison, Topeka & Santa Fe.....									5,735,387	89,833	1
2	Atlantic Northern.....											2
3	a Atlantic Southern.....											3
4	b Chicago, Anamosa & Northern.....											4
5	Chicago, Burlington & Quincy.....	46,039		3,882	15,558	82	37	150	65,748	100,286,716	916,297	5
6	Chicago Great Western.....	33,450		2,647	14,114				50,211	65,578,286	625,942	6
7	Mason City & Fort Dodge.....											7
8	Wisconsin, Minnesota & Pacific.....											8
9	Chicago, Milwaukee & St. Paul.....	196,690	3,698	746	7,097	67,655	12,681	15,511	304,078	181,840,380	8,093,064	9
10	Chicago & North Western.....	69,001		5,784	23,053				97,838	187,843,416	2,556,410	10
11	Chicago, St. Paul, Minn. & O.....	12,235	676						12,911	8,153,891	116,953	11
12	Iowa Southern.....											12
13	Chicago, Rock Island & Pacific.....	78,556	994	5,877	1,141	25,201		228	111,997	148,002,011	677,172	13
14	St. Paul & Kansas City Short Line.....											14
15	Colfax Northern.....									101,877		15
16	Colfax Consolidated Coal Company.....											16
17	Security Investment Company.....											17
18	Creston, Winterset & Des Moines.....											18
19	c Crooked Creek R. R. & Coal.....											19
20	Davenport, Rock Island & N. W.....											20
21	Great Northern.....									3,694,132	117,729	21
22	Illinois Central.....	7,397	8,734	756	784	58		166	12,895	64,447,309	767,307	22
23	Dubuque & Sioux City.....											23
24	Iowa & Omaha Short Line.....											24
25	Iowa & Southwestern.....											25
26	Keokuk & Des Moines.....	2,076		218	170	1,087			4,451	2,768,898	5,401	26
27	Manchester & Onida.....									44,136		27
28	Minneapolis & St. Louis.....	8,832		1,443	10,912	1,300		2,944	25,491	44,255,934	141,958	28
29	Des Moines & Fort Dodge.....											29
30	Iowa Central & Western.....											30
31	Muscatine North & South.....									643,588		31
32	Tabor & Northern.....									27,004		32
33	Union Pacific.....			7					7	729,928	40,147	33
34	d Wabash Railroad.....	4,344			352				4,696	3,282,120	43,184	34
35	e Wabash Railway.....	1,334			136				1,470	5,923,798	71,362	35
Total.....		460,854	9,162	21,360	73,317	95,443	12,718	18,999	691,793	823,358,811	14,262,850	

Table No. 10-A.		Freight Service						Passenger Service		Number
Number	Name of Road	Tons—revenue freight	Tons—non-revenue freight	Tons—total	Ton—miles revenue freight	Tons—miles non-revenue freight	Ton—miles total	Passengers carried—revenue	Passenger miles—revenue	
1	Achison, Topeka & Santa Fe	2,877,543	456,245	3,333,788	57,083,582	8,624,518	65,708,100	339,703	6,314,855	1
2	Atlantic Northern									2
3	a Atlantic Southern									3
4	b Chicago, Anamosa & Northern	8,644,865	1,976,682	10,621,547	908,584,391	203,262,058	1,111,846,449	4,342,532	164,790,609	4
5	Chicago, Burlington & Quincy	4,646,282	1,205,401	5,851,683	760,356,935	103,200,168	863,557,103	1,987,489	93,061,353	5
6	Chicago Great Western									6
7	Mason City & Fort Dodge									7
8	Wisconsin, Minnesota & Pacific									8
9	Chicago, Milwaukee & St. Paul	10,021,132	1,540,863	11,561,995	1,750,585,596	307,287,097	2,057,872,695	3,627,977	149,772,302	9
10	Chicago & North Western	9,181,100	2,168,943	11,350,043	1,771,118,059	350,996,240	2,122,114,299	4,529,390	249,151,659	10
11	Chicago, St. Paul, Minneapolis & Omaha	1,125,716	310,744	1,436,460	62,557,409	9,998,732	72,556,141	607,300	21,900,642	11
12	Iowa Southern									12
13	Chicago, Rock Island & Pacific	9,696,402		9,696,402	1,345,871,444		1,345,871,444	5,226,058	243,754,388	13
14	St. Paul & Kansas City Short Line									14
15	Colfax Northern	242,183		242,183	1,243,702		1,243,702	139,682	737,637	15
16	Colfax Consolidated Coal Company									16
17	Security Investment Company									17
18	Creston, Winterset & Des Moines									18
19	c Crooked Creek R. R. & Coal	54,901		54,901						19
20	Davenport, Rock Island & N. W.									20
21	Great Northern	556,464		556,464	37,642,591	4,742,073	42,384,664	97,128	3,739,657	21
22	Illinois Central	3,528,319	833,136	4,361,455	606,340,607	105,771,829	712,112,436	1,987,787	83,357,433	22
23	Dubuque & Sioux City									23
24	Iowa & Omaha Short Line									24
25	Iowa & Southwestern	9,131	235	9,366						25
26	Keokuk & Des Moines	335,551	25,788	361,339	16,631,932	507,635	17,539,567	455,904	14,430,774	26
27	Manchester & Onida	25,671		25,671	200,474		200,474	29,354	239,527	27
28	Minneapolis & St. Louis	3,800,804	668,601	4,469,405	501,399,403	100,362,537	601,761,940	1,576,039	45,640,763	28
29	Des Moines & Fort Dodge									29
30	Iowa Central & Western									30
31	Muscatine North & South	299,513		299,513	6,075,877		6,075,877	64,597	1,463,537	31
32	Tabor & Northern	17,462		17,462	187,716		187,716	12,099	130,064	32
33	Union Pacific	3,423,568		3,423,568	8,095,417		8,095,417	245,842	567,500	33
34	d Wabash Railroad	300,880	57,045	357,925	68,912,239	6,307,055	75,219,294	114,068	6,982,633	34
35	e Wabash Railway	539,247	101,250	640,497	137,871,797	11,097,988	148,969,785	228,174	12,123,054	35
	Total	59,236,734	9,344,933	68,581,667	8,040,768,173	1,212,557,080	9,253,325,103	25,611,123	1,008,158,447	

PART VIII—REVENUES AND EXPENSES.

Number	Table No. 10-A.	Name of Road	Freight revenue	Passenger revenue	Passenger service train revenue	Operating revenue	Operating expenses	Net operating revenue	Number
1		Achison, Topeka & Santa Fe	\$ 514,359.79	\$ 125,262.15	\$ 187,730.28	\$ 714,708.08	\$ 443,214.13	\$ 271,493.95	1
2		Atlantic Northern	27,698.96	4,521.13	6,337.79	36,021.16	55,089.74	*10,068.58	2
3		a Atlantic Southern							3
4		b Chicago, Anamosa & Northern	8,271.75	843.89	1,876.96	10,404.87	15,108.14	*4,703.27	4
5		Chicago, Burlington & Quincy	7,969,376.90	3,251,751.83	4,454,424.49	12,709,296.69	8,223,223.81	4,486,072.88	5
6		Chicago Great Western	5,292,660.29	1,850,694.00	2,235,561.65	7,690,442.21	5,741,809.52	1,948,142.69	6
7		Mason City & Fort Dodge							7
8		Wisconsin, Minnesota & Pacific							8
9		Chicago, Milwaukee & St. Paul	13,111,136.46	3,032,350.09	4,023,500.21	17,481,928.57	12,910,114.83	4,571,813.74	9
10		Chicago & North Western	14,086,430.07	4,959,151.32	6,410,879.80	20,865,182.71	15,532,777.29	5,332,405.42	10
11		Chicago, St. Paul, Minneapolis & Omaha	633,014.82	443,760.30	530,875.02	1,210,438.22	837,788.84	372,649.38	11
12		Iowa Southern							12
13		Chicago, Rock Island & Pacific	11,455,789.58	4,825,278.23	5,809,360.04	17,000,333.64	13,434,291.05	4,166,042.59	13
14		St. Paul & Kansas City Short Line							14
15		Colfax Northern	21,272.81	7,031.15	7,033.33	30,699.74	27,725.96	2,973.78	15
16		Colfax Consolidated Coal Company							16
17		Security Investment Company							17
18		Creston, Winterset & Des Moines	11,590.17			11,590.17	21,915.94	*10,325.77	18
19		c Crooked Creek R. R. & Coal	27,111.85	277.07	1,336.79	30,479.39	21,846.18	8,633.21	19
20		Davenport, Rock Island & N. W.			5,079.36	64,902.99	72,762.77	*7,859.78	20
21		Great Northern	375,114.41	78,954.59	96,487.98	478,555.18	335,308.02	143,277.16	21
22		Illinois Central	4,203,714.47	1,668,282.37	2,070,360.19	6,371,301.11	5,366,372.74	1,004,928.37	22
23		Dubuque & Sioux City							23
24		Iowa & Omaha Short Line	10,567.40	21.65	21.65	10,633.70	10,503.16	130.54	24
25		Iowa & Southwestern	7,789.00	199.80	861.63	8,830.63	9,100.00	*269.37	25
26		Keokuk & Des Moines	314,840.07	284,482.32	329,525.79	656,886.47	429,099.60	227,786.87	26
27		Manchester & Onida	14,103.12	8,086.69	9,491.94	24,608.06	18,971.69	5,636.37	27
28		Minneapolis & St. Louis	3,703,124.81	903,333.49	1,105,730.31	4,888,274.51	3,436,387.44	1,451,887.07	28
29		Des Moines & Fort Dodge							29
30		Iowa Central & Western							30
31		Muscatine North & South	109,814.20	43,187.18	48,253.54	167,703.92	106,984.22	60,719.64	31
32		Tabor & Northern	15,959.22	4,256.69	6,177.37	25,417.13	20,727.31	4,689.82	32
33		Union Pacific	94,137.45	9,739.20	18,002.80	113,583.91	118,740.01	*5,156.10	33
34		d Wabash Railroad	216,521.64	109,726.82	138,909.49	362,749.85	402,009.84	*39,259.95	34
35		e Wabash Railway	420,720.01	195,877.43	252,830.57	686,255.98	771,208.11	*84,932.19	35
		Total	\$62,665,119.25	\$21,807,009.39	\$27,750,738.98	\$92,250,858.89	\$68,363,170.41	\$23,887,688.47	

*Deficit.

Number	Table No. 10-A.	Name of Road	Averages Per Mile of Road														Number
			Freight train miles	Passenger train miles	Mixed train miles	Special train miles	Transportation service train miles	Work train miles	Locomotive miles—trans- portation	Freight services car—miles	Passenger service car—miles	Freight revenue	Passenger service revenue	Operating revenues	Operating expenses	Net operating revenues	
1		Atchison, Topeka & Santa Fe	4,429	5,794	775		10,998	480	18,613	238,578	49,778	\$25,800.22	\$9,438.43	\$35,933.04	\$22,283.27	\$13,649.77	1
2		Atlantic Northern			1,167		1,167					1,029.35	372.81	2,118.89	3,240.57	*1,121.68	2
3		a Atlantic Southern															3
4		b Chicago, Anamosa & Northern	1,545	2,002	97	3	3,647	132	4,670	57,169	12,544	5,539.83	3,096.45	8,834.74	5,716.29	3,118.45	4
5		Chicago, Burlington & Quincy	1,851	2,166	71	3	4,091	131	5,286	72,627	11,834	6,816.66	2,879.28	9,904.36	7,395.26	2,509.10	5
6		Chicago Great Western															6
7		Mason City & Fort Dodge															7
8		Wisconsin, Minnesota & Pacific															8
9		Chicago, Milwaukee & St. Paul	2,403	1,739	234	15	4,391	348	5,464	88,870	9,885	6,759.71	2,074.40	9,013.16	6,656.07	2,357.09	9
10		Chicago & North Western	2,686	2,901	189	4	5,780	190	6,714	96,893	18,126	8,625.37	3,925.49	12,776.11	9,510.99	3,265.12	10
11		Chicago, St. Paul, Minneapolis & O.	2,283	2,830	135	7	5,255	69	7,936	61,729	18,186	6,399.60	5,202.60	11,862.39	8,210.40	3,651.99	11
12		Iowa Southern															12
13		Chicago, Rock Island & Pacific	2,076	2,097	121	3	4,297	139	5,149	59,174	11,240	5,450.21	2,763.86	8,373.54	6,391.50	1,982.04	13
14		St. Paul & Kansas City Short Line															14
15		Colfax Northern	608	541	379		1,528		1,961	5,448	2,705	1,701.82	562.67	2,455.98	2,218.08	237.90	15
16		Colfax Consolidated Coal Company															16
17		Security Investment Company															17
18		Creston, Winterset & Des Moines															18
19		c Crooked Creek R. R. & Coal															19
20		Davenport, Rock Island & N. W.						325	1,300				143.93	1,839.13	2,061.85	*222.72	20
21		Great Northern	1,388	1,368			2,756	148	4,078	42,186	5,260	4,817.81	1,239.25	6,146.74	4,306.55	1,840.11	21
22		Illinois Central	2,677	2,160		1	4,838	107	5,747	78,945	10,802	5,853.94	2,883.11	8,872.44	7,473.01	1,399.43	22
23		Dubuque & Sioux City															23
24		Iowa & Omaha Short Line															24
25		Iowa & Southwestern															25
26		Keokuk & Des Moines	857	1,819		2	2,678	18	2,900	10,933	5,434	1,860.98	1,947.78	3,882.77	2,536.35	1,346.42	26
27		Manchester & Onida			2,762		2,762		2,839		2,762	1,728.31	1,163.22	3,015.69	2,324.96	690.73	27
28		Minneapolis & St. Louis	1,648	1,193	203	4	3,048	65	3,810	45,033	5,027	4,188.82	1,250.75	5,529.41	3,887.10	1,642.31	28
29		Des Moines & Fort Dodge															29
30		Iowa Central & Western															30
31		Muscatine North & South	640	1,381			2,021		2,555	9,196	2,729	2,034.73	894.08	3,107.35	1,982.29	1,125.06	31
32		Tabor & Northern			1,256		1,256		1,256		2,512	1,484.58	574.64	2,364.38	1,928.12	436.26	32
33		Union Pacific	8,500	4,956	2	2	13,520	17,281	130,706	236,867	59,860	38,267.26	7,518.21	46,172.32	48,268.30	*2,096.98	33
34		d Wabash Railroad	717	716			1,434	39	1,625	13,257	2,458	1,036.19	655.20	1,735.98	1,923.86	*187.88	34
35		e Wabash Railway	1,352	1,434			2,786	67	3,178	23,579	4,765	2,013.40	1,309.94	3,284.17	3,090.76	*406.52	35
		Total	2,123	2,076	165	6	4,334	179	5,325	69,524	11,606	\$ 6,098.05	\$2,606.65	\$ 8,946.35	\$ 6,629.77	\$ 2,316.58	

*Deficit.

PART X—AVERAGES PER MILE OF ROAD—Continued—AND PER TRAIN MILE.

Number	Table No. 10-A.	Name of Road	Averages Per Mile of Road—Continued			Averages Per Train Mile										Number
			Ton-miles— revenue freight	Ton-miles— all freight	Passenger-miles —revenue	Loaded freight car-miles— freight trains	Loaded freight car-miles— mixed trains	Empty freight car-miles— freight trains	Empty freight car-miles— mixed trains	Ton-miles— revenue freight	Ton-miles— all freight	Passenger train car-miles—pas- senger trains	Passenger train car-miles— mixed trains	Revenue pas- senger miles		
1		Atchison, Topeka & Santa Fe	2,869,964	3,303,574	317,489	37.70	5.51	13.89	1.51	551.45	634.77	8.32	2.01	48.33	1	
2		Atlantic Northern													2	
3		a Atlantic Southern													3	
4		b Chicago, Anamosa & Northern													4	
5		Chicago, Burlington & Quincy	631,593	772,888	114,552	24.68	2.69	11.07	1.07	384.62	470.66	6.15	2.18	54.56	5	
6		Chicago Great Western	979,299	1,112,215	119,858	28.29	1.27	9.82	.51	569.59	578.75	5.40	1.63	53.59	6	
7		Mason City & Fort Dodge													7	
8		Wisconsin, Minnesota & Pacific													8	
9		Chicago, Milwaukee & St. Paul	902,550	1,060,978	77,218	22.73	5.36	10.37	1.91	342.35	402.15	5.42	1.74	39.16	9	
10		Chicago & North Western	1,084,486	1,299,407	152,560	24.02	6.83	10.20	4.22	377.22	451.98	6.14	1.53	49.37	10	
11		Chicago, St. Paul, Minneapolis & Omaha	613,068	711,056	214,628	16.64	1.75	9.20	.69	253.48	294.00	6.32	2.09	72.37	11	
12		Iowa Southern													12	
13		Chicago, Rock Island & Pacific	644,594		115,969	19.39	2.64	7.87	1.07	291.46		5.25	1.74	52.29	13	
14		St. Paul & Kansas City Short Line													14	
15		Colfax Northern	99,496	99,496	59,011	3.05	2.45	2.92	2.34	100.82	100.82	3.34	2.37	64.18	15	
16		Colfax Consolidated Coal Company													16	
17		Security Investment Company													17	
18		Creston, Winterset & Des Moines													18	
19		c Crooked Creek R. R. & Coal													19	
20		Davenport, Rock Island & N. W.													20	
21		Great Northern	483,405	544,370	48,031	19.55		10.24		348.31	392.18	3.84		34.10	21	
22		Illinois Central	844,368	991,602	116,081	19.27		9.24		315.46	370.49	5.00		53.74	22	
23		Dubuque & Sioux City													23	
24		Iowa & Omaha Short Line													24	
25		Iowa & Southwestern													25	
26		Keokuk & Des Moines	98,309	103,674	85,298	8.74		3.05		114.72	120.98	2.98		46.90	26	
27		Manchester & Onida	25,671	25,671	29,354					9.29	9.29		1.00	10.63	27	
28		Minneapolis & St. Louis	567,162	680,687	51,627	17.89	3.87	7.74	1.58	306.41	267.75	3.92	1.62	36.99	28	
29		Des Moines & Fort Dodge													29	
30		Iowa Central & Western													30	
31		Muscatine North & South	112,579	112,579	27,118	9.90		3.48		1.76	1.76	1.96		19.64	31	
32		Tabor & Northern	17,462	17,462	12,099					13.90	13.90		2.00	9.63	32	
33		Union Pacific	3,290,820		230,715	21.08		5.82		384.35		12.08	1.75	46.54	33	
34		d Wabash Railroad	329,787	359,970	33,416	11.88		5.64		460.11	502.22	3.42		46.68	34	
35		e Wabash Railway	659,799	708,121	58,016	11.44		5.00		488.19	527.49	3.33		40.45	35	
		Total	791,576	910,947	108,109	21.88	4.48	9.42	2.04	349.98	402.69	5.47	1.72	48.75		

Number	Table No. 10-A.	Name of Road	Averages Per Train Mile—Continued					Averages Per Locomotive—Mile								Number
			Freight revenue	Passenger service train revenues	Operating revenues	Operating expenses	Net operating revenues	Train-miles—freight trains	Car-miles—freight trains	Train-miles—passenger trains	Car-miles—passenger trains	Train-miles—mixed trains	Car-miles—mixed trains	Train-miles—special trains	Car-miles—special trains	
1		Atchison, Topeka & Santa Fe	\$ 4.97	\$ 1.44	\$ 3.27	\$ 2.03	\$ 1.24	.83	43.81	.86	7.18	.90	8.16			1
2		Atlantic Northern	1.39	.32	1.81	2.77	*.93									2
3		a Atlantic Southern														3
4		b Chicago, Anamosa & Northern														4
5		Chicago, Burlington & Quincy	3.37	1.47	2.42	1.57	.85	.90	33.23	.99	6.07	.98	5.84	.66	11.19	5
6		Chicago Great Western	3.55	1.29	2.42	1.81	.61	.84	32.80	.98	5.30	.98	3.36	.74	13.96	6
7		Mason City & Fort Dodge														7
8		Wisconsin, Minnesota & Pacific														8
9		Chicago, Milwaukee & St. Paul	2.56	1.05	2.05	1.52	.53	.93	31.68	.98	5.30	1.00	9.20	1.16	11.96	9
10		Chicago & North Western	3.00	1.27	2.21	1.65	.56	.97	34.04	.99	6.09	.99	12.67	1.00	16.74	10
11		Chicago, St. Paul, Minneapolis & Omaha	2.65	1.75	2.26	1.56	.70	.92	21.24	.96	6.07	.88	4.00	.87	16.64	11
12		Iowa Southern														12
13		Chicago, Rock Island & Pacific	2.48	1.25	1.95	1.49	.46	.97	27.31	1.00	5.24	.96	5.25	1.00	17.20	13
14		St. Paul & Kansas City Short Line														14
15		Colfax Northern	1.72	.61	3.37	3.04	.33	1.00	5.97	1.00	3.34	1.00	7.17			15
16		Colfax Consolidated Coal Company														16
17		Security Investment Company														17
18		Creston, Winterset & Des Moines														18
19		c Crooked Creek R. R. & Coal														19
20		Davenport, Rock Island & N. W.														20
21		Great Northern	3.47	.91	2.23	1.56	.67	.99	30.63	.99	3.81					21
22		Illinois Central	2.19	1.33	1.83	1.54	.29	.99	29.26	.98	4.92			1.00	13.00	22
23		Dubuque & Sioux City														23
24		Iowa & Omaha Short Line														24
25		Iowa & Southwestern														25
26		Keokuk & Des Moines	2.17	1.07	1.45	.95	.50	.97	12.30	.99	2.95					26
27		Manchester & Onida	.63	.42	1.09	.84	.25							1.00	10.73	27
28		Minneapolis & St. Louis	2.26	.68	1.81	1.28	.53	.84	22.34	.99	3.88	1.00	7.16	.91	6.14	28
29		Des Moines & Fort Dodge														29
30		Iowa Central & Western														30
31		Muscatine North & South	3.18	.65	1.54	.98	.56	1.00	14.38	1.00	1.98					31
32		Tabor & Northern	1.18	.46	1.88	1.54	.34									32
33		Union Pacific	4.47	1.48	3.42	3.57	*.15	.61	16.95	.88	4.61	.67	1.50			33
34		d Wabash Railroad	1.47	.99	1.21	1.34	*.13	1.03	19.02	.97	3.33			.91	12.10	34
35		e Wabash Railway	1.46	.84	1.18	1.33	*.15	.99	17.35	.97	3.23					35
		Total	\$ 2.72	\$ 1.22	\$ 2.09	\$ 1.55	\$.64	.93	30.16	.99	5.40	.99	8.18	1.01	12.81	

* Deficient.

PART XII—AVERAGES PER LOADED FREIGHT CAR MILE, PER CAR MILE AND MISCELLANEOUS AVERAGES.

Number	Table No. 10-A.	Name of Road	Average Per Load- ed Freight Car —Mile			Average Per Car—Mile		Miscellaneous Averages									Number
			Ton-miles— revenue freight	Ton-miles— all freight	Freight revenue	Passenger— miles	Passenger— revenue	Miles Hauled			Miles carried— rev. passengers	Revenue Per				Operating ratio	
								Revenue freight	Non-rev. freight	All freight		Ton of freight	Ton-miles of freight	Passenger	Passenger —mile		
1		Atchison, Topeka & Santa Fe	16.76	19.29	\$.15100	11.00	\$.23010	19.84	18.90	19.71	18.59	\$.17875	\$.00901	\$.36874	\$.01984	62.01	1
2		Atlantic Northern														152.93	2
3		a Atlantic Southern															3
4		b Chicago, Anamosa & Northern															4
5		Chicago, Burlington & Quincy	16.46	20.14	.14435	15.94	.31458	105.10	102.83	104.68	37.95	.92186	.00877	.74881	.01973	64.70	5
6		Chicago Great Western	18.67	21.20	.12996	13.92	.27688	163.65	85.61	147.57	46.82	1.13912	.00006	.93117	.01989	74.67	6
7		Mason City & Fort Dodge															7
8		Wisconsin, Minnesota & Pacific															8
9		Chicago, Milwaukee & St. Paul	16.15	18.98	.12093	12.02	.24333	174.09	199.43	177.99	41.28	1.30835	.00749	.83582	.02025	73.85	9
10		Chicago & North Western	16.45	19.74	.13105	13.45	.26768	192.91	161.83	186.97	55.01	1.53429	.00795	1.09488	.01990	74.44	10
11		Chicago, St. Paul, Minneapolis & Omaha	16.04	18.60	.10744	18.49	.31461	55.57	32.18	50.51	36.06	.58009	.01044	.73071	.02026	69.21	11
12		Iowa Southern															12
13		Chicago, Rock Island & Pacific	15.78		.13434	15.72	.31119	138.80			46.64	1.18145	.00851	.92331	.01980	70.33	13
14		St. Paul & Kansas City Short Line															14
15		Colfax Northern	35.74	35.74	.61139	21.84	.20814	5.13		5.13	5.28	.08783	.00171	.05034	.06953	90.31	15
16		Colfax Consolidated Coal Company															16
17		Security Investment Company															17
18		Creston, Winterset & Des Moines															18
19		c Crooked Creek R. R. & Coal															19
20		Davenport, Rock Island & N. W.															20
21		Great Northern	17.81	20.65	.17753	12.63	.26609	67.65			38.50	.67416	.00697	.81289	.02111	70.06	21
22		Illinois Central	16.37	19.23	.11352	15.65	.31327	171.85	126.96	163.27	41.93	1.19142	.00606	.83927	.02001	84.23	22
23		Dubuque & Sioux City															23
24		Iowa & Omaha Short Line															24
25		Iowa & Southwestern															25
26		Keokuk & Des Moines	13.13	13.85	.24856	22.36	.44087	49.57	35.20	48.54	31.65	.93823	.01893	.62400	.00771	65.32	26
27		Manchester & Onida	6.13	6.13	1.08570	10.63	.35880	8.16		8.16	8.16	.54940	.06732	.27549	.03376	77.10	27
28		Minneapolis & St. Louis	18.73	22.48	.13836	15.32	.30816	131.92	150.11	134.64	28.96	.97430	.00738	.57317	.01979	70.30	28
29		Des Moines & Fort Dodge															29
30		Iowa Central & Western															30
31		Muscatine North & South	17.78	17.78	.32129	9.94	.29323	29.00		29.00	22.66	.52414	.91807	.66857	.02951	63.79	31
32		Tabor & Northern				4.82	.15763	10.75		10.75	10.75	.91394	.85502	.35182	.03273	81.55	32
33		Union Pacific	18.24		.21206	7.07	.12129	2.37			2.31	.02750	.91163	.03962	.01716	104.54	33
34		d Wabash Railroad	38.77	42.32	.12183	18.99	.29845					.71963	.00314	.96192	.01571	110.82	34
35		e Wabash Railway	42.68	46.12	.13025	17.33	.28004				53.13	.78020	.00305	.85846	.01616	112.31	35
		Total	16.84	19.38	.13103	14.47	\$.28736	125.89	129.76	135.05	42.88	\$1.05689	\$.00779	\$.85124	\$.01985	74.11	

TABLE NO. 11—REVENUE FREIGHT CARRIED DURING THE YEAR.

PART I—PRODUCTS OF AGRICULTURE.

Number	Name of Road	Grain		Flour		Other Mill Products		Hay		Tobacco		Cotton		Fruit and Vegetables		Other Products of Agriculture		Total Products of Agriculture		Number
		Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	
1	A., T. & S. F.	2,323,874	8.68	553,158	2.07	319,804	1.19	477,947	1.79			46,803	.17	1,327,693	4.96	256,352	.96	5,305,631	19.82	1
2	A. N.																			2
3	aA. S.																			3
4	bC., A. & N.																			4
5	C., B. & Q.	4,777,370	13.04	671,008	1.83	255,624	.70	295,675	.81	2,978	.01	53,475	.15	1,359,428	3.70	227,992	.62	7,643,550	20.86	5
6	C. G. W.	1,025,682	17.21	293,296	4.92	120,946	2.03	38,497	.65	742	.01	4,397	.08	122,762	2.06	57,475	.96	1,063,800	27.92	6
7	M. C. & Ft. D.																			7
8	W., M. & P.																			8
9	C., M. & St. P.	5,063,211	13.22	1,254,088	3.27	559,845	1.46	280,232	.73	33,990	.09	39,273	.10	630,720	1.65	315,309	.82	8,176,666	21.34	9
10	C. & N. W.	5,476,662	10.69	763,791	1.50	586,222	1.14	325,636	.64	11,160	.02	1,707		943,727	1.84	311,512	.61	8,420,417	16.44	10
11	C., St. P., M. & O.	2,594,293	25.73	487,163	4.83	363,285	3.60	100,584	1.00	2,623	.04	319		269,581	2.67	67,840	.67	3,885,688	38.54	11
12	I. S.																			12
13	O., R. I. & P.	3,989,044	16.66	751,187	3.14	581,834	2.43	216,068	.91	3,337	.01	87,833	.37	472,491	1.97	276,438	1.16	6,378,832	26.65	13
14	St. P. & K.C. S.L.																	348	.14	14
15	C. N.																			15
16	C. C. O. C.																			16
17	S. I. O.																			17
18	O., W. & D. M.																			18
19	C. C. R. R. & C.																	4,585	8.35	19
20	D., R. I. & N. W.																			20
21	G. N.	4,912,780	16.97	466,060	1.61	166,877	.58	163,436	.56	1,397	.01	32,657	.12	498,677	1.73	213,272	.74	6,455,192	22.32	21
22	I. C.	3,544,547	10.12	336,600	.96	304,901	.87	269,771	.77	75,696	.22	246,238	.70	1,282,537	3.66	320,125	.92	6,380,415	18.22	22
23	D. & S. C.																			23
24	I. & O. Sh. L.																			24
25	I. & S. W.																			25
26	K. & D. M.	38,336	11.42	6,777	2.02	5,088	1.52	5,767	.82	122	.04			6,528	1.94	153	.05	59,771	17.81	26
27	M. & O.																	2,574	10.03	27
28	M. & St. L.	1,257,907	20.31	419,828	6.78	76,594	1.24	11,629	.19			8,442	.13	176,318	2.84	24,737	.40	1,975,455	31.89	28
29	D. M. & Ft. D.																			29
30	I. C. & W.																			30
31	M. N. & S.																	31,066	14.86	31
32	T. & N.																	5,108	29.25	32
33	U. P.	2,254,576	17.65	384,433	3.01	85,006	.67	152,247	1.19	4,915	.04	25,767	.20	1,449,732	11.34	198,378	.86	4,465,634	34.06	33
34	dW. R. R.	631,643	12.20	80,592	1.56	102,992	1.99	47,805	.92	1,655	.03	8,096	.15	159,790	3.09	34,926	.67	1,067,385	20.61	34
35	eW. R.	1,291,879	11.81	210,764	1.93	247,113	2.23	99,948	.91	5,334	.05	34,614	.32	232,331	2.12	105,921	.97	2,227,904	20.37	35
	Total	29,181,804	13.38	6,678,781	2.28	3,776,735	1.29	2,482,842	.85	143,919	.05	529,331	.20	8,032,321	3.05	3,320,427	.79	34,749,931	21.00	

PART II—PRODUCTS OF ANIMALS.

Number	Table No. 11. Name of Road	Live Stock		Dressed Meats		Other Pack- ing House Products		Poultry, Game and Fish		Wool		Hides & Leather		Other Pro- ducts of Animals		Total Pro- ducts of Animals		Number
		Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	
1	Atchison, Topeka & Santa Fe	1,113,934	4.16	50,124	.19	62,061	.23	15,240	.06	26,170	.10	9,462	.03	153,328	.57	1,436,319	5.34	1
2	Atlantic Northern																	2
3	aAtlantic Southern																	3
4	bChicago, Anamosa & Northern																	4
5	Chicago, Burlington & Quincy	1,937,223	5.29	207,252	.66	134,436	.37	109,639	.30	18,378	.05	29,512	.08	117,694	.32	2,554,134	6.97	5
6	Chicago Great Western	259,834	4.36	38,759	.65	62,827	1.05	18,220	.31	1,439	.02	11,092	.19	22,247	.37	414,418	6.95	6
7	Mason City & Fort Dodge																	7
8	Wisconsin, Minnesota & Pacific																	8
9	Chicago, Milwaukee & St. Paul	1,333,480	4.00	234,245	.60	83,152	.22	60,494	.16	23,591	.06	75,001	.20	169,684	.44	2,179,647	5.69	9
10	Chicago & North Western	1,562,697	3.11	190,191	.37	131,180	.26	53,096	.10	32,471	.06	86,003	.17	175,067	.34	2,260,705	4.41	10
11	Chicago, St. Paul, Minneapolis & O.	459,668	4.56	49,988	.50	22,787	.23	23,564	.23	4,196	.04	10,056	.10	20,593	.20	590,852	5.86	11
12	Iowa Southern																	12
13	Chicago, Rock Island & Pacific	1,099,712	4.59	110,265	.46	237,514	.99	62,254	.26	5,927	.03	35,879	.15	39,701	.17	1,591,252	6.65	13
14	St. Paul & Kansas City Short Line																	14
15	Colfax Northern															117	.04	15
16	Colfax Consolidated Coal Company																	16
17	Security Investment Company																	17
18	Creston, Winterset & Des Moines																	18
19	cCrooked Creek R. R. & Coal															956	1.74	19
20	Davenport, Rock Island & N. W.																	20
21	Great Northern	354,276	1.23	10,032	.03	22,611	.08	47,474	.16	6,705	.02	8,140	.03	48,955	.17	498,193	1.72	21
22	Illinois Central	501,264	1.43	106,979	.31	227,015	.65	39,586	.11	14,725	.04	17,205	.05	235,005	.67	1,141,779	3.26	22
23	Dubuque & Sioux City																	23
24	Iowa & Omaha Short Line																	24
25	Iowa & Southwestern																	25
26	Keokuk & Des Moines	23,702	7.06	2,214	.66	14,702	4.38	1,632	.49	47	.02	415	.12	946	.28	43,658	13.01	26
27	Manchester & Onida															2,937	11.44	27
28	Minneapolis & St. Louis	233,623	3.77	40,238	.65	6,331	.10	16,317	.27	3,807	.06	2,023	.03	7,254	.12	309,593	5.00	28
29	Des Moines & Fort Dodge																	29
30	Iowa Central & Western																	30
31	Muscatine North & South															6,873	3.28	31
32	Tabor & Northern															1,740	9.97	32
33	Union Pacific	820,073	3.42	17,838	.14	49,517	.39	54,691	.43	49,380	.39	14,289	.11	24,175	.19	1,029,963	8.07	33
34	dWabash Railroad	142,294	2.75	65,138	1.26	75,625	1.46	25,348	.49	3,888	.06	20,745	.40	35,637	.69	368,175	7.11	34
35	eWabash Railway	284,696	2.60	133,561	1.22	154,635	1.41	74,330	.68	13,704	.13	40,717	.37	73,362	.67	774,975	7.08	35
	Total	10,356,446	3.54	1,256,824	.43	1,284,393	.44	601,885	.21	203,928	.07	360,539	.12	1,123,648	.38	15,900,286	5.19	

Table No. 11.		Anthracite Coal		Bituminous Coal		Coke		Ores		Stone, Sand and Other Like Articles		Other Products of Mines		Total Products of Mines		Number
Number	Name of Road	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	
1	Atchison, Topeka & Santa Fe	51,514	.19	3,407,566	12.73	336,255	1.26	4,539,067	16.96	2,093,884	7.82	2,076,273	7.76	12,504,559	46.72	1
2	Atlantic Northern															2
3	Atlantic Southern															3
4	Chicago, Anamosa & Northern															4
5	Chicago, Burlington & Quincy	178,492	.49	10,643,108	29.04	222,727	.61	655,539	1.79	2,318,403	6.33	477,228	1.30	14,495,497	39.56	5
6	Chicago Great Western	90,626	1.52	1,042,866	17.50	18,071	.30	9,357	.16	370,610	6.21	161,830	2.72	1,093,360	28.41	6
7	Mason City & Fort Dodge															7
8	Wisconsin, Minnesota & Pacific															8
9	Chicago, Milwaukee & St. Paul	1,217,211	3.18	3,384,136	8.83	518,838	1.35	2,907,926	7.59	2,712,994	7.08	204,174	.54	10,945,279	28.57	9
10	Chicago & North Western	905,543	1.77	5,708,439	11.14	379,480	.74	12,407,228	24.21	4,047,016	7.90	290,066	.57	23,737,772	46.33	10
11	Chicago, St. Paul, Minn. & O.	318,993	3.16	940,649	9.33	30,134	.30	6,942	.08	205,104	2.03	59,738	.59	1,561,560	15.49	11
12	Iowa Southern															12
13	Chicago, Rock Island & Pacific	293,714	1.23	4,079,524	17.04	189,416	.79	417,510	1.74	2,412,669	10.08	213,989	.89	7,606,822	31.77	13
14	St. Paul & K. O. Sh. L.															14
15	Colfax Northern															15
16	Colfax Consolidated Coal Co.													236,514	97.66	16
17	Security Investment Company															17
18	Creston, Winterset & Des Moines															18
19	Crooked Creek R. R. & Coal															19
20	Davenport, Rock Island & N. W.													44,737	81.49	20
21	Great Northern	*704,623	\$2.43	2,124,490	7.35	155,922	.54	12,068,429	41.72	634,787	2.19	125,835	.44	15,814,086	54.67	21
22	Illinois Central	77,958	.22	14,065,125	40.16	102,370	.29	229,551	.66	1,509,063	4.31	273,820	.78	16,257,887	46.42	22
23	Dubuque & Sioux City															23
24	Iowa & Omaha Short Line															24
25	Iowa & Southwestern															25
26	Keokuk & Des Moines	1,780	.53	54,771	16.32	884	.26	59	.02	22,899	6.82	2,095	.68	82,488	24.58	26
27	Manchester & Onida													11,694	45.55	27
28	Minneapolis & St. Louis	63,666	1.03	1,340,907	21.65	25,067	.41	6,713	.11	452,721	7.31	30,735	.49	1,920,409	31.00	28
29	Des Moines & Fort Dodge															29
30	Iowa Central & Western															30
31	Muscatine North & South													108,628	51.85	31
32	Tabor & Northern													4,764	27.28	32
33	Union Pacific	45,515	.36	2,198,928	17.21	55,012	.43	225,450	1.76	252,507	1.98	513,685	4.02	3,291,097	25.76	33
34	Wabash Railroad	153,312	2.96	1,051,034	20.31	27,953	.54	13,672	.26	406,710	7.85	239,485	4.62	1,892,166	36.54	34
35	Wabash Railway	240,608	2.20	2,316,711	21.19	52,844	.48	44,093	.40	453,872	4.15	528,655	4.84	3,636,783	33.26	35
Total		4,343,555	1.48	52,358,254	17.88	2,115,573	.72	33,531,536	11.45	17,893,239	6.11	5,197,608	1.77	115,846,102	39.56	

*Includes 87,780 tons of lignite coal. \$Includes .30 of lignite coal.

PART IV—PRODUCTS OF FORESTS AND MANUFACTURES.

Number	Table No. 11. Name of Road	Products of Forests						Manufactures						Number
		Lumber		Other Products of Forests		Total Products of Forests		Petroleum and Other Oils		Sugar		Naval Stores		
		Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	
1	Atchison, Topeka & Santa Fe.....	1,000,716	3.74	382,808	1.43	1,383,524	5.17	1,024,579	3.83	254,497	.95	-----	-----	1
2	Atlantic Northern.....											-----	-----	2
3	a Atlantic Southern.....											-----	-----	3
4	b Chicago, Anamosa & Northern.....											-----	-----	4
5	Chicago, Burlington & Quincy.....	1,979,134	5.40	269,635	.74	2,248,769	6.14	905,165	2.47	383,652	1.05	13,879	.04	5
6	Chicago Great Western.....	364,181	6.11	18,009	.30	382,190	6.41	197,437	3.31	61,561	1.03	6	-----	6
7	Mason City & Fort Dodge.....											-----	-----	7
8	Wisconsin, Minnesota & Pacific.....											-----	-----	8
9	Chicago, Milwaukee & St. Paul.....	5,463,431	14.26	482,560	1.26	5,945,997	15.52	551,614	1.44	185,580	.48	12,561	.03	9
10	Chicago & North Western.....	2,671,880	5.80	2,864,055	5.59	5,835,935	11.39	500,517	.98	153,923	.30	15	-----	10
11	* Chicago, St. Paul, Minneapolis & Omaha.....	1,037,001	10.29	773,781	7.67	1,810,782	17.96	136,096	1.35	39,022	.39	-----	-----	11
12	Iowa Southern.....											-----	-----	12
13	Chicago, Rock Island & Pacific.....	1,598,390	6.68	491,905	2.05	2,090,295	8.73	535,075	2.23	184,724	.77	27,612	.12	13
14	St. Paul & Kansas City Short Line.....											-----	-----	14
15	Colfax Northern.....					4,251	1.76					-----	-----	15
16	Colfax Consolidated Coal Company.....											-----	-----	16
17	Security Investment Company.....											-----	-----	17
18	Creston, Winterset & Des Moines.....											-----	-----	18
19	c Crooked Creek R. R. & Coal.....					191	.35					-----	-----	19
20	Davenport, Rock Island & N. W.....											-----	-----	20
21	Great Northern.....	2,771,066	9.58	405,045	1.40	3,176,111	10.98	313,924	1.08	32,047	.11	8,196	.03	21
22	Illinois Central.....	4,717,850	13.47	294,806	.84	5,012,656	14.31	404,050	1.15	342,862	.98	28,038	.08	22
23	Dubuque & Sioux City.....											-----	-----	23
24	Iowa & Omaha Short Line.....											-----	-----	24
25	Iowa & Southwestern.....											-----	-----	25
26	Keokuk & Des Moines.....	17,435	5.20	8,320	2.48	25,755	7.68	5,442	1.62	4,000	1.40	-----	-----	26
27	Manchester & Onida.....					1,677	6.53					-----	-----	27
28	Minneapolis & St. Louis.....	362,618	5.85	8,336	.14	370,954	5.99	123,231	1.99	21,703	.35	108	-----	28
29	Des Moines & Fort Dodge.....											-----	-----	29
30	Iowa Central & Western.....											-----	-----	30
31	Muscatine North & South.....					11,836	5.65					-----	-----	31
32	Tabor & Northern.....					1,356	7.77					-----	-----	32
33	Union Pacific.....	816,382	6.39	10,543	.08	826,925	6.47	246,081	1.93	472,289	3.70	212	-----	33
34	d Wabash Railroad.....	317,658	6.13	35,617	.69	353,275	6.82	93,132	1.80	26,163	.51	7,803	.15	34
35	e Wabash Railway.....	683,556	6.25	58,072	.53	741,628	6.78	239,274	2.18	74,185	.68	11,631	.11	35
	Total.....	24,101,298	8.23	6,103,498	2.08	30,224,107	10.32	5,275,620	1.80	2,236,898	.76	110,061	.04	

Table No. 11.		Iron Pig and Bloom		Iron and Steel Rails		Other Castings and Machinery		Bar and Sheet Metal		Cement, Brick and Lime		Agricultural Implements		Wagons, Carriages, Tools, Etc.		Number
Number	Name of Road	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	
1	Atchison, Topeka & Santa Fe	79,995	.30	33,024	.12	420,942	1.57	144,623	.54	1,415,283	5.29	76,910	.29	121,188	.45	1
2	Atlantic Northern															2
3	a Atlantic Southern															3
4	b Chicago, Anamosa & Northern															4
5	Chicago, Burlington & Quincy	166,332	.45	159,949	.44	411,326	1.12	358,515	.98	1,852,056	5.05	249,538	.68	155,651	.42	5
6	Chicago Great Western	43,129	.72	28,458	.48	121,920	2.05	70,605	1.18	494,801	8.30	26,027	.44	26,151	.44	6
7	Mason City & Fort Dodge															7
8	Wisconsin, Minnesota & Pacific															8
9	Chicago, Milwaukee & St. Paul	545,726	1.42	70,150	.18	390,916	1.02	543,282	1.42	1,909,123	5.22	228,660	.60	210,360	.55	9
10	Chicago & North Western	704,540	1.38	82,158	.16	478,070	.98	583,554	1.14	1,754,944	3.42	156,774	.31	41,929	.08	10
11	Chicago, St. Paul, Minneapolis & Omaha	85,012	.84	54,929	.54	69,109	.69	22,018	.22	295,290	2.93	42,790	.42	9,589	.10	11
12	Iowa Southern															12
13	Chicago, Rock Island & Pacific	67,759	.28	49,449	.21	293,884	1.23	342,059	1.43	1,401,326	5.85	191,536	.80	183,826	.77	13
14	St. Paul & Kansas City Short Line															14
15	Colfax Northern															15
16	Colfax Consolidated Coal Company															16
17	Security Investment Company															17
18	Creston, Winterset & Des Moines															18
19	c Crooked Creek R. R. & Coal															19
20	Davenport, Rock Island & N. W.															20
21	Great Northern	41,963	.15	36,437	.13	152,909	.53	99,603	.34	572,425	1.98	82,014	.29	48,314	.17	21
22	Illinois Central	316,633	.90	113,950	.33	230,769	.66	79,431	.23	1,187,177	3.39	80,510	.23	79,148	.23	22
23	Dubuque & Sioux City															23
24	Iowa & Omaha Short Line															24
25	Iowa & Southwestern															25
26	Keokuk & Des Moines	317	.09	127	.04	2,638	.88	3,583	1.07	34,445	10.26	4,097	1.22	1,453	.43	26
27	Manchester & Onida															27
28	Minneapolis & St. Louis	17,851	.29	4,602	.07	127,034	2.05	45,270	.73	591,465	9.55	37,411	.60	18,608	.30	28
29	Des Moines & Fort Dodge															29
30	Iowa Central & Western															30
31	Muscatine North & South															31
32	Tabor & Northern															32
33	Union Pacific	23,154	.18	102,120	.80	174,885	1.36	154,574	1.21	404,606	3.17	62,051	.49	102,508	.80	33
34	d Wabash Railroad	49,651	.96	11,791	.23	106,191	2.05	80,358	1.55	270,862	5.23	11,004	.21	57,653	1.11	34
35	e Wabash Railway	119,386	1.09	53,118	.49	311,545	2.85	201,624	1.84	351,558	3.21	38,116	.35	145,075	1.33	35
Total		2,271,454	.77	800,802	.27	3,291,908	1.12	2,729,099	.93	12,625,361	4.31	1,288,347	.44	1,201,433	.41	

PART VI—MANUFACTURES—Continued—MISCELLANEOUS, L. C. L. GOODS AND GRAND TOTAL.

Number	Table No. 11. Name of Road	Manufacturing—Continued						Miscellaneous Commodities Not Specified in Foregoing (Carload Rates)		L.O.L. Goods Not Distributed in Foregoing		Grand total all commodities	Number		
		Wines, Liquors and Beers		Household Goods and Furniture		Other Manufactures		Total Manufactures		Per cent of whole	Tons of whole			Per cent	Tons of whole
		Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole	Tons	Per cent of whole						
1	Atchison, Topeka & Santa Fe.....	118,225	.44	105,904	.40	819,195	3.06	4,614,905	17.24	134,532	.50	1,394,162	5.21	26,767,692	1
2	Atlantic Northern.....														2
3	a Atlantic Southern.....														3
4	b Chicago, Anamosa & Northern.....														4
5	Chicago, Burlington & Quincy.....	166,981	.46	106,541	.29	1,204,296	3.29	6,133,881	16.74	1,054,029	2.88	2,510,798	6.85	36,640,658	5
6	Chicago Great Western.....	24,981	.42	37,222	.62	283,379	4.76	1,415,677	23.75	55,950	.95	334,418	5.61	5,959,813	6
7	Mason City & Fort Dodge.....														7
8	Wisconsin, Minnesota & Pacific.....														8
9	Chicago, Milwaukee & St. Paul.....	468,946	1.22	162,082	.42	1,574,748	4.12	6,943,757	18.12	1,360,645	3.55	2,761,354	7.21	38,313,345	9
10	Chicago & North Western.....	204,537	.40	185,042	.36	2,615,888	5.10	7,461,897	14.56	1,051,253	2.05	2,470,480	4.82	51,238,459	10
11	Chicago, St. Paul, Minneapolis & Omaha.....	31,228	.31	31,564	.31	690,842	6.85	1,507,552	14.95	90,638	.90	634,989	6.30	10,082,061	11
12	Iowa Southern.....														12
13	Chicago, Rock Island & Pacific.....	116,654	.49	137,357	.57	1,163,652	4.86	4,694,913	19.61	176,970	.74	1,401,351	5.85	23,940,435	13
14	St. Paul & Kansas City Short Line.....														14
15	Colfax Northern.....							262	.11	235	.10	456	.19	242,183	15
16	Colfax Consolidated Coal Company.....														16
17	Security Investment Company.....														17
18	Creston, Winterset & Des Moines.....														18
19	c Crooked Creek R. R. & Coal.....							4,043	7.36	280	.51	109	.20	54,901	19
20	Davenport, Rock Island & N. W.....														20
21	Great Northern.....	38,763	.13	32,935	.11	339,602	1.17	1,800,032	6.22	249,858	.86	983,658	3.23	28,927,130	21
22	Illinois Central.....	140,635	.40	84,676	.24	991,238	2.83	4,079,057	11.65	521,376	1.49	1,630,375	4.65	35,023,545	22
23	Dubuque & Sioux City.....														23
24	Iowa & Omaha Short Line.....														24
25	Iowa & Southwestern.....														25
26	Keokuk & Des Moines.....	269	.08	4,787	1.43	15,037	4.48	77,165	23.00	3,197	.95	43,517	12.97	335,561	26
27	Manchester & Onida.....							3,520	13.71	294	1.15	2,975	11.59	25,671	27
28	Minneapolis & St. Louis.....	33,102	.54	49,319	.80	134,923	2.18	1,204,627	19.45	83,493	1.35	329,801	5.32	6,194,332	28
29	Des Moines & Fort Dodge.....														29
30	Iowa Central & Western.....														30
31	Muscatine North & South.....							25,231	12.04	13,835	6.60	12,104	5.78	209,513	31
32	Tabor & Northern.....							815	4.67	1,911	10.94	1,768	10.17	17,462	32
33	Union Pacific.....	73,738	.58	36,241	.28	428,964	3.36	2,280,923	17.86	289,105	4.63	591,986	2.26	12,775,653	33
34	d Wabash Railroad.....	43,303	.84	28,823	.55	282,521	5.46	1,069,255	20.65	105,334	2.05	323,076	6.24	5,178,666	34
35	e Wabash Railway.....	70,983	.65	57,030	.52	838,384	7.66	2,511,909	22.96	272,869	2.47	772,008	7.06	10,938,076	35
Total.....		1,532,345	.52	1,059,463	.36	11,382,669	3.89	45,829,481	15.64	5,465,804	1.87	16,149,385	5.52	292,865,146	

TABLE NO XII—EQUIPMENT INSTALLATIONS, BETTERMENTS, AND RETIREMENTS, MADE DURING THE YEAR.

PART I—STEAM LOCOMOTIVES.

Number	Name of Road	Number of units installed	Cost of units installed	Cost of betterments made to equipment	Gross amount charged to additions and betterments	Number of units retired	Cost of equipment retired	Amount credited to investment	Number
1	Atchison, Topeka & Santa Fe	37	\$ 1,204,353.20	\$ 48,030.04	\$ 1,252,383.24	51	\$ 627,375.52	\$ 367,369.50	1
2	Atlantic Northern								2
3	a Atlantic Southern								3
4	b Chicago, Anamosa & Northern								4
5	Chicago, Burlington & Quincy	31	663,475.51	39,301.10	388,797.56	15	137,170.07	137,151.09	5
6	Chicago Great Western	15	302,083.54	44,493.59	346,577.13	19	319,266.11	319,266.11	6
7	Mason City & Fort Dodge			112.00	112.00				7
8	Wisconsin, Minnesota & Pacific					1	25,073.00	25,078.00	8
9	Chicago, Milwaukee & St. Paul	*33	\$2,541,618.14	75,532.43	\$2,617,150.57	12	108,000.00	108,000.00	9
10	Chicago & North Western	35	675,218.05	63,225.80	738,443.85	28	117,451.31	217,451.31	10
11	Chicago, St. Paul, Minneapolis & Omaha	10	220,355.07	42.98	220,398.05	5	45,000.00	45,000.00	11
12	Iowa Southern								12
13	Chicago, Rock Island & Pacific			92,636.85	92,636.85	52	423,241.00	423,241.00	13
14	St. Paul & Kansas City Short Line					2	9,363.24	9,363.24	14
15	Colfax Northern								15
16	Colfax Consolidated Coal Company								16
17	Security Investment Company								17
18	Creston, Winterset & Des Moines								18
19	c Crooked Creek R. R. & Coal								19
20	Davenport, Rock Island & N. W.								20
21	Great Northern			66,151.15	66,151.15	27	253,008.87	253,008.87	21
22	Illinois Central	51	1,083,487.64	44,053.68	1,127,541.32	87	546,646.55	546,646.55	22
23	Dubuque & Sioux City								23
24	Iowa & Omaha Short Line								24
25	Iowa & Southwestern								25
26	Keokuk & Des Moines								26
27	Manchester & Oneida								27
28	Minneapolis & St. Louis	13	134,464.24	76,997.14	211,461.38	6	45,000.00	45,000.00	28
29	Des Moines & Fort Dodge								29
30	Iowa Central & Western								30
31	Muscatine North & South								31
32	Tabor & Northern								32
33	Union Pacific	5	97,228.30	19,550.30	116,778.60	34	397,040.13	397,040.13	33
34	d Wabash Railroad			21,854.54	21,854.54	1	6,644.00	6,644.00	34
35	e Wabash Railway			75,680.68	75,680.68				35
Total		233	\$ 6,022,283.66	\$ 667,738.28	\$ 7,276,041.22	340	\$ 3,160,264.73	\$ 2,900,258.71	

*Includes 20 other locomotives. †Includes \$2,286,962 for other locomotives. ‡Credit item.

PART II—FREIGHT—TRAIN CARS.

Number	Name of Road	Number of units installed	Cost of units installed	Cost of betterments made to equipment	Gross amount charged to additions and betterments	Number of units retired	Cost of equipment retired	Amount credited to investment	Number
1	Atchison, Topeka & Santa Fe	1,656	\$ 1,848,268.61		\$ 1,848,268.61	1,045	\$ 696,806.94	\$ 441,829.10	1
2	Atlantic Northern								2
3	a Atlantic Southern								3
4	b Chicago, Anamosa & Northern								4
5	Chicago, Burlington & Quincy	2,151	1,720,361.49	\$ 177,181.75	1,883,956.16	2,195	1,234,330.00	1,234,330.00	5
6	Chicago Great Western			32,263.12	32,263.12	166	59,836.39	59,836.39	6
7	Mason City & Fort Dodge			1,642.66	1,642.66	108	60,606.36	60,606.36	7
8	Wisconsin, Minnesota & Pacific			8,827.75	8,827.75		65.77	65.77	8
9	Chicago, Milwaukee & St. Paul	999	906,475.33	44,229.79	950,705.12	1,455	805,704.02	805,704.02	9
10	Chicago & North Western	2,800	2,249,946.56	376,646.55	2,626,593.11	4,299	2,163,835.88	2,163,835.88	10
11	Chicago, St. Paul, Minneapolis & Omaha	1,902	1,641,501.51	14,092.07	1,655,593.58	669	391,455.67	391,455.67	11
12	Iowa Southern								12
13	Chicago, Rock Island & Pacific	4,000	3,422,551.01	318,972.75	3,741,523.76	1,044	619,148.86	619,148.86	13
14	St. Paul & Kansas City Short Line					5	3,235.79	3,235.79	14
15	Colfax Northern								15
16	Colfax Consolidated Coal Company								16
17	Security Investment Company								17
18	Creston, Winterset & Des Moines								18
19	c Crooked Creek R. R. & Coal								19
20	Davenport, Rock Island & N. W.								20
21	Great Northern	657	434,867.31	27,132.79	462,000.10	1,073	581,541.92	581,541.92	21
22	Illinois Central	1,151	1,401,031.29	511,352.32	1,912,383.61	2,654	1,060,459.42	1,060,459.42	22
23	Dubuque & Sioux City								23
24	Iowa & Omaha Short Line								24
25	Iowa & Southwestern								25
26	Keokuk & Des Moines								26
27	Manchester & Oneida								27
28	Minneapolis & St. Louis	510	489,768.14	110,227.08	599,995.22	133	102,140.82	102,140.82	28
29	Des Moines & Fort Dodge								29
30	Iowa Central & Western								30
31	Muscatine North & South								31
32	Tabor & Northern								32
33	Union Pacific	1	926.97	19,746.89	20,673.86	1,781	833,901.27	833,991.27	33
34	d Wabash Railroad	3	1,696.96	40,355.31	42,052.27	87	50,997.72	26,719.93	34
35	e Wabash Railway	8	159,502.79	181,331.96	340,834.75	80	29,853.28	29,853.28	35
Total		15,847	\$14,276,897.97	\$ 1,864,002.79	\$16,127,313.68	16,847	\$ 8,604,010.71	\$ 8,414,755.08	

Number	Table No. 12.	Name of Road	Passenger Train Cars						Floating Equip- ment		Number	
			Number of units installed	Cost of units installed	Cost of better- ments made to equipment	Gross Amount charged to ad- ditions and betterments	Number of units retired	Cost of equip- ment retired	Amount credited to investment	Cost of better- ments made to equipment		Gross amount charged to ad- ditions and betterments
1		Atchison, Topeka & Santa Fe	4	\$ 2,759.40		\$ 2,759.40	24	\$ 154,543.61	\$ 118,667.54	\$ 302.00	\$ 302.00	1
2		Atlantic Northern										2
3		a Atlantic Southern										3
4		b Chicago, Anamosa & Northern										4
5		Chicago, Burlington & Quincy			\$11,484.73	11,162.87	15	78,620.00	78,620.00			5
6		Chicago Great Western	1	12,725.30	6,355.94	19,081.24		*1,520.33	*1,520.33			6
7		Mason City & Fort Dodge										7
8		Wisconsin, Minnesota & Pacific										8
9		Chicago, Milwaukee & St. Paul	18	1417,010.10	*16,036.26	1400,973.84	9	150,069.83	150,069.83			9
10		Chicago & North Western	63	627,233.17	15,062.15	642,895.32	32	236,482.71	236,482.71			10
11		Chicago, St. Paul, Minneapolis & Omaha	5	73,718.74	1,592.17	75,310.91						11
12		Iowa Southern										12
13		Chicago, Rock Island & Pacific			9,003.83	9,003.83	13	55,251.89	55,251.89			13
14		St. Paul & Kansas City Short Line										14
15		Colfax Northern										15
16		Colfax Consolidated Coal Company										16
17		Security Investment Company										17
18		Oreston, Winterset & Des Moines										18
19		c Crooked Creek R. R. & Coal										19
20		Davenport, Rock Island & N. W.										20
21		Great Northern			11,347.85	11,347.85	1	14,553.32	14,553.32			21
22		Illinois Central	14	125,499.66	11,948.37	137,448.03	9	27,177.45	27,177.45	930.00	930.00	22
23		Dubuque & Sioux City										23
24		Iowa & Omaha Short Line										24
25		Iowa & Southwestern										25
26		Keokuk & Des Moines										26
27		Manchester & Onida										27
28		Minneapolis & St. Louis	7	3,400.00	4,039.90	7,439.90	2	10,688.10	10,688.10			28
29		Des Moines & Fort Dodge										29
30		Iowa Central & Western										30
31		Muscatine North & South										31
32		Tabor & Northern										32
33		Union Pacific	4	14,432.43	7,394.08	21,826.51	35	363,157.43	363,157.43	\$177.96	\$177.96	33
34		d Wabash Railroad		*202.74	1,391.16	1,098.42						34
35		e Wabash Railway	3	4,774.99	4,774.99	4,774.99	6	12,594.04	12,594.04	15,000.00	15,000.00	35
Total			119	\$ 1,176,486.06	\$68,968.91	\$ 1,245,123.11	146	\$ 1,101,618.05	\$ 1,065,741.98	\$16,409.96	\$16,409.96	

*Credit item. \$For motor equipment of cars. †Includes \$110,444.83 motor equipment of cars. ‡Includes \$8,000 motor equipment of cars. §In-cludes \$18,000 motor equipment of cars.

PART IV—FLOATING EQUIPMENT—Continued—AND COMPANY SERVICE CARS.

Table No. 12.			Floating Equipment —Continued			Company Service Cars						
Number	Name of Road	Number of units retired	Cost of equipment retired	Amount credited to investment	Number of units installed	Cost of units installed	Cost of betterments made to equipment	Gross amount charged to additions and betterments	Number of units retired	Cost of equipment retired	Amount credited to investment	Number
1	Atchison, Topeka & Santa Fe				496	\$ 84,302.33		\$ 84,302.33	300	\$ 48,642.56	\$ 46,768.54	1
2	Atlantic Northern											2
3	b Chicago, Anamosa & Northern											3
4	a Atlantic Southern											4
5	Chicago, Burlington & Quincy	1	\$10,490.00	\$10,490.00	467	329,394.62	\$ 9,225.00	332,250.48	508	381,925.00	381,925.00	5
6	Chicago Great Western				18	8,824.19	5,807.52	14,631.71	28	11,681.97	11,681.97	6
7	Mason City & Fort Dodge				5		1,283.87	1,283.87	16	9,814.99	9,814.99	7
8	Wis., Minn. & Pacific				2		280.87	280.87	1	102.34	102.34	8
9	Chicago, Milwaukee & St. Paul				13	52,322.56	13,471.90	65,794.46	54	14,160.80	14,160.80	9
10	Chicago & North Western				382	134,703.63	8,875.42	143,579.05	338	58,847.67	58,847.67	10
11	Chicago, St. P., Minn. & O.				73	28,301.61	2,194.63	30,496.24	7	4,900.00	4,900.00	11
12	Iowa Southern											12
13	Chicago, Rock Island & Pacific						*4,999.09	*4,999.09	359	187,884.85	187,884.85	13
14	St. Paul & K. C. Sh. L.								1	1,090.88	1,090.88	14
15	Colfax Northern											15
16	Colfax Consolidated Coal Co.											16
17	Security Investment Company											17
18	Creston, Winterset & D. M.											18
19	c Crooked Creek R. R. & Coal											19
20	Davenport, R. I. & N. W.											20
21	Great Northern				8	4,308.78	11,494.56	15,803.34	40	17,927.22	17,927.22	21
22	Illinois Central	2	13,700.00	13,700.00	221	105,707.70	8,359.24	114,066.94	290	141,123.26	141,123.26	22
23	Dubuque & Sioux City											23
24	Iowa & Omaha Short Line											24
25	Iowa & Southwestern											25
26	Keokuk & Des Moines											26
27	Manchester & Onida											27
28	Minneapolis & St. Louis				69	24,138.32	7,604.80	31,743.12	59	40,058.01	40,058.01	28
29	Des Moines & Fort Dodge											29
30	Iowa Central & Western											30
31	Muscatine North & South											31
32	Tabor & Northern											32
33	Union Pacific		\$13,084.20	\$13,084.20	858	171,596.83	8,188.75	179,785.58	340	103,721.18	103,721.18	33
34	d Wabash Railroad				1	6,187.25		6,187.25	8	3,265.00	808.20	34
35	e Wabash Railway				3	32,384.41	4,475.31	36,859.72	8	3,218.40	3,218.40	35
Total		3	\$37,274.20	\$37,274.20	2,619	\$ 982,172.23	\$76,263.38	\$ 1,052,065.87	2,417	\$ 1,028,364.13	\$ 1,024,093.31	

*Credit item. \$For motor equipment of cars.

Number	Table No. 12. Name of Road	Miscellaneous Equipment			All Classes of Equipment					Number
		Cost of units installed	Cost of betterments made to equipment	Gross amount charged to additions and betterments	Cost of units installed	Cost of betterments made to equipment	Gross amount charged to additions and betterments	Cost of equipment retired	Amount credited to investment	
1	Atchison, Topeka & Santa Fe				\$ 3,139,683.54	\$ 48,332.04	\$ 3,188,015.58	\$ 1,527,368.63	\$ 974,634.68	1
2	Atlantic Northern									2
3	a Atlantic Southern									3
4	b Chicago, Anamosa & Northern									4
5	Chicago, Burlington & Quincy				2,713,231.62	237,193.18	2,950,424.80	1,842,515.00	1,842,515.00	5
6	Chicago Great Western	\$ *50.00		\$ *50.00	323,583.03	88,920.17	412,503.20	389,264.14	389,264.14	6
7	Mason City & Fort Dodge					2,914.53	2,914.53	70,421.35	70,421.35	7
8	Wisconsin, Minnesota & Pacific					9,108.62	9,108.62	25,246.11	25,246.11	8
9	Chicago, Milwaukee & St. Paul	1,396.95		1,396.95	3,918,823.08	117,197.86	4,036,020.94	1,077,935.25	1,077,935.25	9
10	Chicago & North Western				3,687,101.41	464,409.92	4,151,511.33	2,676,617.57	2,676,617.57	10
11	Chicago, St. Paul, Minneapolis & Omaha				1,963,876.93	17,921.85	1,981,798.78	441,355.67	441,355.67	11
12	Iowa Southern									12
13	Chicago, Rock Island & Pacific				3,422,551.01	415,614.34	3,838,165.35	1,285,526.60	1,285,526.60	13
14	St. Paul & Kansas City Short Line							13,689.91	13,689.91	14
15	Colfax Northern									15
16	Colfax Consolidated Coal Company									16
17	Security Investment Company									17
18	Creston, Winterset & Des Moines									18
19	c Crooked Creek R. R. & Coal									19
20	Davenport, Rock Island & N. W.									20
21	Great Northern				439,176.09	116,126.35	555,302.44	867,031.33	867,031.33	21
22	Illinois Central				2,615,726.29	576,643.61	3,192,369.90	1,789,106.68	1,789,106.68	22
23	Dubuque & Sioux City									23
24	Iowa & Omaha Short Line									24
25	Iowa & Southwestern									25
26	Keokuk & Des Moines									26
27	Manchester & Oneida									27
28	Minneapolis & St. Louis				651,770.70	198,868.92	850,639.62	197,886.93	197,886.93	28
29	Des Moines & Fort Dodge									29
30	Iowa Central & Western									30
31	Muscatine North & South									31
32	Tabor & Northern									32
33	Union Pacific	757.61		757.61	284,942.14	55,057.98	340,000.12	1,710,994.21	1,710,994.21	33
34	d Wabash Railroad				7,591.47	63,601.01	71,192.48	60,906.72	34,232.13	34
35	e Wabash Railway				191,887.20	281,462.94	473,350.14	45,065.72	45,065.72	35
	Total	\$ 2,104.56		\$ 2,104.56	\$23,359,944.51	\$ 2,693,373.32	\$25,719,060.10	\$14,021,531.82	\$13,442,123.28	

*Credit item.

TABLE NO. 13—CLASSIFICATION OF LOCOMOTIVES AND CAR EQUIPMENT.

PART I—STEAM LOCOMOTIVES AND FREIGHT—TRAIN CARS.

Number	Name of Road	Steam Locomotives							Freight Train Cars											Number
		Number of Units			Units Available For Service At Close of Year				Units Available For Service at Close of Year											
		Available at beginning of year	Installed during year	Retired from service during year	Total number	No. fully owned	No. held under equipment trust	No. under lease from a Ry. Co.	No. under other forms of title	Box cars	Flat cars	Stock cars	Coal cars	Tank cars	Refrigerator cars	Caboose cars	Other freight train cars	Total freight train cars	Number fully owned	
1	Atchison, Topeka & Santa Fe	1,802	44	61	1,785	1,746	39	31,122	2,020	7,799	9,638	2,913	799	3,110	58,001	56,909	1	1	2	
2	Atlantic Northern	1			1	1			1											3
3	a Atlantic Southern	3			3	3														4
4	b Chicago, Anamosa & N.	2			2	2		2	2						6	6				5
5	Chicago, Burlington & Q.	1,737	31	15	1,753	1,753		30,330	1,545	7,419	22,949	213	2,931	600	80	66,157	66,157			6
6	Chicago Great Western	292	15	20	287	287		7,637	551	817	1,253		430	129		10,815	10,814			7
7	Mason City & Fort Dodge																			8
8	Wisconsin, Minnesota & P.																			9
9	Chicago, Milwaukee & St. Paul	1,980	13	12	1,981	1,981		41,981	4,747	5,668	4,913		2,291	1,098	1,895	62,593	62,593			10
10	Chicago & North Western	1,840	35	28	1,847	1,697	150	36,013	4,708	4,171	12,613		2,319	870	6,049	66,743	55,793			11
11	Chicago, St. P. Minn. & O.	374	10	5	379	379		9,158	1,238	120	1,637		469	164		12,786	12,786			12
12	Iowa Southern																			13
13	Chicago, Rock Island & Pac.	1,618		61	1,557	496	370	193	498	30,721	1,807	4,314	6,589		1,883	692	46,006	6,080		14
14	St. P., K. C. & Short Line																			15
15	Colfax Northern	2			2		2			1	3				1	5				16
16	Colfax-Con. Coal Co.																			17
17	Security Investment Co.																			18
18	Creston, Winterset & D. M.	2		1	1	1				2	2				1	7	7			19
19	c C. C. R. R. & O.	1			1		1													20
20	Davenport, R. I. & N. W.	12			12	12		19	34		69					123	123			21
21	Great Northern	*1,319		27	*1,292	*1,289		3	33,325	4,364	2,264	2,031		3,801	588	10,178	56,551	55,595		22
22	Illinois Central	1,455	51	87	1,419	1,087	260	72	28,166	2,873	1,414	24,895	10	4,731	754	62,843	45,128			23
23	Dubuque & Sioux City																			24
24	Iowa & Omaha Short Line	1			1	1				4	6					12	12			25
25	Iowa & Southwestern	3		2	1	1					2		1			3	3			26
26	Keokuk & Des Moines																			27
27	Manchester & Oneida	1	1		2	2														28
28	Minneapolis & St. Louis	219	5	6	218	143	75		5,512	166	439	1,261		22	107	103	7,610	5,940		29
29	Des Moines & Fort Dodge																			30
30	Iowa Central & Western														2		8	8		31
31	Muscatine North & South	6			6	6				4	2									32
32	Tabor & Northern	1			1	1														33
33	Union Pacific	844	8	41	811	811			9,929	801	2,180	2,250			323	2,057	17,540	17,540		34
34	d Wabash Railroad	696		1	695	484	145		12,048	735	1,178	7,778			312		22,051	12,617		35
35	e Wabash Railway	589			589	378	145		9,400	725	1,156	5,811			315		17,407	7,940		
	Total	14,104	213	366	13,951	12,077	1,000	307	567	273,326	36,197	37,759	95,916	3,136	18,877	6,533	23,473	485,217	403,435	

*Includes four other locomotives.

Number	Table No. 13. Name of Road	Freight Train Cars—Continued						Passenger Train Cars																	Number			
		Units Available For Service at Close of Year—Con.			Number of Units			Units Available For Service at Close of Year																		Number of Units		
		No. held under equip-ment trust	No. under lease from a Ry. Co.	No. under other forms of title	Available at beginning of year	Installed dur-ing year	Retired from service during year	Coaches	Comb'n pas-senger cars	Other combina-tion cars	Dining cars	Parlor cars	Sleeping cars	Baggage and express cars	Postal cars	Other passeng-er train cars	Total passenger train cars	No. fully owned	No. under equip'nt trust	No. under lease from a Ry. Co.	No. under other forms of title	Available at beginning of year	Installed dur-ing year	Retired during year				
1	A., T. & S.		1,092		57,224	1,748	971	928	109		4	21		483	53		1,642	1,608		34		1,659	8	25	1			
2	A. N.				3		2		1								1					1			2			
3	a A. S.							2									2					2			3			
4	b C., A. & N.				6				1								1					1			4			
5	C., B. & Q.				66,201	2,151	2,195	648	147	106	41	14		216	48	39	1,259	1,259				1,274	12	27	5			
6	C. G. W.			1	11,110		296	89	*16	13	4	16	26	\$39	5		208	180			28	203	5		6			
7	M. C. F. D.																								7			
8	W., M. & P.																								8			
9	C., M. & S. P.				63,049	990	1,455	668	122	144	48	33	240	233	101	26	1,615	1,615				1,606	18	9	9			
10	C. & N. W.	10,950			68,242	2,800	4,299	1,032	174	111	41	77		253	56	238	1,982	1,860	122			1,951	63	32	10			
11	O., S. P., M. & O.				11,553	1,902	669	175	33	32	8	21		60	11		340	340				335	5		11			
12	I. S.																								12			
13	O., R. I. & P.	20,970	5,955	13,001	43,966	4,040	2,000	581	111	114	49	4		176	41	38	1,114	404	390	91	229	1,134		20	13			
14	S. P. & K. C. S. L.																								14			
15	C. N.		5		5			5	1								6			6		6			15			
16	C. C. C. C.																								16			
17	S. I. O.																								17			
18	C., W. & D. M.				7																				18			
19	c O. C. R. R. & C.																								19			
20	D., R. I. & N.				123			416	44	111	44	28	188												20			
21	G. N.			956	56,267	1,357	1,073	416	44	111	44	28	188	302	50	1	1,184	1,180			4	1,185			21			
22	I. C.	10,725	6,494	496	65,311	1,311	3,779	636	47	89	32	15	5	171	40	261	1,296	1,061	235			1,291	14	9	22			
23	D. & S. O.																								23			
24	I. & O. S. L.				12			1									1	1				1			24			
25	I. & S.				3																				25			
26	K. & D. M.																								26			
27	M. & O.								1								1	1				1			27			
28	M. & S. L.	1,650	20		7,289	504	183	74	18					34	3		129	129				131		2	28			
29	D. M. & F. D.																								29			
30	I. C. & W.																								30			
31	M. N. & S.				8				2	2							4	4				4			31			
32	T. & N.								1								2	2				2			32			
33	U. P.				19,320	1	1,781	256	43	41	50	1		138	56	16	601	601				633	4	36	33			
34	d f W. R. R.	8,728	303	403	22,074	83	106	208	65	14	17	7		71	37		419	353	40		26	419	1	3	34			
35	e W. Ry.	8,683	388	396	17,405	98	96	197	64	15	17	7		72	35		407	330	44		33	410	5	6	35			
Total		52,978	13,954	14,850	487,104	16,912	18,799	5,711	934	776	382	237	459	2,178	499	619	11,795	10,579	791	131	294	11,830	132	167				

*Includes 3 gasoline motor cars. †Includes 1 gasoline motor car baggage and trailer.

PART III—COMPANY SERVICE CARS AND ALL CLASSES OF CARS IN SERVICE.

Number	Table No. 12.	Name of Road	Company Service Cars													All Classes of Cars in Service			Number	
			Units Available For Service at Close of Year										Number of Units			Number of Units				
			Officers and pay cars	Ballast cars	Derrick cars	Steam shovels	Wrecking cars	Other company service cars	Total company service cars	Number fully owned	No. under equipment trust	No. under lease from a Ry. Co.	No. under other forms of title	Available at beginning of year	Installed during year	Retired from service during year	Available at beginning of year	Installed during year		Retired during year
1	Atchison, Topeka & Santa Fe	43	200	36	17	2	3,296	3,503	3,525		68		3,369	525	301	62,252	2,281	1,297	1	
2	Atlantic Northern															4		2	2	
3	a Atlantic Southern															2			3	
4	b Chicago, Anamosa & Northern															7			4	
5	Chicago, Burlington & Quincy	42	2,369	22	19	17	2,760	5,229	5,229				5,329	469	569	72,804	2,632	2,791	5	
6	Chicago Great Western	4	290	8	3	2	146	453	453				472	25	44	11,785	31	340	6	
7	Mason City & Fort Dodge																		7	
8	Wisconsin, Minnesota & Pacific																		8	
9	Chicago, Milwaukee & St. Paul	8	2,400	45	21		1,606	4,080	4,080				4,121	13	54	68,776	1,030	1,518	9	
10	Chicago & North Western	9	1,554	24	17	19	2,055	3,678	3,678				3,634	382	338	73,827	3,245	4,669	10	
11	Chicago, St. Paul, Minneapolis & Omaha	2	143		5	9	93	252	252				186	73	7	12,074	1,980	676	11	
12	Iowa Southern																		12	
13	Chicago, Rock Island & Pacific	28	2,569	35	14	133	1,534	4,313	1,578	891	129	1,715	4,160	558	405	49,260	4,598	2,425	13	
14	St. Paul & Kansas City Short Line																		14	
15	Colfax Northern															11			15	
16	Colfax Consolidated Coal Company																		16	
17	Security Investment Company																		17	
18	Creston, Winterset & Des Moines															7			18	
19	c Crooked Creek R. R. & Coal																		19	
20	Davenport, Rock Island & N. W.															123			20	
21	Great Northern	29	454	35	19	70	629	1,236	1,236				1,268	8	40	58,720	1,365	1,114	21	
22	Illinois Central	14	395	10	7	16	1,977	2,419	2,419				2,503	206	290	69,105	1,531	4,078	22	
23	Dubuque & Sioux City																		23	
24	Iowa & Omaha Short Line															13			24	
25	Iowa & Southwestern															3			25	
26	Keokuk & Des Moines																		26	
27	Manchester & Onida															1			27	
28	Minneapolis & St. Louis	3	45	7	2		275	332	332				329	62	59	7,749	566	244	28	
29	Des Moines & Fort Dodge																		29	
30	Iowa Central & Western																		30	
31	Muscatine North & South															12			31	
32	Tabor & Northern															2			32	
33	Union Pacific	17	416	3	5	19	1,924	2,384	2,384				1,866	858	340	21,819	863	2,157	33	
34	d f Wabash Railroad	8	236	15	4	78	250	591	586			5	586	13	8	23,079	97	115	34	
35	e Wabash Railway	9	196	15	3	79	248	549	544			5	556	3	10	18,371	104	112	35	
	Total	208	11,030	240	132	266	16,542	28,518	25,710	891	197	1,720	27,793	3,182	2,457	526,727	20,226	21,423		

Number	Table No. 13. Name of Road	All Classes of Cars in Service— Continued					Floating Equipment					Equipment Owned or Leased, Not in Service of Respondent							Number		
		Units Available For Service at Close of Year					Units Available For Service at Close of Year					Units Available for Ser- vice at Close of Year					Number of Units				
		Total number	Number fully owned	No. under equipment trust	No. under lease from a Ry. Co.	No. under other forms of title	Steam and tugboats	Barges, car-floats canal boats	Other floating equipment	Total floating equipment	Number fully owned	Locomotives	Passenger- train cars	Freight-train cars	Total cars	Number fully owned	Available at beginning of year	Installed dur- ing year		Retired during year	
1	Atchison, Topeka & Santa Fe.....	63,236	62,042	—	1,194	—	6	4	—	10	10	108	—	9,321	9,321	9,321	9,020	396	95	1	
2	Atlantic Northern	2	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2
3	Atlantic Southern	2	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3
3	a Atlantic Southern	7	7	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4
4	b Chicago, Anamosa & Northern	72,645	72,645	—	—	—	3	47	11	61	61	—	—	—	—	—	—	—	—	—	5
6	Chicago Great Western	11,476	11,447	—	—	29	—	—	—	—	—	—	—	—	—	—	—	—	—	—	6
7	Mason City & Fort Dodge	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	7
8	Wisconsin, Minnesota & Pacific	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	8
9	Chicago, Milwaukee & St. Paul	68,288	68,288	—	—	—	—	—	—	—	—	3	—	—	—	—	—	—	—	—	9
10	Chicago & North Western	72,403	61,331	11,072	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	10
11	Chicago, St. Paul, Minneapolis & Omaha	13,378	13,378	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	11
12	Iowa Southern	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	12
13	Chicago, Rock Island & Pacific	51,433	8,062	22,251	6,175	14,945	—	1	—	1	—	—	—	—	—	—	—	—	—	—	13
14	St. Paul & Kansas City Short Line	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	14
15	Colfax Northern	11	—	—	11	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	15
16	Colfax Consolidated Coal Company	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	16
17	Security Investment Company	—	—	—	—	—	—	—	—	—	—	—	5	—	5	5	5	5	—	—	17
18	Creston, Winterset & Des Moines	7	7	—	—	—	—	—	—	—	—	2	1	5	6	6	6	6	—	—	18
19	c Crooked Creek R. R. & Coal	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	19
20	Davenport, Rock Island & N. W.	123	123	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	20
21	Great Northern	58,971	58,011	—	—	960	—	2	—	2	—	—	—	—	—	—	—	—	—	—	21
22	Illinois Central	66,558	48,608	10,960	6,494	496	3	9	10	22	22	—	1	—	1	1	1	1	—	—	22
23	Dubuque & Sioux City	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	23
24	Iowa & Omaha Short Line	13	13	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	24
25	Iowa & Southwestern	3	3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	25
26	Keokuk & Des Moines	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	26
27	Manchester & Onida	1	1	—	—	—	—	—	—	—	—	—	2	4	6	6	6	6	—	—	27
28	Minneapolis & St. Louis	8,071	6,401	1,650	20	—	—	—	—	—	—	4	—	—	—	—	4	—	—	—	28
29	Des Moines & Fort Dodge	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	29
30	Iowa Central & Western	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	30
31	Muscatine North & South	12	12	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	31
32	Tabor & Northern	2	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	32
33	Union Pacific	20,525	20,525	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	33
34	d f Wabash Railroad	23,061	13,556	8,768	303	434	—	—	—	—	—	19	1	—	1	1	1	1	—	—	34
35	e Wabash Railway	18,363	8,814	8,727	388	434	—	—	—	—	—	—	—	63	63	63	63	—	—	—	35
Total		525,530	439,724	54,660	14,282	16,864	12	63	21	96	98	136	10	9,330	9,340	9,340	9,043	396	95		

TABLE NO. 14—STEAM LOCOMOTIVE EQUIPMENT.

Number	Name of Road	Road Locomotives Having Drivers 60 Inches or Less In Diameter				Road Locomotives Having Drivers More Than 60 Inches In Diameter				Switching Locomotives				Number
		I	II	III	IV	I	II	III	IV	I	II	III	IV	
1	Atchison, Topeka & Santa Fe	1,225	98,328	46,615.5		411	27,526	11,599.8		149	10,049	4,230.9		1
2	Atlantic Northern													2
3	a Atlantic Southern													3
4	b Chicago, Anamosa & Northern													4
5	Chicago, Burlington & Quincy	1,258	90,856	41,576.6		193	12,812	5,743.0		302	17,393	7,877.6		5
6	Chicago Great Western	231	15,998	7,569.8	7	18	1,347	619.0	3	38	2,982	1,338.1	10	6
7	Mason City & Fort Dodge													7
8	Wisconsin, Minnesota & Pacific													8
9	Chicago, Milwaukee & St. Paul	1,514	102,080	47,228.3		183	11,726	4,737.3		284	15,969	7,013.7		9
10	Chicago & North Western	1,292	85,520	39,103.9	31	248	14,845	6,497.9	6	307	18,041	6,822.1	28	10
11	Chicago, St. Paul, Minneapolis & Omaha	271	15,425	7,160.2	10	56	3,462	1,493.0	2	52	2,795	1,095.6		11
12	Iowa Southern													12
13	Chicago, Rock Island & Pacific	1,183	80,355	36,010.0		187	12,896	5,643.5		187	12,044	4,980.5		13
14	St. Paul & Kansas City Short Line													14
15	Colfax Northern													15
16	Colfax Consolidated Coal Company													16
17	Security Investment Company													17
18	Creston, Winterset & Des Moines													18
19	c Crooked Creek R. R. & Coal													19
20	Davenport, Rock Island & N. W.	1	26	13.0						11	462	196.0		20
21	Great Northern	1,006	81,315	39,465.7	25	166	11,376	5,058.1		116	7,226	3,478.5		21
22	Illinois Central	1,059	84,029	39,156.1		151	10,114	4,445.7	20	209	13,659	5,744.7		22
23	Dubuque & Sioux City													23
24	Iowa & Omaha Short Line													24
25	Iowa & Southwestern													25
26	Keokuk & Des Moines													26
27	Manchester & Onida													27
28	Minneapolis & St. Louis	195	11,934	5,651.2						23	1,213	541.9	10	28
29	Des Moines & Fort Dodge													29
30	Iowa Central & Western													30
31	Muscatine North & South													31
32	Tabor & Northern													32
33	Union Pacific	545	43,989	20,320.3		165	11,692	4,924.9		101	6,715	2,643.5		33
34	d f Wabash Railroad	388	25,925	11,799.4		194	10,638	4,854.9		113	6,739	2,840.9		34
35	e Wabash Railway	327	23,854	10,807.4		167	9,849	4,497.8		95	6,064	2,552.3		35
Total		10,107	733,709	338,678.0	73	1,945	127,645	55,960.0	31	1,874	114,612	48,515.4	48	

I. Total number of locomotives available for service. II. Total weight on drivers. III. Total tractive capacity—thousand pounds.
IV. Number contracted for delivery or to be constructed during following year.

TABLE NO. 15—FREIGHT CAR EQUIPMENT—REVENUE SERVICE.
PART I—BOX CARS AND FLAT CARS.

Number	Name of Road	Box Cars					Flat Cars					Number
		Total number (*)	Aggregate ca- pacity—tons	Steel number	Aggregate ca- pacity—tons	Steel under- frame—number	Total number (*)	Aggregate ca- pacity—tons	Steel number	Aggregate ca- pacity—tons	Steel under- frame—number	
1	Atchison, Topeka & Santa Fe	31,122	1,093,957			10,423	380,920	2,620	96,035		1,654	66,180
2	Atlantic Northern											
3	a Atlantic Southern											
4	b Chicago, Anamosa & Northern											
5	Chicago, Burlington & Quincy	30,330	1,203,415			2,850	114,000	1,545	69,820	1,000	50,000	
6	Chicago Great Western	7,637	265,225			3,363	131,055	551	19,635		199	7,960
7	Mason City & Fort Dodge											
8	Wisconsin, Minnesota & Pacific											
9	Chicago, Milwaukee & St. Paul	41,981	1,435,038			18,339	735,560	4,747	151,197	1	50	
10	Chicago & North Western	36,013	1,333,896			14,071	562,840	4,708	192,270		1,290	64,500
11	Chicago, St. Paul, Minneapolis & Omaha	9,158	321,254			2,796	111,840	1,238	41,860		199	7,960
12	Iowa Southern											
13	Chicago, Rock Island & Pacific	30,721	1,137,720			15,529	621,160	1,807	78,695		943	47,150
14	St. Paul & Kansas City Short Line											
15	Colfax Northern	1	25					3	80			
16	Colfax Consolidated Coal Company											
17	Security Investment Company											
18	Creston, Winterset & Des Moines											
19	c Crooked Creek R. R. & Coal											
20	Davenport, Rock Island & N. W.	19	570					34	1,270	25	1,000	
21	Great Northern	33,325	1,200,386			1,486	59,440	4,364	162,145			
22	Illinois Central	28,166	1,133,990			11,982	508,640	2,873	124,830		996	49,800
23	Dubuque & Sioux City											
24	Iowa & Omaha Short Line											
25	Iowa & Southwestern											
26	Keokuk & Des Moines											
27	Manchester & Onida											
28	Minneapolis & St. Louis	5,512	172,535			783	34,452	166	4,730			
29	Des Moines & Fort Dodge											
30	Iowa Central & Western											
31	Muscatine North & South											
32	Tabor & Northern											
33	Union Pacific	9,929	460,750	29	1,450	8,755	424,950	801	40,050		801	40,050
34	d f Wabash Railroad	12,048	400,960			2,090	83,600	735	27,090		495	19,800
35	e Wabash Railway	9,400	321,310			2,087	83,480	725	26,790		495	19,800
Total		273,314	10,080,060	29	1,450	92,514	3,768,337	26,182	1,009,407	1,026	51,050	303,400

*Steel and steel underframe are included in this total.

PART II—STOCK CARS AND COAL CARS.

Number	Name of Road	Stock cars					Coal Cars					Number
		Total number (*)	Aggregate ca- pacity—tons	Steel number	Aggregate ca- pacity—tons	Steel under- frame—number	Total number (*)	Aggregate ca- pacity—tons	Steel number	Aggregate ca- pacity—tons	Steel under- frame—number	
1	Atchison, Topeka & Santa Fe	7,799	269,260			4,918	191,825	9,638	351,825		3,628	178,950
2	Atlantic Northern											
3	a Atlantic Southern											
4	b Chicago, Anamosa & Northern											
5	Chicago, Burlington & Quincy	7,419	196,905					22,949	1,115,160	18,731	936,550	49,950
6	Chicago Great Western	815	24,450					1,253	58,240	915	45,750	
7	Mason City & Fort Dodge											
8	Wisconsin, Minnesota & Pacific											
9	Chicago, Milwaukee & St. Paul	5,668	167,346			2,467	74,010	4,913	221,140	39	1,950	173,900
10	Chicago & North Western	4,171	119,122					12,613	557,230		6,494	324,700
11	Chicago, St. Paul, Minneapolis & Omaha	120	3,545					1,637	68,215		800	40,000
12	Iowa Southern											
13	Chicago, Rock Island & Pacific	4,314	146,490			787	31,480	6,589	291,245	1,625	81,250	98,650
14	St. Paul & Kansas City Short Line											
15	Colfax Northern											
16	Colfax Consolidated Coal Company											
17	Security Investment Company											
18	Creston, Winterset & Des Moines											
19	c Crooked Creek R. R. & Coal											
20	Davenport, Rock Island & N. W.							69	3,070	50	2,500	
21	Great Northern	2,264	54,180					2,031	93,140			
22	Illinois Central	1,414	42,730			500	20,000	24,896	1,133,900	11,345	567,250	80,550
23	Dubuque & Sioux City											
24	Iowa & Omaha Short Line											
25	Iowa & Southwestern											
26	Keokuk & Des Moines											
27	Manchester & Onida											
28	Minneapolis & St. Louis	439	13,030					1,261	46,185	100	5,000	50
29	Des Moines & Fort Dodge											
30	Iowa Central & Western											
31	Muscatine North & South											
32	Tabor & Northern											
33	Union Pacific	2,180	77,960			1,753	65,170	2,250	101,660	2,134	97,020	
34	d f Wabash Railroad	1,178	45,290					7,778	253,690	1,362	57,430	3,983
35	e Wabash Railway	1,156	44,170					5,811	275,180	1,361	57,380	3,980
Total		37,759	1,159,298			10,425	382,485	95,909	4,316,190	33,300	1,794,650	22,964

*Steel and steel underframe are included in this total.

Number	Name of Road	Tank Cars						Refrigerator Cars						Number
		Total number (*)	Aggregate ca- pacity—tons	Steel—number	Aggregate ca- pacity—tons	Steel under- frame—number	Aggregate ca- pacity—tons	Total number (*)	Aggregate ca- pacity—tons	Steel—number	Aggregate ca- pacity—tons	Steel under- frame—number	Aggregate ca- pacity—tons	
1	Atchison, Topeka & Santa Fe	2,913	114,955				2,795	111,800						1
2	Atlantic Northern													2
3	a Atlantic Southern													3
4	b Chicago, Anamosa & Northern													4
5	Chicago, Burlington & Quincy	213	9,520	213	9,520									5
6	Chicago Great Western							2,931	87,850					6
7	Mason City & Fort Dodge							430	12,855					7
8	Wisconsin, Minnesota & Pacific													8
9	Chicago, Milwaukee & St. Paul													9
10	Chicago & North Western							2,291	74,515					10
11	Chicago, St. Paul, Minneapolis & Omaha							2,319	69,340					11
12	Iowa Southern							469	14,890			100	4,000	12
13	Chicago, Rock Island & Pacific													13
14	St. Paul & Kansas City Short Line							1,883	56,460			150	4,500	14
15	Colfax Northern													15
16	Colfax Consolidated Coal Company													16
17	Security Investment Company													17
18	Creston, Winterset & Des Moines													18
19	c Crooked Creek R. R. & Coal													19
20	Davenport, Rock Island & N. W.													20
21	Great Northern													21
22	Illinois Central	10	400	10	400			3,801	113,100					22
23	Dubuque & Sioux City							4,731	141,910			3,490	104,700	23
24	Iowa & Omaha Short Line													24
25	Iowa & Southwestern													25
26	Keokuk & Des Moines													26
27	Manchester & Onida													27
28	Minneapolis & St. Louis													28
29	Des Moines & Fort Dodge							22	650					29
30	Iowa Central & Western													30
31	Muscatine North & South													31
32	Tabor & Northern													32
33	Union Pacific													33
34	d f Wabash Railroad													34
35	e Wabash Railway													35
	Total	3,136	124,875	223	9,920	2,795	111,800	18,877	571,570			3,740	113,200	

*Steel and steel underframe are included in this total.

PART IV—OTHER FREIGHT CARRYING CARS AND ALL FREIGHT CAR RYING CARS.

Number	Name of Road	Other Freight Carrying Cars						All Freight Carrying Cars						Number
		Total number (*)	Aggregate ca- pacity—tons	Steel—number	Aggregate ca- pacity—tons	Steel under- frame—number	Aggregate ca- pacity—tons	Total number (*)	Aggregate ca- pacity—tons	Steel—number	Aggregate ca- pacity—tons	Steel under- frame—number	Aggregate ca- pacity—tons	
1	Atchison, Topeka & Santa Fe	3,110	144,600			2,414	118,980	57,202	2,070,630			25,832	1,048,655	1
2	Atlantic Northern													2
3	a Atlantic Southern													3
4	b Chicago, Anamosa & Northern													4
5	Chicago, Burlington & Quincy	80	1,553					65,467	2,684,313	19,944	996,070	3,849	163,950	5
6	Chicago Great Western							10,686	380,405	915	45,750	3,562	139,015	6
7	Mason City & Fort Dodge													7
8	Wisconsin, Minnesota & Pacific													8
9	Chicago, Milwaukee & St. Paul	1,895	99,310	1	50	992	49,000	61,495	2,148,546	41	2,050	25,326	1,033,070	9
10	Chicago & North Western	6,049	278,806	3,980	199,000			65,873	2,550,664	3,980	199,000	21,855	952,040	10
11	Chicago, St. Paul, Minneapolis & Omaha							12,622	449,764			3,895	163,800	11
12	Iowa Southern													12
13	Chicago, Rock Island & Pacific							45,314	1,710,610	1,625	81,250	19,382	802,940	13
14	St. Paul & Kansas City Short Line													14
15	Colfax Northern							4	105					15
16	Colfax Consolidated Coal Company													16
17	Security Investment Company													17
18	Creston, Winterset & Des Moines													18
19	c Crooked Creek R. R. & Coal													19
20	Davenport, Rock Island & N. W.							122	4,910	75	3,500			20
21	Great Northern	10,178	485,600	5,963	293,260	2,884	144,200	55,963	2,108,641	5,963	293,260	4,370	203,640	21
22	Illinois Central							62,089	2,577,760	11,355	567,650	18,579	763,600	22
23	Dubuque & Sioux City													23
24	Iowa & Omaha Short Line													24
25	Iowa & Southwestern													25
26	Keokuk & Des Moines													26
27	Manchester & Onida													27
28	Minneapolis & St. Louis	103	2,795					7,503	239,925	100	5,000	784	34,502	28
29	Des Moines & Fort Dodge													29
30	Iowa Central & Western													30
31	Muscatine North & South													31
32	Tabor & Northern													32
33	Union Pacific	2,057	102,850	700	35,000	1,357	67,850	17,217	783,290	2,863	133,470	12,666	508,020	33
34	d f Wabash Railroad							21,739	827,030	1,362	57,430	6,568	302,550	34
35	e Wabash Railway							17,092	667,450	1,361	57,380	6,562	302,280	35
	Total	23,472	1,115,604	10,644	527,310	7,647	380,630	478,649	18,377,013	48,222	2,384,380	146,662	6,205,602	

*Steel and steel underframe are included in this total.

TABLE NO. 16—PASSENGER TRAIN CAR EQUIPMENT—REVENUE SERVICE.
PART I—COACHES, COMBINATION PASSENGER COACHES AND OTHER COMBINATION CARS.

Number	Name of Road	Coaches						Combination Passenger Cars						Other Combination Cars				Number		
		Total number in service at close of year	Construction			Seating Capacity		Total number in service at close of year	Construction			Seating Capacity		Total number in service at close of year	Construction					
			No. of cars of steel	No. of cars with steel underframes	No. of cars of wood	Total	Average		No. of cars of steel	No. of cars with steel underframes	No. of cars of wood	Total	Average		No. of cars of steel	No. of cars with steel underframes	No. of cars of wood			
1	Atchison, Topeka & Santa Fe	928	160	238	521	66,701	72	109		14	95	3,146	29							1
2	Atlantic Northern																			2
3	a Atlantic Southern																			3
4	b Chicago, Anamosa & Northern																			4
5	Chicago, Burlington & Quincy																			5
6	Chicago Great Western	648		80	568	41,613	64	147			142	4,493	31	106	25	10	71			6
7	Mason City & Fort Dodge	89	21		68	5,752	65	16	5		11	702	44	13		6	7			7
8	Wisconsin, Minnesota & Pacific																			8
9	Chicago, Milwaukee & St. Paul	668	141		527	36,625	55	122			118	3,446	28	144	40	104				9
10	Chicago & North Western	1,032	262		770	65,582	64	174	4		136	7,242	42	111	34		77			10
11	Chicago, St. Paul, Minneapolis & Omaha	175	45		130	10,702	61	33	35	3	31	935	28	32	2	10	20			11
12	Iowa Southern																			12
13	Chicago, Rock Island & Pacific	581	134		447	38,277	66	111	17		94	3,714	33	114	43	5	66			13
14	St. Paul & Kansas City Short Line																			14
15	Colfax Northern																			15
16	Colfax Consolidated Coal Company																			16
17	Security Investment Company																			17
18	Creston, Winterset & Des Moines																			18
19	c Crooked Creek R. R. & Coal																			19
20	Davenport, Rock Island & N. W.																			20
21	Great Northern	416	30	25	361	29,514	71	44	1		43	1,432	33	111	22		89			21
22	Illinois Central	636	125	17	493	38,620	61	47	11		36	1,683	36	89	27	11	51			22
23	Dubuque & Sioux City																			23
24	Iowa & Omaha Short Line																			24
25	Iowa & Southwestern																			25
26	Keokuk & Des Moines																			26
27	Manchester & Onida																			27
28	Minneapolis & St. Louis																			28
29	Des Moines & Fort Dodge	74			74	4,998	67	18			18	470	26							29
30	Iowa Central & Western																			30
31	Muscatine North & South																			31
32	Tabor & Northern																			32
33	Union Pacific	256	108		148	14,800	58	43	13		30	995	21	41	21					33
34	d f Wabash Railroad	208	16	2	190	13,707	66	65	8		57	2,020	31	14			14			34
35	e Wabash Railway	197	16	2	179	13,098	66	64	8		56	2,010	31	16			16			35
Total		5,700	1,052	362	4,286	306,342	64	928	96	22	810	30,268	33	777	192	168	417			

PART II—DINING CARS, PARLOR CARS AND SLEEPING CARS.

Number	Table No. 16. Name of Road	Dining Cars						Parlor Cars						Sleeping Cars						Number
		Total number of cars in service at close of year	Construction			Seating Capacity		Total number of cars in service at close of year	Construction			Seating Capacity		Total number of cars in service at close of year	Construction			Seating Capacity		
			No. of cars of steel	No. of cars with steel under- frames	No. of cars of wood	Total	Average		No. of cars of steel	No. of cars with steel under- frames	No. of cars of wood	Total	Average		No. of cars of steel	No. of cars with steel under- frames	No. of cars of wood	Total	Average	
1	Atchison, Topeka & S. F.	48	15	12	21	1,444	30	21	10	5	6	916	44							1
2	Atlantic Northern																			2
3	a Atlantic Southern																			3
4	b Chicago, Anamosa & N'n																			4
5	Chicago, Burlington & Q.	41	5	13	23	1,284	31	14		9	5	712	51							5
6	Chicago Great Western	4			4	108	27	16	6	2	8	679	42	26	12	14		1,328	51	6
7	Mason City & Ft. Dodge																			7
8	Wis., Minn. & Pacific																			8
9	Chicago, Mil. & St. Paul	48	29		19	2,432	51	33	26		7	1,777	54	240	138		102	12,965	54	9
10	Chicago & North Western	41	32	1	8	1,200	31	77	33		44	2,993	39							10
11	Chi., St. P. Minn. & O.	8	5		3	258	32	21	6		15	811	38							11
12	Iowa Southern																			12
13	Chi., Rock Island & Pacific	49	14	5	30	1,458	30	4			4	144	36							13
14	St. Paul & K. O. Sh. L.																			14
15	Colfax Northern																			15
16	Colfax Con. Coal Co.																			16
17	Security Investment Co.																			17
18	Creston, Winterset & D. M.																			18
19	c Crooked Creek R. R. & C.																			19
20	Dav., Rock Island & N. W.																			20
21	Great Northern	44			44	1,278	29	28			28	1,210	43	188			188	10,082	54	21
22	Illinois Central	32	17		15	1,052	33	15	13		2	600	40	5			5	202	40	22
23	Dubuque & Sioux City																			23
24	Iowa & Omaha Short Line																			24
25	Iowa & Southwestern																			25
26	Keokuk & Des Moines																			26
27	Manchester & Onida																			27
28	Minneapolis & St. Louis																			28
29	Des Moines & Fort Dodge																			29
30	Iowa Central & Western																			30
31	Muscatine North & South																			31
32	Tabor & Northern																			32
33	Union Pacific	50	24		26	1,500	30	1			1	36	36							33
34	d f Wabash Railroad	17			17	550	32	7		3	4	242	35							34
35	e Wabash Railway	17		1	16	550	32	7		3	4	237	34							35
Total		382	141	32	209	12,624	33	237	94	19	124	10,115	43	459	150	14	295	24,577	54	

Number	Table No. 16. Name of Road	Baggage and Express Cars				Postal Cars				Other Passenger Train Cars				Total Passenger Train Cars						Number	
		Total No. of cars in service at close of year	Construction			Total No. of cars in service at close of year	Construction			Total No. of cars in service at close of year	Construction			Total No. of cars in service at close of year	Construction			Seating Capacity			No. contracted for delivery during following year
			No. of cars of steel	No. of cars with steel underfram's	No. of cars of wood		No. of cars of steel	No. of cars with steel underfram's	No. of cars of wood		No. of cars of steel	No. of cars with steel underfram's	No. of cars of wood		No. of cars of steel	No. of cars with steel underfram's	No. of cars of wood	Total	Average		
1	Atchison, Topeka & Santa Fe	483	64	219	200	53	53							1,642	258	541	843	72,207	65		1
2	Atlantic Northern																				2
3	a Atlantic Southern																				3
4	b Chicago, Anamosa & Northern																				4
5	Chicago, Burlington & Quincy	216		45	171	41	17	10	39		10	29	1,259	51	189	1,019	48,102	57	54		5
6	Chicago Great Western	39	7		32	5	1	2					208	53	23	132	8,569	57	4		6
7	Mason City & Fort Dodge																				7
8	Wisconsin, Minnesota & Pacific																				8
9	Chicago, Milwaukee & St. Paul	233	67	10	156	101		54	26	9	17		1,615	501	10	1,104	57,245	35			9
10	Chicago & North Western	253	101		152	56	23	238		200	38		1,982	530	204	1,248	77,077	58	65		10
11	Chicago, St. Paul, Minneapolis & Omaha	60	20		40	11		5					340	86	10	244	12,766	54			11
12	Iowa Southern																				12
13	Chicago, Rock Island & Pacific	176	73		103	41	5	38	8		30		1,114	325	15	774	43,593	59			13
14	St. Paul & Kansas City Short Line																				14
15	Colfax Northern																				15
16	Colfax Consolidated Coal Company																				16
17	Security Investment Company																				17
18	Creston, Winterset & Des Moines																				18
19	c Crooked Creek R. R. & Coal																				19
20	Davenport, Rock Island & N. W.																				20
21	Great Northern	302		20	282	50	27	1		1			1,184	54	67	1,063	43,516	60			21
22	Illinois Central	171	36	2	133	40	8	261		250	11		1,296	262	280	754	42,157	57	34		22
23	Dubuque & Sioux City																				23
24	Iowa & Omaha Short Line																				24
25	Iowa & Southwestern																				25
26	Keokuk & Des Moines																				26
27	Manchester & Onedia																				27
28	Minneapolis & St. Louis	34			34	3	1						129	2		127	5,468	59			28
29	Des Moines & Fort Dodge																				29
30	Iowa Central & Western																				30
31	Muscatine North & South																				31
32	Tabor & Northern																				32
33	Union Pacific	138	50		88	56		7	16	16			601	281		320	17,331	50	5		33
34	d f Wabash Railroad	71		8	63	37	23						419	38	13	368	16,519	56			34
35	e Wabash Railway	71		8	63	35	21						407	38	14	355	15,895	56	6		35
Total		2,176	418	304	1,454	499	76	158	619	33	460	126	11,777	2,441	1,353	7,983	443,926	58	228		

TABLE NO. 17—ROAD OPERATED AT CLOSE OF YEAR—ENTIRE LINE.
PART I—MILEAGE OF ROAD OPERATED—SINGLE TRACK AND ALL TRACKS.

Number	Name of Road	Mileage of Road Operated—Single Track						Mileage of Road Operated—All Tracks								Number
		Line Owned		Line operated by proprietary com- panies	Line operated under lease	Line operated under contract or agree- ment	Line operated under trackage rights	Total mileage oper- ated—single track	Miles of first main track	Miles of second main track	Miles of third main track	Miles of fourth main track	Miles of all other main tracks	Miles of yard track and siding, etc.	Total mileage oper- ated—all tracks	
		Main line	Branches and spurs													
1	Atchison, Topeka & S. F.	7,139.01		23.41	1,350.14		135.31	8,647.87	8,647.87	973.61	19.01	6.12		3,228.52	12,875.13	1
2	Atlantic Northern	17.00						17.00	17.00					1.18	18.18	2
3	a Atlantic Southern	36.60						36.60	36.60						36.60	3
4	b Chicago, Anamosa & N.	33.70						33.70	33.70					1.80	35.50	4
5	Chicago, Burlington & Q.	4,458.46	4,487.35	69.92	30.76		322.55	9,369.04	9,369.04	940.07	42.40			3,038.38	13,389.89	5
6	Chicago Great Western	757.47				652.66	85.93	1,496.06	1,496.06	106.73	11.24	11.24		574.65	2,199.92	6
7	Mason City & Fort Dodge															7
8	Wis., Minn. & Pacific															8
9	Chicago, Milwaukee & St. P.	6,046.76	3,810.01				351.17	10,207.94	10,207.94	1,106.27	24.80	15.04		3,393.78	14,747.83	9
10	Chicago & North Western	3,049.59	4,896.54	1.98		82.93	76.78	8,107.82	8,107.82	918.06	104.49	95.36		3,510.77	12,736.50	10
11	Chic. St. P., Minn. & O.	1,683.22					69.59	1,752.81	1,752.81	193.69	16.64	12.77		632.64	2,608.55	11
12	Iowa Southern															12
13	Chicago, R. I. & P.	3,579.29	1,681.74		1,680.18		607.23	7,548.44	7,548.44	435.03	8.01			2,203.12	10,194.60	13
14	St. P. & K. C. Sh. Line															14
15	Colfax Northern				12.87			12.87	12.87					2.92	15.79	15
16	Colfax Con. Coal Co.															16
17	Security Investment Co.							20.72	20.72					3.52	24.24	17
18	Creston, Winterset & D. M.	20.72						17.61	17.61					2.66	20.27	18
19	c Crooked Creek R. R. & C.	17.61						49.00	49.00	1.00				41.61	91.67	19
20	Davenport, R. I. & N. W.	41.68	5.08				2.24	49.00	49.00							20
21	Great Northern	7,112.91		632.39		305.82		8,051.12	8,051.12	218.87	9.28	9.29	3.76	2,169.50	10,461.80	21
22	Illinois Central	2,271.76		9.20	1,421.42	861.42	203.13	4,766.93	4,766.93	792.6	26.58	26.66	141.25	2,127.05	7,881.11	22
23	Dubuque & Sioux City							12.13	12.13					1.00	13.13	23
24	Iowa & Omaha Short Line	12.13						17.18	17.18					1.00	18.18	24
25	Iowa & Southwestern	17.18						169.18	169.18					22.57	191.75	25
26	Keokuk & Des Moines	162.31			1.81			8.15	8.15					.75	8.90	26
27	Manchester & Onedia	8.03						109.06	109.06	23.99				363.11	2,033.57	27
28	Minneapolis & St. Louis	1,371.99	128.82			36.00		1,646.47	1,646.47							28
29	Des Moines & Fort Dodge															29
30	Iowa Central & Western							55.48	55.48					7.00	62.48	30
31	Muscatine North & South	47.77	1.71				6.00	10.75	10.75					1.00	11.75	31
32	Tabor & Northern	8.79					1.96	3,622.07	3,622.07	840.27	2.07	2.07		1,301.57	5,768.05	32
33	Union Pacific	1,956.46	1,596.90		27.35	9.54	31.82	2,519.06	2,519.06	530.72				1,184.00	4,233.78	33
34	d f Wabash Railroad	1,839.23	105.56	88.83	9.07		476.37	2,519.06	2,519.06	530.72				1,184.00	4,233.78	34
35	e Wabash Railway	1,839.23	105.56	88.83	9.07		476.37	2,519.06	2,519.06	530.72						35
Total		41,689.67	16,713.71	825.73	4,533.60	1,643.15	2,790.14	68,196.00	68,196.00	7,080.99	264.52	178.55	145.01	23,814.10	99,679.17	

Number	Name of Road	Table No. 17.						Total mileage owned—all tracks	Number
		Miles of first main track	Miles of second main track	Miles of third main track	Miles of fourth main track	Miles of all other main tracks	Miles of yard track and siding, etc.		
1	Atchison, Topeka & Santa Fe	7,139.01	888.33	6.68	6.12		2,812.17	10,852.31	1
2	Atlantic Northern	17.00					1.18	18.18	2
3	a Atlantic Southern	36.60					5.00	41.60	3
4	b Chicago, Anamosa & Northern	33.70					1.80	35.50	4
5	Chicago, Burlington & Quincy	8,945.81	879.57	42.40			3,021.09	12,888.87	5
6	Chicago Great Western	757.47	57.82				363.39	1,178.68	6
7	Mason City & Fort Dodge	375.23	1.04				106.17	482.44	7
8	Wisconsin, Minnesota & Pacific	277.43					39.01	316.44	8
9	Chicago, Milwaukee & St. Paul	9,856.77	1,029.66	23.66	15.04		3,393.78	14,318.91	9
10	Chicago & North Western	7,946.13	860.27	104.49	95.36		3,399.58	12,405.83	10
11	Chicago, St. Paul, Minneapolis & Omaha	1,683.22	183.03	6.37	2.50		623.06	2,498.18	11
12	Iowa Southern	12.25					3.61	15.86	12
13	Chicago, Rock Island & Pacific	5,261.03	282.35	8.01			1,667.29	7,218.68	13
14	St. Paul & Kansas City Short Line	182.97					65.09	248.06	14
15	Colfax Northern								15
16	Colfax Consolidated Coal Company	6.87					1.99	8.86	16
17	Security Investment Company	6.00					.93	6.93	17
18	Creston, Winterset & Des Moines	20.72					3.52	24.24	18
19	c Crooked Creek R. R. & Coal	17.61					2.66	20.27	19
20	Davenport, Rock Island & N. W.	46.76	1.06				41.61	89.43	20
21	Great Northern	7,112.91	211.73	9.28	9.29	3.76	2,056.99	9,403.96	21
22	Illinois Central	2,271.76	400.95	26.58	26.66	43.61	1,006.81	3,866.37	22
23	Dubuque & Sioux City	760.98	.59			4.89	218.97	985.43	23
24	Iowa & Omaha Short Line	12.13					1.00	13.13	24
25	Iowa & Southwestern	17.18					1.00	18.18	25
26	Keokuk & Des Moines	162.31					11.68	173.99	26
27	Manchester & Onida	8.03					.75	8.78	27
28	Minneapolis & St. Louis	1,500.81	9.92				357.98	1,868.71	28
29	*Des Moines & Fort Dodge								29
30	Iowa Central & Western	36.60					3.85	40.45	30
31	Muscatine North & South	49.48					7.00	56.48	31
32	Tabor & Northern	8.79					1.00	9.79	32
33	Union Pacific	3,553.36	840.09	2.07	2.07		1,293.81	5,691.40	33
34	d f Wabash Railroad	1,944.79	321.74				871.92	3,138.45	34
35	e Wabash Railway	1,944.79	321.74				871.92	3,138.45	35
	Total	60,061.71	5,968.15	229.54	157.04	52.26	21,475.69	87,944.39	

*Included in M. & St. L. report account purchased August 9, 1915.

TABLE NO. 17A—ROAD OPERATED AT CLOSE OF YEAR—IOWA.
PART I—MILEAGE OF ROAD OPERATED—SINGLE TRACK AND ALL TRACKS.

PART I.—MILEAGE OF ROAD OPERATED—SINGLE TRACK AND ALL TRACKS																	
Number	Name of Road	Mileage of Road Operated—Single Track						Mileage of Road Operated—All Tracks								Number	
		Line Owned		Line operated by proprietary com- panies	Line operated under lease	Line operated under contract and agree- ment	Line operated under trackage rights	Total mileage oper- ated—single track	Miles of first main track	Miles of second main track	Miles of third main track	Miles of fourth main track	Miles of all other main track	Miles of yard track and siding, etc.	Total mileage oper- ated—all tracks		
		Main line	Branches and spurs														
1	Atchison, Topeka & Santa Fe	19.89						19.89	19.89	19.67					27.56	67.12	1
2	Atlantic Northern	17.00						17.00	17.00						1.18	18.18	2
3	a Atlantic Southern	36.60						36.60	36.60						5.00	41.60	3
4	b Chicago, Anamosa & Northern	33.70						33.70	33.70						1.80	35.50	4
5	Chicago, Burlington & Quincy	371.68	993.44				73.44	1,438.56	1,438.56	244.53					347.41	2,030.50	5
6	Chicago Great Western	400.19				370.40	5.82	776.41	776.41	20.56					249.84	1,046.81	6
7	Mason City & Fort Dodge																7
8	Wisconsin, Minnesota & Pacific																8
9	Chicago, Milwaukee & St. Paul	1,198.14	677.81				67.93	1,943.88	1,943.88	313.86			14.28		470.16	2,742.18	9
10	Chicago & North Western	363.78	1,239.55			12.25	17.56	1,633.14	1,633.14	354.22					573.27	2,560.63	10
11	Chicago, St. Paul, Minneapolis & O.	74.54					27.50	102.04	102.04						46.75	148.79	11
12	Iowa Southern																12
13	*Chicago, Rock Island & Pacific	1,103.12	753.47		182.97		91.94	2,131.50	2,131.50	87.29					577.21	2,796.00	13
14	St. Paul & Kansas City Short Line														2.92	15.79	14
15	Colfax Northern				12.87			12.87	12.87								15
16	Colfax Consolidated Coal Company																16
17	Security Investment Company																17
18	Creston, Winterset & Des Moines	20.72						20.72	20.72						3.52	24.24	18
19	c Crooked Creek R. R. & Coal	17.61						17.61	17.61						2.66	25.27	19
20	Davenport, Rock Island & N. W.	34.50					.79	35.29	35.29	1.06					21.72	58.07	20
21	Great Northern	77.86						77.86	77.86						26.55	104.41	21
22	Illinois Central					716.42	1.68	718.10	718.10	.59			6.93		209.74	935.36	22
23	Dubuque & Sioux City														1.00	13.13	23
24	Iowa & Omaha Short Line	12.13						12.13	12.13						1.00	13.13	24
25	Iowa & Southwestern	17.18						17.18	17.18						22.57	191.75	25
26	Keokuk & Des Moines	162.31			1.81		5.06	169.18	169.18						22.57	191.75	26
27	Manchester & Onida	8.03					.12	8.15	8.15						.75	8.90	27
28	Minneapolis & St. Louis	634.84	128.82			36.60	83.79	884.05	884.05	3.96					177.20	1,065.21	28
29	Des Moines & Fort Dodge																29
30	Iowa Central & Western	47.77	171				6.00	55.48	55.48						7.00	62.48	30
31	Muscatine North & South	8.79					1.96	10.75	10.75						1.00	11.75	31
32	Tabor & Northern	2.46						2.46	2.46	1.63					46.66	50.75	32
33	Union Pacific	203.38					5.58	208.96	208.96	2.80					26.37	238.13	33
34	d f Wabash Railroad	203.38					5.58	208.93	208.93	2.80					26.37	238.13	34
35	e Wabash Railway																35
	Total	4,866.22	3,794.80		197.65	1,135.67	389.17	10,383.51	10,383.51	1,050.17			21.21		2,850.84	14,805.73	

*Includes 104.17 miles single track and 15.50 miles yard track and sidings leased to Muscatine & Iowa City Ry. Co.

Number	Name of Road	Table No. 17-A.						Total mileage owned—all tracks	Number
		Miles of first main track	Miles of second main track	Miles of third main track	Miles of fourth main track	Miles of all other main tracks	Miles of yard track and siding, etc.		
1	Atchison, Topeka & Santa Fe	19.89	19.67				27.52	67.08	1
2	Atlantic Northern	17.00					1.18	18.18	2
3	a Atlantic Southern	36.00					5.00	41.00	3
4	b Chicago, Anamosa & Northern	33.79					1.80	35.50	4
5	Chicago, Burlington & Quincy	1,335.12	244.53				347.41	1,927.06	5
6	Chicago Great Western	400.19	14.87				143.76	558.82	6
7	Mason City & Fort Dodge	347.90	1.04				93.01	441.95	7
8	Wisconsin, Minnesota & Pacific	22.50					3.39	25.89	8
9	Chicago, Milwaukee & St. Paul	1,875.95	284.46			14.28	470.16	2,644.85	9
10	Chicago & North Western	1,603.33	351.82				534.94	2,490.09	10
11	Chicago, St. Paul, Minneapolis & Omaha	74.54					44.59	119.13	11
12	Iowa Southern	12.25					3.61	15.86	12
13	Chicago, Rock Island & Pacific	*1,858.40	85.09				\$512.12	2,455.61	13
14	St. Paul & Kansas City Short Line	182.97					65.09	248.06	14
15	Colfax Northern								15
16	Colfax Consolidated Coal Company	6.87					1.99	8.86	16
17	Security Investment Company	6.00					.93	6.93	17
18	Creston, Winterset & Des Moines	20.72					3.52	24.24	18
19	c Crooked Creek R. R. & Coal	17.61					2.66	20.27	19
20	Davenport, Rock Island & N. W.	34.50	1.06				21.72	57.28	20
21	Great Northern	77.86					26.55	104.41	21
22	Illinois Central								22
23	Dubuque & Sioux City	715.84	.59			4.89	208.55	929.87	23
24	Omaha Bridge & Terminal	.58				2.04	.40	3.02	24
25	Iowa & Omaha Short Line	12.13					1.00	13.13	25
26	Iowa & Southwestern	17.18					1.00	18.18	26
27	Keokuk & Des Moines	162.31					11.68	173.99	27
28	Manchester & Onida	8.03					.75	8.78	28
29	Minneapolis & St. Louis	763.66					173.35	937.01	29
30	Des Moines & Fort Dodge								30
31	Iowa Central & Western	36.60					3.85	40.45	31
32	Muscatine North & South	49.48					7.00	56.48	32
33	Tabor & Northern	8.79					1.00	9.79	33
34	Union Pacific	2.46	1.63				46.06	50.75	34
35	d f Wabash Railroad	203.38					25.77	229.15	35
36	e Wabash Railway	203.38					25.77	229.15	36
Total		9,994.34	1,004.76			21.21	2,791.96	13,812.27	

*Includes 104.17 miles and 1.81 miles leased to Muscatine & Iowa City and Keokuk & Des Moines Railways. \$Includes 15.50 miles leased to Muscatine & Iowa City Railway.

TABLE NO. 18—CONSUMPTION OF FUEL BY LOCOMOTIVES.

PART I—BITUMINOUS COAL—TONS—CONSUMPTION BY.

Number	Name of Road	Consumption of Fuel by Locomotives								Average cost per ton	Number
		Freight locomotives	Passenger locomotives	Mixed-train locomotives	Special locomotives	Yard switching locomotives	Total transportation service locomotives	Work service locomotives	Grand total all locomotives		
1	Atchison, Topeka & Santa Fe	1,302,667	647,300	84,399	2,327	221,880	2,258,573	46,178	2,304,751	\$ 1.75	1
2	Atlantic Northern										2
3	a Atlantic Southern										3
4	b Chicago, Anamosa & Northern	2,490,353	917,907	87,705	4,460	551,979	4,052,404	85,083	4,137,487	1.56	4
5	Chicago, Burlington & Quincy	401,491	169,544	7,175	561	98,792	677,563	12,313	689,876	2.01	5
6	Chicago Great Western										6
7	Mason City & Fort Dodge										7
8	Wisconsin, Minnesota & Pacific	2,323,010	953,744	113,183	6,945	658,218	4,055,100	133,908	4,189,008	2.08	8
9	Chicago, Milwaukee & St. Paul	1,931,860	1,062,220	113,379	3,125	743,615	3,854,199	92,200	3,946,399	1.56	9
10	Chicago & North Western	413,660	203,040	28,883	325	119,258	765,166	15,539	*780,866	2.82	10
11	Chicago, St. Paul, Minneapolis & Omaha										11
12	Iowa Southern	1,910,528	904,440	38,085	2,262	413,418	3,268,733	84,571	3,353,304	1.86	12
13	Chicago, Rock Island & Pacific										13
14	St. Paul & Kansas City Short Line										14
15	Colfax Northern										15
16	Colfax Consolidated Coal Company										16
17	Security Investment Company										17
18	Creston, Winterset & Des Moines										18
19	c Crooked Creek R. R. & Coal					8,113	8,113	324	8,437	2.21	19
20	Davenport, Rock Island & N. W.	1,408,903	494,116	55,737	1,333	271,067	2,231,216	60,479	2,300,095	2.49	20
21	Great Northern	1,969,630	731,122	10,472	1,967	446,818	3,160,009	105,858	3,265,867	1.21	21
22	Illinois Central										22
23	Dubuque & Sioux City										23
24	Iowa & Omaha Short Line										24
25	Iowa & Southwestern	12,369	13,312		47	3,371	29,009	121	29,220	2.39	25
26	Keokuk & Des Moines										26
27	Manchester & Onida	359,506	99,311	25,877	499	55,853	541,046	8,414	549,460	1.86	27
28	Minneapolis & St. Louis										28
29	Des Moines & Fort Dodge										29
30	Iowa Central & Western										30
31	Muscatine North & South										31
32	Tabor & Northern	1,536,448	646,554	88,469	1,251	178,678	2,451,400	40,513	2,491,913	1.73	32
33	Union Pacific	290,579	125,439	2,813		72,843	491,674	7,654	499,328	1.44	33
34	d f Wabash Railroad	701,128	269,581	12,884		172,728	1,156,321	20,126	1,176,447	1.48	34
35	e Wabash Railway										35
Total		17,052,132	7,237,630	669,061	25,162	4,016,631	29,000,616	722,281	29,722,897	\$ 1.77	

*Includes 161 tons of briquets at a cost of \$4.02 a ton.

Table No. 18.		Fuel Oil—Gallons		Wood—Cords				Total fuel consumed by all locomotives	Number
Number	Name of Road	Amount consumed by all loco- motives	Average cost per gallon	Hard		Soft			
				Amount con- sumed by all loco- motives	Average cost per cord	Amount con- sumed by all loco- motives	Average cost per cord		
1	Atchison, Topeka & Santa Fe	255,112,248	\$.01286					3,682,124	1
2	Atlantic Northern								2
3	a Atlantic Southern								3
4	b Chicago Anamosa & Northern								4
5	Chicago, Burlington & Quincy	11,224,437	.01490			46,429	1.85	4,252,044	5
6	Chicago Great Western							689,876	6
7	Mason City & Fort Dodge								7
8	Wisconsin, Minnesota & Pacific								8
9	Chicago, Milwaukee & St. Paul	66,930,738	.01800					4,720,205	9
10	Chicago & North Western	30,967,738	.01540			31,170	.99	4,294,204	10
11	Chicago, St. Paul, Minneapolis & Omaha					7,009	1.84	784,371	11
12	Iowa Southern								12
13	Chicago, Rock Island & Pacific	4,795,683	.01640	9,271	.69			3,391,094	13
14	St. Paul & Kansas City Short Line								14
15	Colfax Northern								15
16	Colfax Consolidated Coal Company								16
17	Security Investment Company								17
18	Creston, Winterset & Des Moines								18
19	c Crooked Creek R. R. & Coal								19
20	Davenport, Rock Island & N. W.			169	2.50			8,549	20
21	Great Northern	58,813,598	.01800			15,996	2.23	2,657,163	21
22	Illinois Central	123,411	.02750	12,137	2.20			3,274,735	22
23	Dubuque & Sioux City								23
24	Iowa & Omaha Short Line								24
25	Iowa & Southwestern								25
26	Keokuk & Des Moines	29,887	.04352	208	4.01			29,536	26
27	Manchester & Oneida								27
28	Minneapolis & St. Louis					1,848	2.42	550,384	28
29	Des Moines & Fort Dodge								29
30	Iowa Central & Western								30
31	Muscatine North & South								31
32	Tabor & Northern								32
33	Union Pacific	386,868	.02940			3,161	1.48	2,495,796	33
34	d f Wabash Railroad	122,540	.01900	366	3.30	2,453	2.72	501,564	34
35	e Wabash Railway	251,540	.02600	130	3.30	751	2.72	1,178,366	35
Total		437,258,688	\$.01469	22,281	\$ 1.62	108,817	\$ 1.68	32,760,011	

TABLE NO. 19—GRADE CROSSINGS—IOWA.
PART I—PROTECTED.

Number	Name of Road	Protected by Both Gates and Flagmen			Protected by Gates Alone			Protected by Flagmen Alone 24 H's Daily			Protected by Flagmen Alone Part Time Only			Protected by Crossing Alarm Only			Protected by Interlocking Devices			Protected by Signals Not Interlocked			Protected by Derauling Devices			Number
		With other steam railways	With elec. interurb. or street railways	With streets, avenues and highways	With other steam railways	With elec. interurb. or street railways	With streets, avenues and highways	With other steam railways	With elec. interurb. or street railways	With streets, avenues and highways	With other steam railways	With elec. interurb. or street railways	With Sts., avenues and highways	With elec. interurb. or street railways	With Sts., avenues and highways	With other steam railways	With elec. interurb. or street railways	With Sts., avenues and highways	With other steam railways	With elec. interurb. or street railways	With other steam railways	With elec. interurb. or street railways				
1	Atchison, Topeka & Santa Fe																							1		
2	Atlantic Northern																							2		
3	a Atlantic Southern																							3		
4	b Chicago Anamosa & Northern																							4		
5	Chicago, Burlington & Quincy	1	2	12		1	3		2	5	7	16		21	10			3						5		
6	Chicago Great Western				4	10	16		11		14	6		25	31	2		1			1			6		
7	Mason City & Fort Dodge																							7		
8	Wisconsin, Minnesota & Pacific																							8		
9	Chicago, Milwaukee & St. Paul	2	1	19		2	10	3	5	27	3	15		31	27	1		12					1	9		
10	Chicago & North Western	1			1	6	40		4	5		3		32	12	1		24		3				10		
11	Chicago, St. Paul, Minn. & O.								2			6		2	1									11		
12	Iowa Southern																							12		
13	Chicago, Rock Island & Pacific	3	4	15	7		6	3	3	10	3	2	36	1	44	36	1		9		1			13		
14	St. Paul & Kansas City Short L.																							14		
15	Colfax Northern																							15		
16	Colfax Consolidated Coal Co.																							16		
17	Security Investment Company																							17		
18	Creston, Winterset & Des Moines																							18		
19	c Crooked Creek R. R. & Coal																							19		
20	Davenport, Rock Island & N. W.					2																		20		
21	Great Northern																							21		
22	Illinois Central		1		1		7	1				15		2	14	3								22		
23	Dubuque & Sioux City																							23		
24	Iowa & Omaha Short Line																							24		
25	Iowa & Southwestern																							25		
26	Keokuk & Des Moines				1											1								26		
27	Manchester & Onida																19							27		
28	Minneapolis & St. Louis																							28		
29	Des Moines & Fort Dodge																							29		
30	Iowa Central & Western																							30		
31	Muscatine North & South																							31		
32	Tabor & Northern																							32		
33	Union Pacific																							33		
34	d f Wabash Railroad														4	4				4				34		
35	e Wabash Railway														4	4				4				35		
Total		7	8	47	14	21	82	7	62	3	18	105	1	166	156	8		53		4		1		14		

Table No. 19.		Unprotected			Total			Number of Grade Crossings Eliminated During the Year			
Number	Name of Road	With other steam rail-ways	With electric interurban or street rail'ys	With streets, avenues, and highways	With other steam rail-ways	With electric interurban or street rail'ys	With streets, avenues and highways	With other steam rail-ways	With electric railways	With streets, avenues and highways	Total
1	Atchison, Topeka & Santa Fe			10			13				
2	Atlantic Northern										
3	a Atlantic Southern										
4	b Chicago Anamosa & Northern										
5	Chicago, Burlington & Quincy	35	12	1,786	49	27	1,843	7	4	2	13
6	Chicago Great Western	18	4	864	55	25	922				
7	Mason City & Fort Dodge										
8	Wisconsin, Minnesota & Pacific										
9	Chicago, Milwaukee & St. Paul	27	13	2,116	71	25	2,203				
10	Chicago & North Western	19	3	1,656	57	20	1,748	2	75	16	93
11	Chicago, St. Paul, Minneapolis & Omaha	19	2	106	21	2	115				
12	Iowa Southern										
13	Chicago, Rock Island & Pacific	26	14	1,944	87	31	2,055		2	1	3
14	St. Paul & Kansas City Short Line										
15	Colfax Northern										
16	Colfax Consolidated Coal Company										
17	Security Investment Company		1	4		1	4				
18	Creston, Winterset & Des Moines										
19	c Crooked Creek R. R. & Coal										
20	Davenport, Rock Island & N. W.	5		51	5	2	54				
21	Great Northern	33	17	88	34	17	95				
22	Illinois Central	5	10	710	21	14	734				
23	Dubuque & Sioux City										
24	Iowa & Omaha Short Line										
25	Iowa & Southwestern										
26	Keokuk & Des Moines	10	1	125	11	1	131				
27	Manchester & Onida										
28	Minneapolis & St. Louis	27	4	1,089	46	4	1,089				
29	Des Moines & Fort Dodge										
30	Iowa Central & Western										
31	Muscatine North & South										
32	Tabor & Northern										
33	Union Pacific	9	1	20	9	1	20				
34	d f Wabash Railroad	9	4	310	17	4	314				
35	e Wabash Railway	9	4	310	17	4	314				
Total		242	86	10,878	483	174	11,340	9	81	19	109

TABLE NO. 20—BALLAST APPLIED IN MAINTENANCE AND BETTERMENT, ON ADDITIONAL TRACKS AND ON NEW LINES AND EXTENSIONS.

Number	Name of Road	Ballast Applied in Maintenance and Betterments				Ballast Applied on Additional Tracks and On New Lines and Extensions							
		Total number of cubic yards of ballast applied	Average cost per cubic yard of ballast applied	Total charges on account of bal- last applied	Distribution of Charges		Number of Miles of New Track Ballasted		Total number of cubic yards of ballast applied	Average cost per cubic yard of ballast applied	Total charges on account of bal- last applied	Amount charged to additions and betterments	Amount charged to new lines and ex- tensions
					Charges to operating expenses	Charges to additions and better- ments	Main tracks	Yards and sidings					
1	A., T. & S. F.	606,822	.50	\$ 301,858.31	\$ 259,505.26	\$ 42,353.05	2.52	.61	13,963	.35	\$ 4,835.86	\$ 4,835.86	
2	A. N.												
3	a A. S.												
4	b O., A. & N.												
5	C., B. & Q.	1,311,065	.23	302,364.21	111,742.67	166,238.54	50.69	13.00	297,902	.14	40,756.46	21,390.33	19,366.13
6	C. G. W.	56,013	.34	16,175.10		16,175.10							
7	M. O. & F. D.												
8	W., M. & P.												
9	C., M. & S. P.	1,549,129	.37	552,719.63	293,512.38	259,207.25	535.30	73.95	1,389,892	.37	532,763.64	530,437.26	2,326.38
10	C. & N. W.	1,117,672	.52	586,729.69	97,782.89	488,946.80	2.69	49.95	132,896	.36	48,402.24	33,115.33	15,286.91
11	O., S. P., M. & O.	162,683	.14	22,207.02	11,560.45	10,646.57		.62	405				
12	I. S.												
13	O., R. I. & P.	1,166,179	.47	547,693.31	289,407.35	258,285.96		2.96	6,840	.31	2,150.30	2,019.00	131.30
14	S. P. & K. C. S. L.												
15	O. N.												
16	C. C. O. C.												
17	S. I. C.												
18	C., W. & D. M.												
19	c C. O. R. R. & C.												
20	D., R. I. & N. W.												
21	G. N.	376,309	.36	135,764.59	32,026.84	103,737.75		21.20	63,758	.13	8,427.85	8,427.85	
22	I. C.	916,507	.31	320,859.12	304,257.12	16,602.00	.03	10.58	26,522	.22	5,878.50	5,878.50	
23	D. & S. C.												
24	I. & O. S. L.												
25	I. & S. W.												
26	K. & D. M.	1,886	.50	936.25	936.25								
27	M. & O.												
28	M. & S. L.			9,728.89	9,728.89								
29	D. M. & F. D.												
30	I. C. & N.												
31	M. N. & S.												
32	Tabor & Northern												
33	Union Pacific	279,076	.35	98,647.98	96,671.79	1,976.19	93.51	.78	196,545	.71	139,421.61	132,964.73	6,456.88
34	d W. R. R.	216,902	.30	64,574.98	57,323.51	7,251.47		.66	257	.13	34.29	34.29	
35	e W. Ry.	215,911	.27	58,913.52	32,249.42	26,664.10		11.57	17,737	.26	4,597.43	4,597.43	
Total		7,976,214	.38	\$3,019,172.60	\$1,596,704.82	\$1,398,084.78	634.74	185.88	2,140,771	.36	\$787,268.18	\$743,700.58	\$43,567.60

TABLE NO. 21—TIES LAID.

PART I—IN REPLACEMENT AND IN BETTERMENT.

Number	Name of Road	Cross Ties		Switch Ties		Total charges on account of ties laid in replacement during year	Distribution of Charges				Number
		Total number of ties applied	Average cost per tie at distributing point	Number of feet applied (board measure)	Average cost per M feet at distributing point		Salvage on ties withdrawn	Amount charged to tie reserve	Amount charged to operating expenses	Amount charged to additions and betterments	
1	Atchison, Topeka & Santa Fe	2,742,679	.70	5,361,122	\$26.38	\$ 2,058,229.39	\$15,205.52	\$1,873,803.51	\$ 199,631.40	\$	1
2	Atlantic Northern										2
3	a Atlantic Southern										3
4	b Chicago Anamosa & Northern										4
5	Chicago, Burlington & Quincy	2,861,518	.62	6,288,994	19.06	1,883,489.14	8,857.05		1,879,617.68	14,985.53	5
6	Chicago Great Western	551,108	.57	492,600	24.65	*\$25,709.79			1275,531.62	313.00	6
7	Mason City & Fort Dodge										7
8	Wisconsin, Minnesota & Pacific										8
9	Chicago, Milwaukee & St. Paul	3,063,154	.47	5,790,123	16.28	1,579,987.85			1,579,987.85		9
10	Chicago and North Western	3,666,876	.55	6,906,355	24.01	2,198,949.95			2,198,949.95		10
11	Chicago, St. Paul, Minneapolis & Omaha	645,063	.48	1,809,329	25.78	354,581.19	247.28		340,954.76	13,379.15	11
12	Iowa Southern										12
13	Chicago, Rock Island & Pacific	2,459,669	.66	5,158,050	17.94	1,856,140.23	1,130.16	227,432.59	1,627,286.41	291.07	13
14	St. Paul & Kansas City Short Line										14
15	Colfax Northern										15
16	Colfax Consolidated Coal Company										16
17	Security Investment Company										17
18	Creston, Winterset & Des Moines										18
19	c Crooked Creek R. R. & Coal										19
20	Davenport, Rock Island & N. W.	11,874	.71	25,671	23.75	9,270.43	277.13		8,993.30		20
21	Great Northern	2,191,406	.47	2,296,842	17.50	1,074,975.88	2,743.84		1,058,502.39	13,729.65	21
22	Illinois Central	2,110,328	.52	6,397,676	20.51	1,233,959.46			1,233,959.46		22
23	Dubuque & Sioux City										23
24	Iowa & Omaha Short Line										24
25	Iowa & Southwestern										25
26	Keokuk & Des Moines	24,427	.68	57,199	17.21	17,614.89		1751.49	18,366.35		26
27	Manchester & Onida										27
28	Minneapolis & St. Louis	305,625	.56	357,390	21.71	179,486.38			179,486.38		28
29	Des Moines & Fort Dodge										29
30	Iowa Central & Western										30
31	Muscatine North & South										31
32	Tabor & Northern										32
33	Union Pacific	1,762,030	.84	2,516,604	26.31	1,546,460.52	504.34		1,535,443.57	10,512.61	33
34	d Wabash Railroad	263,229	.53	639,521	20.34	151,414.53	598.67		150,701.37	116.49	34
35	e Wabash Railway	543,221	.54	864,356	22.23	311,151.87			306,465.01	4,686.86	35
Total		23,202,207	.50	45,021,832	\$24.99	\$14,781,421.50	\$29,563.99	\$2,100,484.61	\$12,593,877.47	\$38,043.35	

*Includes \$163,705.85 expended this year and charged to suspense. †Includes \$91,459.02 carried forward from suspense of previous year.
 ‡Credit item.

PART II—IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS.

Number	Name of Road	Number of Miles of New Track		Cross Ties		Switch Ties		Total charges on account of ties laid in new tracks	Amount charged to additions and betterments for ties	Amount charged to new lines and extensions for ties	Number
		Main tracks	Yards and sidings	Total number of ties applied	Average cost per tie at distributing point	Number of feet laid in tracks (board measure)	Average cost per M feet at distributing point				
1	Atchison, Topeka & Santa Fe	6.09	51.02	158,362	.70	926,555	\$29.08	\$137,843.38	\$137,843.38	\$	1
2	Atlantic Northern										2
3	a Atlantic Southern										3
4	b Chicago Anamosa & Northern										4
5	Chicago, Burlington & Quincy	55.60	81.00	277,706	.60	2,746,443	26.03	239,226.84	191,248.50	47,978.34	5
6	Chicago Great Western		3.16	7,927	.39	119,069	24.56	6,050.63	6,050.63		6
7	Mason City & Fort Dodge										7
8	Wisconsin, Minnesota & Pacific										8
9	Chicago, Milwaukee & St. Paul	27.50	48.82	227,096	.55	1,519,717	21.64	70,517.09	56,996.74	13,520.35	9
10	Chicago and North Western	4.72	86.85	246,652	.52	1,015,367	24.85	152,194.55	132,903.02	19,291.53	10
11	Chicago, St. Paul, Minneapolis & Omaha	7.03		17,151	.47	103,510	30.11	11,234.20	11,234.20		11
12	Iowa Southern										12
13	Chicago, Rock Island & Pacific		11.03	19,558	.65	154,255	17.93	13,614.63	13,545.18	69.45	13
14	St. Paul & Kansas City Short Line										14
15	Colfax Northern										15
16	Colfax Consolidated Coal Company										16
17	Security Investment Company										17
18	Creston, Winterset & Des Moines										18
19	c Crooked Creek R. R. & Coal										19
20	Davenport, Rock Island & N. W.		.13	357	.60	1,764	23.75	266.24		266.24	20
21	Great Northern		35.64	94,546	.37	752,638	15.49	42,566.01	42,566.01		21
22	Illinois Central		27.50	72,839	.52	332,563	20.18	46,486.17	46,486.17		22
23	Dubuque & Sioux City										23
24	Iowa & Omaha Short Line										24
25	Iowa & Southwestern										25
26	Keokuk & Des Moines										26
27	Manchester & Onida										27
28	Minneapolis & St. Louis		12.32	33,653	.57	171,799	19.51	22,528.89	22,528.89		28
29	Des Moines & Fort Dodge										29
30	Iowa Central & Western										30
31	Muscatine North & South										31
32	Tabor & Northern										32
33	Union Pacific	8.27	18.58	49,538	1.14	84,078	22.06	57,752.49	54,304.11	3,388.38	33
34	d Wabash Railroad		1.57	2,371	.36	53,128	21.08	1,969.45	1,969.45		34
35	e Wabash Railway		9.62	23,562	.41	66,669	20.92	11,261.94	11,261.94		35
Total		109.21	387.33	1,231,318	.58	8,047,555	\$23.79	\$813,512.51	\$728,968.22	\$84,514.29	

TABLE NO. 22—RAILS LAID.

PART I—IN REPLACEMENT AND IN BETTERMENTS.

Number	Name of Road	Total number of tons of (2,240 pound) of rails applied	Average cost per ton at distributing point	Total charges on account of rail applied	Relays Taken Up		Scrap Rails Taken Up		Other salvage	Total salvage	Amount charged to operating expenses of present year	Amount charged to additions and betterments	Amount charged to rail reserves	Number
					Number of tons of 2,240 pounds	Salvage value	Number of tons of 2,240 pounds	Salvage value						
1	A. T. & S. F.	103,962.62	\$25.31	\$ 2,631,074.37	78,301.47	\$1,566,029.33	9,852.50	\$ 127,601.91		\$ 1,603,631.24	\$ 896.80	\$ 359,351.06	\$577,195.27	1
2	A. N.													2
3	A. S.													3
4	C. A. & N.													4
5	O. B. & Q.	81,971.00	22.40	1,833,613.84	44,738.10	933,485.71	32,049.70	306,006.29		1,422,530.25	370,982.42	190,101.17		5
6	C. G. W.	11,862.25	26.48	314,131.90	7,417.54	152,801.35	3,353.56	34,541.66		187,343.01	111,218.00	43,897.97		6
7	M. C. & F. D.													7
8	W. M. & P.													8
9	O. M. & S. P.	80,031.76	27.20	2,177,055.54	53,146.21	1,155,345.70	19,872.87	239,847.56		1,395,193.26	454,937.91	254,944.78		9
10	C. & N. W.	82,109.18	27.88	2,289,135.17	58,263.54	1,334,215.58	13,452.24	194,176.03		1,528,391.61	409,748.49	350,995.97		10
11	C. S. P.													11
12	M. & O.	15,029.00	28.00	420,802.71	9,182.00	200,562.41	4,376.00	45,379.82		245,942.23	120,810.97	54,049.51		12
13	I. S.													13
14	C. R. I. & P.	58,318.85	28.11	1,678,562.45	41,277.31	898,590.46	7,341.72	109,707.25	\$39,129.40	1,047,427.11	292,930.44	266,858.31	71,346.50	14
15	S. P. & K.													15
16	C. S. L.													16
17	O. N.													17
18	O. C. C. O.	38.94	22.50	876.08			26.41					876.08		18
19	S. I. O.													19
20	O. W. & D. M.													20
21	C. R. R. & O.													21
22	D. R. I. & N.	69.95	26.76	1,871.54	46.88	1,084.37	18.97	196.25		169.25	590.92			22
23	G. N.	43,565.09	29.87	1,301,351.81	34,040.50	720,695.19	11,028.02	116,871.69		837,566.88	407,565.40	81,763.43		23
24	I. O.	73,823.49	25.47	1,880,429.89	53,250.06	1,081,283.57	9,719.74	127,711.25		1,208,994.82	418,065.52	175,891.97		24
25	D. & S. O.													25
26	I. & O. S. L.													26
27	I. & S. W.													27
28	K. & D. M.	460.74	25.21	11,616.62	31.36	790.87	427.18	6,779.68		7,570.55	4,046.07			28
29	M. & O.													29
30	M. & S. L.	8,810.74	26.99	237,812.30	6,033.54	131,042.59	1,948.51	21,505.26		152,547.85	51,049.87	34,214.58		30
31	D. M. & F. D.													31
32	I. O. & W.													32
33	M. N. & S.													33
34	T. & N.													34
35	U. P.	73,825.00	26.26	1,938,623.57	36,249.00	774,257.81	22,953.00	256,667.73		1,080,925.54	671,787.54	235,910.49		35
	dW. R. R.	3,964.00	19.39	76,871.06		27,648.53		17,156.66		44,805.49	19,721.41	12,344.16		
	eW. Ry.	12,685.00	26.06	330,604.42	7,552.00	150,916.25	3,177.00	33,378.72		184,294.97	113,163.49	33,145.96		
Total		650,527.61	\$26.33	\$17,274,433.27	425,529.51	\$9,128,750.02	139,598.02	\$1,637,527.76	\$39,129.40	\$10,987,334.06	\$3,447,505.25	\$2,094,344.54	\$648,541.86	

PART II—IN ADDITIONAL TRACKS AND NEW LINES AND EXTENSIONS.

Number	Name of Road	Miles of New Track		Total number of tons (of 2,240 pounds) rail applied	Average cost per ton	Total charges on account of rail applied	Distribution of Charges		Number
		Main tracks	Yard tracks and sidings				Additions and betterments	New lines and extensions	
1	Atchison, Topeka & Santa Fe	7.17	61.40	7,362.62	\$ 21.84	\$ 160,814.02	\$ 160,814.02		1
2	Atlantic Northern								2
3	a Atlantic Southern								3
4	b Chicago Anamosa & Northern								4
5	Chicago, Burlington & Quincy	55.60	81.10	16,292.70	23.03	375,225.11	303,389.41	\$ 71,835.70	5
6	Chicago Great Western		3.94	457.30	20.00	9,420.39	9,420.39		6
7	Mason City & Fort Dodge								7
8	Wisconsin, Minnesota & Pacific								8
9	Chicago, Milwaukee & St. Paul	28.21	47.36	9,479.19	26.93	*123,423.88	*150,202.29	26,778.41	9
10	Chicago & North Western	4.72	102.80	11,605.73	23.93	290,547.31	225,671.83	34,875.48	10
11	Chicago, St. Paul, Minneapolis & Omaha		7.03	811.00	21.17	17,170.98	17,170.98		11
12	Iowa Southern								12
13	Chicago, Rock Island & Pacific		11.47	1,164.90	22.37	26,054.88	25,166.44	888.44	13
14	St. Paul & Kansas City Short Line								14
15	Colfax Northern								15
16	Colfax Consolidated Coal Company								16
17	Security Investment Company								17
18	Creston, Winterset & Des Moines								18
19	c Crooked Creek R. R. & Coal								19
20	Davenport, Rock Island & Northwestern		.13	14.78	26.00	384.22		384.22	20
21	Great Northern		35.64	4,160.13		87,867.49	87,867.49		21
22	Illinois Central		22.35	2,275.67	21.36	48,613.96	48,613.96		22
23	Dubuque & Sioux City								23
24	Iowa & Omaha Short Line								24
25	Iowa & Southwestern								25
26	Keokuk & Des Moines								26
27	Manchester & Onida								27
28	Minneapolis & St. Louis		12.82	1,292.06	21.77	28,133.23	28,133.23		28
29	Des Moines & Fort Dodge								29
30	Iowa Central & Western								30
31	Muscatine North & South								31
32	Tabor & Northern								32
33	Union Pacific	7.72	12.20	2,614.00	27.50	69,369.67	64,369.61	5,000.06	33
34	dWabash Railroad		2.24	115.00	20.27	2,331.49	2,331.49		34
35	eWabash Railway	27.00	12.29	1,137.00	19.19	21,824.54	21,824.54		35
Total		130.42	412.27	58,772.08	\$ 23.74	\$ 984,333.41	\$ 844,571.10	\$ 139,762.31	

*Credit.

TERMINAL COMPANIES.

Statistics of Terminal Companies Doing Business in Iowa for the Year Ended June 30, 1916.

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
MILEAGE, JUNE 30, 1916.						
Line owned, main track	.91	4.18	1.47	.21	1.57	8.34
Yard track and sidings	9.12	19.91	3.12	3.01	7.93	43.09
Total	10.03	24.09	4.59	3.22	9.50	51.43
New line constructed during year	.14	.11			.09	.34
GRADE CROSSINGS—IOWA.						
Protected by gates alone—						
With other steam railways		1				1
Protected by flagman alone, 24 hours daily—						
With electric or street railways					1	1
With streets, avenues and highways		6			1	7
Protected by flagman alone, part time only—						
With streets, avenues and highways		6				6
Protected by crossing alarm only—						
With streets, avenues and highways		1				1
Protected alone by derailing devices—						
With other steam railways	1					1
With electric or street railways		1				1
Unprotected—						
With other steam railways		8		2		10
With electric or street railways					1	1
With streets, avenues and highways	2	9	4		3	18
Total with other steam railways	1	9		2		12
With electric or street railways		1			2	3
With streets, avenues and highways	2	22	4		4	32
Number of grade crossings eliminated during year—						
With electric railways		2				2
CAPITAL STOCK—COMMON.						
Par value amount authorized	\$ 327,000.00	\$ 400,000.00	\$ 89,000.00	\$ 40,500.00	\$ 100,000.00	\$ 956,500.00
Par value amount actually issued	327,000.00	400,000.00	89,000.00	40,500.00	100,000.00	956,500.00
Par value amount actually outstanding	327,000.00	400,000.00	89,000.00	40,500.00	100,000.00	956,500.00

Stock Actually Issued Prior To Present Year:						
Par value	323,800.00	400,000.00	85,000.00	40,500.00	100,000.00	949,300.00
Cash received as consideration for issue	162,200.00	400,000.00	85,000.00	40,500.00	100,000.00	787,700.00
Cash value of other property acquired as consideration for issue	161,600.00					161,600.00
Stock Actually Issued During Present Year:						
Par value	3,200.00		4,000.00			7,200.00
Cash received as consideration for issue	3,200.00		4,000.00			7,200.00
Rate of dividend			34.68	5.00	7.00	
Dividends declared			29,485.42	2,025.00	7,000.00	38,510.42
UNMATURED FUNDED DEBT—MORTGAGE BONDS.						
Par value indebtedness authorized		\$ 800,000.00				\$ 800,000.00
Par value of evidences of debt						
Nominally issued		129,000.00				129,000.00
Actually issued		671,000.00				671,000.00
Actually outstanding		671,000.00				671,000.00
Debt Actually Issued Prior to Present Year:						
Par value		671,000.00				671,000.00
Cash received as consideration for issue		671,000.00				671,000.00
Interest:						
Rate		5.00				5.00
Amount accrued during year		33,550.00				33,550.00
Amount paid during year		33,550.00				33,550.00
INVESTMENT IN ROAD AND EQUIPMENT DURING YEAR.						
Expenditures for road:						
In new lines and extensions	\$ 11,804.83		\$ 11,636.27			23,441.10
In additions and betterments		\$ 898.00		\$ 483.93		1,381.93
Total	\$ 11,804.83	\$ 898.00	\$ 11,636.27	\$ 483.93		24,823.03
Expenditures for equipment:						
In additions and betterments		13,865.96		16,737.27		30,603.23
Grand total:						
In new lines and extensions	11,804.83		11,636.27			23,441.10
In additions and betterments		14,763.96		17,221.20		31,985.16
In road and equipment	11,804.83	14,763.96	11,636.27	17,221.20		55,426.26
INVESTMENT IN ROAD AND EQUIPMENT AT CLOSE OF YEAR.						
Investment to June 30, 1907:						
Road	\$ 97,955.00	\$1,253,107.55	\$ 214,849.39	30,862.47		1,596,774.35
Equipment		31,386.63				31,386.63
Investment from July 1, 1907 to June 30, 1914	\$ 54,115.71	91,634.40	\$ 67,023.48	2,859.61	134,948.96	216,535.20
Investment since June 30, 1914	16,301.60	17,421.29	\$ 44,680.13	6,896.04	22,750.43	58,689.23
Total	\$ 168,372.31	\$1,398,549.87	\$ 143,145.78	\$ 40,618.06	\$ 157,699.39	\$ 1,903,385.41
Length of road owned	.91	4.18	1.47	.21	9.50	16.27
Average investment per mile of road	\$ 185,024.51	\$ 333,385.14	\$ 97,378.08	\$ 193,419.34	\$ 16,509.93	\$ 116,987.42
a Investment to June 30, 1908.						
b Investment from July 1, 1908 to June 30, 1914.						
c Credit item.						

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
INCOME ACCOUNT.						
Operating Income:						
Railway operating revenue		\$ 108,020.29		\$ 350.51	\$ 143,114.50	\$ 251,485.30
Railway operating expenses		41,815.17			118,971.75	160,786.92
Net revenue from railway operations		66,205.12		350.51	24,142.75	90,698.38
Railway tax accruals	\$ 943.26	42,000.00	\$ 962.80	558.66	2,561.21	47,025.93
Railway operating income	c 943.26	24,205.12	c 962.80	c 208.15	21,581.54	43,672.45
Total	c 943.26	24,205.12	c 962.80	c 208.15	21,581.54	43,672.45
Non-operating Income:						
Hire of freight cars—credit balance		23,425.34				23,425.34
Joint facility rent income		109,601.98		3,189.56		112,791.49
Income from lease of road			5,123.06			5,123.06
Miscellaneous rent income			2,515.53			2,515.53
Miscellaneous non-operating physical property	5,825.44					5,825.44
Dividend income		405.00	405.00			810.00
Income from unfunded securities and accounts		23,282.72	1,401.68			24,684.40
Miscellaneous income	9,246.04					9,246.04
Total	14,571.48	156,714.99	9,446.17	3,189.56		183,922.20
Gross income	13,628.22	180,920.11	8,483.37	2,981.41	21,581.54	227,594.65
Deductions From Gross Income:						
Hire of freight cars—debit balance					590.81	590.81
Rent for locomotives					82.50	82.50
Joint facility rents		977.60		600.00		1,577.60
Miscellaneous rents		1,104.05			10,200.00	11,304.05
Miscellaneous tax accruals	1,410.75					1,410.75
Interest on funded debt		33,550.00				33,550.00
Interest on unfunded debt					3,769.12	3,769.12
Maintenance of investment organization			747.16			747.16
Miscellaneous income charges			750			750
Total	1,410.75	35,631.65	754.66	600.00	14,642.43	53,039.49
Net income	12,217.47	145,288.46	7,728.71	2,381.41	6,939.11	174,555.16
Dividend appropriations of income				2,025.00	7,000.00	9,025.00
Income balance transferred to credit of profit and loss	12,217.47	145,288.46	7,728.71	356.41		165,591.05
Income balance transferred to debit of profit and loss					60.89	60.89
c Debit item.						

PROFIT AND LOSS ACCOUNT.						
Debit Items:						
Debit balance transferred from income					60.89	60.89
Dividend appropriations of surplus			29,485.42			29,485.42
Surplus appropriations for investment in physical property		23,998.00				23,998.00
Delayed income debits		41,536.03				41,536.03
Miscellaneous debits	13.35		.05			13.40
Credit balance carried to balance sheet	41,870.91	1,083,097.28	63,255.16	3,701.07	4,152.80	1,196,077.22
Total	41,884.26	1,148,631.31	92,740.63	3,701.07	4,213.69	1,291,170.96
Credit Items:						
Credit balance at beginning of year	29,606.79	946,707.79	84,996.88	3,344.66	4,213.69	1,068,929.81
Credit balance transferred from income	12,217.47	145,288.46	7,728.71	356.41		165,591.05
Delayed income credits		41,536.03				41,536.03
Miscellaneous credits		15,009.03	15.04			15,114.07
Total	41,884.26	1,148,631.31	92,740.63	3,701.07	4,213.69	1,291,170.96
RAILWAY OPERATING REVENUES.						
Rail Line Transportation Revenue:						
Switching		73,128.52			135,698.50	208,827.02
Total		73,128.52			135,698.50	208,827.02
Incidental Operating Revenue:						
Station, train and boat privileges		510.08				510.08
Parcel room		6,369.13				6,369.13
Storage—freight		829.00				829.00
Baggage		2,149.55				2,149.55
Demurrage		9,033.53			6,357.00	15,390.53
Telegraph and telephone		216.00				216.00
Rents of buildings and other property		15,784.48				15,784.48
Miscellaneous				604.01	1,059.00	1,663.01
Total		34,891.77		604.01	7,416.00	42,911.78
Joint facility—debit				253.50		253.50
Total railway operating revenues		108,020.29		350.51	143,114.50	251,485.30
RAILWAY OPERATING EXPENSES.						
Maintenance of way and structures		11,524.27			13,348.71	24,872.98
Maintenance of equipment		5,851.10			8,293.86	14,144.96
Traffic expenses					1,000.00	1,000.00
Transportation—rail line		23,385.90			92,524.71	115,910.61
General expenses		1,053.90			3,804.47	4,858.37
Total		41,815.17			118,971.75	160,786.92
Ratio expenses to revenues		38.71			83.13	63.93

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
COMPARATIVE GENERAL BALANCE SHEET—ASSETS.						
Investments:						
In road and equipment	168,372.31	1,393,549.87	143,145.78	40,618.06	157,699.39	1,903,385.41
Miscellaneous physical property	186,220.60	8,100.00	8,100.00	—	—	186,220.60
Affiliated companies—stocks	—	151,245.78	151,245.78	40,618.06	157,699.39	2,105,806.01
Total, June 30, 1916	354,592.91	1,401,649.87	151,245.78	40,618.06	157,699.39	2,105,806.01
Total, June 30, 1915	339,621.73	1,386,885.91	139,609.51	40,618.06	140,478.19	2,047,213.40
Increase, 1916	14,971.18	14,763.96	11,636.27	—	17,221.20	58,592.61
Current Assets:						
Cash	6,482.75	50,825.70	979.63	2,174.87	—	60,462.95
Demand loans and deposits	—	884,375.53	—	—	—	884,375.53
Traffic and car service balance receivable	—	13,075.65	—	—	—	13,075.65
Net balance receivable from agents and conductors	—	2,108.92	—	1,984.28	—	4,093.20
Miscellaneous accounts receivable	5,179.82	151,609.38	863.78	326.73	35,158.08	193,137.79
Material and supplies	2,315.03	56,435.26	—	—	5,603.67	64,353.96
Rents receivable	—	42,000.00	—	—	—	42,000.00
Other current assets	—	—	24.06	—	—	24.06
Total, June 30, 1916	13,977.60	1,200,430.44	1,867.47	4,485.88	40,761.75	1,261,523.14
Total, June 30, 1915	11,291.38	1,007,034.61	31,367.87	4,235.95	56,252.78	1,110,182.59
Increase, 1916	2,686.22	193,395.83	1,499.60	249.93	15,491.03	196,331.98
Decrease, 1916	—	—	—	—	—	—
Deferred Assets:						
Working fund advances	—	10.00	—	—	—	10.00
Other deferred assets	—	—	—	—	—	—
Total June 30, 1916	300.40	—	—	—	—	300.40
Total June 30, 1915	300.40	—	—	—	—	300.40
Increase, 1916	2,553.68	—	—	—	—	2,553.68
Decrease, 1916	—	—	—	—	—	—
Unadjusted Debits:	2,253.28	—	—	—	—	2,253.28
Rents and insurance premiums paid in advance	—	737.84	—	—	260.11	997.95
Total June 30, 1916	—	737.84	—	—	260.11	997.95
Total June 30, 1915	—	—	—	—	260.07	260.07
Increase, 1916	—	—	—	—	—	—
Grand Total:	368,870.91	2,602,828.15	153,113.25	45,103.94	198,721.25	3,368,637.50
Total June 30, 1916	353,466.79	2,393,920.52	170,977.38	44,854.01	196,991.04	3,160,209.74
Total June 30, 1915	—	—	—	—	—	—

Increase, 1916	15,404.12	208,907.63	—	249.93	1,730.21	226,291.89
Decrease, 1916	—	—	17,864.13	—	—	17,864.13
COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.						
Capital Stock:						
Total June 30, 1916	327,000.00	400,000.00	89,000.00	40,500.00	100,000.00	956,500.00
Total June 30, 1915	323,800.00	400,000.00	85,000.00	40,500.00	100,000.00	949,300.00
Increase, 1916	3,200.00	—	4,000.00	—	—	7,200.00
Unmatured Funded Debt:						
Total June 30, 1916	—	671,000.00	—	—	—	671,000.00
Total June 30, 1915	—	671,000.00	—	—	—	671,000.00
Current Liabilities:						
Loans and bills payable	—	—	—	—	10,000.00	10,000.00
Traffic and car-service balances payable	—	7,646.25	—	—	896.05	8,542.30
Audited accounts and wages payable	—	37,188.59	852.29	902.87	—	38,943.75
Miscellaneous accounts payable	—	—	—	—	68,949.74	68,949.74
Unmatured interest accrued	—	6,383.30	—	—	—	6,383.30
Other current liabilities	—	4,476.50	5.80	—	2,418.33	6,900.63
Total June 30, 1916	—	55,694.64	858.09	902.87	82,264.12	139,719.72
Total June 30, 1915	—	57,961.69	980.50	1,009.35	76,722.61	136,674.15
Increase, 1916	—	2,267.05	122.41	106.48	5,541.51	5,541.51
Decrease, 1916	—	—	—	—	—	—
Unadjusted Credits:						
Tax liability	—	42,000.00	—	—	1,414.78	43,414.78
Accrued depreciation—road	—	14,856.30	—	—	—	14,856.30
Accrued depreciation—equipment	—	4,447.47	—	—	10,801.55	15,249.02
Other unadjusted credits	—	908.55	—	—	88.00	1,056.55
Total June 30, 1916	—	62,252.32	—	—	12,304.33	74,556.65
Total June 30, 1915	—	10,465.13	—	—	16,054.74	26,519.87
Increase, 1916	—	51,787.19	—	—	15,491.03	51,787.19
Decrease, 1916	—	—	—	—	—	—
Corporate Surplus:						
Additions to property through income and surplus	—	330,783.91	—	—	—	330,783.91
Profit and loss, Credit balance	41,870.91	1,083,097.28	63,255.16	3,701.07	4,152.80	1,196,077.22
Total June 30, 1916	41,870.91	1,413,881.19	63,255.16	3,701.07	4,152.80	1,526,861.13
Total June 30, 1915	29,666.79	1,254,493.70	84,996.88	3,344.66	4,213.69	1,376,715.72
Increase, 1916	12,204.12	159,387.49	—	356.41	—	171,948.02
Decrease, 1916	—	—	21,741.72	—	60.89	21,802.61
Grand total:	368,870.91	2,602,828.15	153,113.25	45,103.94	198,721.25	3,368,637.50
Total June 30, 1916	353,466.79	2,393,920.52	170,977.38	44,854.01	196,991.04	3,160,209.74
Total June 30, 1915	—	—	—	—	—	—
Increase, 1916	15,404.12	208,907.63	17,864.13	249.93	1,730.21	226,291.89
Decrease, 1916	—	—	—	—	—	—

DESCRIPTION OF EQUIPMENT OWNED.

Steam locomotives	8	—	—	—	5	13
Freight train cars—coal	15	—	—	—	—	15

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
Company service cars						
Derrick		1				1
Other company service cars		8			1	9
Total		9			1	10
Total all cars in service		24			1	25
TRAFFIC AND CAR STATISTICS.						
Switching Operations—Freight Traffic:						
No. cars handled earning revenue—loaded		24,734			91,009	115,743
No. cars handled earning revenue—empty		24,734			923	25,657
No. cars handled not earning revenue—loaded					5,706	5,706
No. cars handled not earning revenue—empty					93,811	93,811
Total number of cars handled		49,468			191,449	240,917
Terminal Operations—Freight Traffic:						
No. cars handled at cost for tenant companies—loaded		46,125		61,453		107,578
No. cars handled at cost for tenant companies—empty		46,125		52,694		98,819
Total number of cars handled		92,250		114,147		206,397
Terminal Operations—Passenger Traffic:						
No. cars handled at cost for tenant companies—empty		27,778				27,778
Total number of cars handled		27,778				27,778
TIES LAID IN REPLACEMENT AND BETTERMENT.						
Cross Ties:						
No. of applied		3,728		321	3,030	7,079
Average cost per tie at distributing point		.77		.68	.61	.70
Switch Ties:						
No. feet (board measure) applied		47,816			13,540	61,356
Average cost per M feet at distributing point		37.82			29.39	35.96
Charges account of ties laid in replacement		4,686.29		216.81	2,264.61	7,167.71
Amount charges to operating expenses		4,686.29		216.81	2,264.61	7,167.71

TIES LAID IN ADDITIONAL TRACKS AND ON NEW LINES AND EXTENSIONS.

No. miles of new track—yards and sidings	.11				.09	.20
Cross Ties:						
No. of applied	115				236	351
Average cost per tie at distributing point	.73				.32	.45
Switch Ties:						
No. feet (board measure) laid in tracks	5,588				11,260	16,848
Average cost per M feet at distributing point	38.00				25.63	29.73
Charges on account ties laid in new tracks	295.75				378.55	674.30
Amount charged to additions and betterments	295.75				378.55	674.30
Amount charged to new lines and extensions						

RAILS LAID IN REPLACEMENT AND IN BETTERMENT.

No. of tons of 2,240 pounds applied	71.61				64.52	136.13
Average cost per ton at distributing point	29.18				21.66	25.62
Charges on account of rail applied	2,089.76				1,397.38	3,487.14
Relayers Taken Up:						
Number of tons					10.96	10.96
Salvage value					175.36	175.36
Scrap Rails Taken Up:						
Number of tons	61.82				55.46	117.28
Salvage of tons	561.95				467.04	1,028.99
Total salvage	561.95				642.40	1,204.35
Amount charged to operating expenses	1,527.81				754.98	2,282.79

RAILS LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS.

Miles of new track—yards and sidings	.11				.09	.20
No. of tons of 2,240 pounds applied	13.13				8.22	21.35
Average cost per ton	28.40				19.50	24.97
Charges on account of rail laid	372.82				160.31	533.13
Distributed to additions and betterments	372.82				160.31	533.13

CONSUMPTION OF FUEL BY LOCOMOTIVES.

Switching locomotives:						
Tons of bituminous coal	11,436.00				4,373.00	15,809.00
Average cost per ton	2.26				4.09	2.77

BRIDGE COMPANIES.

Statistics of Bridge Companies Doing Business in Iowa for the Year Ended June 30, 1916.

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RAILROAD COMMISSIONERS' REPORT

Items Reported	Dunleith & Dubuque	Keokuk & Hamilton	Missouri Valley & Blair	Omaha Bridge & Terminal	Sioux City Bridge	Total
CAPITAL STOCK—COMMON.						
Par value amount authorized	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,930,000.00	\$ 7,500,000.00	\$ 945,800.00	\$12,375,800.00
Par value amount actually issued	1,000,000.00	1,000,000.00	1,930,000.00	5,000,000.00	945,800.00	9,875,800.00
Par value amount actually outstanding	1,000,000.00	1,000,000.00	1,930,000.00	5,000,000.00	945,800.00	9,875,800.00
Stocks actually issued prior to present year						
Par value	1,000,000.00	1,000,000.00	1,930,000.00	5,000,000.00	945,800.00	9,875,800.00
Cash received as consideration for issue	1,000,000.00	850,000.00	1,426,000.00	5,000,000.00	945,800.00	9,221,800.00
Cash value of other property acquired			504,000.00			504,000.00
Total discounts		150,000.00				150,000.00
Rate of dividend	7.29—6.81		5.00		8.00	
Dividends declared	141,096.42		96,500.00		75,664.00	313,260.42
INVESTMENT IN ROAD AND EQUIPMENT AT CLOSE OF YEAR.						
Investment to June 30, 1907						
Road	\$ 1,016,862.82	\$ 2,000,000.00	\$ 1,930,000.00	\$ 6,738,391.08	\$ 945,800.00	\$12,631,053.90
Equipment				18,785.01		18,785.01
Investment from July 1, 1907, to June 30, 1914	33,141.77		132,988.76	b 16,225.28	914.60	150,819.79
Investment since June 30, 1914	678.56		6,731.39	18,415.98	b 1,323.60	24,502.33
Total	1,050,683.15	2,000,000.00	2,069,720.09	6,759,366.79	945,391.00	12,825,161.03
Length of road owned	1.30	.60	3.36	2.03	3.88	11.23
Average investment per mile of road	808,217.81	3,030,303.03	615,988.12	3,329,737.33	243,657.47	1,142,044.62
INCOME ACCOUNT.						
Operating Income:						
Railway operating revenues	\$	\$ 59,782.17	\$	\$	\$	\$ 59,782.17
Railway operating expenses		20,953.20				20,953.20
Net revenue from railway operations		38,828.97				38,828.97
Railway tax accruals	29,980.09	4,909.18	11,837.31		18,905.76	65,632.34
Railway operating income	a 29,980.09	33,919.79	a 11,837.31		a 18,905.76	a 26,803.87
Non-operating Income:						
Joint facility rent income	171,076.51				100,400.74	271,537.25

Income from lease of road				87,500.00		87,500.00
Miscellaneous rent income			117,089.07		135.00	117,224.07
Income from funded securities			a 83.34		4,029.30	3,945.96
Income from unfunded securities and accounts		496.65	1,171.75		1,780.46	3,448.86
Total	171,076.51	496.65	118,177.48	87,500.00	106,405.50	483,656.14
Gross income	141,096.42	34,416.44	106,340.17	87,500.00	87,499.74	456,852.77
Interest on unfunded debt		80,000.00		87,500.00		167,500.00
Total deductions from gross income		80,000.00		87,500.00		167,500.00
Net income	141,096.42	a 45,583.56	106,340.17		87,499.74	289,352.77
Dividend appropriations of income	141,096.42		96,500.00		75,664.00	313,260.42
Total appropriations of income	141,096.42		96,500.00		75,664.00	313,260.42
Income balance transferred to credit of profit and loss			9,840.17		11,835.74	21,675.91
Income balance transferred to debit of profit and loss		45,583.56				45,583.56
PROFIT AND LOSS ACCOUNT.						
Debit Items:						
Debit balance at beginning of year		\$ 1,322,739.27				\$ 1,322,739.27
Debit balance transferred from income		45,583.56				45,583.56
Surplus appropriation for investment in physical property				\$ 1,068.43		1,068.43
Loss on retired road and equipment				1,052.68		1,052.68
Credit balance carried to balance sheet	\$ 88,760.09		\$ 193,677.25	39,762.42	\$ 92,840.26	415,040.02
Total	88,760.09	1,368,322.83	193,677.25	41,883.53	92,840.26	1,785,483.96
Credit Items:						
Credit balance at beginning of year	\$ 88,760.09		\$ 183,837.08	40,815.10	81,004.52	394,416.79
Credit balance transferred from income			9,840.17		11,835.74	21,675.91
Donations				1,068.43		1,068.43
Debit balance carried to balance sheet		1,368,322.83				1,368,322.83
Total	\$ 88,760.09	\$ 1,368,322.83	\$ 193,677.25	41,883.53	92,840.26	1,785,483.96
RAILWAY OPERATING EXPENSES.						
Maintenance of Way and Structures:						
Superintendence		\$ 2,600.77				\$ 2,600.77
Road maintenance	\$ 3,397.82	1,634.67			\$ 8,205.18	13,237.67
Maintaining buildings, etc.	5,129.54	50.07				5,179.61
Depreciation of way and structures					10,000.00	10,000.00
Miscellaneous expenses		1,193.86				1,193.86
Maintaining joint way and structures—Cr.	8,527.30				18,205.18	26,732.54
Total		5,479.37				5,479.37

a Debit item.

b Credit item.

STATISTICS OF BRIDGE COMPANIES

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Items Reported	Dunleith & Dubuque	Keokuk & Hamilton	Missouri Valley & Blair	Omaha Bridge & Terminal	Sioux City Bridge	Total
EMPLOYEES AND THEIR COMPENSATION.						
General Officers:						
Average number of	2	3				5
Number of days on duty	662	974				1,636
Compensation	\$ 1,520.00	\$ 6,775.00				\$ 8,295.00
Average daily compensation	\$ 2.30	\$ 6.96				\$ 5.07
All Other Employees:						
Average number of	4	8				12
Number of hours on duty	8,784	23,384				32,168
Compensation	\$ 3,000.00	\$ 7,712.00				\$ 10,712.00
Average hourly compensation—cents	.34	.33				.33
MILEAGE, JUNE 30, 1916.						
Main Line:						
Iowa	1.18	.34	2.11	.58	1.74	5.95
Illinois	.12	.32				.44
Nebraska			1.25	1.45	2.14	4.84
Branches, Spurs and All Other Tracks:						
Iowa	.79		3.96	2.44	.93	8.12
Illinois						
Nebraska			1.61	15.89	.53	18.03
Total	2.09	.66	8.93	20.36	5.34	37.38
New line constructed during year				.50		.50

TABLE NO. 1—ROAD OPERATED AT CLOSE OF YEAR.

Lines	Mileage of Road Operated—Single Track						Mileage of Road Operated—All Tracks					Mileage of Road Owned—All Tracks					
	Line owned		Line operated under lease	Line operated under contract	Line operated under trackage rights	Total single track mileage	Single track	Second track	Sidings and turnouts	Track in car-houses, shops, etc.	Total all tracks	First Track		Second track	Sidings and turnouts	Tracks in carhouses, shops, etc.	Total all tracks
	Main line	Branches and spurs										Main line	Branches and spurs				
Cedar Rapids & Marion City	2.80					2.80	2.80				2.80	2.80					2.80
Centerville, Albia & Southern	23.02		1.57	.81		25.40	25.40		2.80		28.20	23.02			2.80		25.82
Centerville Light & Traction	7.84					7.84	7.84		.51	.13	8.48	7.84			.51	.13	8.48
Charles City Western	23.35					23.35	23.35		3.66		27.01	23.35			3.66		27.01
Clinton, Davenport & Mus.	58.32				10.18	68.50	68.50		7.15		75.65	58.32			4.45		62.77
Colfax Springs	1.00					1.00	1.00				1.00	1.00					1.00
Davenport & Muscatine	25.27				2.65	27.92	27.92		1.59		29.51	25.27			1.59		26.86
Ft. Dodge, D. M. & Southern	115.30	2.42			6.32	124.04	124.04		30.66		154.70	115.30	2.42		27.30		145.02
Inter-Urban	64.20				20.75	84.95	84.95		12.12		97.07	64.20			12.12		76.32
Iowa & Illinois	33.05				7.53	40.58	40.58		5.56		46.14	33.05			2.86		35.91
Iowa Railway & Light	44.66					44.66	44.66		7.87		52.53	44.66			7.87		52.53
Mason City & Clear Lake	14.62					14.62	14.62		5.54		20.16	14.62			5.54		20.16
Oskaloosa & Buxton Electric																	
Oskaloosa Traction & Light			2.30			2.30	2.30				2.30						2.30
So. Iowa Railway & Light	10.00					10.00	10.00				10.00	10.00					10.00
Tama & Toledo	2.87					2.87	2.87		.08		2.95	2.87			.08		2.96
Waterloo, Cedar Falls & No.	110.61				1.04	111.65	111.65	5.33	19.39	.39	136.76	110.61		5.33	18.57	.39	134.90
Total	478.59	2.42	3.87	.81	38.29	523.98	523.98	5.33	89.78	.52	619.61	480.89	2.42	5.33	82.90	.52	572.06

a This report covers the period July 1, 1915 to December 31, 1915. Figures are not included in the total.

b This report covers the period January 1, 1916 to June 30, 1916.

TABLE NO. 2—CAPITAL STOCK.
PART I—AUTHORIZED AND ISSUED.

Lines	Par Value of Amount Authorized			Par Value of Amount Nominally but Not Actually Issued to Close of Year			Par Value of Total Amount Actually Issued to Close of Year		
	Common	Preferred	Total	Common	Preferred	Total	Common	Preferred	Total
Cedar Rapids & Marion City									
Centerville, Albia & Southern	\$ 200,000.00		\$ 200,000.00				\$ 200,000.00		\$ 200,000.00
Centerville Light & Traction	500,000.00		500,000.00				500,000.00		500,000.00
Charles City Western	300,000.00		300,000.00				290,400.00		290,400.00
f Clinton, Davenport & Mus.	1,725,000.00		1,725,000.00	\$ 9,600.00		\$ 9,600.00	1,725,000.00		1,725,000.00
Colfax Springs	25,000.00		25,000.00				25,000.00		25,000.00
e Davenport & Muscatine	1,000,000.00		1,000,000.00				1,000,000.00		1,000,000.00
Ft. Dodge, D. M. & Southern	2,000,000.00	\$ 1,500,000.00	3,500,000.00				2,000,000.00	\$ 1,500,000.00	3,500,000.00
Inter-Urban	1,200,000.00		1,200,000.00				1,160,000.00		1,160,000.00
e Iowa & Illinois	1,500,000.00	800,000.00	2,300,000.00				1,500,000.00	554,200.00	2,054,200.00
Iowa Railway & Light	3,000,000.00	5,000,000.00	8,000,000.00				1,700,000.00	2,489,277.53	4,189,277.53
Mason City & Clear Lake	400,000.00		400,000.00				400,000.00		400,000.00
Oskaloosa & Buxton Electric	500,000.00		500,000.00				170,925.00		170,925.00
Oskaloosa Traction & Light	300,000.00		300,000.00				300,000.00		300,000.00
So. Iowa Railway & Light	60,500.00		60,500.00				60,500.00		60,500.00
f Tama & Toledo	50,000.00		50,000.00				50,000.00		50,000.00
Waterloo, Cedar Falls & No.	3,335,000.00	1,665,000.00	5,000,000.00				c 2,763,000.00	d 1,764,950.00	4,527,950.00
Total	\$13,595,500.00	\$ 8,165,000.00	\$21,760,500.00	\$ 9,600.00		\$ 9,600.00	\$11,344,825.00	\$ 5,754,227.53	\$17,099,052.53

a Includes \$300,000.00 which was retired and canceled after actually issued.

b Includes \$6,000.00 retired and canceled after actually issued.

c Includes \$250,000.00 which was retired and canceled after actually issued.

d Includes \$255,000.00 which was retired and canceled after actually issued.

e This report covers the period July 1, 1915 to December 31, 1915. Figures are not included in the total.

f This report covers the period January 1, 1916 to June 30, 1916.

PART II—OUTSTANDING AND ACTUALLY ISSUED PRIOR TO PRESENT YEAR.

Table No. 2	Par Value of Amount Actually Outstanding at Close of Year			Stock Actually Issued Prior to Present Year					
				Par Value			Cash Received as Consideration For Issue		
	Common	Preferred	Total	Common	Preferred	Total	Common	Preferred	Total
Cedar Rapids & Marion City									
Centerville, Albia & Southern	\$ 200,000.00		\$ 200,000.00	\$ 200,000.00		\$ 200,000.00			
Centerville Light & Traction	500,000.00		500,000.00	500,000.00		500,000.00			
Charles City Western	290,400.00		290,400.00	290,400.00		290,400.00	\$ 290,400.00		\$ 290,400.00
c Clinton, Davenport & Mus.	1,725,000.00		1,725,000.00	1,725,000.00		1,725,000.00	1,725,000.00		1,725,000.00
Colfax Springs	25,000.00		25,000.00	25,000.00		25,000.00	25,000.00		25,000.00
b Davenport & Muscatine	1,000,000.00		1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00		1,000,000.00
Ft. Dodge, D. M. & Southern	2,000,000.00	\$ 1,200,000.00	3,200,000.00	1,000,000.00	\$ 100,000.00	1,100,000.00			
Inter-Urban	1,160,000.00		1,160,000.00	1,160,000.00		1,160,000.00	1,160,000.00		1,160,000.00
b Iowa & Illinois	1,500,000.00	554,200.00	2,054,200.00	1,500,000.00	554,200.00	2,054,200.00	a 1,500,000.00	\$ 554,200.00	2,054,200.00
Iowa Railway & Light	1,700,000.00	2,489,277.53	4,189,277.53	1,700,000.00	1,591,428.01	3,291,428.01	1,700,000.00	1,591,428.01	3,291,428.01
Mason City & Clear Lake	400,000.00		400,000.00	400,000.00		400,000.00	400,000.00		400,000.00
Oskaloosa & Buxton Electric	170,925.00		170,925.00	170,925.00		170,925.00	170,925.00		170,925.00
Oskaloosa Traction & Light	300,000.00		300,000.00	300,000.00		300,000.00	300,000.00		300,000.00
So. Iowa Railway & Light	54,500.00		54,500.00	54,500.00		54,500.00	54,500.00		54,500.00
e Tama & Toledo	50,000.00		50,000.00						
Waterloo, Cedar Falls & No.	2,263,000.00	1,254,950.00	3,517,950.00	2,028,000.00	1,504,975.00	3,532,975.00	2,028,000.00	1,504,975.00	3,532,975.00
Total	\$10,838,825.00	\$ 4,944,227.53	\$15,783,052.53	\$ 9,559,825.00	\$ 3,196,403.01	\$12,756,228.01	\$ 7,859,825.00	\$ 3,096,403.01	\$10,956,228.01

a This stock was issued in exchange for franchise.

b This report covers the period July 1, 1915 to December 31, 1915. Figures are not included in the total.

c This report covers the period January 1, 1916 to June 30, 1916.

Table No. 2	Stocks Actually Issued Prior to Present Year—Continued			Stocks Actually Issued During Present Year					
	Cash Value of Other Property Acquired as Consideration for Issue			Par Value			Cash Received as Consideration For Issue		
	Common	Preferred	Total	Common	Preferred	Total	Common	Preferred	Total
Lines									
Cedar Rapids & Marion City									
Centerville, Albia & Southern									
Centerville Light & Traction	\$ 500,000.00		\$ 500,000.00						
Charles City Western									
b Clinton, Davenport & Mus.									
Colfax Springs									
a Davenport & Muscatine									
Ft. Dodge, D. M. & Southern	1,000,000.00	100,000.00	1,100,000.00	\$ 1,000,000.00	\$ 1,100,000.00	\$ 2,100,000.00	\$ 800,000.00	\$ 1,100,000.00	\$ 1,900,000.00
Inter-Urban									
a Iowa & Illinois									
Iowa Railway & Light					897,849.52	897,849.52		897,849.52	897,849.52
Mason City & Clear Lake									
Oskaloosa & Buxton Electric									
Oskaloosa Traction & Light									
So. Iowa Railway & Light									
b Tama & Toledo				50,000.00		50,000.00			
Waterloo, Cedar Falls & No.				485,000.00	4,975.00	489,975.00	485,000.00	4,975.00	489,975.00
Total	\$ 1,500,000.00	\$ 100,000.00	\$ 1,600,000.00	\$ 1,535,000.00	\$ 2,002,824.52	\$ 3,537,824.52	\$ 1,285,000.00	\$ 2,002,824.52	\$ 3,287,824.52

a This report covers the period July 1, 1915 to December 31, 1915.

b This report covers the period January 1, 1916 to June 30, 1916.

PART IV—ACTUALLY ISSUED DURING PRESENT YEAR—Continued—AND DIVIDENDS DECLARED.

Table No. 2	Stocks Actually Issued During Present Year			Dividends Declared During the Year			
	Cash Value of Other Property Acquired as Consideration for Issue			Rate			
	Common	Preferred	Total	Common	Preferred	Common	Preferred
Number							Number
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11				\$ 5.00	7.00	\$ 85,000.00	\$ 135,851.61
12				3.00		12,000.00	
13						27,618.84	
14				9.50		28,601.04	
15							
16						1,000.00	
17					6.00		74,436.63
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
Total	\$ 250,000.00		\$ 250,000.00			\$ 154,219.88	\$ 210,288.24

a This report covers the period July 1, 1915 to December 31, 1915.

b This report covers the period January 1, 1916 to June 30, 1916.

TABLE NO. 3—FUNDED DEBT.
PART I—TOTAL FUNDED DEBT OTHER THAN EQUIPMENT OBLIGATIONS.

Lines	Total par value of extent of indebtedness authorized	Extent of authorization canceled or revoked	Par Value of Evidences of Debt					Evidences of Debt Actually Issued Prior to Present Year	
			Nominally but not actually issued	Actually issued to close of year	Reacquired after actual issue and canceled	Reacquired after actual issue and held alive at close of year	Actually outstanding at close of year	Par value of total amount	Cash received as consideration for issue
Cedar Rapids & Marion City	\$ 170,000.00			\$ 170,000.00			\$ 170,000.00	\$ 170,000.00	
Centerville, Albia & Southern	125,000.00			125,000.00	\$ 13,000.00		112,000.00	125,000.00	\$ 125,000.00
Centerville Light & Traction	1,000,000.00		\$ 306,000.00	240,000.00			240,000.00	100,500.00	100,500.00
Charles City Western	1,200,000.00		137,000.00	1,063,000.00			1,063,000.00	1,063,000.00	1,063,000.00
Clinton, Davenport & Muscatine									
Colfax Springs									
Davenport & Muscatine	5,700,000.00			5,700,000.00			5,700,000.00	4,800,000.00	
Ft. Dodge, Des Moines & Southern	1,510,000.00		100,000.00	1,410,000.00		\$ 16,000.00	1,394,000.00	1,410,000.00	1,269,000.00
Inter-Urban	1,200,000.00		137,000.00	1,063,000.00			1,063,000.00	1,063,000.00	1,063,000.00
Iowa & Illinois	12,025,000.00	\$ 545,000.00		6,122,000.00	1,267,000.00		4,855,000.00	5,983,000.00	5,472,873.56
Iowa Railway & Light	2,600,000.00		2,178,000.00	422,000.00	98,000.00		324,000.00	422,000.00	412,390.00
Mason City & Clear Lake	1,500,000.00			23,000.00			23,000.00	23,000.00	
Oskaloosa & Buxton Electric	1,800,000.00			352,000.00	31,000.00		321,000.00	282,000.00	282,000.00
Oskaloosa Traction & Light	300,000.00		102,000.00	198,000.00	18,000.00		180,000.00	198,000.00	198,000.00
Southern Iowa Railway & Light									
Tama & Toledo	7,500,000.00		1,027,000.00	5,586,000.00			5,586,000.00	4,598,000.00	3,678,400.00
Waterloo, Cedar Falls & Northern									
Total	\$35,430,000.00	\$ 545,000.00	\$ 3,850,000.00	\$21,411,000.00	\$ 1,427,000.00	\$ 16,000.00	\$19,968,000.00	\$19,174,500.00	\$12,601,163.56

^aThis report covers the period July 1, 1915 to December 31, 1915. Figures are not included in the total.

^bThis report covers the period January 1, 1916 to June 30, 1916.

PART II—TOTAL FUNDED DEBT OTHER THAN EQUIPMENT OBLIGATIONS—Continued.

Number	Table No. 3 Lines	Cash value of other property acquired as consideration for issue	Total discount on actual issues of prior years	Evidences of Debt Actually Issued During Present Year			Discount on actual issues of present year	Interest During Year on Actually Outstanding Debt		Number
				Par value of total amount	Cash received as consideration for issue	Cash value of other property acquired as consideration for issue		Interest paid	Interest accrued	
1	Cedar Rapids & Marion City	\$ 170,000.00						\$ 8,500.00	\$ 8,500.00	1
2	Centerville, Albia & Southern							6,720.00	5,060.00	2
3	Centerville Light & Traction		\$ 3,471.43	\$ 139,500.00	\$ 17,500.00	\$ 122,000.00	\$ 3,337.50	14,665.00	14,325.71	3
4	Charles City Western		105,000.00						26,575.00	4
5	Clinton, Davenport & Muscatine									5
6	Colfax Springs									6
7	Davenport & Muscatine									7
8	Ft. Dodge, Des Moines & Southern	4,800,000.00		900,000.00	609,324.99	200,000.00	90,675.01	266,444.46	227,668.24	8
9	Inter-Urban		141,000.00					73,000.00	73,000.00	9
10	Iowa & Illinois		105,000.00						26,575.00	10
11	Iowa Railway & Light	25,000.00	485,126.44	139,000.00	127,600.00		11,400.00	239,274.56	238,923.53	11
12	Mason City & Clear Lake		9,610.00					17,820.00	19,440.00	12
13	Oskaloosa & Buxton Electric	23,000.00		70,000.00	62,800.00		7,200.00	1,380.00	1,380.00	13
14	Oskaloosa Traction & Light							15,555.00	16,965.00	14
15	Southern Iowa Railway & Light									15
16	Tama & Toledo		919,600.00	988,000.00	790,400.00		197,600.00	129,892.29	269,592.29	16
17	Waterloo, Cedar Falls & Northern									17
	Total	\$ 5,018,000.00	\$ 1,663,807.87	\$ 2,236,500.00	\$ 1,607,624.99	\$ 322,000.00	\$ 310,212.51	\$ 773,251.31	\$ 927,994.77	

^aThis report covers the period July 1, 1915 to December 31, 1915. Figures are not included in the total.

^bThis report covers the period January 1, 1916 to June 30, 1916.

Number	Table No. 3 Lines	Contract price of equipment ac- quired	Cash paid on ac- ceptance of equipment	Total amount of obligations actually issued	Rate of interest per annum	Actually outstand- ing obligations unmatured at close of year	Interest accrued during year	Interest paid during year	Number
1	Cedar Rapids & Marion City								1
2	Centerville, Albia & Southern								2
3	Centerville Light & Traction								3
4	Charles City Western								4
5	b Clinton, Davenport & Muscatine								5
6	Colfax Springs								6
7	a Davenport & Muscatine								7
8	Ft. Dodge, Des Moines & Southern								8
9	Inter-Urban								9
10	a Iowa & Illinois								10
11	Iowa Railway & Light								11
12	Mason City & Clear Lake								12
13	Oskaloosa & Buxton Electric								13
14	Oskaloosa Traction & Light								14
15	Southern Iowa Railway & Light								15
16	b Tama & Toledo								16
17	Waterloo, Cedar Falls & Northern	\$ 270,194.00	\$ 48,820.00	\$ 221,374.00	6.00	\$ 144,430.50	\$ 2,964.00	\$ 2,964.00	17
	Total	\$ 270,194.00	\$ 48,820.00	\$ 221,374.00	6.00	\$ 144,430.50	\$ 2,964.00	\$ 2,964.00	

a This report covers the period July 1, 1915 to December 31, 1915.

b This report covers the period January 1, 1916 to June 30, 1916.

TABLE NO. 4—INVESTMENT IN ROAD AND EQUIPMENT.

PART I—WAY AND STRUCTURES, EQUIPMENT AND POWER, DURING YEAR.

Number	Lines	Way and Structures			Equipment			Power			Number
		Investment in new lines and exten- sions during year	Investment in additions and betterments during year	Total investment in road and equipment dur- ing year	Investment in new lines and exten- sions during year	Investment in additions and betterments during year	Total investment in road and equipment dur- ing year	Investment in new lines and exten- sions during year	Investment in additions and betterments during year	Total investment in road and equipment dur- ing year	
1	Cedar Rapids & Marion City										1
2	Centerville, Albia & Southern		\$ 4,175.07	\$ 4,175.07		\$ 7,493.59	\$ 7,493.59				2
3	Centerville Light & Traction		2,704.32	2,704.32		a 99.19	a 99.19				3
4	Charles City Western	\$77,542.65		77,542.65	a 13,027.37		a 13,027.37	\$ 157.25		\$ 157.25	4
5	c Clinton, Davenport & Muscatine	4,198.68	17,454.74	21,653.42				\$ 456.03		456.03	5
6	Colfax Springs										6
7	b Davenport & Muscatine		2,020.64	2,020.64							7
8	Ft. Dodge, Des Moines & Southern		240,021.31	240,021.31		41,437.19	41,437.19	49,180.98		49,180.98	8
9	Inter-Urban	12,985.21	18,507.89	31,493.10		a 1,753.97	a 1,753.97	16,066.66		16,066.66	9
10	a Iowa & Illinois		38,189.45	38,189.45		a 809.01	a 809.01	a 149.83		a 149.83	10
11	Iowa Railway & Light		205,655.83	205,655.83		89,242.32	89,242.32	263,823.01		263,823.01	11
12	Mason City & Clear Lake		18,714.54	18,714.54		8,163.83	8,163.83				12
13	Oskaloosa & Buxton Electric										13
14	Oskaloosa Traction & Light	744.77		744.77							14
15	Southern Iowa Railway & Light	842.64		842.64	6,403.95		6,403.95				15
16	c Tama & Toledo		50,218.81	50,218.81		470.02	470.02				16
17	Waterloo, Cedar Falls & Northern		32,334.07	32,334.07		7,513.66	7,513.66	343,444.38		343,444.38	17
	Total	\$96,313.95	\$ 629,996.07	\$ 726,310.02	\$ a 6,623.42	\$ 151,658.44	\$ 145,035.02	\$ 157.25	\$ 672,821.23	\$ 672,978.48	

a Credit item.

b This report covers the period July 1, 1915 to December 31, 1915.

c This report covers the period January 1, 1916 to June 30, 1916.

Number	Table No. 4	Lines	General and Miscellaneous			Grand Total			Number
			Investment in new lines and extensions during year	Investment in additions and betterments during year	Total investment in road and equipment during year	Investment in new lines and extensions during year	Investment in additions and betterments during year	Total investment in road and equipment during year	
1		Cedar Rapids & Marion City							1
2		Centerville, Albia & Southern					\$ 11,668.66	\$ 11,668.66	2
3		Centerville Light & Traction					2,605.13	2,605.13	3
4		Charles City Western	\$ 7,162.28		7,162.28	\$ 71,834.81		71,834.81	4
5		c Clinton, Davenport & Muscatine	128.84	\$ 1,001.00	1,129.84	4,327.52		18,911.77	5
6		Colfax Springs							6
7		b Davenport and Muscatine		128.84	128.84		2,149.48	2,149.48	7
8		Ft. Dodge, Des Moines & Southern		619,462.21	619,462.21		950,101.69	950,101.69	8
9		Inter-Urban		42.31	42.31	12,985.21			9
10		b Iowa & Illinois		1,769.11	1,769.11		32,802.89	45,848.10	10
11		Iowa Railway & Light		8,938.72	8,938.72		38,999.72	38,999.72	11
12		Mason City & Clear Lake		530.13	530.13		567,659.88	567,659.88	12
13		Oskaloosa & Buxton Electric					27,408.50	27,408.50	13
14		Oskaloosa Traction & Light	46,604.34		46,604.34	47,349.11		47,349.11	14
15		Southern Iowa Railway & Light				7,246.59		7,246.59	15
16		c Tama & Toledo		54.49	54.49		50,743.32	50,743.32	16
17		Waterloo, Cedar Falls & Northern		a 1,429,925.73	a 1,429,925.73		a 1,046,633.62	a 1,046,633.62	17
		Total	\$ 53,895.46	\$ a 797,998.92	\$ a 744,103.46	\$ 143,743.24	\$ 656,477.42	\$ 800,220.66	

a Credit item.

b This report covers the period July 1, 1915 to December 31, 1915.

c This report covers the period January 1, 1916 to June 30, 1916.

PART III—AT CLOSE OF YEAR.

Number	Table No. 4	Lines	Investment in Road and Equipment at Close of Year						Number
			Investment to December 31, 1908	Investment from December 31, 1908, to June 30, 1914	Investment since June 30, 1914	Total investment in road and equipment	Average investment per mile of road owned	Average investment per mile of track owned	
1		Cedar Rapids & Marion City		\$ 383,136.29	\$ 60,415.66	\$ 443,551.95	\$ 19,268.11	\$ 17,178.02	1
2		Centerville, Albia & Southern		289,148.70	9,316.09	298,464.79	38,069.48	35,196.32	2
3		Centerville Light & Traction		426,249.95	131,703.23	607,953.18	26,036.51	22,508.45	3
4		Charles City Western			23,239.29	2,427,121.51	41,617.31	38,666.91	4
5		c Clinton, Davenport & Muscatine	\$ 1,365,222.86	1,038,659.36	245.43	26,753.52	26,753.52	26,753.52	5
6		Colfax Springs		20,508.09					6
7		b Davenport & Muscatine		1,038,659.36	4,327.52	1,042,986.88	41,273.72	38,830.49	7
8		Ft. Dodge, Des Moines & Southern		7,327,458.01	1,876,783.58	9,204,241.59	78,187.58	63,468.77	8
9		Inter-Urban	2,460,382.92	346,516.30	49,179.54	2,856,078.76	44,487.21	37,422.42	9
10		b Iowa & Illinois	1,506,273.28	74,344.68	63,936.64	1,644,554.60	49,759.59	45,796.56	10
11		Iowa Railway & Light	3,290,686.28	1,948,662.32	939,701.03	6,179,049.63	138,357.58	117,628.97	11
12		Mason City & Clear Lake		761,508.85	41,497.13	803,005.98	54,925.17	39,831.64	12
13		Oskaloosa & Buxton Electric		a 103,381.93		44,948.66		44,948.66	13
14		Oskaloosa Traction & Light		692,837.51	65,121.89	757,959.40			14
15		Southern Iowa Railway & Light		182,587.58	8,189.33	190,776.91	19,077.69	19,077.69	15
16		c Tama & Toledo			50,743.32	50,743.32	17,680.60	17,201.13	16
17		Waterloo, Cedar Falls & Northern	2,441,886.86	4,653,505.83	1,277,668.71	8,373,061.40	79,104.43	64,712.66	17
		Total	\$ 9,558,178.92	\$ 18,180,160.72	\$ 4,583,804.23	\$ 32,322,143.87	\$ 75,194.00	\$ 62,319.46	

a Purchased property in 1913.

b This report covers the period July 1, 1915 to December 31, 1915. Figures are not included in the total.

c This report covers the period January 1, 1916 to June 30, 1916.

TABLE NO. 5—INCOME ACCOUNT.

PART I—OPERATING INCOME.

Lines	Railway operating revenues	Railway operating expenses	Net revenue railway operations	Auxiliary Operations			Net operating revenue	Taxes assignable to railway operations	Operating income
				Revenues	Expenses	Net revenues			
Rapids & Marion City	\$ 50,200.06	\$ 36,021.59	\$ 23,238.47				\$ 23,238.47	\$ 3,078.30	\$ 19,560.17
Centerville, Albia & Southern	79,830.64	55,458.30	24,372.34				24,372.34	3,292.32	21,080.02
Centerville Light & Traction	50,529.79	38,357.96	12,171.83	\$ 103,005.81	\$ 61,351.88	\$ 41,713.93	53,885.76	3,498.50	50,387.26
Charles City Western	57,300.35	40,601.76	16,758.59				16,758.59	3,759.01	12,999.58
c Clinton, Davenport & Muscatine	133,672.53	97,228.08	36,444.45	46,607.06	32,629.17	14,008.49	50,512.94	6,779.20	43,733.74
Colfax Springs	3,710.30	5,796.20	a 2,085.90				a 2,085.90		a 2,085.90
b Davenport & Muscatine	54,814.56	34,531.20	20,283.36	38,279.59	29,017.29	9,202.30	29,545.66	2,241.55	27,304.11
Ft. Dodge, Des Moines & Southern	982,083.27	642,727.91	339,355.36	107,906.47	43,152.21	64,844.26	404,199.62	23,022.49	381,177.13
Inter-Urban	359,919.66	272,624.47	87,295.19				87,295.19	13,226.11	74,069.08
b Iowa & Illinois	89,080.40	69,643.00	19,437.40	5,497.96	2,134.65	3,363.31	22,800.71	2,384.76	20,415.95
Iowa Railway & Light	280,301.80	177,146.33	103,155.47	644,517.12	346,374.29	298,142.83	401,208.30	32,259.96	369,038.34
Mason City & Clear Lake	127,586.39	84,717.47	42,868.92	62.74		62.74	42,931.66	5,808.23	37,123.43
Oskaloosa & Buxton Electric									
Oskaloosa Traction & Light	23,669.61	22,127.61	1,542.00	126,058.25	69,763.72	56,294.53	57,836.53	4,644.55	53,191.98
Southern Iowa Railway & Light	27,713.96	20,813.42	6,900.54				6,900.54	2,182.09	4,718.45
c Tama & Toledo	7,630.17	5,753.06	1,877.11				1,877.11		1,877.11
Waterloo, Cedar Falls & Northern	782,840.61	363,927.79	418,912.82				418,912.82	14,618.87	404,293.95
Total	\$ 3,120,004.10	\$ 1,967,476.15	\$ 1,152,527.95	\$ 1,072,175.60	\$ 584,423.21	\$ 487,752.39	\$ 1,640,280.34	\$ 121,395.94	\$ 1,518,884.40

a Deficit.

b This report covers the period July 1, 1915 to December 31, 1915.

c This report covers the period January 1, 1916 to June 30, 1916.

PART II—NONOPERATING INCOME AND GROSS INCOME.

Number	Table No. 5 Lines	Nonoperating Income								Gross Income	Number
		Miscellaneous rent income ^a	Net income from miscellaneous physical property	Dividend income	Income from funded securities	Income from unfunded securities and accounts	Income from sinking fund and other reserves	Miscellaneous income	Total non-operating income		
1	Cedar Rapids & Marion City									\$ 19,560.17	1
2	Centerville, Albia & Southern									21,080.02	2
3	Centerville Light & Traction									50,387.26	3
4	Charles City Western		26.79						26.79	13,026.37	4
5	c Clinton, Davenport & Muscatine		138.45						138.45	43,872.19	5
6	Colfax Springs									a 2,085.90	6
7	b Davenport & Muscatine		141.50						141.50	27,445.61	7
8	Ft. Dodge, Des Moines & Southern		1,816.27			\$ 5,408.95		\$ 295,434.42	302,659.64	683,836.77	8
9	Inter-Urban				\$ 150.00	747.96			897.96	74,967.04	9
10	b Iowa & Illinois									20,415.95	10
11	Iowa Railway & Light	\$ 1,030.17	221,170.16	\$ 1,815.17	2,470.99	4,320.16		21.02	230,827.67	599,860.01	11
12	Mason City & Clear Lake		459.33				\$ 268.44		727.77	37,851.20	12
13	Oskaloosa & Buxton Electric			28,601.04					28,601.04	28,601.04	13
14	Oskaloosa Traction & Light									53,191.98	14
15	Southern Iowa Railway & Light									4,718.45	15
16	c Tama & Toledo									1,877.11	16
17	Waterloo, Cedar Falls & Northern			631.28		72.10		54.63	758.01	405,051.96	17
	Total	\$ 1,030.17	\$ 223,752.50	\$ 31,047.49	\$ 2,620.99	\$ 10,549.17	\$ 268.44	\$ 295,510.07	\$ 564,778.83	\$ 2,083,663.23	

a Loss

b This report covers the period July 1, 1915 to December 31, 1915.

c This report covers the period January 1, 1916 to June 30, 1916.

Number	Table No. 5	Lines	Deductions From Gross Income						Income balance transferred to profit and loss	Number
			Rent for leased roads	Miscellaneous taxes	Interest on funded debt	Interest on unfunded debt	Amortization of discount on funded debt	Miscellaneous debits	Total deductions from gross income	
1		Cedar Rapids & Marion City							\$ 19,560.17	1
2		Centerville, Albia & Southern			\$ 8,500.00	\$ 4,245.00			12,745.00	2
3		Centerville Light & Traction			6,071.38	10,635.00			16,706.38	3
4		Charles City Western			12,305.93	4,905.84	\$ 747.13		17,958.90	4
5		c Clinton, Davenport & Muscatine		\$ 57.80	26,575.00	33,559.00			60,192.40	5
6		Colfax Springs							a 2,085.90	6
7		b Davenport & Muscatine		57.00		43,516.96			43,574.56	7
8		Ft. Dodge, Des Moines & Southern			206,444.46	15,740.54			282,185.00	8
9		Inter-Urban			73,000.00	6,210.00	2,500.00	\$ 87.86	81,797.86	9
10		d Iowa & Illinois			26,575.00	6,023.90			32,598.90	10
11		Iowa Railway & Light			238,923.53	20,939.43			259,862.96	11
12		Mason City & Clear Lake			19,440.00	3,186.91			22,626.91	12
13		Oskaloosa & Buxton Electric		442.20	1,380.00				1,822.20	13
14		Oskaloosa Traction & Light			16,955.00				16,955.00	14
15		Southern Iowa Railway & Light							4,718.45	15
16		e Tama & Toledo							1,877.11	16
17		Waterloo, Cedar Falls & Northern			209,592.29	21,366.73	22,914.90	1,985.29	315,859.21	17
		Total		\$ 557.00	\$ 965,762.59	\$ 170,329.91	\$ 26,162.03	\$ 2,073.15	\$ 1,164,885.28	\$ 918,777.96

a Debit balance.

b This report covers the period July 1, 1915 to December 31, 1915.

c This report covers the period January 1, 1916 to June 30, 1916.

TABLE NO. 6—PROFIT AND LOSS ACCOUNT.

PART I—DEBITS.

Number	Lines	Debit balance at beginning of fiscal period	Debit balance transferred from income account	Appropriations of surplus to sinking fund and other reserves	Dividend appropriations of surplus	Debit discount extinguished through surplus	Miscellaneous appropriations of surplus	Loss on road and equipment retired	Miscellaneous debits	Credit balance carried forward to balance sheet	Total	Number
1	Cedar Rapids & Marion City											1
2	Centerville, Albia & Southern	9,924.27									9,924.27	2
3	Centerville Light and Traction								1,292.80	53,937.20	55,230.00	3
4	Charles City Western	58,731.36	4,982.53						1.20		63,665.09	4
5	b Clinton, Davenport & Muscatine	113,411.72	16,320.21						4,342.02		134,073.95	5
6	Colfax Springs	2,123.69	2,085.90								4,209.59	6
7	a Davenport & Muscatine	95,206.59	16,128.95								111,335.54	7
8	Ft. Dodge, Des Moines & Southern				67,250.00	4,049.58			12,325.04	565,668.85	649,294.07	8
9	Inter-Urban		6,830.82	2,118.55			484.74			92,406.22	101,930.33	9
10	a Iowa & Illinois	146,010.23	12,182.95		16,626.00						174,819.18	10
11	Iowa Railway & Light			28,400.92	220,851.61	26,842.47	42,559.17			459,139.44	777,793.61	11
12	Mason City & Clear Lake			7,028.80	12,000.00				461.99	8,331.60	27,822.39	12
13	Oskaloosa & Buxton Electric				27,618.84					1,747.65	29,366.49	13
14	Oskaloosa Traction & Light				28,601.04	152.70			2,232.32	118,894.39	149,880.45	14
15	Southern Iowa Railway & Light									6,248.77	6,248.77	15
16	b Tama & Toledo				1,000.00					877.11	1,877.11	16
17	Waterloo, Cedar Falls & Northern				74,436.63			75.00	347,610.70	67,510.58	489,632.91	17
	Total	\$425,407.86	\$8,481.36	\$37,548.27	\$448,384.12	\$31,044.75	\$43,043.91	\$75.00	\$368,266.67	\$1,374,851.81	\$2,787,103.75	

a This report covers the period July 1, 1915, to December 31, 1915.

b This report covers the period January 1, 1916, to June 30, 1916.

Table No. 6										
Number	Lines	Credit balance at beginning of fiscal period	Credit balance transferred from income account	Profit on road and equipment sold	Delayed income credits	Donations	Miscellaneous credits	Debit balance carried forward to balance sheet	Total	Number
1	Cedar Rapids & Marion City									1
2	Centerville, Albia & Southern		8,335.02					1,589.25	9,924.27	2
3	Centerville Light & Traction	21,506.27	33,680.88				42.85		55,230.00	3
4	Charles City Western			90.00			247.80	63,327.29	63,665.09	4
5	b Clinton, Davenport & Muscatine							134,073.95	134,073.95	5
6	Colfax Springs							4,209.59	4,209.59	6
7	a Davenport & Muscatine							111,335.54	111,335.54	7
8	Ft. Dodge, Des Moines & Southern	209,401.09	401,051.77	1,176.30	37,064.91				649,294.07	8
9	Inter-Urban	95,062.95		6,877.38					101,940.33	9
10	a Iowa & Illinois							174,819.18	174,819.18	10
11	Iowa Railway & Light	437,790.56	340,003.05						777,793.61	11
12	Mason City & Clear Lake	12,145.15	15,224.29				452.95		27,822.39	12
13	Oskaloosa & Buxton Electric	2,587.65	26,778.84						29,366.49	13
14	Oskaloosa Traction & Light	113,643.47	36,236.98						149,880.45	14
15	Southern Iowa Railway & Light	1,530.32	4,718.45						6,248.77	15
16	b Tama & Toledo		1,877.11						1,877.11	16
17	Waterloo, Cedar Falls & Northern	380,456.04	89,192.75	197.72	16,085.00	150.00	3,551.40		489,632.91	17
	Totals	\$1,274,113.50	\$957,699.14	\$8,341.40	\$53,149.91	\$150.00	\$4,295.00	\$489,354.80	\$2,787,103.75	

a This report covers the period July 1, 1915, to December 31, 1915.

b This report covers the period January 1, 1916, to June 30, 1916.

TABLE NO. 7—RAILWAY OPERATING REVENUES.

PART I—REVENUE FROM TRANSPORTATION.

Number	Lines	Passenger revenue	Baggage revenue	Parlor, sleeping, dining and special car revenue	Mail revenue	Express revenue	Milk revenue	Freight revenue	Switching revenue	Miscellaneous transportation revenue	Total revenue from transportation	Number
1	Cedar Rapids & Marion City	\$ 54,638.61				\$ 3,991.80				\$ 39.65	\$ 58,670.06	1
2	Centerville, Albia & Southern	47,270.32	841.00		1,677.18	873.57	.33	25,936.29	2,410.00		79,009.29	2
3	Centerville Light & Traction	40,417.25	229.78		358.86	1,439.04	13.25	3,827.42			46,285.60	3
4	Charles City Western	16,318.10	79.48				2.98	40,012.19	120.00	16.40	56,549.15	4
5	b Clinton, Davenport & Muscatine	108,967.98	620.87	50.00	713.37	1,036.61	326.98	16,712.62	225.80		128,654.23	5
6	Colfax Springs	2,400.30	170.00					1,140.00			3,710.30	6
7	a Davenport & Muscatine	46,732.50	204.34	50.00		247.06	114.30	6,785.45	12.00		54,146.25	7
8	Ft. Dodge, Des Moines & Southern	429,908.48	2,054.27	5,216.30	4,815.38	5,590.81		504,062.95	25,115.32		976,763.51	8
9	Inter-Urban	173,274.09	402.28	688.80	712.93	3,395.43	6,729.30	123,564.75	24,748.59		333,516.17	9
10	a Iowa & Illinois	69,968.28	347.57	10.58	700.20	926.71	144.10	10,852.67	321.07		83,241.18	10
11	Iowa Railway & Light	198,818.59	987.91		1,260.02	3,837.07	2,708.42	65,031.94	5,526.00	78.75	278,248.70	11
12	Mason City & Clear Lake	79,192.68	160.21		320.60		72.26	36,988.20	5,591.00		122,324.95	12
13	Oskaloosa & Buxton Electric				175.00						23,346.75	13
14	Oskaloosa Traction & Light	23,171.75									27,713.96	14
15	Southern Iowa Railway & Light	27,713.96									7,539.32	15
16	b Tama & Toledo	6,330.71			137.85	571.96		498.80			7,539.32	16
17	Waterloo, Cedar Falls & Northern	466,654.52	2,255.35	5,551.54	600.13	7,269.71	2,706.69	193,900.89	337.00	7,015.10	686,380.93	17
	Total	\$1,791,748.12	\$8,353.66	\$11,567.22	\$11,471.52	\$29,179.77	\$12,818.61	\$1,029,404.17	\$64,407.38	\$7,149.90	\$2,966,100.35	

a This report covers the period July 1, 1915, to December 31, 1915.

b This report covers the period January 1, 1916, to June 30, 1916.

Number	Table No. 7 Lines	Revenue From Other Railway Operations										Total operating revenues	Number
		Station and car privileges	Parcel room receipts	Storage	Demurrage	Rent from tracks and facilities	Rent of equipment	Rent of buildings and other property	Power	Miscellaneous	Total revenue from other railway operations		
1	Cedar Rapids & Marion City	\$ 200.00						\$ 300.00			\$ 500.00	\$ 50,260.06	1
2	Centerville, Albia & Southern			13.50	180.00		465.00	180.00		*17.35	821.35	79,830.64	2
3	Centerville Light & Traction	100.00				3,000.00		1,084.00		60.19	4,244.19	50,529.79	3
4	Charles City Western				374.00		289.20	148.00			811.20	57,360.35	4
5	b Clinton, Davenport & Muscatine	384.75	120.00	19.95	91.00	3,399.80	78.75	555.00		309.05	5,018.30	133,672.53	5
6	Colfax Springs											3,710.30	6
7	a Davenport & Muscatine	138.28		.50		257.89		142.80		128.84	668.31	54,814.56	7
8	Fort Dodge, Des Moines & Southern	1,470.38	231.90	196.82	3,417.80					2.86	5,319.76	982,083.27	8
9	Inter-Urban	742.13		71.45	1,519.00	16,710.33	2,367.57	905.08	3,977.63	110.30	26,403.49	359,919.66	9
10	a Iowa & Illinois	176.17	120.00	32.21	46.00	3,133.23	133.05	412.20		1,786.36	5,839.22	89,080.40	10
11	Iowa Railway & Light	1,270.00		173.50	555.00			54.00			2,053.10	280,301.80	11
12	Mason City & Clear Lake	350.00		5.20	370.75			4,500.00		35.49	5,261.44	127,586.39	12
13	Oskaloosa & Buxton Electric												13
14	Oskaloosa Traction & Light	322.86									322.86	23,669.61	14
15	Southern Iowa Railway & Light											27,713.96	15
16	b Tama & Toledo	42.85						48.00			90.85	7,630.17	16
17	Waterloo, Cedar Falls & Northern	1,186.82		539.60	3,338.80	10,973.00	64,130.49	1,479.00	14,404.08	407.20	96,459.68	782,840.61	17
	Total	\$6,474.84	\$471.90	\$1,062.73	\$9,892.31	\$37,474.85	\$67,464.06	\$0,808.17	\$18,381.71	\$2,883.14	\$153,903.75	\$3,120,004.10	

a This report covers the period July 1, 1915, to December 31, 1915.

b This report covers the period January 1, 1916, to June 30, 1916.

* Debit item.

TABLE NO. 8—RAILWAY OPERATING EXPENSES.

Number	Lines	Recapitulation of Expenses							Operating ratio	Number
		Way and structures	Equipment	Power	Conducting transportation	Traffic	General and miscellaneous	Grand total operating expenses		
1	Cedar Rapids & Marion City	\$ 4,016.42	\$ 2,849.03	\$ 6,134.28	\$ 17,799.80	\$ 117.13	\$ 5,104.93	\$ 36,021.56	60.78	1
2	Centerville, Albia & Southern	10,095.20	2,277.76	11,516.17	12,094.34	3,102.01	16,372.82	55,458.30	69.47	2
3	Centerville Light & Traction	5,778.87	4,405.62	5,369.85	11,755.07	998.35	10,050.20	38,357.96	75.91	3
4	Charles City Western	3,603.86	4,013.69	7,223.67	12,127.70	1,630.70	11,942.14	40,601.76	70.78	4
5	b Clinton, Davenport & Muscatine	13,480.15	10,139.13	21,806.72	25,624.18	3,535.86	22,642.04	97,228.08	72.73	5
6	Colfax Springs	856.93	1,344.00	1,176.00			2,419.27	5,796.20	156.23	6
7	a Davenport & Muscatine	5,245.00	2,327.48	7,040.40	9,199.83	1,018.81	9,699.68	34,531.20	63.00	7
8	Ft. Dodge, Des Moines & Southern	144,830.57	108,775.25	97,785.17	183,549.59	23,544.98	84,242.35	642,727.91	65.45	8
9	Inter-Urban	59,294.26	21,657.64	39,014.10	86,850.55	8,147.84	57,660.08	272,624.47	75.74	9
10	a Iowa & Illinois	13,359.85	6,526.94	15,842.52	17,234.91	1,880.11	14,798.67	69,643.00	78.18	10
11	Iowa Railway & Light	26,908.76	15,965.18	32,205.18	62,511.87	5,248.96	34,216.36	177,146.33	63.20	11
12	Mason City & Clear Lake	10,389.06	14,172.30	12,982.66	27,700.03	1,667.25	17,806.17	84,717.47	66.40	12
13	Oskaloosa & Buxton Electric									13
14	Oskaloosa Traction & Light	1,827.44	1,629.58	4,818.45	11,191.08		2,661.06	22,127.61	93.49	14
15	Southern Iowa Railway & Light	6,469.98	2,148.24	4,800.00	6,490.20		905.00	20,813.42	75.10	15
16	b Tama & Toledo	509.55	718.26	1,887.60	2,322.05	103.42	152.18	5,753.06	75.40	16
17	Waterloo, Cedar Falls & Northern	30,197.18	38,313.86	44,057.18	169,392.68	14,785.00	67,181.89	363,927.79	46.49	17
	Total	\$337,073.08	\$235,919.96	\$313,827.95	\$657,019.88	\$65,780.44	\$357,854.84	\$1,967,476.15	63.06	

a This report covers the period July 1, 1915, to December 31, 1915.

b This report covers the period January 1, 1916, to June 30, 1916.

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS.

PART I—INVESTMENTS.

Number	Lines	Road and equipment	Sinking funds	Miscellaneous physical property	Investments in affiliated companies	Other Investments			Total Investments June 30, 1916	Total Investments June 30, 1915	Increase	Number
						Stocks	Bonds	Notes				
1	Cedar Rapids & Marion City	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	Centerville, Albia & Southern	443,551.95							443,551.95	431,883.29	11,668.66	2
3	Centerville Light & Traction	238,464.79		530,295.97					828,760.76	802,105.86	26,654.90	3
4	Charles City Western	607,953.18		10,258.60					618,211.78	544,976.97	73,234.81	4
5	c Clinton, Dav. & Muscatine	2,427,121.51		1,420,921.69		275.00			3,848,318.20			5
6	Colfax Springs	26,753.52							26,753.52	26,491.82	261.70	6
7	d Davenport & Muscatine	1,042,986.88		1,420,808.19					2,463,795.07	2,460,655.26	3,139.81	7
8	Ft. Dodge, Des Moines & S'n	9,204,241.59		65,275.00		27,900.00			9,297,416.59	8,257,639.90	1,039,776.69	8
9	Inter-Urban	2,856,078.76	3,247.02	1,751.17		500.00		2,500.00	2,864,076.95	2,815,545.30	48,531.65	9
10	d Iowa & Illinois	1,644,554.60		a 1500,000.00					3,144,554.60	3,105,554.88	38,999.72	10
11	Iowa Railway & Light	6,179,049.63	100.00	2,513,839.04	94,742.45	193,783.04	27,200.00	b 17875.00	9,026,649.16	7,935,563.49	1,091,085.67	11
12	Mason City & Clear Lake	803,005.98	20,363.06						823,369.04	795,374.16	27,994.88	12
13	Oskaloosa & Buxton Electric	103,381.93			98,165.78				201,547.71	201,547.71		13
14	Oskaloosa Traction & Light	757,959.40	540.00						758,499.40	711,075.29	47,424.11	14
15	Southern Iowa Rail'y & Light	190,776.91							190,776.91	183,530.32	7,246.59	15
16	e Tama & Toledo	50,743.32							50,743.32		50,743.32	16
17	Waterloo, Cedar Falls & N.	8,749,741.40				10,113.00			8,759,854.40	9,694,315.02	c 934,460.62	17
	Total	\$35,386,365.35	\$24,310.08	\$7,463,149.66	\$192,908.23	\$232,571.04	\$27,200.00	\$20,375.00	\$43,346,879.36	\$37,966,259.27	\$1,532,301.89	

a Franchise.

b Includes \$2,875 miscellaneous investments.

c Denotes decrease.

d This report covers the period July 1, 1915 to December 31, 1915.

e This report covers the period January 1, 1916 to June 30, 1916.

PART II—CURRENT ASSETS.

Number	Lines	Cash	Special deposits	Loans and notes receivable	Miscellaneous accounts receivable	Material and supplies	Other current assets	Total current assets June 30, 1916	Total current assets June 30, 1915	Increase	Number
1	Cedar Rapids & Marion City	\$	\$	\$	\$	\$	\$	\$	\$	\$	1
2	Centerville, Albia & Southern	3,458.58			1,085.20	2,916.47		7,460.25	6,675.04	785.21	2
3	Centerville Light & Traction	1,417.03		462.52	12,076.44	16,481.53		30,437.52	39,040.55	a 8,603.03	3
4	Charles City Western	19,288.89			3,962.73	26,501.97	54.10	49,807.69	54,828.12	a 5,020.43	4
5	d Clinton, Davenport & Muscatine	13,583.07			6,910.39	2,685.39		23,178.85			5
6	Colfax Springs	36.90					100.00	136.90	148.54	a 11.64	6
7	e Davenport & Muscatine	5,713.84			107.20	138.84	853.74	6,813.62	8,743.34	a 1,929.72	7
8	Ft. Dodge, Des Moines & Southern	154,452.19	109,862.00	30,595.18	158,792.12	98,971.49		547,672.98	223,930.30	323,742.68	8
9	Inter-Urban	33,628.03	8,770.00		25,841.32	732.84		68,972.19	49,208.48	19,763.71	9
10	a Iowa & Illinois	10,577.09		1,127.65	14,830.52	137.08	15,818.88	42,491.22	35,384.92	7,106.30	10
11	Iowa Railway & Light	89,516.21		37,507.39	154,484.62	242,981.11	5,933.05	530,422.38	640,425.87	a 110,003.49	11
12	Mason City & Clear Lake	4,163.39	1,620.00		9,598.60	13,631.49	200.00	29,213.48	26,880.97	2,332.51	12
13	Oskaloosa & Buxton Electric				45,708.59			45,708.59	77,747.36	a 32,038.77	13
14	Oskaloosa Traction & Light	9,603.81			15,666.82	12,576.87		37,847.50	41,752.61	a 3,905.11	14
15	Southern Iowa Railway & Light										15
16	d Tama & Toledo	1,142.30			b 127.39	.40		1,015.31		1,015.31	16
17	Waterloo, Cedar Falls & Northern	34,341.84	139,700.00	51,606.48	77,989.21	53,022.30		356,659.83	326,242.25	30,417.58	17
	Total	\$89,923.17	\$250,962.00	\$121,299.22	\$526,926.37	\$465,777.78	\$22,959.77	\$1,777,838.31	\$1,531,008.35	\$223,651.11	

a Denotes decrease.

b Credit item.

c This report covers the period July 1, 1915, to December 31, 1915.

d This report covers the period January 1, 1916, to June 30, 1916.

PART III—DEFERRED ASSETS.

Number	Table No. 9	Insurance and other funds	Other deferred assets	Total deferred assets June 30, 1916	Total deferred assets June 30, 1915	Increase	Number
	Lines						
1	Cedar Rapids & Marion City -----	\$ -----	\$ -----	\$ -----	\$ -----	\$ -----	1
2	Centerville, Albia & Southern -----	-----	6,492.92	6,492.92	233.73	6,259.19	2
3	Centerville Light & Traction -----	-----	-----	-----	814.39	a 814.39	3
4	Charles City Western -----	-----	-----	-----	-----	-----	4
5	c Clinton, Davenport & Muscatine -----	-----	2,534.36	2,534.36	-----	-----	5
6	Colfax Springs -----	-----	-----	-----	-----	-----	6
7	b Davenport & Muscatine -----	-----	2,269.45	2,269.45	298.44	1,971.01	7
8	Ft. Dodge, Des Moines & Southern -----	-----	-----	-----	-----	-----	8
9	Inter-Urban -----	-----	-----	-----	-----	-----	9
10	b Iowa & Illinois -----	-----	13,615.09	13,615.09	11,816.27	1,798.82	10
11	Iowa Railway & Light -----	-----	-----	-----	-----	-----	11
12	Mason City & Clear Lake -----	-----	-----	-----	-----	-----	12
13	Oskaloosa & Buxton Electric -----	-----	-----	-----	-----	-----	13
14	Oskaloosa Traction & Light -----	-----	-----	-----	3,069.21	a 3,069.21	14
15	Southern Iowa Railway & Light -----	-----	-----	-----	-----	-----	15
16	c Tama & Toledo -----	-----	-----	-----	-----	-----	16
17	Waterloo, Cedar Falls & Northern -----	658.68	-----	658.68	2,739.81	a 2,081.13	17
	Total -----	\$ 658.68	\$ 24,911.82	\$ 25,570.50	\$ 18,961.85	\$ 4,074.29	

a Denotes decrease.

b This report covers the period July 1, 1915, to December 31, 1915.

c This report covers the period January 1, 1916, to June 30, 1916.

PART IV—UNADJUSTED DEBITS AND GRAND TOTAL.

Table No. 9		Unadjusted Debits						Grand Total			
Number	Lines	Rents and insurance premiums paid in advance	Discount on funded debt	Other unad-justed debits	Total unad-justed debits June 30, 1916	Total unad-justed debits June 30, 1915	Increase	June 30, 1916	June 30, 1915	Increase	Number
1	Cedar Rapids & Marion City...										1
2	Centerville, Albia & Southern	\$ 1,695.86			\$ 1,695.86	\$ 950.00	\$ 745.86	\$ 459,200.98	\$ 439,742.06	\$ 19,458.92	2
3	Centerville Light & Traction	879.91		\$ a 743.45	1,623.36	52.80	1,570.56	860,821.64	842,013.60	18,808.04	3
4	Charles City Western	186.12	\$ 5,874.16		6,060.28	3,510.19	2,550.09	674,079.75	603,315.23	70,764.47	4
5	c Clinton, Davenport & Mus.							3,874,081.41			5
6	Colfax Springs							26,890.42	26,640.36	250.06	6
7	d Davenport & Muscatine							2,472,878.14	2,469,697.04	3,181.10	7
8	Ft. Dodge, D. M. & Southern	b 375.40	89,090.75	53,188.95	141,904.30	186,700.55	c 44,796.25	9,986,993.87	8,668,270.75	1,318,723.12	8
9	Inter-Urban	709.58	16,250.00	669.33	17,618.91	19,769.52	c 2,150.61	2,950,668.05	2,884,523.30	66,144.75	9
10	d Iowa & Illinois		105,000.00		105,000.00	105,000.00		3,305,680.91	3,257,756.07	47,904.84	10
11	Iowa Railway & Light	5,567.75	410,005.17		415,572.92	429,445.48	c 13,872.56	9,972,644.46	9,005,434.84	967,209.62	11
12	Mason City & Clear Lake	1,148.46			1,148.46	b 57.01	1,205.47	863,730.98	822,198.12	31,532.86	12
13	Oskaloosa & Buxton Electric							247,256.30	279,295.07	c 32,038.77	13
14	Oskaloosa Traction & Light		6,567.30		6,567.30		6,567.30	802,914.20	755,887.11	47,027.09	14
15	Southern Iowa Railway & Light			50,000.00	50,000.00	58,500.00	c 8,500.00	240,776.91	242,030.32	c 1,253.41	15
16	e Tama & Toledo							51,758.63		51,758.63	16
17	Waterloo, Cedar Falls & No...	3,415.37	1,153,802.19	12,596.71	1,169,814.27	19,908.91	1,149,820.36	10,286,987.18	10,043,290.99	243,696.19	17
	Total	\$13,227.65	\$ 1,796,589.57	\$ 117,188.44	\$ 1,917,005.66	\$ 823,865.44	\$ 1,093,140.22	\$47,067,293.83	\$40,340,094.91	\$ 2,853,187.51	

a Property abandoned chargeable to operating expenses.

b Credit item.

c Denotes decrease.

d This report covers the period July 1, 1915 to December 31, 1915.

e This report covers the period January 1, 1916 to June 30, 1916.

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.

PART V—CAPITAL STOCK, FUNDED DEBT AND CURRENT LIABILITIES.

Number	Lines	Capital Stock			Funded Debt			Current Liabilities			Number
		June 30, 1916	June 30, 1915	Increase	June 30, 1916	June 30, 1915	Increase	Loans and notes payable	Audited accounts and wages payable	Miscellaneous accounts payable	
1	Cedar Rapids & Marion City	\$ 200,000.00	\$ 200,000.00		\$ 170,000.00	\$ 170,000.00		\$ 74,000.00	\$ 1,033.02	\$ 1,416.71	1
2	Centerville, Albia & Southern	500,000.00	500,000.00		112,000.00	112,000.00		176,000.00		6,052.77	2
3	Centerville Light & Traction	a 416,507.75	b 353,553.08	\$ 62,954.67	240,000.00	100,500.00	\$ 139,500.00	31,900.00	3,532.38	18,952.55	3
4	Charles City Western	1,725,000.00			c 2,166,523.22				12,186.38		4
5	h Clinton, Dav. & Mus.	25,000.00	25,000.00								5
6	Colfax Springs	1,000,000.00	1,000,000.00		d 1,546,034.34	1,526,056.94	19,977.40		7,526.45		6
7	g Davenport & Muscatine	3,200,000.00	1,100,000.00	2,100,000.00	5,700,000.00	5,300,000.00	400,000.00	8,470.00	99,014.27	27,935.98	7
8	Ft. D., D. M. & Southern	1,160,000.00	1,160,000.00		1,394,000.00	1,394,000.00		103,500.00	11,807.14	98,614.03	8
9	Inter-Urban	2,054,200.00	2,054,200.00		e 1,226,356.54	1,220,776.66	5,579.88	25,000.00		39,676.55	9
10	g Iowa & Illinois	4,189,277.53	3,291,428.01	897,849.52	4,855,000.00	4,760,000.00	95,000.00	122,288.73	136,543.29		10
11	Iowa Railway & Light	400,000.00	400,000.00		324,000.00	324,000.00		57,360.00		22,019.59	11
12	Mason City & Clear Lake	170,925.00	170,984.66	f 59.66	23,000.00	23,000.00				50,694.19	12
13	Oskaloosa & Buxton Electric	300,000.00	300,000.00		321,000.00	256,000.00	65,000.00			50,296.60	13
14	Oskaloosa Traction & Light	54,500.00	60,500.00	f 6,000.00	180,000.00	180,000.00			28.14		14
15	Southern Iowa Ry. & Light	50,000.00							881.52		15
16	h Tama & Toledo	3,517,950.00	3,532,975.00	f 15,025.00	6,140,430.50	5,713,167.90	427,262.60	172,557.45	119,703.49	39,637.51	16
17	Waterloo, Cedar Falls & No.										17
	Total	\$18,963,360.28	\$14,148,640.75	\$ 3,089,719.53	\$24,398,344.00	\$21,079,501.50	\$ 1,152,319.88	\$ 771,076.18	\$ 392,256.08	\$ 355,296.48	

a Includes \$126,107.75 Governmental Grants in aid of construction.

b Includes \$62,928.08 Governmental Grants in aid of construction.

c Includes \$1,018,577.65 notes and \$84,945.57 open accounts.

d Includes \$1,440,063.62 notes and \$105,970.72 open accounts.

e Includes \$155,766.47 notes and \$7,590.07 open accounts.

f Denotes decrease.

g This report covers the period July 1, 1915 to December 31, 1915.

h This report covers the period January 1, 1916 to June 30, 1916.

PART VI—CURRENT LIABILITIES—CONTINUED AND DEFERRED LIABILITIES.

Number	Table No. 9 Lines	Current Liabilities—Continued						Deferred Liabilities			Number
		Matured interest, dividends and rents unpaid	Accrued interest, dividends and rents payable	Other current liabilities	Total current liabilities June 30, 1916	Total current liabilities June 30, 1915	Increase	Total deferred liabilities June 30, 1916	Total deferred liabilities June 30, 1915	Decrease	
1	Cedar Rapids & Marion City										1
2	Centerville, Albia & Southern		\$ 6,878.58		\$ 83,328.31	\$ 74,377.16	\$ 8,951.15				2
3	Centerville Light & Traction		6,795.29	\$ 2,733.48	191,581.54	205,580.50	a 13,998.96				3
4	Charles City Western	\$ 688.33	5,600.00	1,518.91	62,192.17	184,923.83	a 122,731.66				4
5	c Clinton, Davenport & Muscatine	971.07	52,750.00		65,907.45			\$12,760.37			5
6	Colfax Springs			6,100.01	6,100.01	3,764.05	2,335.96				6
7	b Davenport & Muscatine		677.96		8,204.41	5,104.50	3,099.91	12,234.77	\$17,058.49	\$ 4,823.72	7
8	Ft. Dodge, Des Moines & Southern	15,026.20	23,750.02		174,196.47	1,848,612.85	a 1,674,416.38				8
9	Inter-Urban	11,070.00	14,515.00	1,546.21	241,052.38	167,390.42	73,661.96	19,331.84	21,580.90	2,249.06	9
10	b Iowa & Illinois	126,688.66			191,365.21	120,573.48	70,791.73	657.01	788.42	181.41	10
11	Iowa Railway & Light		78,170.83	24,500.00	361,502.85	463,647.24	a 102,144.39				11
12	Mason City & Clear Lake		1,620.00	621.85	81,621.44	46,755.66	34,865.78				12
13	Oskaloosa & Buxton Electric		460.00		51,154.19	82,589.90	a 31,435.71				13
14	Oskaloosa Traction & Light		1,740.00	528.05	52,564.65	78,650.18	a 26,085.53				14
15	Southern Iowa Railway & Light				28.14		28.14				15
16	c Tama & Toledo				881.52		881.52				16
17	Waterloo, Cedar Falls & Northern	139,700.00	66,440.23		538,088.68	363,091.57	174,947.11				17
Total		\$ 294,144.26	\$ 259,397.91	\$37,548.51	\$ 2,109,719.42	\$ 3,645,061.34	\$ 1,601,249.37	\$44,983.99	\$39,427.81	\$ 7,204.19	

a Denotes decrease.

b This report covers the period July 1, 1915 to December 31, 1915.

c This report covers the period January 1, 1916 to June 30, 1916.

Number	Table No. 9	Lines	Unadjusted Credits								Corporate Surplus		Number
			Tax liability	Insurance and casualty reserves	Operating reserves	Accrued depreciation—road and equipment	Other unadjusted credits	Total unadjusted credits June 30, 1916	Total unadjusted credits June 30, 1915	Increase	Sinking fund reserves	Miscellaneous fund reserves	
1		Cedar Rapids & Marion City											1
2		Centerville, Albia & Southern	\$ 2,886.49				\$ 4,575.43	\$ 7,461.92	\$ 5,289.17	\$ 2,172.75			2
3		Centerville Light & Traction	2,861.15			441.75		3,302.90	2,926.88	376.07			3
4		Charles City Western	2,674.45			14,532.67	1,500.00	18,707.12	23,069.73	b 4,362.61			4
5		d Clinton, Davenport & Muscatine	11,626.41		\$12,337.89	13,240.03	709.99	37,914.32					5
6		Colfax Springs											6
7		c Davenport & Muscatine	4,931.95		8,727.85	3,201.65	878.71	17,740.16	16,683.70	1,056.46			7
8		Ft. Dodge, Des Moines & Southern	18,189.54		2,154.29	320,499.03	6,285.69	347,128.55	210,256.81	136,871.74			8
9		Inter-Urban	12,432.26		10,312.45		1,331.14	24,075.85	30,170.56	b 6,094.71	\$19,247.02	\$ 464.74	9
10		c Iowa & Illinois	5,879.64		285.69	1,736.00		7,901.33	7,427.74	473.59			10
11		Iowa Railway & Light	23,949.05	\$ 5,285.56		5,504.59		34,739.20	34,608.24	130.96		72,985.44	11
12		Mason City & Clear Lake	5,374.94	769.91	4,318.99	a 29,314.10		39,777.94	39,297.31	480.63			12
13		Oskaloosa & Buxton Electric	429.46					429.46	132.86	296.60			13
14		Oskaloosa Traction & Light	4,220.65		251.25	5,734.46		10,206.36	7,315.38	2,890.98		248.80	14
15		Southern Iowa Railway & Light											15
16		d Tama & Toledo											16
17		Waterloo, Cedar Falls & Northern	7,749.79		1,430.00	8,869.79	5,007.84	23,057.42	53,600.48	b 30,543.06			17
		Total	\$ 103,205.78	\$ 6,055.47	\$39,818.41	\$ 403,074.07	\$20,288.80	\$ 572,442.53	\$ 430,778.81	\$ 103,749.40	\$19,247.02	\$73,698.96	

a Includes \$11,500.00 accrued depreciation, miscellaneous physical property.

b Denotes decrease.

c This report covers the period July 1, 1915 to December 31, 1915.

d This report covers the period January 1, 1916 to June 30, 1916.

PART VIII—CORPORATE SURPLUS—CONTINUED AND GRAND TOTAL.

Number	Table No. 9	Lines	Corporate Surplus—Continued					Grand Total			Number
			Total appropriated surplus	Profit and loss credit balance	Total corporate surplus June 30, 1916	Total corporate surplus June 30, 1915	Increase	June 30, 1916	June 30, 1915	Increase	
1		Cedar Rapids & Marion City									1
2		Centerville, Albia & Southern		\$ a 1,589.25	\$ a 1,589.25	\$ a 9,924.27	\$ 8,335.02	\$ 459,200.98	\$ 439,742.06	\$ 19,458.92	2
3		Centerville Light & Traction		53,937.20	53,937.20	21,506.27	32,430.93	860,821.64	842,013.60	18,808.04	3
4		Charles City Western		a 63,327.29	a 63,327.29	a 58,731.36	b 4,595.93	674,079.75	603,315.28	70,764.47	4
5		d Clinton, Davenport & Muscatine		a 134,073.95	a 134,073.95			3,874,031.41			5
6		Colfax Springs		a 4,209.59	a 4,209.59	a 2,123.69	b 2,085.90	26,890.42	26,640.36	250.06	6
7		c Davenport & Muscatine		a 111,335.54	a 111,335.54	a 95,206.59	b 16,128.95	2,472,878.14	2,469,697.04	3,181.10	7
8		Ft. Dodge, Des Moines & Southern		565,668.85	565,668.85	209,401.09	356,267.76	9,986,993.87	8,668,270.75	1,318,723.12	8
9		Inter-Urban	\$19,711.76	92,496.22	112,207.98	111,381.42	826.56	2,950,668.05	2,884,523.30	66,144.75	9
10		c Iowa & Illinois		a 174,819.18	a 174,819.18	a 146,010.23	b 28,808.95	3,305,660.91	3,257,756.07	47,904.84	10
11		Iowa Railway & Light	72,985.44	459,139.44	532,124.88	455,751.35	76,373.53	9,972,644.46	9,005,434.84	967,209.62	11
12		Mason City & Clear Lake		8,331.60	8,331.60	12,145.15	b 3,813.55	853,730.98	822,198.12	31,532.86	12
13		Oskaloosa & Buxton Electric		1,747.65	1,747.65	2,587.65	b 840.00	247,256.30	279,295.07	b 32,038.77	13
14		Oskaloosa Traction & Light	248.80	118,894.39	119,143.19	113,921.55	5,221.64	802,914.20	755,887.11	47,027.09	14
15		Southern Iowa Railway & Light		6,248.77	6,248.77	1,530.32	4,718.45	240,776.91	242,030.32	b 1,253.41	15
16		d Tama & Toledo		877.11	877.11		877.11	51,758.63		51,758.63	16
17		Waterloo, Cedar Falls & Northern		67,510.58	67,510.58	380,456.04	b 312,945.46	10,286,987.18	10,043,290.99	243,696.19	17
		Total	\$92,946.00	\$ 885,497.01	\$ 978,443.01	\$ 996,684.70	\$ 115,832.26	\$47,067,293.83	\$40,340,094.91	\$ 2,853,167.51	

a Debit balance.

b Denotes decrease.

c This report covers the period July 1, 1915 to December 31, 1915.

d This report covers the period January 1, 1916 to June 30, 1916.

TABLE NO. 10—MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS.

PART I—CAR MILEAGE, CAR HOURS AND PASSENGERS CARRIED.

Number	Lines	Car Mileage			Car Hours			Passengers Carried					Employees and others carried free	Number
		Passenger	Freight, mail and express	Total	Passenger	Freight, mail and express	Total	Regular fare	Revenue transfer	Total revenue	Free transfer	Total passengers carried		
1	Cedar Rapids & Marion City.....	326,478	12,429	338,907	34,239	3,102	37,341	590,220	-----	590,220	-----	590,220	-----	1
2	Centerville, Albia & Southern.....	133,312	17,758	151,070	10,842	2,387	13,229	154,965	-----	154,965	-----	154,965	3,538	2
3	Centerville Light & Traction.....	156,464	-----	156,464	17,492	-----	17,492	517,551	11,069	528,610	-----	528,610	19,568	3
4	Charles City Western.....	43,602	24,843	68,445	8,064	7,424	15,488	39,851	-----	39,851	-----	39,851	152	4
5	b Clinton, Davenport & Mus.....	329,721	67,974	387,695	17,444	6,935	24,379	320,410	-----	320,410	-----	320,410	17,602	5
6	Colfax Springs.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	6
7	a Davenport & Muscatine.....	133,747	11,511	145,258	7,408	1,800	9,208	123,416	-----	123,416	-----	123,416	2,938	7
8	Ft. Dodge, Des Moines & So....	1,179,873	1,912,904	3,092,777	65,532	592,950	658,482	1,886,415	-----	1,886,415	-----	1,886,415	-----	8
9	Inter-Urban.....	568,964	93,358	662,322	22,741	16,759	39,500	708,441	-----	708,441	19,060	727,501	48,137	9
10	a Iowa & Illinois.....	211,511	43,916	255,427	10,315	5,089	15,404	210,869	-----	210,869	-----	210,869	20,440	10
11	Iowa Railway & Light.....	550,781	46,044	596,825	-----	-----	-----	834,724	35,350	870,074	-----	870,074	80,067	11
12	Mason City & Clear Lake.....	323,253	33,709	356,962	33,325	6,981	40,306	1,019,289	-----	1,019,289	26,900	1,046,189	77,696	12
13	Oskaloosa & Buxton Electric.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	13
14	Oskaloosa Traction & Light.....	269,371	-----	269,371	31,298	-----	31,298	423,189	-----	423,189	52,600	475,789	30,000	14
15	Southern Iowa Railway & Light.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	15
16	b Tama & Toledo.....	34,523	1,003	35,526	-----	-----	-----	78,902	-----	78,902	-----	78,902	5,823	16
17	Waterloo, Cedar Falls & No....	1,814,336	1,109,860	2,924,196	148,316	69,219	217,535	5,407,273	445,101	5,852,374	-----	5,852,374	235,657	17
Total		6,075,956	3,365,309	9,441,265	407,016	712,446	1,119,462	12,315,515	491,510	12,807,025	98,560	12,905,585	541,618	

a This report covers the period July 1, 1915 to December 31, 1915.

b This report covers the period January 1, 1916 to June 30, 1916.

PART II—MISCELLANEOUS STATISTICS.

Number	Table No. 10	Lines	Passenger revenue	Average fare, revenue passengers	Average fare, all passengers	Total revenue from transportation	Revenue from transportation per car-mile	Revenue from transportation per car-hour	Total revenue from other railway operations	Revenue from other railway operations per car-mile	Number
1	Cedar Rapids & Marion City.....	\$ 54,638.61	\$.09257	\$.09257	\$ 58,670.06	\$.17311	\$ 1.57119	\$ 590.00	\$.00174	1	
2	Centerville, Albia & Southern.....	47,270.32	.30504	.80504	79,009.29	.52300	6.06411	821.35	.00543	2	
3	Centerville Light & Traction.....	40,417.25	.07646	.07646	46,285.60	.29582	2.64610	4,244.19	.02712	3	
4	Charles City Western.....	16,318.10	.40948	.40948	56,549.15	.82619	3.65116	811.20	.01185	4	
5	b Clinton, Davenport & Muscatine.....	108,967.98	.34008	.34008	128,654.23	.33184	5.27724	5,018.30	.01294	5	
6	Colfax Springs.....	-----	-----	-----	-----	-----	-----	-----	-----	6	
7	a Davenport & Muscatine.....	46,732.50	.37866	.37866	54,146.25	.37276	5.88035	608.31	.00460	7	
8	Ft. Dodge, Des Moines & Southern.....	429,908.48	.22790	.22790	976,763.51	.31582	1.48336	5,319.76	.00172	8	
9	Inter-Urban.....	173,274.09	.24458	.23817	333,516.17	.50654	8.44345	26,403.49	.03986	9	
10	a Iowa & Illinois.....	69,938.28	.33167	.33167	83,241.18	.32589	5.40387	5,839.22	.02286	10	
11	Iowa Railway & Light.....	198,818.59	.22856	.22856	278,248.70	.46621	-----	2,053.10	.00344	11	
12	Mason City & Clear Lake.....	79,192.68	.07769	.07570	122,324.95	.34268	3.03490	5,261.44	.01473	12	
13	Oskaloosa & Buxton Electric.....	-----	-----	-----	-----	-----	-----	-----	-----	13	
14	Oskaloosa Traction & Light.....	23,171.75	.05475	.04870	23,346.75	.08667	.74595	322.86	.00119	14	
15	Southern Iowa Railway & Light.....	-----	-----	-----	-----	-----	-----	-----	-----	15	
16	b Tama & Toledo.....	6,330.71	.08023	.08023	7,539.32	.21222	-----	90.85	.00256	16	
17	Waterloo, Cedar Falls & Northern.....	466,654.52	.07974	.07974	686,380.93	.23472	3.15526	96,459.68	.03298	17	
Total			\$ 1,761,633.86	\$.13755	\$.13650	\$ 2,934,676.09	\$.31084	\$ 2.36622	\$ 153,903.75	\$.01630	

a This report covers the period July 1, 1915, to December 31, 1915.

b This report covers the period January 1, 1916, to June 30, 1916.

Number	Table No. 10	Lines								Number
			Revenue from other railway operations per car-hour	Total operating revenues	Operating revenues per car-mile	Operating revenues per car-hour	Total operating expenses	Operating expenses per car-mile	Operating expenses per car-hour	
1		Cedar Rapids & Marion City	\$.01580	\$ 59,200.06	\$.17485	\$ 1.58699	\$ 36,021.59	\$.10628	\$.96466	1
2		Centerville, Albia & Southern	.06304	79,830.64	.52843	6.12715	55,458.30	.36710	4.25653	2
3		Centerville Light & Traction	.24264	50,529.79	.32295	2.88873	38,357.90	.24515	2.19288	3
4		Charles City Western	.05238	57,360.35	.83805	3.70353	40,601.76	.50620	2.62150	4
5		^b Clinton, Davenport & Muscatine	.20583	133,672.53	.84478	5.48312	97,228.08	.25078	3.98818	5
6		Colfax Springs								6
7		^a Davenport & Muscatine	.07258	54,814.56	.37736	5.95293	34,531.20	.23772	3.75013	7
8		Ft. Dodge, Des Moines & Southern	.00807	982,083.27	.31754	1.49144	642,727.91	.20781	.97608	8
9		Inter-Urban	.66844	359,919.66	.54340	9.11189	272,624.47	.41161	6.90189	9
10		^a Iowa & Illinois	.37907	89,080.40	.34875	5.78294	69,643.00	.27265	4.52110	10
11		Iowa Railway & Light		280,301.80	.46965		177,146.33	.29681		11
12		Mason City & Clear Lake	.13053	127,586.39	.35742	3.16544	84,717.47	.23732	2.10185	12
13		Oskaloosa & Buxton Electric								13
14		Oskaloosa Traction & Light	.01031	23,669.61	.08787	.75020	22,127.61	.08214	.70699	14
15		Southern Iowa Railway & Light								15
16		^b Tama & Toledo		7,630.17	.21478		5,753.06	.16194		16
17		Waterloo, Cedar Falls & Northern	.44342	782,840.61	.26777	3.59869	363,927.79	.12445	1.67296	17
		Total	\$.13557	\$ 3,088,579.84	\$.32714	\$ 2.50178	\$ 1,940,866.53	\$.20657	\$ 1.57037	

^aThis report covers the period July 1, 1915 to December 31, 1915.

^bThis report covers the period January 1, 1916 to June 30, 1916.

TABLE NO. 11—ACCIDENTS TO PERSONS—EMPLOYEES.

Number	Lines	Killed				Injured				General Administration		Maintenance of way and structures		Maintenance of equipment		Power		Transportation		Aggregate salaries and wages paid for the year	Number	
		Passengers	Employees	Other persons	Total	Passengers	Employees	Other persons	Total	General officers	General office clerks	Superintendents	Other employees	Superintendents	Other employees	Superintendents	Other employees	Superintendents	Other employees			Total
1	Cedar Rapids & Marion City									4	1	1	21					1	16	44	24,796.00	1
2	Centerville, Albia & Southern									3	1	1	8	1				1	26	41	15,210.00	2
3	Centerville Light & Traction				9				9	3	5	1	29	1	1			1	12	51	36,711.15	3
4	Charles City Western									4	12	3	87					1	72	179	42,713.55	4
5	c Clinton, Davenport & Muscatine				1		8		9	2	1		2						2	7	2,141.84	5
6	Colfax Springs						4		4	1	4	6	1	34				1	11	57	15,019.37	6
7	b Davenport & Muscatine		1	1	1				1	7	34	2	244	3	74	2	31	5	179	580	436,950.05	7
8	Ft. Dodge, Des Moines & Southern				12	84	6		102	2	3	6	3	59			12	2	101	188	133,085.90	8
9	Inter-Urban	1	2	3			2		2	3	6	3	59					2	101	188	133,085.90	9
10	b Iowa & Illinois					10			10	4	9	2	53					1	63	132	35,828.52	10
11	Iowa Railway & Light				17	57	18		92	5	45	1	78	1	11	1	42	1	88	a 660	474,950.03	11
12	Mason City & Clear Lake									3	6		33	2	3				32	89	52,890.10	12
13	Oskaloosa & Buxton Electric																					13
14	Oskaloosa Traction & Light					1	3		4	1	2		5	1				1	10	20	17,400.00	14
15	Southern Iowa Railway & Light									1	1	1	4	1	1		2		8	19	14,400.00	15
16	c Tama & Toledo												5		1			1	8	15	3,197.37	16
17	Waterloo, Cedar Falls & Northern	1	2	3		83	8		91	17	32	6	57	1	71	1	24	4	200	413	292,198.42	17
Total		2	5	7	40	237	47		324	59	161	22	719	10	162	6	121	20	828	2,495	\$1,597,492.30	

^aIncludes 387 employees aside from those listed.

^bThis report covers the period July 1, 1915, to December 31, 1915.

^cThis report covers the period January 1, 1916, to June 30, 1916.

TABLE NO. 12—DESCRIPTION OF EQUIPMENT.

Number	Lines	Passenger Cars				All Other Cars												Total equipment of all classes	Number
		Closed	Open	Combination closed and open	Total	Freight	Mail	Express	Baggage	Combination	Work	Snow plows	Sweepers	Miscellaneous	Locomotives				
		a	b	a	b	a	b	a	b	a	b	a	b	a	b	a	b	a	b
1	Cedar Rapids & Marion City																		
2	Centerville, Albia & Southern	3				3			2				3					5	5
3	Centerville Light & Traction	5	1	1		6	1											6	1
4	Charles City Western	4				4	3					1	1	1	1	1		12	4
5	d Clinton, Davenport & Muscatine	4	3		6	10	3		12		2	1		1	5	1	1	16	30
6	Colfax Springs	2				2							1					2	1
7	c Davenport & Muscatine			6		6				1				1		2		10	7
8	Ft. Dodge, Des Moines & Southern	9	7		13	22	7		2,494				1		2		17	13	36
9	Inter-Urban	10	6			10	6		101		5			3	11		2	22	120
10	e Iowa & Illinois	4	3			4	3		12		1	1		1	5		7	1	6
11	Iowa Railway & Light	7	2			7	2		15					1			1	2	11
12	Mason City & Clear Lake	11	10	1	5	12	15	5						1			3		19
13	Oskaloosa & Buxton Electric																		13
14	Oskaloosa Traction & Light	6		4		10								1					11
15	Southern Iowa Railway & Light	5		1		6		1						2					9
16	d Tama & Toledo	2		3		2	3		1		1			8					3
17	Waterloo, Cedar Falls & Northern	43	6	1	23	44	29		151			4				3	2	27	10
Total		111	34	8	32	138	66	9	2,776		8	1	4		10	29	1	5	6

a With electric equipment.

b Without electric equipment.

c This report covers the period July 1, 1915, to December 31, 1915.

Figures not included in the total.

d This report covers the period January 1, 1916, to June 30, 1916.

EXPRESS COMPANIES.

Statistics of Express Companies Doing Business in Iowa for the Year Ended June 30, 1916.

Items Reported	Adams	American	Great Northern	Wells Fargo	Total
MILEAGE COVERED—ENTIRE LINE.					
Steam roads	38,020.96	71,223.07	8,785.49	77,805.07	196,834.59
Electric lines	2,781.42	1,135.53	335.50	4,219.87	8,472.32
Coastwise steamboat lines	4,351.00	1,915.25	565.00	20,060.52	26,891.77
Inland Steamboat lines			152.00	4,113.87	4,265.87
Stage lines				665.37	665.37
Miscellaneous lines		6.00		664.50	670.50
Total	45,153.38	74,279.85	9,837.99	107,529.20	236,800.42
Ocean-going mileage				30,717.00	30,717.00
MILEAGE COVERED—IOWA.					
Steam roads	2,313.21	4,773.43	77.86	2,970.80	10,135.30
Electric lines	24.40	212.71		164.64	401.75
Total	2,337.61	4,986.14	77.86	3,135.44	10,537.05
CAPITAL STOCK—COMMON.					
No. of shares, authorized	120,000	180,000	10,000	240,000	550,000
Par value of one share	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Par value authorized	12,000,000	18,000,000	1,000,000	24,000,000	55,000,000
Par value outstanding	12,000,000	18,000,000	1,000,000	23,967,400	54,967,400
Par value held by respondent in treasury	2,000,000	511,000			2,511,000
Par value not held by respondent	10,000,000	17,489,000	1,000,000	23,967,400	52,456,400
Rate of dividend	5.00	5.50		6.00	
Dividends declared during year	500,000	961,895		1,438,044	2,899,939
FUNDED DEBT—COLLATERAL TRUST BONDS.					
Par value authorized	\$ 30,000,000.00				\$ 30,000,000.00
Par value outstanding	30,000,000.00				30,000,000.00
Par value held by respondent					
In treasury	142,700.00				142,700.00
Pledged as collateral	17,360,800.00				17,360,800.00

Items Reported	Adams	American	Great Northern	Wells Fargo	Total
Par value not held by respondent	\$ 22,496,500.00				\$ 22,496,500.00
Interest, Rate per cent	4.00				4.00
Amount accrued during year	754,435.53				754,435.53
Amount paid during year	761,050.00				761,050.00
Miscellaneous Funded Obligation:					
Par value authorized	4,000,000.00				4,000,000.00
Par value outstanding	4,000,000.00				4,000,000.00
Par value not held by respondent	4,000,000.00				4,000,000.00
Interest, Rate per cent	5.00				5.00
Amount accrued during year	50,000.00				50,000.00
COST OF REAL PROPERTY AND EQUIPMENT.					
Land	\$ 1,560,357.44	\$ 3,739,110.88	\$ 5,381.67	\$ 1,418,814.28	\$ 6,723,664.27
Buildings:					
Buildings and appurtenances on land owned	1,698,035.06	3,713,706.13	1.00	3,316,317.35	8,728,059.54
Buildings and appurtenances on land not owned	195,366.16	199,867.10	6,143.67	694,664.68	1,096,041.61
Improvements to buildings not owned		15,710.63			15,710.63
Total buildings	\$ 1,893,401.22	\$ 3,929,283.86	\$ 6,144.67	\$ 4,010,982.03	\$ 9,839,811.78
Equipment:					
Cars		86,793.00		746,308.78	833,101.78
Horses	1,086,710.20	1,344,060.75	26,756.42	1,260,465.18	3,717,992.55
Automobiles	2,039,898.64	1,923,838.79	1,603.05	309,440.33	4,274,780.81
Wagons and sleighs	795,864.49	1,015,255.21	28,628.90	936,207.01	2,775,955.61
Harness equipment	142,120.83	137,649.72	2,210.86	188,505.20	470,576.61
Office furniture and equipment	438,035.20	957,426.89	16,478.80	783,337.09	2,195,277.98
Office safes	88,945.76	232,185.52	24,167.60	259,146.32	604,445.20
Trucks	268,381.67	470,902.87	33,247.46	316,350.55	1,088,882.55
Stable equipment	3,938.40	8,383.42	102.60	14,458.24	26,882.66
Garage equipment	52,658.36	60,159.97		11,144.75	132,963.08
Line equipment	157,540.63	245,244.09	12,665.02	287,110.58	702,560.32
Shop equipment	19,567.84	63,522.24		7,286.93	90,377.01
Miscellaneous equipment		9,842.97		517.17	10,360.14
Total equipment	\$ 5,093,662.02	\$ 6,564,265.44	\$ 145,860.71	\$ 5,120,368.13	\$ 16,924,156.30
Total real property and equipment:					
June 30, 1916	8,547,420.68	14,232,660.18	157,387.05	10,550,164.44	33,487,632.35
Total June 30, 1915	7,516,091.70	13,736,199.35	148,339.79	8,043,785.06	29,444,415.90

DEPRECIATION—BUILDINGS AND EQUIPMENT.					
Buildings and appurtenances on land owned	\$ 66,248.18	\$ 124,720.91		\$ 146,753.94	\$ 337,753.03
Buildings and appurtenances on land not owned	132,595.35	60,931.96		82,043.90	275,571.21
Improvements to buildings not owned		12,432.87			12,432.87
Total buildings	\$ 198,843.53	\$ 198,085.74		\$ 228,827.84	\$ 625,757.11
Equipment:					
Cars				174,151.17	174,151.17
Horses	428,622.62	481,325.15	4,963.03	464,462.31	1,379,373.11
Automobiles	859,234.69	746,221.41	320.61	106,545.09	1,712,321.80
Wagons and sleighs	473,338.56	519,277.24	5,229.98	380,421.13	1,378,266.91
Harness equipment	62,785.14	71,206.02	497.93	110,087.60	244,576.69
Office furniture and equipment	187,843.79	432,424.93	3,055.72	358,674.08	981,998.52
Office safes	40,847.50	109,775.79	3,438.20	91,226.66	245,288.15
Trucks	115,950.06	197,804.36	4,221.17	173,424.26	491,399.85
Stable equipment	2,622.80	5,174.61	16.11	8,478.09	16,291.61
Garage equipment	22,854.35	15,525.70			38,380.05
Line equipment	88,253.49	96,735.11	2,486.51	117,164.32	304,639.43
Shop equipment	8,119.29	22,253.59		3,150.71	33,523.59
Miscellaneous equipment		1,672.02		225.96	1,897.98
Total equipment	\$ 2,290,472.29	\$ 2,699,395.93	\$ 24,229.26	\$ 1,988,011.38	\$ 7,002,108.86
Total real property and equipment:					
June 30, 1916	2,489,315.82	2,897,481.67	24,229.26	2,216,839.22	7,627,865.97
June 30, 1915	1,792,698.80	2,212,352.12	11,888.45	1,913,564.87	5,930,504.24
INCOME ACCOUNT.					
Operating Income:					
Charges for transportation	\$ 42,400,410.90	\$ 57,619,382.91	\$ 3,384,898.25	\$ 45,434,664.96	\$ 148,839,357.02
Express privileges	20,886,133.76	28,788,259.12	2,062,411.55	23,414,248.51	75,151,052.94
Revenue from transportation	21,514,277.14	28,831,123.79	1,322,486.70	22,020,416.45	73,688,304.08
Revenue from operations other than transportation	583,009.03	3,150,022.98	58,889.44	1,134,902.26	4,926,823.71
Total operating revenues	22,097,286.17	31,981,146.77	1,381,376.14	23,155,318.71	78,615,127.79
Operating expenses	19,918,779.38	28,150,236.25	1,080,023.02	19,847,687.53	68,996,726.18
Net operating revenue	2,178,506.79	3,830,910.52	301,353.12	3,307,631.18	9,618,401.61
Uncollectible revenue from transportation	7,113.27	10,087.87	213.41	14,043.18	31,457.73
Express taxes	243,832.05	540,085.16	45,980.56	413,720.38	1,243,618.15
Operating income	1,927,561.47	3,280,737.49	255,159.15	2,879,867.62	8,343,325.73
Other Income:					
Rent from real property and equipment used jointly	14,204.86	14,341.63	195.94	4,020.78	32,763.21
Net income from miscellaneous physical property	1,670.87			5,525.04	7,195.91
Dividend income	1,023,782.00	123,676.00		261,593.75	1,409,051.75
Income from funded securities	862,028.94	335,853.25	2,500.00	697,925.36	1,898,307.55
Income from unfunded securities and accounts	138,670.02	137,194.31	55.57	175,206.34	451,126.24
Income from sinking and other reserve funds		15,877.47			15,877.47
Miscellaneous income	13,677.39			46,323.92	60,001.31
Total other income	\$ 2,054,034.08	\$ 626,942.66	\$ 2,751.51	\$ 1,190,595.19	\$ 3,874,323.44
Gross income	\$ 3,981,595.55	\$ 3,907,680.15	\$ 257,910.66	\$ 4,070,462.81	\$ 12,217,649.17

Items Reported	Adams	American	Great Northern	Wells Fargo	Total
Deductions From Gross Income:					
Rent for real property and equipment used jointly	5,859.18	9,910.20	1,230.27	8,082.91	25,082.56
Miscellaneous rents	14,741.17	69,307.95		17,428.93	101,478.05
Miscellaneous taxes	7,575.19	30,944.03		23,032.50	61,551.72
Net loss on miscellaneous physical property		21,489.74			21,489.74
Interest on funded debt	804,435.53				804,435.53
Interest on unfunded debt	91,166.19	106,144.41			197,310.60
Miscellaneous income debits	26,661.08	848.97		1,144.58	28,654.63
Total deductions	\$ 950,438.34	\$ 238,645.30	\$ 1,230.27	\$ 49,688.92	\$ 1,240,002.83
Net income	\$ 3,031,157.21	\$ 3,669,034.85	\$ 256,680.39	\$ 4,020,773.89	\$ 10,977,646.34
Dividend appropriations of income	400,000.00			1,438,044.00	1,838,044.00
Income balance transferred to profit and loss	\$ 2,631,157.21	\$ 3,669,034.85	\$ 256,680.39	\$ 2,582,729.89	\$ 9,139,602.34
PROFIT AND LOSS ACCOUNT.					
Debit Items:					
Dividend appropriations of surplus	\$ 100,000.00	\$ 961,895.00			\$ 1,061,895.00
Debt discount extinguished through surplus	100,000.00				100,000.00
Loss on land sold	8,378.00	593.62			8,972.22
Miscellaneous debits	572,867.28	1,523,340.98		\$ 2,564.90	2,098,773.16
Credit balance transferred to balance sheet	9,900,241.68	7,329,060.83	\$ 658,056.94	10,195,883.63	28,173,243.08
Total	\$ 10,771,487.56	\$ 9,814,890.43	\$ 658,056.94	\$ 10,198,448.53	\$ 31,442,883.46
Credit Items:					
Credit balance at beginning of year	\$ 7,270,870.03	\$ 6,036,509.76	\$ 397,345.18	\$ 7,478,400.98	\$ 21,183,215.95
Credit balance transferred from income	2,631,157.21	3,669,034.85	256,680.39	2,582,729.89	9,139,602.34
Profit on real property and equipment sold		5,878.11			5,878.11
Delayed income credits				17,904.03	17,904.03
Unrefundable overcharge	868.84	605.06	49.16	5,532.26	7,055.32
Miscellaneous credits	868,591.48	102,772.65	3,982.21	113,881.37	1,089,227.71
Total	\$ 10,771,487.56	\$ 9,814,890.43	\$ 658,056.94	\$ 10,198,448.53	\$ 31,442,883.46
OPERATING REVENUES.					
Transportation:					
Express, domestic	\$ 42,018,735.04	\$ 57,039,123.80	\$ 3,384,658.25	\$ 45,366,216.32	\$ 147,808,733.41
Foreign	89,358.01	546,979.47		59,226.03	695,563.51
Miscellaneous	292,317.85	33,279.64	240.00	9,222.61	335,060.10
Total	42,400,410.90	57,619,382.91	3,384,898.25	45,434,664.96	148,839,357.02
Express privileges—Dr.	20,886,133.76	28,788,259.12	2,062,411.55	23,414,248.51	75,151,052.94
Revenue from transportation	21,514,277.14	28,831,123.79	1,322,486.70	22,020,416.45	73,688,304.08
Operations other than transportation:					
Customs brokerage fees	41,701.00	125,641.47	4,797.51	28,377.01	200,516.99
Order and commission	1,432.93	9,371.41		7,496.37	18,300.71
Rents of buildings and other property	11,082.79	86,184.90	3,062.83	197,818.54	298,149.06
Money orders	103,667.30	372,735.82	12,419.50	214,139.77	702,962.39
C. O. D. checks	349,706.53	499,147.92	38,150.08	435,972.53	1,322,977.06
Limited and unlimited cheques	372.81	17,791.01		1.05	18,164.87
Travelers cheques	1,778.12	29,070.35	78.06	45,647.97	76,574.50
Telegraph and cable transfers	.50	106,002.83		6,465.76	112,469.09
Letters of credit		1,747.02			1,747.02
Foreign postal remittances	8,658.33	9,961.93		a 3.69	18,616.57
Profit on exchange and other financial revenue	22,792.07	1,036,204.56		66,525.56	1,182,522.18
Miscellaneous	41,816.65	799,163.76	381.46	132,461.40	973,823.27
Total	583,009.03	3,150,022.98	58,889.44	1,134,902.26	4,926,823.71
Total operating revenues	22,097,286.17	31,981,146.77	1,381,376.14	23,155,318.71	78,615,127.79
OPERATING EXPENSES.					
Maintenance	\$ 1,248,127.83	\$ 1,771,952.74	\$ 35,972.81	\$ 1,057,077.45	\$ 4,113,130.83
Traffic	105,669.92	274,239.64	14,504.25	256,510.12	650,923.93
Transportation	17,458,501.47	23,727,193.43	968,650.99	17,245,991.31	59,400,337.20
General	1,106,480.16	2,376,850.44	60,894.97	1,288,108.65	4,832,334.22
Total	19,918,779.38	28,150,236.25	1,080,023.02	19,847,687.53	68,996,726.18
Ratio of expenses to revenues, per cent	90.14	88.02	78.18	85.72	87.77
TAXES AND ASSESSMENTS—ENTIRE LINE.					
Ad Valorem Tax:					
On value of real and personal property	\$ 81,233.18	\$ 57,261.90	\$ 10,733.32	\$ 119,872.70	\$ 269,101.10
On value of stocks, bonds, earnings, etc.		194,816.42		92,022.14	286,838.56
Specific Tax:					
On gross or net earning, revenue or division	71,805.38		31,709.00	139,329.24	242,843.71
On traffic, etc.	59,971.34	10,255.80	1,436.17	13,588.76	85,252.07
Miscellaneous				3,795.88	3,795.88
Internal revenue, U. S. Government	30,822.15		2,101.98	45,111.66	78,035.79
Total taxes—entire line	243,832.05	262,334.12	45,080.56	413,720.38	965,867.11
Total taxes—Iowa	3,169.59	7,144.79	87.00		10,401.38

Items Reported	Adams	American	Great Northern	Wells Fargo	Total
COMPARATIVE GENERAL BALANCE SHEET—ASSETS.					
Investment:					
Real property and equipment	\$ 8,547,420.68	\$ 14,232,660.18	\$ 157,387.05	\$ 10,550,164.44	\$ 33,487,632.35
Miscellaneous physical property	57,418.63	2,015,907.10		193,748.06	2,267,073.79
Affiliated Companies:					
Stocks	10,328,009.73	1,039,862.95		10,000.00	11,377,872.68
Bonds	6,756,046.03				6,756,046.03
Notes	855,000.00				855,000.00
Advances	240,594.87				240,594.87
Other investments:					
Stocks	10,288,120.24	4,500,329.58		5,533,438.03	20,321,887.85
Bonds	14,268,601.98	8,410,809.27	53,034.72	17,048,226.00	39,780,671.97
Notes	446.94	1,366,028.12		2,095,400.39	3,461,875.45
Mortgage loans	279,778.70				279,778.70
Total investments:					
June 30, 1916	51,621,437.80	31,565,597.20	210,421.77	35,430,976.92	118,828,433.69
June 30, 1915	45,767,842.48	27,585,786.44	201,374.51	30,453,157.19	104,008,160.62
Increase, 1916	5,853,595.32	3,979,810.76	9,047.26	4,977,819.73	14,820,273.07
Current Assets:					
Cash	2,682,001.02	3,066,952.92	169,084.27	7,588,463.64	13,506,501.85
Special deposits	24,208.60	22,493.73			46,702.33
Loans and notes receivable	67,800.00	3,840.80		111,000.00	182,640.80
Traffic balances receivable	70,744.57	112,736.33	16,507.39	80,268.87	280,347.16
Net balances receivable from agents and messengers	3,310,370.77	6,355,671.56	137,077.19	1,219,731.26	11,022,850.78
Miscellaneous accounts receivable	150,769.85	4,463,165.32	1,773,179.86	487,403.82	6,874,518.85
Material and supplies	132,451.61	263,010.97	7,480.06	197,458.67	600,401.31
Interest, dividends and rents receivable	258,003.61	203,474.23		352,700.96	814,178.80
Working fund advances	17,269.66	1,963.29			19,232.95
Other current assets		23,451.77			23,451.77
Total, June 30, 1916	6,713,619.69	14,516,760.92	2,103,418.77	10,037,027.22	33,370,826.60
Total, June 30, 1915	5,645,445.11	16,554,162.90	1,765,742.44	10,108,923.50	34,074,273.95
Increase, 1916	1,068,174.58		337,676.33		1,405,850.91
Decrease, 1916		2,037,401.98		71,896.28	2,109,298.26
Deferred Assets:					
Insurance and other reserve funds		\$ 439,512.34			\$ 439,512.34
Advance payments on contracts				\$ 1,206,666.47	\$ 1,206,666.47
Other deferred assets		45,902.31			45,902.31
Total, June 30, 1916		485,414.65		1,206,666.47	1,692,081.12
Total, June 30, 1915		325,646.55		1,286,666.51	1,612,313.06
Increase, 1916		159,768.10			159,768.10
Decrease, 1916				80,000.04	80,000.04
Unadjusted Debits:					
Rents and insurance premiums paid in advance	\$ 55,504.10	\$ 9,885.64		27,834.31	93,224.05
Taxes paid in advance	16,802.50	79,778.21	\$ 1,298.70		97,879.41
Other unadjusted debits	20,310.60	118,699.34		280,428.17	419,438.11
Total, June 30, 1916	92,617.20	208,363.19	1,298.70	308,262.48	610,541.57
Total, June 30, 1915	92,154.91	158,203.01	1,004.52	253,811.13	505,173.57
Increase, 1916	462.29	50,160.18	294.18	54,451.35	105,368.00
Grand Total Assets:					
June 30, 1916	58,427,674.09	46,776,135.96	2,315,139.24	46,962,933.09	154,501,882.38
June 30, 1915	51,505,442.50	44,623,798.90	1,968,121.47	42,102,558.33	140,199,921.20
Increase, 1916	6,922,231.59	2,152,337.06	347,017.77	4,860,374.76	14,301,961.18
COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.					
Capital Stock:					
June 30, 1916	\$ 10,000,000.00	\$ 17,489,000.00	\$ 1,000,000.00	\$ 23,967,400.00	\$ 52,456,400.00
June 30, 1915	10,084,000.00	17,489,000.00	1,000,000.00	23,967,400.00	52,540,400.00
Decrease, 1916	84,000.00				84,000.00
Funded Debt:					
June 30, 1916	23,360,892.88				23,360,892.88
June 30, 1915	20,152,372.88				20,152,372.88
Increase, 1916	3,208,520.00				3,208,520.00
Current Liabilities:					
Loans and notes payable	1,500,000.00				1,500,000.00
Traffic balances payable	105,632.31	9,626.51	41,078.74	99,846.02	256,183.58
Audited accounts and wages unpaid	642,729.80	3,411,948.90	16,909.03	3,448,344.66	7,519,932.39
Miscellaneous accounts payable	85,943.11	4,079,937.18			4,165,880.29
Matured interest, dividends, and rents payable	103,607.00	292,802.98		18,099.66	414,509.64
Unpaid money orders, checks and drafts	939,350.14	5,567,393.47	80,389.90	3,254,035.27	9,841,168.78
Express privilege liabilities	3,605,798.62	3,721,208.42	346,675.30	2,428,244.79	10,101,927.13
Estimated tax liability	137,853.56	231,116.57	22,883.00	279,517.28	671,370.41
Unmatured interest, dividends and rents payable	146,252.97			719,022.00	865,274.97
Other current liabilities				56,337.92	56,337.92
Total, June 30, 1916	7,267,167.51	17,314,084.03	507,935.97	10,308,447.60	35,392,585.11
Total, June 30, 1915	7,150,638.60	18,296,202.08	430,241.93	8,524,867.69	34,401,950.30
Increase, 1916	116,528.91		77,694.04	1,778,579.91	1,972,802.86
Decrease, 1916		982,168.05			982,168.05
Deferred Liabilities:					
On account of fidelity and indemnity funds		\$ 23,882.93			\$ 23,882.93
Total, June 30, 1916		23,882.93			23,882.93
Total, June 30, 1915		64,075.83			64,075.83
Decrease, 1916		40,192.90			40,192.90
Unadjusted Credits:					
Operating and insurance reserves	\$ 141,855.00	654,578.71	\$ 18,585.69	\$ 224,362.29	\$ 1,039,381.78

Items Reported	Adams	American	Great Northern	Wells Fargo	Total
Accrued depreciation:					
Buildings	\$ 198,843.53	\$ 198,085.74		\$ 228,827.84	\$ 625,757.11
Equipment	2,290,472.29	2,639,395.93	24,229.26	1,988,011.88	7,002,108.86
Miscellaneous physical property	489.28	755,258.73		535.47	756,283.48
Other unadjusted credits	883,819.53	312,839.06	6,331.38	74,464.88	777,455.25
Total, June 30, 1916	3,015,880.12	4,620,158.17	49,146.33	2,516,201.86	10,200,986.48
Total, June 30, 1915	2,053,068.49	2,737,921.23	40,534.36	2,131,889.66	6,964,013.74
Increase, 1916	961,811.63	1,882,236.94	8,611.97	384,312.20	3,236,972.74
Corporate Surplus:					
Reserves from income and surplus	4,793,892.50		100,000.00		\$ 4,893,892.50
Appropriated surplus	4,793,892.50		100,000.00		4,893,892.50
Profit and loss balance	9,990,241.68	7,329,060.83	658,056.94	10,195,883.63	28,173,243.08
Total, June 30, 1916	14,784,134.18	7,329,060.83	758,056.94	10,195,883.63	33,067,135.58
Total, June 30, 1915	12,064,762.53	6,036,599.76	497,345.18	7,478,400.98	26,077,108.45
Increase, 1916	2,719,371.65	1,292,461.07	260,711.76	2,717,482.65	6,990,027.13
Grand Total—Liabilities:					
June 30, 1916	58,427,674.09	46,776,135.96	2,315,139.24	46,982,933.09	154,501,882.98
June 30, 1915	51,505,442.50	44,623,798.90	1,968,121.47	42,102,558.33	140,199,921.20
Increase, 1916	6,922,231.59	2,152,337.06	347,017.77	4,880,374.76	14,301,961.78
EQUIPMENT OWNED.					
Cars:					
Number		21		181	202
Value		\$ 86,793.00		\$ 572,157.61	\$ 658,950.61
Horses:					
Number	4,948	6,206	215	5,845	17,214
Value	\$ 658,087.58	\$ 862,735.60	\$ 21,793.39	\$ 796,002.87	\$ 2,338,619.44
Automobiles:					
Gasoline:					
Number	547	266	3	113	929
Value	\$ 749,899.64	\$ 430,402.44	\$ 1,282.44	\$ 158,279.54	\$ 1,339,864.16
Electric:					
Number	374	403		34	811
Value	\$ 430,764.31	\$ 747,214.94		\$ 44,615.70	\$ 1,222,594.95
Wagons:					
Double:					
Number	1,037	1,133	49	1,386	3,605
Value	\$ 120,877.70	\$ 171,126.45	\$ 6,611.89	\$ 275,538.75	\$ 574,154.79
Single:					
Number	2,953	3,375	144	2,542	9,014
Value	\$ 193,793.38	\$ 301,301.27	\$ 15,483.91	\$ 270,353.40	\$ 780,931.96
Sleighs, Number	717	1,661	65	477	2,920
Value	\$ 7,423.39	\$ 22,453.11	\$ 1,303.12	\$ 5,843.19	\$ 37,022.81
Buggies, Number	16	22		30	68
Value	\$ 431.46	\$ 1,097.14		\$ 4,050.54	\$ 5,579.14
Harness equipment, value	\$ 79,335.69	\$ 66,443.70	\$ 1,712.93	\$ 78,507.60	\$ 225,999.92
Office furniture and equipment, value	\$ 250,191.41	\$ 525,001.96	\$ 13,423.08	\$ 424,663.01	\$ 1,213,279.46
Office safes, Number	1,799	6,190	388	5,892	14,269
Value	\$ 48,098.26	\$ 122,409.73	\$ 20,729.40	\$ 167,919.66	\$ 359,157.05
Trucks, Number	11,034	14,624	1,080	14,696	41,434
Value	\$ 152,431.61	\$ 273,098.51	\$ 29,026.29	\$ 142,926.29	\$ 597,482.70
Stable equipment, value	\$ 1,315.60	\$ 3,208.81	\$ 86.49	\$ 8,797.01	\$ 13,407.91
Garage equipment, value	\$ 29,804.01	\$ 53,634.27		\$ 8,327.89	\$ 91,766.17
Line equipment:					
Safes, Car, Number	202	314	50	1,046	1,612
Value	\$ 50,976.74	\$ 75,392.90	\$ 5,860.56	\$ 86,040.23	\$ 188,270.43
Messenger, Number	3,544	2,851	238	2,669	9,302
Value	\$ 26,553.15	\$ 27,648.05	\$ 2,290.20	\$ 23,121.65	\$ 79,613.05
Trunk, Packing, Number	5,242	7,456	981	8,625	22,254
Value	\$ 12,477.76	\$ 31,293.08	\$ 1,078.34	\$ 19,089.35	\$ 63,938.53
Other line equipment, value	\$ 9,279.49	\$ 14,174.95	\$ 949.41	\$ 41,695.03	\$ 66,098.88
Shop equipment, value	\$ 11,448.55	\$ 41,268.65		\$ 4,136.22	\$ 56,853.42
Miscellaneous equipment, value		\$ 8,170.95		\$ 291.21	\$ 8,462.16
Total equipment, value	\$ 2,803,189.73	\$ 3,864,869.51	\$ 121,631.45	\$ 3,132,356.75	\$ 9,922,047.44
FINANCIAL PAPER ISSUED.					
Money orders, Number	1,636,087	6,160,446	180,854	3,251,933	11,229,320
Amount	\$ 14,286,267.83	\$ 50,462,491.07	\$ 1,818,832.33	\$ 31,141,098.58	\$ 97,708,689.81
C. O. D. checks, Number	1,516,317	2,206,377	173,500	2,159,521	6,055,775
Amount	\$ 21,090,940.34	\$ 32,803,566.90	\$ 2,188,817.88	\$ 28,121,226.70	\$ 84,204,551.82
Limited and unlimited cheques, Number	3,511	268,215		302	272,028
Amount	\$ 121,744.63	\$ 134,228,605.22		\$ 166,800.13	\$ 134,517,149.98
Travelers' cheques, Number	38,875	952,764	1,122	504,247	1,497,008
Amount	\$ 661,610.00	\$ 20,250,690.00	\$ 19,960.00	\$ 9,364,780.95	\$ 30,305,930.95
Telegraph and cable transfers, Number		38,154		4,225	42,379
Amount		\$ 78,223,586.13		\$ 734,226.32	\$ 78,957,812.45
Letters of credit, Number		593			593
Amount		\$ 2,888,227.24			\$ 2,888,227.24
Total, Number	3,194,790	9,626,549	355,536	5,920,228	19,097,103
Amount	\$ 36,160,462.80	\$ 318,866,166.56	\$ 4,027,600.21	\$ 69,528,132.68	\$ 428,582,362.25
Number express offices in United States June 30, 1916:					
Joint with railroads	5,476	9,688	811	7,888	23,863
All other	1,193		70	1,282	2,545
Number offices in U. S. at which money orders were on sale June 30, 1916:	5,819	8,953	851	8,347	23,970

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