

STATE OF IOWA

1917

THIRTY-EIGHTH ANNUAL REPORT

OF THE

BOARD OF RAILROAD COMMISSIONERS

FOR THE

YEAR ENDING DECEMBER 6, 1915

PRINTED BY ORDER OF THE GENERAL ASSEMBLY

Published By
THE STATE OF IOWA
Des Moines

REPORT OF THE RAILROAD COMMISSIONERS

State of Iowa, Board of Railroad Commissioners, Des Moines.

TO THE HONORABLE GEORGE W. CLARKE,

Governor of the State of Iowa:

In accordance with the provisions of law we herewith submit to you the 38th annual report of the Commission.

There were closed during the period covered by this report by correspondence and formal orders of this Board four hundred seventy-five cases relating to railways, seventeen cases relating to express companies, and twenty-six franchises were granted to electric transmission line companies.

Former recommendations of this Board respecting inspection of railroad track scales, and trespassing on railroad rights of way are endorsed.

The duties of the Commission relating to electric transmission lines are increasing greatly. This department of the jurisdiction of the Commission should have the attention of the Legislature. By all means we should be furnished with an electrical engineer in order to properly discharge the duties imposed upon us by law.

The need for an engineering department in connection with proper inspection of railroads and investigations of proposed overhead and undergrade highway crossings is great and we should be furnished the necessary funds for the organization of the same.

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

Year	Mileage—ex- cluding trackage rights	Earnings	Expenses	Net earnings	Net earnings of road per mile
1878	4,157.15	\$20,714,496.07	\$12,565,950.23	\$ 8,148,545.84	\$1,000.12
1879	4,098.04	21,940,709.44	12,904,420.22	8,436,289.22	1,925.88
1880	4,077.01	24,837,545.35	13,982,653.77	10,854,891.58	2,181.00
1881	5,425.98	28,452,181.91	16,788,404.39	11,663,777.52	2,149.63
1882	6,337.43	32,023,966.03	20,512,303.05	11,511,672.98	1,816.44
1883	7,014.95	34,433,354.77	22,827,450.50	11,605,904.27	1,654.45
1884	7,240.25	35,735,271.85	23,250,916.03	12,484,355.82	1,654.45
1885	7,478.43	36,123,537.45	23,093,581.04	13,030,006.41	1,742.34
1886	7,564.67	36,093,106.54	22,931,555.10	13,161,551.44	1,739.87
1887	7,907.50	37,529,730.62	24,152,990.71	13,376,739.91	1,672.50
1888	8,346.31	37,295,566.68	23,297,163.92	10,998,422.76	1,377.73
1889	8,346.00	37,138,399.75	25,286,300.30	11,852,099.45	1,420.19
1890	8,412.72	41,318,133.60	27,206,282.83	14,021,849.76	1,666.75
1891	8,413.16	43,102,399.35	28,639,292.77	14,463,106.58	1,719.15
1892	8,407.34	43,741,086.52	29,659,096.54	14,082,589.98	1,675.02
1893	8,401.76	45,003,680.51	32,622,594.43	12,381,086.09	1,474.81
1894	8,489.88	40,000,079.92	28,020,531.03	12,679,148.89	1,493.56
1895	8,486.30	35,835,010.47	24,726,072.45	11,109,838.02	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	38,269,503.04	25,336,714.38	12,932,788.66	1,513.54
1898	8,484.16	45,944,506.00	29,813,031.67	16,135,564.33	1,901.84
1899	8,514.51	48,406,158.44	31,476,771.68	16,986,386.76	1,994.64
1900	9,171.49	52,074,571.77	35,409,424.92	16,655,146.79	1,815.04
1901	9,263.90	54,764,635.95	37,449,971.10	17,314,664.85	1,851.06
1902	9,485.22	59,170,526.34	39,876,480.47	19,294,045.87	2,034.12
1903	9,496.00	57,159,063.09	40,752,847.60	16,403,235.49	1,730.55
1904	9,803.52	57,692,095.10	42,694,060.88	14,998,034.23	1,529.86
1905	9,826.77	58,474,377.66	41,954,530.94	16,519,846.72	1,681.11
1906	9,827.28	65,856,083.49	46,710,090.54	19,145,992.95	1,948.24
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	69,405,318.65	50,673,878.42	18,731,440.23	1,897.96
1910	9,781.65	74,890,965.34	59,081,554.54	15,809,410.80	1,616.23
1911	9,871.81	78,872,412.92	60,628,526.43	18,243,886.49	1,848.08
1912	9,901.86	79,295,881.43	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	2,124.18
1914	10,018.92	88,537,613.50	66,338,471.51	22,199,141.99	2,215.92
1915	10,002.39	88,444,255.31	65,363,453.51	23,080,801.80	2,307.55

It will be noted that there is an apparent decrease in the mileage of steam roads of 15.63 miles. This is accounted for as follows: The Centerville, Albia and Southern with an apparent decrease of 24.74 miles has been electrified and is reported under electric companies; a decrease of 1.30 miles in the mileage of the Chicago, Anamosa & Northern account incorrectly reported in previous reports; the Chicago, Great Western abandoned 2.90 miles of its line between Gypsum and Coalville, Iowa; the Chicago, Milwaukee and St. Paul report 1.47 miles of new line constructed; the Chicago & North Western leased 12.25 miles from the Iowa Southern Railway and constructed .63 mile to connect with this line; the Chicago, Rock Island

& Pacific removed .04 mile on the Wilton Branch in Iowa; and the Iowa & Omaha Short Line show an apparent decrease of 1.00 mile account of reclassification of its mileage.

TERMINAL COMPANIES.

ALL IN IOWA.

Year	Mileage—all tracks	Gross earnings	Operating ex- penses	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	2,866,150.00	671,000.00
1910	60.24	359,760.88	76,070.62	283,690.26	4,709.33	2,866,150.00	671,000.00
1911	46.90	328,343.91	107,847.09	220,496.82	4,712.09	1,040,500.00	671,000.00
1912	48.63	327,949.04	110,960.55	216,988.49	4,402.03	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	355,222.28	110,820.74	244,401.54	4,962.47	934,800.00	671,000.00
1915	51.32	362,678.66	111,857.23	250,821.43	4,887.40	949,300.00	671,000.00

The mileage of the terminal companies shows an increase of 2.07 miles. The Des Moines Terminal Company reports .72 mile of new line constructed; the Des Moines Union Railway .14 mile of new line constructed; the Iowa Transfer .59 mile of new line constructed; and the Sioux City Terminal Company .77 of new line constructed. The Sioux City Terminal Company also reports .16 mile of track taken up during year.

BRIDGE COMPANIES.

ENTIRE LINE.

Year	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	\$122,453.61	\$851,263.77	\$ 32,416.93	\$9,875,800.00	\$ 1,274,462.49
1909	27.67	675,873.45	41,976.96	633,896.49	21,860.96	9,875,800.00	2,750,000.00
1910	27.70	638,415.30	19,065.92	619,349.37	22,359.19	9,875,800.00	2,750,000.00
1911	31.58	670,282.95	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	14,763.06	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	1,000,000.00
1915	37.11	582,519.71	17,507.15	565,012.56	15,225.35	9,875,800.00	-----

The mileage of the bridge companies shows an increase of .83 mile. This is occasioned by .79 mile of side tracks of the Dunleith and Dubuque Bridge Company not being reported in previ-

ous reports, and the Omaha Bridge and Terminal Company constructed .14 miles of new line, removed .23 mile and added .13 mile on account of remeasurement making a net increase of .04 mile.

ELECTRIC COMPANIES.

COMPARATIVE STATISTICS OF ELECTRIC INTERURBAN COMPANIES.

Year	Mileage—Single track	Gross earnings from operation	Operating expenses	Net earnings from operation	Net earnings per mile
1903	98.27	\$ 228,444.55	\$ 132,630.87	\$ 95,823.68	\$ 975.10
1904	102.41	342,559.44	217,320.41	125,239.03	1,222.91
1905	151.41	407,644.96	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	770,338.35	476,755.34	293,583.01	1,591.15
1908	245.18	942,780.60	601,740.11	341,034.49	1,390.95
1909	245.18	1,208,279.22	734,586.61	473,692.61	1,447.02
1910	361.91	1,450,136.37	951,893.73	498,242.64	1,332.48
1911	343.25	1,695,901.39	1,100,354.31	595,547.08	1,735.29
1912	342.74	1,823,191.65	1,272,340.09	550,851.56	1,607.19
1913	304.23	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	472.48	2,923,632.97	1,895,925.36	1,027,707.61	2,173.86

Year	Stock			Debt		
	Mileage	Amount outstanding	Amount per mile	Mileage	Amount outstanding	Amount per mile
1909	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	9,664,700.00	27,259.43
1910	335.09	14,773,681.11	37,308.22	388.59	11,268,900.00	28,990.46
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	38,338.65
1914	626.17	19,722,724.00	31,018.29	585.45	23,903,205.30	40,362.47
1915	469.68	13,334,792.67	28,391.17	442.55	18,810,000.00	42,508.67

There is an apparent increase of 44.75 miles in the mileage of the electric companies. This is accounted for as follows: The Centerville, Albia and Southern Railway, previously reported as steam road, has been electrified, thus making an increase of 23.02 miles; the Centerville Light & Traction report an increase of 1.36 miles, occasioned by remeasurement of tracks; the Inter-Urban constructed .02 mile of new line during the year; the Iowa Railway and Light Company constructed 2.10 miles of new line; the

Iowa Traction report .86 mile, which is operated by the Iowa Railway and Light and not reported in previous reports; and the Waterloo, Cedar Falls & Northern constructed 17.39 miles of new line during the year.

ORGANIZATION OF BOARD.

On January 2, 1915, Clifford Thorne of Washington County, having been re-elected, and J. H. Wilson of Adair County, having been elected to succeed D. J. Palmer of Washington County, took the oath of office and assumed the duties thereof. Owing to the serious illness of Commissioner N. S. Ketchum, only two members were present. After the election of Geo. L. McCaughan as Secretary, the remaining organization of the Board was retained until a meeting of the full Board.

On January 20, 1915, Jno. A. Guiher of Madison County, having been appointed to fill the unexpired term of N. S. Ketchum of Marshall County, deceased, took the oath of office and assumed the duties thereof.

The Board organized on January 25, 1915, electing Clifford Thorne, Chairman of the Board, and J. H. Henderson of Warren County, Commerce Counsel.

INTERSTATE RATE CASES.

As stated in our last report, the State Railroad Commission has been pursuing the policy of leaving the conduct of the interstate rate cases more and more to the Commerce Counsel, confining the Commission's attention chiefly to the intra-state matters. However, we have co-operated with the Commerce Counsel in a few very important matters of that character during the year 1915.

During the past five years the commercial organizations of a number of Iowa's principal cities and the State Railroad Commission of Iowa, have been seeking to secure a general revision of the interstate freight rates affecting this state, in order to place Iowa cities upon a substantial equality with the cities of neighboring states.

The first general revision of our interstate rates to the east and the west was effected during the year 1913. The details as to the decisions of the Interstate Commerce Commission in that series of cases will be found described at some length in our annual report for the year of 1913, at pages 251 to 265 inclusive.

A series of cases was brought seeking a general revision of our rates to the east and the west. The interstate Commerce Commission appreciated the injustice of the situation and ordered:

(1) A revision of rates between interior Iowa points and Chicago, which met with general approval from Iowa cities, and very little, if any, criticism from any source.

(2) A revision of rates between interior Iowa points and Salt Lake City, Denver and other cities in Utah, Colorado and neighboring states taking those rates. The decision directing these changes also commanded general approval because of its unquestionable fairness.

(3) A revision of rates to Kansas and Nebraska which gave some dissatisfaction as to the eastern third of those states, but which has never been attacked.

(4) The upper Mississippi River crossings were first placed 2c on first class (and correspondingly on lower classes) above St. Louis on traffic from the Atlantic Seaboard and Central Freight Association territory, even though the service rendered was substantially the same.

(5) Interior Iowa cities pay a through rate composed of a proportional up to the Mississippi River and a proportional west of the Mississippi River. The Interstate Commerce Commission ordered a substantial reduction of the proportional west of the Mississippi River, which was the subject of our attack. But the burden under which Iowa cities have been laboring during the past generation was so heavy that this reduction, though averaging 18% in amount, was not sufficient to place these cities on an equality with the Mississippi River cities, St. Louis, Chicago, or any other important cities in the middle west.

The concrete changes made by the Commission in these cases and the details somewhat specifically stated, will be found in our annual report for the year 1913, at which time this first general revision of Iowa's interstate freight rates was effected.

Of this series of cases Iowa cities only took exception, first to the leaving of the Mississippi River crossings on a higher basis than St. Louis, Quincy, Hannibal and Louisiana on traffic from east; and second to the failure to make sufficient reduction of the proportionals west of the Mississippi River on traffic between interior Iowa points and eastern points.

The cases involving these matters were therefore re-opened by the Interstate Commerce Commission upon the application of the Iowa State Board of Railroad Commissioners. The situation as above outlined existed at the close of the year 1914.

THE MISSISSIPPI RIVER CASE.

Effective January 15, 1915, the Interstate Commerce Commission placed the upper Mississippi River crossings from Keokuk to Dubuque, inclusive, upon an equality with St. Louis and the lower Mississippi River crossings, on traffic to and from the Atlantic Seaboard for the first time in the history of the state.

We are now trying to distribute these interior Iowa cities into reasonable, fair groups across the state, upon an equitable basis. The case has been submitted to the Interstate Commerce Commission.

Respectfully submitted,

CLIFFORD THORNE, *Chairman*,
J. H. WILSON, *Commissioner*.
JNO. A. GUIHER, *Commissioner*.

Attest: GEO. L. McCAUGHAN, *Secretary*.
Des Moines, Iowa, December 6, 1915.

Decisions and Rulings of the Commission in General Cases.

No. 7160—1915.

J. G. ENGLE, ATKINS, IOWA.

v.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Decided March 31, 1915,

CROSSINGS, FARM—PETITION FOR OVERHEAD.

Application, under section 2022 of the supplement to the code, 1913, for overhead crossing, denied, and it was found from the evidence that an ordinary grade crossing could be made reasonably safe and adequate for the uses required.

CROSSINGS, FARM—CONSTRUCTION OF STATUTES.

The Thirty-fifth General Assembly, by chapter 163, section 1, amended section 2022 of the supplement to the code, 1907, by providing for more than one crossing or for an overhead or underground crossing when such additional crossing or overhead or underground crossing is deemed just and equitable by the Board of Railroad Commissioners; held, the amendment only reduced to statute, and affirmatively gave to the Railroad Commission the power which had long been exercised by the courts. (See *Michalek v. C. R. & I. C. Ry. & Lt. Co.*, 155 N. W. (Iowa) 606.)

For Complainant:

Redmond & Stewart.

For Defendant:

J. N. Hughes.

OPINION.

Mr. Engle is the owner of the southeast quarter ($\frac{1}{4}$) of Section Seventeen (17), Township Eighty-Three (83), north of Range Eight (8) West 5th P. M., Iowa, across which the railway company built a single track line about 1883 or 1884, over which a farm and grade crossing was constructed about four hundred (400) feet west of the east line of said land. In the years 1912 and 1913, the railway company acquired an additional strip of right-of-way about twenty-five (25) feet in width across said lands and double-tracked its railroad.

The railway coming into this land on the west side runs due east until it reaches a point about four hundred (400) feet west of the east line of said track, where it curves to the northeast, leaving about fifty (50) or fifty-five (55) acres on the south side of the railroad. In double-tracking, the cut on the east part of this farm was deepened so that the top of the present rail on the east line of the farm is about four (4) feet lower than the top of the rail in the old single track. When the laying of the double-track was finished, Mr. Engle was asked where he desired to have his crossing. He refused to have a grade crossing and insisted

on having an overhead crossing. Gates for a farm crossing were placed in the right-of-way fences at a point nine hundred forty-four (944) feet west of the east line of his farm, at which point the natural surface of the land on the north side of the right-of-way is about two (2) feet higher than the top of the track and the natural level of the land on the south side of the right-of-way is about two (2) feet lower than the top of the rail.

Where the railway enters Engle's land on the east there is a cut about nineteen (19) feet deep which gradually grows less until it reaches a point about twelve hundred (1200) feet west of the east line from which point to the west line there is no other cut, except one for a short distance which is about two (2) feet in depth and there is no embankment, except for a short distance. The earth removed in deepening the cut was piled on the right-of-way, a part on the north side and a part on the south side of the tracks.

At the point nine hundred forty-four (944) feet west of the east line of this farm, where the company offered to construct a farm crossing, a person standing thirty-three (33) feet north of the center of the north track has an unobstructed view to the east of at least twelve hundred (1200) feet and to the west the view is unobstructed for three-fourths ($\frac{3}{4}$) of a mile. From a point about forty (40) feet south of the center of the south track an unobstructed view to the east is had for at least twelve hundred (1200) feet and to the west for a distance of at least three-fourths ($\frac{3}{4}$) of a mile.

At small expense the piles of waste earth at the north and south sides of the proposed grade crossing may be removed so that an unobstructed view may be had for a distance of about twelve hundred (1200) feet, to a person in said crossing at any point between the north and south right-of-way fences, and the approaches to the crossing can be made wholly upon the right-of-way and with a very easy grade. Of course this waste earth should be removed by the railway company.

There is a highway both on the north and east sides of the Engle land. This land is used for general farming purposes. The buildings are situated on the northeast corner, at which place is the supply of water which is ordinarily used. On the south side of the railway and near the southeast corner of the tract, is a spring to which he resorts for water when the supply at the buildings gets low.

A few acres in the northeast corner of the farm slope to the north and east. The land south of the house and barn slopes to the south and west. At the point where the railway crosses the highway on the east side of the farm is at an overhead crossing, or viaduct, which is twenty-three (23) feet in the clear above the top of the rails. There is no natural obstruction to prevent Engle from reaching the highway from any point on the east side of his farm.

Engle is asking for an overhead crossing to be placed at some point within twenty (20) rods west of the highway. From the point where the railway enters the east line of the farm, the land gradually slopes to the south and west, and at a point about ten (10) rods west of the highway, the south end of an overhead crossing would be nine (9) feet

above the natural surface of the land, and the land sloping to the south and west, it would require an approach extending about one hundred (100) feet in the field south of the right-of-way. The north end of the bridge would be five (5) feet higher than the natural surface of the ground, and the approach would extend into the field about forty (40) feet north of the right-of-way. The length of these approaches is based upon a 10 per cent grade for the approach. To build this overhead crossing, making only a wooden trestle, would cost over fourteen hundred dollars (\$1400.00), and its maintenance would annually cost about twelve per cent (12%) of its first cost.

Engle's petition in this case is based upon the provisions of Section 2022, of the Code Supplement of 1913, which among other things provides that when the Railroad Commissioners deem it *just or equitable* they may order more than one crossing to be provided for a person who owns land on both sides of the railway, or may require an overhead, or undertrack, crossing.

The location and character of a farm crossing must be determined, having due regard for all the interests involved in its construction and maintenance. Among these are the reasonable use the owner desires to make of his land, the expense of the crossing, the effect it will have upon the operation of the railroad and the safety of life and property. The character of the land, whether the railroad can be crossed easily, or if by reason of cuts, ditches, embankments, or steep hills, a practical crossing cannot be made at grade, the location of the buildings of the owner, and other means of ingress and egress which the owner has. All of these are matters to be taken into consideration together with the general rule in this case, that when a party has an adequate crossing at grade he has all he is entitled to as a matter of right under ordinary conditions.

The land owner may designate a reasonable place, but he cannot dictate the kind of crossing, nor the place, where it shall be located.

Under the facts, we find that at a point about nine hundred forty-four (944) feet west of the east line Engle's land, an ordinary grade crossing can be made which will be reasonably safe and over which ordinary loads can be hauled and such an adequate crossing can be made at almost any point within the next four hundred (400) feet west.

It is claimed by Engle that by reason of the railway being a double track, the hazard of a grade crossing is greater than that of a single track. This must be admitted. Double tracks have existed in this state for a great many years and the Legislature has not found it necessary to provide against grade crossings on double tracks, nor have the courts found that such grade crossings were inadequate on double track roads.

The Thirty-fifth (35) General Assembly provided that in cases where the Railroad Commission found it to be *just or equitable*, the land owner may be given more than one grade crossing, or may be given an overhead or undertrack crossing. This very power to require overhead or undertrack crossings under peculiar conditions has been exercised by the courts so long that such right and power cannot be questioned. In regard to this matter the Legislature has only reduced to a statute, and affirmatively given to the Railroad Commission the power which has

been long exercised by the courts. No new principle or right has been announced.

In our judgment the facts in this case do not take it out of the ordinary case. A grade farm crossing at the point as indicated above will be adequate. Mr. Engle is not required, of course, to use the highway as a means of access to the part of his farm south of the railway, but we are unable to realize why he would voluntarily eliminate such an advantage. Such highway crossing, so located, should be considered in this matter.

Taking all matters into consideration, we do not believe it just or equitable to require an overhead crossing as requested by Mr. Engle.

No. 7161—1915.

W. P. ROBERTSON, TAINTOR, IOWA.

VS.

MINNEAPOLIS & ST. LOUIS RAILROAD COMPANY.

Decided March 31, 1915.

STOCK YARDS—UNSANITARY CONDITION OF.

Complaint of unsanitary condition of stock yards held sustained by the proof, and it was ordered that they be removed "from the town of Taintor to some point outside of the business and resident portion of said town."

OPINION.

The complaint filed in this case shows a very filthy and unsanitary condition of the railroad stockyards, and that the stockyards are handled and cared for in a manner which seems to be without any reasonable regard for the comfort of the people of the neighborhood.

The complaint is, in a very large manner, sustained by the proofs. In addition to that, on the 4th day of January, 1914, the General Superintendent of the Minneapolis & St. Louis Railroad Company, notified this commission as follows:

"It is our intention to remove these pens as early as it is practicable for us to get to the work after the beginning of the next building season. I should say that we will be able to get the pens removed not later than during the coming summer, and we may be able to move them before the heated season sets in."

And again on May 2, 1914, the Vice President and General Manager wrote this Commission as follows: "Will advise that we have not abandoned the proposition of removing our stock yards at Taintor."

As late as February 6, 1915, the stock yards had not yet been removed.

It is the judgment of this Board these yards should be removed, and it is now and hereby ordered and directed that the Minneapolis & St. Louis Railroad Company shall on, or before the 1st day of May, 1915, remove its stock yards from the town of Taintor to some point outside of the business and residence portion of said town.

(Note. On request of the railroad company, the Commission granted a re-hearing in this case, but before the date of the hearing the complainants filed an application asking that the case be dismissed without prejudice, and the above order was therefore not enforced.)

No. 7162—1915.

NORTHERN GRAVEL COMPANY, DAVENPORT, IOWA.

VS.

CHICAGO, BURLINGTON & QUINCY RAILROAD.

Decided March 31, 1915.

RATES, JOINT—CONNECTING CARRIERS.

Though one of two joint carriers may make a lower rate than the maximum fixed by the state and also reduce a rate fixed by itself which is lower than the state maximum, it cannot fix a rate for a joint haul on behalf of its road which will reduce the full maximum joint rate its connecting carrier is entitled to receive.

RATES, JOINT.

Under Iowa joint rates, the delivering carrier is entitled to no more than 80% of its local rate, though the initiating carrier charge less than the local maximum rate for its portion of the joint haul.

REPARATION.

Reparation ordered.

For complainants:

Dwight N. Lewis, Assistant Commerce Counsel.
Geo. H. Boynton, President, Northern Gravel Co.

For the Defendants—

W. D. Eaton, Atty., Burlington, Iowa.
E. R. Puffer, G. F. A., Chicago, Ill.
W. G. Wagner, A. G. F. A., Chicago, Ill.

OPINION.

Complaint of the Northern Gravel Company, Davenport, Iowa, against the Chicago, Burlington and Quincy Railroad Company, alleging that the C. B. & Q. refuses to protect the joint rate on cars of gravel turned over to it by the Muscatine North & South Railway, wherein the Muscatine North & South Railway has made a rate of 80 per cent of the 30 cents per ton maximum local rate from Muscatine to Burlington.

The C. B. & Q. collected at destination the full maximum class "A" road rate for continuous mileage from Muscatine to destination, via Burlington and the C. B. & Q. The effect of this action on the part of the C. B. & Q. is to overcome the lower rate made by the M. N. & S. Ry. Co.

It is well settled that a railway company may make a lower rate than the maximum rate fixed by the state, and it may also make a lower rate than the rate fixed prior thereto by itself. While this is true, the M. N. & S. Ry. Co. cannot fix a rate on behalf of its road which will affect the charge which may be made by the C. B. & Q. or any other

road making with it a joint haul. The C. B. & Q. Railroad Company is, therefore, entitled to its full maximum joint rate charge. We conclude, therefore, that the M. N. & S. Ry. Co. may properly reduce its rate and that the shipments made upon its road for delivery at a point upon another road, should be received and delivered by the connecting road, and that the connecting road, in this case the C. B. & Q. R. R. Co., should be required to protect the rate made by the M. N. & S. Ry., and are not entitled to more than 80 per cent of their local rate.

NORTHERN GRAVEL COMPANY, DAVENPORT, IOWA,

vs.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

ORDER.

This case being at issue upon complaint and answers on file, and having been duly heard and submitted by the parties, and full investigation of the matters and things involved having been had, the Board of Railroad Commissioners of the State of Iowa having, on the 31st day of March, 1915, made and filed an opinion containing its findings of fact and conclusions thereon, which said opinion is hereby referred to and made a part hereof:

It is ordered that the above named respondent be, and is hereby notified and required to cease and desist, and hereafter to abstain from charging, demanding, collecting, or receiving a rate or charge in excess of 80 per cent of its local rate or charge on gravel from Burlington, Iowa, to all points located on its line of railway in Iowa, said gravel originating at points on the line of the Muscatine North & South Railway Company in Iowa and received from the said Muscatine North & South Railway at its connection with the said Chicago, Burlington & Quincy Railroad Company, which said 80 per cent of said local rates has been found by this Commission, as reported in its opinion heretofore referred to, to be reasonable, just and lawful for the service performed.

It is further ordered that the respondent railroad company make reparation to the complainant of any sum charged or received by said respondent for shipments as herein described, in excess of the rates and charges herein found to be reasonable, just, and lawful.

And it is further ordered that this order shall continue in force and effect unless changed, modified or rescinded by subsequent order of this Commission.

No. 7163—1915.

THOS. McDONALD, BAYARD, IOWA.

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Decided May 10, 1915.

CROSSINGS, FARM—APPLICATION FOR OVERHEAD.

This was an application under section 2022 of the supplement to the code, 1913. Section 2022 provides only for additional crossings or for overhead or under track crossings when by reason of the peculiar circumstances such additional crossings or overhead or under track crossings are just and equitable. *Held*, the facts and circumstances do not take the case out of the ordinary rule that a grade crossing is all that can be required. (Citing *Schrimper v. C., M. & St. P. Ry. Co.*, 115 Iowa 35.)

CROSSINGS, ADDITIONAL FARM—CONSTRUCTION OF STATUTE.

Section 2022 of the supplement to the code, 1907, as amended by the Thirty-fifth General Assembly, chapter 163, section 1, announces no new principle or right, as the power to require overhead or under track crossings under peculiar conditions has been exercised by the courts for many years.

For the Railroad Company—

C. R. Sutherland, Asst. Solicitor.

C. H. Marshall, Superintendent.

W. E. Wood, District Engineer.

For the Complainant—

Thos. McDonald.

Bert McDonald.

OPINION.

Thomas McDonald is the owner of the southwest quarter (sw $\frac{1}{4}$) of Section Four (4), and the east half of the northeast quarter (e $\frac{1}{2}$ ne $\frac{1}{4}$) of Section Five (5), and another eighty adjoining these lands, all being in township Eighty-one (81) North, Range Thirty-two (32), West 5th P. M., Iowa. The road of the Chicago, Milwaukee & St. Paul Railway Company runs through these lands, from east to west, in a straight line bearing to the north, so that there is left on the north side of the track about twenty (20) acres. All of the remainder of the 320 acres of land is on the south side of this railroad. The railroad was made a double track line in 1913. The house and farm buildings are on the north side of the track, and not far from the center, east and west, of the southwest quarter (sw $\frac{1}{4}$) of said Section Four (4). A highway runs along the north side of this land. The railroad, through the northeast forty of this land passes through a cut, which, at its deepest point, is about eighteen (18) feet, from which point the natural slope of the land is to the west and south, so that about twenty rods west of the west line of this forty the railroad track is built about level with the natural surface of the ground, and for a distance about two hundred (200) feet west from the west end of this cut, the land is practically level. Near the west end of this cut, the railroad has constructed a grade farm crossing, being the nearest point to the farm buildings at which a grade farm crossing should be built.

No complaint is made as to the place or the manner of construction of this grade crossing. Mr. McDonald claims that it is inadequate, for the reason that in going from his farm buildings to his fields on the south side of the railroad, it is necessary for him to open and close the gates approaching and leaving the crossing, causing loss of time, and that for him to take his cattle and other live stock backwards and forwards across this railroad is dangerous to his family, his employes and his live stock.

A person approaching this grade crossing from either the north or the south, when one hundred (100) feet from the track, has an unobstructed view of the track for a distance of two miles or more to the west. When forty (40) feet from south track or thirty-five (35) feet from north track, a person has an unobstructed view of the track to the east of more than a half mile.

Under these conditions, Mr. McDonald asks that the Railway Company be required to construct for his use an overhead crossing at a point south and a little east of the farm buildings on said land where the banks of the railroad cut are about eighteen (18) feet high and the cut is at its top about one hundred and fifty (150) feet wide. It would be necessary to make the bridge about twenty-three (23) feet high in the clear above the top of the rail. The cost of building such a bridge would be at least Two Thousand (\$2,000.00) Dollars.

The statute of this state in relation to farm crossings is found in Section 2022, of the Supplement of 1913 to the Code, which reads as follows:

"When any person owns land on both sides of any railway, or when the railway runs parallel with the public highway, thereby severing the farm from the public highway, the corporation owning the same shall, when requested to do so, make and keep in good repair a sufficient causeway or other adequate means of crossing the same and one cattle guard on each side thereof connected by cross fences to the right of way fence on each side of the right of way at such reasonable place as may be designated by the owner. If such person desires more than one crossing or desires an overhead or underground crossing over or under said railway, he shall serve or cause to be served a notice in writing upon such railway company setting forth his demand, with a plat of the land showing the place and manner of the desired crossing or crossings. If such railway company, within thirty days after having been served with such notice, has failed and refused to construct such crossing or crossings, such person may apply to the Board of Railroad Commissioners of this state which shall have full authority to determine all questions growing out of such demand, and upon hearing, after due notice, make such order as it may deem just and equitable."

Comparing this statute with the statute as it stood for years in this state, it will be observed that the Legislature has not attempted to provide for any new kind of farm crossing. In the first sentence of the section it provides that where a railroad runs through a farm, it shall, when requested, make a sufficient, adequate crossing, and in no way modifies the kind of crossing which had theretofore been required by the statutes in like cases. The remainder of the statute makes the provision that where the owner of such a farm desires more than one crossing or desires an under-track or overhead crossing, he may so notify the railroad company, and upon the failure of the company to construct such crossing within thirty days such person may apply to the Railroad Commission, which is given full authority to determine the questions growing out of such demand, as it may deem *just and equitable*. It will be borne in mind that the power to require overhead or under-track crossings, under peculiar conditions, has been exercised by the courts of this state for a great many years. And in regard to such crossings the Legislature only reduced to a statute and affirmatively gave to the Railroad Commission the power it had been exercising and which had long been exercised by the courts. No new principle or right was announced. This statute still provides for one sufficient or adequate crossing on every farm which has been severed by a railroad, and then provides that, if it is *just and equitable*, such farmer may have more than one crossing, or may have an overhead or under-track crossing. This statute by its very terms implies that there is a difference between an adequate crossing and an overhead or under-track crossing, and it only provides for additional crossings, or for overhead or under-track crossings, when, by reason of the peculiar facts or circumstances of the case, it is just and equitable that the land owner should have an overhead or under-track crossing.

The application by Mr. McDonald in this matter has some history connected with it. In 1886 Mr. McDonald was the owner of the southwest quarter (sw $\frac{1}{4}$) of Section Four (4), above described, in which year he made application to the Railroad Commission of Iowa, asking that a bridge or overhead crossing be built by the railway company over its tracks. The railroad was constructed as a single track line in the year 1882, and he complained that the location of the railroad made it necessary for him to use a crossing over the railroad more frequently than he would if his farm buildings were south of the track. That crossing the east half of his farm the railroad passed through a cut which at its greatest depth was 9.7 feet, which depth was increased somewhat by waste earth deposited on the surface of the ground on each side of the cut. When the railroad was constructed, a grade crossing was made at the west end of the cut, with gates in the right-of-way fences. Upon this application and this state of facts, the Railroad Commission made a finding that McDonald was entitled to have a bridge or overhead crossing, and he was advised to surrender his grade crossing. The railroad company refused to construct the bridge, and an action in equity was brought by the state to require the railway company to build the bridge. An order was made by the District Court directing

it to build and keep such bridge in repair. From this the railway company appealed to the Supreme Court of Iowa, and the cause was reported in the case of *State of Iowa v. Chicago, Milwaukee & St. Paul Railway Company*, 86 Iowa, page 304. In passing up the case the court said, among other things:

"An approaching train can be seen for a considerable distance from the crossing. Of course, all railroad crossings at grade are dangerous. Some are more dangerous than others, owing to obstructions to the view of approaching trains by reason of cuts, trees or other obstacles; but there is no competent evidence in this case showing that there is more danger at this crossing than at any other situated at the end of a cut. We do not determine that there may not be cases where an overhead crossing may properly be required, but in view of the fact that grade crossings are the rule in this state, it would require a much stronger case than is here presented to warrant this court in holding that such an order is reasonable and just. * * * * * In our opinion, there is nothing so unusual or extraordinarily dangerous in this crossing as to require the defendant to construct and maintain a bridge which the evidence shows must span a cut 57 feet wide."

If this was not an unusually or extraordinarily dangerous crossing in 1886, we think that there is nothing showing an unusually or extraordinarily dangerous condition at this time; when a person standing at a point 35 feet north or 40 feet south of the lines of the track is enabled to see more than a half a mile to the east, or two miles or more to the west, we do not understand how and upon what theory this Commission could be justified in holding that the condition is unusual.

In the case of the *State of Iowa vs. B. C. R. & N. Ry. Co.*, 99 Iowa, 565, where Warnock went to the Railroad Commission and asked that an undertrack crossing be given him, the Commission made such an order and the railway company refused to comply with it, and afterwards an action in equity was brought in the District Court to enforce the order of the Railroad Commission. The order of the Railroad Commission was affirmed in the District Court, and an appeal was taken by the railroad company. The Supreme Court, passing upon the question, said: "The land owner is entitled to an adequate crossing, and when that cannot be provided by a surface or grade crossing, it must be by such other or additional means as are adequate." In determining whether or not the grade crossing was adequate, the court said:

"We are to have in mind that, under the law, he is entitled not to the most convenient or profitable means of crossing, but to adequate means; that one grade crossing, with gates and guard, is the rule in such cases; and that it is only when a grade crossing is inadequate that other or additional means may be ordered."

And proceeding further, the Supreme Court said:

"The question then is, whether the grade crossing, with proper gates and guards, is adequate. This question finds ready answer in the facts that the grade crossing is the kind of crossing contemplated in the statute as usually adequate, and that the only complaint made against it is that the gates have to be opened and closed. We have said that, except where unusual conditions exist, such crossings should have gates. Therefore, if this complaint is to prevail, most farm crossings at grade must be abandoned as inadequate because of the inconvenience and labor of opening and closing gates."

And the Supreme Court reversed the lower court.

Again, in the case of *Schrimper v. C. M. & St. P. Ry. Co.*, 115 Iowa, page 35, the Supreme Court of this state said: "Grade crossings are the rule in this state, and an under-crossing will not be ordered save in exceptional cases."

We see no facts which will serve to take this case out of the ordinary rule that a grade crossing is all that can be required. The application of Mr. McDonald should be, and is now, dismissed.

No. 7164, 1915.

F. J. JOHNSON, BOONE, IOWA.

V.

FT. DODGE, DES MOINES & SOUTHERN RAILROAD COMPANY.

Decided July 30, 1915.

CROSSINGS, FARM—PETITION FOR UNDERGROUND.

Petition under section 2022 of the supplement to the code, 1913, denied on the facts presented.

CROSSINGS, FARM—STATUTE CONSTRUED.

The Thirty-fifth General Assembly, by chapter 163, section 1, amending section 2022 of the code of 1907, provided for no new kind of farm crossing and did not modify the crossing which prior to the amendment was required by the statute, namely, one grade crossing or other adequate means. Prior to the amendment the Board of Railroad Commissioners exercised the power to require more than one grade crossing or to require an overhead or underground crossing where the physical condition made a grade crossing inadequate; and the courts frequently granted such relief where the facts warranted.

STATUTES—PROCEDURE.

Act of the Thirty-fifth General Assembly, chapter 163, section 1, amending section 2022, supplement to the code, 1907, has for its greatest office to provide a form of procedure with reference to farm crossings.

CROSSINGS, FARM—OVERHEAD OR UNDERGROUND.

Each application for overhead or underground crossings must be determined upon the facts peculiar to itself and with reference to whether or not the granting of the application would be just and equitable.

For the Complainant—

F. J. Johnson,
C. W. Brown, Eng.,
Frank Hollingsworth, Atty.,
Dwight N. Lewis, Asst. Commerce Counsel.

For the Defendant—

W. R. Dyer, Atty.,
R. L. Cooper, Engr.,
K. C. Kastberg,
B. J. Sweatt, Engr.
C. H. Crooks, General Manager.

OPINION.

On April 29, 1914, Frank J. Johnson filed his application, stating that he is the owner of the northeast quarter (ne $\frac{1}{4}$) and the north half southeast quarter (n $\frac{1}{2}$ se $\frac{1}{4}$), Section Eight (8), Township Eighty-Five (85), North of Range Twenty-Eight (28), West of the 5th P. M., Iowa, being in Grant Township, Boone County, and asking that the Ft. Dodge, Des Moines and Southern Railroad Company be required to construct an under-track crossing on said land. In 1900 he conveyed the right-of-way across said land, and thereafter the railroad was constructed. The railroad comes on the land about twenty rods south of the southeast corner and leaves it about twenty rods north of the southwest corner of the northeast quarter (ne $\frac{1}{4}$) of said Section Eight (8), leaving about 160 acres north and about 120 acres south of the railroad. The buildings are on the north side of the railroad and near the southeast corner of the northeast quarter of Section eight (8). This land may be fairly described as a tract of level land. There are three small cuts on the land, neither of which exceeds about three feet in depth, and there are three fills or embankments, neither of which is more than about six feet in height above the natural surface of the land. For a large part of the distance across this land the railroad track is not more than one (1) foot above or one (1) foot below the natural surface of the land. There is a highway running north and south along the east line, and a highway on that part of the tract which extends farthest to the south.

Mr. Johnson points out a place at a point on the railroad about 115 rods west of the point where the railroad enters his land where there is an embankment which he claims is about 7 $\frac{1}{2}$ feet high, from the natural surface of the ground to the bottom of the railroad ties, and it is at this point at which he asks that the subway or under-track crossing be constructed.

A hearing was held in this matter on June 11, 1914, on the premises, at which all parties were represented. Since said hearing, one of the members of the Board, as at that time constituted, has left the Board by reason of the expiration of his term of office, and another member of the Board died in the month of January, 1915, so that two members of the present Board were not present at the hearing. The Board now proceeds to dispose of this matter upon the record as made in the former hearing.

At the time the railroad acquired the right-of-way in this matter, the statute in this state with reference to private crossing was as follows:

"When any person owns land on both sides of any railway, the corporation owning the same shall, when requested so to do, make and keep in good repair one cattle guard, and one causeway or other adequate means of crossing the same, at such reasonable place as may be designated by the owner."

The 35th General Assembly amended this section, and it is now known as Section 2022 of the Supplement Code of 1913, and is as follows:

"When any person owns land on both sides of any railway, or when the railway runs parallel with the public highway, thereby severing the farm from the public highway, the corporation owning the same shall, when requested so to do, make and keep in good repair a sufficient causeway or other adequate means of crossing the same and one cattle guard on each side thereof connected by cross fences to the right-of-way fence on each side of the right-of-way at such reasonable place as may be designated by the owner. If such person desires more than one crossing or desires an overhead or underground crossing over or under said railway, he shall serve or cause to be served a notice in writing upon such railway company setting forth his demand, with a plat of the land showing the place and manner of the desired crossing or crossings. If such railway company, within thirty (30) days after having been served with such notice, has failed and refused to construct such crossing or crossings, such person may apply to the Board of Railroad Commissioners of this state which will have full authority to determine all questions growing out of such demand, and upon hearing, after due notice, make such order as it may deem just and equitable."

Under this section, Mr. Johnson files his petition, claiming that he is entitled to an under-track crossing. An examination of this statute shows that the legislature did not in any way attempt to provide any new kind of farm crossing. It does not in any way modify the crossing which, prior to the amendment, was required by the statute, viz: one grade crossing or other adequate means of crossing. That is, a crossing which is equal to what is required; suitable to the occasion; fully sufficient. Under the Code provision, prior to the amendment, this Commission exercised the power to require more than one grade crossing or to require over-track or under-track crossings where the physical conditions were such that one grade crossing was not adequate; and the courts frequently granted such relief when the facts warranted such action. The amended statute provides that if the person through whose farm a railroad passes desires more than one crossing, or desires an overhead or underground crossing, the Railroad Commissioners of this state shall have full power and authority to determine all questions growing out of such demand, and make such order as it may deem just and equitable. This statute recognizes and gives to the Railroad Commission

the same power with reference to providing for overhead or under-track crossings which the Railroad Commission, and the Courts of this state had already been exercising for many years, although they were not specifically authorized to do so. Probably the greatest office of the amendment was to provide a form of procedure in reference to such crossings.

Each application for an overhead or under-track crossing must be determined upon the facts peculiar to itself, and must be determined with reference to whether or not the granting of the application would be just and equitable.

Mr. Johnson already has one grade crossing, which is located a short distance west and south of his farm buildings, and, perhaps, could not be more conveniently located, although it might be moved either east or west, if so desired. A person standing at any point within the limits of the right-of-way at the said farm crossing has an unobstructed view of the track, either to the east or west, of nearly a mile; the track in each direction being perfectly straight. There are no embankments, trees, structures or any obstacles whatever to obstruct the view of a person standing upon, or about to use said grade crossing. There is no ditch, ravine, hill or other obstacle to prevent or interfere with the free approach to this grade crossing. A like grade crossing could be made at a number of places along the track through this land.

There is no place upon the line of said railroad where it crosses Johnson's land where the embankment is sufficiently high to admit of the construction of a subway for the passage of live stock, horses and cattle, without making an excavation below the natural surface of the land. In order to make such subway, it would be necessary that the bottom of such subway should be drained, and by reason of the slight fall on this land it would be necessary to put in tile drains, or some other kind of drainage, which should be about a quarter of a mile long, in order to get sufficient fall to drain out the proposed subway.

This is a situation where it is with some difficulty that Mr. Johnson has been able to suggest a place where there is any excuse for saying that a subway might be constructed. On the other hand, he has not been able to show that his present grade crossing is not an ordinarily safe and adequate crossing.

It is important to determine whether or not the Railroad Commission has the power, under the statute as it now stands, to require a subway or under-track crossing in this case. If, under this statute, the railroad could be required to construct a subway for Mr. Johnson, it would be because the rule in this state with reference to farm crossings has been completely changed. If he is entitled to such subway, there is then perhaps not a single farm within this state, crossed by a railroad where the land owner might not justly claim that he was entitled to have a subway or under-track crossing.

In the case of the *State of Iowa v. C. M. & St. P. Ry. Co.*, 86th Iowa, Page 304, the facts were as follows: McDonald was the owner of 160 acres of land. The railroad was constructed across it in the year 1882 in such a manner that it left a strip of his land about 30 rods in width

on the north side of the track, and upon which strip his farm buildings were situated. It was necessary for him to use the crossing over the track a great deal, because his farming was done south of the track. On the east half of his farm the railroad passed through a cut, which, at its greatest depth, was a little less than 10 feet, which depth was increased somewhat by waste dirt having been deposited on the surface of the ground on each side of the cut. At the west end of the cut, and only a few rods west of McDonald's buildings, the top of the railroad was about level with the natural surface of the soil, and at this point his grade farm crossing had been constructed and he had used the same for some years. In the year 1886 he made application to the Railroad Commissioners, asking that the railroad company be required to construct an overhead crossing. The Railroad Commission made an order requiring the railroad company to construct such an overhead crossing. The railway failed to construct such overhead crossing, and suit in the District Court was brought by the state against the railroad company to require it to comply with such order. The district court found that the order was reasonable and just, and the company was ordered to erect and keep such an overhead crossing in repair. From this judgment, the railroad company appealed, and the Supreme Court said, among other things:

"Of course, all railroad crossings at grade are dangerous.

Some are more dangerous than others, owing to obstructions to the view of approaching trains, by reason of cuts, trees or other obstacles. But there is no competent evidence in this case showing that there is more danger at this crossing than at any other situated at the end of a cut. We do not determine that there may not be cases where an overhead crossing may properly be required, but in view of the fact that grade crossings are the rule in this state, it would require a much stronger case than is here presented to warrant this court in holding that such an order is reasonable and just, * * * In our opinion, there is nothing so unusual or extraordinarily dangerous in this crossing as to require the defendant to construct and maintain a bridge, which the evidence shows must span a cut 57 feet wide."

In the case of the *State of Iowa v. B., C. R. & N. Ry. Co.*, 99th Iowa, page 565, which was an action in equity to enforce an order of the Board of Railroad Commissioners requiring the railroad to construct and maintain an under-track crossing or subway, which order of the Commissioners was heard in the District Court and decree entered requiring the construction of such subway, and from which order the railroad company appealed to the Supreme Court, the Court said:

"We now inquire, from the facts in this case, whether the order in question is reasonable. Whether the under-crossing ordered is necessary to afford the land owner adequate means of crossing. In determining this, we must have in mind that, under the law, he is entitled not to the most convenient or most profitable means of crossing, but to adequate means. That one grade crossing with gates and guard is the rule in

such cases, and that it is only when a grade crossing is inadequate that other or additional means may be ordered. In determining what are adequate means of crossing, we must consider the purpose for which the same are to be used, the rights of the respective parties, and all facts and circumstances tending to show what is reasonable in the premises. It will be observed that the undergrade passage way is not asked nor ordered in lieu of, but in addition to, a causeway already provided. It is not asked nor ordered because of there being no cattle guard at such causeway, nor because the gates are cumbersome and hard to open and close. Neither is it because the causeway is unsuitable as a crossing. * * * * There is no embankment or other cause to prevent a grade crossing as fully adequate as grade farm crossings can be made. * * * * The order is solely for the reason that it will be convenient and profitable for the land owner to have this additional means of crossing. It would be convenient that the owner's stock might pass at pleasure, and profitable in the advantage to his stock, and the saving of labor in driving them during the pasturing season. * * * * The question, then, is whether the causeway, with proper gates and guards, is adequate. This question finds ready answer in the fact that this causeway is the kind of crossing contemplated in the statute as usually adequate. * * * * It seems clear to us that the causeway is adequate as a means of crossing, within the meaning of the statute, and that, under the facts, it is not reasonable to require the appellant to construct and maintain the undercrossing in addition thereto."

For which reasons the Supreme Court reversed the lower court.

In the case of Schrimper v. C. M. & St. P. Ry. Co., 115 Iowa, page 35, which was a suit in equity to compel the railway company to open an under-track crossing over its right-of-way and under its tracks, the District Court granted the relief asked, and from that order the railroad company appealed to the Supreme Court. When the railroad was constructed, a bridge was built across a stream, the approach of the bridge being a wooden trestle. The land owner was permitted to pass backward and forward through this trestle, using it as an undertrack crossing. This use continued until the railroad company commenced to fill in this trestle with dirt. The land owner brought the action in equity, as above stated, and claimed that he had the right to an under-track crossing, first, by adverse user, second, by oral contract with defendant's agent, and third, under a contract entered into at the time the deed for the right-of-way was executed, but which contract, by reason of the fraud of the defendant's agents, was not incorporated in the deed. The Court found that there was no contract for crossing, that there had not been an adverse user, and neither had there been any fraudulent misrepresentation, and that the owner was entitled only to such a crossing as was provided for by statute; and further found "grade crossings are the rule

in this state, and when a party has an adequate crossing at grade he has all he is entitled to as of right."

Applying the rule as announced by the Supreme Court of this State in the cases above quoted from, to the facts in this case, it is apparent, without argument, that Mr. Johnson's application is not based upon such a state of facts, or such a condition, as entitled him to an under-track crossing. The application should be, and the same is, refused.

Mr. Johnson claims that at the time he sold the right of way it was understood that he was to have an under-crossing, and that promises have been subsequently made to him by agents of the company, but that they have, so far, failed to keep such promise. We do not attempt to determine the question as to whether or not such contract was made. We are only called upon, and we only have authority, to determine whether or not Mr. Johnson is entitled to an under-track crossing under the provisions of the statute with reference to farm crossings. If he had a contract under which he was to have a subway, that is a proper subject to be dealt with in the courts, and is a matter over which this Commission has no jurisdiction.

No. 7165—1915.

H. M. LOGAN, FOR BOARD OF SUPERVISORS OF MILLS COUNTY, IOWA,

V.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

Decided July 30, 1915.

CROSSINGS, HIGHWAY—APPLICATION FOR CHANGE IN SUBWAYS.

Three subways (Nos. 1, 2 and 3) were involved; each, under agreement between the railroad company and the board of supervisors, had been built at an angle of 90 degrees to a double-track railroad and each way was 20 feet wide with 13 feet plus, overhead clearance. By a conclusion of the petitioners, subway No. 1 only, was considered by the Railroad Commission, and as to No. 1 an order was asked for its abandonment and for its construction new, at an angle of 27 degrees to the railroad, in order that persons using the highway would have an unobstructed vision for a long distance from either approach to such subway. The Highway Commission approved a change in the highway approaches at subway No. 1, which plan gave a line of vision from the center line of the highway north of the subway to center line of the highway south of the subway, of more than four hundred feet.

Held, a change of the highway at subway No. 1, as proposed by the Highway Commission plan, would make the way reasonably safe; and it was ordered that the approaches to subway No. 1 be changed in accordance with the plan of the Highway Commission and that the cost of such change be borne equally by the Railroad Company and Mills county.

CROSSINGS, HIGHWAY—JURISDICTION OF RAILROAD COMMISSION—STATUTES.

Under section 2017 of the supplement to the code, 1913, the power of the Board, in the instant case, is to determine whether the change in subway, petitioned for, is equitably and justly necessary.

For the complainants—

H. M. Logan, County Attorney.

For the railroad company—

W. D. Eaton, Attorney.

OPINION.

In May, 1914, the Board of Supervisors of Mills County, Iowa, filed an application for an order for a change and alteration in the highway crossing over the Chicago, Burlington & Quincy Railroad, stating that there were three subways on said railroad which were dangerous to public safety and travel, for the reason that they were too narrow and the turns at their end were too abrupt. Attached to this application was the petition of more than three hundred citizens of Mills County, asking for changes in said subways, which petition stated that the railroad company was obstructing the public highway at each of said subways to the extent of about twenty feet, making such subways dangerous to life and property, and asking that the subways be widened "to the legal width."

An examination of the subways in question shows that subway No. 1 is situated in the northwest corner of the Northeast Quarter of the Northwest Quarter of Section Thirty, Township Seventy-two, North of Range Forty-one, West of the 5th P. M., Iowa. Subway No. 2 is situated near the south side of the Northwest Quarter of the Northeast Quarter of Section Twenty-four, Township Seventy-two, North of Range Forty-two, West of the 5th P. M., Iowa. And subway No. 3 is situated near the Northwest corner of the Northeast Quarter of Section Twenty-four, Township Seventy-two, North of Range Forty-two, West of the 5th P. M., Iowa. These subways are each built at an angle of 90 degrees to the Chicago, Burlington & Quincy Railroad. They are each 20 feet wide and a little over 13 feet in height in the clear. The railroad is a double track road. The changes in the highway for the purpose of these subways were made by agreement between the railroad company and the Board of Supervisors of Mills County, Iowa, as early as the year 1903, after which agreement each of said subways was built.

The applicants for this order have reached the conclusion that by a slight change in the highway approaching subways Nos. 2 and 3, it will be unnecessary to make any change in said subways, and have practically withdrawn their complaint with reference to the same. This leaves subway No. 1, about which there is the real controversy, and this Commission is asked to make an order requiring the railroad company to abandon the subway as it is now constructed, and construct a new subway, to be built at an angle of 27 degrees with the said railroad, and they ask that this change be made and a new subway constructed so that persons using the highway may have a public highway on a straight line and have an unobstructed vision from a long distance from either end of such subway. This Board is appealed to under the provisions of Section 2017 of the Code Supplement of 1913, which section, among other things, provides:

"The Board of Railroad Commissioners of this state upon application of either the Board of Supervisors or of twenty-five freeholders of said county or the railroad company interested, are authorized and empowered, after hearing upon reasonable notice, to determine the necessity for such crossings, location thereof, whether the same shall be at grade or otherwise, the manner in which 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."

It will be observed that under this section, if the Railroad Commissioners have any power whatever in this particular case, it is to determine the necessity for such change in the subway and to make such order in the matter as is equitable and just.

No complaint is made as to the height of this subway. The only complaint is as to the width of the subway and the angle at which it crosses the railroad and the showing is that the width is 20 feet. The petitioners claim that the highway is obstructed "to the extent of about 20 feet, making the same dangerous to life and property." There is no complaint whatever that persons using the highway are in any danger on account of the operation of the railroad. The only danger must be that persons using the highway are in danger of inflicting injury upon themselves, or others, by reason of the subway having a clearance width of only twenty feet, and by reason of the abrupt turns at either end of the subway.

The statement of the signers to the two petitions that the public highway is obstructed by the railroad to the extent of about 20 feet is peculiar. As noted above, the subways are 20 feet wide. We reach the conclusion that the complaint as to obstruction is that the subways should be widened so that they would be at least 44 feet in width. With reference to this matter, it might be well to call attention to the fact that these subways are all outside of incorporated towns and are in a purely farming territory. We see no reason why they should be of any greater width than the ordinary bridge across a stream, the standard width of such bridges being 16 feet. The only possible danger we can see, or which has been shown to us on account of the 20 foot subway, is that it crosses the railroad at a right angle, and the highway leading into it and from each end of the subway, as at present constructed, is at an angle of about 90 degrees to the subway.

Subway No. 1 was built at an expense of at least Five Thousand (\$5,000.00) Dollars. To construct a subway as pointed out and shown by plans submitted by petitioners, which subway would cross the railroad at an angle of about 27 degrees, and to have a clearance width of 44 feet, would cost at least Eighteen Thousand (\$18,000.00) Dollars, according to the estimate of the engineer of the C., B. & Q. R. R.

The Highway Commission of this state approved a plan for a change of highway at subway No. 1, by which at the north end of subway No. 1 the highway should be thrown farther north, and at the south end or approach to the subway the highway should continue to the south about 60 feet farther south than it now runs, and then should run to the south and east, striking the old highway at a point about 20 rods east and south of the south end of the subway. This change, as shown by the plan of the Highway Commission, would give a line of vision from the center of the highway north of the north end of the bridge, to the center of the highway at the south end of the bridge, of something more than 400 feet, and to make these changes in the highway would require 1.68 acres of

land. As this is only farm land, and is about a mile from any town, we assume that it would be worth not to exceed two hundred (\$200.00) dollars per acre, and at the places where the extra land would be required it is very level, and the amount of labor necessary to build the highway would be very small.

The Highway Commission also furnished plans for change of the highway at subways No. 2 and 3, the whole of the additional land required at No. 2 being taken from the abandoned track of the railroad company, they gave no measurement of the amount of land required, but comparing the amount taken for proposed change with other measured tracts, we reach the conclusion that it would require less than one-half an acre at that point. At subway No. 3, in order to make the changes as proposed by the Highway Commissioners, it would be necessary to acquire sixty-nine one-hundredths (.69) of an acre.

We are satisfied that if the highway at subway No. 1 was changed as proposed by the Highway Commissioners, it would be as reasonably safe for the public as is the ordinary highway in the rural district where the road makes a turn at a corner. With the change in the highway at the north and south ends of subway No. 1, as proposed by the Highway Commissioners, this highway would be much more safe to travel upon than is the travel in the streets of an ordinary town or city. This change in the highway can be made at subway No. 1 at an expense of less than Five Hundred (\$500.00) Dollars. To change the subway as petitioned for would involve an expense to the railroad company of at least Eighteen Thousand (\$18,000.00) Dollars according to the above estimate. The subway, as at present constructed, has a wider clearance than the ordinary county bridge of equal length.

We reach the conclusion that the railroad companies should not be required to construct a new subway at what is known and described heretofore as Subway No. 1 in this matter. We also reach the conclusion that the plan of Highway Commission for a change of the highway at the north and south approaches to Subway No. 1, as heretofore described, shall be adopted and such changes made in the approaches to said Subway No. 1, and we find the cost of such changes shall be borne in equal shares by the C., B. & Q. Railroad Company and by Mills County.

No. 7166—1915.

W. E. DONALDSON

v.

WATERLOO, CEDAR FALLS & NORTHERN RAILWAY COMPANY.

Decided July 30, 1915.

CROSSINGS, FARM—PETITION FOR UNDER GRADE—CONDEMNATION PROCEEDINGS—FINDING OF SHERIFF'S JURY.

Plaintiff's farm was divided into separate parcels by defendant's right of way, one parcel being of less than one acre, upon which is a stream of water, the right of access to which the land owner purchased for the express purpose of a water supply many years before the railroad was built. There is no other natural water supply on the part of the farm used for the pasturing. In the condemnation proceedings the sheriff's jury found that, upon taking the right of way, the railroad company should pay the owner \$800.00 and also provide one grade crossing to a certain 10-acre parcel and an underground crossing to his water supply. The railroad company accepted the findings of the jury, appropriated the land, built its railroad, but failed to provide the under crossing.

Held, under the facts, the land owner is equitably entitled to an under track cattle pass; and that the railroad company, having accepted the benefits of the finding of the jury, it is legally liable to its burdens. Underground crossing ordered.

CROSSINGS, FARM—UNDER GRADE—LOCATION AND CHARACTER OF.

Under grade crossings will not be ordered save in exceptional cases; and their location and character must be determined with due regard for all interest involved in the construction and maintenance. The reasonable use of an under grade crossing by the land owner, the expense, the effect upon the operation of the railway, the safety of life and property, should be taken into consideration.

CROSSINGS, FARM—KIND AND LOCATION OF.

The land owner may not dictate the kind nor the location, of a crossing.

For the complainants—

G. P. Linville, Attorney.

W. E. Donaldson.

For the railway company—

L. S. Cass, President.

Alfred Longley, Attorney.

T. E. Rust, Engineer.

S. E. Bentley, Right of Way Agent.

OPINION.

W. E. Donaldson was the owner of 80 acres of land in Section 4, Township 85, North of Range 8, West of the 5th P. M., Iowa, the land being a half mile long, north and south, and a quarter of a mile wide, east and west. Abutting on the south end of this 80 he also owned a 10 acre tract which was 40 rods wide, east and west, the east line of the 10 acre tract being an extension of the east line of his 80 acre tract. This 90 acres of land Mr. Donaldson has owned for a great many years, and about eight years ago he purchased an additional strip of land, described as follows: Commencing at the southwest corner of his 80 acre tract, running

thence north one rod, thence west two rods, thence south five rods, thence east two rods, thence north to the place of beginning. He bought this small tract of land for the express purpose of utilizing the stream which flowed across it as a water supply for his live stock. The stream running across this small tract is one which at all seasons of the year furnishes an abundant supply of good water for live stock, and his farm has been arranged with reference to the use of said stream as a watering place.

The Waterloo, Cedar Falls & Northern Railway Company, in building its line from Waterloo to Cedar Rapids, located the line of its railroad across this land so that it came into Donaldson's land from the west, just north of the north end of the small tract above described as being two rods wide and five rods long, and ran across the southwest corner of the 80, in such a way that it left less than a quarter of an acre of the 80 acre tract on the south side of the railroad, and the line of said road continuing to the southeast was so located that the north line of the right of way came upon the 10 acre tract of the complainant at the northwest corner of said 10 acre tract, and continuing across the said 10 acre tract in a southeasterly direction in such a manner as to leave two or three acres on the north side of said right of way, and about 5 acres south of the railroad track and disconnected from any of his other land. Mr. Donaldson and the railroad company were unable to agree upon the damages which should be paid to Donaldson for the right of way across his land upon said location. The sheriff's jury made an assessment of the damages which Donaldson would sustain by reason of the location, construction and operation of the railroad upon his property, and reported their assessment on the 22d day of September, 1913, as follows, to-wit:

"We have inspected the real estate hereinbefore described and assessed the damages which the said owners, W. E. Donaldson and Linnie Donaldson, will sustain by the appropriation thereof for the use of the railway company, in the sum of Eight Hundred and Twenty-seven Dollars and an underground crossing on the land known as the timber pasture and a grade crossing on the 10 acre plowed field."

The timber pasture referred to in the report of the sheriff's jury was a tract of some 8 or 10 acres in the southwest corner of the 80 acre tract, and connected with the watering place above referred to. The 10 acre plowed field in the 10 acre tract owned by Donaldson on the south side of the 80 acre tract.

The railroad company constructed its railroad upon the line as described above, and built the grade crossing on the 10 acre tract, and paid Eight Hundred Twenty-seven Dollars as provided by the assessment of the Sheriff's Jury. But it has failed, neglected and refused to build the "underground crossing on the land known as the timber pasture." Where the said railroad crosses the southwest corner of Donaldson's 80, an embankment was constructed, which, from the natural surface of the ground, was about six and one-half feet to the bottom of the ties.

It has been said by our Supreme Court in a number of cases that grade crossings are the rule in this state, and under-crossings will not be ordered

save in exceptional cases. And it has also been said that the location and character of the crossings must be determined with due regard for all the interests involved in its construction and maintenance. And there should also be taken into consideration the reasonable use which the land owner desires to make of it; the expense of the crossing; the effect it will have upon the operation of the railway; the safety of life of persons using the crossing and the property of the owner of the land. It is also the law that the land owner cannot dictate the kind of crossing he shall have, nor the place where it shall be located.

We have in this matter a very unusual situation. The applicant is demanding an under-track crossing in order to connect his farm with a tract of land cut off by the railroad, which tract is less than an acre in extent, but upon which tract is a stream of water, the right of access to which the land owner purchased a number of years before the railroad was located, and which he purchased for the express purpose of a water supply for his farm. There is no other natural supply of water on that part of his farm which he uses for pasturing his live stock. This watering privilege is without question of much value to Mr. Donaldson's farm. On the other hand, the estimated cost of constructing an under-track crossing or subway to connect Donaldson's farm land with his watering place will be about one thousand dollars. It will then only be high enough for use by cattle, hogs, and possibly for horses. It cannot be used for the purpose of driving vehicles through it, and there is considerable question whether a good passageway for live stock can be made under the railroad track. Under the facts just recited, if we were to require the railroad company to construct an under-track passageway, it would seem to be burdensome. Yet, at the same time, the facts also are very persuasive in favor of requiring the passageway for Mr. Donaldson's live stock. There is, however, one other fact in this matter which would seem to be controlling. When this property was condemned, the Sheriff's Jury reported that the railroad company might appropriate Donaldson's land upon paying him the sum of Eight Hundred and Twenty-seven Dollars, giving him an underground crossing, and also giving him a grade crossing on the 10 acre plowed field. This is the finding of the tribunal whose action was invoked. The railroad company, upon this finding and report of the Sheriff's Jury, accepted the land, failed to appeal from the finding, proceeded to construct its railroad, deprived Donaldson of his property, appropriated his property to its own use, and to this time has only in part complied with the conditions upon which the Sheriff's Jury found that the railroad company might appropriate the property.

Under all these facts, we believe Mr. Donaldson is not only equitably entitled to have the under-track cattle pass as asked by him, but we also feel that the railroad company, having accepted the benefits of the finding of the Sheriff's Jury, is also legally liable to its burdens. The Sheriff's Jury should perhaps not have made a finding as to the crossings, but having made such finding, we believe that the only relief of the railroad company was by way of appeal. We, therefore, order and direct that the Waterloo, Cedar Falls & Northern Railway Company be, and is hereby required to construct an under-track crossing or passway, at least

five feet wide and six feet high in the clear, sufficient to accommodate horses and cattle, and to so construct the same across its railroad track near the southwest corner of the Northwest Quarter of the Southwest Quarter of Section 4, in Township 85, North of Range 8, West of the 5th P. M., Iowa, as that the live stock of the owner of said premises may freely pass backward and forward through such under-track crossing or passway. And it is further ordered that the said railway company construct the said passway within thirty days from this date.

No. 7167, 1915.

AMOS MELBERG, VINTON, IOWA.

For Board of Supervisors of Benton County, Iowa.

v.

CHICAGO, ROCK ISLAND AND PACIFIC RAILWAY COMPANY.

Decided July 30, 1915.

CROSSINGS, HIGHWAY—ESTABLISHMENT OF NEW, NECESSITY FOR.

The county board of supervisors and the railroad company being unable to agree upon the establishment of a new highway and crossing over a railway, application was made to the Railroad Commission under section 2017 of the supplement to the code, 1913.

Held, neither of two plans proposed (see facts in opinion) should be ordered. Application denied, and plan suggested by the Railroad Commission.

For the Complainants—

Amos Melberg, County Engineer.

Geo. Buch, Member Board of Supervisors.

Geo. W. Schnoor, Member of Board of Supervisors.

E. W. McCulley, Member Board of Supervisors.

Henry Grovert, Jr., Member Board of Supervisors.

H. J. Feltner.

E. E. Shafer.

Dwight N. Lewis, Assistant Commerce Counsel.

A. H. Ames, Assistant Highway Engineer.

For the Railway Company—

C. W. Jones, General Manager.

F. W. Sargent, Attorney.

W. H. Peterson, District Engineer.

A. E. Wallace, Division Superintendent.

OPINION.

This is an application to establish a highway between Sections 13 and 14, in Township 85, North of Range 12, West of the 5th P. M., being Monroe Township, Benton County, Iowa, and for a new highway crossing over the Chicago, Rock Island and Pacific Railway. The petition is filed by the Board of Supervisors of Benton County, Iowa, objections being made to the highway crossing by the said railway company. The

provision of the statute governing this matter is found in Section 2017 of the Code Supplement of 1913, which provides, among other things:

"When it is desired to locate a new highway across an established 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 or of 25 freeholders of said county, or of the railroad company interested, are authorized and empowered, after hearing upon reasonable notice, to determine the necessity for such crossing, location thereof, whether the same shall be at grade or otherwise, the manner in which the same shall be constructed, maintained or changed, the division of expense thereof, and generally to make such orders in respect thereto as are equitable and just. * * *"

In this case the Board of Supervisors and the Railroad Company are unable to agree. At the point where this crossing is asked is bridge No. 333 of said railroad company, being an iron bridge, which is about 16 feet high and about 100 feet long, across what is known as Pratt Creek.

It is very desirable to have a highway opened on or near the line proposed. Near the southeast corner of Section 14 is a school house, and in order to get north from the school house by public highway it is necessary to go a mile east or a mile west, and from the general contour of the country, and location of the towns, it is apparent that such a highway would be of very general use. The real question, however, with this Commission is as to whether or not the highway crossing should be located at the point as petitioned. Pratt Creek forks near the railroad bridge in question, one branch of the creek coming from the west, parallel with the railroad and on the north side thereof. The other branch rises in the west, and by a circuitous route flows north under the railroad bridge and meets the north fork just north of the railroad bridge.

Two plans have been proposed for this crossing, by one of which it is proposed to change the channel of Pratt Creek where it passes under the railroad bridge and cause it to flow under the east span of the bridge, and to use the west span of the railroad bridge for an under-track crossing, and in order to make the clearance in height sufficient, proposes to raise said bridge about four feet and also raise the track of the railroad from each end of the bridge, a total distance of about 1400 feet, and it is estimated that the cost of this crossing would be in excess of seventy-three hundred dollars (\$7300.00). As we understand it, the Board of Supervisors of Benton County are not in favor of this under-track crossing plan. From our examination of the matter, we are satisfied that this under-track crossing is not practical, as we believe that such under-track crossing would be frequently flooded and that it would be very difficult to maintain a public highway across the low lands on the south side of said railroad bridge, and that it will also

be difficult to maintain a bridge at the low grade required for an under-track crossing over the north branch of Pratt Creek. For which reasons the proposition of an under-track crossing must be eliminated.

The other plan proposed is to cross the railroad track at grade. In order to make this grade crossing it will be necessary to build two wooden bridges, one of which would cross the north Branch of Pratt Creek, near the west end of the railroad bridge, which wooden bridge would be 66 feet long and 16 feet high at its greatest height. The approach on the south side of the crossing would at its greatest height be 16 feet. And the second bridge would be about 400 feet south of the crossing; this bridge would be 90 feet long and nearly six feet high at its greatest height. The earth approach on the south side of the proposed grade crossing and the wooden bridge approach on the north side of said crossing would each be upon a 6 per cent grade. The east side of the highway at the proposed crossing would lap over onto the west end of the railroad bridge. In order to make this grade crossing in the six hundred feet of highway, 100 feet of which is on the north side of the proposed crossing and 500 feet of which is on the south side of the proposed crossing, it would be necessary to build wooden bridges 156 feet in length, and according to the estimate of the Highway Commission, make a dirt fill or embankment of about 2,000 cubic yards, and make two changes in the channel of Pratt Creek. We believe this proposed crossing would be insufficient and unsafe for the public traveling the highway, and that it would materially interfere with the operation of the railroad. We think this application for railroad crossing should be and the same is hereby denied.

As stated above, we believe that a public highway should be opened on or near the line between Sections 13 and 14. We would suggest that a practical highway might be built commencing at a point about a quarter of a mile east of the southwest corner of Section 13, running thence north across the railroad, and far enough north to intersect the line of a 40 or 80 running east and west, thence west to the line between said Sections 13 and 14, and thence north to the northwest corner of Section 13. We have not examined this route carefully, but we are satisfied that a highway located on this suggested line would be more nearly level and far less expensive in its construction and maintenance than the line of highway as petitioned for. We would make the further suggestion that if this highway is established, then and in that event the highway crossing at the west side of said Section 14 should probably be annulled and abandoned, as, from appearances, it serves no very useful public purpose, and it is desirable that the number of highway crossings should not be increased.

No. 7168, 1915.

JOSIAH MARTIN, GUTHRIE CENTER, IOWA.

V.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Decided July 30, 1915.

CROSSINGS, FARM—PETITION FOR OVERHEAD.

Upon consideration of the facts and of the decisions of the supreme court as to the established rule and policy of the state with reference to farm crossings, *held*, the grade crossing already provided the land owner is reasonably sufficient and suitable for the purpose to which it must be put. Petition dismissed.

CROSSINGS, FARM—STATUTES—JURISDICTION OF RAILROAD COMMISSION.

Under section 2022 of the supplement to the code, 1913, as amended by chapter 163, Acts Thirty-fifth General Assembly, the land owner claimed the right to an overhead farm crossing.

(1) *Held*, Act Thirty-fifth General Assembly, chapter 163, amending section 2022 of the code, does not provide for any new kind of farm crossing and in no way modifies the kind of crossing required by statute prior to said act.

(2) *Held*, section 2022 of the code, as amended by Act of the Thirty-fifth General Assembly, chapter 163, gives power to the Board of Railroad Commissioners, upon proper application, where a grade crossing is inadequate, if just and equitable, to order more than one grade crossing; or where the facts would justify, the Commission may require an overhead or under grade crossing. Though exercising this same power for many years, until the Act of the Thirty-fifth General Assembly, the Commission was not specifically authorized to do so; and the same power has been exercised by the courts of this state for a long time.

For the Railway Company—

C. A. Sutherland, Assistant Solicitor.
C. H. Marshall, Superintendent.
W. E. Wood, District Engineer.

For the Complainant—

C. H. Cane, Banker, Bagley, Iowa.
Josiah Martin.

OPINION.

Josiah Martin is the owner of the southeast quarter (se $\frac{1}{4}$) of Section Five (5), Township Eighty-one (81) North, Range Thirty-one (31) West of the 5th P. M., Iowa, through which the Chicago, Milwaukee & St. Paul Railway Company built a single track line of railroad about the year 1882. In the year 1913 this company double tracked its line across this land, and for that purpose purchased additional right of way from Mr. Martin to the extent of 4.15 acres, for which he was paid the sum of Twelve Hundred and Forty-five (\$1245.00) Dollars. This tract of land is used only for farm purposes and is about two miles from any town or village. The price would indicate that Martin was being compensated for damages the railroad would do him. From the east the railroad track strikes this land on a slight curve, which curve continues for about one thousand (1000) feet west, and from which point to the west the

track is straight, until after it passes the west line of Martin's land. There is a highway along the east side, and also a highway on the south side of the land in question, the highway on the east side crossing the railroad upon a timber overhead bridge. The railroad company constructed a grade farm crossing about one thousand (1000) feet west of the east line of said land. At the point where this grade crossing was constructed, the natural surface of the land on the north side of the crossing, at the north right of way line, is probably four (4) feet higher than the north track, and the south right of way line is about five (5) or six (6) feet higher than the south track. The right of way at this point is one hundred seventy-five (175) feet wide. A person standing at a point forty (40) feet south of the south track, or forty (40) feet north of the north track, has a clear and unobstructed view of the track of more than a quarter of a mile to the east, and of more than a half mile to the west. Ninety-six (96) acres of Martin's land lies north of the track. The dwelling house and farm buildings are on the south side of the track, the house being situated about eight hundred (800) feet west of the east line of the land, and about four hundred (400) feet north of the south line. From the farm buildings the land to the highway on the east side is near the level, and from a point in the highway east of the house, towards the north, the highway is almost level.

By the use of ordinary care, a person can use the grade crossing with no more than the ordinary dangers arising from a grade farm crossing. There is no more danger at this crossing than there is at the average farm crossing. There are no other trees or other obstacles to obstruct the view. Its use, like that of any other farm grade crossing, is attended with some danger, but there is nothing unusual or extraordinarily dangerous about it. It is true that on the south side of the right of way the hill from the south track is rather long, and in that respect this crossing is possibly a little harder than many crossings. But comparing it with the large percentage of the grade farm crossings, the grade is no steeper, within the lines of the right of way, than the average farm crossing.

Mr. Martin presents this case, claiming that under the acts of the 35th General Assembly he is entitled to an overhead crossing at this place. An examination of the statute, however, fails to justify this claim. The act of the 35th General Assembly, and which is now Section 2022 of the Code Supplement of 1913, has not in any way attempted to provide any new kind of farm crossing. It in no way modifies the crossing which prior to this act had been required by the statute. The statute heretofore provided for but one grade farm crossing, which should be an adequate one. The statute still provides for that kind of a crossing. That is a crossing which is equal to what is required; suitable to the occasion; fully sufficient. This crossing is to be used only for the purpose of getting backward and forward from one piece of land to the other. It is certainly sufficient and suitable for crossing with teams, with live stock, and with the ordinary farm vehicles or machinery. The grades are easy enough for that purpose, and the unobstructed view of the track is so great that a person using ordinary care need have no accident.

One recognizing the presence of the railroad, and the possibility of trains being in motion upon the track, should have no difficulty in using this crossing for all the purposes of a farmer, and avoid accidents.

Section 2022, Code Supplement of 1913, did, however, make provision that where it was *just and equitable*, a farmer should have more than one grade crossing; or, where a grade crossing was inadequate, then, upon proper application, the railroad commissioners were given power and authority, if *just and equitable*, to provide for more than one grade crossing, or, in case the facts would justify it, to require either an overhead or an under-track crossing. This is the same power which the Railroad Commissioners have exercised for a great many years, although they were not specifically authorized to do so, and it is the same power which the courts have exercised for a long while.

It must be borne in mind that not more than twelve hundred (1200) feet from the point where Mr. Martin is asking that an overhead crossing be built, there is already an overhead crossing in the highway, which is of easy access to Mr. Martin. Of course, he is not obliged or required under the law, to use such overhead crossing. The fact that there is such an overhead crossing which is convenient for his use, and which is certainly as good as could under any circumstances be built for him as a farm crossing, and the fact that he already has a grade farm crossing, makes it appear to this Board that the conditions surrounding Mr. Martin's crossing are not so unusual or extraordinary dangerous that this Commission could be justified in holding that it would be just or equitable to require the railroad to build another overhead crossing within twelve hundred (1200) feet of one which is now in existence. Such an overhead crossing would have to be more than a hundred (100) feet long, and its erection would cost from fifteen hundred (\$1500.00) dollars to eighteen hundred (\$1800.00) dollars.

In the case of the State of Iowa vs. C., M. & St. P. Ry. Co., 86 Iowa, 304, which was an application for an overhead crossing, the Supreme Court of this State said: "Grade crossings are the rule in this state."

And again in the case of Truesdale vs. Jensen, 91 Iowa, 312, where the application was for an open crossing, the court said the location and character of such crossing must be determined with regard for all interests involved in its construction and maintenance, and among these are the reasonable use which the land owner desires to make of it, its expense and the effect it will have upon the operation of the railway. The court also said that the land owner cannot dictate the kind of crossing he shall have, nor the place where it shall be located, and after discussing the facts in that case, the court said that the necessity for anything more than the ordinary grade crossing was not shown to be so great as to require one to be constructed.

In the case of state of Iowa vs. B. C. R. & N. Ry. Co., 99 Iowa, 565, the court re-announced the rule stated in 86th Iowa, that grade crossings are the rule in this state, and refused to enforce the order of the Railroad Commissioners in which they had required an under-track crossing.

In the case of Schrimper vs. the C. M. & St. P. Ry. Co., 115 Iowa, 35-42, the Supreme Court of this state said: "If the new crossing is inade-

quate, she may complain to the Railroad Commissioners, or by action of mandamus secure an adequate crossing at a place designated by her. But she is not, as a matter of law, entitled to an under crossing. As said in a number of cases, grade crossings are the rule in this state, and an under-crossing will not be ordered save in exceptional cases."

In view of these decisions of the Supreme Court as to the established rule or policy of the state with reference to farm crossings, it would be neither just nor equitable to require the railroad company in this case to be put to the expense of the overhead crossing asked for.

It is, therefore, determined that the petition of Josiah Martin should be, and is hereby, dismissed.

No. 7169—1915.

THE CITY OF COUNCIL BLUFFS, IOWA, AND THE COMMERCIAL CLUB OF COUNCIL BLUFFS, IOWA,

v.

CHICAGO, BURLINGTON & QUINCY RAILROAD CO., CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO., CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO., CHICAGO GREAT WESTERN RAILROAD CO., THE WABASH RAILROAD COMPANY, AND WILLIAM K. BIXBY AND EDWARD B. PRYOR, RECEIVERS THEREOF, UNION PACIFIC RAILROAD CO., CHICAGO & NORTH WESTERN RAILWAY CO., AND ILLINOIS CENTRAL RAILROAD COMPANY.

Decided July 30, 1915.

STATION, UNION—JURISDICTION OF COMMISSION—STATUTE.

Application for order requiring the several railroads entering Council Bluffs to build and maintain a union station. *Held*, section 2103 of the code of 1897, applies only to country crossings and does not confer on the Railroad Commission power to order union stations in cities.

STATUTE—CONSTRUCTION OF.

The construction of Missouri statutes, by her courts are entitled to some weight in considering Iowa statutes, so nearly like.

STATION FACILITIES—ADEQUATE—STATUTE.

The Railroad Commission is given power, by section 2113 of the code, to require adequate station facilities generally. *Held*, certain improvements in facilities at Council Bluffs shall be made.

This is an application on the part of the city of Council Bluffs, Iowa, asking that the defendant railway companies be required to maintain a union station at Council Bluffs.

These railroads either pass through, or have their terminals, in the city of Council Bluffs. It has operating within its limits eight important lines of railroad. In the city of Omaha, on the other side of the Missouri River, in the state of Nebraska, about four miles from the point where it is sought to have a union station in Council Bluffs, there is an excellent union station which is used by practically all of these railroads. Nearly all of the same transfers can be made in Omaha, or Council Bluffs.

Having eight main lines of railroads, the city of Council Bluffs is served by seven depots. The record indicates that there is no other city in the United States, which has so many depots.

The representatives of Council Bluffs claim: That this causes great confusion to the passenger traffic in, and out of, and through, Council Bluffs. That the maintenance of so many depots, with the extra cost of agents, operators, switchmen, heat and light, is a needless extravagance on the part of the railroads. That the location of the several depots compels persons using them, to cross running tracks of main lines of railroad. That, as a direct result of maintaining separate stations, none of them are supplied with modern depot facilities, usually found in cities of this size, including lunch counter, check room in charge of attendant, and such wash room facilities as soap and sanitary towels. That trains blockade the streets constantly. That adequate platform facilities do not exist. And that several of the stations are in a run down, dilapidated condition, in one instance no agent or other attendant being present at the depot between trains. All of which, they allege, is a hardship upon the public, and seriously handicaps the growth of the city of Council Bluffs.

It is contended by the interested carriers, First: That this Commission has no power to order and require a union station. Second: That the proposed location cannot be used for a union depot site without very greatly interfering with, if not destroying, the present location for both freight and passenger service, of the Great Western Railroad, and it would also very largely interfere with freight exchange now made between the Union Pacific and other railroads. Third: That to acquire the property for the depot site, obtaining entrance to this site by the several railroads, and the construction of a building such as would be adequate for the purposes demanded, would require an expenditure of from six hundred thousand to a million dollars. Fourth: To make the order asked is unreasonable, unjust, and would amount to confiscation.

There is located within the limits of the city of Council Bluffs what is known as the Union Pacific Transfer, at which point all of the railroads operating in the city of Council Bluffs, with the exception of the Illinois Central, have their tracks so arranged that they can make an interchange of passengers and baggage at this point. The statistics submitted by the citizens of Council Bluffs indicates that this station is quite frequently used, as there are in excess of five hundred passengers using same every day; this is less than one-fifth of the passengers arriving at and departing from said city. This station has been suffered to become somewhat dilapidated, and some of the trains, whose lines run by it, do not stop there.

This transfer station is supplied with a news stand, parcel room, lunch counter, and toilet room. However, the evidence offered, indicates that some of these facilities should be considerably improved. It is shown that the toilet rooms have wooden floors, wash bowls are cracked, the air in said rooms is foul, and that no soap or sanitary towels are furnished. The size of the ladies' toilet room is ten feet square, the men's ten by twenty.

This transfer station is supposed to accommodate approximately eighty passenger trains daily, in a city of 30,000. The said transfer station, we find to be located between surface tracks of several railroads; it being impossible for passengers leaving or departing, to reach, or depart from,

said station, in any direction, without crossing the main line tracks of several railroads.

The building is rather shabby in appearance. The station is remote from the center of the business, or residential, center of the city. Although the tracks of most of the railroads pass close to the heart of the city, yet one witness, whose testimony was not contradicted, estimated that nineteen-twentieths of the population live east of the said Union Transfer. Several platforms were maintained at one time. Some of these have corrugated metal covers; at the present time these show considerable decay. Some of the platforms are decayed, planks are out, and dangerous holes are in the walks. There are boards nailed up to keep passengers off those portions of the platforms.

The Illinois Central, and the Chicago and North Western, in the northern part of Council Bluffs, now have and maintain large and convenient passenger stations, that have been built at considerable expense within recent years. Aside from the necessity to cross running tracks, the inconvenience attendant upon several independent stations, and the lack of some of the modern conveniences of railway stations, such as lunch counters, wash rooms supplied with soap and sanitary towels, and parcel room with attendant in charge, we find that these two companies amply take care of the patronage of the public that is offered to them. The North Western has recently installed an automatic parcel check facility.

The accommodations of the Milwaukee Railway, as shown by the evidence are not such as to properly take care of the public, and seems to be without regard to the comfort of its patrons.

The Rock Island, Great Western and Burlington Railroads have separate and independent depots. We find none of these are supplied with the usual modern facilities, such as news stands, parcel room in charge of attendant, lunch counter, or wash room supplied with soap or towels. The platform facilities furnished by these railroads are inadequate. Passenger trains constantly blockade the streets; and persons going to and from said stations are compelled to cross running tracks of trunk line railroads. The station house of the Rock Island is a large, neat structure, and the toilet room is sanitary. This depot is said to be much smaller than the one furnished by the same railroad for the city of Atlantic, with a population about one-fifth that of Council Bluffs. The Great Western, we find frequently unprovided with agent, or other attendant, between trains.

The Union Pacific and the Wabash take care of their passenger travel at the Union Pacific Transfer, which has been described.

Let us now inquire if the Railroad Commission, under the statutes, has the power to require railroads to provide and use a union station in a city.

As we understand the petitioners, they claim that Section 2103 of the Code confers upon the Railroad Commission full power to require two or more railroads which cross, connect, or intersect in any city, to unite in establishing and maintaining a union station.

To reach a fair interpretation of Section 2103, it will be well to examine into its history. In 1862, by Chapter 158, Acts of the 9th General Assem-

bly, the first provision was made by our Legislature *requiring* the railroads to connect and to receive and haul the cars of other roads. Section 1 of that chapter was as follows:

"Be It Enacted by the General Assembly of the State of Iowa, That any railroad company in this state owning a railroad, shall on request permit any other railroad to connect with, and shall draw over its road the cars of any other railroad, connecting with it, at reasonable times, and for a toll not exceeding its ordinary rate."

The office of Railroad Commission had not been created at that time, and for that reason, the same act of the Legislature provided that in case the railroads could not agree upon terms of connection and rates of transportation, then, upon application to the Court, three commissioners should be appointed to determine the terms of connection and rules and regulations necessary thereto. And also provide for a hearing by such commissioners, and for a report by them to the Court.

There was no change in this statute until the 14th General Assembly adopted what is known as the Code of 1873, when Chapter 158, Acts of the 9th General Assembly, was incorporated into and became a part of said Code, and numbered Sections 1292-1296, inclusive. The changes made were really quite immaterial, as will be observed by comparing Section 1, Chapter 158, Acts of the 9th General Assembly with Section 1292, Code of 1873, which is as follows:

"Any railway corporation operating a railway in this state, shall, on request, permit the railway operated by any other company to connect therewith, and shall draw over its railway the cars of such connecting railway, at reasonable terms and for compensation not exceeding its ordinary rates."

Sections 1293-94-95 and 96 of the same Code, show but slight and immaterial changes of Sections 2, 3, 4, 5 and 6 of the Acts of the 9th General Assembly, and they relate only to the appointment of Commissioners and their procedure.

It will be observed that, under the Acts of the 9th General Assembly, one railroad should *permit* a connection to be made when any other railroad should request.

The 15th General Assembly, by Chapter 18, repealed Sections 1292 and 1293, of the Code of 1873, being Sections 1 and 2, of Chapter 158, Acts of the 9th General Assembly, and enacted in lieu thereof Section 1, which is as follows:

"Any railway corporation operating a railway in this state, intersecting or crossing any other line of railway, of the same gauge, operated by any other company, shall, by means of a Y, or other suitable and proper means, be made to connect with such other railway so intersected or crossed; the railway companies where railroads shall be so connected shall draw over their respective roads, the cars of such connecting railway; and also those of any other railway or railways connected with said roads made to connect as aforesaid, and

also the cars of all transportation companies or persons and reasonable terms, and for a compensation not exceeding their ordinary rates.

"When such corporations are unable to agree upon the method and terms of connection and rates of transportation, either, or any person interested in having such connection made, may make application to the District (or Circuit) Court in any county in which said connection may be desired or located, or to the judge of said courts if in vacation, after ten days' notice in writing to the companies. After hearing the parties, or on default, the said judge shall appoint three disinterested persons, being presidents or superintendents of railways, or experts in railway business, without regard to their place of residence, as commissioners, to determine the method and terms of connection and rules and regulations necessary thereto; *provided*, that the rates as fixed by the said commissioners, for freights offered or transported in the cars of the company offering the same, shall in no case exceed the local rates per mile fixed by law or set forth in the carrying companies' freight tariff prepared and made public in accordance with the laws of the state."

Attention is called to the fact that, by this act every railroad of the same gauge which it intersected or crossed was required to make a suitable connection with every other railroad crossed or intersected by it, and required to haul the cars of such intersecting or crossing railroad, and also *the cars of all other transportation companies or persons*, at reasonable terms, etc. The Act of the 9th General Assembly and Section 1292 of the Code of 1873, only required a railroad to haul the cars of its connecting road.

Thus the statute stood until 1884, when Chapter 24, Acts of the 20th General Assembly was enacted. It was "An Act to Provide for the Erection and Maintaining of Station Houses and *Connections* at the Points of Intersection or Crossing of Two or More Railroads." This was House File No. 24, of that Legislature.

It was the first Act of our Legislature providing for shelter of passengers at country crossings, and Section 1 of this Act is as follows:

"All railroad corporations shall at all points of connection, crossing, or intersection with the roads of other corporations unite with such corporations in establishing and maintaining suitable platforms and station houses *for the convenience of passengers desiring to transfer from one road to the other*, and for the transfer of passengers, baggage or freight, whenever the same shall be ordered by the Railroad Commission; and such corporations shall when so ordered by the Railroad Commission keep such depot or passenger house warmed, lighted and opened to the ingress and egress of all passengers a reasonable time before the arrival and until after the departure of all trains carrying passengers on said railroad or railroads; and said railroad companies so connecting, crossing or

intersecting, shall stop all trains at said depots at said connections, crossings, or intersections, for the transfer of passengers, baggage and freight, when so ordered by the Railroad Commission, and the expense of constructing and maintaining such station house and platform shall be paid by such corporations in such proportions as may be fixed by the order of the Railroad Commission. Such corporations, connecting or intersecting as aforesaid, shall also, whenever ordered by the Railroad Commission, so unite and connect the tracks of said several corporations as to permit the transfer from the track of one corporation to the other of loaded or unloaded cars designed for transportation upon both roads."

Notice especially that this Act provides for the establishing and maintaining of *suitable platforms* and station houses for the convenience of *passengers desiring to transfer from one railroad to another*, at all points of railroad crossings or intersections, where such platforms or station houses have been ordered by the Railroad Commissioners. And also notice that these crossings or intersecting roads shall, when so ordered by the Railroad Commissioners, keep such station house warmed, lighted, and opened for passengers *a reasonable time before the arrival and until after the departure* of all trains carrying passengers. The section also provides that the railroads so connected, crossing or intersected, shall stop all trains at said depots at said connections, crossings or intersections, for the transfer of passengers, etc., when so ordered by the Railroad Commissioners. The last sentence of this Act of the 20th General Assembly then provides for track connections for the transfer of cars by roads which cross or intersect, if the Railroad Commissioners shall so order.

This statute certainly described and applies to what is known as the country crossing, and since its enactment we have seen a great many platforms and small station houses built at crossings which are not within any city, town or village. We have not learned of the building of any union station in any city or town under the provisions of this Act. This statute remained unchanged until the adoption of the Code of 1897, when, without any material change, it became Section 2103 of the code, and is as follows:

"All railway corporations shall, at all points of connection, crossings or intersection with the roads of other corporations, unite therewith in establishing and maintaining suitable platforms and station houses for the convenience of passengers desiring to transfer from one road to the other, and for the transfer of passengers, baggage or freight, whenever the same shall be ordered by the Railroad Commission; and shall, when ordered by it, keep such depot or passenger house warmed, lighted and opened a reasonable time before the arrival and until after the departure, of all trains carrying passengers; and said railway companies shall stop all trains at said depots for the transfer of passengers, baggage and freight when so ordered by the Commission. The expense of

constructing and maintaining such station houses and platforms shall be paid by such corporations in such proportions as may be fixed by the Commission. Such corporations whose roads so connect or intersect shall, when ordered by the Commission, so unite and connect the tracks of the several roads as to permit the transfer of cars from the track of one to that of the other."

Under this section we are petitioned in this case to order and require the eight railroads which enter the city of Council Bluffs, and each of which, through their various switches, transfers, connections and crossings, have physical connection each with the other; to enter a union station.

As said above, Code Section 2103 certainly was intended to cover, and does cover, the case of a crossing which is outside of any city or town; what might be called a country crossing. Does it confer the power on the Railroad Commissioners to order a union station in a city? In the light of its history, as given above, was this the intention of the Legislature which originally enacted the statute, or the various Legislatures to whose attention it has been called?

"It is elemental in construing a statute that the legislative intent must govern." Howard vs. Emmet County, 140 Iowa, 527.

"A thing which is not within the legislative intent and spirit of a statute is not within the statute, though within the letter; this negative intent must clearly appear." Sutherland-Statutory Construction, Second Edition, Section 379.

What was the intention of the Legislature? We find that the 20th General Assembly enacted a statute, known as Chapter 139, which was entitled "An Act for Union Railway Depot," and this Act was House File No. 443.

We have then, originating in the same house of the 20th General Assembly, two bills. One providing for station houses at railroad intersections, and one for union railway depots. Was Chapter 24 intended to cover union depots?

Chapter 139 of the Acts of the 20th General Assembly, is as follows:

"Sec. 1. In order to facilitate the public convenience and safety in the transmission of freight and passengers from one railway to another and to prevent unnecessary expense and inconvenience attending the accumulation of a number of stations in one place. Authority is hereby given to any number of persons or any number of railway corporations or both persons and railway corporations to form themselves into a body corporate under the general incorporation laws of this state relating to corporations for pecuniary profit for the purpose of acquiring, establishing constructing and maintaining at any place in this state union station houses or depots for freight or passengers or for both with necessary offices for express, baggage, and postal rooms in the same or separate buildings, railroad *tracts* (tracks) and other appurtenances of such depots. And for that purpose they may make and file

for record articles of association in the manner provided for such corporations in this state, and any railroad company operating a road in this state or interested in the operation of a road in this state, whether organized under the laws of this state or elsewhere may become stockholder in such corporation in the same manner an individual might. Such articles may provide for the business of the corporation being conducted under by-laws to be adopted by the stockholders in which case a copy of such by-laws shall be posted in the passenger or waiting rooms of the depot and in the office of the company.

"Sec. 2. Every corporation formed under the provisions of this act, shall have the power to take and hold for the purposes mentioned in Section 1, such real estate as may be deemed necessary by the railroad commissioners for the location, erection and construction of their depot and its approaches, which they may acquire by purchase or by condemnation as provided by Chapter 4, Title 10, Code of Iowa 1873, and when condemned and paid for as thereby provided such real estate shall belong to the corporation.

"Sec. 3. Such corporation with the consent of the city council of any city or town in this state in which said depot is located, shall have the right to lay its tracks to make necessary connection with all railways desiring to use such depot upon the streets or alleys of said city, and by and with the consent of such city council may erect such depot upon or across any such street or alley, but no railroad track can thus be located nor can such depot, be so erected until after due injury to property abutting upon the streets or alleys upon which such railway track is proposed to be located or such depot is proposed to be erected, has been ascertained and compensation made in the manner provided for taking private property for works of internal improvement in chapter four of title ten of the Code, subject to the provisions of Section 464 of the Code."

This statute was incorporated, with slight change, into the Code of 1897, and numbered Section 2099 to 2102, inclusive, and has remained unchanged.

We call particular attention to the first sentence of Chapter 139. Is it not significant of the intent of the Legislature that this Act commences with a recital, among other things, that its purpose was *convenience, safety and to prevent unnecessary expense attending the accumulation of a number of stations in one place?* This was entirely different from the conception of the 24th Chapter of the Acts of the same Legislature.

Contrast the description of the union station or depot provided for in Chapter 139 with the equipment required for station houses at crossings or intersections under Chapter 24 of the 20th General Assembly. Chapter 139, the union station statute, provides for offices, for express, baggage, postal room, railroad tracks, and other appurtenances of such depots.

Chapter 24 provides that such depot or passenger houses, when so ordered by the Railroad Commissioners, shall be *warmed, lighted, and opened a reasonable time before, and until after* the departure of all trains carrying passengers, *And all trains shall stop at said depots* when ordered by the Railroad Commissioners.

Chapter 139 provides for the use of streets and alleys, with the consent of the city council, for union depot purposes, and provides for condemnation of property and settlement of damages done to abutting property, etc.

In a word, Chapter 139 shows conclusively that the 20th General Assembly had a complete knowledge of what was necessary for a union station; but in that act they failed to confer upon the Railroad Commissioners the power to order two or more railroads to enter into a common or union station. It seems significant of the intention of the Legislature that they in one chapter had such a broad view of the needs of a union station, and that in the other chapter they made express provision for accommodations such as would be fitting for a crossing located outside of a town or city.

Having examined into its history, let us see what construction has heretofore been placed upon this act.

In 1886, the city of Keokuk sought to obtain a union station under the provisions of Chapter 24, Acts of the 20th General Assembly, and this Commission at that time, less than three years after the enactment of the statute, said:

"It was intended to meet the case of passengers alighting in the country and waiting in inclement weather in the open fields, without shelter or means of warming. * * * * The case of cities and larger towns desiring union depot accommodations was provided for by the same General Assembly. (See Chapter 139).

"The fact of this provision by the same General Assembly seems to have almost given the sanction of legislative construction to our view. For these reasons we cannot apply the terms of Chapter 24, Acts of the Twentieth General Assembly to the situation at Keokuk." *City of Keokuk vs. C. R. I. & P. Ry. Co., Iowa Commissioners' Report, 1886, page 612-616.*

In the Keokuk case it is true that L. S. Coffin, then a member of this Commission, dissented from the action of the majority, but he agreed with the others as to the history of the act and the intention of the Legislature. He said:

"I am compelled to dissent somewhat from the majority view, as expressed in the above case. I am well aware that the main and ultimate intent and design of the law enacted by the Twentieth General Assembly (Chapter 24), was for the benefit and convenience of passengers who wished to change from one railroad to another, where such roads crossed each other outside of towns in which each had proper depot facilities, but had none at these crossings.

"There had been a great deal of suffering from exposure by passengers at these crossings, from lack of suitable shelter while waiting for trains. The numerous complaints from this cause coming to this office culminated in drafting the bill that became the law, now known as Chapter 24, Twentieth General Assembly." *City of Keokuk vs. C. R. I. & P. Ry Co., Iowa Railroad Commissioners' Report, 1886, page 617.*

The same statute again received consideration by this Commission in 1892. The City of Council Bluffs complained to this Commission of its station facilities, and the complaint finally developed into a claim that the various roads should enter into a union station; it was said in this case:

"As early, however, as the year 1886, in the case then presented to the Board, the City of Keokuk against the Chicago, Rock Island and Pacific and other railroads entering the city, the Board expressed the opinion that under the law they had no authority to order the erection of a union depot in such a case as the one now under consideration. Since that decision the attention of the legislature of the State has been called to the matter, but no additional authority, relating thereto, has been conferred upon the Board." *Council Bluffs vs. C. B. & Q., et al, Iowa Railroad Commissioners' Report for 1892, page 809-818.*

Since the Council Bluffs case, the attention of the Legislature was again, in the 36th General Assembly, called to the matter by a bill introduced, providing that the Board of Railroad Commissioners should have power to compel railroads to enter union stations. It failed of enactment.

The case of the Civic Improvement Association of Harrisonville vs. the Missouri Pacific Railroad Company, et al, as reported in Second Public Service Commission Reports of Missouri, page 160, is a case not very unlike our own. The statute in consideration in that case was as follows:

"Every railroad corporation in this state * * *; shall, at all crossings and intersections of other railroads, where such other railroad and the railroad crossing the same are now or may hereafter be made upon the same grade, and the character of the land at such crossing or intersection will admit of the same, erect, build and maintain, either jointly with the railroad company whose road is crossed, or separately by each railroad company, a depot or passenger house and waiting room or rooms sufficient to comfortably accommodate all passengers awaiting the arrival and departure of trains at such junctions or railroad crossings, and shall keep such depot or passenger house warmed, lighted and opened to the ingress and egress of all passengers a reasonable time before the arrival and until after the departure of all trains carrying passengers on said railroad or railroads." * * *

"Provided, however, that where such railroads cross or intersect at a point or place less than one mile from the

corporate limits of any city, town or village, in which both of said railroads maintain suitable and convenient depots and waiting rooms, it shall not be necessary for such railroads to maintain a depot or waiting room at such crossing or intersection of their roads unless the railroad commissioners of this state, after investigation, shall find and determine that a depot or waiting room at such crossing or intersection is necessary for the convenience of the public, and shall notify said railroads to construct and maintain the same."

This Missouri case also says that other statutes provide for the formation of corporations by.

"Any number of persons not less than five, or any such number of persons, not less than five, and any railroad company or companies, * * * for the purpose of constructing, establishing and maintaining a union station for passengers or freight depots, and defining the powers of such corporations or railroad companies. Considering these sections, together with Section 3094, it appears to us to have been the well defined intention of the legislature to require depots at grade crossings in locations where accommodations for transfer passengers were not otherwise available, but to leave the question of union stations in cities, or in the neighborhood of cities, to the initiative of railroad companies, or to a separate corporation formed for the purpose of constructing, establishing and maintaining a union depot."

The statutes in Missouri being so nearly like the Iowa Statutes under consideration, we feel that their interpretation is entitled to some weight.

Code Section 2103 recites that it is for the convenience of passengers desiring to transfer from one road to another, etc., and requires platforms and station houses, when ordered by the Railroad Commission.

Section 2099 provides for the organization of union station companies, and permits railroads to become stockholders. The one section provides for an equipment suitable for a crossing; the other provides for a union depot suitable for a city or town. The Railroad Commission has, for nearly thirty years, declined to order railways in cities to provide and enter into union stations; holding that it had no power to make such order. The Legislature has been asked, at least twice, to enact a statute giving this Commission power to require the erection and use of union stations in cities, and it has failed to grant such power. The history of the statute indicates that it was only intended for country crossings. The statute was enacted because of the numerous complaints of suffering and exposure of passengers at crossings outside of towns, in inclement weather, in the open fields, without shelter or means of warming, and without light at night. We reach the conclusion that this Commission has no power to require the railroads to provide and enter into union stations in cities.

From the standpoint of safety, convenience, and civic improvement, a commodious, sanitary and attractive union station near the business part of the city, would undoubtedly be a benefit to the city of Council Bluffs,

and we sincerely hope that the different roads shall bring about a central station which will be convenient, safe, and which will not result in an undue destruction of property.

While we hold lack of power to require a union station at Council Bluffs, yet we are given authority to require adequate station facilities generally. Code Sec. 2113. Until a union station is constructed at Council Bluffs, it may be impracticable and impossible to make substantial improvements in the crossing of surface tracks of railroads, in the blockading of many streets by passenger trains, and in the furnishing of the usual modern improvement of city depots, such as lunch counters, news stands and parcel room with attendant, at the several stations of the individual roads, where four-fifths of the passenger traffic, in and out of Council Bluffs, is accommodated. However, we urge the carriers to use all reasonable means within their power, to improve these conditions, just described.

The Commission has the power to require better station facilities generally, where the same are inadequate. We find that those having charge of the Union Pacific Transfer Station should improve the sanitary condition of its toilet rooms, enlarge and improve its platform facilities for passengers getting on and off trains, and also for those coming to or going from said station.

We further find that the Milwaukee Railroad should make important and substantial improvements in its station facilities at Council Bluffs; that all of the railroads should make substantial improvements in the toilet room facilities of their station houses, and that all of said railroads should make more adequate provision in the way of platform facilities, for passengers getting on and off trains.

An adequate opportunity will be given the said carriers to comply with the foregoing requirements. Upon their failure to make substantial compliance with the same, within a reasonable length of time, an order will be issued in accordance with the foregoing findings.

No. 7170, 1915.

WATERLOO, CEDAR FALLS & NORTHERN RAILWAY COMPANY,

v.

SARAH W. WHITNEY, MARGARET WHITNEY, JOSEPH W. WHITNEY, AND THE FARMERS' LOAN & TRUST CO.

Certificate of authority to acquire water supply for power house purposes by condemnation.

Decided July 30, 1915.

WATER SUPPLY FOR POWER PLANTS—EMINENT DOMAIN.

Application, under section 2033-1 and 2033-m of the supplemental supplement of the code, 1915, for right to condemn certain lands and construct certain works for water power purposes, granted and plans and specifications approved.

In the matter of the petition of the Waterloo, Cedar Falls & Northern Railway Company for permission to acquire water supply for its power house by condemnation as provided by the laws passed by the 36th General Assembly entitled, "An act to provide for the acquisition of water supply for power house purposes by condemnation by interurban railways and making applicable to interurban railways Sections 1996 and 1997 of the Code."

The Board of Railroad Commissioners of the State of Iowa, do hereby certify:

First. That upon written application describing the real estate to be affected and accompanied by proper drawings and specifications showing the improvements and proposed changes in detail of the Waterloo, Cedar Falls & Northern Railway Company to the Board stating the desire of said Company to acquire a water supply for Power House purposes by condemnation for the use of its interurban railway, the Commissioners proceeded in conformity with law to examine into the matter of said application.

Second. That in the opinion of the said Board of Railroad Commissioners the acquisition of the water supply specified in the application is necessary for the use of the interurban railway of the Waterloo, Cedar Falls & Northern Railway Company and the exercise by the said railway company of the power of eminent domain is reasonable and proper in the circumstances.

Third. That the real estate to be affected by the acquisition of the aforesaid water supply is described as follows, to-wit:

S. E. $\frac{1}{4}$, N. W. $\frac{1}{4}$ Section 27, Township 89, Range 13,
and lots 44-45-46 and 47 in Auditor Rainbow's West Side Plat,
all in the City of Waterloo, Iowa.

Fourth. That the work and improvements necessary for the acquisition of the aforesaid water supply is that shown in the plans and specifications this day approved by this Board and accompanying this certificate.

In Witness Whereof this Board has caused this certificate to be executed and duly signed and attested by the Secretary with instructions that the same be filed with the clerk of the district court of Black Hawk County, Iowa.

WATERLOO, CEDAR FALLS & NORTHERN RAILWAY COMPANY,

vs.

SARAH W. WHITNEY,
MARGARET WHITNEY,
JOSEPH W. WHITNEY,
FARMERS LOAN & TRUST COMPANY,

Plans and specifications approved by the Board of Railroad Commissioners of Iowa, and accompanying their report of work and improvements to be made upon the lands of the defendants.

Decided July 30, 1915.

The real estate upon which the work and improvements are to be made is described as follows, to-wit: The Southeast Quarter (S. E. $\frac{1}{4}$) of the

Northwest Quarter ($\frac{1}{4}$) of Section Twenty-seven (27), Township Eighty-nine (89), Range Thirteen (13), and Lots 44, 45, 46, 47, in Auditor Rainbow's west side plat, all in the city of Waterloo, Black Hawk County, Iowa.

The blue print hereto attached and marked "map showing proposed straightening of Black Hawk creek and dams and other improvements drawn to accompany application made to the Railroad Commissioners of the state of Iowa for permission to obtain, by condemnation, the right to make said improvements," constitutes a part of the plans and specifications hereby approved.

The work and improvements consist of:

Dams are to be constructed at the points shown on the aforesaid blue print marked A, B, D, C, E and G respectively; but the dam at the point marked G is to be constructed at such time, if at all, that water at normal stages from the Black Hawk creek flows into the west channel or branch of said creek, between the points marked A and G on the said blue print, which may be due to breaks in the main channel up stream from the point marked A. In the event of the happening of a contingency upon which dam G is to be constructed, the dam at the point marked C on said blue print is to be removed, and the overflow channel, designated upon said blue print as H-K, is to be opened, if closed, and the dredging necessary, if any, is to be then done so that the waters collecting or flowing into the said channel or branch above the point marked G will be returned to the east branch or channel through the said overflow channel H-K.

The height of the aforesaid dams shall not exceed an elevation of more than 87.50 feet power house datum, which elevation is substantially that of the present normal surface of the water in Black Hawk creek at the point marked B. "Power house datum," as used herein, refers to a datum plane 104.50 feet below the concrete main floor of the "generator room" in the power house shown on the aforesaid blue print.

The work is to be done in such way as to not interfere with the discharge of the water in Black Hawk creek during high water.

The east branch of Black Hawk creek is to be straightened by constructing and maintaining a new channel between the points marked B and C on the aforesaid blue print, and indicated by the words "proposed channel." Said channel is to be about 30 feet wide and 5 feet deep.

A pipe line is to be constructed from the present concrete tunnel, which pipe line is indicated upon the aforesaid blue print by the word "pipe" at the point marked F. The intake of the said proposed pipe may extend into the channel of the creek or a few feet beyond the land of the railway company.

The east channel, being the channel in which the letters A, B, C and E appear upon the aforesaid blue print, is to be kept open and free of obstructions which may interfere with a free flow of the water there-through and any breaks in the banks of said channel whereby the water therefrom may spread out and escape, is to be repaired from time to time as occasion requires.

In the acquisition of the water supply by condemnation, the Waterloo, Cedar Falls & Northern Railway Company shall acquire the right to

go upon the aforesaid premises for the purpose of constructing the dams, pipe line, straightening the stream, and of doing all work mentioned herein, and the maintaining, repairing and renewing the same from time to time, and the keeping of the channels open, and the mending of breaks therein. Such portion of the work and improvements herein mentioned necessary for the immediate needs of the railway company is to be done as soon as may be, and the remaining portion is to be done from time to time as the needs of the company require, and in the acquisition of the water supply the right to do the work at the time suggested shall be acquired. The railway company shall also have the right to go upon the premises and do such work as may be necessary for the prevention of nuisances, if any, which may result from the work done or improvements made by it, or for the abatement of such nuisances, if any.

IN WITNESS WHEREOF, this Board has approved the foregoing plans and specifications, including the blue print hereto attached, and has caused this certificate to be executed and duly attested by the secretary, with the instruction that the same accompany the report or certificate in the above entitled manner, and be filed with the clerk of the district court of Black Hawk County, Iowa.

No. 7171—1915.

JOHN H. DARRAH, CHARITON, IOWA,

v.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

Decided August 20, 1915.

STATION FACILITIES—DEPOT PLATFORMS—UNLOADING PASSENGERS BETWEEN DOUBLE TRACKS.

It was ordered that the space between double tracks, for full length of depot, be paved and that passengers for westbound trains be loaded and unloaded between the double tracks.

For the railroad company—

Robert Rice, General Superintendent.

J. P. Cummings, Division Superintendent.

For the complainant—

J. H. Darrah.

OPINION.

An application was made by Jno. H. Darrah, of Chariton, Iowa, asking that the C., B. & Q. R. R. Co. be required to change its rule as to opening the doors of its westbound passenger trains.

At Chariton, Iowa, the C., B. & Q. railroad tracks runs from the northwest to the southeast, but for the purpose of this case, we will speak of the track as running from the west to the east through the town of Chariton. The station building is on the south side of the main line, on which main line is a double track road. South of the station building is the main track of the branch lines which come into Chariton at that point. No further discussion of these branch lines need be had. The south track

of the double track line, on the north side of the station, is used for eastbound trains, and for the purpose of eastbound passengers being discharged and received the doors on the south side of the eastbound train are opened, and the passengers are discharged and received directly on the platform adjacent to the station building. The north track is used by the west bound trains, and for the purpose of discharging and receiving its passengers, a platform has been built on the north side of this north main line, and the doors of the westbound trains are opened on the north side of this train. The space between the north line of the station platform and the south line of the platform which is built on the north side of the railroad track has not been planked or paved, except that there are two or three narrow strips of planking running from the station platform to the platform on the north side of the north track, which strips of planked space are used, and intended to be used, by passengers going to and from the westbound trains, and also for wheeling trucks of mail, express and baggage, to and from the north platform.

The north platform is covered with a canopy roof, but the sides or ends are not enclosed, and there is no place on this platform where passengers can be warmed or protected from the inclement weather, except as they are protected by this canopy roof.

Nearly all of the population and the business part of Chariton is north of this railroad, and in order for patrons to reach the station, secure their tickets and be in position to get on the train going west, it is necessary for those people to first go from their homes across this double track road to the station building, and after that, go north across this track to the north platform above described, in order to be able to enter the train.

The north track, and being the one used for westbound trains, runs in a straight line from the station, toward the east, for a distance of about seven hundred feet, where it makes a sharp curve to the south, in which direction it runs for some little distance, and then curves again to the east and south, so that a westbound train approaching the station at Chariton cannot be seen by persons on the station platform until it is within about seven hundred feet of the station. It is the practice of the people using this station and who wish to take the westbound train, especially in the winter time, to go to the station before the arrival of the westbound train, procure their tickets and wait in the station building until it is announced that the train is about to come into the station, when these people then attempt to cross this double track road to the north platform, and our examination of the matter shows that a number of people have suffered serious injuries in making this crossing, and a number of people have barely escaped death. Their injuries have, in a large measure, occurred by reason of the fact that the space between the station platform and the north platform in front of the station building has not been planked or paved. We believe that this situation is dangerous to the persons wishing to reach the west bound train.

It is also true that people arriving on the westbound train who desire to go to the station building for any purpose, are required to remain on the north platform, regardless of the weather, until this train has com-

pleted its station stop and has started west, and during a part of the year such a wait and delay is not only inconvenient and disagreeable, but to small children and delicate people is also injurious. It is true that these passengers might walk from the station building around the rear of the train, and thus reach an open door of the train, or a passenger who arrived from the east might walk to the rear of the train, and thus reach the station building. But there is a considerable part of the year when, by reason of snow and ice, and rain and mud, and the fact that the station platforms and walks do not reach the entire length of the modern train used on this road, such a walk is not only disagreeable, but ought not to be required.

The doors of the westbound train are at present opened only on the north side for the purpose of discharging and receiving passengers, in the interest of safety, and we do not wish to criticize this railroad for its endeavor to promote the safety of its passengers, but we believe that in this particular instance, by reason of the fact that the train cannot be seen by people in the station or on the platform of the station building, until it is within a few hundred feet of the station building, and the further fact that the space between the two station platforms has not been planked or paved, this situation presents such a condition as should take it out of the general rule of this road.

We, therefore, find and direct that the Chicago, Burlington & Quincy Railroad Company be, and is hereby required to plank or pave the space between the south platform and the north platform spoken of above, for the full distance of the length of its station building at Chariton, Iowa; and that the doors of the cars in the westbound trains be so opened that passengers on said westbound trains may be discharged and received on the south side of such westbound trains.

No. 7172, 1915.

HENRY HELL, NEW LIBERTY, IOWA.

v.

CHICAGO, ROCK ISLAND AND PACIFIC RAILWAY COMPANY.

Decided August 20, 1915.

TRAIN SERVICE—APPLICATION FOR ADDITIONAL

On consideration of the passenger earnings of the line involved and of the service to the community by other lines, application was dismissed.

For the Complainant—

J. H. Henderson, Commerce Counsel.

Henry Hell, New Liberty, Iowa.

For the Railway Company—

F. W. Sargent, Attorney.

OPINION.

This is an application on the part of a number of citizens along the line of the Rock Island Railway, from Clinton, Iowa, to Bennett, Iowa, stating that the C. R. I. & P. Ry. Co. operates a line from Clinton, Iowa,

to Bennett, Iowa, about 45 miles in length, upon which they operate but one train each way per day, which train is mixed, carrying both freight and passengers.

The application asks that an additional train, or that motor car service be operated between said points, making two round trips per day from Clinton to Bennett.

An examination of the territory through which this railroad runs, and of the railroads in the vicinity, shows that the line in question runs from Clinton to Bennett almost parallel with the main line of the Chicago & North Western Railway Company, which is north of this line, and that the average distance from the Rock Island Line to the North Western Line is about six miles. That the line of the road in question is a branch line. That south of this branch line the territory to the next railroad running parallel with it is a considerable distance, averaging twelve miles in width, but that running north and south through this territory are two branch lines of the Chicago, Milwaukee & St. Paul Railway Company, crossing this Rock Island Line in two places, which are about ten miles apart. So it will be observed that, on the one side this branch line is paralleled by a through line, and but little of the passenger business between Bennett and Clinton would voluntarily use this branch line when the main line of the North Western is of such easy access; and, as shown above, the territory south of this branch line is so thoroughly divided by the two branch lines of the Milwaukee that the traffic tributary to this branch line is reduced to a very small amount. A showing was made as to the total sale of railroad tickets and total passenger business of all the stations, including Clinton and Bennett, along this line. Such passenger receipts for the year 1911 were \$6,824.63; for the year 1912, \$6,403.73; for the year 1913, \$5,845.62, and for the first eight months of 1914, being the time at which this statement was made and the case submitted, was \$3,898.94. This statement of passenger receipts includes the station of Bennett, and for the years 1911, 1912 and 1913 shows average passenger receipts of more than \$3,500.00 a year.

An examination of the Rock Island Lines will show that the passenger receipts at Bennett station would probably mean that more than 50 per cent of such sales were for stations to the south and west of Bennett, and would not be for passenger fares from Bennett to Clinton, or any part of that line. If this be true, the passenger earnings of part of the line between Bennett and Clinton did not exceed the sum of about \$5,000.00 per year. However small this seems to be, yet we are confident that we have given the part of the line between Bennett and Clinton the benefit of all passenger earnings which it could reasonably claim.

We have made a computation as to the actual operating expenses of the train, and including only the average pay to locomotive engineer, fireman, conductor and one brakeman, one baggageman and eight tons of fuel, for one round trip, without any allowance for use of track, or investment in or depreciation of equipment, or any other expense, we find that it cost at least \$34.80 per day to run a train from Clinton to Ben-

nett, and return, and for 312 days in the year that the operating expenses on this basis would be \$10,857.60. At 50c per train mile, the operating expense would be something over \$14,000.00. With this showing of such meager passenger earnings and taking into consideration that the territory through which this branch line runs has such other and additional train service as we have shown above, we reach the conclusion that to grant the application in this matter would be unjust and unreasonable, and said application is now dismissed.

No. 7173, 1915.

LISLE MANUFACTURING COMPANY, ET AL.

v.

CHICAGO, BURLINGTON & QUINCY RAILROAD CO., AND IOWA & SOUTHWESTERN RAILWAY CO.

Decided August 31, 1915.

SWITCHING SERVICE—APPLICATION FOR INTERLINE—RATES FOR CONNECTING ROADS, *Iowa & Southwestern Railway Company v. C., B. & Q., et al.*, 32 I. C. C. 172, followed; and order entered requiring interline switching to be performed at not to exceed \$3.00 per car.

SWITCHING SERVICE—ZONE FOR.

It was ordered that the switching zone at Clarinda, Iowa, be co-extensive with the corporation limits.

For the Complainants—

J. H. Henderson, Commerce Counsel.

Wm. Orr, Attorney, Clarinda, Iowa.

J. W. Duncan, Shambaugh, Iowa.

A. A. Berry, Clarinda, Iowa.

For the C. B. & Q. Rd. Co.—

W. D. Eaton, Attorney, Burlington, Iowa.

W. G. Wagner, A. G. F. A., Chicago.

A. L. West, General Agent, St. Joseph, Mo

For the I. & S. W. Ry. Co.—

A. F. Galloway, Secretary and Manager, Clarinda, Iowa.

OPINION.

The complainants are manufacturers, shippers and dealers at Clarinda, Iowa, and state:

That they are interested in proper switching arrangements and charges; that the defendants are operating lines of railroad to and through Clarinda, and their tracks are so connected by switch tracks that cars may be transferred from one line to the other; that nearly all of the industry tracks at Clarinda are along the line, and are the property of the C. B. & Q. Rd. Co.; that no switching limits have been established in the district of Clarinda, and that the C. B. & Q. Rd. Co. has refused to enter into switching arrangements with the Iowa and Southwestern Ry. Co.; that all of the industries and industrial tracks at Clarinda are located within the corporate limits of the city of Clarinda; that the Clarinda State Hospital is located a short distance north of Clarinda

and is served by a switch track of the C. B. & Q. Rd. The applicants ask that the said railroad companies be required to render and perform interline switching to and from each other and between the several industries located at Clarinda, and that the industrial vicinity and switching limits at Clarinda be so established and defined as to include all of the industries in the City of Clarinda, Iowa, and the Clarinda State Hospital; that just and reasonable charges for all of such services be fixed and established.

The City of Clarinda has a population of a little over 3800. The state hospital at Clarinda is 3.65 miles distant, by railroad track, from the station of the C. B. & Q. Rd. In order to reach the said hospital it is necessary for the cars destined to it to be hauled from the station of the C. B. & Q. Rd. Co. at Clarinda, over its main line, to a point 2.2 miles north to what is known as the asylum switch, from which point a spur or switch runs from the main line to the hospital, a distance of 1.45 miles. The movement of cars destined to the Clarinda hospital or asylum, from the station at Clarinda to the asylum junction, is a line movement, and proceeds under the charge of a dispatcher. It appears that the C. B. & Q. Rd. Co. has a contract with the State of Iowa, under which all carloads are delivered to the asylum on its switch track by the C. B. & Q. Rd. Co. at a specified price. For all of these reasons, it is the judgment of this Commission that the Clarinda Hospital should not be included within the switching limits at Clarinda.

It is found and ordered that the switching limits at Clarinda shall be co-extensive with the present corporation limits of the City of Clarinda.

While the persons appearing as complainants in this matter are persons in interest, yet, it is also true that the Iowa & Southwestern Railway Company, one of the defendants, is in reality a complainant, and is the party most vitally interested of all the complainants. Practically all of the industrial tracks in the City of Clarinda are located along the line of the C. B. & Q. Rd., and such tracks are owned by it. Three industries are located along the line of the Iowa & Southwestern, but they do a very inconsiderable part of the business in this city.

The object of this proceeding on the part of the complainants is to require the C. B. & Q. Rd. to receive cars from the Iowa & Southwestern Railway Company, and deliver them to the proper consignee on the industrial tracks along the line of the C. B. & Q. Rd., and to require it to switch cars from the said industrial tracks and deliver them to the Iowa & Southwestern Railway Co., and to have the charges for such services fixed by this Commission.

The C. B. & Q. Rd. is a member of the American Railway Association, and what is known as a per diem road. The Wabash Railroad is also a per diem road. The Iowa Southwestern is not a member of that association, and is not a per diem road. It is a line about 17 miles long, with its northern terminus at Clarinda and its southern terminus at Blanchard, a station on the Wabash Railroad, with which it has physical connection. The Iowa & Southwestern Railway has very little, if any, freight equipment.

Under the per diem rules of the American Railway Association, if a car is delivered by the Wabash to the Iowa & Southwestern at Blanchard, destined to Clarinda, and the Iowa & Southwestern delivers the car to the Burlington for placing on one of its industrial tracks, the Burlington assumes a charge of 45c per day for that car, immediately upon the car coming into its possession, which per diem is to be paid to the owner of the car for all the time the car is in its possession and until it is redelivered to the Wabash at Blanchard. It will ordinarily take one day from the time the car is switched by the Iowa & Southwestern to the Burlington before the car is placed at the industry. The consignee has two days' free time to unload, and at least one day will be consumed in returning the car from the industry to Blanchard. Under ordinary conditions, four days will be consumed from the time such car is switched to the Burlington before it is returned to the Wabash at Blanchard, making a per diem charge against the Burlington of \$1.80, which it must pay to the owner of the car. Under the rules and agreements of the different roads, no allowance is made to the Burlington for this charge. This is an item of expense to the Burlington which should be taken into consideration in fixing the switching charge for such service.

The C. B. & Q. Rd. claims that as to movements of traffic from the Iowa & Southwestern, to or from the private side tracks of the Burlington at Clarinda, it should not be required to permit such use of those private terminal facilities, against its will, but if it is required to allow such use, then it should be permitted to charge and collect such a sum as will cover the reasonable allowance for the switching service and to provide a liberal return to it for the use of its private industrial tracks.

In May, 1913, the case of the *Waverly Oil Works Company against the Pennsylvania Railroad Company, et al.*, was submitted to the Interstate Commerce Commission, and the case was decided December 3, 1913, and is reported in Volume 28, Page 621, of the Interstate Commerce Commission reports. This case was in very many respects similar in principle to this Clarinda case. The facts in the case above referred to are so fully stated in that part of the opinion which we quote, that it is unnecessary for us to make a recital of the facts. We call attention to the fact that in the *Waverly Oil Works Company case* the Interstate Commerce Commission declined to put in a switching charge, but did require the railroad to establish joint rates with the connecting carriers. We have selected the following part of the opinion, to which we now call attention:

"What the Commission is really asked to do is to reduce the charge for switching carloads of freight to and from industries upon the lines of the Pennsylvania to other railroads entering Pittsburgh. The purpose of the complaint is so to force down the switching charge that other lines will absorb these charges and thereby give to Pittsburgh and to industries located there the benefit of free switching. This result has actually been brought about in many localities, and the Pennsylvania lines themselves often participate in

this practice. The first claim of the complainant is that, since the defendants accord this privilege at other points, they must also accord it to the city of Pittsburgh.

"It was shown in testimony that in the city of Cleveland the ordinary switching charge within the switching limits of that city was \$2.00 per car, and that this charge was uniformly absorbed by the various lines entering that city so that shipments could be delivered to or taken up at an industry in any part of that industrial center without additional charge, upon payment simply of the Cleveland rate. It appeared that the Pennsylvania lines which served Cleveland as well as Pittsburgh were parties to this arrangement. The contention of the complainant is that it is an undue discrimination under the third section for these defendants to create and perpetuate a condition at Cleveland which gives to industries and shippers there free switching, while they decline to switch at all in Pittsburgh.

"While it appears evident that Cleveland, as a locality, and shippers located at that locality obtain an advantage from this free switching, still we are not impressed that it should be found upon this record, and in this case that this constitutes an undue discrimination which can be remedied by an order of this Commission directing that the discrimination be removed. The rates charged for switching, and the extent to which these charges are absorbed, vary greatly in different parts of the United States. It would be going far to say that because the Pennsylvania Railroad establishes a certain switching rate in one locality it must apply that rate in all localities. It must certainly apply everywhere a reasonable charge. * * * * * We hold that there is no unjust discrimination arising out of the circumstances that the different members of the Pennsylvania System accord the use of their terminals to one another while refusing it on the same terms to their outside competitors. * * * * *

"This leaves for determination the broad question: Should the Pennsylvania System be required to handle to and from industries upon its terminals at Pittsburgh freight which has been brought to Pittsburgh by other lines; and if so, under what circumstances and for what compensation? The claim of the Pennsylvania is that this Commission has no such authority. That the company asserts that its terminals have been created at great expense; that under the local conditions at Pittsburgh they could not be duplicated; that they are necessary to the operation of the road, which could not discharge its duties as a common carrier without them, and that to compel the opening of them to other railroads would be virtually a taking of the property of that company. * * * * * In this position of the Pennsylvania there is such force. * * * * * Take, as an illustration, the Wa-

Wabash Railroad, which has recently obtained an entrance into Pittsburgh and which has practically no terminal facilities. This road competes with the Pennsylvania for traffic to and from Pittsburgh at many points. Shall it have the right to demand upon the payment of a switching charge an entrance to those terminals?

"The claim that to require the Pennsylvania to handle the cars of the Wabash for a switching charge reasonable as based upon the cost of service would be to give the use of those terminals to its competitor, has great force. The Supreme Court of the United States has itself apparently so said in *L. & N. R. R. Co. v. Stock Yards Co.*, 212 U. S., 139. * * * * * Upon further consideration of the matter, we do not think that this Commission under the circumstances in this case ought as a matter of discretion, even if it could as a matter of law, to establish a mere switching charge which the competitors of the Pennsylvania lines can absorb and under which they obtain the virtual use of these terminals. * * * * * The requirement upon the carrier for the use of its terminals must be reasonable and the *compensation* MUST BE FIXED, NOT ON THE BASIS OF MERE COST OF SERVICE BUT IN VIEW OF THE FACT, THAT TERMINALS ARE OF SPECIAL VALUE TO A RAILROAD AS A PART OF ITS SYSTEM. In our opinion, the public may require the Pennsylvania to handle cars to and from industries upon its terminal tracks in the city of Pittsburgh, but that requirement should be made and the compensation should be determined in view of the entire situation."

The Interstate Commerce Commission refused to require the Pennsylvania Railroad to enter into switching arrangements and suggested that the railroads interested work out a system of joint rates, and stated that unless such system was established the Commission would proceed to the establishment of joint rates. Were we to follow the Interstate Commerce Commission in the *Waverly Oil Works Co. case*, above cited, we would of course, be required to deny this switching service. But we find that on October 10, 1913, there was submitted to the Interstate Commerce Commission the case of the *Iowa & Southwestern Railway Company v. Chicago, Burlington & Quincy Railroad Company*, which was decided October 6, 1914, and is reported in Volume 32, Page 172, of the Interstate Commerce Commission Reports, and in this case the Interstate Commerce Commission said:

"It appears further that there are some seven industries with sidetracks located on the line of the defendant in Clarinda, and some two industries located on the line of the complainant at that point. The further purpose of this complaint is to compel the defendant to accept cars moving over complainant's line destined to these industries located on the line of the defendant. The defendant contends that the Commission is without power to enter an order requiring it to re-

ceive cars moving over the line of the complainant and switch them to industries located on its sidetracks and lines in Clarinda; and, further, that if the Commission did have such power, its exercise here would be unjust to the defendant, inasmuch as its competitor, the Wabash, having a connection with the complainant at Blanchard, and reaching many points with which the Burlington competes for traffic, would then have access to the Burlington terminals at Clarinda via complainant's line."

It also said:

"There seems to be much unwarranted confusion as to the course of the Commission in a situation as here presented. It is certainly well settled that a carrier cannot close its terminal facilities to the public and restrict their use to shippers located on its line or to shipments originating on its own line. *Waverly Oil Works Co. v. P. R. R. Co.*, 28 I. C. C. 621.

"Upon consideration of all the circumstances presented in this record, it is the conclusion of the Commission that the defendant shall receive from the complainant cars moving over its line from points outside the state of Iowa destined to industries on the line of the defendant located at Clarinda, and shall publish a tariff of switching charges for the service rendered which shall be reasonable and in proportion to the service rendered."

Under this state of affairs, we feel that we ought to follow the Interstate Commerce Commission in its last ruling in the matter, and especially when it involves the same parties as the complainants and defendants in the case at bar. The case just cited, of course, has reference only to interstate shipments, and the case submitted to this Commission has reference only to intrastate shipments. But we do not understand how there can be any difference in principle in these shipments. We, therefore, reach the conclusion that we should follow the Interstate Commerce Commission in its last ruling in the matter, and it is, therefore, ordered that the C. B. & Q. Rd. Co. shall receive from the Iowa & Southwestern Railway Co. cars moving over its line, destined to industries on the line of the defendant located at Clarinda, and shall carry cars from industries on the line of the C. B. & Q. Rd. and deliver them to the I. & S. W. Ry. in Clarinda, and shall publish a tariff of switching charges for the services so rendered. We further find that the switching charges which the C. B. & Q. Rd. shall be entitled to charge for such services shall not be in excess of \$3 per car, and by reason of the fact, that it is a per diem road and that the I. & S. W. Ry. is not a per diem road, that the said I. & S. W. Ry. shall make an allowance of, and pay to the C. B. & Q. Rd. Co. the daily per diem charged against the C. B. & Q. Rd. Co. for each and every day that each car so received by it from the I. & S. W. Ry. is held by it, not exceeding a period of three days for each car.

No. 7174, 1915.

JNO. C. FUCHS, ET AL., CEDAR RAPIDS, IOWA.

v.

CHICAGO & NORTH WESTERN RAILWAY COMPANY AND CHICAGO MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Decided August 31, 1915.

DEPOT AND TERMINAL FACILITIES.

Defendant railroad companies maintain depots in the eastern part of Cedar Rapids, which city is bisected by the Cedar river, little more than one-third of the city being on west side of said river. Application for depots on west side, denied.

FACILITIES—TEAM TRACKS.

Application for establishment of team tracks in the west part of Cedar Rapids by the defendant C. & N. W. Ry., granted.

For the Railway Companies—

J. C. Davis, Attorney for C. & N. W. Ry. Co.

Jno. N. Hughes, Attorney for C. M. & St. P. Ry. Co.

For the Complainants—

Jno. C. Fuchs, Cedar Rapids, Iowa.

J. H. Henderson, Commerce Counsel.

OPINION.

Petitions were filed in February, 1914, asking that the Chicago & North Western Railway Company and the Chicago, Milwaukee & St. Paul Railway Company be required to construct and maintain proper and adequate passenger and freight depots and terminals in the city of Cedar Rapids, Iowa, and on the west side of the Cedar River which flows through said city. Afterwards, on November 11, 1914, the petitioners filed an amendment to their petition, asking that the Chicago & North-Western Railway Company be required to construct and maintain proper and sufficient teaming tracks, to be centrally located on the west side of the city of Cedar Rapids, as a part of the adequate freight and terminal facilities asked for in the original petition. The petitions for the west side passenger station were signed by more than two thousand people.

The city of Cedar Rapids is bisected by the Cedar River, a little more than one-third of the territory being on the west side of the river, the larger part of the business and population, however, being on the east side of the river. All of the railroads entering the city have their stations on the east side of the river, and all of the said railroad stations are located on Fourth Street, between First and Fourth Avenues, and are near the center of the business and residence portion of the city of Cedar Rapids. The great bulk of the population of Cedar Rapids is within a radius of one and one-half miles of said stations. The street railway lines of this city have been built with reference to the location of said railroad stations and the service given by this street railway is frequent and efficient.

On the hearing of this case it was pointed out by the applicants that the Chicago & North Western Railway Company owns a sufficient tract of land, commencing at the point where the Chicago & North Western Railway crosses Fifth Avenue, and running from thence north along the line of said railroad, upon which the station might be built. An examination of this location shows that it is but a few feet more than one mile from the present passenger station of said railway, and that to make a station at said point would involve the necessity of relocation and reconstruction of the street car lines in the vicinity of such proposed passenger station in order to render such proposed station of any real value to that neighborhood. Upon full examination of the matter, we have reached the conclusion that the location, construction and maintenance of a passenger station by the Chicago & North Western Railway Company, at the point proposed, would not be of such material benefit to the people on the west side of the city of Cedar Rapids as would justify its erection and maintenance.

As to the Chicago, Milwaukee & St. Paul Railway, it was not seriously contended upon the hearing in this matter that this road should be required to build a passenger station on the west side of Cedar Rapids, nor was it seriously claimed that either of said railroads should be required to build and maintain freight depots or stations on the west side of said city. By reason of all of which matters the petitions for said passenger stations and freight depots to be constructed on the west side of Cedar Rapids are now and hereby dismissed.

It was contended, on the hearing of this matter, that the establishment of a team track by the Chicago & North Western in the west part of Cedar Rapids would be of material benefit and convenience to the patrons of the road living and doing business upon the west side of the river, and from the showing made upon the hearing, we have reached the conclusion that that part of the application of the petitioners should be sustained, and that the Chicago & North Western Railway Co. should be, and the same is hereby required to establish, construct and maintain a suitable team track for the loading and unloading of car lots, which team track should be established upon the lands now owned by said railroad, on the east side of its present tracks, and running north from the point where the said railroad crosses Fifth Avenue on the west side of the Cedar River.

No. 7175, 1915.

N. I. NELSON, ET AL., LAKE MILLS, IOWA.

v.

MINNEAPOLIS & ST. LOUIS RAILROAD CO., AND CHICAGO & NORTH WESTERN RAILWAY CO.

Decided September 27, 1915.

TRACK CONNECTIONS—INTERSECTING RAILROADS.

Petition dismissed on its merits.

For the Complainants—

N. I. Nelson, Lake Mills, Ia.
Henry Thompson, Lake Mills, Ia.
D. N. Lewis, Assistant Commerce Counsel.

For the M. & St. L. Rd. Co.—

C. W. Huntington, V. P. & G. M.
D. M. Denison, G. F. A.

For the C. & N. W. Ry. Co.—

J. C. Davis, Attorney, Des Moines, Ia.
M. J. Golden, A. G. F. A., Chicago.
F. H. Hammill, Assistant General Superintendent.
R. R. F. Armstrong, Division Superintendent, Mason City, Ia.
F. N. Graham, Engineering Department.

OPINION.

This was an application filed by certain citizens of the town of Lake Mills, Iowa, asking that an order be made requiring the Minneapolis & St. Louis Railroad Company and the Chicago & North Western Railway Company, which roads cross at the town of Lake Mills, in Winnebago County, Iowa, to establish and maintain a transfer between their respective roads, so that freight in carload lots may be transferred from one road to the other. Each of the railroad companies made answer to the application, the North Western stating that "it is not necessary, in view of the conditions existing at Lake Mills;" and the Minneapolis & St. Louis stating "we give the Lake Mills patrons the benefit of equitable rates to and from our territory, and there is, therefore, no reason why this company should be burdened with the expense of putting in and maintaining a track connection with the Chicago & North Western Road."

This matter was heard on September 8, 1915, and at the hearing it appeared that the M. & St. L., on carload lots, gives to the patrons of its roads the same rates as are given by the North Western. That there is at Albert City and at Luverne track connections between the two railroads. That so far as the evidence which was introduced shows, there would be no financial saving to the petitioners, if the track connection was built, by reason of shorter hauls, or lower rates under our distance tariff; but the saving that would be effected would be as to the delays in shipments. The only real saving to the shipper of carlots on these roads would be to the Lake Mills Canning Company, which has its industry upon the tracks of the M. & St. L. They might be able, if they had track connections, to depend with more certainty upon the freight service of the Chicago & North Western than they now depend upon the service of the M. & St. L.; and by reason thereof, might be able to save the interest and insurance upon materials which they are now required to store for a time, and might also save a small amount on account of the labor in making such storage; and that the lumber yard, which is located on the lines of the M. & St. L., would have somewhat less expense in handling lumber, coal and cement, a part of which is now shipped to them over the Chicago & North Western.

The railroads, at their crossing in Lake Mills, are protected by an interlocking plant. In order to make the track connections, as petitioned for, it would be necessary to build this track connection within the limits of the interlocking plant, and this, under the showing made in this case, would cause an expense of several thousand dollars to the railroad companies.

From the showing made as to the amount of car lots where there would be any necessity of transfer from one road to the other, we reach the conclusion that the amount involved is not of sufficient importance to require the railroads to build the track connection as petitioned for, and the petition is, therefore, dismissed.

No. 7176, 1915.

I. J. CHAPMAN, ET AL., DES MOINES, IOWA.

v.

CHICAGO, GREAT WESTERN RAILROAD CO., CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO., AND THE FT. DODGE, DES MOINES AND SOUTHERN RAILROAD CO.

Decided September 27, 1915.

DEPOTS, UNION.

Application for union depot at Easton Boulevard, East Des Moines, dismissed.

For the Complainants—

Dwight N. Lewis, Assistant Commerce Counsel.
W. F. Stebbins, Des Moines, Ia.
R. M. Dillon, Des Moines, Ia.
R. L. Wood, Des Moines, Ia.

For the C. G. W. Rd. Co.—

C. A. Shoemaker, Superintendent, Des Moines, Ia.
Don Evans, Attorney, Des Moines, Ia.

For the Ft. D. D. M. & S. Rd. Co.—

W. R. Dyer, Attorney, Boone, Ia.

For the C. R. I. & P. Ry. Co.—

C. W. Jones, General Manager, Des Moines, Ia.
F. W. Sargent, Attorney, Des Moines, Ia.
A. W. Eberhart, Division Freight Agent, Des Moines, Ia.
O. B. McNamee, T. F. A., Des Moines, Ia.

For the Norwood-White Coal Co.—

H. M. Poole, President.

OPINION.

On May 15, 1914, there was filed with the Commerce Counsel of the State of Iowa, by W. F. Stebbins, of Des Moines, Iowa, two petitions, one signed by Transportation Committees of Easton Place League and the Logan Place League, R. O. Stutsman Company, Des Moines Broom Company, and the X-Ray Incubator Company; the other signed by I. J. Chapman, et al., requesting that the Chicago Great Western Railroad Company, the Chicago, Rock Island and Pacific Railway Company, and

the Ft. Dodge, Des Moines & Southern Railroad Company, at the intersection of their tracks and Easton Boulevard, in East Des Moines, be required to construct and maintain a union passenger and freight depot for the use and benefit of the petitioners, and others of the public desiring to use the same.

This case was set down for hearing in the office of the Board, on September 10, 1915, at two o'clock P. M. There was no complaint as to the track facilities or service provided by the carriers to the petitioners; there was no complaint as to delay to shipments. The only contention of the complainants was, that if their prayer was granted, the establishment of a union freight and passenger depot at that point desired would obviate the necessity of the petitioners hauling their less than carload freight, by wagon, or otherwise, to the down town freight depots of the carriers, and incoming shipments, L. C. L., from the down town depots of the carriers to their places of business in Easton Place. The evidence shows that even though this union station were established, as petitioned, representatives of the shippers would have to go to the down town depots to sign the billing for carload shipments. It was also conclusively shown that less than carload shipments of the complainants would have to be taken to the various down town freight depots, and there re-distributed by the carriers, causing more delay to the shipments than if they were hauled down town by the shippers. It was also shown that freight going to any other carrier than the Chicago, Rock Island and Pacific Railway Company or the Chicago & North Western Railway Company would have to be carted to the carriers' down town freight houses, even though this petition were granted.

Figures were submitted by the counsel for the Rock Island, showing that for the months of July and August of this year, and which one witness testified were the heaviest, or practically the heaviest months of the year for outgoing shipments, the L. C. L. shipments tendered by the Wood Brothers Manufacturing Company aggregated \$127.38, and those of the R. O. Stutsman Company, \$13.74, making a total for the two months of \$141.12, L. C. L. business tendered the Rock Island for shipment.

The Chicago, Great Western Railroad Company submitted an estimate, prepared by their chief engineer, showing the total cost of the improvement requested by the petitioners to be \$27,550.00. Evidence was submitted tending to show that it was a physical impossibility to construct this depot between the tracks as they are now located, inasmuch as there would not be sufficient room, and the companies would have to acquire additional right-of-way and grounds, and would have to move their present tracks, which would involve a large expenditure.

As to the passenger traffic at this place, it was shown that outside of the miners' train operated by the Chicago, Great Western Railroad Company to the Norwood-White Coal Company mines, there would be practically no passenger traffic. This miners' train is run under contract between the Chicago, Great Western Railroad Company and the Norwood-White Coal Company, and with a guarantee of a certain revenue, and is for the accommodation of the miners only. The train stops at different points for the miners, and one witness testified that it would be as con-

venient or even more so, for the miners to take the train at the different points where it stops as for them to have to go to the proposed depot to take the train, the distance to be gone in some instances being quite considerable. It was shown that a depot would not be necessary to accommodate these miners, and that very few passengers, other than the miners using the regular miners' train, would have occasion to use this depot, if constructed.

Taking all these facts into consideration, the meager income derived by the carriers from the vicinity of Easton Place, and the large expense which would be put upon the carriers in building this union station, it is the opinion of this Commission that this case should be, and it is hereby, dismissed.

No. 7177—1915.

CHICAGO GREAT WESTERN RAILROAD COMPANY,

v.

CITIZENS OF CHURCHVILLE AND CONGER, IOWA.

Decided September 27, 1915.

STATION—NON-AGENT.

Application by railroad company to change Churchville to a non-agent station denied.

STATION—ABANDONMENT OF.

Application for right to abandon Conger station denied; and consent given to make it a non-agent station.

STATION—ESTABLISHMENT OF NEW.

The Commission, on its own initiative, would not—there being no application therefor—order the establishment of a station at Martensdale.

For the Railroad Company—

Lloyd Joden, Division Freight Agent, Des Moines.

C. A. Shoemaker, Superintendent, Des Moines.

Don Evans, Attorney, Des Moines.

For the citizens of Churchville—

S. W. Lee.

P. H. Walsh.

W. F. Armstrong.

P. J. Weil.

R. S. Foster.

Father J. J. Condon.

J. G. Martin.

Jas. Davitt.

For the citizens of Conger—

S. W. Lee.

Geo. Henry.

Frank Rohde.

Frank Hall.

B. F. Carter.

For the citizens of Martensdale—

R. E. Ferrand.

Walter H. Beam.

W. E. Shoemaker.

OPINION.

This is an application made by the Chicago Great Western Railroad Company, for permission to make Churchville station a non-agent station, to abandon Conger station, and to establish a station at which is known as Martensdale, being a point about midway between Churchville and Conger. No written application was filed, but upon the application being made, the Commission, through its secretary, notified the citizens of Churchville and Conger of the application. Soon thereafter, protests, signed by a great number of people in the community of Churchville and Conger, were filed, and a formal hearing was held on the 7th day of September, 1915.

On the south half of Section 21, in Township 70, North of Range 25, West of the 5th P. M., Iowa, is the newly established town of Martensdale. It lies between the line of the C., E. & Q. branch from Des Moines to Cainsville, Missouri, and the line of the Chicago Great Western, both of which roads run from the north to the south. These roads are crossed by the Winterset branch of the C., R. I. & P. Ry. Co., which crosses the C., B. & Q. road at grade, and passes under the Chicago Great Western Railroad. At present, a small station building is maintained by the roads at the crossing of the C., B. & Q. and C., R. I. & P. Ry. No station has ever been maintained by the Chicago Great Western. Martensdale was located and the first houses built there about 18 months ago, and it now contains a general store, lumber and coal yard, grain shipper, a bank, garage, and blacksmith shop; also a church and a few residences. Churchville is a small village, has a store, postoffice, blacksmith shop, a large Catholic church and Sisters' school. Conger is a still smaller village with but little commercial business. The business of this station for the last year was, freight forwarded, \$1,044.21, freight received, \$160.08, making a total of \$1,204.29. In Churchville, the freight forwarded was \$1,184.47, and received \$206.92, making a total of \$1,391.39. The amount of passenger receipts at these stations was not shown. The business which has been done at Martensdale is probably somewhat larger; although the exact figures were not shown.

It appeared in the hearing of this matter, and was not denied, that when the Chicago Great Western road was first constructed, a station named Lida was located, and the next station south of it was Conger. Sometime after the construction of the road, and the location of these stations, Churchville, which had been a village for a great many years prior to the construction of the railroad, petitioned the road for the location of a station. It was finally agreed on the part of the railroad that if the people of Churchville and vicinity would furnish the necessary land for station purposes, it would locate a station at Churchville, and this agreement was executed by the parties, and Churchville station was located about a mile and a half south and a half mile west of Lida. It must have been contemplated by the parties to this agreement that Churchville was to be a fully equipped station. So far as the evidence shows, it was not understood that it was to be a flag station or a non-agent station. The agreement was for a station, and the railroad has at all times since then maintained it as an agent station. This Com-

mission, under the circumstances, feels that it would not be warranted in consenting to the railroad making Churchville a non-agent station.

As to the station of Conger, in view of the very small earnings of that station, this Commission does consent that Conger may be reduced to a non-agent station. From Lida to Conger is a distance of only six miles. There is no application asking that the Great Western be required to establish a station at Martensdale, and the conditions are such that this Board would not, on its own initiative, require the establishment of a station at Martensdale by the Chicago Great Western Railroad.

No. 7178—1915.

S. E. SMITH, ET AL.

v.

ATLANTIC SOUTHERN RAILROAD COMPANY.

Decided September 27, 1915.

SERVICE—RAILROADS—CONTINUANCE OF OPERATION—FACTORS AFFECTING.

In a proceeding to compel the continuance of operation of a railroad claimed to be operated at a loss, the fact that the purchaser of the road at a foreclosure sale sold the road to himself, under the guise of a company, at an excessive price, or that an excessive amount of bonds or stock had been issued to him, is a circumstance to be considered, although it is not the controlling factor.

SERVICE—RAILROAD—PUBLIC AID—CONTINUANCE OF OPERATION—EFFECT OF FORECLOSURE SALE OF ROAD.

The rights of residents along the line of a railroad to compel a continuance of the operation of the road, who have extended aid through grants of taxes and donations of cash, labor, and materials, and have made valuable improvements in property and the like in reliance upon the continued operation of the road, are not lost by a sale of the road under the foreclosure proceedings, and the right inheres against the purchaser and his successor.

SERVICE—RAILROADS—ABANDONMENT OF OPERATION—NECESSITY OF FAIR OPERATION TRIAL.

A successor company to a railroad company which has received aid through grants of taxes and donations of money, labor, and material from residents along the line, who have made valuable improvements in property and the like in the faith of the continued operation of the road, can not abandon the operation of the road on the ground that it is operated at a loss, until a fair and reasonable trial demonstrates such fact.

SERVICE—FAILURE TO YIELD RETURN, UNDER SOME CIRCUMSTANCES, MAY NOT JUSTIFY RAILROAD'S ABANDONMENT IF ADVANCE IN RATES CAN REMEDY SITUATION.

Where, under the circumstances, in the instant case, there is a failure of reasonable return, abandonment is not justified; and the relief is evidently in securing a better division of rates on joint shipments, or, by securing an advance in the entire rate schedule applicable to the carrier.

SERVICE—RAILROADS—ABANDONMENT OF OPERATION—SUFFICIENCY OF FAIR OPERATIVE TRIAL.

A sufficiently fair trial to determine whether or not a railroad can be operated only at a loss, so as to justify its abandonment, has not been given, where it appeared that it was placed in the hands of a receiver within five months after it was first put into operation and so remained for four years, when it was received from him in a dilapidated and run-down condition with inadequate and defective track and equipment, and was then operated for a little more than a year, after which operation ceased, before sufficient improvements had been made to place road in working condition, or a sufficient experiment, with a reduced train service, had been made.

SERVICE—RAILROADS—ABANDONMENT OF PART OF ROAD.

A railroad may be permitted to abandon part of its road which originates but one-fourth of the entire business, occasions over one-half of the expense, and is located in highly competitive territory, where the entire road is operated at a loss and the continuation of said portion embarrasses the operation and continued existence of the entire line.

SERVICE—RAILROADS—CONTINUANCE OF OPERATION—FACTORS AFFECTING.

A railroad was ordered to operate one mixed train in each direction daily, except Sunday, between certain towns for the transportation of all traffic, rather than to permit it to abandon operations entirely, although the entire road had been operated at a loss, where a fair trial of its earning capacity has not been given and it is probable that a reduced train service, discontinuance of an unremunerative part of the road, and placing the remainder in proper working condition, will prove satisfactory to the railroad and the public.

For the Atlantic Southern Railroad Company—

W. A. Follett, Attorney, Atlantic, Iowa.

De Roo Weber, Vice-President, St. Louis, Mo.

For the Complainants—

J. H. Henderson, Commerce Counsel.

George Cosson, Attorney General.

Ralph Pringle, Attorney, Red Oak, Iowa.

OPINION.

The petitioners in this case ask that the Atlantic Southern Railroad Company be ordered to operate certain passenger and freight trains on all, or a portion, of its line, running from Atlantic, in Cass County, to Villisca, in Montgomery County, Iowa.

The Atlantic Southern Railroad is approximately 36.6 miles in length, serving the following stations and the neighboring country: Atlantic, Marker, Gallion, Lyman, Grant, Morton's Mills, Sciola and Villisca, with switches at two points known as Four Mile and Tenville. The said company has physical connections, or interchange tracks, with the Chicago, Rock Island & Pacific Railway, at Atlantic, and the Chicago, Burlington & Quincy Railroad, at Villisca.

The country through which the railroad runs is very rich and prosperous, and is probably not excelled in any other portion of the state.

HISTORY OF THE ROAD.

Prior to 1910, the Atlantic Northern & Southern Railway Company had built a road about 17 miles in length, running north from Atlantic to Kimballton, Iowa. During the year 1910 a road was completed from

Atlantic south to Villisca, Iowa. The latter line was put in operation about January 1, 1911.

Before this new road had been in operation five months it was placed in the hands of a receiver, this occurring May 21, 1911. That portion of the line running from Atlantic to Villisca was operated by a receiver from May 21, 1911, to August 9, 1913.

On June 10, 1913, W. A. Follett, the receiver of the said Atlantic Northern & Southern, offered at public sale the entire property involved in this proceeding. Mr. Robert Abeles' bid of \$98,000 was the best one made, and he was declared the purchaser; the sale being approved by the court on June 16, 1913.

At the time of the sale there was a mechanic's lien of \$80,000, and other liabilities aggregating approximately \$18,000 against the property, which Mr. Abeles' bid took care of; in addition to these the Kimballton Construction Company had a claim of \$12,000, and Mr. Abeles had a claim in the neighborhood of \$63,000, against the property. The Kimballton Construction Company joined with Mr. Abeles in taking the securities of the new company, in lieu of their claims. The total cash investment for these 36.6 miles of railroad amounted to \$98,000, if you exclude these claims, which were cancelled by order of court; or, if you include these two claims as a part of the investment, the new owner had approximately \$172,000 in the property, or approximately \$4,700 per mile of line.

Shortly after the sale, and before the receiver's deed was executed, Robert Abeles assigned all his right and title under his bid to a new company, known as the Atlantic Southern Railroad Company, the defendant in this proceeding. A receiver's deed was executed and possession of the property was delivered to this new company, the Atlantic Southern, on the 9th day of August, 1913.

The property at issue was operated by the defendant company from August 9, 1913, to December 31, 1914. On November 2, 1914, a notice of suspension of operation was posted, the same to be effective December 31, 1914. With the exception of a few days after the said date, required to clean up the business of the company, the property has not been in operation during the current year, 1915.

The general rule is that it is the duty of a railroad company to keep its property in a reasonable state of repair and in a safe condition, and to operate passenger and freight trains sufficient to meet the legitimate needs of the public.

There was an implied contract, or obligation, under the general rule, on the part of the company that this property should be perpetually operated. Relying on this, the residents of Cass and Montgomery counties made large and substantial donations in cash, labor and materials to the company. Many improvements of a public and private nature have been constructed in reliance upon the continued operation of this railroad.

Taxes were voted by various townships, including Noble Township, Cass County, Douglas Township and Washington Township in Montgomery County, in addition to taxes voted and paid to said company by the towns

of Atlantic and Villisca. These taxes were levied, collected and paid over to the company that constructed this railroad. The complainants allege these sums aggregated \$79,000.

In addition to the taxes so levied and paid, the complainants in this case, and others represented by them, made additional contributions in cash, labor and material. Large blocks of stock and bonds of the original company were purchased by them, these aggregating, it is said, over \$200,000, which was received by the original Atlantic Northern & Southern Ry. Co. which built the line involved in this proceeding.

In addition to taxes voted and contributions in labor, material and money, there have also been sums expended in the construction of lumber yards, business houses, residences, etc., in reliance upon the continuation of the said railroad.

The town of Morton's Mills has been built up since the construction of the said railroad. At this point there are: an elevator, lumber yard, postoffice, hotel, bank, implement house, poultry house and two stores. It is claimed by the protestants that several hundred carloads of shipments in and out are made annually at this station. An elevator has been constructed at Tenville, another town located on this property, since the construction of the railroad.

The town of Grant, it is claimed, has about doubled in population. At this point there are two elevators, a mill, several general stores, hardware stores, implement house, drug store, in addition to a bank, lumber yard, mill, postoffice, hotel and stock yards.

Improvements have been added to the various stations located along this line of railroad, in reliance upon its operation. The duty devolves upon a railroad company, under these circumstances, to make a reasonable fair trial of the operation of its property. The company cannot presume in advance that the business will be inadequate; but the general rule is that after a fair trial has been made, if it be found that the property will not pay its operating expenses, then the company should not be required to continue the operation of the railroad. (See *Commonwealth v. Fitchburg etc. Co.*, 12 Gray (Mass.) 180, 190.)

When the original Atlantic Northern & Southern went into the hands of a receiver, and later the property was sold at public auction, the present owners risked an additional investment of \$98,000 to take care of certain outstanding prior liens. It is therefore urged that the residents along the right-of-way morally and legally forfeited their interest in the said property. They had the opportunity to purchase, but did not do so. The present owners claim they secured the said property free and clear of all obligations to these complainants.

It is true these complainants did not purchase the property at the receiver's sale. Had they done so, they would have bought, not only so many rails and ties, etc., but they would have taken these together with an obligation to operate the property.

Neither the Burlington nor the Rock Island can reasonably be expected to desire the operation of this property. It is quite probable that the bulk of the traffic this road has handled and will handle in the future, will be taken directly from these two companies, because they practically

monopolize the field in this locality for many miles in all directions. This will serve as a constant and very serious handicap to the successful operation of the railroad involved in these proceedings.

Neither of these companies would desire this road, as a branch line, for today the farmers in this locality desiring to market their crops or purchase farm or household necessities, would be compelled to use the Burlington or the Rock Island. The farmers would simply have to drive that much further with their stock or grain, or to go to a store for supplies. The issue becomes whether these people living in this locality are entitled to better service, and whether this company or its assigns are under legal obligation to render that service.

Neither the court nor this commission will knowingly do a useless, futile act, or attempt to require an impossibility. The defendant company is in debt, has no money in its treasury to make necessary repairs to the track, or to the equipment of the company; and, since the railroad cannot be safely operated without such repairs, it is argued that an order requiring operation would be futile. This situation compels a consideration of the finances of the company, its capitalization, and what disposition has been made of its resources; and further, a consideration of whether a reasonable fair trial of the earning power of the property has ever been made.

An intelligent understanding of the situation requires the knowledge of the fact that the present Atlantic Southern Railroad Company is strictly a Robert Abeles affair, with De Roo Weber as Mr. Abeles' personal representative and manager. Mr. Abeles put up all the money for the purchase of the property from the receiver for the purpose of protecting his claim against the property, said to aggregate \$63,000 for ties and other material sold to the company. This was a perfectly legitimate transaction, so far, and not subject to criticism.

The original company's name was the Atlantic Northern & Southern Railway Co.; the new company organized to purchase from the receiver, the property (for Mr. Abeles) from the Rock Island tracks in Atlantic south to and including the property in Villisca, was the Atlantic Southern Railroad Co.

The officers of the new Atlantic Southern Co. were:

Robert Abeles, of St. Louis, president.

De Roo Weber, of Atlantic, First Vice-President.

J. D. Abeles, of St. Louis, Second Vice-President.

John M. Read, of Des Moines, Secretary.

Robert Abeles, Jr., of St. Louis, Treasurer.

The farmers and residents along the line of the railroad in question have put into the property, it is claimed, more than \$300,000 in the shape of taxes, labor, materials, supplies and subscriptions for stocks and bonds, for which they now have nothing to show, except some receipts. For an investment of \$172,000, Mr. Abeles received, at the time of the organization of this company, \$400,000 of the stocks and bonds of the new company, and obtained complete control of the entire property.

When the Atlantic Southern Railroad Company was organized, the books show that Mr. Abeles gave the new company his personal check for \$200,000, in return for which an equivalent amount of stock at its par value was issued to Mr. Abeles. The books further show that Mr. Abeles then transferred to the new company, his title to the railroad property, involved in these proceedings. In return for this transfer, Mr. Abeles received \$200,000 in bonds of the new company and \$200,000 in cash, or \$400,000 in money and bonds. Mr. Abeles at that time and prior thereto, had publicly expressed his willingness to transfer this property to any person who would pay \$172,000 therefor.

Here was a transfer of a property which had just previously cost Mr. Abeles \$172,000, including all his own claims and those he assumed. Here is a property which he was freely and publicly offering to anybody who would take it for \$172,000. Mr. Abeles causes the company he controls to take \$200,000 out of its treasury and pay him that sum for this property. Here is a clear case of dissipation of resources. Mr. Abeles should return \$28,000 in cash to this defendant company. It does not relieve the situation because Mr. Abeles owned practically all the securities of the company. That very fact makes it all the more important that the transaction must be bona fide in all respects. A court or commission should look with grave caution on transactions where a party purchases from himself, especially where the rights of other parties, or the public generally, are involved.

In addition to the \$28,000 excessive cash payment, \$200,000 in bonds were issued to Mr. Abeles without consideration, and should be canceled; or if these constituted the real consideration paid for the property, then Mr. Abeles should return the entire \$200,000 in cash, which he received at the same time the bonds were issued to him.

It does not constitute an answer to say that the \$200,000 paid into the treasury of the company for that amount of stock, was merely a formal matter, and not the true situation. Mr. Abeles either sold to the company for \$200,000 in cash and \$200,000 in bonds a property which cost him not to exceed \$172,000 and which he offered to anybody else at the same time who would take it for \$172,000; or also it was a fictitious proceeding, and no cash was transferred actually to the company; and the stock was consequently issued in violation of the laws of this state in regard to the issuance of stocks for cash; and also in violation of the articles of incorporation of the Atlantic Southern Railroad Company, which provide that "all stock shall be fully paid and non-assessable when issued."

When Mr. Weber was on the stand he was asked if there was not \$200,000 of fictitious capitalization in the transaction. He stated they did not consider the stock worth anything. When asked if it was issued for cash, he replied: "It was, and it was not. Legally it was, and really it was not." At another time he was asked if the stocks were not a sort of bonus, and he replied in the affirmative.

Mr. Follett, attorney for the company, frankly stated in argument, that this transaction made a sort of farce out of the Iowa statute. The Iowa law, it was claimed, forbids "watered stock," but does not forbid "watered bonds."

At approximately the same time, but subsequent to these transactions, Mr. Abeles advanced, or agreed to advance to the company, \$42,000 in the future, and received, in lieu thereof, \$84,000 in bonds and stocks, divided equally between the two. Since that time Mr. Abeles has advanced to the company several thousand dollars (not to exceed \$10,000, the exact amount was not clearly shown) in addition to the \$42,000 pledged, for which he should either be recognized as a claimant against the company, or should be credited, as a part of the consideration for the securities formerly issued to him.

It was estimated by the defendant company's representatives that the salvage value of the property owned by the company would be in the neighborhood of \$150,000.

Even though Mr. Abeles should return certain moneys and securities to the defendant company, or even though this company could secure additional funds by mortgage, or even though a receiver might be appointed who would be able to secure the necessary funds by mortgage; yet neither of these steps would be availing, so far as this case is concerned, if in fact there is not a justification for the continued operation of the property involved in this proceeding.

The legal obligation to operate is fraught with some uncertainty in the cases.

Counsel for the defendant claims that a company cannot be required to continue the operation of its line, unless the earnings are sufficient to cover all of the operating expenses, and leave a reasonable return upon the investment. He could furnish no decision in point on the second part of the proposition. Counsel presents, however, numerous cases which pass upon the issue whether a company can be required to operate, when it is unable to meet the operating expenses.

There is some apparent conflict in the authorities as to the obligation of a railway company to operate its property when not profitable. But there are some principles upon which there is no substantial disagreement.

We find no decision holding that a failure to yield a reasonable return constitutes a justification for abandoning the operation of a railroad. Under those circumstances, the relief is evidently in securing better divisions of through rates with other carriers, on joint shipments; or, if the entire schedule is inadequate, by securing an advance in rates.

We find some apparent conflict in the cases as to whether a company can abandon the operation of a railroad, when the revenues are not adequate to pay operating expenses. The differences in the decisions are usually confined to the dicta, and not to rulings on matters at issue. There is probably some difference in the meaning attached to the words unremunerative, and failure to pay operating expenses, as used by the courts. If that be true, it explains a part of the apparent disagreements, in the decisions.

Another source of the apparent conflict in the cases is the difference in remedies that are invoked; and another is the difference in the express or implied provisions in the charters of the railroads. Financial aid granted by taxes, and other donations, create obligations different from those, where no such assistance is rendered by the state.

There is substantial agreement in the cases as the proposition—wherever the issue has been raised—that a full, fair, reasonable trial must be had, before the operation of a railroad can be abandoned.

Another proposition well supported in the decisions, is that where public aid has been given through taxes and donations of labor, and materials, so long as they are retained by the company, the said company is under obligations to operate its property.

Varying phases of these questions are considered in many different cases. Because of the gravity of the issues, and the apparent conflict in some of the authorities, a somewhat extended review of the decisions bearing upon these questions will be given.

The learned author of the notes upon this subject given in Lawyers' Reports Annotated, states the rule as follows:

"The general rule seems to be that a railroad cannot abandon its road or a branch, even though it may be operated at a loss, and cases which are apparently in conflict with this rule will be found to have turned on special circumstances that warranted the decision." (53 L. R. A., N. S., 549.)

The able writer Morawetz, in his work on Private Corporations, states the rule as follows:

"The duty of a railroad company to operate its road requires it merely to meet the public wants and exigencies. If there is not sufficient traffic over a particular line or road to pay for the expense of running trains, this is sufficient evidence that the public does not require it to be kept in operation; and in such case the company may cease operating the road, unless this be contrary to the express terms of its charter." (Morawetz on Private Corporations, Sec. 1119.)

Decisions, and dicta, can be found in support of both doctrines.

The Iowa General Assembly of 1876 enacted a statute authorizing the removal or change of a road on certain conditions, and among these was the repayment of taxes voted for the benefit of the road. The act only applied to such railroads as were constructed prior to 1866. But the principle that those who had helped to construct the railroad should not be required to lose both their contributions and the railroad, was one of equity recognized by the courts regardless of the statutes.

In *Railroad Co. v. Rich et al.*, 91 Mich. 293; 51 N. W. 1001, this same principle was clearly stated:

"The act under which this proceeding is brought was amended by Act No. 125, Laws of 1891. This act provided for the repayment to contributors of the money paid by them for the construction of the road, with interest. The legislature in passing this act made that the law which before was a rule of equity. It is certainly just and equitable that these contributors be not now deprived of the benefits of the road, and of the money which they paid to secure it."

The same principle concerning the obligation to operate was recognized, but in a qualified manner, by the Iowa Supreme Court in *State v. Des*

Moines & Ft. Dodge Ry. Co., 84 Iowa 419, 428-433; 51 N. W. 38. Here the Commission and the court found an unnecessary duplication of service, holding as follows:

"Nothing in the original undertaking to construct the road and receive the lands and other aid indicates in any way that the company would not afterwards have the right to make such changes as its interest might dictate, by placing its train service for some parts of the way on a line either purchased or leased, provided always that such a service is maintained as was contemplated when its obligation to the public was assumed."

The case entitled *State v. Central Iowa Ry. Co.*, 71 Iowa 410; 32 N. W. 409, is closely in point on the present controversy. There are some substantial differences in the facts, and yet there are such similarities as to occasion resort to certain basic principles applicable to both sets of circumstances.

In the Central Iowa Railway case, the company sought to transfer a portion of its line to another company, thereby making such a separation in the operation of its property as would seriously discommode localities that had made substantial contributions toward the original construction of the line. Two important issues were thereby raised: 1st. What obligations to operate a railroad are created by receiving public aid in the original construction of the road; and 2d. What liabilities of this character go with the property at a foreclosure sale.

Upon the first issue the following principle was very forcibly stated:

"It may be admitted that no contract exists between the people and the railroad company; but when taxes are voted, collected, and paid to the company, and it has thus availed itself of public aid from taxation, it assumes a relation to the public of a higher and more sacred character than a mere contract between private individuals. It would be at war with every principle of natural justice to hold that it might avail itself of this public aid, and then violate its obligations to the public incurred by reason of the aid thus received." (Idem. 416.)

The Iowa Supreme Court recognized the ordinary rule about attempting to require a company, under the usual charter, to operate, when unable to pay its expenses. At the same time, it distinguished that situation from the case at bar, not because of the alleged inability to pay expenses, for that issue was not made the controlling factor.

The court declared the distinguishing feature in the two sets of circumstances, was that in one case the company possessed a mere charter right, or license, to operate; while in the other, the company received public aid. The discussion of the court is very illuminating upon these questions:

"We do not undertake to determine the question whether, under the mere charter rights of the corporation to build and operate its road, the corporation may abandon part of its line,

or lease it to another company, so as to destroy competition at points on the line. There appears to be a conflict of authority upon this question. See *Black v. Canal Co.*, 22 N. J. Eq. 419; *Com. v. Fitchburg Ry. Co.*, 12 Gray, 189; *State v. Hartford & N. H. Ry. Co.*, 29 Conn., 538; *Peoria & R. I. Ry. Co. v. Coal V. M. Co.*, 68 Ill., 485. It would seem from some of these authorities, and others cited by counsel, that a corporation may abandon its line, and cease to operate it for good and sufficient cause; and, in the case where the business of a railroad will not pay operating expenses, it would be a most unjust rule to require it to be operated by proceedings in mandamus. But that question is not necessarily in this case. The Central Railroad Company was the recipient of more from the public than the mere right of invoking the power of the state to condemn land for a right of way. It received taxes from the public, levied and collected to aid in the construction of the road. Its relation and obligation to the public are therefore different from that of a company not having received any such aid. It appears from chapter 118, of the Laws of 1876, that it was contemplated by the legislature that the obligation to operate a railroad is incurred by accepting taxes in aid of its construction. That act in effect proves that, upon proper proceeding, a railway line may be changed or removed, but upon the condition that all such taxes shall be repaid. It is true, the act applies to such railroads only as were constructed prior to the year 1866, and probably is not applicable to the road in question. But the act indicates that the legislature regarded the obligation to operate the road, as contemplated by the company when it accepted the aid, as binding upon it." (Idem, pp. 417, 418.)

As to the rights of the purchaser at the foreclosure sale, the defendant company strenuously insisted that it took the property free and clear from any obligation to operate that portion of the line to Northwood. In the present case, the defendant Atlantic Southern Company, likewise claims that it has purchased the property under the foreclosure sale free and clear from any obligation growing out of the contributions made to the original company. Upon this issue, the court in the *Central Iowa Ry. Case*, *supra*, stated:

"It is to be remembered that when the decree of foreclosure was entered, and the road sold, and the sale approved, and the property conveyed, the old company was, for all practicable purposes, wiped out of existence. With the sale of its road, right of way, depot buildings, side tracks, and all the appliances necessary to operate the road, the franchise, or right to operate the road, passed with the sale." (P. 418.)

Further the court stated:

"It is true, the purchaser took the road unincumbered by the debts of the old company. But the obligation to operate the road to Northwood was more than a debt. It inhered in

the franchise, so to speak, and pertained to the right to operate the road. It did not pass by an assignment proper; it passed to the grantee as a burden or limitation upon the right to operate the road."

In support of this, as a principle of the general law, the court cited: *Campbell v. Marietta & C. R. Co.*, 23 Ohio St. 168.

In the later case, reported in 83 Iowa 729, wherein the Iowa Central Railway Company was defendant, it was sought to avoid the effect of the decree in the case of the State v. Central Iowa Ry Co., *supra*. The grounds relied on were that the Central Iowa Railway Company had been placed in the hands of a receiver, the property sold to James Thompson, who in turn sold it to the Iowa Railway Company, and then this company sold it to the Iowa Central Railway Company. The Supreme Court held the obligation to operate applied to the last named company.

The basic principles recognized in Iowa command wide support in the conclusions of other tribunals.

In *Talcott v. Pine Grove*, 23 Fed. Cas. 652, (Case No. 13,735), the validity of municipal bonds in aid of a railroad was attacked on the ground of participating in a private enterprise. There was some conflict in the cases at that time, upon the proposition. This occasioned an extended discussion of the public character of a railroad. The relation of a railroad corporation to the state was defined by the court, as follows:

"The road once constructed is, *instanter*, and by mere force of the grant and law, embodied in the governmental agencies of the State and dedicated to public use. All and singular its cars, engines, rights-of-way and property of every description, real, personal and mixed, are but a trust fund for the political power, like the functions of a public office. The judicial personage, the corporation created by the sovereign power expressly for this sole purpose and no other, is in the most strict, technical and unqualified sense, but its trustee. This is the primary and sole legal, political motive for its creation. The incidental interest and profits of individuals are accidents, both in theory and practice. Every farthing of its toils is first to be devoted to paying the public tax, and to the continuance of the road, its ample equipment and regular operation as the interests of the community, not those of shareholders, demand. No matter that a dividend is never paid, that the private investment is sunk and worthless, that the interest upon its bonds is not met, and that all its creditors go unpaid, every dollar of its earnings must nevertheless be applied to keep up its maximum efficiency, as required by the political power in the law which created it. The neglect of the smallest of these duties in which the community is interested will be enforced by the public writ of mandamus, and in Michigan by various statutory proceedings at the suit of the attorney general. This law officer of the state is especially charged by statute with the duty of enforcing them. That a railroad cannot be abandoned after it

has become one of the thoroughfares of the country, and that the company will, by proceedings in behalf of the state, be forced to continue its road and perform all its duties to the public, is beyond question." *Talcott v. Pine Grove*, 23 Fed 652, 661 (Case No. 13,735.)

In *Gates v. Boston & N. Y. Air Line R. Co.*, (53 Conn. 333, 342), 5 At. 695, 699, 700, the court makes a summary of the obligations devolving upon a railway company, as follows:

"It is true that the charter is permissive in its terms, and probably no obligation rests upon the corporation to construct the railroad; the option to exercise the right of eminent domain and other public rights is granted. And when that option has been made, and the corporation has located and constructed its line of track, exercising the power of the state in taking property of others, and, in so locating and constructing its road, has invited and obtained subscriptions upon the implied promise to construct and operate its road, has commenced to operate the road under granted powers, thereby inducing the public to rely, in their personal and business relations, upon that state of affairs; by so accepting and acting upon the chartered powers a contract exists to carry into full effect the objects of the charter, and the capital stock, franchises and property of the corporation stand charged primarily with this trust. The large sovereign powers given by the state to railroad corporations are granted and exercised only upon the theory that these public rights are to be used to promote the general welfare. Having exercised those powers, the corporation has no right, against the will of the state, to abandon the enterprise, tear up its track and sell its rolling stock and other property, and divide the proceeds among the stockholders.

"The possible effects of the exercise of such a claimed power are utter disaster to the great interests of the state, certain destruction of private property, in which whole communities, created and existing upon the faith of the continuous use of the chartered powers, are interested, and, indeed, the life of the citizen, as well as his property rights, are thus jeopardized. Upon principle it would seem plain that railroad property, once devoted and essential to public use, must remain pledged to that use, so as to carry to full completion the purpose of its creation; and that this public right, existing by reason of the public exigency, demanded by the occasion, and created by the exercise by a private person of the powers of a state, is superior to the private rights of corporations, stockholders and bondholders.

"To this effect, also, is the weight of authority. In the following cases are illustrations of the general principle: *High on Mandamus*, Secs. 315, 316, 317; *State v. Hartford*

& *New Haven R. R. Co.*, 29 Conn., 538; *R. R. Commissioners v. Portland & Orford R. R. Co.*, 63 Maine, 278; *Attorney General v. West Wisconsin R. R. Co.*, 36 Wis., 466; *The People v. Albany & Vermont R. R. Co.*, 24 New York, 261; *The People v. Long Island R. R. Co.*, 31 Hun. 127; *Attorney General v. Southern Minnesota R. R. Co.*, 18 Minn., 40; *In re N. Brunswick & Canada Ry. Co.*, 1 Pugsley & Burb., (N. B.) 667; *York & North Midland Ry. Co. v. The Queen*, 1 El. & Bl., 858.

"The American and English cases which seemingly doubt these propositions place their conclusions upon the construction of the particular chartered powers and obligations. * * *

"The necessary conclusion is that the state has a right to enforce the continuous exercise of the corporate powers and franchises for public use, to the exhaustion of the value of such property and franchises; and this is true no matter what private right may embrace the title of the property."

On the other hand there are some able opinions holding a somewhat contrary position to those we have been considering.

In the case of *Ohio etc. R. Co. v. People*, 11 N. E. 347, 350; 120 Ill. 200, the court declined to order the continued operation of the property. In this case the property was operated for 12 years by the then owner, and the company formerly owning the property rendered itself insolvent. The court found this property never paid its operating expenses. The court stated: "If the line of road is not capable, under any management, of being made self-sustaining, it simply shows there is no demand or necessity for the road, and the sooner, therefore, the state revokes the franchises, the better. A business that will not pay ought not to be followed as it adds nothing to the wealth of those pursuing it or of the state."

To the same effect is *Jack v. Williams*, 113 Fed. 823. In this case it was held that any one, natural person or corporation, attempting to operate it, would meet certain loss.

In *Com. v. Fitchburg R. Co.*, 12 Gray 180, an order to operate was denied; but the court expressly recognized the obligation to make a fair trial.

The rule that an order requiring operation would be denied, because it would be futile and unavailing, was held as possibly not applying where a company has wrongfully put it beyond its power to raise the funds necessary for the retaining of its trade and operation of its property. *Ohio etc. R. Co. v. People*, 120 Ill. 200, 11 N. E. 347.

In *Coe v. Columbus, etc.*, 10 Ohio St. 372; 75 Am. Dec. 518, the company had forfeited its franchise, and any attempt to operate would have been unlawful. In this case not a dollar of subscription money or aid was received by the company.

Apparent, but not real, confusion arises in the cases, occasionally, because of different methods of seeking relief.

The case of *Kansas v. Dodge City, etc.*, R., 53 Kas. 329, 336; 36 P. 755; 24 L. R. A. 564, 568, was brought not for the purpose of compelling the defendant to operate its line, or any part of it, "but merely to require (by mandamus) the defendants to repair and relay certain portions of the track and roadbed of the railway company."

The company was insolvent and owned no cars or engines, and a part of the track had been torn up. It was found that the road could not be operated except at a great loss. Upon this state of facts the court refused to order the track replaced when there was "no reasonable probability that the road will be or can be operated. If a railway will not pay its mere operating expenses, the public has little interest in the operation of the road, or of its being kept in repair."

In this case there was apparently no claim of a lack of a fair trial. At least the issue was not passed upon by the court.

The same court, during the same term, with the same railroad as defendant, granted an injunction restraining the removal of its tracks. In this case the unprofitableness of the enterprise was held not to be controlling. The court said:

"The right to exercise the very high attributes of sovereignty, the power of eminent domain, and of taxation, to further the construction of railways, could not be granted to aid a purely private enterprise. The railway corporation takes its franchises subject to the burden of a duty to the public to carry out the purposes of the charter. The road when constructed, becomes a public instrumentality, and the roadbed, superstructure, and other permanent property of the corporation are devoted to the public use. From this use neither the corporation itself, nor any person, company, or corporation deriving its title by purchase, either at voluntary or judicial sale, can divert it without the assent of the state. It matters not whether the enterprise as an investment be profitable or unprofitable, the property may not be destroyed without the sanction of that authority which brought it into existence. Without legislative sanction, railroads could not be constructed. When once constructed, they may only be destroyed with the sanction of the state. The legislature unquestionably has the power to authorize the abandonment of railroads when they cease to be of public utility. It may be, also, that in an action prosecuted by the attorney general on behalf of the state to forfeit the charter and wind up the affairs of a railroad corporation, for any proper cause, the court might make all necessary orders for the disposition of the property of the company; but in this case the state appeared, by the county attorney of the county in which the road was located, protesting against the removal of the superstructure of the road. The court erred in refusing the injunction asked."

In support of these doctrines, the court states:

"The general propositions stated above are abundantly supported by authority. *Railroad Co. v. Casey*, 26 Pa. 287; *State v. Sioux City & P. R. Co.*, 7 Neb. 357; *People v. Louisville & N. R. Co.* (Ill. Sup.) 10 N. E. 657; *Railroad Com'rs v. Portland & O. C. R. Co.*, 63 Me. 269; *Peoria & R. I. Ry. Co. v. Coal Valley Min. Co.*, 68 Ill. 489; *Gates v. Railroad Co.*, 53 Conn. 333, 5 Atl. 695; *Thomas v. Railroad Co.*, 101 U. S. 71; *Railroad Co. v. Winans*, 17 How. 30; *Pierce v. Emery*, 32 N. H. 484; *People v. New York, etc., R. Co.*, 28 Hun. 547. These views are also in accordance with prior decisions of this court. *Commissioners v. Miller*, 7 Kan. 479; *Railroad Co. v. Ryan*, 11 Kan. 603; *State v. Lawrence Bridge Co.*, 22 Kan. 438; *City of Potwin Place v. Topeka Ry. Co.*, 51 Kan. 609, 33 Pac. 309; *Kansas v. Dodge City, etc. R.*, 53 Kan. 377, 378, 379; 36 Pac. 747; 42 Am. St. Rep. 295.

In *State, ex rel, etc. v. Spokane Street Ry. Co.*, 19 Wash. 518, 53 Pac. 719, the railway company claimed that they were under no legal duty to continue the operation of their property. The court made an extended discussion of the principles involved, referring to the public function of a carrier. The court said:

"It is not in degree only that these franchises differ from mills and inns. The one is private property; the other is a public function, which originally resided in the government, and, when delegated to either persons or corporations, still retains the public use."

After a lengthy review of the decisions, the court holds:

"We conclude that a corporation of the nature of appellant receiving its franchises from the state and entering upon the enjoyment of them cannot cease to perform the functions which were the consideration for the grant of such franchises without the consent of the granting power."

While there is some apparent conflict in the decisions it appears that the weight of authority would support the proposition that so long as a railway company retains its franchise, and so long as it retains the aid granted by the public in the shape of taxes, or donations in labor and material, the said company is under obligations to operate the railroad it owns. However, for the purposes of this case, it is not necessary to reach a final conclusion upon that issue, except to note the general tenor of the decisions.

There is practically no conflict upon these two propositions: first, that a railway company receiving public aid, when it has started the construction of a railroad, it must complete the same, placing it in good working condition. (See Morawetz on Private Corporations, Sec. 1128). And second, that after the said railroad has been constructed the company must give it a full, fair trial, before the operation of the said railroad can be abandoned.

The necessity for a fair trial is unquestioned. Whenever that issue has been raised, this principle has been recognized in all the cases to which our attention has been called.

One of the questions of basic importance in this controversy, is whether there has been a fair trial of the operation of the property involved.

During the first few years in the life of a newly constructed railroad property, it cannot be expected to be profitable. This is practically the universal history of these enterprises. Various causes contribute to bring about this result. Maintenance expenditures are usually high, until the roadbed becomes settled and well seasoned. Experiments must be made in order to determine just what service of the business demands, or justifies. Business along the line of the railroad, accustomed to go elsewhere, must readjust itself. And new business develops as the means of transportation are improved, and become fully appreciated and used by the community. This has been the history of the development of our railroads in all sections of the United States.

The line of railroad from Atlantic to Villisca was put in operation for the first time during the month of January, 1911. Within five months the property was in the hands of a receiver. Up to this time, certainly no one with the most elementary knowledge of practical railroading would claim that this property had had the faintest chance to demonstrate its earning capacity.

The company had not ballasted any of its tracks; and there were a number of bad places which rendered operation difficult and very expensive. The company had only purchased one engine, a second hand locomotive, which has demanded large repairs constantly. Business along the line of railroad had no opportunity to develop. Such a test was simply a squandering of the money belonging to these people who had contributed to the original promoters, who, by this time, had departed to other regions. The property remained in the hands of a receiver from May 21, 1911, to August 9, 1914.

The condition of the property when the receiver turned it over to the defendant in this case (the said receiver now being attorney for the said defendant in these proceedings) is best told in the language of the railway company now owning the property, as stated in their answer filed in these proceedings:

The defendant further says that at the time the Atlantic Southern Railroad Company received said railroad from the Receiver the track was in a run down and demoralized condition, rough, and unsafe at many points; that while there was one locomotive sold with the road it was in very bad order and unsafe, and needed to go through the shops at an expense of something like \$3,000.00; that there was no other motive power; that many cattle passes or under-crossings provided for in the right of way deeds were not constructed; that while there was one old passenger coach sold with the property it was in an unsafe condition and in such a bad state of repair as to be dangerous to passengers and employees; that there were no work cars; that there was no depot at Atlantic; no yards at Atlantic; no turntable at either end of the line; no water

tanks at either end of the line; no roundhouses; there were no crossing signs; and 75% of the right of way on said line was unfenced."

The said defendant company operated the property from August 9, 1913, to December 31, 1914. During this time the following improvements were made, as stated by the defendant company:

1. Old locomotive thoroughly repaired.
2. Two locomotives bought.
3. Turntables installed at each end of the line.
4. Depot and general office building erected at Atlantic.
5. A roundhouse, blacksmith shop and sandhouse built at Atlantic.
6. Roundhouse yards, team track and yard switches installed at Atlantic.
7. Water system installed at both ends of the line and also at Lyman.
8. Balance of right of way fenced.
9. Crossing signs installed.
10. Telephone line erected for the full length of the property. (This was absolutely essential to protect the public from collisions in the operation of trains.)
11. Under-crossings or cattle passes installed.
12. Depots painted; extra gang work on track.

Scarcely had the property received these sorely needed improvements, and before it had even been placed in working condition, the railroad ceased operations permanently. We hold that there never has been a fair trial of the railroad involved in this case.

Until a reasonable fair trial of this property has been made, it is not within our power, or that of any other tribunal, whether court or commission, to determine with any possible degree of certainty whether this property will be self-sustaining, or not.

At first this company operated six trains, two passenger and one freight each way daily; then they operated four trains daily, one passenger and one freight train in each direction; and then, about November 1, 1914, and for a period of two months, the company operated two trains, a mixed passenger and freight train in each direction, daily.

If two trains were all that the business justified, six trains were evidently an extravagance. There had been only a two months' trial of the two trains daily.

The company has not yet completed its task of placing the property in good working condition. Several bridges need overhauling. That portion of the line in question which lies north of Lyman is very expensive to maintain, and has originated but a small portion of the traffic handled by this railroad. No conclusive evidence was offered, but it was estimated by witnesses who took the stand that over one-half of the expense was occasioned, and less than one-fourth of the business of the Atlantic Southern originated, north of the town of Lyman. That portion of the line is closely paralleled by the Rock Island Railroad on the west; and the Burlington draws from it on the east. For these reasons we conclude that a justification, or public necessity, does not exist for requiring the continued operation of passenger and freight trains on that portion of the said line. A continuation of that portion of this railroad embarrasses the operation and the continued existence of the entire line. We there-

fore consent to the abandonment of the line between Atlantic and Lyman.

A discontinuance of that portion of the line will materially increase the earning power of the defendant company.

At this juncture a question arises as to the power to abandon a portion of a line. That issue was directly involved in *State v. Old Colony Trust Co.*, 215 Fed. 307, 53 L. R. A. (N. S.) 549. The court held where it was not self-supporting, where its continued operation jeopardizes the successful operation of the entire system, of which it was a part, where there was little public necessity for the continued operation of that portion, but "whereas there is a great public necessity for the continued operation of the balance of the system," the railroad could abandon such portion. If a railway can voluntarily abandon a part of its line, the Commission of course, can authorize the same, leaving it optional with the company to continue, or to discontinue, the operation of that part of the said line.

We find the Atlantic Southern Railroad Company, the respondent in these proceedings, should effect certain economies. The road is improperly maintained. There are several bad spots in the track, where cinder or stone ballast should be applied. When this is properly done, operating expenses will be very materially reduced—possibly by one-fourth, as testified to by one witness. It is not necessary to operate more than one train each way daily. A mixed train should take the place of the passenger and freight trains. The very large expenditures for maintenance of locomotives should be, and can be, reduced very materially, as testified to by Mr. Weber, the Vice-president and virtual manager of the property. The purchase of the original engine, and the repair of the same was frankly admitted to have been a costly mistake, the same being due to the fact that they had not yet learned how to manage that phase of their work. The expenditures made for car rentals, at the rate of over \$4,000 per year, should be reduced by at least \$3,000, if a different system is adopted, which is optional with the company, and which is adopted and in use by two other short lines, whose officers testified in this case.

There should be substantial improvements effected in the operation of the trains. Frequent inexcusable delays, and other evidences of gross mismanagement were testified to by residents living along the line of the railroad. At the same time, these people living along this line of railroad must help, instead of impede, the future success of the enterprise, if they expect it to continue. They must be willing to join wholeheartedly in a sincere effort to make the property pay.

In view of all the facts established of record, this Commission concludes that there is a public demand and necessity for the continued operation of the line of railroad involved in these proceedings from Lyman to Villisca, and that the same should be operated. The defendant railway company, its assigns, lessees and successors, their officers and agents and each of them are hereby ordered and directed: to place in proper repair, and good working order, the said line between Lyman and Villisca, both towns inclusive; to continue the operation of one mixed train in each direction daily, except Sunday, for the transportation of passengers, freight, mail and express; and it is further ordered that the operation of said train must be resumed on or before November 1, 1915. While such

service may not be as great as that ordinarily deserved, yet it is all that the circumstances, here proved, will justify.

We fully appreciate that if the company undertakes this task in a half-hearted way, does not place the roadbed in a satisfactory condition, and does not continue the operation of the property long enough to reestablish the business it has lost, or in such a manner as to create confidence in its permanent operation, it will be very difficult to make the property a success. On the other hand, it appears from the preponderance of the evidence that a full fair trial, accompanied by proper management, should produce satisfactory results for all parties concerned.

No. 7179—1915.

J. P. DUNSMORE, OF STRAWBERRY POINT, AND OTHERS,

v.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Decided November 5, 1915.

SERVICE, PRESUMPTIVELY REASONABLE—PASSENGER TRAINS—CONSTRUCTION OF STATUTE.

Chapter 176, Acts of the Thirty-fifth General Assembly of Iowa (section 2116, supplement to the code, 1913) providing that railroads in Iowa, of more than 25 miles in length shall, when ordered by the Railroad Commissioners, maintain a service of not less than two passenger trains each way every twenty-four hours, defines a minimum service, less than which is presumptively unreasonable within the contemplation of section 2113 of the supplement to the code of Iowa, 1913, and does not define what shall be a reasonable or adequate service in all cases.

SERVICE—FACILITIES—STATUTE.

The phrase, "reasonable and expedient in order to promote the security, convenience, and accommodation of the public," found in section 2113 of the supplement to the code, 1913, provides a wide latitude of discretion.

SERVICE—PASSENGER TRAINS—ADEQUATE ON BRANCH LINES—PROFITABLENESS.

Where the total freight and passenger traffic of a branch line, considering proper credit for earnings on through traffic on branch line, does not yield a substantial profit to the carrier, an order for additional passenger train that persons leaving on said branch may go to their principal place of business or the county seat, and return the same day, would not be justified; held, further, the profitableness of a particular train demanded is an important factor to be considered, but it is not controlling.

SERVICE—ADEQUATE PASSENGER TRAINS ON BRANCH LINES—ELEMENTS TO BE CONSIDERED.

See opinion for discussion at length.

EVIDENCE—PRESUMPTION—BURDEN OF PROOF—STATUTE.

By section 2116 of the supplement to the code, 1913, less than two trains in each direction daily is made presumptively unreasonable and the burden is upon the carrier to remove the statutory presumption.

EVIDENCE—BURDEN OF PROOF.

The carrier failed to show by competent evidence total net earnings from all traffic on the branch line. The Commission was unable to determine therefore whether the entire passenger and freight traffic or the passenger traffic alone on the branch line is profitable or unprofitable. *Held*, so far as the record shows the service on defendant's line between Monticello and Calmar is inadequate and the carrier has not satisfactorily discharged its burden of showing it should be relieved from the obligation of furnishing two passenger trains each way daily. Order for rearrangement of passenger train schedules, or additional passenger train, granted.

SERVICE—PASSENGER AND MAINTENANCE COST—FORMULA CRITICIZED.

See opinion for discussion.

SERVICE—BRANCH LINE PASSENGER TRAFFIC—MILE PRO RATA BASIS CRITICIZED.

See opinion for discussion.

Commission Gulber concurring in part.

For Complainants:

Senator B. W. Newberry, of Strawberry Point.

J. H. Henderson, Commerce Counsel.

For Defendant:

O. W. Dynes, Commerce Counsel, Chicago, Milwaukee & St. Paul Railway.

OPINION.

A large number of residents living on what is known as the Calmar branch of the Chicago, Milwaukee & St. Paul Railroad, have filed a petition asking for additional passenger train service. The defendant railway company operates a line running from Davenport and Cedar Rapids, in a slightly northwesterly direction to the town of Calmar, a distance of approximately 169 miles, from Davenport, and 135 miles from Cedar Rapids. The residents of the following towns have joined in these petitions: Monticello (population was 2,043 at last census), Hopkinton (797 inhabitants), Delhi (375 inhabitants), Oneida (200), Greeley (383 inhabitants), Edgewood (555 inhabitants), Strawberry Point (1,052), Arlington (678 inhabitants), Fayette (1,112 inhabitants), Hawkeye (510 inhabitants), Waucoma (433 inhabitants), Wheatland (539 inhabitants) and the Commercial clubs of Cedar Rapids and Davenport.

The residents of these towns located north of Monticello are unable to go to their county seats, or principal places of business, and return on the same day.

The residents of Monticello and of the towns south, would be benefited by the installation of the train south to Davenport.

We are asked to order a new passenger train for the entire length of the line.

At the present time a passenger train leaves Cedar Rapids at 6 A. M., arriving at Calmar at 11:45 A. M. A passenger train leaves Calmar at 2:50 P. M., arriving at Cedar Rapids at 8:40 P. M.

Under this schedule, the residents of the towns along this line north of Monticello to Calmar, are only served by one passenger train daily in each direction. If any of these parties desire to go to Davenport, or to Cedar Rapids, or other regular place of transacting business, no matter how brief the stay may be, yet they are required to spend two nights and one and half days.

The territory served by the Calmar branch is a rich agricultural district, one of the best in the state.

This case is considered by the Commission, in connection with one other passenger train case now pending, the most important state cases before this Commission for many years, not only because of the facts directly involved, but because of the precedents that may be hereby established for similar cases arising throughout the state.

The Iowa statute passed by the 35th General Assembly (Ch. 176), relative to passenger service, requires that not less than two trains each way shall be provided by a railroad of more than twenty-five miles in length, when ordered by this Commission. We do not understand this to define what shall be the reasonable or adequate service in all cases. The caption of the act was "Reasonable passenger service defined." The word reasonable or adequate does not appear in the body of the act. However it provides that a less number of trains shall be presumed to be unreasonable. And the act provides that not less than the said number of trains, etc., shall be provided. The statute specifically limits its effect to a statement of the least service that can be called a reasonable service; however it provides that the Commission may relieve the carrier of a portion of that service.

The other rules and principles as to railroad service, still continue in effect, subject to this minimum requirement.

The letter of the statute could be fulfilled by stopping two trains running each way, daily, at a given station, the said stops all being in the middle of the night. We do not believe anyone would have the hardihood to claim that would be adequate, or reasonable service for the average country station in this state. And yet it would fulfill the requirements of the statute, if you interpret the law as a definition of what constitutes adequate, or reasonable service. The words "not less than" must be given their proper significance. We hold that the statutory provision does not attempt to define what constitutes a reasonable passenger train service in all cases; but that it does attempt to state what shall constitute the minimum passenger train service, which the carrier must provide under all circumstances, subject to the approval of the Commission.

What constitutes a reasonable or adequate passenger train service has been the subject of innumerable conflicts between the patrons of our railroads and the managers of the said companies. Many of these contests have been carried before commissions and before courts. That which constitutes reasonable service varies with the conditions. In some cases ten trains are necessary to accommodate the legitimate requirements of the public; while, on the other hand, in a few cases one or two trains a week have been held to be adequate.

An example of the latter class is *Streveler v. Marathon R.*, 1 Wis. Com. 831; 2 Wis. Com. 78. The railroad company in this case had a track fifteen miles in length, with an annual earning of approximately \$8,000, and expenses amounting to \$8,500. The Commission ordered one train a week. Later, upon re-hearing, it was disclosed that between September 17, 1907, and October 22, 1907, the total gross passenger earnings on this railroad

amounted to \$1.10. The Commission relieved the carrier of further service of that character.

In *Meyer v. Rib Lake Lumber Co. and the Wisc. Cent. R.*, 4 Wis. Com. 178, the Wisconsin Commission ordered one train on one day in each week, with sufficient notice of its arrival and departure.

On the other hand, the Public Service Commission of New York, Second District, ordered a through train stopped at Castleton, a village of 1,267 inhabitants (1905 Census), located about eight miles south of Albany; and this town was already served with ten trains daily. In *the Matter of the Petition of the Inhabitants of Castleton*, 1 N. Y. Com. 2d District, 75.

The New York Commission ordered two additional trains between Nanuet and New City, thereby giving eight trains daily except Sunday. In *the Matter of Rockland County, etc.*, 1 N. Y. Com. 2d Dis., 199.

In *Marathon v. Delaware L. & W. R. Co.*, 2 N. Y. Com. 2d Dis., 50, the New York Commission declined to order additional train service, where a town of 1,100 people was already served with eleven trains daily.

These cases simply illustrate the wide variation in what has been held to be adequate passenger train service. It would be well if some principles could become settled and recognized. Arbitrary action in each case produces inconsistencies, and causes unjust discriminations. Further, the railway companies and the commission are constantly working in the dark, when no well settled principles for guidance are established. At the present time we find it impossible to state any fixed rule upon which these rights can be determined; but there are a few fundamental principles gradually becoming recognized in the decisions.

Aside from the minimum requirement of two passenger trains each way per day, subject to the approval of the Commission the only other provision of the Iowa statutes bearing closely upon this question is the provision that the facilities furnished should be "reasonable and expedient in order to promote the security, convenience and accommodation of the public." Here there is wide latitude for discretion, and little that is definite or certain.

The much mooted question of interfering with the operation of an interstate train does not enter into this case; for the passenger service is purely intrastate in character.

Right to go to and from principal market towns on same day.

Counsel for the petitioners in this case claim: "It is uniformly held by the Commissions, that adequate service requires the carriers to so operate their trains as to permit persons to go from their local towns to the principal market towns or city, and return the same day." We cannot adopt this rule as correctly stating, in that form, the doctrine which has been adopted by the courts or commissions.

Generally, that has been the principle followed; but there are important exceptions, and we will endeavor to ascertain what the limitations are upon the doctrine, as above stated.

This Commission in a few cases, only, has declined to order the passenger service above described. The general rule has been to require that service.

In 1891, a complaint arose as to the adequacy of the passenger service at Tiffin, Iowa. The case arose on the complaint of Morean Carroll, of Tiffin, Iowa, a small town about eight miles from Iowa City. The complainants desired to have the trains run so that they could go to Iowa City during the fore part of the day and return home during the afternoon or evening.

An extended discussion of the situation in the state was made. Relating to the main proposition at issue the Commission stated:

"It appears reasonable to the Commissioners that passenger facilities should be afforded, by which the local travel can be carried to the county seats and trade centers during some portion of the forenoon, and returned some portion of the afternoon."

The following citations were made of cases wherein the Commission had exercised the power of requiring additional train facilities:

Densmore v. Central Iowa, 5 Ia. Com., 529;
Citizens of Albia v. Central Iowa, 6 Ia. Com. 586;
Kenyon et al v. B., C. R. & N. Ry., 6 Ia. Com. 675;
McDougal et al. v. C. & N. W. Ry., 7 Ia. Com. 517;
Foster v. C., R. & N. Ry., 7 Ia. Com. 546;
Boyd v. C., M. & St. P. Ry., 7 Ia. Com. 595;
Wiehe v. C., M. & St. P. Ry., 8 Ia. Com. 508.
Knowles v. Ill. Central et al., 8 Ia. Com. 572;
Citizens of Earlham v. C., R. I. & P., 9 Ia. Com. 519;
Newcomer v. Central Iowa, 9 Ia. Com. 586;
Citizens of Latty v. B., C. R. & N., 10 Ia. Com. 688;
Frank Whitmore v. C., B. & Q. Ry., 10 Ia. Com. 708;
B. F. W. Cozier v. C. & N. W., 10 Ia. Com. 727;
Citizens of Cone v. B., C. R. & N., 10 Ia. Com. 778.
Citizens of Ringgold County v. C., B. & Q., 12 Ia. Com. 1004.

In the matter of passenger facilities on the Chicago, Rock Island & Pacific Railway Company. (1891) 14 Ia. Com. 803, 804.

In the aforesaid Tiffin case, the Commission ordered facilities furnished enabling citizens to go to their county seat and return the same day. Various other decisions of a similar character, based upon the same principle, have been made, or adjustments with the carriers have been effected, ordering through trains to be stopped or additional trains installed. *DeSoto, Earlham and Dexter v. Chicago, R. I. & P. Ry. Co.*, (1897) 20 Ia. Co. 91; *Citizens of Greenfield v. Chicago, B. & Q. R.* (1891) 14 Ia. Com. 763; *Citizens of Santiago and Berwick v. Chicago, St. P. & K. C. R.* (1892) 15 Ia. Com. 787; *Citizens of Atalissa v. Chicago, R. I. & P. R.* (1897) 20 Ia. Com. 76; *D. C. Wehde v. Chicago G. W. R.* (1896) 19 Ia. Com. 130; *Citizens of Bassett v. Chicago, M. & St. P. R.* (1904) 27 Ia. Com. 304.

In all of these cases the principle is recognized that parties should be enabled to go from local points to the principal market town, or their county seat and return on the same day, where possible.

We have been able to find only three cases where this Commission has refused to follow that doctrine.

In *Printy, Mayor, etc., v. B. C. R. & N. R.* (1892), 15 Ia. Com. 742, the Commission declined to order additional service that would enable citizens of Center Point to go to Marion and Cedar Rapids, and return the same day. They were able to go to Independence, a county seat north of them, and return the same day. There was no complaint filed, except a letter mailed to the Commission. There was no hearing, or argument, or discussion of principles, or facts.

In *Lee Canfield v. Illinois C. R.* (1902) 25 Ia. Com. 275, the Commission declined to order a train stopped on flag, in order to enable parties to go to their county seat and return the same day. In this case no hearing, nor argument was had, and no discussion of the issues made by the Commission. Absolutely the only comment made by the Commission, after stating the complaint and answer, was: "The Commissioners did not believe, under the circumstances, that they would be warranted in making any order in this case."

In *Cook, et al., of Salem, Iowa, v. Chicago, B. & Q.* (1912) 35 Ia. Com. 7, the Commission declined to order an additional train to enable the citizens of Salem to go to Mt. Pleasant, their county seat, and return the same day. The Commission clearly recognized that conditions may exist which render it unjust to even regret that service.

In this case a hearing was had, and the Commission considered the question at issue in its decision. An accounting of the earnings and expenses on the branch line involved, was requested of the carrier. The Commission did not consider the passenger earnings separate from the freight earnings, but considered the entire business on the branch involved. And the Commission did not consider the branch separate from the system, but asked the carrier to credit the branch line with 60 per cent of the revenues from the total business originating on the said branch line. Embracing all these factors, the evidence showed the branch in question was earning a deficit. Under those exceptional circumstances, the Commission declined to order an additional passenger train. The Commission did not adopt 60 per cent as the correct percentage of the earnings on through traffic originating on the branch line to be credited to the said branch line. This percentage was used as the maximum which should be so credited for the purposes of the investigation then in progress. This percentage is the one adopted in a special report, by the directors of the Northern Pacific Railroad in 1893, when there was a controversy as to the wisdom of the branch line policy which had been followed by that company in the past.

The necessity to credit a branch line with more than its mile pro rate earnings is common knowledge. The mile pro rate basis would probably show that none of the branches on any of these western railroads are paying their operating expenses. Upon the other hand, if you take away the traffic from the main lines which these branches originate, you would find that none of the main lines are paying operating expenses. Both must be considered together. There is a sound principle in cost accounting, that you must make ample allowance for the cost of getting business. That is the service performed by the branch line. The most successful railroads in this county, with hardly

an exception, are well supplied with branch lines or feeders, or else they are parts of systems that are so supplied with branch lines.

Practically all these carriers, when dealing with small independent companies, make voluntary contracts, giving them a minimum of 25% of the earnings from joint shipments, originating on the said branches. In former years this was as high as 40%.

The difficulty of separating branch line and main line earnings and the necessity to give some credit to a feeder for the business it originates, has been recognized by the Supreme Court of the United States. In *St. John v. Erie R. Co.*, 89 U. S. 136, 149, certain rights of preferred stock holders were involved; but the question of considering branch line earnings was raised, and the court said:

"An ancillary road may be short and yield but little income, yet by reason of its reaching to coal fields, or from other local causes, its contributions to other roads of the series may be very large and profitable."

We reaffirm our position taken in the Salem Case, *supra*, that it is necessary to credit the branch line with more than its mile pro rate share of earnings on through traffic.

A station may have two trains daily, and yet the service be inadequate. In *Merville, et al., v. Buffalo, R. & P. Ry. Co.*, (2 N. Y. Com., 2d Dis. 157) the New York Commission ordered additional train service for a number of towns on the line of the defendant railway company. The citizens of those towns had two trains daily in each direction; but the time of their departure was unsatisfactory.

"The testimony shows that to a considerable number of people from these stations called to Warsaw as the county seat on legal business, especially during sessions of the court, the present service causes great inconvenience. Also in the case of those who visit Rochester. One who uses the station at Eagle, for instance, and who wishes to visit Warsaw on business, must leave Eagle at 6:44 in the morning, arriving at Warsaw at 7:27; and if he is unable to finish his business so as to get away at 8:56, he must wait until 10:51 at night, arriving back at Eagle at 11:36. This necessitates a day of practically eighteen hours. The time, of course, will be somewhat shorter in the case of those using the stations to the north of Eagle."

The population of the villages was testified to by the defendant as follows:

Gainesville	309
Hermitage, tributary	206
Wethersfield, tributary	77
Hardys	25
Bliss	301
Eagle	173
Freedom	76

The population of the townships, as stated by the complainant was as follows:

Gainesville	2,538
Wethersfield	869
Eagle	1,152
Arcade	1,939
Pike	1,231
Java	1,663

PROFITABLENESS OF PASSENGER TRAIN.

In view of our former analysis of the situation on the Salem branch, a further question arises as to whether we should consider the adequacy of the earnings on a particular passenger train, or on all the passenger and freight traffic on the branch line. The defendant carrier insists that this Commission cannot, and should not, order an additional passenger train, under the doctrine about enabling parties to go to their county seat and return on the same day, when the said passenger train will not be profitable.

In a recent case decided by the Supreme Court of the United States entitled *Norfolk & Western R. v. Conley, etc., of West Virginia*, 35 Sup. Ct. Rep. 437, the Supreme Court laid down the rule that the state could not arbitrarily compel its passenger traffic to be handled at less than cost. In this case, the court had under consideration: 1st, the adequacy of rates; and, entire schedule of a state, applicable to all passenger traffic.

The first duty of a carrier is to give adequate service; and if the rates are not sufficient, it has an adequate remedy. The doctrine announced in the Conley case is practically the same as the one declared many years ago in the celebrated case of *Smyth v. Ames*, 169 U. S. 466.

The principle controlling is an analysis of the returns from an entire schedule, is not controlling in a case involving an individual train. This distinction was clearly made in *Atlantic Coast Line v. North Car. Com.*, 206 U. S. 1. In this case, the North Carolina Commission found unreasonable train connections, and ordered an additional train, which the jury found would be operated at a financial loss. The Supreme Court of the United States sustained the order of the State commission, on the ground that in view of all the facts, it was a reasonable requirement.

Commenting on precisely the same issue as the defendant urges in this case, the court said:

"As the primal duty of a carrier is to furnish adequate facilities to the public, that duty may well be compelled, although by doing so as an incident some pecuniary loss from rendering such service may result. (p. 26).

"The contention is that the fact some loss would result from the requirement that the extra train be operated, in and of itself, conclusively establishes the unreasonableness of the order and demonstrates that to give it effect would constitute a taking of property without due process of law in violation of the Fourteenth Amendment. Conclusive support for this contention, it is insisted, is afforded by the doc-

trine upheld in *Smyth v. Ames*, 169 U. S. 466, and the cases which preceded that decision. The cases relied upon, however, only involved whether a general scheme of maximum rates imposed by state authority prevented the railroads from earning a reasonable compensation, taking into view all proper considerations as to the value of the property and the cost of operation, and if not, whether the enforcement of rates so unreasonably low would be unjust and unreasonable, and, therefore, be confiscation, that is, a taking of property without due process of law in violation of the Constitution of the United States. The principle upon which the cases in question proceeded was thus summed up by Mr. Justice Harlan, delivering the opinion of the court in *Smyth v. Ames*, 169 U. S. 526:

"A state enactment or regulations made under the authority of a state enactment, establishing rates for the transportation of persons or property by railroad that will not admit of the carrier earning such compensation, as under all the circumstances is just to it and to the public, would deprive such carrier of its property without due process of law and deny to it the equal protection of the laws, and would, therefore, be repugnant to the Fourteenth Amendment of the Constitution of the United States."

"But this case does not involve the enforcement by a State of a general scheme of maximum rates, but only whether an exercise of state authority to compel a carrier to perform a particular and specified duty is so inherently unjust and unreasonable as to amount to the deprivation of property without due process of law or a denial of the equal protection of the laws. In a case involving the validity of an order enforcing a scheme of maximum rates, of course, the finding that the enforcement of such scheme will not produce an adequate return for the operation of the railroad, in and of itself demonstrates the unreasonableness of the order. Such, however, is not the case when the question is as to the validity of an order to do a particular act, the doing of which does not involve the question of the profitability of the operation of the railroad as an entirety. The difference between the two cases is illustrated in *St. Louis & C. Ry. Co. v. Gill*, 156, U. S. 649, and *Minneapolis & St. Louis R. R. Co. v. Minnesota*, 186 U. S. 257, pp. 23, 24, 25.

However, it is one fact to be considered, "In connection with the nature and productiveness of the corporate business as a whole, the character of the services required, and the public need for its performance."

(See also *Wisconsin & Ry. v. Jacobson*, 179 U. S. 287, 302; *Railway Co. v. Smith*, 60 Arkansas 221; *Matter of Auburn & W. R. R. Co.*, 37 App. Div. 162; S. C. 55 N. Y. Supp. 895; *Morgan's L. & T. R. & S. S. Co. v. Railroad Commission*, 109

Louisiana 247; *Pensacola & R. R. Co. v. State of Florida*, 25 Florida 310; *People v. St. L., A. & T. H. R. R. Co.*, 176 Illinois 512; *Union Traction Co. v. Chicago*, 199 Illinois 579.)

It is not claimed for this case that all orders are valid, regardless of the profitability of the service directed. The circumstances in the North Carolina case were unusual, but the principle announced by the Supreme Court was very simple and plain.

The question whether a similar doctrine should be applied to branch line passenger traffic has seldom been specifically passed upon by the courts. It has been frequently considered by this and other commissions. In *Citizens of Santiago and Berwick v. Chicago, St. P. & K. C. R. Co.*, (1892) 15 Ia. Com. 787, the Iowa Commission ordered facilities furnished so that citizens of two small towns, Berwick and Santiago, about 20 miles from Des Moines, the county seat of their county, could go to said city and return the same day.

The railway company claimed very small amount of business affected, and gave the following table:

"From Santiago to Des Moines.

Months	Conductors' Collections	Total
January	\$ 5.50	\$ 5.50
July	1.20	1.20
August .....	.30	.30
September	1.70	1.70
Total	\$ 8.70	\$ 8.70

From Des Moines to Santiago.

Months	Local	Total
January	\$11.00	\$11.00
February.....	1.65	1.65
March .....	.55	.55
April	6.60	6.60
May	3.30	3.30
June	1.65	1.65
July	4.40	4.40
August	3.85	3.85
September	3.30	3.30
Total	\$36.30	\$36.30

From Santiago to Des Moines \$8.70; grand total, \$45.00.
Number of passengers, 16, from Santiago to Des Moines;
66 from Des Moines to Santiago; total, 82."

The Commission, in the opinion, stated:

"While the passenger business at Santiago and Berwick is limited, probably unprofitable with the present facilities, yet the general business at these stations is sufficient to entitle the public to reasonable accommodations, and the respondent, as a common carrier, is bound to furnish them the same. The Commissioners have heretofore carefully avoided interfering with the fast passenger trains of the various

railroads of the State, recognizing the general desire for speedy transit and yet have always recognized the right of the traveling public to other and reasonable accommodations deemed necessary, one of which is the facility for reaching trade centers, county seats and other important points, and returning home the same day, when desired.

"Recognizing the right of the citizens of Santiago and Berwick, and vicinity, to come to the county seat and return the same day, the Commissioners are of opinion that respondent should provide accommodations to that end."

In this case the Commission left it optional with the carrier, either to stop its fast trains at said points, or to provide passenger facilities on certain accommodation freight trains.

In *Citizens of Greenfield, Orient, Bridgewater, Fontanelle and Massena v. Chicago, B. & Q. R. Co.*, (1891) 14th Ia. Com. 763, the Iowa Commission ordered the defendant railroad company to give sufficient facilities for the transportation of passengers on the Cumberland branch to Creston in the forenoon, and returning to Cumberland in the evening of the same day.

The facilities given these stations were described by the railway officials as follows:

"Until November, during last year, we had two freight trains, one running between Creston and Fontanelle, and the other between Creston and Cumberland. As business dropped off in the autumn we found we only needed one, and the short train was taken off. At no time within the last year, when we have had the records, has the passenger business amounted to anything like sufficient to pay the expenses of running a passenger train. The freight business, which is by far the largest part of the business on that branch and the most important to the people living upon it, cannot be accommodated by running the trains in any other way than we do now. There is no question but that if we should put on a passenger train it would be run at a very considerable loss, and it does not seem to us that we should be asked to perform service, the expense of which would be constantly and considerably more than we would derive from its performance."

In the discussion of the issues, the Commission stated:

"The Commissioners have held, in several cases, that trains carrying passengers should be run, if possible, in such a manner as to enable the people living on the line to visit the principle town of supply during the forenoon and returning during the afternoon."

In this case the Commission found that the bulk of the traffic was to the south. They ordered such train service as would permit passengers to leave Cumberland in the morning arriving at Creston in the forenoon and returning to Cumberland in the afternoon of the same day.

The Illinois Railroad and Warehouse Commission required the St. Louis, Alton & Terre Haute R. R. Co. to "operate your said railroad from East St. Louis as a continuous line, so that persons desiring to leave Eldorado and intermediate points in the morning of each day (Sunday excepted) may be able to go on said railroad to East St. Louis and return the same day."

The railroad refused to obey the order, and mandamus proceedings were brought by the commission.

The circuit court of Franklin county dismissed the petition; appeal was taken to the Supreme Court, the lower court's order was reversed, and the writ of mandamus was ordered.

In this case the towns accommodated along the road had populations as follows: Du Quoin, 5,000; Benton, 1,200; Eldorado, 2,000; Galatia, 800; Thompsonville 500; Raleigh, 500; Christopher, 200; Mullseytown, 200. Improved lands were worth from \$20 to \$50 per acre. No passenger trains were giving the service required. In discussing the issues the Supreme Court of Illinois refused to consider the prosperity of the particular portion of the line involved, but gave regard to the entire system. However, the court quoted the following extract from a former decision:

"A company that runs a daily passenger train each way over a road which cannot, with proper management, be made to keep up repairs and pay running expenses, certainly does as much as the law requires of it, so far as passenger trains are concerned."

The provisions of a lease were given considerable consideration, but the decision was placed upon broader grounds. The court said:

"But, independently of the provisions of the lease, which was a contract between the lessor and lessee companies, the right of the people to insist upon the running of a separate passenger train is implied from the charter obligation to equip and operate the road." (Ill. Com. 438, 440.)

In *F. H. Robertson v. Cleveland, Cincinnati, Chicago & St. Louis Ry. Co.*, 8 Ill. Com. 443, the Illinois Commission ordered the installation of a passenger train each way, daily, except Sunday, where none but freight and mixed trains existed before, and the Commission further specified definitely the hours for the arrival and departure of the said trains so that passengers could go to the principal towns involved in the morning and return in the afternoon, and also to make certain train connections on another railroad.

In this case, the evidence tended to show that the branch in question was being operated at a financial loss.

The New York Public Service Commission, in *Citizens v. Greenwich & J. Ry. Co.*, (2 N. Y. Com. Rep. 2d Dis., 37, 42) stated:

"It is not the law, and probably never will be, that a railroad company may refuse to run a passenger train unless it is assured of a profit from such operation. On the other hand it is certain that there may be such a disproportion be-

tween the amount of service or facilities demanded and the cost of performing the same that it would be unjust and unreasonable to require the railroad company to perform the service, and that a requirement to that effect would be absolutely against the public interest by compelling a railroad company to expend its moneys in service of no general public importance instead of serving properly and efficiently the public as a whole."

There is a good reason in support of these decisions. Where a given community is producing a large volume of freight traffic for a railroad the citizens of that community should be entitled to adequate passenger service, they should be enabled to have their persons transported, so that they can go to and from the principal market town in that vicinity, or their county seat, and return the same day, where the cost to the carrier is not disproportionately great in comparison to the benefit secured to the public and the requirement would, therefore, be unjust and unreasonable.

This principle has been almost universally recognized and followed by the railroads during the past half century. It has been quite generally adopted by state commissions. It is in harmony with the just needs and demands of the public.

The passenger traffic may be so small and the expenses so large, as not to justify this service. For instance, a certain passenger train in Wisconsin after trial, was found to have gross earnings for an entire month of only \$2.17; and the total gross passenger earnings for a period of four months was found to be only \$14.81. Under those circumstances the Commission relieved the carrier of the necessity for continuing the train. *Dennis v. Kewance G. B. & W. R. Co.*, 2 Wis. Com. 575; 3 Wis. Com. 115.

Where the total freight and passenger traffic of a branch line, after making proper credit for the earnings on through traffic originating on said branch line, does not yield a substantial profit to the carrier, we would not be justified in ordering an additional passenger train in order that parties living on said branch line may be enabled to go to their principle place of business, or county seat, and return the same day. On the other hand, we hold that in a rich farming section as that involved in this proceeding, if a proper accounting shows a large and substantial profit to the carrier on its entire freight and passenger traffic from a given branch line, that would constitute an important factor to be considered in determining whether parties residing on said branch line would be entitled to such passenger service as would enable them to go to their county seat, or to the principal market town or city in that vicinity, and return on the same day. We hold that such service is ordinarily required to constitute adequate passenger service.

We hold that the profitableness of a particular train demanded is an important factor to be considered; but it is not controlling.

The main lines of the railroads in this state usually give many times better service than this which is suggested as the minimum for branch lines. The patrons residing along these branch lines which originate

the great freight tonnage of our railway systems, are entitled to proper consideration. By this we do not mean that those living on branch lines are entitled to the same amount of passenger service as those living on main lines, for that is not true. It would be impossible to compel it, and unjust to attempt to do so. Passenger service always has been, and always will be, of great public importance in this country, as is true in all other countries, where railroads are operated.

Other service, in addition to that above described, such as that which would enable a party to make adequate connections to other parts of the state, or to stay but a limited time in the county seat, or such service as would permit the observance of certain business hours in the city, all these should only be required upon a showing of sufficient profits from the said service.

For the foregoing reasons it becomes necessary to know: 1st: What are the total net earnings from all freight and passenger traffic on a given branch, after making proper credit for through traffic; and 2d: What are the net earnings on the passenger train it is sought to require, by an order of this commission.

In this case the burden is cast upon the carrier to prove these facts, for the presumption prescribed by statute, is that the failure to furnish two trains in each direction daily, as on the Calmar branch, is unreasonable.

The defendant railway company has presented some elaborate statistical data as to the net revenues from the present passenger traffic on the Calmar branch. These exhibits present very interesting and valuable evidence to be considered in this case.

In arriving at the maintenance costs chargeable to the passenger traffic the defendant's witness, Mr. Taylor, stated that it was not thought fair to say that one ton of passenger traffic gross would cost a maintenance equal to one ton of freight gross; "that is the mechanical action (of the passenger train) would result in a little more damage, than on a freight train of the same tonnage." He then proceeds to devise a formula which, when applied, produces a maintenance cost for passenger traffic almost four times as great per gross ton mile as on the freight traffic. This conclusion immediately creates a doubt as to the validity of the formula. We find Mr. Taylor compiled an average from all the railroads in the country approximating the proportion of maintenance chargeable to passenger traffic, by finding a ratio using the total passenger earnings and total maintenance for each road as factors. This computation is based upon the assumption that each company is maintaining its property to the same standard, varying, only, in proportion to the relative amount of passenger traffic handled. This assumption is fallacious, and the conclusion untenable.

Aside from these facts, the representative of the defendant carrier produced no computations crediting the branch line passenger traffic with any portion of the earnings from the business which it originates, except on the mile pro rata basis, which we hold is not a correct method of accounting for the purpose of determining the profitableness of branch line service.

That method of accounting would justify the abandonment of practically all the branch line service, both freight and passenger, of any of these railroads. And that would result, not in increased net revenues, but in the bankruptcy of any railroad that would adopt such a policy, if it could constitutionally do so. We cannot accept any conclusions derived from that process of accounting. The fallacy of it has been recognized in the voluntary division sheets of the carriers on file with this Commission, and it has been demonstrated in the special report of the Northern Pacific Company's directors, to which reference has been previously made.

The defendant carrier has also failed to show us by competent evidence, the total net earnings from all the traffic on this branch line.

Consequently, we are unable to determine whether the entire passenger and freight traffic, or the passenger traffic alone, on this branch line, is profitable or unprofitable.

For the foregoing reasons we conclude that, so far as this record shows, the passenger train service on that portion of the line of the defendant railway company between Monticello and Calmar is inadequate, and that the said company is not properly performing its duties as a common carrier, and is not rendering suitable, proper, or adequate passenger train service to the territory involved herein. The said carrier has not shown to our satisfaction that it should be relieved from the obligation to furnish two passenger trains each way, daily, on the aforesaid portion of the Calmar branch.

The defendant company is hereby directed to rearrange its present passenger train schedules on said branch, or else to operate an additional passenger train on said branch for a trial period of six months, the same to be done in such a manner as to enable parties residing at or near the towns of Strawberry Point, Waucoma, Hawkeye, Fayette, Arlington, Edgewood, Hopkinton, Greeley, Oneida and Delhi, to go to their county seats or else to Cedar Rapids or Davenport, and return the same day. Any rearrangement of present schedules must not be made so as to seriously disarrange present connections. If it is determined by the carrier to put on an additional passenger train, then the said carrier is requested to keep an accurate account of all expenses and earnings, in substantial harmony with the principles stated in this opinion. The said rearrangement of the schedules or added passenger trains is hereby ordered to be placed in operation on or before November 15, 1915.

The Commission makes no order for additional passenger service at Wheatland or Monticello. The residents of Wheatland are able, at the present time, to go to Cedar Rapids and Clinton and return the same day; and the residents of Monticello are able to go to Cedar Rapids and return the same day.

Commissioner Guher, concurring:

I concur with the majority of this Commission in the ruling filed by them, insofar only as the order made by them in this matter is concerned.

I am unable to agree with the majority of this Commission in their analysis and construction of Chapter 176, Acts of the 35th General Assembly, which section is as follows:

"That Section 2116 of the Supplement to the Code, 1907, as amended by Chapter 128, Acts of the 33d General Assembly, be and the same is hereby amended by adding thereto the following:

"That every railway corporation, owning or operating lines of railroad of more than 25 miles in length within the limits of the state of Iowa, shall maintain a service of not less than two passenger trains each way every twenty-four hours, over the entire length of each division of such lines or lines, when so ordered by the Board of Railroad Commissioners. It is hereby further provided that passenger service of less than the number of trains provided herein shall be presumed to be unreasonable within the contemplation of Section 2113 of the Supplement to the Code, 1907."

I call attention to the fact that the foregoing Act of the Legislature was House File No. 484, of the 35th General Assembly, and was entitled "An Act to Amend Section 2116 of the Code of 1907 * * * * * to define what is Reasonable Passenger Service on Certain Lines of Railroad."

I believe that under this statute, two passenger trains each way every twenty-four hours, on railroads more than 25 miles in length, was by the Legislature declared to be a reasonable service. And while by such act less service is presumed to be unreasonable, yet such presumption may be overcome, and upon showing by the railroad that the use made by the public of the railroad was not sufficient to justify the operation of two trains; if the territory served by the road did not support, or was not sufficient to support two trains each day, then, under this act and the general powers conferred on this Board, the operation of two trains may not be required.

For a more full analysis and construction of this statute, I call attention to the ruling made by the majority of this commission, in the case of *Geis Botsford, Secretary Commercial Club, Des Moines, Iowa, Complainant, v. Chicago & North-Western Railway Company, Defendant*, Docket A-1593.

The burden is upon the railroad to show that such a condition of facts exists as that it should be relieved from providing two trains each way every twenty-four hours, and, in my judgment, it has not shown such a condition. From Monticello to Calmar but one train each way is operated during every twenty-four hours. I am not satisfied to relieve the railroad in this case from furnishing the reasonable train service required by the statutes in this state.

As to the discussion of the testimony of Mr. Taylor, and the manner in which he arrived at the maintenance costs chargeable to passenger traffic, and as to the conclusions to be reached from his testimony, and whether or not Mr. Taylor's method of computation is correct, I am free to say that I do not know. I do not at this time wish to accept or reject his testimony.

No. 7180, 1915.

GEIS BOTSFORD, SECRETARY COMMERCIAL CLUB, DES MOINES, IOWA.

v.

CHICAGO & NORTH WESTERN RAILWAY COMPANY.

Decided November 5, 1915.

SERVICE—RAILROADS—ADDITIONAL PASSENGER TRAIN—OPERATION AT LOSS.

The fact that a railroad company is making a profit on its system as a whole, and that additional branch line service would not materially affect such earnings, will not, considered alone, justify an order for additional service.

SERVICE—RAILROADS—ADDITIONAL PASSENGER TRAIN—STATUTORY REQUIREMENT.

Acts Thirty-fifth General Assembly, chapter 176 (section 2116 of the supplement to the code, 1913) declares two passenger trains, each way, every twenty-four hours, to be a reasonable service; and before additional service may be required, it must be shown such service is inadequate.

SERVICE—RAILROADS—ADDITIONAL PASSENGER TRAINS—STATUTE.

Where the legislature has declared what is reasonable service, and the railroad company has complied with the statute, it cannot be required to operate additional trains at a loss.

SERVICE—RAILROADS—FAIR COMPENSATION.

A state, through its legislature, courts or commissions, cannot exercise arbitrarily the rights of owner, and in the matter of service it must consider whether or not fair compensation will result from such orders, legislation or decrees as shall be made. *Atlanta Coast Line R. Co. v. North Carolina Corporation Commission*, 206 U. S. 1, distinguished.

Commissioner Thorne dissenting.

For the Railway Company—

R. H. Aishton, Vice President, Chicago.

F. H. Hammill, Assistant General Superintendent, Boone, Ia.

J. C. Davis, Attorney, Des Moines, Ia.

For the Petitioners—

J. H. Henderson, Commerce Counsel, Des Moines, Iowa.

T. P. Harrington, Attorney for Algona Commercial Club.

Geis Botsford, Secretary, Commercial Club, Des Moines.

OPINION.

This is a complaint filed June 26, 1913, by the Des Moines Commercial Club against the Chicago & North Western Railway Company, asking, first, that the said railway company be required to operate a train daily from Ames to Des Moines, to leave Ames immediately upon the arrival of the Chicago mail train; second, that said road be required to operate a train from Eagle Grove to Des Moines, and from Des Moines to Eagle Grove, direct, and without making detour to Polk City, and with only such stop at Ames as may be necessary to receive and deliver passengers local to the service, which train should leave Eagle Grove at 7 a. m., and leave Des Moines at 4:40 p. m., and, third, that it be required to operate a train service such as that the people in the territory as far

north and west as Algona, Sioux Rapids, Sac City and Ida Grove should be able to come to Des Moines in the morning, have a reasonable time there for the transaction of business, and leaving, have a train that would get them home the same day.

On Nov. 8, 1913, the Algona Commercial Club and citizens and business men of the towns of Algona, Burt, Bancroft, Ledyard, Lone Rock, Fenton, Ringsted and Dolliver, asked leave to join in the complaint of the Des Moines Commercial Club, and by way of amendment, asked that an order be made requiring the C. & N. W. Ry. Co. to extend the train from Eagle Grove north through the city of Algona, either to Elmore or Fox Lake, and that said train be a continuation of the train asked by the Commercial Club of Des Moines, which should leave Algona early enough in the morning to reach Eagle Grove about 7 o'clock, and leaving Des Moines at 4:40 p. m., and reach Algona the same day.

The railroad company answered these complaints, claiming that the various contentions were not just or fair, and asking that they be dismissed, and specifically claiming that an additional train from Eagle Grove to Algona or Elmore would not pay the operating expenses.

Hearing in the case was had, and testimony taken, at Algona, on Nov. 12, 1913, and subsequent hearings were had at the offices of this Commission. In the various hearings, it finally developed that the only matter seriously contended for by the complainants was that there should be an additional train north from Eagle Grove to Algona, Burt, or Elmore, or to Fox Lake. At the time of the hearing, it appeared that the railroad operated two trains a day, each way, between Des Moines and Algona, one train leaving Des Moines at 3:10 a. m., arriving at Algona at 9:10 a. m., the second train leaving Des Moines at 8:25 a. m., reaching Algona at 1:27 p. m. Returning to Des Moines, one train leaves Algona at 2:10 p. m., reaching Des Moines at 6:35 p. m., the other train leaving Algona at 8:02 p. m., reaching Des Moines at 12:55 a. m. It is conceded by all parties that by this train schedule a person is unable to leave Algona in the morning, reach Des Moines, and return to Algona on the same day. Since the submission of this matter, the Minneapolis & St. Louis Railroad has inaugurated a new service between Algona and Des Moines, which relieves the matter somewhat. Its train now leaves Algona at 7:40 a. m., reaching Des Moines at 2:15 p. m., giving the afternoon for business, and return may be made to Algona the next morning. It is also conceded by all parties that the service from Des Moines to Algona permits the traveler to leave Des Moines in the morning, go as far north as Algona, leaving several hours in which to transact business, and return to Des Moines on the same day. Of the service from Des Moines to Algona no serious criticism is made. But the inability to leave Algona in the morning, get to Des Moines in time to transact business, and return to Algona in the evening, is seriously criticised.

It is also complained that the citizens of Kossuth County who live along the line of the Chicago & North Western north of Algona are unable to go from their respective stations by this railroad to their county seat, Algona, and return home by the railroad on the same day.

It is, therefore, contended a train should be started at some point north of Algona, either at Elmore or at Fox Lake, in time to reach Des Moines about 11:25 a. m., and leave Des Moines about 4:50 p. m., in order that the people north of Algona might be able to go to their county seat, or to Des Moines, and return the same day.

Algona is the county seat of Kossuth County, Iowa. It is 12 miles north of the south line and 29 miles south of the north line of the county. It is 124 miles north and west of Des Moines, and according to the census of 1910, had a population of 2908. Kossuth county is 24 miles wide, east and west, and 41 miles long north and south. It has substantially the same territory as Winnebago and Hancock counties combined, to the east, or of Emmet and Palo Alto counties combined, to the west. The population of Kossuth county, according to the census of 1910, was 21,971. Its north line is the boundary line between the states of Iowa and Minnesota.

Kossuth County is served by the following named railroads: The Chicago, Milwaukee & St. Paul Railway, running from east to west across the county, through Algona; the Chicago, Rock Island and Pacific Railway, running from east to west, on a line about eight miles south of the north line of the county; it also has a short branch extending about five miles west from the east line of the county, and about equidistant from the line of the Milwaukee to the main line of the Rock Island, above described. The Rock Island also has another branch crossing the southwest corner of Kossuth County. The Minneapolis & St. Louis crosses the southeast corner of this county, and it now operates what is known as the Iowa Central road, reaching Algona from the southeast. In addition to these lines there is the line of the North Western, about which these complaints have been filed. It is a line extending from Des Moines to Ames, crossing the main line of the North Western, which runs east and west across the state of Iowa. From Ames this road proceeds to Jewell Junction, where it crosses the branch of the North Western running from Tama, Iowa, to Onawa. From Jewell Junction, it runs in a northwesterly direction to Eagle Grove, a junction joint of this road, one branch running from Eagle Grove to Hawarden, the other branch running north and westerly, through Algona, to Burt, at which point this road branches, one branch leading to Elmore, Minnesota, the other branch leading to the northwest to Fox Lake Minnesota. This line of road under consideration is only a branch connecting line.

The Chicago, Milwaukee & St. Paul Railway, above referred to, is a line operated as a main line across the state of Iowa. Situated about 52 miles east of Algona is the city of Mason City, which, according to the census of 1910, had a population of 11,230. Its present population we understand to be more than 15,000. This railroad runs through such county seats as Spencer, Emmetsburg, Garner, Mason City, Charles City and New Hampton. The very large part of the traffic of Algona and Kossuth County, both freight and passenger, follows along the line of this railroad. It is naturally the line of travel of the people in that portion of the state. This railroad operates the following trains going west through

Algona: leave at 8:40 a. m., 12:10 p. m., and 3:55 p. m.; and going east, leave Algona at 6:41 a. m., 2 p. m., and 5:15 p. m. By these trains, all the principal cities in the middle west can be reached or connections made with other roads by which such cities may be reached. The points sought to be reached by the additional train asked for, are Des Moines and the intermediate points, and also to enable passengers from Algona or the north part of Kossuth County, to reach such cities as Boone, Marshalltown and Cedar Rapids.

The train leaving Des Moines at 3:40 a. m. carries the Des Moines newspapers, mail, express, and running to Ames, it there makes connection with both the east and west bound passenger trains, especially making connection with a mail train over the North Western from the east, which carries all the mail arriving from eastern Iowa. It also makes connecton with a train from the west. On the connections of this 3:40 a. m. train, that part of Iowa north of Ames, served by the North Western, depends for the distribution of mail and the express. This includes all stations on the Hawarden line, and the defendant's lines from Jewell Junction west, on the Jewell Junction-Onawa Line. Through its connection at Eagle Grove this train has connections at Sanborn for all Minnesota and South Dakota points, and the entire western portion of the North Western Lines. The other train leaving Des Moines at 8:25 a. m. makes connection at Ames with a local train for Cedar Rapids, and it also makes connection with North Western trains going west, for Denver and San Francisco. Southbound these trains make very good connections from the Black Hills and South Dakota country.

The train leaving Algona at about 1 p. m., starts at Elmore, Minn. It has connection with St. Paul trains and makes connections with Ames, and with the train from Sioux City. The principal motive in making this time card was to make connections with through trains at Des Moines, Ames, Jewell Junction and Eagle Grove.

Ordinarily, two trains each way a day, in a branch line service, is considered sufficient. In this case, it is practically conceded that there is a sufficient number of trains, but the contention is that they are not properly spaced. No complaint is made of the service in the way of express or mail. It is quite conclusively shown in this case that a material change in the present schedule of trains would detract from the mail and express service in the territory north of Eagle Grove, and would interfere with, and in many instances prevent, through service maintained on the North Western Railway through this territory.

The real question in this case is, whether or not, having already two trains each way per day, and having a mail and express service of which no complaint is made, and a passenger service which affords good connections for persons desiring to travel east or west along the main lines of the North Western, it should be required to furnish a third or additional train, which would enable the people of Algona to travel to Des Moines and return in the same day?

On August 15th, 1909, the North Western Railroad, at the solicitation of the people of Algona, put on an extra train from Eagle Grove to El-

more, substantially as is now asked in this case. It was discontinued January 10, 1910. A record was kept of the operation of this train for thirty days, during which period the expense of the operation of this train was \$2,178.00. This expense did not include any charge for maintenance of way, structures, interest on plant, or anything of that nature. The total earnings of the train for the same period was \$921.62, leaving a deficit of \$1,256.38. When this train was abandoned, the General Manager of the road gave as a reason for such abandonment that the patronage given to it by the public did not justify the expense of continuing the service. Afterwards, about November, 1911, the matter of this train was again taken up by some interested parties in Des Moines, and it was agreed by the representatives of the Chicago & North Western that they would reinstate the train between Elmore and Eagle Grove, connecting at Eagle Grove with the morning train into Des Moines, and the evening train out of Des Moines, operate it for six months, keep a record of its earnings; that the train was to be advertised by the Commercial Club of Des Moines, who should endeavor to make the train a financial success; and in order that the train might have a fair trial it was suggested and agreed that it should not be put on until the spring of 1912. It was put on April 22, 1912, and operated until November 3d of the same year. Special account of the earnings of this train was kept, as well as of the operating expenses, for the period from April 22 to September 30, 1912. The operating expenses, aside from the maintenance of way, structures, interest on plant, equipment and taxes, during this period, was \$10,091.40. The receipts for the same time were \$6,047.64, making a deficit of \$4,043.76.

During the hearing of this matter, it was suggested that the operation of the train might be extended from Eagle Grove to Burt, instead of to Elmore or Fox Lake. Upon the showing made, we believe the only real decrease in expense of operating the train from Eagle Grove to Burt, and return, would be the saving of the fuel and a small difference in the pay of the engine crew, and possibly some other minor savings.

Concerning the matter of the earnings of the experimental train put on in 1912, some challenge is made of the correctness of the account of the earnings, it being claimed that the train was never given a trial under right conditions—that the ticket offices on the north end of the line were closed, and that no credit was given for the proportion of business originated on this line and delivered to other parts of the system; that by reason of the ticket offices not being open, the cash fares which were paid were not properly credited to the part of the road north of Eagle Grove. We doubt if such matters were of sufficient amount to materially affect the showing made.

We have already called attention to the different railroads traversing Kossuth County. Attention should be called to the fact that from Eagle Grove to Luverne, a little more than half way to Algona, the North Western is practically paralleled on the west by a line of the Rock Island. At Luverne the North Western is crossed by the Minneapo'is & St. Louis. On the east of the North Western is the Iowa Central, now operated by the M. & St. L., which practically parallels the North Western for a dist-

ance of about 33 miles. Having all these matters in mind, it is apparent that the population to be served in the territory from Eagle Grove north to the Minnesota line, by the North Western Railroad, is very limited.

There is a part of the business of Kossuth County, as well as of every other county, which is tributary to Des Moines, by reason of the fact that Des Moines is the capital and that the Supreme Court holds all of its sessions there, and of the business connection which the different county officers, lawyers, and some other business men through the state, must continually have with the officers of the state; it is necessary that such persons should go to Des Moines with more or less frequency. But the location of Algona, the distance that it is removed from Des Moines, and the lines of railroad by which it is served, its proximity to Mason City and other large towns in the north part of the state—all indicate that the large part of the business of Algona and Kossuth County is not naturally tributary to Des Moines. The percentage of the people of Kossuth County who would naturally travel to Des Moines is very small. During the hearing of this matter, it was admitted by the representative of the Commercial Club of Algona that the number of trains from Algona to Des Moines was sufficient, but it was claimed that they were not properly spaced for the convenience of the people of Kossuth County. When it was suggested that the trains should be spaced differently, it was then objected that that would interfere with their connections for through travel, for mail and express; and the people of Kossuth County could not agree to such a change. When all these matters are taken into consideration, we find that the testimony clearly establishes the fact that the present train schedule causes inconvenience to those persons from that locality who wish to travel to Des Moines. It was not shown just what percentage of the people were so inconvenienced, but, taking everything into consideration, it must be that it is only a small percentage. The attempt on the part of the complainants in this matter is to retain all the benefits of connections for through travel, and of an adequate mail and express service, and while retaining these, to increase the train service to such an extent as that Algona shall be put into close connection with Des Moines.

There is no question but that adequate or reasonable facilities must be furnished by a railroad. Reasonably adequate service must be rendered by the railroad, even though it is not remunerative, or even if such service in some cases be accompanied by a pecuniary loss. "The nature and extent of the existing facilities furnished by a carrier for the public convenience are essential to be considered in determining whether an order directing an increase in such facilities is just or reasonable, and that the deficiency of facilities must clearly appear to justify an order directing the furnishing of new facilities." *Atlantic Coast Line Ry. v. North Carolina Corporation Commissioners*, 206 U. S., Page 1-22.

The exact question presented here is: When on a branch line two trains each way are being operated, and there is no substantial complaint as to mail and express, no complaint of people from the south who wish to reach Algona and return, and the only complaint is of travelers going from the north to the south, when there is no criticism of the connec-

tions which are made by the present train service for eastern, western and northern points, and the number of persons to be accommodated by the additional train is very limited; also considering the location of Algona with reference to Des Moines and with other cities of the state; the train service of the other roads serving the same territory; that the two trials by the railroad company of the service now asked showed that such trains were operated at a considerable loss, should the railroad be required to operate an additional train each way in order that people north of Algona may go and return from their county seat the same day, and that passengers from Algona may go to and return from Des Moines the same day, when such service will be attended with a loss?

There is no question but that a part of the inhabitants of Kossuth County are inconvenienced by reason of their being unable to get from their homes to Algona and return the same day, and others are inconvenienced by being unable to leave Algona for the south and return on the same day. Probably every train schedule causes inconvenience to someone. All inconvenience could be avoided only by making a schedule for each individual, and then changing this schedule with the changing needs of that individual. In practice, train schedules must be made with reference to the entire traveling public on the division to which the schedule applies, and the relation of the trains on this division to trains on other divisions. The same inconvenience which the individual may suffer as the result of a particular schedule all the patrons of a certain division may suffer because of lack of articulation between the schedules prevailing on the different divisions. *Bushnell v. C. M. & St. P. Ry. Co.*, 1 Wisc. R. R. Comm. Reports, 532. Inconvenience to a few, or even to many inhabitants of a certain town, or community, does not necessarily demonstrate that the service afforded by a railway company at that point is inadequate. *Tate v. C. B. & Q. Rd. Co.*, 2 W. R. C. Rep., 32. In examining this matter, it becomes important to understand what is adequate service. The people of Kossuth County are entitled to adequate service, but they cannot require more than adequate or reasonable service.

The Railroad Commissioners of South Carolina made an order requiring the Atlantic Coast Line Railroad Co. to stop its through train running between Jersey City, N. J., and Tampa, Florida, at a station called Latta, a small station in South Carolina. This order was not obeyed. It became the subject of action in the courts of South Carolina, and from the judgment of its Supreme Court the said railroad appealed to the Supreme Court of the United States, whose opinion was reported in *Atlantic Coast Line R. R. Co. v. Wharton, et al.*, 207 U. S., page 328. It was claimed by the people of Latta that they were entitled to adequate service. The order of the Railroad Commissioners was reversed; the Court said:

"The term 'adequate or reasonable facilities' is not in its nature capable of exact definition. It is a relative expression and has to be considered as calling for such facilities as might be fairly demanded, regard being had, among other things, to the size of the place, the extent of the demand for transportation, the cost of furnishing the additional ac-

commodations asked for, and to all other facts which would have a bearing upon the question of convenience and cost. * * * * That the inhabitants of a place demand greater facilities than they have is not at all conclusive as to the reasonableness of their demand for something more."

The U. S. Supreme Court, in the case just cited, also said, on page 337:

"It is not reasonable to suppose that the same facilities can be given to places of very small population that are supplied to their neighbors in much larger communities. * * * Nevertheless the fair needs of the locality for transportation to other local points must be considered and provided for."

The converse of this was stated by this Commission in 1891, as follows:

"Service that would be reasonable and fully adequate on a branch line doing but little business would be entirely inadequate and unreasonable to a through line connecting great trade centers and passing through smaller trade centers and thrifty and populous stations tributary thereto." In the matter of passenger facilities of C., R. I. & P., Iowa R. R. Com. Report 1891, 803-9.

Applying these statements of the meaning of the term "adequate service" or "reasonable facilities," to the situation, we find the matters greatly clarified.

In *Smythe v. Ames*, 169 U. S., page 466-541, it is said:

"The state cannot justify unreasonably low rates for domestic transportation, considered alone upon the ground that the carrier is earning large profits on interstate business, over which, so far as rates are concerned, the state has no control."

The principle contained in this statement is applicable to the situation in this case. It is claimed by the complainants that the railroad company should be required to operate the additional train for the convenience of the people of Kossuth County, even though the same would be operated at a loss, giving as a reason for their claim that the railroad company was making such profits on its whole system that the small loss occasioned by the operation of this train would not materially affect its earnings. In principle, the two cases are the same. The state, through its officers, cannot justify an order for train service within this state, considered alone upon the ground that the company is making profits as a whole. This same doctrine was re-announced by the U. S. Supreme Court in the case of *Northern Pacific Railway Co. v. the State of North Dakota*, in an opinion rendered on March 8, 1915. The Court said:

"As a carrier for hire, it cannot be compelled to carry persons or goods gratuitously. The case would not be altered by the assertion that the public interest demanded such carriage. The public interest cannot be involved as a justification for demands which pass the limits of reasonable protection and seek to impose upon the carrier and its property

burdens which are not incident to its engagement. We have then, to apply these familiar principles to a case where a state has attempted to fix a rate for transportation of a commodity under which, taking the results of the business to which the rate is applied, the carrier is compelled to transport the commodity for less than cost, or without substantial compensation in addition to cost."

While the case just quoted from was concerning a freight rate, yet the principle is not different. The Supreme Court of the U. S., in the case of *Norfolk & Western Ry. Co. v. Connolly, Attorney General of the State of West Virginia*, decided March 8, 1915, where the two cent passenger law was involved, said:

"The fundamental question presented is whether the validity of the passenger rate can be determined by its effect upon the passenger business of the company, separately considered. * * * * The passenger traffic is one of the main departments of the company's business. It has a separate equipment, and separate organization and management, and of necessity its own rates. In making a reasonable adjustment of the carrier's charges, the state is under no obligation to secure the same rate of return from each of the two principal departments of business—passenger and freight. But the state may not select either of these departments for arbitrary control. The devotion of the property of the carrier to public use is qualified by the conditions of the carrier's undertaking that its services are to be performed for a reasonable reward."

From the principles announced in these cases, we reach the conclusion that the state, acting through its Legislature, Courts, or Railroad Commission, cannot exercise the arbitrary rights of owner, but must consider the question in the matter of service, whether freight or passenger, as to whether or not fair compensation will be the result of such orders, legislation or decree that might be made.

The case of the *Atlantic Coast Line v. North Carolina Corporation Commissioners*, reported in Vol. 206 U. S., page 1, has been generally regarded as authority for the proposition that a railroad may be required to furnish service, even though such service be accompanied by a pecuniary loss. The case just referred to does so hold. It is a case where it was sought to require the railroad company to continue to operate a short connecting line, and the railroad company showed that its operation would be continued at a loss. On pages 14 and 16 of said report, the importance of the connection is pointed out, and the fact that the connection afforded the principal means of travel between the east and west parts of the state. It was also shown that the daily loss by the operation of this train would be about \$15.00. The importance of the connection became apparent when it was shown that without the operation of this short line there was no connection with any train over a large area covered by the branch roads of this line, which branch

roads served a population of 400,000 people. On page 26 of said report, it is said:

"The fact that the furnishing of a necessary facility ordered may occasion an incidental loss is an important criterion to be taken into view in determining the reasonableness of the order, but it is not the only one."

That case presented the question whether the operation of a line might be abandoned. The case we are dealing with presents the question not of abandonment, but of additional service. The two cases are materially different.

This Commission has heretofore held that the operation of a passenger train at a loss is a matter which may justify the refusal of an order for an additional train.

In the application of the citizens of *Pleasanton v. D. M. & K. C. Ry. Co.*, Ia. R. R. Com. Rep. 1893, Page 139, the petition was for additional train service on a line where only one passenger train was run each way per day. The record showed that the additional train asked for had at one time been operated, but did not pay operating expenses. No showing was made that conditions had changed. The Commission said:

"From the showing made the Commissioners do not see their way clear to order the additional passenger train."

The matter sought to be provided against in this case is for the benefit of a purely local situation very limited in extent. The order for the extra service in 206 U. S., page 1, was based upon the finding that the connecting line was necessary to afford connections to the people in the east with the people in the west part of the state. That the average net earnings of the railway from its business in North Carolina were of such a character that an adequate remuneration would remain after allowing for all possible loss which might arise from operating the train ordered. Contrasting the facts in this North Carolina case, we find, as stated, that the service sought to be continued was a connection which served a population of 400,000 people. Such a state of facts does not exist in the matter now under consideration. We have shown that the whole county of Kossuth contains less than 22,000 people; that it is traversed by other roads; that it has one main trunk line crossing it and various other lines also traversing it. In order to get a population of 400,000 people in the territory in which Kossuth is located, it would be necessary to include all the counties commencing with Osceola south to Ida, east to Grundy, north to Mitchell. This territory contains a population of about 422,000. We may leave out of it Ida and Sac, and we will then have somewhat less than 400,000. A glance at the map of Iowa will show at once that the situation in this case is so entirely different from the facts in the 206 U. S., that it can have but little bearing upon the proposition that this railroad should be required to operate an additional train, if its operation would be at a loss.

The petitioners claim that it has uniformly been held by this Commission that "adequate service" requires the carrier to so operate its

trains as to permit persons to go from their local towns to their county seat, or principal market town or city, and return the same day. This statement is somewhat stronger than is justified. An examination of the rulings and records of this Commission will disclose that it has uniformly required such service where such requirement did not disarrange through connections, and where it could be given without additional expense. An examination of the records in the various cases in which such rulings were made will, we think, show that such rulings were justified in each of those cases.

In the *Citizens of Greenfield v. C., B. & Q. Rd. Co.*, Ia. Com. Rep. 1891, page 763, an additional mixed train was asked for, to leave Cumberland in the morning, run to Cumberland, and return in the evening. At that time, the only train service was a mixed train leaving Creston in the morning, for Cumberland, and returning in the evening. The Commission reached the conclusion "that the majority of the travel is to the south and return, and are of the opinion that the trains should be run to accommodate such travel." The extra train petitioned for was ordered.

In the matter of the passenger facilities on the C. R. I. & P. Ry. Co., in the Commissioners' Report of 1891, page 803, the complaint was that the only two trains going east through Tiffin, which is on the main line of the Rock Island and the first station west of Iowa City, carrying passengers, were a freight at 5 p. m., and a passenger at 9:30 p. m. The Commission found such service was not adequate, and ordered such train service as would permit the patrons of the road to go to and return from the county seats and trade centers on the same day.

In *Citizens of Atalissa v. C., R. I. & P. Ry. Co.*, Iowa Com. Rep. 1897, page 76, the complaint was that the passenger service to the west was inadequate; that the morning train goes west at 9 o'clock, and they want a train going west at 10:30 to stop when flagged. The Secretary of this Board, acting for the Commission, in speaking of the service the people of the community were entitled to, said:

"They should be provided, where it can be done without any expense, with quick and convenient means of going to and from the county seat of the county in which they may reside."

It was afterwards agreed by the company to give the desired service. There was no necessity for a ruling by the Board, and there was none.

In *Wehde v. C. G. W. R. R. Co.*, Ia. Com. Rep. 1896, page 130, the complaint was that the road refused to stop certain trains at Berwick, which had formerly made the stop, by reason of which passengers were unable to get to and from Des Moines the same day. The company granted the application the next day after it was filed. There was no ruling of this Board. No extra train was asked.

The *Citizens of Bassett v. C. M. & St. P.*, Ia. Com. Rep. 1904, page 304, is a case where three or four trains went each way through the town, a part of which did not stop at Bassett, and, therefore, they were unable to get to and from the county seat the same day. Without any hearing,

or order the Road granted the request and scheduled their trains to stop on signal. The service was given without any extra trains.

In *Citizens of Santiago v. C., St. P. & K. C. Ry. Co.*, Ia. Com. Rep. 1892, page 787, complaint was made that the road ran two passenger trains each way through these towns. Only one train each way stopped, and that passengers were unable to go to and from Des Moines, twenty miles, the same day, which they might do if another train would stop. This was ordered. It caused no additional expense.

The foregoing are substantially all of the cases in which this Commission has at various times made formal rulings in which they held that it was the duty of the railroad to so operate its trains as to permit patrons of the road to go to and from their county seat, or principal trading city, in one day.

This Commission has, in other cases, under different circumstances, refused to make such orders. In *Printy, Mayor, etc., v. B., C. R. & N. Ry. Co.*, Ia. Com. Rep. 1892, page 742, the burden of the complaint seemed to be that the people of Center Point, 18 miles from Cedar Rapids, 19 miles from Marion, "cannot go to these two places and return home the same day." There were already two trains each way daily. This complaint was dismissed by the Commission.

In *Lee Canfield, of Benson, v. I. C. R. R. Co.*, Ia. Com. Rep. 1902, page 275, the complaint was "People here have much business in Cedar Falls and Waterloo, the county seat, but at present we cannot reach these towns by rail, and return the same day." It was claimed by the railroad company that the passenger business of the station was very small and did not warrant the railroad in making it a flag stop for an additional train. The Commission concluded, under the circumstances, that they would not be warranted in making an order in the case.

One of the latest matters of this kind, determined by this Board, in which there was a full examination of the matter, is the case of *Cook, et al. v. C., B. & Q. R. R. Co.*, Ia. Comm. Rep. 1912, page 7. The petitioners, residents of Salem, asked for additional service between Mt. Pleasant and Keokuk so that they might have "two trains per day each way between Keokuk and Mt. Pleasant." The line in question is a branch connecting line. This Commission said:

"Were the interests of the residents of Salem and vicinity alone involved, they should be entitled either to a reversal of this train, so that it would leave Keokuk in the morning, rather than Mt. Pleasant, or else to an added train each way."

But it was said the reversal of the train "would work serious hardship on those residing at the points south of Salem." It was also shown "the total earnings from all business originating and terminating on said branch line, including the two terminals, added to 60% of the revenue accruing to the main line on business originating on said branch line, was \$33,477.46." The expenses for the same period, excluding Mt. Pleasant and Keokuk, were \$41,741.67. A showing was made of the benefits such additional service would be to the residents of Salem and vicinity. The Commission said:

"In view of the character of this property, and its earnings, this Board finds that it would be unreasonable to compel the carrier to furnish the adequate facilities asked for by the complainant."

We may not have examined all the cases determined by this Commission, but we have examined sufficient of them to show that it has been the rule of this Commission in the matter of additional train service, to take into consideration the effect which a change of train service will have upon the system or division in which the change is asked, and also to take into consideration the cost of such additional service, and whether or not it would be profitable or cause a loss, as well as taking into consideration whether the service already provided is adequate or reasonable.

House File 484, of the 35th General Assembly, was entitled, "An Act to Amend Section 2116 of the Code of 1907, as Amended, and * * * to Define What is Reasonable Passenger Service on Certain Lines of Railroads." This Bill became Chapter 176 of the 35th General Assembly, and is, as stated, amendatory to Section 2116, and it reads as follows:

"That Section 2116 of the Supplement to the Code, 1907, as amended by Chapter 128, Acts of the 33d General Assembly, be and the same is hereby amended by adding thereto the following:

"That every railway corporation, owning or operating lines of railroad of more than 25 miles in length within the limits of the state of Iowa, shall maintain a service of not less than two passenger trains each way every twenty-four hours, over the entire length of each division of such line or lines, when so ordered by the Board of Railroad Commissioners. It is hereby further provided that passenger service of less than the number of trains provided herein shall be presumed to be unreasonable within the contemplation of Section 2113 of the Supplement to the Code, 1907."

Under this statute, two passenger trains each way every twenty-four hours, on railroads more than 25 miles in length, was by the legislature declared to be a reasonable passenger service. And while by such act less service is presumed to be unreasonable, yet such presumption may be overcome, and upon showing by the railroad that the use made by the public of the railroad was not sufficient to justify the operation of two trains; if the territory served by the road did not support, or was not sufficient to support two trains each day, then, under this Act and the general powers conferred on this Board, the operation of two trains may not be required.

The line of the Chicago & North Western involved in this matter is more than 25 miles long, and certainly comes within the provisions of the statute above cited. It operates two trains each way every 24 hours. Such service is declared to be a reasonable service, and under this statute, before any additional service can be required, it must be shown that such service is inadequate. That is, that it is not sufficient to carry and serve the public which wishes to use it.

The service required by this act being now furnished by the railroad, it is a clear proposition that before the railroad can be required to furnish additional trains, it must be shown that such trains are necessary to the service of the public and that such trains could be operated at a profit. Where the Legislature has declared what is a reasonable service, and the railroad complies with the statute, such railroad cannot be required to operate additional trains where such operation will be at a loss.

It might happen that a branch line would be constructed from a county seat, and that in order to make connections with other lines it would not be run so as to go to and from the county seat. It might run one train each way per day, starting at the county seat. Such condition was evidently contemplated by the statute just referred to.

Chapter 176, Acts of the 35th General Assembly, makes no provision as to how these two trains shall be spaced. It makes no provisions as to whether or not the public shall be able to go to and from their county seats and trading centers, and return on the same day.

On this proposition, the two trains should be so operated as to render the greatest service to the public served. It is impracticable, on branch lines, to maintain a service which will be entirely satisfactory to every individual. The traffic will not support such service. Only a very small part of the people of any given community travel on the railroad each day. Of the adults of a community, the people who do the work and transact the business of the community, only a very few will have occasion to go from their homes to the county seat, by rail, more than once or twice a month. At the same time practically every adult, every family, is intensely interested in having the two trains so operated as to give them the most efficient mail and express service every day. In these times the family table is very dependent upon the express service furnished. Every day there are a few people to whom a service which would permit them to reach and return from their county seat the same day would be very convenient. On the other hand, there is the very large part of the community whose interests and business are dependent upon the mail and express facilities afforded by the train service, and whose welfare must also be considered. And the combined interests of these are greater than the combined interests of the few who wish to go to and return from their county seat by rail on the same day.

The banker, the mechanic, and all classes of people, and the family which daily depends so largely upon the express service for its supply of perishable foods—meat, bread, fresh vegetables from the south, and fruits from the tropics—the interests of these people must be considered and cared for, and where their welfare demands a service which is inconsistent with the convenience of only a few, then the wishes and interests of the few must become secondary to the other interests of the community.

No interest in Kossuth County asks for any change in the schedule of the present trains. Their representatives refused to consent to a change. What they want is an additional train, and they have not shown that such additional train could be operated at a profit. The

most they claim is that the operation of the additional train would not cause such a loss as to materially affect the affairs of the Chicago & North Western. And they claim that even though its operation might not be profitable, yet it must furnish adequate service. This claim overlooks the fact that the service being furnished is in compliance with the description of a reasonable service, as defined by the statute.

Summarizing, we may say: The railroad must furnish adequate service. This term is a relative one. What would be only adequate service under certain conditions would be more than reasonable as applied to another situation. The fair needs of the locality must be considered and provided for.

A railroad is a carrier for hire. "Broad as is the power of regulation, the state does not enjoy the freedom of an owner," and the general rule is that the carrier will not be required to furnish service which is not compensatory. There are, however, circumstances under which a carrier will be required to provide a service, even though that particular service itself will be rendered at a loss. Such cases are the exception.

The policy of this Commission has been to require a service which will permit the patrons of the road to go to and return from their county seats or principal towns, allowing a reasonable time for the transaction of business, the same day. When such service can be given without substantial interference with other train schedules and connections and without injury to the reasonable service to other communities, and when such service can be given without too great an increase in operating expense, it will be required. This service is generally furnished by requiring existing trains to make such additional stops as will afford such service. It has not been the policy to arbitrarily require such service. Train service should be arranged with reference to the entire traveling public, and also having in consideration the mail and express service for the community served.

Section 2116 of the Code, as now amended, defines and declares two passenger trains each way per day to be a reasonable service on lines more than 25 miles long. Less than that will only be permitted upon a clear showing that the statutory service cannot be supported by the community served. More than the statutory service should not be ordered when the showing is that such additional service would be given at a loss.

The complaints in this matter are hereby dismissed. Chairman Thorne, dissenting.

With absolute respect for the careful and intelligent analysis of the circumstances and the law involved in this proceeding, which has been made by my colleagues, I regret I cannot agree to the same.

This is one of the two branch line train service cases that has been a source of more extended consideration by this Commission than any other controversy before the Board since the writer has been a member.

While the Commission is united on most of the principles involved, we are unable to agree on their application to the facts at issue in this case.

As finally presented, the petitioners ask not for a new passenger train, but for the continuation of the present train from Des Moines to Eagle

Grove up to the Iowa state line, or thereabouts, and the rearrangement of certain passenger train schedules, in order: 1st, that the residents of the towns along the Elmore and Fox Lake branches of the North Western can go to their county seat, or principal place of business, and return on the same day; and 2d, that they, together with those residing at other points on the North Western, north of Eagle Grove, can go to Des Moines and return the same day.

I cannot agree to the opinion denying any relief prayed for, because of the following reasons:

1st. The carrier fails to give in its statistical tables any credit whatsoever to the Algona branch for the business which it originates and turns over to the main line, aside from the mileage proportion of the haul. That method of accounting has just been condemned by this Commission in the Calmar case. (*Dinsmore of Strawberry Point, et al. v. Chicago, M. & St. P.*, decided November 5, 1915). I see no reason for suddenly abandoning this position in the Algona case. That method of accounting was condemned by this Commission in 1912 in the Salem case. (*Cook et al. of Salem v. Chicago, B. & Q. R.*, (1912) 35 Ia. Com. 7.) That method of accounting can be made to prove that practically every branch line in this state fails to pay its operating expenses. And if you should therefore conclude to eliminate all your branches, there is probably not a main line on the North Western Railroad that would be able to pay its operating expenses. In reply to a question by the Commerce Counsel, Mr. Aishton admitted that if they were to cut off their branch line, then the main line would not amount to very much. The witness who introduced the tables for the railroad frankly conceded if you really want to find out the profitableness of branch line service, you should give credit for this business which it originates; and yet he did not do so in a single table which he introduced.

2d. The opinion states that the law passed by the 35th General Assembly defined reasonable passenger service to be two trains daily in each direction. I do not so interpret it; and I do not believe the legislature so intended it.

I believe the intent of the law was to describe the least passenger service that could be considered reasonable subject to the approval of the Commission.

The law states that each railroad of more than twenty-five miles in length shall operate "not less than two passenger trains each way every twenty-four hours," when ordered by the Commission; and that less than that shall be presumed to be unreasonable. (35th G. A. ch. 176.)

The two trains could be run in the middle of the night, and yet no one would have the courage to claim that was reasonable. Something else besides the number of trains must certainly be considered.

3d. This Commission has consistently held for many years that whenever practicable, such service should be given as would enable the residents in a rural community to go to their county seat or principal place of business, and return on the same day.

This Algona case will be the second one in the history of the Commission that I have been able to find where there was a formal hearing,

and that service was denied. The only other instance was the Salem case, *supra*, decided in 1912. In that case we found the branch line was unable to pay its operating expenses, considering both freight and passenger traffic and crediting the branch line with sixty per cent (as a maximum) of the total earnings on the traffic which the branch line originated. No such condition as that has been established in this case.

Two other decisions have been cited in the opinion. Our published records show that in neither of the said cases was there a hearing, argument, or briefs. Based on a letter from the railroad officials in both instances without the slightest discussion of the issues involved, without any taking of evidence, or any opportunity to hear the principles discussed by opposing counsel, the Commission decided in favor of the railroad. Certainly neither of those two cases can be accepted as a precedent of weight by this tribunal.

4th. In a territory thirty miles long and twenty-four miles wide the residents of not one town can go to their county seat and back on the same day. This is a territory larger than over ninety per cent of the counties in the state of Iowa. I do not consider such passenger service adequate or reasonable.

The North Western railroad is chiefly responsible for this situation. Seven out of the ten towns in that territory are located on the North Western railroad.

The residents of the following towns on the Fox Lake branch involved in this case: Dolliver, Halfa, Ringstead, Fenton and Lone Rock, only have one train in each direction, daily.

If this were a poor country and gave but little traffic to the North Western there might be an adequate justification for the situation. Or if the North Western were in severe straits financially, there might be such a justification.

As a matter of fact, the record shows that over eighty-five per cent of the traffic to and from Algona, the county seat of Kossuth county, goes over the North Western. This territory is not a part of the hilly or rocky section of the state. It ranks among the rich agricultural counties which cover the most of the state of Iowa.

The North Western is very far from being in financial straits. For over ten years it has been paying regularly eight per cent on its preferred stock, and seven per cent on its common, over and above which it has earned a comfortable surplus; and it is also one of the best maintained properties in the west.

If the granting of the service requested could not be made without entailing a serious loss, we would be justified in declining the petition. But in this case, on a trial train, we find an earning estimated by an official of the railroad to be greater than one-third of the branch line passenger service in the state, and greater than on over twenty-five per cent of the branch line passenger traffic in Nebraska, Minnesota, or Illinois.

In computing this earning, no credit is given for the business the branch line originates, except on a mile pro rate basis, which we have found to be a fallacious method of accounting, as previously stated.

In computing this earning, cognizance must also be taken of the fact that there was a remarkable increase in the traffic during the period when the test was made.

Counsel for the carrier stated that there might be a situation where they would operate a train that didn't pay but ten cents per train mile. But when there are two trains a day in a territory, there is no situation, said the counsel, that would justify a third train that didn't pay more than thirty cents a train mile. In this case the trial train earned thirty-seven cents per train mile northbound, and thirty cents southbound.

I believe the ability to go to and from the county seat and principal places of business is more important to consider than the number of trains. In some cases the Commissions have ordered a third train, daily, in some cases a tenth train daily has been ordered; while in others three trains a week have been found to be adequate. The legitimate needs vary with circumstances, and it is very largely a matter of judgment on the part of those deciding the question.

The spacing of the trains is often more important than the number. Two trains in the middle of the night would not be adequate, and nobody would claim they were.

The principle enunciated in *Smyth v. Ames*, 169 U. S. 466, and the two recent decisions in the West Virginia and North Dakota cases (*Norfolk & Western R. v. Conley*, etc., 35 Sup. Ct. Rep. 437, and *Northern Pacific R. v. McCue*, etc., 35 Sup. Ct. Rep. 429) upon which reliance is placed in the opinion has been held by the Supreme Court of the United States to be not applicable to a case involving an order as to a particular train. (*Atlantic Coast Line R. v. N. C. Com.*, 206 U. S. 1.)

The cases sustaining these propositions have been quite fully cited and discussed in our decision in the Calmar Branch Line case, and that discussion will not be repeated at this time.

No. 7181—1915.

W. G. GREGORY, ET AL., TABOR, IOWA,

v.

TABOR & NORTHERN RAILWAY,

December 3, 1915.

RAILROAD—COMPLAINT OF BAD CONDITION OF ROADBED, BRIDGES AND EQUIPMENT.
Inspection made and recommendation made.

For complainants:

John Barber, Member Tabor Commercial Club.
R. J. Mauhor, Member Tabor Commercial Club.
F. M. Laird, Member Tabor Commercial Club.

For the Railroad Company:

Robert McClelland, President.
R. C. McClelland, Traffic Manager.
Miss M. McClelland, Auditor.

REPORT OF INSPECTION.

On September 7, 1915, certain citizens of Tabor, Iowa, filed a petition, asking for an investigation of the general condition of the Tabor & Northern Railway. The petition stated: "This road has been, and is now, in very bad condition, both as to roadbed, bridges and machinery." Notice was given that an inspection of the road would be made by the Commission on the 9th day of November, 1915, at which time the Commission did investigate the road, and examined the equipment and the roadbed. This is an independent line of railroad, and its total mileage is 11.75. The passenger equipment consists of one passenger coach and one locomotive, both of which are of old pattern. There is no complaint that the passenger equipment is not sufficient for the conveyance of persons wishing to travel over the said railroad. No complaint is made of the sufficiency of the freight equipment to move all traffic offered to said road. We have no reason to believe that either the freight or passenger traffic would be materially increased if more modern equipment were provided.

A careful inspection was made of the track and bridges, and the same would not be sufficient for a line upon which there was heavy traffic and where there was a rapid movement of trains. We find that the trains on this line are scheduled from Malvern to Tabor in forty-five minutes on one train, and on the other fifty minutes. From Tabor to Malvern the running time is one hour for each train. For such movements we believe this road may be safely operated.

Since the complaint was filed in this case the railroad has required several of its bridges and the same are now in fair operating condition. The road is also replacing, with cement culverts, some of the smaller wooden bridges.

In the first large wooden bridge north of Tabor there is one bent which should be replaced at once with a new one, and at the highest point of the bridge there is another bent which should be repaired in the near future. There are a number of places along the road which are in need of new ties, which should be put in very soon.

No. 7182—1915.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY,

v.

MORRIS EVANS, T. G. McDERMOTT, ET AL.

Decided December 26, 1914.

The Commission granted certificate authorizing condemnation of the following described real estate in Cerro Gordo County, Iowa:

For the laying of a track along the alley in block L and block O in South Mason City, Iowa, from the south line of Drummond Street to the south line of lot 9 in block O, South Mason City, Iowa; and also across Miller Street. Also a line of railway across Miller Street diagonally

south and east of said alley in block L, as shown upon the blue print map on file with the city clerk of Mason City, Iowa, and identified by the signatures of the Chicago, Milwaukee & St. Paul Railway Company and F. P. Wilson, city engineer of Mason City, Iowa.

The said defendants above named owning the following described property abutting on said alley:

Morris Evans, lot 6 in block L; T. G. McDermott and Wm. H. Hayes, lot 5 in block L; Wm. H. Hayes, lots 3 and 4 in block L; Susan Reynolds, lots 15 and 16 in block O; Ann J. Gilman, lot 14 in block O; Chas. E. Lighter, lot 13 in block O; E. A. R. Lloyd, lot 10 in block O; E. W. Chapman, lot 9 in block O; Nellie M. Lighter, lots 7 and 8 in block O; Wm. H. Colloton, lots 4 and 5 in block O.

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

No. 7183—1915.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY,

v.

AUGUST HOWELER.

Decided March 18, 1915.

The Commission granted certificate authorizing condemnation of the following described real estate in Linn County, Iowa:

All that part of the NE $\frac{1}{4}$ of the NW $\frac{1}{4}$ Sec. 1, T. 83 N., R. 7 W., at Marion, Linn County, Iowa, described as follows:

Beginning at the point in the East line of Lot 2 of the Irregular Survey of the NW $\frac{1}{4}$ of Sec. 1, T. 83, N. R. 7 W., which is 90 feet northerly, measured at right angles, from the center line of the northerly main track of the C., M. & St. P. Ry. Co.; thence westerly parallel to said main track 52 feet to a point; thence southwesterly, at an angle of 45° 56.5 feet to a point which is 50 feet northerly, measured at right angles from the center line of said main track; thence westerly, parallel to said main track, 85 feet to a point; thence northeasterly at an angle of 45° 70.7 feet to a point which is 100 feet northerly, measured at right angles from the center line of said main track; thence easterly parallel to said main track 125 feet to a point in the east line of Lot 2 aforesaid; thence south along the east line of Lot 2, 10.2 feet to the point of beginning. Containing 0.108 acres.

Also: Beginning at the point in the east line of Lot 2 of the Irregular Survey of the NW $\frac{1}{4}$ of Sec. 1, T. 83, N., R. 7 W., which is 100 feet southerly measured at right angles from the center line of the northerly main track of the C., M. & St. P. Ry. Co.; thence westerly, parallel to said main track 90 feet to a point; thence northwesterly at an angle of 45° 70.7 feet to a point which is 50 feet southerly, measured at right angles from the center line of said main track; thence westerly parallel to said main track 85 feet to a point; thence southerly at right angles 13 feet to a point; thence southeasterly at an angle of 45° 70.7 feet to a point which is 113 feet southerly measured at right angles from the center line of

said main track; thence easterly, parallel to said main track, 177.6 feet to a point in the east line of Lot 2 aforesaid; thence north, along the east line of Lot 2, 13.2 feet to the point of beginning. Containing 0.165 acres.

Also: Start at the point where the East line of the NW $\frac{1}{4}$ Sec. 1, T. 83 N., R. 7 W. intersects the center line of the northerly main track of the C., M. & St. P. Ry. Co.; thence westerly along the center line of said main track 923 feet to a point; thence northerly at right angles 50 feet to the point of beginning of land to be described; thence westerly, parallel to said main track 70 feet to a point; thence northwesterly at an angle of 45° 70.7 feet to a point which is 100 feet northerly measured at right angles from the center line of said main track; thence easterly parallel to said main track 70 feet to a point; thence southeasterly at an angle of 45° 70.7 feet to the point of beginning. Containing 0.08 acres.

Also: Start at the point where the east line of the NW $\frac{1}{4}$ Sec. 1, T. 83 N., R. 7 W., intersects the center line of the northerly main track of the C., M. & St. P. Ry. Co.; thence westerly along the center line of said main track 923 feet to a point; thence southerly at right angles 50 feet to the point of beginning of land to be described; thence westerly, parallel to said main track 70 feet to a point; thence southwesterly at an angle of 45° 70.7 feet to a point which is 100 feet southerly measured at right angles from the center line of said main track; thence southwesterly 23 feet more or less, to a point in the west line of Lot 2 of the Irregular Survey of the NW $\frac{1}{4}$ Sec. 1, T. 83, N., R. 7 W., said point being 110 feet southerly measured at right angles from the center line of said main track; thence easterly parallel to said main track 52.5 feet to a point; thence northeasterly at an angle of 45° 66.5 feet to a point; thence northerly in a direction at right angles to said main track 13 feet to the point of beginning. Containing 0.109 acres.

Four above described tracts of land containing 0.462 acres in the aggregate.

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

No. 7184—1915.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY,

v.

JACOB SEXAUER.

Decided April 27, 1915.

The Commission granted certificates authorizing condemnation of the following described real estate in Boone County, Iowa.

All that part of the Northwest Quarter (NW $\frac{1}{4}$) of the Southeast Quarter (SE $\frac{1}{4}$) of Section Thirty-six (36), Township Eighty-two (82) North, Range Twenty-six (26) West, at Madrid, Boone County, Iowa, described as follows: Beginning at the point where the north line of the Southeast Quarter (SE $\frac{1}{4}$) of Section Thirty-six (36) aforesaid intersects the west line of the right of way of the Boone Line Branch of the Railway

Company, said right of way line being parallel to and fifty (50) feet westerly measured at right angles from the center line of the main track of the railway company; thence south along said right of way line two hundred nine (209) feet to a point which is fourteen (14) feet southwesterly, measured at right angles from the center line of the south leg of the wye track of the railway company; thence northwesterly, parallel to and fourteen (14) feet southwesterly, measured at right angles from the center line of said south leg, of wye track, to a point which is three hundred one (301) feet west and thirty-two and 2-10 (32.2) feet south of the point of beginning; thence westerly parallel to said wye track two hundred seventy-nine (279) feet to a point which is thirty-one and one-half (31½) feet south of the north line of said Southeast Quarter (SE¼) of Section 36; thence north thirty-one and one-half (31½) feet to a point in the north line of said Southeast Quarter (SE¼) of Section Thirty-six (36); thence east along said north line five hundred eighty (580) feet to the point of beginning. Containing 0.73 acres more or less.

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

No. 7185—1915.

IOWA TERMINAL COMPANY,

v.

HELEN WEIL.

Decided May 25, 1915.

The Commission granted certificates authorizing condemnation of the following described real estate in Polk County, Iowa:

The west twenty (20) feet of Lot Four (4), of E. J. Hall's Sub-division of Lot Five (5), in Block Eleven (11), of Hall's Addition to the city of Des Moines, Iowa; all except the west one hundred (100) feet of Lot Four (4), in Block Eleven (11) of Hall's Addition to the city of Des Moines, Iowa.

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

No. 7186—1915.

FORT DODGE, DES MOINES & SOUTHERN RAILROAD COMPANY.

v.

MARY KOCK, MARIE ELLEN JONES, ET AL.

Decided June 2, 1915.

The Commission granted certificates authorizing condemnation of the following described real estate in Webster County, Iowa:

Lot Two (2) of Block Eighteen (18) in Carpenter, Morrison and Vincent's Addition to the city of Fort Dodge, Iowa.

Lot One (1) of Block Eighteen (18) in Carpenter, Morrison and Vincent's Addition to Fort Dodge, Iowa.

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

No. 7187—1915.

WATERLOO, CEDAR FALLS & NORTHERN RAILWAY COMPANY,

v.

PETER FOSSELMAN.

Decided June 7, 1915.

The Commission granted certificates authorizing condemnation of the following described real estate in Bremer County, Iowa:

A strip of ground adjoining the right of way of the Waterloo, Cedar Falls & Northern Railway Company fifty (50) feet in width and four hundred (400) feet in length, said piece of ground being a part of Lot 8, Section 2, Township 91, Range 14, west of the 5th P. M., Bremer County, Iowa; the southerly line of said strip coinciding with the northerly line of said right of way, and the westerly line of said strip coinciding with the westerly line of said Lot 8.

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

No. 7188—1915.

IOWA RAILWAY AND LIGHT COMPANY,

v.

THE OWNERS AND PERSONS INTERESTED IN THE REAL ESTATE HEREINAFTER DESCRIBED.

Decided July 22, 1915.

The Commission granted certificates authorizing condemnation of the following described real estate in Linn County, Iowa.

All of Block Fifty-one (51); the West Half of Block Fifty-three (53); all of Block Fifty-seven (57), except Lots One (1), Two (2) and Three (3), and Out-lot "B" thereof; the West Half of Block Fifty-six (56), and all of Block Sixty (60), all in James C. Young's Eighth Addition to the City of Cedar Rapids, Iowa, as the same is known and designated upon the recorded plat thereof.

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

Filed June 15, 1915. Closed September 7, 1915.

INTERLOCKING DEVICES, INSPECTION OF, ETC.

In the following applications for rights to construct, and maintain interlocker or other safety devices, at junction points, yards, crossovers, etc., the commission inspected and approved the plans and the plants, and issued formal operating permits:

Town or City	Railroads Involved.
Carnforth.....	Chicago, Rock Island & Pacific Railway Company, and Chicago & North Western Railway Company.
Hinton (Wren)....	Great Northern Railroad Company, and Illinois Central Railroad Company.
Gypsum	Illinois Central Railroad Company, and Chicago Great Western Railroad Company.
Rockwell City....	Illinois Central Railroad Company, Ft. Dodge, Des Moines & Southern Railroad Company, and the Chicago, Milwaukee & St. Paul Railway Company.
Fonda	Illinois Central Railroad Company, and the Chicago, Milwaukee & St. Paul Railway Company.
Paralta	Chicago, Milwaukee & St. Paul Railway Company.
Herndon	Chicago, Milwaukee & St. Paul Railway Company.
Slater	Chicago, Milwaukee & St. Paul Railway Company, and the Chicago & North Western Railway Company.
Capron	Chicago, Milwaukee & St. Paul Railway Company, and the Minneapolis & St. Louis Railroad Company.
Green Island.....	Chicago, Milwaukee & St. Paul Railway Company.
Browns	Chicago, Milwaukee & St. Paul Railway Company.
Cedar Falls.....	Illinois Central Railroad Company, and the Chicago, Rock Island & Pacific Railway Company.
Ames	Chicago, North Western Railway Company, and the Fort Dodge, Des Moines & Southern Railroad Company.
Neola	Chicago, Rock Island & Pacific Railway Company, and the Chicago, Milwaukee & St. Paul Railway Company.
West Belle Plaine..	Chicago & North Western Railway Company.
Boone, Eighth St...	Chicago & North Western Railway Company.
Elberon	Chicago & North Western Railway Company, and the Chicago, Milwaukee & St. Paul Railway Company.
Oralabor	Fort Dodge, Des Moines & Southern Railroad Company, and the Chicago & North Western Railway Co.
Kelley	Chicago & North Western Railway Company, and the Fort Dodge, Des Moines & Southern Railroad Company.
Marshalltown	Chicago & North Western Railway Company, Chicago Great Western Railroad Company, and the Minneapolis & St. Louis Railroad Company.
Tama	Chicago & North Western Railway Company, and the Chicago, Milwaukee & St. Paul Railway Company.
Beverly	Chicago & North Western Railway Company, and the Chicago, Milwaukee & St. Paul Railway Company.
Ogden	Chicago & North Western Railway Company and the Minneapolis & St. Louis Railroad Company.
Ute	Chicago & North Western Railway Company, and the Chicago, Milwaukee & St. Paul Railway Company.
DeWitt	Chicago & North Western Railway Company, and the Chicago, Milwaukee & St. Paul Railway Company.
Wheatland	Chicago & North Western Railway Company, and the Chicago, Milwaukee & St. Paul Railway Company.
Belle Plaine.....	Chicago & North Western Railway Company.

ELECTRIC TRANSMISSION LINE FRANCHISES

No. 7189, 1915.

H. W. True, Mason City, Iowa, was granted on December 14, 1914, following hearing December 3, 1914, a franchise for the construction and operation of an electric transmission line, from the west corporate limits of Nora Springs, Floyd County, by way of the public highways, to the east corporate limits of the City of Mason City, Cerro Gordo County, Iowa, upon the following route:

Beginning on the south line of the highway at the northeast corner of Section Number Thirteen, in Township Number Ninety-six North, Range Number Nineteen, West of the Fifth Principal Meridian in Cerro Gordo County, Iowa, running thence west along the south line of said highway three miles, thence north along the west side of the highway running north and south between Sections Number Nine and Number Ten one-half mile to the highway running east and west through the center of Sections Nine, Eight, Seven and Twelve, thence west along the south side of said highway to the east line of the highway running north and south through the center of Section Number Seven, thence crossing the east and west highway on the east side of the north and south highway, thence west along the north side of said east and west highway to the east line of the highway running north and south of the west line of said Section Seven, thence crossing said east and west highway to the south line thereof, thence running west along the south side of said highway to the west line of Section Number Twelve in Range Number Twenty, which constitutes and is the eastern limits of the City of Mason City, Iowa.

No. 7190, 1915.

Iowa Railway and Light Company was granted, on December 14, 1914, after hearing held November 25, 1914, a franchise for the construction and operation of an electric transmission line from the west corporate limits of the Town of Perry, Iowa, via the Towns of Rippey and Grand Junction, Iowa, to the Town of Jefferson, Iowa, and from the Town of Grand Junction to the Town of Dana, Iowa, upon the following route:

A strip of land lying southwesterly of and abutting upon the southwesterly line of the railroad right of way from the west corporate limits of the City of Perry, Dallas County, Iowa, to Maple Street in Fagen Ross Addition; thence over, along and upon the street which abuts upon said railroad right of way from Maple Street to Oak Street; thence westerly over, along and upon Oak Street a distance of approximately 168 feet from the southwesterly line of said railroad right of way, (said Fagen Ross Addition and said streets above referred to being included in and forming a part of the unincorporated town of Angus, Boone County, Iowa); thence northwesterly over, along and upon a strip of land lying southwesterly of and abutting upon the southwesterly line of the railroad right of way to the east corporate limits of the incorporated town of Rippey, Greene County, Iowa; thence north across said railroad right of way; thence north and then west along a strip of land lying outside of and abutting upon the east and north corporate limits of Rippey to the

easterly line of said railroad right of way; thence northerly over and along a strip of land lying east of and abutting upon said railroad right of way to the south corporate limits of the incorporated town of Grand Junction, Greene County, Iowa; thence west across said railroad right of way and along a strip of land lying south of and abutting upon the south corporate limits of Grand Junction to the public highway running north and south on the west corporate limits of Grand Junction; thence north on the west half of said public highway to the south corporate limits of Grand Junction; thence west over, along and upon a strip of land lying south of and abutting upon the south corporate limits of Grand Junction (being a part of the south thirty feet of a platted highway on said south corporation line) to the west corporate limits of Grand Junction; thence north on a strip of land lying west of and abutting upon said west corporate limits of Grand Junction to the southerly line of the right of way of Chicago & North Western Railway Company; thence westerly over and upon a strip of land lying south of and abutting upon said railroad right of way to the east corporate limits of the incorporated Town of Jefferson, Greene County, Iowa; thence south over and upon a strip of land lying east of and abutting upon said east corporate limits of Jefferson and to the north line of Section Sixteen, Township Eighty-three North, Range Thirty, west of the 5th P. M.

Also commencing at the intersection of the west corporate limits of Grand Junction and the southerly line of the right of way of the Chicago & North Western Railway Company; thence north across said railroad right of way; thence over, along and upon a strip of land lying outside of and abutting upon the west corporate limits of Grand Junction to the public highway extending along the north corporation limits of Grand Junction; thence east long the north half of said public highway to the east line of Section Five, Township Eighty-three North, Range Twenty-nine west of the 5th P. M.; thence east on a strip of land lying north of and abutting upon the north corporate limits of Grand Junction to the westerly right of way line of Minneapolis & St. Louis Railroad Company; thence northerly over and upon a strip of land lying west of and abutting upon said railroad right of way to a public highway lying west of and abutting upon said railroad right of way thence north along and upon said public highway to the east and west center section line of Section Thirty-three, Township Eighty-four North, Range Twenty-nine, west of the Fifth P. M.; thence north over and upon a strip of land lying west of and abutting upon said railroad right of way to the south corporate limits of the incorporated town of Dana, Greene County, Iowa; thence east across said right of way and thence over, along and upon a strip of land lying outside of and abutting upon all that part of the corporate limits of Dana, lying east of the right of way of Minneapolis & St. Louis Railroad Company through Dana.

No. 7191, 1915.

The Maquoketa Light & Power Company was granted, on December 23, 1914, following hearing on September 15, 1914, a franchise for the construction and operation of an electric transmission line, from the South corporate limits of the Town of Maquoketa, Jackson County, Iowa, by way of the public highways to the Towns of Delmar and Charlotte, Clinton County, Iowa, upon the following route:

Commencing at the point where the west line of Allen Street in the city of Maquoketa, Iowa, intersects the north line of the Chicago & North Western Railway right of way, thence south 32 degrees and 30 seconds, west 475 feet, thence south 19 degrees and 30 minutes, west 1617 feet, crossing the public highway at a point 475 feet from the place of

commencement, thence south 37 degrees and 30 minutes, east 163 feet, to the public highway, thence south in the public highway between Township Eighty-four North of Range Two and Township Eighty-four of Range Three east of the Fifth P. M., in Jackson County, Iowa, to the north line of Clinton County, thence south on the line between Sections One, Township Eighty-three, Range Two and Section Six, Township Eighty-three North Range Three east of the Fifth P. M. in Clinton County, following the highway to the south line of said sections; thence following the highway in a southeasterly direction through Section Seven to the center line east and west through said Section Seven, thence due east on the highway through the center of Sections Seven, Eight and Nine to the east line of said Section Nine, thence south on the highway between Sections Nine and Ten eighty rods, or until it intersects the north line of the town of Delmar; also commencing at the east side of on the center line east and west of said Section Nine, in the highway, running east about sixty rods, thence southeasterly following said highway to a point in said highway about the center of the southwest quarter of the southeast quarter of Section Ten; thence in a southeasterly direction following said highway as it is mapped through Sections Ten, Eleven, Fourteen and Thirteen of said township to where the same crosses the east line of said township at the center on the east side of Section Thirteen, thence easterly and southeasterly, following the highway through Sections Eighteen, Seventeen, Twenty, Twenty-eight and Twenty-seven in Township Eighty-three North of Range Four, east of the Fifth P. M., in Clinton County, Iowa, to the limits of the Town of Charlotte, in said County.

No. 7192, 1915.

The Interstate Power Company was granted, on December 23, 1914, following hearing on December 4, 1914, a franchise for the construction and operation of an electric transmission line, from a point on the Postville line in Allamakee County, at Road 160 by way of the public highway to a point including the Village of Frankville, in Winneshiek County; also from a point in Section 13, Township 98 North, Range 8 West of the 5th P. M., South by the way of public highways to the North corporate limits of the Town of Ossian, Iowa, more particularly described as follows:

From the present "Postville Line" which follows the boundary between Sections 31 and 32 in Ludlow Township, Allamakee County, Iowa, and beginning at a point on said "Postville Line" at Road No. 160; thence westerly on Road No. 160 in Allamakee County, Iowa; thence northwesterly diagonally on the State Road, so called, in Allamakee County, Iowa, to the county boundary; thence continuing northwesterly in Winneshiek County to a point including the village of Frankville, along the public highway, being Road No. 593-A, Winneshiek County, Iowa.

From a point beginning at the north line of Section 13 in Decorah Township, Winneshiek County, Iowa, on Road No. 885; thence following southerly in Decorah, Springfield, and Military Townships, Winneshiek County, Iowa, the following numbered public highways or roads to the limits of the incorporated town of Ossian, which numbered highways are specifically as follows: Roads Nos. 885, 983, 984, 901, 147, 306-A, 306, 254, 275, 306, 578, 925, 141, 920-C, CXVIII, and 497.

No. 7193, 1915.

J. J. Maher, Preston, Iowa, was granted, on January 26, 1915, after hearings September 15, 1914, December 9, 1914, December 21, 1914, and oral argument on December 29, 1914, a franchise for the construction and

operation of an electric transmission line from the West corporate limits of the City of Clinton, Iowa, by way of the public highways to the town of Goose Lake, Iowa, and from the Town of Goose Lake, by way of the highways to the Towns of Preston, Iowa, and Miles, Iowa; also from the Town of Goose Lake to the Town of Charlotte, Iowa, upon the following route:

Commencing at the corporate limits of the City of Clinton, on the main highway running west from said city between Sections Thirty and Thirty-one, Township Eighty-two, Range Seven East of the Fifth P. M., thence west along the south of said highway and parallel thereto, across Sections Thirty-six, Thirty-five and Thirty-four, Township eighty-two, Range Six east of the Fifth P. M., to a point where the public highway branches off and runs in a northwesterly course to the Town of Goose Lake; thence across said highway, and thence on the southwest side of the public highway and parallel thereto, running in a northwesterly direction through Sections Twenty-seven, Twenty-eight and Twenty-one, Township Eighty-two, Range Six east of the Fifth P. M., to a point on Section Seventeen, Township Eighty-two, Range Six east of the Fifth P. M., Hampshire Township, Clinton County, Iowa, where the public highway turns to the south and west; thence on a straight course due northwest to a point on Section Eighteen, Township Eighty-two, Range Six, east of the Fifth P. M., where it meets the public highway and crosses to the south thereof; thence south and west of said public highway and parallel thereto through Sections Eighteen and Seven, Township Eighty-two, Range Six, east of the Fifth P. M., thence on the south side of the highway to a point on Section Twelve, Township Eighty-two, Range Five, east of the 5th P. M., where the road branches northwest; thence crossing the public highway; and thence on the east and north side of the public highway and parallel thereto to the northwest corner of Section One, Township Eighty-two, Range Five, east of the Fifth P. M., thence across the public highway; and thence on the north and west side of the public highway and parallel thereto through Sections Thirty-five, Thirty-four, Twenty-seven and Twenty-eight, Township Eighty-three, Range Five east of the 5th P. M., to the Town of Goose Lake; thence on the west side of the public highway running north from Goose Lake, and parallel thereto, through Sections Twenty-eight, Twenty-one and Sixteen, Township Eighty-three, Range Five, east of the Fifth P. M., to a point between Sections Seventeen and Sixteen, Township Eighty-three, Range Five east of the Fifth P. M., near the north line thereof; thence across the public highway, and thence north, and a little bit west on the east side of said public highway parallel thereto, to about the center of Section Eight, Township Eighty-three, Range Five east of the Fifth P. M., thence across the public highway and thence on the west side of said public highway and parallel thereto in a northwesterly direction through the north half of Section Eight, and all of Section Five, in Township Eighty-three, Range Five east of the 5th P. M.; thence in a northwesterly direction along the west side of the public highway and parallel thereto, in Section Thirty-two, Township Eighty-four, Range Five east of the 5th P. M., three-quarters of a mile; thence across said public highway, and thence in a northwesterly direction along the east side of said public highway, and parallel thereto to the north line of Section Thirty-two, Township Eighty-four, Range Five east of the 5th P. M.; thence east along the south side of the public road running east and west on the north side of said Section Thirty-two, across Sections Thirty-three, Thirty-four, Thirty-five and Thirty-six, Township Eighty-four, Range Five east of the 5th P. M., to the corporate limits of the Town of Miles, Jackson County.

Also commencing at the corporate limits of the Town of Goose Lake, running thence west on the north side of the public highway and imme-

diately and adjoining and parallel thereto, running through Sections Twenty-eight, Twenty-nine and Thirty in Township Eighty-three, Range Five east of the Fifth P. M., and Sections Twenty-five and Twenty-six in Township Eighty-three, Range Four east of the Fifth P. M.

No. 7194, 1915.

Monona Light and Power Company was granted, on February 27, 1915, following hearing on January 28, 1915, a franchise for the construction and operation of an electric transmission line, from the West corporate limits of the Town of Monona, Iowa, by way of the public highways to the Town of Luana, Iowa, and from the southwest corner of the Town of Monona straight West on the public highway for a distance of $2\frac{1}{4}$ miles, also from the East corporate limits of the Town of Monona, following the highway to the section line between Sections 7 and 8, Township 95 North, Range 4 West of the 5th P. M., also from the North corporate limits of the Town of Monona following the public highway to the North line of Clayton County, the route being more particularly described as follows:

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 11, 10, 9 and 8 to the eastern corporate limits of the Town of Luana, Clayton County, Iowa. The said highway crosses the right of way of the Chicago, Milwaukee & St. Paul Railway Company at two points, one in Section 10 and one in Section 9.

From the northeast corner of the southeast quarter, Section 14, Township 95 North, Range 5 west of the 5th P. M., thence west along and over the public highway through Sections 14, 15 and part of 16 to the northwest corner of the northeast quarter of the southeast quarter in said Section 16, township and range aforesaid.

From a point where the public highway leaves the corporate limits of the Town of Monona on the east, thence in a northeasterly direction along and over said highway through Section 12, Township 95 North, Range 5, west of the 5th P. M., and Section 7, Township 95 North, Range 4, west of the 5th P. M. to a point where said highway crosses the section line between Sections 7 and 8 in Township 95 North, Range 4, west of the 5th P. M.

From the southeast corner of the northeast quarter of Section 11, Township 95 North, Range 5 west of the 5th P. M., along and over the public highway north to the north line of Clayton County, Iowa.

No. 7195, 1915.

Cedar Valley Power Company was granted, on February 27, 1915, following hearing February 5, 1915, a franchise for the construction and operation of an electric transmission line, from the East corporate limits of the City of Charles City, by way of the public highways to the Town of Floyd, Iowa, upon the following route:

Commencing at a point on the west corporation line of the City of Charles City, Iowa, which is approximately the northeast corner of the southeast quarter of the southeast quarter of Section Two, Township Ninety-five North, Range Sixteen west, thence running in a northwesterly direction on the main highway commonly known as the Charles City-Floyd road, across Section Two to the northeast corner of the northwest quarter of said Section Two thence continuing in a northwesterly direc-

tion diagonally across the southwest quarter of Section Thirty-five, Township ninety-six North, Range Sixteen west and the northeast quarter of Section Thirty-four thence continuing in a northwesterly direction across Section Twenty-seven and the southwest quarter of the southwest quarter of Section Twenty-two to a point on the west line of Section Twenty-two which is approximately the northwest corner of the southwest quarter of the southwest quarter of Section Twenty-two, thence due north along the west section line of Section Twenty-two to the east corporation line of the Town of Floyd, Iowa, at a point which is approximately the southeast corner of Section Sixteen all of which are in Township Ninety-six North, Range Sixteen west.

Also commencing at a point which is approximately the northeast corner of the northwest quarter of the northeast quarter of the southeast quarter of Section Thirty-four, thence due west through the center of Sections Thirty-four and Thirty-three to a point which is the northwest corner of the southeast quarter of Section Thirty-three, thence due north through the center of Sections Thirty-three and Twenty-eight and Twenty-one, all of which are in Township Ninety-six North, Range Sixteen west, to a point on the south corporation line of the Town of Floyd, which is approximately the northwest corner of the southwest quarter of the northeast quarter of Section Twenty-one, Township Ninety-six North, Range Sixteen west.

No. 7196, 1915.

Grinnell Electric & Heating Company was granted, on February 27, 1915, following hearing December 8, 1914, a franchise for the construction and operation of an electric transmission line, from the West corporate limits of the City of Grinnell, Poweshiek County, Iowa, by way of the public highways to the North corporate limits of the Town of Kellogg, Jasper County, Iowa, over the following described route:

Starting at a point on the west corporate limits of the City of Grinnell, Iowa, and on the highway running between the southwest quarter of Section seventeen, Township eighty north, of Range sixteen west of the 5th P. M., and the northwest quarter of said Section seventeen and running thence west along the said highway between the southwest quarter of said Section seventeen and the northwest quarter of said Section seventeen and along the highway between the north half of Section eighteen and the south half of Section eighteen, in Township eighty north, of Range sixteen west of the 5th P. M., thence west across the north and south highway between Poweshiek County and Jasper County; thence south along the highway between the southwest quarter of Section eighteen, Township eighty north, of Range sixteen west of the 5th P. M. and the northeast quarter of the southeast quarter of Section thirteen, Township eighty north, of Range seventeen, west of the 5th P. M. for a distance of approximately $\frac{1}{4}$ of a mile; thence west along the highway as now laid out, across the south half of Sections thirteen, fourteen, fifteen, sixteen, seventeen, and across the southeast quarter of Section eighteen, all in Township eighty north, of Range seventeen, west of the 5th P. M., a distance of approximately $5\frac{1}{2}$ miles. That in going this distance of $5\frac{1}{2}$ miles, the highway as now laid out and maintained makes several angles and curves and the franchise herein asked is for the proposed line to run along the highway as now laid out and maintained; thence south along the highway between the south half of the southeast quarter of Section eighteen in said Township eighty north, of Range seventeen west of the 5th P. M., and the south half of the southwest quarter of said Section eighteen, a distance of approximately $\frac{1}{4}$ of a mile; thence west along the highway as now maintained between the southwest quarter of said Section eighteen

and the northwest quarter of Section nineteen in said township and range and between Sections thirteen and twenty-four of Township eighty north, Range eighteen west of the 5th P. M., a distance of approximately $1\frac{1}{2}$ miles; thence south along the highway between Sections twenty-three and twenty-four of Township eighty north, of Range eighteen west of the 5th P. M., to the north corporate limits of the incorporated Town of Kellogg.

No. 7197, 1915.

Central Iowa Light and Power Company was granted, on February 27, 1915, following hearing February 17, 1915, a franchise for the construction and operation of an electric transmission line, from a point on the highway known as the Evanston Highway in Webster County, where said highway crosses the Chicago, Great Western Railroad Company's switch, and following the highway to the West line of the Collins estate, thence North and thence East to the Cardiff Gypsum Company, more particularly described as follows:

To construct a transmission line on what is known as the Evanston highway in Section 4, Township 88, Range 28, Webster County, Iowa. One of the termini being at a point on said highway in said section, township, range and county where said highway crosses the Chicago Great Western Railroad Company's switch; thence southeasterly along the north side of said highway twenty-eight hundred (2800) feet to the west line of what is known as the Collins estate in said section, township and range; thence in a northerly direction and thence southeasterly to the Cardiff Gypsum Company, being the other termini of said proposed transmission line.

No. 7198, 1915.

G. O. Steinhauer, Arcadia, Iowa, was granted, on March 19, 1915, following hearing March 4, 1915, a franchise for the construction and operation of an electric transmission line, from the corporation line of the Town of West Side, Iowa, by way of the public highways to the town of Arcadia, Iowa, over the following described route:

Commencing at the corporation line of said Town of West Side, Iowa, at the southwest corner of Section 18, Township 84, north Range 36, west of the 5th P. M., in Carroll County, Iowa, thence north along the county line road between Carroll and Crawford Counties one-half mile to the center of the west line of said Section 18; thence east along the highway extending east and west through the center of said Section 18, and Section 17, in the township above described a distance of two miles, to the corporation line of the Town of Arcadia, Iowa.

No. 7199, 1915.

O. F. Eaton, Leon, Iowa, was granted, on May 11, 1915, following hearing April 29, 1915, a franchise for the construction and operation of an electric transmission line, from a point on the public highway in Franklin Township, Decatur County, by way of the public highways to the West corporate limits of the Town of Weldon, Iowa, and from a point one mile North of the starting point, following the public highway West for a distance of two miles to the East corporate limits of the Town of Van Wert, Iowa, over the following described route:

Commencing at the adjoining corners of Sections 16, 17, 20 and 21, thence extending north along the public highway a distance of about two and seven-eighths miles, thence east along the public highway to the half section line, running north and south, of Section four, that point being on the west corporation line of the Town of Weldon, Iowa; and beginning one mile north of starting point at the adjoining corners of Sections 8, 9, 16 and 17, thence extending west along the public highway a distance of two miles to the west township line on the section line between Sections 7 and 18, that point being on the east corporation line of the Town of Van Wert, Iowa, all in Franklin Township, Decatur County, Iowa.

No. 7200, 1915.

Dodge's Point Transportation Company was granted, on May 11, 1915, following hearing April 29, 1915, a franchise for the construction and operation of an electric transmission line, from the South corporate limits of the City of Clear Lake, Cerro Gordo County, Iowa, by way of the public highways to Oakwood Park, and Dodge's Point Park, over the following described route:

That said transmission line starts at the central plant at Clear Lake, Iowa, at a point between Main and Second streets and goes south on said Second street to the city limits of Clear Lake, Iowa, about ten blocks, said Second street being a public street in the said city of Clear Lake, Iowa. Said transmission line crosses said Second street at a point where it enters the street from the central plant and runs along the east side of said Second street for five blocks to Sortor street in said city of Clear Lake, Iowa, and then crosses Second street to the west side and follows the west side of said street southward to the city limits. At the city limits of Clear Lake, Iowa, at the south end of said Second street is a small bridge about thirty feet by twenty feet. Said transmission line does not cross over said bridge, but the poles are set at the outer edge of the public highway. After passing said bridge said transmission line crosses said highway to the east side of said highway and runs along said street in a southerly direction for about a quarter of a mile where said transmission line crosses the highway to the right side of said highway, going in a southerly direction and extends along said highway on the right side for about one-half mile where it again crosses to the left side and runs along the left side of said highway to where it enters Oakwood Park, as shown by the annexed plat to said petition. At Oakwood Park said transmission line crosses to the right side and runs along the right side of the highway to Sycamore street in Oakwood Park. Said transmission line runs in a westerly direction on Sycamore street on the left side of said street and extends along the left side of the public highway for about a quarter of a mile, and then crosses to the right side of said highway to enter Dodge's Point Park, as shown by the plat attached to said petition. Said transmission line runs along on the right side of Park avenue in Dodge's Point Park and turns in a westerly direction on Dodge street and continues on the left hand side of said street for the rest of the distance in Dodge's Point Park. At Oakwood Park a cut out on the transmission line runs along the right side of Sycamore street in an easterly direction to the alley, turning to the left into the said alley and continues to run along the right side of said alley in a northerly direction about five blocks to transformer.

No. 7201, 1915.

Centerville Light & Traction Company was granted, on June 4, 1915, following hearing May 25, 1915, a franchise for the construction and

operation of an electric transmission line, from the South corporate limits of the Town of Centerville, Appanoose County, Iowa, by way of the public highways to the shaft of the Prairie Block Coal Company; also by way of public highways and private right-of-way to the East corporate limits of the Town of Cincinnati, Iowa, and also to the west corporate limits of the Town of Exline, Iowa; also from the Southeast corner of Section 12, by way of the public highway to the north corporate limits of the Town of Exline, Iowa; also by way of private right-of-way to the shaft of the Carbon Block Coal Co. The route is more particularly described as follows:

The line to begin at the southern limits of the city of Centerville, Iowa, near the northwest corner of the southeast quarter of the southeast quarter of Section 1, Township 68, Range 18 west, thence running south on the public highway a distance of approximately one and one-fourth miles to the southeast corner of Section 12, thence west along the public highway for approximately two and one-half miles to the northeast corner of the northwest quarter of the northwest quarter of Section 15, Township 68, Range 18 west, thence south on private right of way for a distance of approximately one-fourth mile to the shaft of the Prairie Block Coal Company.

Also beginning at the northeast corner of Section 14, Township 68, Range 18, thence south along the public highway for a distance of approximately four and one-fourth miles to the southeast corner of the northeast quarter of Section 2, Township 67, Range 18 west, thence west on the private right of way approximately one-half mile, thence south and west and southwest on private right of way for approximately three-fourths of a mile to the southwest corner of the northwest quarter of the northeast quarter of said Section 2, thence west along the public highway for a distance of one-half mile to the eastern limits of the incorporated town of Cincinnati, Iowa.

Also beginning at the southwest corner of the northwest quarter of the northwest quarter of Section 36, Township 67, Range 18, running thence east along the public highway for a distance of one mile, thence continuing east on private right of way for a distance of one mile to the limits of the incorporated town of Exline, Iowa.

Also beginning at the southeast corner of Section 12, Township 68, Range 18 west, thence east on the public highway approximately one mile, thence south on the public highway a distance of three miles to the limits of the incorporated town of Exline, Iowa.

Also beginning at the southeast corner of the southwest quarter of the southwest quarter of Section 7, Township 68, Range 17, Appanoose county, Iowa, thence running north on private right of way approximately one-fourth mile to the shaft of the Carbon Block Coal Company.

No. 7202, 1915.

Peterson Power & Milling Company was granted, on June 12, 1915, following hearing May 26, 1915, a franchise for the construction and operation of an electric transmission line, from the northeast corner of Section 35, Township 94, Range 38, in Clay County, Iowa, by way of the public highways to the Town of Everly, Iowa; also beginning at the northwest corner of Section 31, Township 94, Range 37, following the public highway two miles east and one mile south to the Buena Vista County line; also running south on the public highway between Sections 31 and 32 to the Buena Vista County line. The route is more particularly described as follows:

Beginning at the northeast corner of Section 35 following the public highway north along the east side of Sections 26, 23, 14, 11 and 2, all in

Township 94, Range 38, and Sections 35, 26, 23, 14 and 11, then west along the north side of Sections 11 and 10, then north along the east side of Section 4, all in Township 95, Range 38, thence continuing on north along the east side of Sections 23, 28, 21, 16, and 9, all in Township 96, Range 38, to the town of Everly.

Also beginning at the northwest corner of Section 31 and following the public highway east along the north side of Sections 31 and 32, thence along the east side of Section 32. Also following the public highway south from the northeast corner of Section 31 to the Buena Vista county line, all in Township 94, Range 37, in Clay county, Iowa.

No. 7203, 1915.

Town of Alta Vista, Iowa, was granted on July 30, 1915, following hearing June 30, 1915, a franchise for the construction and operation of an electric transmission line from the west corporate limits of the Town of Alta Vista by way of the public highways to the south corporate limits of the town of Elma, Iowa, more particularly described as follows:

Commencing at the west limits of the town of Alta Vista, Iowa, thence west along the south side of the public highway between Section numbered Nineteen (19), and Section numbered Thirty (30), Township numbered Ninety-seven (97) North, Range Thirteen (13), West of the 5th P. M., Chickasaw county, Iowa, thence running north along the east side of the public highway along the west line of Section numbered Nineteen (19), Township numbered Ninety-seven (97) North, Range 13, West of the 5th P. M., Chickasaw county, Iowa; thence continuing north along the east side of the said public highway and along the west line of Section numbered Eighteen (18) and Section numbered Seven (7), Township numbered Ninety-seven (97) North, Range numbered Thirteen (13), West of the 5th P. M., Howard county, Iowa, until it reaches the corporate limits of the town of Elma, Iowa.

No. 7204, 1915.

North Star Electric Company was granted, on July 30, 1915, following hearing June 30, 1915, a franchise for the construction and operation of an electric transmission line, from the north corporate limits of Ames, Iowa, by way of public highways north and west approximately two and seven-eighths miles to the residence of George Meyers, over the following described route:

Commencing at the point where the corporation line of the town of Ames, Iowa, intersects the public highway between Sections 34 and 35, in Franklin township, and running thence due north along the east side of said highway about five-eighths of a mile to the point where the public highway running east and west intersects it; thence due west along the north side of said highway three-quarters of a mile; thence south across said highway and thence due west for three-quarters of a mile; thence north on the east side of the public highway, about three-quarters of a mile to the residence of George Meyers; all in Story county, Iowa.

No. 7205, 1915.

Eastern Iowa Electric Company was granted, on July 30, 1915, following hearing March 16, 1915, a franchise for the construction and operation of an electric transmission line, substantially as follows: from the west cor-

porate limits of Dubuque, Iowa, by way of the towns of Center Grove, Julien, Peosta, Epworth and Farley, to the corporate limits of the town of Dyersville, Iowa.

Commencing at the intersection of the west corporate limits of the city of Dubuque, with the public highway running in a southwesterly direction through the northeast quarter of Section Twenty-seven, Township Eighty-nine, Range Two, East of the 5th P. M.; thence southwesterly along said public highway to its intersection with Orchard street in the unincorporated town of Center Grove; thence westerly along said Orchard street to Division street, which is located along the west side of Section Twenty-seven, Township Eighty-nine, Range Two, East of the 5th P. M.; thence south on Division street and Division street extended to and across the railroad right of way; thence northwesterly over a strip of land lying southerly of and abutting upon and adjacent to the southerly right of way line of said railroad right of way to the north line of Mineral lot No. 291 in Section Twenty-eight, Township Eighty-nine, Range Two, East of the 5th P. M.; thence west over the north twenty-five feet and the north twenty-five feet produced of said Mineral lot No. 291 to the west line of lot three in the northeast quarter of the southwest quarter of said Section Twenty-eight; thence in a northwesterly direction over a strip of land to the intersection of the west line of the northwest quarter of the southwest quarter of said Section Twenty-eight with the southerly line of the railroad right of way; thence southwesterly over a strip of land lying south of, abutting upon and adjacent to the railroad right of way to the west line of lot one in the southwest quarter of the northeast quarter of Section Nine, Township Eighty-eight, Range One, East of the 5th P. M.; from this point to the intersection of the east line of the northwest quarter of the southwest quarter of said Section Nine, the applicant is granted the choice of the two following routes:

(Route 1)—A strip along the west side of said lot one in the southwest quarter of the northeast quarter of Section Nine aforesaid, from the railroad right of way to the east and west center section line of said Section 9; thence west over a strip of land lying south of and abutting upon said east and west center section line of said Section 9, to its intersection with a highway lying along the southerly side of said railroad right of way.

(Route 2)—Continuing along a strip of land lying south of and abutting upon said railroad right of way from the west line of said lot one in the southwest quarter of the northeast quarter of Section Nine aforesaid, to its intersection with Brady street in the town of Peosta, produced; thence south along a strip of land included in said Brady street produced northerly, to Brady street; thence south along Brady street to its intersection with the public highway running east and west along the center section line of said Section Nine aforesaid; thence west along said highway to the west end thereof; and thence west along a strip of land which would be included in said highway, if produced; and to its intersection with the public highway lying along the south side of said railroad right of way.

Thence west along said public highway lying along the southerly side of said railroad right of way to the west line of Section Eight, Township Eighty-eight, Range One, East of the 5th P. M., thence over a strip of land abutting upon and adjacent to the southerly side of said railroad right of way to its intersection with the public highway running in a southwesterly direction at the east line of the west one-quarter of Section Twelve, Township Eighty-eight, Range One, West; thence westerly along said public highway to the west line of said Section Twelve; from this point to the

intersection of the east corporate limits of the town of Epworth with the north line of the railroad right of way, the applicant is granted the choice of the two following routes:

(Route 1)—Along said public highway running in a southwesterly direction through the north half of the southeast quarter of Section Eleven, Township Eighty-eight, Range One, West of the 5th P. M.; thence north along a strip of land lying outside of said corporate limits to its intersection with the north line of said railroad right of way.

(Route 2)—North across said highway and over a strip of land along the west side of Section Twelve aforesaid, and included between said highway and the railroad right of way; thence north across said railroad right of way; thence west over a strip of land lying north of and abutting upon said railroad right of way to the east limits of the said town of Epworth.

Thence north along a strip of land lying east of the corporate limits of Epworth to the northeast corner of said corporate limits; thence west along a strip of land lying north of and abutting upon said north corporate limits of the cemetery known as lot three in the southeast quarter of the southwest quarter of Section Two, Township Eighty-eight, Range One, West of the 5th P. M.; thence north, west and south over a strip of land abutting upon and outside of the east, north and west boundaries of said cemetery; thence west and south, outside of and abutting upon the north and west corporate limits of the town of Epworth to its intersection with the first public highway lying south of the railroad right of way; thence west on said public highway to the point where said public highway crosses said railroad right of way in the southeast quarter of the northwest quarter of Section Ten, Township Eighty-eight, Range One, West of the 5th P. M.; from this point to the east corporate limits of the town of Farley, the applicant is granted the choice of the two following routes:

(Route 1)—Continuing in a westerly direction along said public highway from its crossing with said railroad right of way in said Section Ten to its intersection with said east corporate limits of said town of Farley.

(Route 2)—A strip of land lying south of and abutting upon said railroad right of way from said point where said highway crosses said railroad right of way in said Section Ten, to the east corporate limits of said town of Farley; thence north across said railroad right of way to the highway lying directly north thereof.

Thence north and outside of the east corporate limits of the town of Farley along a public highway to the northeast corner of said corporate limits; thence west along a strip of land lying outside of and abutting upon the north corporate limits of the town of Farley to the northwest corner of said corporate limits; thence south and outside of said west corporate limits of said town of Farley along a public highway running to the south line of the railroad right of way; thence in a northwesterly direction over a strip of land lying south of and abutting upon the railroad right of way to the east corporate limits of the town of Dyersville, all of said route being in Dubuque county, Iowa.

No. 7206, 1915.

The Incorporated Town of Fredericksburg, Iowa, was granted on September 10, 1915, following hearing September 7, 1915, a franchise for the construction and operation of an electric transmission line, from the south cor-

porate limits of the town of Fredericksburg by way of the public highways over the following described route:

Beginning at or near the northwest quarter of Section Eighteen, Township Ninety-four, Range Eleven, West of the 5th P. M., in Chickasaw county, Iowa, running thence south one mile along the east line of the public highway; thence east along the south line of the public highway near the north line of Sections Nineteen, Twenty, Twenty-one, Twenty-two, Twenty-three and Twenty-four in said township, county and state, and thence east along the south side of said public highway near the north line of Sections Nineteen, Twenty, Twenty-one, Twenty-two and Twenty-three, Township Ninety-four, Range Ten, West of the 5th P. M., in Fayette county, Iowa, thence south along the west line of said public highway one mile to the south line of Section Twenty-three, Township Ninety-four, Range Ten, West of the 5th P. M., in Fayette county, Iowa.

No. 7207, 1915.

Municipal Corporation of Sergeant Bluff, Iowa, was granted on September 25, 1915, following hearing September 15, 1915, a franchise for the construction and operation of an electric transmission line from the south corporate limits of Sioux City to the north corporate limits of Sergeant Bluff, Iowa, over the following described route:

From the south limits of the city of Sioux City, Iowa, along the Lakeport road running south through Sections 17 and 20, Township 88, Range 47, thence west and southwest on the Sergeant Bluff road through Sections 29 and 30, Township 88, Range 47, to the north limits of the town of Sergeant Bluff, Iowa.

No. 7208, 1915.

Central Iowa Light & Power Company was granted, on September 25, 1915, following hearing September 15, 1915, a franchise for the construction and operation of an electric transmission line from a point on the right of way of the Fort Dodge, Des Moines & Southern Railroad Company, south of the station of Alleman, thence over certain roads and highways and private right of way in the unincorporated town of Alleman, Iowa, more particularly described as follows:

Along certain roads and highways of the unincorporated town of Alleman, situated upon a tract of land in the northeast quarter of the northeast quarter of Section Twenty-three, Township Eighty-one, North, Range Twenty-four, West of the 5th P. M., Polk county, Iowa, described as follows: Commencing on the right-of-way of the Fort Dodge, Des Moines & Southern Railroad Company at a point approximately 125 feet south of the station of the said road at Alleman; thence due west along the public road approximately 955.2 feet, crossing the private property of W. A. Booth and S. Lehman, from both of whom this petitioner has procured consent to erect its transmission line over, upon and across their property, the terminus of this part of the said system being upon the property of S. Lehman. Another portion of said distributing system shall connect with the line just described at a point 187.2 feet west of the connection of the right-of-way of the said railroad; thence south 504 feet; thence west 870 feet; thence south, approximately 135 feet with the terminus of the said portion of the said system being in the consolidated school house shown upon the exhibit attached to Amendment of Petition. Another portion of the said system shall connect with the line first in this paragraph described at a point

472.2 feet west of the connection of the right-of-way of said road proceeding south 300 feet; thence west 310 feet; thence south 192 feet connecting with the line secondly described as having its terminus in the said school house.

No. 7209, 1915.

Iowa Railway and Light Company was granted, on October 2, 1915, following hearing September 29, 1915, a franchise for the construction and operation of an electric transmission line, from the west corporate limits of the City of Cedar Rapids, Iowa, by way of private right of way along and abutting upon the right of way of the C., R. I. & P. Ry Co., to the corporate limits of the town of Shellsburg, Iowa. The route is more particularly described as follows:

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, Rock Island & Pacific Railway Company (formerly the Burlington, Cedar Rapids & Northern Railway Co.) commencing at the west corporate limits of the city of Cedar Rapids, Iowa; thence along the northeasterly boundary line of said railway right of way to a point approximately one thousand feet southeasterly of the passenger station at Palo, Iowa; thence across said railway right of way; then along the southwesterly line of said railway right of way through the corporate limits of the incorporated town of Shellsburg.

No. 7210, 1915.

Central Iowa Light & Power Company was granted on November 3, 1915, following hearing October 26, 1915, a franchise for the construction and operation of an electric transmission line, from the center of Section 35, Township 86 North, Range 29 West, Webster County, along certain roads and public highways in the unincorporated village of Lanyon, Iowa, more particularly described as follows:

Starting from the center of Section Thirty-five, Township Eighty-six North, Range Twenty-nine West, Lost Grove Township, Webster county, Iowa; thence west thirteen hundred twenty feet; thence north twenty-eight hundred sixty-five feet to a point two hundred twenty-five feet north of the north section line of the said section thirty-five; thence east thirty-six hundred ninety feet; thence south to a point ten hundred fifty feet east of the center of said section thirty-five; thence west to point of starting.

No. 7211, 1915.

Interstate Power Company was granted, on November 3, 1915, following hearing September 29, 1915, a franchise for the construction and operation of an electric transmission line, from a point on the road between Sections 35 and 36 Township 97 North, Range 8 West, thence by way of the public highways to the corporate limits of Calmar, Iowa, over the following described route:

The proposed Calmar transmission line will be constructed from the present Ossian transmission line; the junction of these two lines will be at a point on the said Ossian line on the north and south road between Sections 35 and 36 in Springfield Township; said Calmar transmission line will first traverse road No. 141, and thence westerly through Sections 35 and 34 of

Springfield Township upon roads No. 920-C, No. 400, No. XLVIII; thence southerly and westerly in Section 3 of Military Township on road No. XLVIII, and 224-B; thence in Springfield Township across Sections 33, 32 and 31 on road 228-B; No. 742, No. 371, No. 228-B and No. 1085; thence across Section 36 in Calmar Township on roads No. 640 and No. 896, to the city limits of Calmar, all of the above being in Winneshiek county, Iowa.

No. 7212, 1915.

Iowa Electric Company was granted, on November 24, 1915, following hearing November 16, 1915, a franchise for the construction and operation of an electric transmission line, from the town of Calamus, Clinton County, Iowa, by way of public highway and private right of way via the town of Grand Mound to the corporate limits of the town of DeWitt, Clinton County, Iowa, over the following described route:

A strip of land of the uniform width of twenty-five (25) feet, beginning at the intersection of the southerly right of way line of the main line track of the Chicago & North Western Railway Company with the easterly line of Section Eighteen, Township Eighty-one, North, Range Two, East of the 5th P. M.; thence south, east, south, east and north along the corporate line of the incorporated town of Calamus, Clinton county, Iowa, to the intersection of the easterly corporate line of said town, with the southerly boundary line of the right of way of the said Chicago & North Western Railway Company in Section Seventeen, Township and Range aforesaid; thence in an easterly direction along the southerly boundary line of said railroad right of way through the easterly half of Section Seventeen, and Sections Sixteen, Fifteen, Fourteen and Thirteen in said township and range, and in section Eighteen (18), Township Eighty-one North, Range Three, East of the 5th P. M., to the westerly corporate limits of the incorporated town of Grand Mound, Clinton county, Iowa; thence in a southerly direction to the center of said Section Eighteen; thence in an easterly direction along and upon a highway, to the east quarter corner of said Section Eighteen; thence in a northerly direction along and upon a public highway, to the southerly boundary line of the right of way of said Chicago & North Western Railway Company; thence in an easterly direction along the southerly boundary line of said railroad right of way across Sections Seventeen, Sixteen, Fifteen, Fourteen, and through a part of Sections Thirteen and Twenty-four, in said township and range; thence in an easterly direction along the southerly boundary line of said railroad right of way across the westerly half of Section Nineteen, Township Eighty-one, Range Four, East of the 5th P. M., to a highway running in a north and south direction through the center of said Section Nineteen, all in Clinton county, state of Iowa.

No. 7213, 1915.

Iowa Railway and Light Company was granted, on November 24, 1915, following hearing November 16, 1915, a franchise for the construction and operation of an electric transmission line, from west corporate limits of the town of Colo, Iowa, by way of private right of way parallel to and abutting upon the right of way of the Chicago and North Western Railway Company to the east corporate limits of the town of Nevada, Iowa. The route is more particularly described as follows:

The use and right of way of a strip of land of the uniform width of twenty-five feet, lying north of, parallel to, and abutting upon the northerly boundary line of the Chicago & North Western Railway, from the west

corporate limits of the incorporated town of Colo, Iowa, to an intersection with the right of way of the Des Moines, Iowa Falls & Northern Railway; thence across the right of way of the said Des Moines, Iowa Falls & Northern Railway; thence along and upon the northerly twenty-five feet of a strip of land of the uniform width of seventy-five feet, lying north of, parallel to and abutting upon the northerly boundary line of the Chicago & North Western Railway for a distance of thirteen hundred fifty feet; thence west along and upon a strip of land of the uniform width of twenty-five feet lying north of, parallel to and abutting upon the northerly boundary line of said Chicago & North Western Railway, to the east corporate limits of the city of Nevada, all in Story county, state of Iowa.

No. 7214, 1915.

Iowa Railway and Light Company was granted, on November 24, 1915, following hearing November 16, 1915 a franchise for the construction and operation of an electric transmission line, from the west corporate limits of the city of Marshalltown, Iowa, by way of the public highways and private right of way to the town of Colo, Iowa; also from the west corporate limits of the town of Nevada on private right of way parallel to and abutting upon the right of way of the Chicago and North Western Railway Company to the east corporate limits of the city of Ames, Iowa, over the following described route:

A strip of land of the uniform width of twenty-five feet parallel to and abutting upon the north boundary line of the Chicago & North Western Railway right of way, beginning at the west corporate line of the City of Marshalltown, Iowa; thence westerly to a point approximately seven hundred feet east of the west line of Section Two, Township Eighty-three North, Range Nineteen, West of the 5th P. M.; thence north approximately one hundred seventy feet from the northern boundary line of the right of way of the Chicago & North Western Railway; thence west along First street to Main street in the unincorporated town of LaMolle, Marshall county, Iowa; thence north in Main street to North First street, west in North First street to an intersection with a public highway running in a north-easterly direction; thence southwesterly along said public highway to an intersection with the north boundary line of the right of way of the Chicago & North Western Railway; thence westerly along the said northerly boundary line of the Chicago & North Western Railway to a point where said boundary line intersects a public highway running in an east and west direction approximately five hundred feet west of the east boundary line of Section Four, Township Eighty-three, Range Nineteen, West of the 5th P. M., and located on the north line of said Section Four; thence over, along and upon said public highway approximately eighteen hundred forty feet to its intersection with the northerly boundary line of the Chicago & North Western Railway right of way; thence west along said northerly boundary line to an intersection with a public highway located on the north boundary line of Section Eleven, Township Eighty-three North, Range Twenty, West of the 5th P. M.; thence west over, along and upon said public highway to its intersection with a public highway running north and south located on the west boundary line of Section Ten, Township Eighty-three North, Range Twenty, West of the 5th P. M.; thence south along said public highway located on the west boundary of said Section Ten to its intersection with a public highway running east located on the south line of the northwest quarter of said Section Ten; thence south along the west line of said Section Ten to its intersection with the northerly boundary line of the Chicago & North Western Railway right of way; thence west along said northerly boundary line of the Chicago & North Western Railway right of

way to the east corporate limits of the incorporated town of Colo, Story county, Iowa; thence north and west over, along and upon public highways located on the east and north corporate limits of the incorporated town of Colo; thence south along the west corporate line of said town of Colo to its intersection with the northerly boundary line of the Chicago & North Western Railway right of way.

And also a strip of land of the uniform width of twenty-five feet parallel to and abutting upon the northerly boundary of the Chicago & North Western Railway beginning at the west corporate line of the city of Nevada, Iowa; thence to the east corporate line of the city of Ames, Iowa.

No. 7215, 1915.

Iowa Falls Electric Company was granted, on December 3, 1915, following hearing November 22, 1915, a franchise for the construction and operation of an electric transmission line, from the corporate limits of the town of Wellsburg, Grundy County, Iowa, by way of public highways and private right of way, via Iowa Falls, Burdette, Popejoy, Dows and Rowan, following the right of way of the C., R. I. & P. Ry. for the major portion of the way to the corporate limits of the town of Belmond, Wright County, Iowa. The route is more particularly described as follows:

A strip of land of the uniform width of twenty-five feet on the southwesterly side, and abutting upon the right of way of the Chicago, Rock Island & Pacific Railway Company, from the corporate limits of the town of Wellsburg, Grundy county, Iowa, to the corporate limits of the town of Belmond, Wright county, Iowa; also a franchise and right of way is desired and applied for over and along that portion of the public highways located on the south and west sides of the unincorporated town of Cleves, lying southwesterly of said railroad right of way, and along and upon that portion of the public highways located on the south and west sides of the unincorporated town of Burdette, Franklin county, Iowa, lying southwesterly of said railroad right of way; also across said railroad right of way at the east corporate limits of the town of Popejoy; thence north and west upon a strip of land twenty-five feet in width lying outside of and abutting upon the east and north corporate limits of the said town of Popejoy, to and across said railroad right of way; also over and upon that portion of the public highways on the north and east sides of Section Twenty-two, Township Ninety North, Range Twenty-two, West of the 5th P. M., lying north of the southwesterly boundary line of said railroad right of way, but no franchise or right of way is asked within the limits of any city or incorporated town, nor over that portion of said twenty-five foot strip of land on the southwesterly side of said railroad right of way, as is included between the points where the said public highways lying on the south and west sides of said town of Cleves intersect said railroad right of way, and between the points where the said public highways lying on the south and west sides of said town of Burdette intersect said railroad right of way. Also a franchise and right of way is applied for from said railroad right of way, on the highway running east and west through the center of Section Nineteen, Township Eighty-nine North, Range Nineteen, West of the 5th P. M., and Sections Twenty-four, Twenty-three and Twenty-two and along the west side of said Section Twenty-two and the north side of Sections Twenty-one and Twenty, to the limits of Iowa Falls Iowa, all being in Township Eighty-nine North, Range Twenty, West of the 5th P. M., all of said lands being included in Grundy, Hardin, Franklin and Wright counties, Iowa.

CLASSIFICATION, RATES AND RULES

Semi-Annual Rate and Classification Hearing October 6, 1914

On October 6, 1914, 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:

Louden Machinery Company, Fairfield, Iowa:

Application for third class L. C. L. and class A, C. L., ratings on Hay Slings in bundles, and mixture under Agricultural Implements. Continued for further hearing on request of petitioner.

Louden Machinery Company, Fairfield, Iowa:

Application for third class L. C. L. and class A, C. L., ratings on Feed Carriers, knocked down and crated, and mixture under Agricultural Implements. Continued for further hearing on request of petitioner.

International Harvester Company of America, Chicago, Ill.:

Application for third class L. C. L. and Class A, C. L., ratings on Lifting Jacks, K. D. loose, and mixture under Agricultural Implements.

The Commission granted the following:

Agricultural Implements:

Hay Press Hoists:

Loose	LCL 2
K. D. in bundles	LCL 3
In packages named or loose, C. L. minimum weight 20,000 lbs., CL A.	

International Harvester Company of America, Chicago, Ill.:

Application for third class L. C. L. and class A, C. L., minimum weight 20,000 lbs., ratings on Disc and Hopper combined, S. U., and mixture under Agricultural Implements.

The Commission adopted the following:

Agricultural Implements, parts of:

Disc and Drag Bars combined:

Loose	LCL 1 1/2
In bundles	LCL 1
In crates	LCL 2
In barrels or boxes	LCL 3
In packages named, C. L. minimum weight 20,000 lbs.	CL A

International Harvester Company of America, Chicago, Ill.:

Application for third class L. C. L. and class A, C. L., minimum weight 20,000 lbs., ratings on Wagon Elevators, K. D., one end crated, spout loose, and mixture under Agricultural Implements.

The Commission granted the following:

Agricultural Implements:

Wagon Dumps or Wagon Elevators:

S. U., detachable parts removed and in boxes or crates, L. C. L. 1.	
K. D., one end crated Spout loose, castings in bags or boxes, or securely wired to frame, other parts in bundles, L. C. L. 2.	
S. U. or K. D., in packages or loose, C. L. minimum weight 20,000 lbs., C. L. class A.	

International Harvester Company of America, Chicago, Ill.:

Application for third class L. C. L. and class A, C. L., min. wt. 20,000 lbs., rating on Fertilizer and Lime Sower, K. D. in bundles and crates, wheels detached, and mixture under Agricultural Implements. The Commission granted the following classification: Fertilizer Distributors, K. D. in boxes, bundles or crates, L. C. L. 3, C. L. A, minimum weight 20,000 lbs.

International Harvester Company of America, Chicago, Ill.:

Application for third class L. C. L. and class A, C. L., min. wt. 20,000 lbs., ratings on Grain Shocker, crated, and mixture under Agricultural Implements. The Commission adopted item 3, page 62, of Western Classification No. 52, and directed that Grain Shocker S. U., crated, L. C. L. 2, C. L. A, min. wt. 20,000 lbs., be added to this item. See Supplement No. 6 to Iowa Classification No. 15.

Illinois Oil Company, Rock Island, Ill.:

Application for third class L. C. L. rating on Empty Steel Drums, used for shipping oil, paint, etc. The Commission granted the following change: Barrels, Oil, iron or steel (U. S. standard gauge No. 20 or higher), L. C. L. D1. Iron or Steel (U. S. standard gauge No. 19 or lower), L. C. L. 3.

Marshall Oil Company, Marshalltown, Iowa:

Application for elimination of value from item 30, page 129, of Iowa Classification No. 15, regarding sheep dip, and for adoption of same reading as in Western Classification. The Commission granted the Western Classification reading. See Supplement No. 6.

John Morrell & Company, Ottumwa, Iowa:

Application for third class L. C. L. rating on Pickled Souse, in boxes, barrels or crates. The Commission granted third class L. C. L. rate on Head Cheese or Souse, in barrels or boxes.

John Morrell & Company, Ottumwa, Iowa:

Application for third class L. C. L. rating on Cooked Sausage (not smoked or pickled), in boxes, barrels or crates. The Commission granted second class L. C. L. rating on Cooked Sausage (not smoked or pickled), in boxes or barrels.

John Deere Plow Company, Omaha, Neb.:

Application for third class L. C. L. rating on Power Corn Shellers, small parts removed. The Commission granted third class L. C. L. rating on Power Corn Shellers, small parts removed and tied in bundles, wheels on or off.

Swift & Company, Chicago, Ill.:

Application for reduced rating on Oleo Oil, in tierces, barrels or in tins crated. Dismissed without prejudice.

Western Grocer Company, Marshalltown, Iowa:

Application for change in classification on Peanuts. Granted, see Supplement No. 6 to Iowa Classification No. 15.

A. E. Smith, Treynor, Iowa:

Application for reduced rating on Stock Hogs. Dismissed without prejudice.

Bernard-Mercer Company, Burlington, Iowa:

Application for fourth class L. C. L. rating on Hydrated Lime, in 100 pound cloth bags and 40 pound paper bags. Denied.

Vernier Manufacturing Company, Cedar Rapids, Iowa:

Application for D1 L. C. L. rating on Galvanized Steel Cisterns, and to be an exception to Rule 17-B. Denied.

Chicago & North Western Railway Co., et al.:

Application for change in classification on Bananas. Granted, see Supplement No. 6 to Iowa Classification No. 15.

Chicago & North Western Railway Co., et al.:

Application for change in ratings and classification on Fresh Fruit. Granted, see Supplement No. 6 to Iowa Classification No. 15.

Chicago & North Western Railway Co., et al.:

Application for fourth class L. C. L. and class B, C. L., ratings on Bones, including ground, cracked or crushed, in bags, barrels or boxes. Granted, see Supplement No. 6 to Iowa Classification No. 15.

E. H. Draper, Marshalltown, Iowa:

Application for fourth class L. C. L. and fourth class C. L., ratings on Egg Cases (wooden), new. The Commission granted the following change in the † foot note on page 27 of Iowa Classification No. 15:

When egg cases are returned by egg dealers to consignor at original point of shipment and new cases are substituted for second hand cases the returned ratings will apply providing egg dealer returning the cases shows on bill of lading or shipping receipt way bill reference covering the original inbound movement of eggs, returned movement to be made within thirty days.

Associated Manufacturers' Company, Waterloo, Iowa:

Application for change in classification on Belt Tighteners. Continued for further hearing.

Commercial Club, Omaha, Neb.:

Application for classification on Candy Sparklers. Granted, see Supplement No. 6 to Iowa Classification No. 15.

The Hulsizer Company, Des Moines, Iowa:

Application for first class L. C. L. rating on Artificial Decorative Leaves pressed on wire, packed in paper boxes inside wooden cases. Granted.

E. G. Wylie, Des Moines, Iowa:

Application for elimination of limitation of liability as found in various items in Iowa Classification No. 15. Denied.

Deal-Rice Lumber Company, Des Moines, Iowa:

Application for classification on Silo Material, consisting of Staves or Lumber cut to length, tongued and grooved, Silo Hoops or Bands and Silo Doors and Frames. Continued for further hearing.

Chicago & North Western Railway Co., et al.:

Application for elimination of item 25, page 129, of Iowa Classification No. 15, as Sorghum Seed is now provided for in Index No. 70 of Supplement No. 3. Continued for further hearing.

Chicago & North Western Railway Co., et al.:

Application for cancellation of item 12, page 73, and elimination of second class L. C. L. "In boxes with open tops," from item 18, page 73, regarding Pop and Soda Water. Denied.

Chicago, Rock Island & Pacific Railway Co., et al.:

Application that † foot note be stricken from page 150 of Iowa Classification No. 15, which provided ratings on Cucumbers. The Commission cancelled the † foot note, and directed that the following item be added under Vegetables: Cucumbers for pickling purposes consigned to salting stations for Pickle Manufacturers; in bags, barrels, boxes or crates, L. C. L. 4, in packages named, C. L. minimum weight 24,000 lbs. carload C.

North Star Egg Company, Quincy, Illinois:

Application that cushion fillers be given equal representation with corrugated cushions and excelsior for use in bottom of egg cases. Granted, see Supplement No. 6 to Iowa Classification No. 15.

American Drainage Company, Dubuque, Iowa:

Application for fourth class L. C. L. and class D, C. L. minimum weight 30,000 lbs., ratings on Cement Drain Heads, Inner Head and Fender, crated, Collar and Cap, loose. The Commission granted fourth class L. C. L. and class C. C. L., rating.

The Rath Packing Company, Waterloo, Iowa:

Application for fourth class L. C. L. and fifth class C. L. ratings on Boiled Hams and Jellied Souse. Petition as Jellied Souse was withdrawn. Remainder of petition, denied.

The Rath Packing Company, Waterloo, Iowa:

Application for fourth class L. C. L. and fifth class C. L., ratings on Lard, in tubs. Denied.

The Rath Packing Company, Waterloo, Iowa:

Application for third class L. C. L. and C. L. ratings on Pork Livers, Fresh Hams, Fresh Bellies, Neck Ribs, Brain and Ears. The Commission granted the rating desired, except as to Fresh Hams and Fresh Bellies.

Commerce Counsel, Des Moines, Iowa:

Application for definition of the term "Cask," as same appears in item 2, page 36, of Iowa Classification No. 15. Continued for further hearing.

John Morrell & Company, Ottumwa, Iowa:

Application for addition of Fresh Pork Offal to Index No. 68 of Supplement No. 3 to Iowa Classification No. 15. This matter was satisfactorily adjusted by the carriers agreeing to give proper instructions to the Western Weighing and Inspection Bureau.

Davenport Commercial Club, Davenport, Iowa:

Application for second class L. C. L. rate on Oranges, Lemons and Grape Fruit, in boxes or crates. Denied.

Davenport Commercial Club, Davenport, Iowa:

Application for reduced rating on Pears. Denied.

Davenport Commercial Club, Davenport, Iowa:

Application for reduced ratings on Celery and Green Vegetables. Continued for further hearing.

Davenport Commercial Club, Davenport, Iowa:

Application for fifth class L. C. L. rating on Apples, in barrels. Denied.

Des Moines Clay Products Company, Des Moines, Iowa:

Application for same commodity rate on Clay Roofing Tile, Flat Clay Slab or Promenade Tile, as now applied on Brick. The Commission granted Class E rate.

J. G. Cherry Company, Cedar Rapids, Iowa:

Application for change in description of egg case fillers. Continued for further hearing.

Commerce Counsel, Des Moines, Iowa:

Application for minimum C. L. weight of 40,000 lbs. on Hollow Building Tile, under commodity rate. Granted.

Iowa Soda Products Company, Council Bluffs, Iowa:

Application for same rating on Glauber's Salts and Sal Soda as applies on Common Salt. Continued for further hearing.

E. H. Draper, Marshalltown, Iowa:

Application for carload rating on Pumpkins of class C, minimum weight 24,000 lbs. Granted.

Anderson & Winter Manufacturing Company, Clinton, Iowa:

Application for first class L. C. L. rating on Buffets. The Commission granted first class L. C. L. rating on Sideboards and Buffets, wrapped or crated.

The Board instructed the Secretary to prepare a supplement to Iowa Classification No. 15 and to embody therein all changes ordered above and to include therein changes carried in Supplements Nos. 3 and 5, such supplement to be known as Supplement No. 6 to Iowa Classification No. 15, dated March 22, 1915, and effective May 22, 1915.

In accordance with these instructions the following supplement was prepared and published as provided by law.

SUPPLEMENT NO. 6 CANCELS SUPPLEMENTS NOS. 3 and 5, CONTAINS ALL CHANGES TO IOWA CLASSIFICATION NO. 15 AND SCHEDULE OF REASONABLE MAXIMUM RATES OF CHARGES FOR THE TRANSPORTATION OF FREIGHT AND CARS.

Dated March 22, 1915. Effective May 22, 1915 (except as noted).

By order of the Board of Railroad Commissioners of the State of Iowa.

GEORGE L. M'CAUGHAN, Secretary.

Des Moines, Iowa, March 22, 1915.

CLASSIFICATION OF RAILROADS AND APPLICATION OF SCHEDULE AND CLASSIFICATION THERETO.

CHANGE—(Reissue—in Supp. No. 1.) Chicago, Anamosa & Northern Railway will use Class "C" rates on all freight except on car load shipments of Coal, Cement, Stone, Gravel, Brick, Tile and Lime, which take Class "A" rates. Effective July 15, 1913.

ADDITION.—(Reissue—in Supp. No. 1 Effective Sept. 15, 1913.) Creston, Winterset & Des Moines Railroad. Add to Class "C" railroads.

Article.	Index No.	Article.	Index No.
A.			
Acetic acid	38	Boracic acid	39
Acid:		Bran	69
Acetic	33	Brick:	
Boracic	39	Crushed	70
Pyroligneous	40	Fire	11
Agricultural implements	33, 30, 36, 47, 48, 51, 82, 83, 97, 98	Broom corn seed	67
Alfalfa seed	67	Buffets	91
Apples	90	Building tile, hollow	44, 96
Ashes garbage or manure	71	Burial cases	58
Attachments, boiler	11	Burnt Earth	70
Automobiles	19	Butter, peanut	31
B.			
Bananas	90	Butts, pork	65
Barley	69	C.	
Barrel carts	36	Cabinets, grain germinating	32
Barrels, oil, iron or steel	85	Cakes	50
Bars, disk and drag	98	Candy	38
Bars, grate	11	Cane seed	67
Bars, mine	64	Canary seed	67
Baskets, bread shipping	49	Caps, mine	64
Batteries, with engines	12	Carriers:	
Beans and legs, collar	64	Basket, bread shipping, re-	
Berries	90	turned	49
Bicycles	15	Cracker, returned	51
Binders, corn	82	Litter	27
Blinds	23, 24	Cars, motorcycle side	16
Boilers	11	Carts, barrel	35
Bones, ground, cracked or crushed	84	Cases, egg	86, 89
		Castings, iron or steel	10
		Cess pools	41
		Chains, automobile tire	20
		Cheese, head and souse	93

Article.	Index No.	Article.	Index No.
Chucks, pork	65	Gravel	70
Churns, stoneware	61	Groceries, assorted	79
Cigars and cigarettes	78	Guides, traction engine plowing	88
Cinders	70	Gum, chewing	88
Citrons	30	Gypsum rock	70
Clamps, hay rack	25	H.	
Class B rate, 80% of correction to	70	Hangers, barn door	30
Clay	11	Harness and Saddlery, see Com-	
With boilers	70	modity Rate, page 10.	
Clickers	67	Heads, drain, cement	100
Clover seed	58	Hearse	45
Coffins	88	Hemp seed	67
Confectionery	59	Holsts, hay press	99
Coops, chicken	69	I.	
Corn	88	Iron and steel, articles of:	
Corn confectionery, pop.	12	Angles	92
Crackers	90	Bars	92
Cracklings, beeswax	47	J.	
Cranberries	61	Jars, stoneware	61
Cream separators	61	Jugs, stoneware	61
Crockery	95	L.	
Crocks, milk, stoneware	90	Lard, raw leaf	65
Cucumbers	90	Lath	24
Currants	69	Leaves, artificial	102
D.			
Digester tankage	87	Lemons	81
Dip, cattle, poultry, sheep	97	Lime, building or slaked	53
Distributors, fertilizer	11	Lime cake	53
Doors:		Lime refuse	90
Boiler	23, 24	Limes	90
Commodity rate	100	Limestone, ground	52
Drain heads, cement	44	Livers, pork	104
Drain tile	63	Loin, pork	65
Drills, coal	88	Lumber	24
Drops, candy, cough	98 1/2	M.	
Dumps, wagon		Machinery and machines	12
E.			
Elevators, wagon	98 1/2	Machines, washing, laundry	34
Emigrant movables	62	Meal	69
Engines:		Medicines, animal	29
And plows combined	26	Melons, water	61
And dynamos combined	9	Milk corks, stoneware	61
Internal combustion	2, 3, 8, 21	Milk pans, stoneware	61
N. O. S.	12	Mills, feed grinding	48
Portable	12, 47	Motocycles	15
Stationary	47	O.	
Traction	2, 47	Oats	69
Traction, steam	2	Oranges	90
F.			
Farm trucks	47	Outfits	
Farm wagons	47	Chautauqua	17
Feed, chop	69	Paving and roofing	66
Feed grinding mills	48	Sawing	47
Felts, mattress	72	P.	
Flour	69	Packages, liquor	60
Foods, animal	29	Pans, milk, stoneware	61
Forgings	10	Paper patterns	43
Fountains, stock, automatic	37	Paper, wrapping, printed	20
Fractions of miles, disposition of	22	Parts, automobile	45
Fronts, boiler	11	Passenger vehicles	43
Fruit biscuit and cake	50	Patterns, paper	103
Fruit, fresh	90	Peanuts	90
G.			
Garments, cotton	8	Peaches	90
Glaubers Salts	76	Pears	90
Grain	69	Petroleum	14
Grains and seeds, mixed C. L.	35	Pineapples	90
Grapes	90	Plows	26
Grape fruit	90		
Grass seed	67		

Article.	Index No	Article.	Index No.
Pools, cess	41	Shingles	24
Pop corn, confectionery	88	Shockers, grain	82
Posts, fence, iron or steel (see page 46, item 46, of Classification).		Shoulders, pork	65
Pretzels	50	Sideboards	91
Props, mine	64	Silos, concrete	73
Pump jacks	47	Skates, ice or roller	16
Pumpkins	94	Skins, hog	65
Pyroligneous acid	40	Soda:	
		Carbonate of	77
		Sulphate of	77
Q.		Souse	93
Quadricycles	13	Sparklers, candy	88
Quinces	90	Spraying machines	47
		Sprouters, grain	32
		Stalls, cow	20
R.		Stanchions:	
Rape seed	67	Cattle	5
Refrigerator shelves, wire	46	Cow	30
Refuse:		Steps, wagon and buggy	33
Beeswax	4	Stock fountains, automatic	37
Line		Stone	70
Ribs, pork	53	Stove shelves, wire	46
Rice confectionery, puffed	88	Sunflower seed	67
Rule 13	1	Suspension, boiler	11
Rule 14	54		
Rule 27	55	T.	
Rule 38	56	Tankage, digester	69
Rule 41	57	Tenderloins, pork	65
Rusks	50	Ties, mine	64
		Tile:	
S.		Boiler flue	11
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Safes, iron (correct index to classification to read, page 127, items 32 and 33).		Building, hollow	44
Sal Soda	76	Clay roofing	105
Sand	70	Crushed	70
Sash, doors and blinds	23, 24	Drain	44
Sausage, cooked	101	Tracks, barn door hanger	30
Sawing outfits	47	Traps, animal, bird and rat	18
Scraps, pork	65	Tricycles	13
Screenings, flaxseed	69	Trimmings, pork	65
Seats, wagon	68	Trucks, farm	3, 47
Seeds and grains, mixed C. L.	33	Tubes, boiler	11
Seeds:			
Alfalfa	67	V.	
Broom corn	67	Vaults, grave	58
Cane or sorghum	67	Vegetables	80, 94, 95
Canary	67	Vehicles, passenger, N. O. S.	45
Clover	67	Ventilators, roof or barn	74
Grass	67		
Hemp	69	W.	
Rape	67	Wagon dumps or wagon elevators	95
Sunflower	67	Wagons, farm	3, 47
Separators, cream, and parts of	7, 47	Wall board, plain	6
Shale	70	Water melons	80
Shellers, corn	83	Windmills and parts of, with engines	21
Shelves:		Wheels, sprocket	10
Refrigerator, wire	46	Wormseed, powdered American	29
Stove, wire	46	Wrapping paper, printed	42
		Wrappers, printed	42

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1	Sept. 15, 1913	Reissue, Index No. 1, Supplement No. 3.
2	Sept. 15, 1913	Reissue, Index No. 2, Supplement No. 3.
3	Sept. 15, 1913	Reissue, Index No. 3, Supplement No. 3.
4	Sept. 15, 1913	Reissue, Index No. 4, Supplement No. 3.
5	Sept. 15, 1913	Reissue, Index No. 5, Supplement No. 3.
6	Sept. 15, 1913	Reissue, Index No. 6, Supplement No. 3.
7	Sept. 15, 1913	Reissue, Index No. 8, Supplement No. 3.
8	Sept. 15, 1913	Reissue, Index No. 9, Supplement No. 3.
9	Sept. 15, 1913	Reissue, Index No. 10, Supplement No. 3.
10	Sept. 15, 1913	Reissue, Index No. 11, Supplement No. 3.
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12	Sept. 15, 1913	Reissue, Index No. 13, Supplement No. 3.
13	Sept. 15, 1913	Reissue, Index No. 14, Supplement No. 3.
14	Sept. 15, 1913	Reissue, Index No. 15, Supplement No. 3.
15	Sept. 15, 1913	Reissue, Index No. 16, Supplement No. 3.
16	Sept. 15, 1913	Reissue, Index No. 17, Supplement No. 3.
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18	Sept. 15, 1913	Reissue, Index No. 19, Supplement No. 3.
19	Sept. 15, 1913	Reissue, Index No. 21, Supplement No. 3.
20	Sept. 15, 1913	Reissue, Index No. 22, Supplement No. 3.
21	Sept. 15, 1913	Reissue, Index No. 23, Supplement No. 3.
22	Sept. 15, 1913	Reissue, Index No. 24, Supplement No. 3.
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24	Sept. 15, 1913	Reissue, Index No. 26, Supplement No. 3.
25	Sept. 15, 1913	Reissue, Index No. 27, Supplement No. 3.
26	Sept. 15, 1913	Reissue, Index No. 28, Supplement No. 3.
27	Sept. 15, 1913	Reissue, Index No. 29, Supplement No. 3.
28	Sept. 15, 1913	Reissue, Index No. 30, Supplement No. 3.
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31	Sept. 15, 1913	Reissue, Index No. 33, Supplement No. 3.
32	Sept. 15, 1913	Reissue, Index No. 34, Supplement No. 3.
33	Sept. 15, 1913	Reissue, Index No. 35, Supplement No. 3.
34	Sept. 15, 1913	Reissue, Index No. 36, Supplement No. 3.
35	Sept. 15, 1913	Reissue, Index No. 37, Supplement No. 3.
	Sept. 15, 1913	Reissue, Commodity Rate on Harness and Saddlery, Page 10, Supplement No. 3.
36	Feb. 2, 1914	Reissue, Index No. 38, Supplement No. 3.
37	Feb. 2, 1914	Reissue, Index No. 39, Supplement No. 3.
38	Feb. 2, 1914	Reissue, Index No. 40, Supplement No. 3.
39	Feb. 2, 1914	Reissue, Index No. 41, Supplement No. 3.
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48	Feb. 2, 1914	Reissue, Index No. 50, Supplement No. 3.
49	Feb. 2, 1914	Reissue, Index No. 51, Supplement No. 3.
50	Feb. 2, 1914	Reissue, Index No. 52, Supplement No. 3.
51	Feb. 2, 1914	Reissue, Index No. 53, Supplement No. 3.
52	Feb. 2, 1914	Reissue, Index No. 54, Supplement No. 3.

Index No.	Date Effective.	ARTICLE	L. C. L.	C. L.
53	Feb. 2, 1914	Reissue, Index No. 55, Supplement No. 3.		
54	July 25, 1914	Reissue, Index No. 56, Supplement No. 3.		
55	July 25, 1914	Reissue, Index No. 57, Supplement No. 3.		
56	July 25, 1914	Reissue, Index No. 58, Supplement No. 3.		
57	July 25, 1914	Reissue, Index No. 59, Supplement No. 3.		
58	July 25, 1914	Reissue, Index No. 60, Supplement No. 3.		
59	July 25, 1914	Reissue, Index No. 61, Supplement No. 3.		
60	July 25, 1914	Reissue, Index No. 62, Supplement No. 3.		
61	July 25, 1914	Reissue, Index No. 63, Supplement No. 3.		
62	July 25, 1914	Reissue, Index No. 64, Supplement No. 3.		
63	July 25, 1914	Reissue, Index No. 65, Supplement No. 3.		
64	July 25, 1914	Reissue, Index No. 66, Supplement No. 3.		
65	July 25, 1914	Reissue, Index No. 68, Supplement No. 3.		
66	July 25, 1914	Reissue, Index No. 69, Supplement No. 3.		
67	July 25, 1914	Reissue, Index No. 70, Supplement No. 3.		
68	July 25, 1914	Reissue, Index No. 71, Supplement No. 3.		
69	July 25, 1914	Reissue, Index No. 72, Supplement No. 3.		
70	July 25, 1914	Reissue, Index No. 73, Supplement No. 3.		
71	July 25, 1914	Reissue, Index No. 74, Supplement No. 3.		
72	July 25, 1914	Reissue, Index No. 75, Supplement No. 3.		
73	July 25, 1914	Reissue, Index No. 76, Supplement No. 3.		
74	July 25, 1914	Reissue, Index No. 77, Supplement No. 3.		
75	July 25, 1914	Reissue, Index No. 78, Supplement No. 3.		
76	July 25, 1914	Reissue, Index No. 79, Supplement No. 3.		
77	July 25, 1914	Reissue, Index No. 80, Supplement No. 3.		
78	July 25, 1914	Reissue, Index No. 81, Supplement No. 3.		
79	July 25, 1914	Reissue, Index No. 82, Supplement No. 3.		
80	July 25, 1914	Reissue, Index No. 1, Supplement No. 5.		
81	July 25, 1914	Reissue, Index No. 2, Supplement No. 5.		

Index No.	Date Effective.	ARTICLE	L. C. L.	C. L.
82	May 22, 1915	Agricultural Implements:		
		Corn Binders, Harvesters or Shockers, combined or separate:		} Min. Wt. 20,000 lbs.
		S. U. ....1		
		K. D., in boxes, bundles or crates....3		
		(R) Grain Shocker, S. U., crated.....2		
83	May 22, 1915	Agricultural Implements:		
		Corn Shellers, hand or power:		
		S. U. ....1		
		K. D. (tables, wheels and cranks removed) .....3		
		(C) Power Corn Shellers, small parts removed and tied in bundles, wheels on or off .....3		
84	May 22, 1915	(C) Bones, including ground, cracked or crushed, in bags, barrels or boxes....4		
		In packages or in bulk	B	
85	May 22, 1915	(A) Barrels, Oil, iron or steel (U. S. standard gauge No. 20 or higher).....D1		
		(R) Iron or steel (U. S. standard gauge No. 19 or lower) .....3		D

(A) Advance.
(R) Reduction.
(C) Change in reading.

Index No.	Date Effective.	ARTICLE	C. L.	L. C. L.	
86	May 22, 1915	(C) When egg cases are returned by egg dealers to consignar at original point of shipment and new cases are substituted for second hand cases the returned rating will apply providing egg dealer returning the cases shows on bill of lading or shipping receipt waybill reference covering the original inbound movement of eggs, returned movement to be made within thirty (30) days.			
		Cancel's † foot note, page 27.			
87	May 22, 1915	(C) Cattle, Poultry or Sheep Dip, not otherwise indexed by name:			
		Cancel's item 30, page 129, and items 28 and 29, page 32.			
		Liquid:			
		In metal cans, completely jacketed.....3			
		In metal cans in boxes or crates.....4			
		In bulk or barrels			
		In packages named, straight or mixed C. L., min. wt. 30,000 lbs.		C	
		Other than Liquid:			
		In barrels or boxes.....3			
		In packages named, straight or mixed C. L., min. wt. 30,000 lbs.		A	
		Liquid and other than Liquid:			
		In packages named for L. C. L. shipments, mixed C. L., min. wt. 30,000 lbs.		A	
88	May 22, 1915	Confectionery:			
		Cancel's items 7 and 8, page 35, and Index No. 7 of Supp. No. 3.			
		(C) Candy, Candy Sparklers, Chewing Gum, Cough Candy Drops, Confectionery and Pop Corn and Puffed Rice Confectionery, exclusive of sugared pop corn and pop corn balls:			
		In boxes, barrels or palls, in tin palls crated, in glass boxed or in galvanized steel bushel measures, with tight wooden covers		} 3 Min. Wt. 30,000 lbs.	
		In baskets with tight wooden covers, invoice value not exceeding 10 cents per pound, and so receipted for....1			
		In baskets with tight wooden covers, N. O. S. ....1½			
		In barrels, wooden palls, boxes or drums; in tin palls; in crates, in glass packed in boxes; in iron or steel palls; in iron or steel bushel measures with tight wooden covers; in hard wood jointed stave baskets reinforced with iron or steel bands (staves not less than one-eighth inch thick), with tight wooden covers and double bottoms, covers wired and sealed, average invoice value not exceeding 15 cents per pound			
		Standard Egg Cases (boxes) must be made of hard wood of not less than the following dimensions:			
		Sides, top and bottom 3-16 of an inch in thickness; ends and center partition 7-16 of an inch in thickness; end cleats 1¼ by 7-16 of an inch in thickness; three penny fine, cement coated, large headed nails, 15 on each side, 15 on bottom, 8 on top and 4 in each end (except where drop-cleat cover is used 3 nails in each end will suffice), ends to be either of one piece or two pieces cleated; when two end pieces cleated are			
89	May 22, 1915				
		Cancel's † foot note, page 42.			

(C) Change in reading.

Index Date
No. Effective.

ARTICLE	L. C. L.	C. L.
Standard Egg Cases, continued:		
used two nails should be in each end of each piece, nails clinched; center partition to be of not more than two pieces, plumb and level with the top of the case (box); sides, bottom and top to be of not more than two pieces each. Staples may be used in lieu of nails when clinched on the inside.		
(C) All Trays, and Dividing Boards must be of card calendar strawboard, known as medium fillers, weighing not less than three pounds to the set, and of sufficient size to fill the compartments to prevent shifting, consisting of ten trays, and twelve dividing boards, one of which is to be used at bottom and top of each compartment; bottom dividing boards to be placed next to the eggs and on top of a cushion of excelsior, cork shavings, cut straw, corrugated strawboard cushion, or filler $\frac{3}{4}$ inch in depth, made of No. 1 Filler Board; the dividing board to be placed next to the eggs on top with sufficient excelsior, cork shavings, cut straw or corrugated cushion to hold the contents firm in place. In the use of excelsior, cork shavings or cut straw, care must be taken to see that it is evenly distributed on the bottom and not less than one-half inch in thickness.		
Eggs shipped in heavy boxes, or No. 1 Cases (boxes), must be packed same as in the instance of Standard Cases (boxes).		
Second-hand Cases (boxes), which have already been used in the transportation of eggs and are re-used, must be strapped with iron, wire or wooden straps on the sides and bottom at each end when used in the movement of less than carload shipments.		
Shippers must certify on the face of the shipping ticket and bill of lading that the shipment is packed in "Standard Cases (boxes) and in accordance with the requirements of the classification."		
Unless the foregoing requirements are complied with the shipment will be charged one class higher (greater).		
Eggs in Standard Egg Cases (boxes) containing 30 dozen or less, may be received and charged for transportation at an estimated weight of 53 lbs. per case (box); cases (boxes) containing 36 dozen at an estimated weight of 65 lbs. per case (box); any excess number of eggs above 36 dozen to be rated at 2 lbs. for each additional dozen (exception to Rule 1).		
Eggs packed in heavy boxes, or No. 1 cases (boxes), containing 30 dozen or less, may be received and charged for transportation at an estimated weight of 60 lbs. per case (box). Any excess number of eggs above 30 dozen to be charged at 2 lbs. for each additional dozen (exception to Rule 1). Eggs in Pulpboard Cushion Carton Fillers, packed in standard egg cases (boxes), will be accepted for shipment at the same rates and estimated weight as when packed with ordinary fillers.		

(C) Change in reading.

Index Date No. Effective.	ARTICLE	L. C. L.	C. L.
90 May 22, 1915	Fruit, Fresh:		
Cancels Items 35, 36, 39, 40, and 41, page 49, Items 2 to 6, page 50, and In- dex No. 3, Supp. No. 5.	Apples:		
	In bags	1	
	In barrels with cloth tops.....	1	
	In baskets with solid or slatted wooden tops	2	
	In crates	3	
	In boxes	3	
	In barrels	3	
	In packages or in bulk, C. L., min. wt. 24,000 lbs.		5
	*Bananas, prepaid or guaranteed:		
	In baskets with solid or slatted wood- en tops	1	
	In barrels, boxes or banana carriers (crates or drums).....	1	
	In containers, other than paper bags, not named or not completely enclos- ing the freight.....	D1	
	In packages or in bulk, C. L., min. wt. 20,000 lbs.		3
	Berries, other than Cranberries, prepaid or guaranteed:		
	In baskets with solid or slatted wood- en tops	1	
	In boxes or crates.....	1	
	(R) In packages named, C. L., min. wt. 17,000 lbs.		3
	Cranberries:		
	(R) In boxes or crates.....	2	
	In barrels	3	
	In packages, named, C. L., min. wt. 24,000 lbs.		4
	(C) Currants, prepaid or guaranteed:		
	In baskets with solid or slatted wooden tops	1	
	In boxes or crates.....	1	
	In packages named, C. L., min. wt. 20,000 lbs.		3
	*Grapes, prepaid or guaranteed:		
	In baskets with solid or slatted wooden tops (exception to Rule 27).....	1	
	In barrels, boxes or crates.....	1	
	In packages named, C. L., min. wt. 20,000 lbs.		3
	Oranges, Lemons, Limes or Grape Fruit:		
	In boxes or crates, not strapped.....	1	
	In boxes or crates, strapped.....	1	
	In barrels	1	
	(A) In barrels, boxes or crates, straight or mixed C. L., min. wt. 24,000 lbs....		3
	Oranges, Lemons, Limes, Grape Fruit and Pineapples, prepaid or guaranteed:		
	(A) In barrels, boxes, or crates, mixed C. L., min. wt. 24,000 lbs.....		3
	Peaches, prepaid or guaranteed:		
	In baskets with solid or slatted wooden tops	1	
	In boxes or crates.....	1	
	In packages named, C. L., min. wt. 20,000 lbs.		3
	Pears, prepaid or guaranteed:		
	In baskets with solid or slatted wooden tops	1	
	In barrels, boxes or crates.....	1	

*New item.

(R) Reduction.

(C) Change in reading.

Index No.	Date Effective.	ARTICLE	L. C. L.	C. L.
		Fruit, Fresh, continued:		
		In packages or in bulk, C. L., min. wt. 24,000 lbs.		5
		*Pineapples, prepaid or guaranteed:		
		In barrels, boxes or crates.....		1
		In packages named, C. L., min. wt. 20,000 lbs.		3
		*Quinces, prepaid or guaranteed:		
		In baskets with solid or slatted wooden tops		1
		In barrels, boxes or crates.....		1
		In packages or in bulk, C. L., min. wt. 24,000 lbs.		7
		Fresh Fruit, not otherwise indexed by name, prepaid or guaranteed:		
		In baskets with solid or slatted wooden tops		1
		In barrels, boxes or crates.....		1
		In packages named, C. L., min. wt. 20,000 lbs.		3
		*Mixed carloads of two or more kinds of Fresh Fruit, prepaid or guaranteed, other than Bananas, Grape Fruit, Lemons, Limes, Oranges and Pineapples, in packages named for L. C. L. shipments will be taken at the highest rating provided for carload quantities of any article in the shipment. The min. wt. shall be the highest C. L. min. wt. provided for any article in the shipment.		
91	May 22, 1915	(C) Sideboards and Buffets, wrapped or crated		1
Cancels item 9, page 56.				
92	May 22, 1915	Iron and Steel, and Articles of:		
Cancels items 8 and 12, page 67. Include in bracketed items 8 to 44, page 67.				
		†Angles		4
		†Bar		4
		†Angle and Bar Iron and Tees, when cut to length for fence posts or hay carrier track, may be shipped at the same rate as Angle Iron.		
93	May 22, 1915	(C) Head Cheese and Souse, in barrels or boxes		3
Cancels item 20, page 109.				
94	May 22, 1915	Vegetables:		
Cancels item 8, page 149. (Include in bracketed.)				
		Pumpkins, in packages.....		3
		(R) In bulk		C
95	May 22, 1915	Vegetables:		
Cancels ½ foot note, page 150.				
		(C) Cucumbers for pickling purposes consigned to salting stations of pickle manufacturers:		
		In bags, barrels, boxes or crates.....		4
		In packages named, C. L., min. wt. 24,000 lbs.		C
96	May 22, 1915	(R) Hollow Building Tile in straight carloads, min. wt. 40,000 lbs.		
Add to item 4, page 168.				
97	May 22, 1915	Agricultural Implements:		
Include in mixed C. L. with agricultural implements.				
		*Fertilizer distributors, K. D. in boxes, bundles or crates.....		3
		C. L. minimum weight 20,000 lbs.....		A

(C) Change in reading.

*New item.

(R) Reduction.

Index No.	Date Effective.	ARTICLE	L. C. L.	C. L.
98	May 22, 1915	Agricultural Implements, Parts of:		
		*Disk and Drag Bars combined:		
		Loose		1½
		In bundles		1
		In crates		2
		In barrels or boxes.....		3
		In packages named, C. L., min. wt. 20,000 lbs.		A
98½	May 22, 1915	Agricultural Implements:		
Include in mixed C. L. with agricultural implements.				
		*Wagon Dumps or Wagon Elevators:		
		S. U., detachable parts removed and in boxes or crates.....		1
		K. D., one end crated, spout loose, castings in bags or boxes or securely wired to frame, other parts in bundles		3
		S. U., or K. D., in packages or loose, C. L. Min. wt. 20,000 lbs.....		A
99	May 22, 1915	Agricultural Implements:		
Include in mixed C. L. with agricultural implements.				
		*Hay Press Holsts:		
		Loose		2
		K. D. in bundles.....		3
		In packages named or loose, C. L. min. wt. 20,000 lbs.....		A
100	May 22, 1915	*Cement Drain Heads, Inner Heads and Fender, crated, Collar and Cap, loose.4		
In packages named or loose, C. L. min. wt. 30,000 lbs.....				
				C
101	May 22, 1915	*Cooked Sausage (not smoked or pickled), in boxes or barrels.....		2
102	May 22, 1915	*Leaves, Artificial Decorative, pressed on wire, packed in paper boxes inside wooden cases		1
103	May 22, 1915	*Peanuts:		
		Shelled, salted or not salted:		
		In single bags		1
		In double bags		2
		In barrels or boxes.....		2
		Not shelled:		
		In bags		2
		In barrels or boxes.....		2
		Shelled, salted or not salted, and not shelled, in packages named for L. C. L. shipments, straight or mixed C. L., min. wt. 24,000 lbs., subject to Rule 6-B		4
104	May 22, 1915	*Pork Livers, Neck Ribs, Brains and Ears..		3
105	May 22, 1915	*Tile, Clay Roofing, Flat Clay Slab or Promenade Tile		E

*New item.

SEMI-ANNUAL RATE AND CLASSIFICATION HEARING,

APRIL 20, 1915.

On April 20, 1915, at 10 A. M., 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:

Louden Machinery Company, Fairfield, Iowa:

Application for third class L. C. L. and class A. C. L., ratings on Hay Slings in bundles. Dismissed without prejudice.

Louden Machinery Company, Fairfield, Iowa:

Application for third class L. C. L., and class A. C. L., ratings on Feed Carriers, K. D. and crated. Continued for further hearing.

Associated Manufacturers Company, Waterloo, Iowa:

Application for change in classification on Belt Tighteners. Granted, see Supplement No. 7 to Iowa Classification No. 15.

Deal-Rice Lumber Company, Des Moines, Iowa:

Application for change in classification on Silos. Dismissed without prejudice.

Davenport Commercial Club, Davenport, Iowa:

Application for reduced ratings on Celery and Green Vegetables. Denied.

J. G. Cherry Company, Cedar Rapids, Iowa:

Application for the following description of Egg Case Fillers: Egg Case Fillers (Strawboard and Wood or Wood Pulp), and Carton Egg Case Fillers, K. D., boxed or in wooden egg cases filled with egg case fillers, K. D. flat, said cases to be hardwood with ends not less than 7-16 inch in thickness and sides, tops and bottoms not less than 7-32 inch in thickness. Egg Case Fillers, K. D., boxed or in wooden egg cases filled with Egg Case fillers, K. D. flat, said cases to be hardwood with ends not less than 7-16 inch in thickness and sides, tops and bottoms not less than 7-32 inch in thickness. Granted, to be effective February 10, 1916.

Iowa Soda Products Company, Council Bluffs, Iowa:

Application for same rating on Glauber's Salts and Sal Soda as now applies Common Salt. Granted.

William Peterson Mfg. Co., Lyons, Iowa:

Application for change in classification on Stovepipe Thimbles. Granted, see Supplement No. 7 to Iowa Classification No. 15.

Chicago & North Western Ry. Co., et al:

Application for classification on Salesmen's Hand Sample Cases, Suit Cases, Telescopes or Valises and Trunks. Dismissed without prejudice, on request of petitioners.

Plymouth Clay Products Company, Fort Dodge, Iowa:

Application for reduced ratings on Segment Sewer Blocks, vitrified clay, hollow. Granted, see Supplement No. 7 to Iowa Classification No. 15.

Bettendorff Oxygen Hydrogen Company, Bettendorff, Iowa:

Application for third class L. C. L. and fourth class C. L. minimum weight 30,000 lbs., ratings on Oxygen and Hydrogen Gas, in steel cylinders. Granted.

Clinton Manufacturers' and Shippers' Association, Clinton, Iowa:

Application with reference to transfer charges by car at junction points, on L. C. L. shipments. Passed for further consideration on agreement of parties.

Sears, Roebuck & Company, Chicago, Ill.:

Application for reduced rating on Cream Separators. Granted, see Supplement No. 7 to Iowa Classification No. 15.

United States Gypsum Company, Chicago, Ill.:

Application for fourth class L. C. L. and class C, C. L., ratings on Domes, Plaster Board, and also to include this article in the Cement Commodity rate at minimum weight of 30,000 lbs. The Board granted third class L. C. L. rating in boxes or crates on Plaster Board Reinforcing Domes, and fifth-class carload, minimum weight 30,000 lbs. The commodity rate application was denied.

Marshall Vinegar Company, Marshalltown, Iowa, et al:

Application for estimated weight of 70 lbs. on barrels and 44 lbs. on half barrels, second-hand empty returned. Denied.

Iowa State Manufacturers' Association, Des Moines, Iowa:

Application for change in ratings and classification on Fanning Mills or Seed Cleaners. Granted, see Supplement No. 7 to Iowa Classification No. 15.

Iowa State Manufacturer's Association, Des Moines, Iowa:

Application for the following ratings on Altars; S. U. in boxes or crates, L. C. L. D1, K. D. in boxes or crates, L. C. L. I. Granted.

Adel Clay Products Company, Adel, Iowa:

Application that Hollow Building Tile be included in items 33 to 41, page 22, of Iowa Classification No. 15, at fourth class L. C. L. and class E, C. L. Continued for further hearing.

J. G. Cherry Company, Cedar Rapids, Iowa:

Application for commodity rate on Straw. Continued for further hearing.

American Sarcophagus Company, Omaha, Neb.:

Application for fourth class L. C. L. and class E. C. L. ratings on Marble Slabs. See Supplement No. 7 to Iowa classification No. 15, for ratings granted by the Commission.

Deere & Company, Moline, Ill.:

Application for change in classification on Cultivators. Granted, see Supplement No. 7 to Iowa Classification No. 15.

Des Moines Saw Mill Company, Des Moines, Iowa:

Application for lumber rate on Walnut and Butternut Lumber. Denied.

The Linde Air Products Co., New York, N. Y.:

Application for one-half of fourth class rating, any quantity, on Cylinders (used for shipping compressed gases). Granted.

The Linde Air Products Co., New York, N. Y.:

Application for rating of third class L. C. L., and fourth class C. L., minimum weight 30,000 lbs., on Nitrogen Gas, in steel cylinders or tubes. Granted.

The Linde Air Products Co., New York, N. Y.:

Application for rating of third class L. C. L., and fourth class C. L., minimum weight 30,000 lbs., on Oxygen Gas, in steel cylinders or tubes. Granted.

The Linde Air Products Co., New York, N. Y.:

Application for rating of third class L. C. L., and fourth class C. L., minimum weight 30,000 lbs., on Hydrogen Gas, in steel cylinders or tubes. Granted.

The Linde Air Products Co., New York, N. Y.:

Application for rating of third class L. C. L. and fourth class C. L., minimum weight 30,000 lbs., on Coal Gas, in steel cylinders or tubes. Granted.

Iowa State Manufacturers' Association, Des Moines, Iowa:

Application for change in classification on Almanacs, etc. Granted, see Supplement No. 7 to Iowa Classification No. 15.

Iowa State Manufacturers' Association, Des Moines, Iowa:

Application for third class L. C. L. and class A, C. L., ratings on Cylinders, Traction Engine. The Commission granted second class L. C. L., loose; third class L. C. L., boxed or crated; and class A, carloads.

Iowa State Manufacturers' Association, Des Moines, Iowa:

Application for third class L. C. L. rating on Crackers, Cakes, Fruit Biscuit, Pretzels, Rusks and Matzos, in lots of 8,000 lbs. Denied.

C. L. Percival Company, Des Moines, Iowa:

Application for fifth class C. L. rating on Hides, Sheep Pelts and Goat Skins: Green, and Bones, Tallow, Horns, Hoofs, Tails, Cracklings and Grease, C. L. minimum weight 26,000 lbs. Continued for further hearing.

Western Hog Oiler Company, Washington, Iowa:

Application for third class L. C. L. and fifth class C. L. ratings on Hog Oilers, cast iron, on skids, C. L. minimum weight 36,000 lbs. Granted.

Clinton Manufacturers' & Shippers' Association, Clinton, Iowa:

Application that item 22, page 172, of Iowa Classification No. 15, be changed to read as follows: Egg Case Fillers (Item No. 74), C. L.: Egg Case Fillers (Strawboard), Egg Case Filler (Wood-Pulp Board), Egg Case Material, Wooden Egg Cases filled with Egg Case Fillers, K. D. flat, Wooden Egg Cases, K. D. flat, minimum weight 24,000 lbs. Granted.

Davenport Commercial Club, Davenport, Iowa:

Application for third class L. C. L. and fifth class C. L. ratings on Paper Bags, printed, in bundles or boxes. Granted.

The Collis Company, Clinton, Iowa:

Application for fourth class L. C. L. and fifth class C. L. ratings on Iron Hoops, in bundles. For classification granted, see Supplement No. 7 to Iowa Classification No. 15.

Standard Garden Tool Company, Montrose, Iowa:

Application for change in classification on Seeders and Cultivators. Granted, see Supplement No. 7 to Iowa Classification No. 15.

Iten Biscuit Company, Omaha, Neb.:

Application for fourth class C. L. rating on Crackers, Cakes, Fruit Cake, Pretzels and Rusks, also Cracker Can Crates, subject to Rule 21-B, minimum weight 20,000 lbs. Granted.

Iten Biscuit Company, Omaha, Neb.:

Application for fourth class L. C. L. rating on Cracker Cans or Cracker Boxes, Tin or Tin and Glass combined, in boxes, crates or bundles, also fourth class C. L., rating in packages or loose, minimum weight 12,000 lbs., subject to Rule 6-B. Granted.

W. B. Martin Dubuque, Iowa:

Application for fourth class carload rating on Steamboat Hulls and Pontoons, iron or steel, 7 gauge or thicker, S. U., or in sections, minimum weight 18,000 lbs., subject to Rule 6-B. Granted.

Iowa State Manufacturers' Association, Des Moines, Iowa:

Application with reference to transfer charges on less than carload shipment by car at junction points. Continued for further consideration by interested parties.

Chicago & North Western Railway Co., et al:

Application for third class carload rating on Live Poultry. Denied.

Commerce Counsel, Des Moines, Iowa:

Application for mixtures of various articles in less than carload shipments. Denied.

E. G. Wylie, Des Moines, Iowa:

Application for change in Rule 36 of Iowa Classification No. 15. Denied

American Glue Company, New York, N. Y.:

Application for change in classification on Glue Stock. Granted, see Supplement No. 7 to Iowa Classification No. 15.

Fibre Shipper Container Association, Chicago, Ill.:

Application for change in classification on Cigars and Cigarettes. Granted, see Supplement No. 7 to Iowa Classification No. 15.

Kawner Manufacturing Company, Niles, Mich.:

Application for change in classification on Glass Setting Bars. Continued for further hearing.

Luthe Hardware Company, Des Moines, Iowa:

Application for change in Rule 27 of Iowa Classification No. 15. Denied.

Iowa Stock Remedy Company, Jefferson, Iowa:

Application for change in Rule 28 of Iowa Classification No. 15. The following was granted by the Commission:

"The issuing of bills of lading for shipments consigned 'to order' may not be permitted, unless the name of the person, firm or corporation to whose order the shipment is consigned, is plainly shown after the words 'to order.'

"The issuing of bills of lading for freight consigned to shipper's order at one point, notifying consignee at another point shall be permitted (full address of party to be notified must be shown, and the name of the station, town or city and the name or abbreviation of the state to which destined) and where consignees are located at prepay stations or interior points, freight must be consigned to an open station to be designated by shipper.

"The above rule does not apply to fresh fruit, fresh vegetables and fresh meat."

The Board instructed the secretary to prepare a supplement to Iowa Classification No. 15 and to embody therein all changes as ordered above, such supplement to be known as Supplement No. 7 to Iowa Classification No. 15, dated June 9, 1915, effective August 10, 1915.

In accordance with these instructions the following Supplement was prepared and published as provided by law:

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

SUPPLEMENT NO. 7, SUPPLEMENTS 6 and 7 IN EFFECT AND CONTAINS ALL CHANGES TO IOWA CLASSIFICATION NO. 15 AND SCHEDULE OF REASONABLE MAXIMUM RATES OF CHARGES FOR THE TRANSPORTATION OF FREIGHT AND CARS.

Dated June 9, 1915. Effective August 10, 1915 (except as noted).

By order of the Board of Railroad Commissioners of the State of Iowa.

GEORGE L. M'CAUGHAN, Secretary.

Des Moines, Iowa, June 9, 1915.

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Scrap glue.....	119	Tighteners, belt.....	118
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		Water, evaporated tank.....	119
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CHANGES

Index, Supp. 6, reads:	Change to read:		
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Clinkers.....	70	Clinkers.....	71
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RULE NO. 28.

Index No.	Date Effective.	ARTICLE	I. C. L.	C.L.
106	Aug. 10, 1915 (C)	The issuing of bills of lading for shipments consigned "to order" may not be permitted, unless the name of the person, firm or corporation to whose order the shipment is consigned is plainly shown after the words "to order."		
	28, page 8.	The issuing of bills of lading for freight consigned to shipper's order at one point, notifying consignee at another point shall be permitted (full address of party to be notified must be shown, and the name of the station, town or city, and the name or abbreviation of the State to which destined), and where consignees are located at prepay stations or interior points, freight must be consigned to		

(C) Change in reading.

Index Date
No. Effective.

ARTICLE

L. C. L. C. L.

Cigars and Cigarettes—Con.
tightly to bottom of box, and cover and bottom riveted throughout the entire length of all flanged corners with double headed steel rivets not more than two and one-half (2½) inches apart, lower rivet to be not more than one-half (½) inch from bottom of flange. Each cover to be sealed to bottom of box at opposite sides with cord and metal seal (other than lead) showing initials or name in full of shipper and point of origin, and further sealed with paper seal not less than three (3) inches wide, extending the entire length of seam and having a resistance of not less than 60 pounds to the square inch, Mullen test1
In fibreboard, pulpboard or double-faced corrugated strawboard boxes, subject to the requirements of Rule 41, corded lengthwise and crosswise, the cord passing in and out of top, sides and ends, and around the bottom, tied in a double knot and securely fastened with metal seals (other than lead) showing initials or name in full of shipper, and point of origin.1
Note: Fibreboard, pulpboard or double-faced corrugated strawboard boxes containing cigars or cigarettes must be further sealed with a fibre paper strip not less than two inches by six inches, having a resistance of not less than 60 pounds pressure to the square inch (Mullen test), securely glued to the box and cover at opposite sides lengthwise and crosswise of seam or opening. Packages having united measurements (length, width and depth added) of less than thirty (30) inches, will not be accepted.
In tin packages with wire drawn through sides and ends of top and bottom and sealed1
In zinc lined boxes, locked, corded and sealed, enclosed in crates and strapped with iron bands1
In boxes not conforming to above specifications and requirementsD1
114 Feb. 10, 1916 (A) Egg Box Stuff (wooden), in bundles or racks4
(COMMODITY RATE)
Egg Case Fillers (strawboard and wood or wood pulp), and Carton Egg Case Fillers, K. D., boxed or in wooden egg cases filled with egg case fillers, K. D. flat, said cases to be hardwood with ends not less than 7-16 inch in thickness, and sides, tops and bottoms not less than 7-32 inch in thickness. } B
Min. Wt. 24000 lbs. }
Egg Case Fillers, K. D., boxed or in wooden egg cases filled with egg case fillers, K. D. flat, said cases to be hardwood with ends not less than 7-16 inch in thickness, and sides, tops and bottoms not less than 7-32 inch in thickness. } B
Min. Wt. 24000 lbs. }
Cartons4
N. O. S.4

(A) Advance.

Index Date
No. Effective.

ARTICLE

L. C. L. C. L.

115 Aug. 10, 1915 Altars:
Cancels item 25, page 53. S. U. in boxes or crates1
(R) K. D. in boxes or crates1
116 Aug. 10, 1915 Gas:
Cancels item 5, page 58. (R) Oxygen and Hydrogen, prepaid.
In steel cylinders or tubes3
In steel cylinders or tubes, C. L.; min. wt., 30,000 lbs.4
117 Aug. 10, 1915 Groceries:
Cancels items 19 and 20, page 62, and Index No. 59, Supp. No. 6. Crackers, Cakes, Fruit Cake, Fruit Biscuit, Pretzels and Rusks:
In boxes or barrels3
In baskets with tight wooden covers. 2
In tin cans loose1
In tin cans, with glass fronts, loose. 1½
In tin cans, with glass fronts crated. 1
In paper cartons, crated1
In wheeled carriers, to be made of combined wood veneer and pulpboard securely glued and riveted together all corners, joints and seams protected and reinforced with iron or steel, carrier mounted on castors and locked or sealed with metal seals.3
Note: (R) Cracker Can Crates may be shipped in mixed C. L. with the above articles, subject to Rule 21-B, at 4th class; min. wt., 20,000 lbs.
Cracker Meal, in bags, boxes or barrels. 3 } 4
Min. Wt. 20,000 lbs. }
118 Aug. 10, 1915 *Pulleys:
Cancels items 24, 25, and 26, page 93. Loose1
Boxed2
Iron Pulleys, weighing 100 lbs. each or over2
Belt Tighteners:
Loose1
Loose or in bundles, weighing 100 lbs. or over4
(A) Crated2
In boxes4 } A
Min. Wt. 24,000 lbs. }
*Note: Detached pulleys may be loaded with shafting in connection with which they are used, in mixed car loads, at car load rate provided for shafting.
119 Aug. 10, 1915 Packing House Products:
Cancels item 15, page 109. Evaporated Tank Water:
In tank cars (See Rule 33) E
(C) Bones, Dry or Green, Glue Scraps, Pigs' Feet (inedible); also Evaporated Tank Water:
In barrels or iron retainers4
In packages named or loose; min. wt., 24,000 lbs. E
120 Aug. 10, 1915 Paper:
Cancels item 12, page 113. (In-clude in bracketed items 5 to 11, page 113.) (R) Bags Printed, in bundles or boxes. 3 } 5
(A) Advance.
(R) Reduction.
(C) Change in reading.

Index No.	Date Effective.	ARTICLE	L. C. L.	C. L.
121	Aug. 10, 1915	(R) Segment Sewer Blocks, vitrified clay, hollow, min. wt., 50,000 lbs. page 168.		
122	Aug. 10, 1915	(R) Paper, Egg Case Fillers (Item No. 74), C. L.: (COMMODITY RATE) Egg case fillers (strawboard), egg case fillers (woodpulp board), egg case material, wooden egg cases filled with egg case fillers, K. D. flat, wooden egg cases, K. D. flat; min. wt., 24,000 lbs.		
123	Aug. 10, 1915	Separators, Cream or Whey, Centrifugal, see note: In crates .....1 (R) In boxes .....2 In packages named, C. L.; min. wt., 24,000 lbs.; subject to Rule 6-B Note: Internal combustion Engines, packed as required under machinery, may be loaded in mixed carloads with Cream Separators, and parts thereof, at Class A; min. wt., 24,000 lbs. Cream separators, and parts thereof, may be shipped in mixed carloads with Agricultural Implements, C. L.; min. wt., 20,000 lbs.		A
124	July 25, 1914 (Reissue-In supp. No. 6.)	Cement, Lime, Salt, Stucco (Item No. 56), C. L.: (COMMODITY RATE) The minimum weight on lime, plaster and stucco, in straight or mixed carloads, will be 24,000 lbs.; minimum C. L. weight on Cement, 40,000 lbs., minimum C. L. weight on Salt, Plaster Board and Plaster Studding, 30,000 lbs.		
125	Aug. 10, 1915	Soda: (R) Sulphate of (Glauber's Salts), in boxes, barrels, casks and bags .....4 In packages named and in bulk; min. C. L. wt., 50,000 lbs.		Salt Commodity rate
126	Aug. 10, 1915	Soda: (R) Carbonate of (Sal Soda), in boxes, barrels, kegs or casks; min. C. L. wt., 40,000 lbs. ....4		Salt Commodity rate
127	Aug. 10, 1915	Barrels, Oil, Iron or steel (U. S. Standard gauge No. 20 or higher) .....D1 Iron or steel (U. S. standard gauge No. 19 or lower) .....3		D Min. Wt. 15,000 lbs.
128	Aug. 10, 1915	*Burial Cases, Coffins and Grave Vaults or Sarcophagi: Grave Vaults or Sarcophagi: Stone, Artificial or Natural: K. D., in boxes or crates .....4 K. D., in packages or loose, C. L.; min. wt., 36,000 lbs.		C

(R) Reduction.
*New Item.

Index No.	Date Effective.	ARTICLE	L. C. L.	C. L.
129	Aug. 10, 1915	*Cylinders: Traction Engine: Boxed or crated .....3 Loose .....2 In packages or loose; min. C. L. wt., 24,000 lbs.		A
130	Aug. 10, 1915	*Gas: Coal: In steel cylinders .....3 In steel cylinders, C. L.; min. wt., 30,000 lbs. ....4 Nitrogen: In steel cylinders .....3 In steel cylinders, C. L.; min. wt., 30,000 lbs. ....4		
131	Aug. 10, 1915	*Hog Oilers, cast iron: On skids .....3 On skids, C. L.; min. wt., 36,000 lbs. ....5		
132	Aug. 10, 1915	*Plaster Board Reinforcing Domes: In boxes or crates .....3 In packages or loose, C. L.; min. wt., 30,000 lbs. ....5		
133	Aug. 10, 1915	*Reinforcement, Concrete or Plaster, Iron or Steel: Columns, Spiral, or Column Hoops: S. U. ....1 S. U., C. L.; min. wt., 24,000 lbs.; subject to Rule 6-B .....A K. D. or collapsed, in bundles or loose .3 K. D. or collapsed, in bundles or loose, C. L.; min. wt., 36,000 lbs. ....5		
134	Aug. 10, 1915	*Segment Sewer Blocks, vitrified clay, hollow: Loose .....3 In barrels, boxes or crates .....4 In packages or loose; min. wt., 30,000 lbs. ....E		
135	Aug. 10, 1915	*Steamboat Hulls and pontoons, iron or steel, 7 gauge or thicker, S. U., or in sections; min. wt., 18,000 lbs.; subject to Rule 6-B .....4		
136	Aug. 10, 1915	*Thimbles, Stove Pipe: Iron or steel, cast: In bundles .....2 In barrels, boxes or crates .....3 In packages named, C. L.; min. wt., 36,000 lbs. ....5		

*New item.

CLASSIFICATION MATTERS CLOSED DURING YEAR

No. 7218, 1915.

W. E. Huncke, Des Moines. *Transfer Charges at Junction Points.*

On account of new applications being filed covering this same matter, this case was closed without prejudice. Filed July 5, 1912. Closed April 20, 1915.

No. 7219, 1915.

The Iowa State Board of Railroad Commissioners v. Arizona Eastern Railroad Company, et al. *Western Rate Case.*

For adjustment of interstate rates secured through order of the Interstate Commerce Commission, see section of this report covering Interstate Cases. Filed October 15, 1912. Closed September 7, 1915.

No. 7220, 1915.

C. O. Dawson, Traffic Manager, Commercial Association, Ottumwa. *Rates on Coke—Interstate.*

Papers in this case were referred to the Commerce Counsel on December 26, 1912, for investigation, and on March 10, 1915, were returned, with the advice that various coke rate advances had been approved by the Interstate Commerce Commission and that there was no further occasion to carry this case on the docket. Filed December 27, 1912. Closed April 20, 1915.

No. 7221, 1915.

C. T. Chapman, Traffic Manager, Inter-Urban Railway Co., Des Moines. *Switching Rates.*

Closed without prejudice. Filed March 1, 1913. Closed September 7, 1915.

No. 7222, 1915.

C. Hafer Lumber Company, Council Bluffs. *Minimum C. L. Weight on Shingles.*

Closed without prejudice. Filed May 5, 1913. Closed September 7, 1915.

No. 7223, 1915.

Corn Belt Meat Producers' Association, Des Moines, et al. *Minimum Weights, Valuations, etc., on Live Stock.*

This matter was presented to the Interstate Commerce Commission. For further information, see section of this report covering Interstate Cases. Filed April 23, 1913. Closed April 20, 1915.

No. 7224, 1915.

International Harvester Company of America, Chicago. *Classification on Lifting Jacks*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed October 6, 1913. Closed April 20, 1915.

No. 7225, 1915.

Luthe Hardware Company, Des Moines. *Classification on Fly Traps—Interstate.*

Withdrawn by complainant. Filed May 29, 1913. Closed September 7, 1915.

No. 7226, 1915.

Pocahontas Grain Company, Pocahontas. *Advance in Grain Rates—Interstate.*

This case was dismissed without prejudice, inasmuch as the grain rates were involved in the Western Advanced Rate Case. Filed August 2, 1913. Closed September 7, 1915.

No. 7227, 1915.

Louden Machinery Company, Fairfield. *Classification on Hay Slings.*

Dismissed without prejudice. Filed October 1, 1913. Closed September 7, 1915.

No. 7228, 1915.

Chicago & North Western Railway Co., et al. *Loading and Unloading Heavy or Bulky L. C. L. Freight.*

Dismissed without prejudice. Filed October 6, 1913. Closed September 7, 1915.

No. 7229, 1915.

International Harvester Company of America, Chicago. *Classification on Disc and Hopper combined.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed October 6, 1913. Closed January 26, 1915.

No. 7230, 1915.

International Harvester Company of America, Chicago. *Classification on Wagon Elevators.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed October 8, 1913. Closed January 26, 1915.

No. 7231, 1915.

Board of Railroad Commissioners v. Illinois Central R. R. Co., et al
Failure of Tariffs to Conform to Switching Order.

Investigated but no action taken. Filed October 11, 1913. Closed
September 7, 1915.

No. 7232, 1915.

Board of Railroad Commissioners v. Des Moines Union Railway Co.
Failure of Tariffs to Conform to Switching Order.

Dismissed without prejudice. Filed June 5, 1913. Closed January 25,
1915.

No. 7233, 1915.

Board of Railroad Commissioners v. Chicago, Burlington & Quincy Rail-
road Company. *Failure of Tariffs to Conform to Switching Order.*

Closed without prejudice. Filed October 11, 1913. Closed January 26,
1915.

No. 7234, 1915.

Des Moines Saw Mill Co., Des Moines. *Classification on Walnut Lumber.*

Closed without prejudice. Filed October 27, 1913. Closed September
7, 1915.

No. 7235, 1915.

Farmer's Grain Dealers Association of Iowa, Colo. *Advance in rate,
Hull, Iowa, to Chicago, Ill., on Grain.*

File returned by the Commerce Counsel on July 2, 1915, advising that
the rate had been satisfactorily adjusted. Filed December 22, 1913.
Closed September 7, 1915.

No. 7236, 1915.

Commercial Association, Ottumwa, v. Chicago, Burlington & Quincy
Railroad Company. *Combination of Rates on Eastern Traffic.*

Closed on request of complainant. Filed January 31, 1914. Closed
September 7, 1915.

No. 7237, 1915.

International Harvester Company of America, Chicago. *Classification
on Fertilizer and Lime Sower.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed
February 19, 1914. Closed January 26, 1915.

No. 7238, 1915.

International Harvester Company of America, Chicago. *Classification
on Grain Shocker.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed
February 19, 1914. Closed January 26, 1915.

No. 7239, 1915.

Slifer Elevator Company, Gowrie, v. Chicago, Rock Island & Pacific
Railway Company. *Rate on Grain, Interstate.*

Inasmuch as interstate rates on grain were under investigation by the
Commerce Counsel Department, this case was closed without prejudice.
Filed February 25, 1914. Closed April 20, 1915.

No. 7240, 1915.

Board of Railroad Commissioners v. Chicago Great Western Railroad
Company, et al. *Charges for Heated Refrigerator Service—Interstate.*

Closed without prejudice. Filed March 9, 1914. Closed April 20, 1915.

No. 7241, 1915.

Sioux City Brick & Tile Co., Sioux City, v. Illinois Central Railroad
Company. *Application to include Springdale within the Industrial Switch-
ing Vicinity.*

Closed without prejudice. Filed July 3, 1914. Closed December 1, 1915.

No. 7242, 1915.

Illinois Oil Company, Rock Island, Ill. *Classification on Steel Drums
for Shipping Oil, Etc.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed
March 23, 1914. Closed April 20, 1915.

No. 7243, 1915.

Iowa Stock Remedy Company, Jefferson. *Change in Rule 28 of Iowa
Classification.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed
March 23, 1914. Closed September 7, 1915.

No. 7244, 1915.

Kratzer Carriage Company, Des Moines. *Classification on Buggy, Car-
riage and Spring Wagon Gears.*

Closed without prejudice. Filed March 28, 1914. Closed August 5, 1915.

No. 7245, 1915.

Marshall Oil Company, Marshalltown. *Elimination of Value on Sheep
Dip.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed
April 3, 1914. Closed January 26, 1915.

No. 7246, 1915.

John Morrell & Company, Ottumwa. *Reduced Rating on Pickled Souse.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed
April 17, 1914. Closed January 26, 1915.

No. 7247, 1915.

John Morrell & Company, Ottumwa. *Rate on Cooked Sausage.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed April 17, 1914. Closed January 26, 1915.

No. 7248, 1915.

John Deere Plow Company, Omaha, Nebraska. *Classification on Power Corn Shellers.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed April 25, 1914. Closed January 26, 1915.

No. 7249, 1915.

Swift & Company, Chicago. *Classification on Oleo Oil.*

Dismissed. Filed April 25, 1914. Closed January 26, 1915.

No. 7250, 1915.

Western Grocer Company, Marshalltown. *Change in Classification on Peanuts.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed April 25, 1914. Closed January 26, 1915.

No. 7251, 1915.

Board of Railroad Commissioners v. Western Classification Committee. *Rate on Boxes.*

Closed without prejudice. Filed May 9, 1914. Closed September 7, 1915.

No. 7252, 1915.

Associated Manufacturers Company, Waterloo. *Rate on Belt Tighteners.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed June 2, 1914. Closed September 7, 1915.

No. 7253, 1915.

A. E. Smith, Treynor. *Reduced Rating on Stock Hogs.*

Dismissed. Filed May 13, 1914. Closed April 20, 1915.

No. 7254, 1915.

Bernard Mercer Company, Burlington. *Rating on Hydrated Lime in Paper Bags.*

Denied. Filed May 15, 1914. Closed April 20, 1915.

No. 7255, 1915.

Vernier Manufacturing Company, Cedar Rapids. *Rate on Galvanized Steel Cisterns.*

Denied. Filed May 15, 1914. Closed January 26, 1915.

No. 7256, 1915.

Chicago & North Western Railway Company, et al. *Adoption of Western Classification Requirements on Bananas.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed May 20, 1914. Closed January 26, 1915.

No. 7257, 1915.

Chicago & North Western Railway Company, et al. *Adoption of Western Classification Description and Schedule of Fresh Fruit.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed May 20, 1914. Closed January 26, 1915.

No. 7258, 1915.

Chicago & North Western Railway Company, et al. *Classification on Bones.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed May 25, 1914. Closed January 26, 1915.

No. 7259, 1915.

E. H. Draper, T. M., Western Grocer Co., Marshalltown. *Egg Cases Returned.*

Returned rating granted on new cases, see Supplement No. 6 to Iowa Classification No. 15. Filed May 25, 1914. Closed January 26, 1915.

No. 7260, 1915.

Commercial Club, Omaha, Nebraska. *Rating on Candy Sparkler.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed May 15, 1914. Closed January 26, 1915.

No. 7261, 1915.

The Hulsizer Company, Des Moines. *Classification on Artificial Leaves.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed June 13, 1914. Closed January 26, 1915.

No. 7262, 1915.

Greater Des Moines Committee, Des Moines. *Elimination of Limitations of Liabilities from Certain Items in Iowa Classification.*

Denied. Filed July 3, 1914. Closed January 26, 1915.

No. 7263, 1915.

Deal-Rice Lumber Company, Des Moines. *Classification on Silo Material.*
Dismissed without prejudice. Filed July 20, 1914. Closed September 7, 1915.

No. 7264, 1915.

Chicago & North Western Railway Company, et al. *Change in Classification on Sorghum Seed.*

Withdrawn. Filed July 20, 1914. Closed April 20, 1915.

No. 7265, 1915.

Iowa State Manufacturers Association, Des Moines, v. Minneapolis & St. Louis Railroad Company. *Claim—Shipment of Candy.*

Settlement made. Filed December 12, 1914. Closed December 1, 1915.

No. 7266, 1915.

Chicago & North Western Railway Company, et al. *Shipments of Pop and Soda Water in Open Cases.*

The application for cancellation of the privilege of shipping pop and soda water in open cases, was denied. Filed July 20, 1914. Closed January 26, 1915.

No. 7267, 1915.

Chicago, Rock Island & Pacific Railway Co., et al. *Change in Classification on Cucumbers.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed July 20, 1914. Closed January 26, 1915.

No. 7268, 1915.

Iowa State Board of Railroad Commissioners v. Chicago, St. P., M. & O. Ry. Co., et al. *Interior Iowa Case—Re-opening of.*

Petition filed with the Interstate Commerce Commission for re-opening of this case. Filed August 6, 1914. Closed September 7, 1915.

No. 7269, 1915.

C. T. Chapman, T. M., Inter-Urban Railway Co., Des Moines. *Application for Ruling on Paragraph Four of Joint Rate Order.*

Withdrawn. Filed August 18, 1914. Closed April 20, 1915.

No. 7270, 1915.

North Star Egg Case Co., Quincy, Ill. *Classification on Cushion Filler for Egg Cases.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed August 26, 1914. Closed January 26, 1915.

No. 7271, 1915.

American Drainage Company, Dubuque. *Classification on Cement Drain Heads.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed August 29, 1914. Closed April 20, 1915.

No. 7272, 1915.

Rath Packing Company, Waterloo. *Change in Classification on boiled Hams, etc.*

Petition as to Jellied Souse withdrawn and denied as to Boiled Hams. Application for reduced rating on lard, denied. Third class L. C. L. and C. L. ratings granted on pork livers, neck ribs, brains and ears, and denied as to fresh hams and fresh bellies. Filed August 29, 1914. Closed January 26, 1915.

No. 7273, 1915.

Greater Des Moines Committee, Des Moines. *Definition of Term "Cask."* Closed without prejudice. Filed September 1, 1914. Closed September 7, 1915.

No. 7274, 1915.

John Morrell & Company, Ottumwa. *Classification on Pork Scraps.* Carriers included certain articles under pork scraps which satisfied complainant. Filed September 1, 1914. Closed January 26, 1915.

No. 7275, 1915.

Davenport Commercial Club, Davenport. *Classification on Oranges, Lemons and Grape Fruit.*

Petition for reduced ratings was not granted. See Supplement No. 6 to Iowa Classification No. 15. Filed September 1, 1914. Closed January 26, 1915.

No. 7276, 1915.

Davenport Commercial Club, Davenport. *Classification on Pears.* Rating was granted, but not as petitioned. See Supplement No. 6 to Iowa Classification No. 15. Filed September 2, 1914. Closed January 26, 1915.

No. 7277, 1915.

Davenport Commercial Club, Davenport. *Reduced Ratings on Celery and Green Vegetables.* Denied. Filed September 2, 1914. Closed September 7, 1915.

No. 7278, 1915.

Davenport Commercial Club, Davenport. *Classification on Apples.* Petition was denied for reduced rating. See Supplement No. 6 to Iowa Classification No. 15. Filed September 2, 1914. Closed January 26, 1915.

No. 7279, 1915.

Des Moines Clay Company, Des Moines. *Rating on Roofing Tile.* Class E rate granted. See Supplement No. 6 to Iowa Classification No. 15. Filed September 2, 1914. Closed January 26, 1915.

No. 7280, 1915.

Mason City Brick & Tile Company, Mason City, et al. *Minimum Weight on Hollow Building Tile.*

Minimum weight of 40,000 lbs. granted. See Supplement No. 6 to Iowa Classification No. 15.

No. 7281, 1915.

J. G. Cherry Company, Cedar Rapids. *Requirement for Shipping Egg Case Fillers.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed September 3, 1914. Closed September 7, 1915.

No. 7282, 1915.

Iowa Soda Products Company, Council Bluffs. *Application for Reduced Ratings on Glauber's Salts and Sal Soda.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed September 11, 1914. Closed September 7, 1915.

No. 7283, 1915.

Wm. Petersen Manufacturing Company, Lyons. *Rating on Cast Iron Stove Pipe Thimbles.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed September 14, 1914. Closed September 7, 1915.

No. 7284, 1915.

Chicago & North Western Railway Company, et al. *Classification on Salesman's Hand Sample Cases, etc.*

Dismissed without prejudice. Filed September 16, 1914. Closed September 7, 1915.

No. 7285, 1915.

Iowa State Manufacturers Association, Des Moines, v. C. & N. W. Ry Co. *Claim.*

Claim declined by railway company. Filed January 8, 1915. Closed December 1, 1915.

No. 7286, 1915.

Western Grocer Company, Marshalltown. *Rate on Pumpkins in bulk, carloads.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed September 22, 1914. Closed January 26, 1915.

No. 7287, 1915.

Anderson & Winter Manufacturing Company, Clinton. *Rating on Buffets.*

Granted, see Supplement No. 6 to Iowa Classification No. 15. Filed July 9, 1914. Closed January 26, 1915.

No. 7288, 1915.

C. O. Dawson, T. M., Commercial Association, Ottumwa. *Proportional Rates from East St. Louis.*

Interstate Commerce Commission declined to suspend tariffs, and complainant did not desire formal complaint filed. Filed September 29, 1914. Closed September 7, 1915.

No. 7289, 1915.

Plymouth Clay Products Company, Fort Dodge. *Classification of Vitrified Clay Segment Blocks.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed October 5, 1914. Closed April 20, 1915.

No. 7290, 1915.

Board of Railroad Commissioners, Des Moines. *Elimination of Stop Over Privilege on Plaster and Cement.*

Suspended by the Interstate Commerce Commission. Filed October 5, 1914. Closed September 7, 1915.

No. 7291, 1915.

Bettendorf Oxygen Hydrogen Company, Bettendorf. *Classification on Oxygen and Hydrogen Gases.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed October 17, 1914. Closed September 7, 1915.

No. 7292, 1915.

Sears Roebuck & Company, Chicago, Ill. *Rating on Centrifugal Cream Separator.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed October 22, 1914. Closed September 7, 1915.

No. 7293, 1915.

United States Gypsum Company, Chicago, Ill. *Classification on Plaster Board Domes.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed October 23, 1914. Closed September 7, 1915.

No. 7294, 1915.

Chicago & North Western Railway Company, et al. *Specifications for Fibre, Pulpboard and Strawboard Boxes for Cigars and Cigarettes.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed October 28, 1914. Closed September 7, 1915.

No. 7295, 1915.

Board of Railroad Commissioners for the Farmers Grain Dealers Association of Iowa. *Advance in Grain Rate—Interstate.*

Petition filed with Interstate Commerce Commission. Filed November 12, 1914. Closed April 20, 1915.

No. 7296, 1915.

Board of Railroad Commissioners v. Chicago, B. & Q. R. R. Co. *Advance in Charge for Trap Car Service.*

The carriers voluntarily suspended the charge on intrastate traffic. Filed December 7, 1914. Closed September 7, 1915.

No. 7297, 1915.

Marshall Vinegar Company, et al., Marshalltown. *Classification on second hand empty Wooden Vinegar Barrels, returned.*

Reduced rating, denied. Filed December 9, 1914. Closed September 7, 1915.

No. 7298, 1915.

One Minute Manufacturing Co., et al., Newton. *Change in Classification on Grain Graders and Steel Separators.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed December 18, 1914. Closed September 7, 1915.

No. 7299, 1915.

In Re Advances in Rates in Western Classification Territory. Western Advance Rate Case.

For full report of this case, see section of this report covering Interstate Cases.

Filed November 21, 1914. Closed December 1, 1915.

No. 7300, 1915.

Omaha Grain Exchange, Omaha, Nebraska. *Switching Charges.*

Closed without prejudice. Filed January 2, 1915. Closed December 1, 1915.

No. 7301, 1915.

Iowa State Manufacturers Association, Des Moines. *Classification on Altars.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed January 11, 1915. Closed September 7, 1915.

No. 7302, 1915.

Chicago, Milwaukee & St. Paul Railway Company. *Rate on Gypsum Building Brick.*

The Commission advised that class "E" rates should apply on the commodity in question. Filed January 13, 1915. Closed December 1, 1915.

No. 7303, 1915.

Abe Adelman, Des Moines, by Board of Railroad Commissioners, v. Western Classification Committee. *Rate on Cooking Oil.*

Satisfactorily adjusted. Filed February 6, 1915. Closed September 7, 1915.

No. 7304, 1915.

American Sarcophagus Company, Omaha, Nebraska. *Classification on Marble Slabs.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 10, 1915. Closed September 7, 1915.

No. 7305, 1915.

Deere & Company, Moline, Illinois. *Rate on Cultivators.*

For rating granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 10, 1915. Closed September 7, 1915.

No. 7306, 1915.

Rock Island Plow Company, Rock Island, Ill., et al. *Classification of Cream Separators.*

For classification granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 13, 1915. Closed September 7, 1915.

No. 7307, 1915.

Des Moines Saw Mill Company, Des Moines. *Rate on Walnut Lumber.*

Denied. Filed February 15, 1915. Closed September 7, 1915.

No. 7308, 1915.

The Linde Air Products Co., New York, N. Y. *Classification on Steel Cylinders.*

For ratings granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 18, 1915. Closed September 7, 1915.

No. 7309, 1915.

The Linde Air Products Company, New York, N. Y. *Classification on Nitrogen Gas.*

For ratings granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 18, 1915. Closed September 7, 1915.

No. 7310, 1915.

The Linde Air Products Company, New York, N. Y. *Classification of Oxygen Gas.*

For ratings granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 18, 1915. Closed September 7, 1915.

No. 7311, 1915.

The Linde Air Products Company, New York, N. Y. *Classification of Hydrogen Gas.*

For ratings granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 18, 1915. Closed September 7, 1915.

No. 7312, 1915.

The Linde Air Products Company, New York, N. Y. *Classification of Coal Gas.*

For ratings granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 18, 1915. Closed September 7, 1915.

No. 7313, 1915.

Iowa State Manufacturers Association, Des Moines. *Rate on Almanacs, Catalogues, etc.*

For ratings granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 19, 1915. Closed September 7, 1915.

No. 7314, 1915.

Gould Balance Valve Company, Kellogg. *Rating on Traction Engine Cylinders.*

For classification granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 19, 1915. Closed September 7, 1915.

No. 7315, 1915.

Independent Baking Company, Davenport. *L. C. L. Rate on Crackers, Cakes, etc.*

Denied. Filed February 19, 1915. Closed September 7, 1915.

No. 7316, 1915.

Plymouth Clay Products Company, Fort Dodge. *Classification on Clay Segment Blocks.*

For ratings granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 19, 1915. Closed September 7, 1915.

No. 7317, 1915.

Western Hog Oiler Company, Washington. *Reduced Classification on Hog Oilers.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 23, 1915. Closed September 7, 1915.

No. 7318, 1915.

Clinton Manufacturers & Shippers Association, Clinton. *Mixture of Egg Case Fillers and Wooden Egg Cases.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 24, 1915. Closed September 7, 1915.

No. 7319, 1915.

Langan Brothers, Des Moines, et al. *Reduced Rating on Printed Paper Bags.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 25, 1915. Closed September 7, 1915.

No. 7320, 1915.

The Collis Company, Clinton. *Classification on Concrete Re-inforcing Hoops.*

For ratings, see Supplement No. 7 to Iowa Classification No. 15. Filed February 16, 1915. Closed September 7, 1915.

No. 7321, 1915.

Standard Garden Tool Company, Montrose. *Classification of Hand Seeders and Cultivators.*

For ratings granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 26, 1915. Closed September 7, 1915.

No. 7322, 1915.

Iten Biscuit Company, Omaha, Nebraska. *Application to include Cracker Can Crates in mixed carloads with Crackers, etc.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 27, 1915. Closed September 7, 1915.

No. 7323, 1915.

Iten Biscuit Company, Omaha, Nebraska. *Classification on Empty Returned Cracker Cans.*

For ratings granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 27, 1915. Closed September 7, 1915.

No. 7324, 1915.

Dubuque Shippers' Association, Dubuque. *Classification on Steamboat Hulls.*

For rating granted, see Supplement No. 7 to Iowa Classification No. 15. Filed February 27, 1915. Closed September 7, 1915.

No. 7325, 1915.

Chicago & North Western Railway Co., et al. *Advance in Rate on Live Poultry.*

Denied. Filed March 1, 1915. Closed September 7, 1915.

No. 7326, 1915.

J. W. Edgerly & Company, Ottumwa, et al. *Mixture of Certain L. C. L. Articles.*

Denied. Filed March 8, 1915. Closed September 7, 1915.

No. 7327, 1915.

Greater Des Moines Committee, Des Moines. *Application for change in Rule 36.*

Denied. Filed February 27, 1915. Closed September 7, 1915.

No. 7328, 1915.

American Glue Company, Des Moines. *Classification on Pigs' Feet.*

Granted, see Supplement No. 7 to Iowa Classification No. 15. Filed March 9, 1915. Closed September 7, 1915.

No. 7329, 1915.

Luthe Hardware Company, Des Moines. *Change in Rule 27, regarding Tags.*

Denied. Filed March 20, 1915. Closed September 7, 1915.

No. 7330, 1915.

Welch-Cook Company, Cedar Rapids. *Classification on Cotton Piece Goods.*

Withdrawn. Filed March 27, 1915. Closed December 1, 1915.

No. 7331, 1915.

National Implement & Vehicle Association, Chicago, Ill. *Omission of Asterisks from Items regarding Angle and Bar Iron.*

Correction made in Supplement No. 6 to Iowa Classification No. 15. Filed January 8, 1915. Closed April 20, 1915.

No. 7332, 1915.

Adel Clay Products Company, Adel. *Routing Shipments.*

Withdrawn. Filed May 6, 1915. Closed December 1, 1915.

No. 7333, 1915.

Walter Huncke, Des Moines. *Change in rating on Manhole Covers, etc.*

Withdrawn. Filed September 14, 1915. Closed October 26, 1915.

GENERAL CASES CLOSED BY CORRESPONDENCE

No. 7334, 1915.

Droge Elevator Co., Council Bluffs, v. Chicago North Western Ry. Co., and Chicago Great Western R. R. Co. Track Connection.

The case was referred to the Commerce Counsel of Iowa who took the matter up with the railroads, finally securing the track connection asked for. Filed August 11, 1910. Closed April 20, 1915.

No. 7335, 1915.

Citizens of Prairieburg v. Chicago, Anamosa & Northern Ry. Co. Failure to Stop Train at Depot.

The Board visited the premises on June 16, 1911, and through their efforts the case was satisfactorily adjusted. Filed August 17, 1910. Closed January 26, 1915.

No. 7336, 1915.

Robert Rienow, et al., Elkader, v. Chicago, Milwaukee & St. Paul Ry. Co. Train service on the Elkader Branch and Station Service at Beulah Junction.

Train schedules changed. Filed January 13, 1911. Closed April 20, 1915.

No. 7337, 1915.

Citizens of Tingley v. Chicago, Burlington & Quincy Railroad Company. Train Service—K. & W. branch.

Closed without prejudice. Filed February 27, 1911. Closed January 26, 1915.

No. 7338, 1915.

City of Burlington v. Chicago, Burlington & Quincy Railroad Co. Viaduct.

Closed without prejudice. Filed June 2, 1911. Closed April 20, 1915.

No. 7339, 1915.

Harvey Brick & Tile Co., Harvey, v. Chicago, Burlington & Quincy R. R. Co., and Wabash R. R. Co. Transfer Track.

Dismissed without prejudice. Filed June 19, 1911. Closed January 26, 1915.

No. 7340, 1915.

Winterset Business Men's Association v. Chicago, Rock Island & Pacific Ry. Co. Depot.

Closed without prejudice. Filed August 21, 1911. Closed September 7, 1915.

No. 7341, 1915.

Daniel R. Lang, Avon, v. Chicago, Rock Island & Pacific Ry. Co. Farm Crossing.

Dismissed without prejudice. Filed September 11, 1911. Closed January 26, 1915.

No. 7342, 1915.

W. J. Steckel, Bloomfield, v. Chicago, Burlington & Quincy R. R. Co. Dangerous Highway Crossing.

The complaint was referred to the Commerce Counsel of Iowa and on January 25, 1915, Dwight N. Lewis, Assistant Commerce Counsel, advised that the matter has been satisfactorily adjusted. Filed October 17, 1911. Closed January 26, 1915.

No. 7343, 1915.

Commercial Club of Marshalltown, Marshalltown vs. Chicago & North Western Ry. Co. Sleeping Car Service.

Closed without prejudice. Filed January 31, 1912. Closed January 26, 1915.

No. 7344, 1915.

Henry Brand, et al., Sully, v. Minneapolis & St. Louis R. R. Co. Train Service on Newton Branch.

Dismissed without prejudice. Filed March 9, 1912. Closed October 18, 1915.

No. 7345, 1915.

A. O. Berge, et al., St. Anthony, v. Minneapolis & St. Louis Railroad Company. Train Service—Story City Branch.

Closed without prejudice. During the hearing held at Marshalltown on June 10, 1912, the railroad company agreed to install a suitable station building at Marietta. Filed April 29, 1912. Closed January 26, 1915.

No. 7346, 1915.

J. R. Brewbaker, Springhill, v. Chicago, Rock Island & Pacific Ry. Co. Drainage.

Dismissed without prejudice. Filed May 10, 1912. Closed December 1, 1915.

No. 7347, 1915.

C. F. Anderson, et al., Pacific Junction, v. Chicago, Burlington & Quincy R. R. Co. Station Service.

Closed without prejudice. Filed June 11, 1912. Closed November 5, 1915.

No. 7348, 1915.

Chris Boddum, Wilkie, v. Illinois Central R. R. Co. Highway Crossing

Dismissed without prejudice. Filed June 21, 1912. Closed November 5, 1915.

No. 7349, 1915.

Irvin A. Merrill, et al., Gladbrook, v. Chicago & North Western Ry. Co. Highway Crossing.

Crossing constructed. Filed July 17, 1912. Closed January 26, 1915.

No. 7350, 1915.

C. E. Brenton, Dallas Center, v. Chicago & North Western Railway Company. Abandoning Station at Rubens, Iowa.

Closed without prejudice. Filed August 2, 1912. Closed January 26, 1915.

No. 7351, 1915.

J. S. Copeland, Ewart, by Bray & Shifflett, Grinnell, v. Minneapolis & St. Louis R. R. Co. Livestock Shipments.

Stock train service improved. Filed August 12, 1912. Closed November 5, 1915.

No. 7352, 1915.

J. M. Goodson, Montezuma, v. Minneapolis & St. Louis R. R. Co. Train Service.

Train schedules re-arranged. Filed September 16, 1912. Closed April 20, 1915.

No. 7353, 1915.

S. W. Flaherty, Olin, v. Chicago, Milwaukee & St. Paul Ry. Co. Stopping Train on Flag.

Case was referred to the Commerce Counsel of Iowa, who, after investigation, recommended that the case be closed without prejudice. Filed October 15, 1912. Closed January 26, 1915.

No. 7354, 1915.

Ernest Gough, Colfax, v. Colfax Northern R. R. Co. Cars Used to Carry Miners.

Complaint referred to the Commerce Counsel of Iowa. Case was closed upon receipt of advice from Commerce Counsel that the railroad company had provided adequate equipment for the transportation of miners. Filed October 22, 1912. Closed April 20, 1915.

No. 7355, 1915.

B. Frank Phillips, Lucas, v. Chicago, Burlington & Quincy R. R. Co. Train Service.

Complaint referred to Commerce Counsel, who, after investigation, advised that the case be closed without prejudice. Filed December 7, 1912. Closed January 26, 1915.

No. 7356, 1915.

David Vought, Hampton, v. St. Paul & Kansas City Short Line R. R. Co. Dangerous Condition of Bridges.

Commerce Counsel made an investigation and recommended certain improvements which were made by the railroad company. Commerce Counsel advised that the case was satisfactorily adjusted. Filed December 21, 1912. Closed January 26, 1915.

No. 7357, 1915.

Citizens of Lone Tree v. Chicago, Rock Island & Pacific Ry. Co. Location of Stockyards.

Commerce Counsel visited the premises and secured an adjustment which was satisfactory to the complainants. Filed December 31, 1912. Closed January 26, 1915.

No. 7358, 1915.

J. W. Collins, Yorkshire, v. Chicago, Milwaukee & St. Paul Ry. Co. Train Service.

Complaint was referred to Commerce Counsel, who, after investigation, recommended that the case be dismissed without prejudice. Filed January 16, 1913. Closed January 26, 1915.

No. 7359, 1915.

C. B. Knowles, Sioux City, v. Chicago & North Western Ry. Co. Train Service at James and Hinton.

Complaint referred to Commerce Counsel, who advised that the complaint be closed without prejudice at the request of complainant. Filed January 16, 1913. Closed April 20, 1915.

No. 7360, 1915.

J. R. Crawford, et al., McClelland, v. Chicago Great Western R. R. Co. Stopping Train at McClelland.

Dismissed without prejudice. Filed February 27, 1913. Closed November 5, 1915.

No. 7361, 1915.

I. H. Taggart, et al., Clarinda, v. Chicago, Burlington & Quincy R. R. Co. Dangerous Highway Crossing.

Satisfactorily adjusted. Filed March 1, 1913. Closed April 20, 1915.

No. 7362, 1915.

Central Mutual Telephone Co., Rockwell City, v. Ft. Dodge, Des Moines & Southern R. R. Co. Wires Over Tracks.

Safe and practical crossings constructed. Filed June 13, 1913. Closed January 26, 1915.

No. 7363, 1915.

Scott Smith, et al., Villisca, v. Chicago, Burlington & Quincy Railroad Co. Train Service between Villisca and Creston.

Closed without prejudice. Filed July 3, 1913. Closed December 1, 1915.

No. 7364, 1915.

Commerce Counsel for Hawkeye Oil Co., Waterloo, v. Chicago, Milwaukee & St. Paul Ry. Co. Refusal to Accept Oil Shipments Daily at Mason City.

Commerce Counsel advised under date of January 23, 1915, that inasmuch as this matter had been disposed of by decision in case No. 6655—1914, this case could be closed. Filed July 23, 1913. Closed January 26, 1915.

No. 7365, 1915.

Frank Burrell by Kirkland & White, Vinton, v. Waterloo, Cedar Falls & Northern Ry. Co. Undergrade Farm Crossing.

Crossing furnished. Filed July 23, 1913. Closed December 1, 1915.

No. 7366, 1915.

Commerce Counsel for Citizens of Poweshiek County v. Minneapolis & St. Louis R. R. Co. Highway crossing.

Hearing held but no action taken. Filed July 29, 1913. Closed January 26, 1915.

No. 7367, 1915.

Wm. Gunderson for M. P. Gunderson, Cedar Rapids, v. Chicago, Rock Island & Pacific Ry. Co. Farm Crossing near Marne.

Dismissed without prejudice. Filed August 6, 1913. Closed January 26, 1915.

No. 7368, 1915.

Residents along line of Chicago, Rock Island & Pacific Railway in Southeastern Iowa, v. Chicago, Rock Island & Pacific Ry. Co. Stock Train Service.

Complaint was referred to Commerce Counsel. Railroad company agreed to give a trial stock train service as requested by the complainants. Filed August 12, 1913. Closed December 1, 1915.

No. 7369, 1915.

J. R. Braden, Rowan, v. Chicago, Rock Island & Pacific Ry. Co. Highway Crossing.

Railway company and complainant came to a satisfactory agreement. Filed August 22, 1913. Closed January 26, 1915.

No. 7370, 1915.

Tripoli Industrial Association, Tripoli, v. Chicago Great Western R. R. Co. Train Service.

Dismissed without prejudice. Filed September 2, 1913. Closed January 26, 1915.

No. 7371, 1915.

M. L. Karr, Lake View, v. Chicago & North Western Railway Co. Maintenance of Highway within Limits of Right of Way.

Closed with prejudice. Filed September 6, 1913. Closed November 5, 1915.

No. 7372, 1915.

Thomas Kohl, Lisbon, v. Chicago & North Western Ry. Co. Farm Crossing.

Satisfactory arrangements made between railway company and complainant. Filed September 18, 1913. Closed September 7, 1915.

No. 7373, 1915.

W. A. Jones, et al., Cantril v. Chicago, Burlington & Quincy R. R. Co. Additional Train Service.

Dismissed without prejudice. Filed September 18, 1913. Closed October 18, 1915.

No. 7374, 1915.

T. A. Gordon, Bloomfield, v. Chicago, Burlington & Quincy R. R. Co. Dangerous Highway Crossing.

Referred to Commerce Counsel, who secured a satisfactory adjustment. Filed September 22, 1913. Closed January 26, 1915.

No. 7375, 1915.

J. L. Blake, et al., Perry, v. Minneapolis & St. Louis R. R. Co. Dangerous Highway Crossing.

Agreement reached between complainants and railway company. Filed September 25, 1913. Closed April 26, 1915.

No. 7376, 1915.

Wm. E. Miller, for City of Mason City, v. Chicago, Rock Island & Pacific Ry. Co., and Chicago Great Western R. R. Co. Depot.

Complaint referred to Commerce Counsel. Under date of January 27, 1915, Dwight N. Lewis, Assistant Commerce Counsel, advised that after considerable correspondence and personal investigation the railway companies had constructed a depot which was satisfactory in every way to the complainants. Filed October 3, 1913. Closed April 20, 1915.

No. 7377, 1915.

Albia Business Men's Association, Albia, v. Chicago, Burlington & Quincy R. R. Co., Wabash R. R. Co., and Minneapolis & St. Louis R. R. Co. Highway Crossings.

Dismissed without prejudice. Filed October 3, 1913. Closed November 5, 1915.

No. 7378, 1915.

Board of Supervisors of Union County, et al., Creston, v. Chicago, Burlington & Quincy R. R. Co. Overhead Highway Crossing.

Complaint referred to the Commerce Counsel. An informal hearing was held at which a satisfactory agreement was reached between the railroad and the Board of Supervisors. Filed October 1, 1913. Closed April 20, 1915.

No. 7379, 1915.

D. Markham, Vinton, v. Waterloo, Cedar Falls & Northern R. R. Co. Switch.

Dismissed without prejudice. Filed October 16, 1913. Closed September 7, 1915.

No. 7380, 1915.

E. W. Miller, Casey, v. Chicago, Rock Island & Pacific Ry. Co. Site for Coal House.

Dismissed without prejudice. Filed October 16, 1913. Closed November 5, 1915.

No. 7381, 1915.

Chicago & North Western Ry. Co. v. Board of Supervisors of Emmet County. Highway Crossing.

The Commission failed to receive replies from either of the parties interested as to whether hearing was desired and the case was closed without prejudice. Filed October 21, 1913. Closed April 20, 1915.

No. 7382, 1915.

Mrs. G. T. Saum, Valley Junction, v. Minneapolis & St. Louis R. R. Co. Dangerous Highway Crossing.

Closed. Filed October 25, 1913. Closed December 1, 1915.

No. 7383, 1915.

Mt. Ayr Commercial Club, et al., Mt. Ayr, v. Chicago, Burlington & Quincy R. R. Co. Depot.

Dismissed without prejudice. Filed October 25, 1913. Closed December 1, 1915.

No. 7384, 1915.

Board of Supervisors of Tama County v. Chicago, Rock Island & Pacific Ry. Co. Undergrade Highway Crossing.

Dismissed without prejudice. Filed November 28, 1913. Closed April 20, 1915.

No. 7385, 1915.

Board of Supervisors of Tama County v. Chicago & North Western Ry. Co. Undergrade Highway Crossing.

Closed without prejudice. Filed November 28, 1913. Closed April 20, 1915.

No. 7386, 1915.

S. J. Taylor, Russell, v. Chicago, Burlington & Quincy R. R. Co. Dangerous Highway Crossing.

Dismissed without prejudice. Filed January 8, 1914. Closed November 5, 1915.

No. 7387, 1915.

Chicago, Rock Island & Pacific Ry. Co. v. Board of Supervisors of Jasper County. Undergrade Highway Crossing.

Dismissed without prejudice at the request of complainant. Filed October 4, 1913. Closed December 1, 1915.

No. 7388, 1915.

M. S. Elam, et al., Moulton, v. Chicago, Burlington & Quincy R. R. Co. Dangerous Highway Crossing.

Commission viewed the premises on September 30, 1914, and an agreement reached between the railroad company and the complainants, whereby the railroad and the County should each do a portion of the work. The County Board of Supervisors later refused to perform their share of the work and the case was dismissed without prejudice. Filed December 26, 1913. Closed April 20, 1915.

No. 7389, 1915.

V. W. Carris, Springville, v. Chicago, Milwaukee & St. Paul Ry. Co. Application to have Railroad Move Stockyards from Center of Town.

Stockyards moved. Filed February 2, 1914. Closed September 7, 1915.

No. 7390, 1915.

C. M. Akes, et al., Leon, v. Chicago, Burlington & Quincy Railroad Company. Stopping Stock Train at Leon.

Complaint withdrawn. Filed February 23, 1914. Closed October 20, 1915.

No. 7391, 1915.

Z. A. Church, Jefferson, v. Chicago, Milwaukee & St. Paul Railway Company. Depot at Herndon.

Complainant did not reply to letter asking if he desired formal hearing and the case was closed. Filed March 23, 1914. Closed April 20, 1915.

No. 7392, 1915.

Elmer Shipman, Wapello, v. Minneapolis & St. Louis R. R. Co. Dangerous Highway Crossing.

No action taken by Commission. Filed March 26, 1914. Closed April 20, 1915.

No. 7393, 1915.

United Commercial Travelers, Des Moines, v. Railroads. Excess Baggage Rates.

Case closed. Filed April 10, 1914. Closed January 20, 1915.

No. 7394, 1915.

C. C. Randall, et al., by Genung & Genung, Glenwood, v. Chicago, Burlington & Quincy R. R. Co. Application for Re-establishment of Stock yards at Haynie switch.

Railroad company refused to re-establish stockyards at this point and complainant did not desire formal hearing. Filed June 12, 1914. Closed April 20, 1915.

No. 7395, 1915.

B. White, Talmage, v. Chicago Great Western R. R. Co. Fence. Fence built. Filed July 29, 1914. Closed September 7, 1915.

No. 7396, 1915.

Fenton Belt, et al., Grable, v. Illinois Central R. R. Co. Agent. Dismissed without prejudice. Filed July 29, 1914. Closed September 7, 1915.

No. 7397, 1915.

A. V. Meswarb, Dumont, v. Chicago & North Western Ry. Co. Fence. Fence constructed. Filed August 6, 1914. Closed April 20, 1915.

No. 7398, 1915.

Board of Railroad Commissioners v. Waterloo, Cedar Falls & Northern Ry. Co., and Illinois Central R. R. Co. Dangerous Highway Crossing near Louisa.

Steps taken to make crossing less dangerous. Filed August 11, 1914. Closed April 20, 1915.

No. 7399, 1915.

Miller Supply Co., Miller, v. Chicago, Rock Island & Pacific Ry. Co. Telephone in Depot.

Arrangements made whereby railway company would pay toll charges on all messages regarding trains, cars, etc. Filed August 15, 1914. Closed April 20, 1915.

No. 7400, 1915.

Geo. W. Middleton, Thornburg, v. Chicago & North Western Ry. Co. Dangerous Highway Crossing.

Adjusted. Filed August 15, 1914. Closed April 20, 1915.

No. 7401, 1915.

F. F. Cold, Berlin, v. Chicago Great Western R. R. Co. Fence. Fence constructed. For papers in this file see No. 6941—1914. Filed August 15, 1914. Closed November 5, 1915.

No. 7402, 1915.

Biesnecker, Melbourne, v. Chicago Great Western R. R. Co. Fence. Fence constructed. Filed August 27, 1914. Closed September 7, 1915.

No. 7403, 1915.

F. W. Michener, Oskaloosa, v. Chicago, Rock Island & Pacific Ry. Co. Failure to Deliver Trunk upon Application.

Trunk delivered. Filed September 10, 1914. Closed April 20, 1915.

No. 7404, 1915.

C. A. Johnson, St. Charles, v. Chicago, Burlington & Quincy R. R. Co. Dangerous Highway Crossing.

Agreement made between railway company and complainants. Filed September 16, 1914. Closed September 7, 1915.

No. 7405, 1915.

Jas. E. Treston, Rockwell, v. Minneapolis & St. Louis R. R. Co. Unsatisfactory Condition of Depot.

Conditions improved. Filed September 24, 1914. Closed September 7, 1915.

No. 7406, 1915.

Lodwick Bros. Coal Co., Mystic, v. Chicago, Milwaukee & St. Paul Ry. Co. Delay in Moving Cars.

Railway company advised steps had been taken to move cars more expeditiously. Filed September 29, 1914. Closed January 26, 1915.

No. 7407, 1915.

Jas. N. Reade, Sidney, v. Chicago, Burlington & Quincy R. R. Co. Train Service.

Adjusted to the satisfaction of the complainants. Filed September 29, 1914. Closed April 20, 1915.

No. 7408, 1915.

J. H. Bagley, Melbourne, v. Chicago Great Western R. R. Co. Dangerous Highway Crossing.

Improvements made which were satisfactory to complainant. Filed October 2, 1914. Closed April 20, 1915.

No. 7409, 1915.

Algona Brick & Tile Co., Algona, v. Minneapolis & St. Louis R. R. Co. Delay in Transit.

Shipment delivered. Filed October 10, 1914. Closed April 20, 1915.

No. 7410, 1915.

Sam Balley, Mt. Ayr, v. Chicago, Burlington & Quincy R. R. Co., and Chicago Great Western R. R. Co. Conflicting Names for Crossing.

Complainant did not reply to letter from Board asking if he desired a formal hearing and the case was accordingly dismissed without prejudice. Filed October 13, 1914. Closed September 7, 1915.

No. 7411, 1915.

Jno. W. Condra, Seymour, v. Chicago, Milwaukee & St. Paul Ry. Co. Dangerous Highway Crossing.

Crossing repaired. Filed October 17, 1914. Closed September 7, 1915.

No. 7412, 1915.

H. K. Gronbeck, Jewell, v. Chicago & North Western Ry. Co. Stock Yards.

Complainant failed to reply to inquiry from the Board as to whether he desired a formal hearing and the case was therefore dismissed without prejudice. Filed October 17, 1914. Closed April 20, 1915.

No. 7413, 1915.

Skewis Bros., et al., Raleigh, v. Minneapolis & St. Louis R. R. Co. Agent.

The railroad company agreed to make certain improvements in the conditions at Raleigh in lieu of putting in an agent, which was satisfactory to the complainant. Filed October 21, 1914. Closed September 7, 1915.

No. 7414, 1915.

Valley Sand & Gravel Co., Marshalltown, v. Minneapolis & St. Louis R. R. Co. Failure to Furnish Cars.

Railway company advised that cars would be furnished complainants as often as they could load them. Filed October 22, 1914. Closed April 20, 1915.

No. 7415, 1915.

Kilmer & Lynch, Estherville, v. Minneapolis & St. Louis R. R. Co. Site for Coal Sheds.

Railroad company advised that they had no property in Estherville which could be leased to this firm. Complainants made no reply to letter from the Board asking if they had anything further to file and the case was accordingly dismissed without prejudice. Filed October 26, 1914. Closed April 20, 1915.

No. 7416, 1915.

F. M. Schuler by C. B. Clovis, Atlantic, v. Atlantic Southern Ry. Fence. Railroad company advised that this matter would be taken care of as soon as possible. Filed November 2, 1914. Closed April 20, 1915.

No. 7417, 1915.

Albia Brick & Tile Co., Albia, v. Chicago, Burlington & Quincy R. R. Co. Sidetrack.

Complainant made no reply to letter from the Board asking if formal hearing was desired and the case was accordingly closed without prejudice. Filed November 5, 1914. Closed April 20, 1915.

No. 7418, 1915.

D. V. Ferris, Diagonal, v. Chicago Great Western R. R. Co. Fence. Fence built. Filed November 6, 1914. Closed April 20, 1915.

No. 7419, 1915.

Jas. Craig, Moulton, v. Wabash R. R. Co. Dangerous Underground Highway Crossing.

Crossing repaired. Filed November 9, 1914. Closed September 7, 1915.

No. 7420, 1915.

Jno. D. Howell, Fredonia, v. Chicago, Rock Island & Pacific Ry. Co. Drainage.

Railway company showed that drainage facilities were adequate. Filed November 14, 1914. Closed April 20, 1915.

No. 7421, 1915.

Marvin Snyder, Strawberry Point, v. Chicago, Milwaukee & St. Paul Ry. Failure to Furnish Cars.

Cars furnished. Filed November 17, 1914. Closed April 20, 1915.

No. 7422, 1915.

Chamber of Commerce, Des Moines, v. Chicago & North Western Ry. Co. Train service, Des Moines to Sioux City.

Dismissed without prejudice. Filed November 19, 1914. Closed April 20, 1915.

No. 7423, 1915.

Chamber of Commerce, Des Moines, v. Chicago, Milwaukee & St. Paul Ry. Train Service, Des Moines to Sioux City.

Service improved. Filed November 19, 1914. Closed September 7, 1915.

No. 7424, 1915.

Farmers' Supply Co., Orchard, v. Illinois Central R. R. Co., and Chicago, Rock Island & Pacific Ry. Co. Delay in Shipment.

Shipment delivered. Filed November 24, 1914. Closed April 20, 1915.

No. 7425, 1915.

Lamoni Electric Light Plant, Lamoni, v. Chicago, Burlington & Quincy R. R. Co. Delay in Transit.

Railroad Commission ruled that complaint was taken care of by Rule 8, Demurrage and Storage Order No. 1. Filed November 28, 1914. Closed April 20, 1915.

No. 7426, 1915.

Roy Kelley, Newton, v. Chicago, Rock Island & Pacific Ry. Co. Dangerous Overhead Highway Crossing.

Crossing repaired. Filed November 30, 1914. Closed April 20, 1915.

No. 7427, 1915.

E. W. Miller & Co., Casey, v. Chicago, Rock Island & Pacific Ry. Co. Distribution of Grain Cars.

Railroad company advised that it was endeavoring to comply with the rule of the Interstate Commerce Commission and the Iowa Railroad Commission regarding the distribution of grain cars. Filed December 2, 1914. Closed April 20, 1915.

No. 7428, 1915.

M. B. Capron, Melbourne, v. Chicago Great Western R. R. Co. Fence. Fence constructed. Filed December 4, 1914. Closed September 7, 1915.

No. 7429, 1915.

Axel Westeen, Boxholm, v. Ft. Dodge, Des Moines & Southern R. R. Co. Failure to Furnish Cars for Stock.

Investigation disclosed the fact that the difficulty was caused by the quarantine regulations rather than the inability of the railroad company to furnish cars. Case was accordingly dismissed without prejudice. Filed December 9, 1914. Closed April 20, 1915.

No. 7430, 1915.

Wm. Rood, Waukon, v. Chicago, Milwaukee & St. Paul Ry. Co. Failure to Furnish Stock Cars.

Cars furnished. Filed December 9, 1914. Closed April 20, 1915.

No. 7431, 1915.

Relpe & Hartzell, Sperry, v. Chicago, Rock Island & Pacific Ry. Co. Stockyards.

Yards cleaned and put in good condition. Filed December 9, 1914. Closed April 20, 1915.

No. 7432, 1915.

Cyril Wynn, Hamilton, v. Chicago, Burlington & Quincy R. R. Co., and Wabash R. R. Co. Highway Crossing.

Electric crossing bell installed. Filed December 12, 1914. Closed April 20, 1915.

No. 7433, 1915.

Iowa Stock Remedy Co., Jefferson, v. Chicago, Milwaukee & St. Paul Ry. Co. Freight Service.

Service improved to satisfaction of complainant. Filed December 14, 1914. Closed April 20, 1915.

No. 7434, 1915.

G. K. Schantz, Wayland, v. Minneapolis & St. Louis R. R. Co. Station Service.

Complainant did not reply to letter from the Commission asking if formal hearing was desired and case was accordingly dismissed without prejudice. Filed December 15, 1914. Closed September 7, 1915.

No. 7435, 1915.

O. H. Jacobsen, Kimballton, v. Atlantic Northern R. R. Co. Failure to Furnish Cars.

Cars furnished. Filed December 23, 1914. Closed April 20, 1915.

No. 7436, 1915.

G. H. McIntosh, Modale, v. Chicago & North Western Ry. Co. Failure to Pick up Shipments of Empty Oil Barrels Promptly.

Railroad company advised that steps would be taken to avoid a recurrence of the cause of this complaint. Filed December 23, 1914. Closed April 20, 1915.

No. 7437, 1915.

Isaac Jarvis, Woodbine, v. Chicago & North Western Ry. Co., and Illinois Central R. R. Co. Private Undergrade Crossing.

Adjusted to the satisfaction of the complainant. Filed December 24, 1914. Closed April 20, 1915.

No. 7438, 1915.

G. McClelland, Polk City, v. Chicago & North Western Ry. Co. Station Service.

Arrangements made to keep depot open. Filed December 26, 1914. Closed April 20, 1915.

No. 7439, 1915.

J. E. Anderson, Hardy, v. Chicago, Rock Island & Pacific Ry. Co. Failure to Furnish Stock Cars.

Shortage caused by quarantine regulations. Filed December 29, 1914. Closed April 20, 1915.

No. 7440, 1915.

S. G. Compton, Guthrie Center, v. Chicago, Rock Island & Pacific Ry. Co. Failure to Furnish Stock Cars.

Shortage caused by quarantine regulations. Filed December 26, 1914. Closed April 20, 1915.

No. 7441, 1915.

W. F. Jordan, Bailey, v. Chicago Great Western R. R. Co. Failure to Furnish Grain Cars.

Cars furnished. Filed December 29, 1914. Closed April 20, 1915.

No. 7442, 1915.

Marsh W. Bailey, Washington, v. Chicago, Milwaukee & St. Paul Ry. Co. Depot and Agent at Wellston.

This case was taken up for complainant by the Commerce Counsel of Iowa and on June 23, 1915, a letter was received from Hon. Dwight N. Lewis, Assistant Commerce Counsel, as follows:

"We have a letter from Mr. Marsh W. Bailey, of Washington, Ia., in which he authorizes this department to suggest to the Iowa Commission that this case be closed, for the reason that depot and custodian will be provided by the railway company at the station of Wellston."

The case was therefore closed. Filed December 29, 1914. Closed September 7, 1915.

No. 7443, 1915.

E. M. Rex, Minburn, v. Minneapolis & St. Louis R. R. Co. Unsanitary Condition of Depot at Gowrie.

Conditions remedied. Filed December 30, 1914. Closed April 20, 1915.

No. 7444, 1915.

Frank Peddicord, Greene, v. Chicago, Rock Island & Pacific Ry. Co. No Heat in Depot.

Railway company made arrangements to have depot opened and heated. Filed January 8, 1915. Closed September 7, 1915.

No. 7445, 1915.

E. P. Armnecht, Donnellson, v. Chicago, Burlington & Quincy R. R. Co. Train Service on the K. C. Branch.

Dismissed without prejudice. Filed November 7, 1913. Closed December 1, 1915.

No. 7446, 1915.

A. M. McCall, for Town Council of Woodward, v. Inter-Urban Ry. Co. Highway Crossing.

Dismissed without prejudice. Filed November 21, 1913. Closed December 1, 1915.

No. 7447, 1915.

T. S. Johnson, Waukee, v. Minneapolis & St. Louis R. R. Co. Dangerous Highway Crossing.

Dismissed without prejudice. Filed January 3, 1914. Closed December 1, 1915.

No. 7448, 1915.

The Bewsher Co., Omaha, Neb., v. Chicago, Rock Island & Pacific Ry. Co. Inadequate Inspection of Track Facilities.

Closed without prejudice. Filed January 14, 1914. Closed December 1, 1915.

No. 7449, 1915.

Chicago, Milwaukee & St. Paul Ry. Co. v. Board of Supervisors of Dallas County. Highway Crossing.

Closed without prejudice. Filed February 23, 1914. Closed December 1, 1915.

No. 7450, 1915.

Farmers' Grain Dealers' Association of Iowa for the Farmers' Grain Co., Latimer, v. Minneapolis & St. Louis R. R. Co. Mail Service.

Service improved. Filed June 3, 1914. Closed September 7, 1915.

No. 7451, 1915.

O. H. Harris, et al. Johnston Station, v. Inter-Urban Ry. Co. Unsatisfactory Location of Depot.

Complaint withdrawn. Filed June 12, 1914. Closed April 20, 1915.

No. 7452, 1915.

R. E. Lee Aldrich, Belmond, v. Chicago, Rock Island & Pacific Ry. Co. Fence.

Fence constructed. Filed September 14, 1914. Closed December 1, 1915.

No. 7453, 1915.

Chicago, Milwaukee & St. Paul Ry. Co. v. J. J. Grosenbaugh, Coon Rapids. Refusal to Move Grain Elevator.

Hearing held October 16, 1914. Afterward the parties in the case reached a satisfactory agreement. Filed October 2, 1914. Closed October 20, 1915.

No. 7454, 1915.

Chicago, Rock Island & Pacific Ry. Co. v. G. T. Gibson, Altoona. Wires Over Railroad Tracks.

Regulations of the Board complied with. Filed November 3, 1914. Closed December 1, 1915.

No. 7455, 1915.

Earl R. Ferguson, for Shenandoah Commercial Club, v. Wabash R. R. Co. Train Service.

Date set for hearing but defendant railroad company granted the service which was satisfactory to the complainants. Filed November 5, 1914. Closed October 20, 1915.

No. 7456, 1915.

Board of Railroad Commissioners, Des Moines, v. Railroads. Failure to Equip Engines with Frost Glass.

All railroads operating in Iowa advised that they were complying with the law in regard to frost glass on engines. Filed December 24, 1914. Closed April 20, 1915.

No. 7457, 1915.

Board of Railroad Commissioners, Des Moines, v. Railroads in Iowa. Order Regarding Prevention of Spread of Bubonic Plague.

On complaint of the Iowa State Board of Health, the following letter was sent to all railroads operating in Iowa, under date of December 24, 1914:

"Your attention is hereby directed to the enclosed communications from Dr. G. H. Sumner, Secretary of the Iowa State Board of Health, and also from the surgeon in charge of the Public Health Service for the United States Government, at New Orleans, La.

"You will note the danger and hazard to the citizens of this state in the carrying of contagious diseases in cars that have not been inspected and certified to by the Department of Public Health of the United States Government.

"You are hereby directed to haul no cars within the State of Iowa originating at New Orleans which fail to show evidence of inspection and certification, as described in detail in the communication heretofore referred to.—By Order of the State Board of Railroad Commissioners. Geo. L. McCaughan, Secretary."

Filed December 24, 1914. Closed April 20, 1915.

No. 7458, 1915.

Chicago & North Western Ry. Co. v. P. Reese, et al., Elmore, Minn. Failure to Keep Gates Closed.

Defendant advised that he would try to keep gates closed. Filed January 9, 1915. Closed April 20, 1915.

No. 7459, 1915.

Emery Skinner, Adel, v. Chicago, Milwaukee & St. Paul Ry. Co. Delay to Shipment.

Complainant failed to reply to letter from the Board asking if he desired formal hearing and the case was closed without prejudice. Filed January 20, 1915. Closed September 7, 1915.

No. 7460, 1915.

C. C. Gibbons, Secy. United Mine Workers of America, Chariton, v. Chicago, Rock Island & Pacific Ry. Co. Heating of Miners' Train.

Arrangements made to adequately heat train. Filed January 20, 1915. Closed April 20, 1915.

No. 7461, 1915.

W. L. Harding, Sioux City, by Commerce Counsel, v. Chicago, Milwaukee & St. Paul Ry. Co. Sleeping Car Service, Des Moines to Sioux City.

At request of complainant case was dismissed without prejudice. Filed January 22, 1915. Closed April 20, 1915.

No. 7462, 1915.

The Farmers' Trading Co., Laurens, Iowa, v. Chicago, Rock Island & Pacific Ry. Co. and Chicago & North Western Ry. Co. Failure to Furnish Grain Cars.

Cars furnished. Filed January 22, 1915. Closed April 20, 1915.

No. 7463, 1915.

City Council of Earlham, v. Chicago, Rock Island & Pacific Ry. Co. Objection to Location of Oil Storage Tank.

After investigation the matter was taken up with the Standard Oil Co. by complainants and the case was closed as far as this Board was concerned. Filed January 22, 1915. Closed September 7, 1915.

No. 7464, 1915.

Mrs. J. P. Crose, et al., Emmetsburg, v. Chicago, Rock Island & Pacific Ry. Co., and Chicago, Milwaukee & St. Paul Ry. Co. Unsanitary Condition of Toilets on Trains.

Conditions remedied. Filed January 22, 1915. Closed April 20, 1915.

No. 7465, 1915.

G. H. Sumner, Des Moines, v. Chicago, Rock Island & Pacific Ry. Co. Train Pulling Out Without Passengers.

Upon investigation it was found that the train complained of was not scheduled to make connections. Filed January 27, 1915. Closed April 20, 1915.

No. 7466, 1915.

R. W. Anderson, Pulaski, v. Chicago, Burlington & Quincy R. R. Co. Additional Train Service, Centerville to Burlington.

At request of complainant the case was dismissed without prejudice. Filed January 27, 1915. Closed September 7, 1915.

No. 7467, 1915.

Geo. Simpson, Merrill, v. Chicago & North Western Ry. Co. Bells at Dangerous Highway Crossings.

Dismissed without prejudice. Filed January 30, 1915. Closed September 7, 1915.

No. 7468, 1915.

Geo. Simpson, Merrill, v. Illinois Central R. R. Co. Bells at Dangerous Highway Crossings.

Railway company made arrangements to control speed of trains at crossings and complaint was withdrawn. Filed January 30, 1915. Closed April 20, 1915.

No. 7469, 1915.

Report of Accident to Wabash train No. 1, East of Runnells, Iowa, on January 15, 1915.

For full text of report see file in the above case. Filed February 1, 1915. Closed September 7, 1915.

No. 7470, 1915.

Montezuma Commercial Club, Montezuma, v. Minneapolis & St. Louis R. R. Co. Heating of Cars and Inadequate Equipment.

Dismissed without prejudice. Filed February 2, 1915. Closed October 20, 1915.

No. 7471, 1915.

Lloyd Dennis, Talmage, v. Chicago Great Western R. R. Co. Holding Trains on Crossing.

Steps taken to keep crossing clear. Filed February 2, 1915. Closed September 7, 1915.

No. 7472, 1915.

Commercial Club, Tripoli, v. Chicago Great Western R. R. Co. Tie-up on Sumner Branch.

Line opened. Filed February 5, 1915. Closed April 20, 1915.

No. 7473, 1915.

Farmers' Co-operative Co., Madrid, v. Chicago, Milwaukee & St. Paul Ry. Co. Scales at Stockyards.

Scales moved to better location. Filed February 4, 1915. Closed September 7, 1915.

- No. 7474, 1915.
Hensley & Dimmick, Exira, v. Chicago, Rock Island & Pacific Ry. Co. Failure to Furnish Stock Cars.
Cars furnished. Filed February 6, 1915. Closed April 20, 1915.
- No. 7475, 1915.
Glass & Summers, Ft. Atkinson, v. Chicago, Milwaukee & St. Paul Ry. Co. Failure to Furnish Cars.
Cars furnished. Filed February 8, 1915. Closed April 20, 1915.
- No. 7476, 1915.
Axen Grain Co., Galt, v. Chicago, Rock Island & Pacific Ry. Co. Failure to Furnish Stock Cars.
Cars furnished. Filed February 11, 1915. Closed April 20, 1915.
- No. 7477, 1915.
P. A. Colburn, et al., by Sager & Sweet, Waverly, v. Illinois Central R. R. Co. Agent at Irma.
Complainant failed to reply to letter from the Board asking if he desired a formal hearing and the case was dismissed without prejudice. Filed February 13, 1915. Closed December 1, 1915.
- No. 7478, 1915.
W. A. Blakely, Grant Center, v. Chicago, Milwaukee & St. Paul Ry. Co. Failure to Move Loaded Cars Out.
Cars moved promptly. Filed February 13, 1915. Closed April 20, 1915.
- No. 7479, 1915.
F. H. Henry, Belle Plaine, v. Chicago & North Western Ry. Co. Weighing Cars.
Withdrawn by complainant. Filed February 13, 1915. Closed April 20, 1915.
- No. 7480, 1915.
C. F. Malone, Davenport, v. Chicago, Rock Island & Pacific Ry. Co. Failure of Train to Make Connection.
Closed. Filed February 15, 1915. Closed April 20, 1915.
- No. 7481, 1915.
Ihm Brothers, Guttenberg, v. Chicago, Milwaukee & St. Paul Ry. Co. Delay to Shipment.
Shipment delivered. Filed February 15, 1915. Closed April 20, 1915.
- No. 7482, 1915.
T. J. Beals, Earlham, v. Chicago, Rock Island & Pacific Ry. Co. Trains Blocking Crossing.
Steps taken to keep crossing clear. Filed February 18, 1915. Closed September 7, 1915.
- No. 7483, 1915.
Guy D. French, Fernald, v. Chicago, Rock Island & Pacific Ry. Co. Train Service.
Arrangements made to stop No. 59 on flag. Filed February 17, 1915. Closed December 1, 1915.

- No. 7484, 1915.
A. C. Yoder, Iowa City, v. Chicago, Rock Island & Pacific Ry. Co. Delay to Shipments.
Shipments delivered more promptly. Filed February 19, 1915. Closed April 20, 1915.
- No. 7485, 1915.
W. H. Allen, et al., Knoxville, v. Wabash R. R. Co. Drainage at Percy.
The Board held an informal hearing on the premises and a satisfactory adjustment was made. Filed February 22, 1915. Closed December 1, 1915.
- No. 7486, 1915.
Women's Club of Poweshiek Township, Colfax, v. Chicago, Rock Island & Pacific Ry. Co. Dangerous Highway Crossing.
Dismissed without prejudice. Filed February 24, 1915. Closed December 1, 1915.
- No. 7487, 1915.
N. J. Glesener, Granville, v. Chicago Great Western R. R. Co. Failure to Furnish Cars.
Delay caused in part by quarantine regulations. Filed February 25, 1915. Closed April 20, 1915.
- No. 7488, 1915.
W. J. Steckel, Bloomfield, v. Wabash R. R. Co., and Chicago, Rock Island & Pacific Ry. Co. Train Connections.
The railroad companies agreed to make the connections asked for. Filed February 26, 1915. Closed April 20, 1915.
- No. 7489, 1915.
O. G. Thompson, Plainfield, v. Illinois Central R. R. Co. Drainage.
Additional drainage facilities provided. Filed February 26, 1915. Closed September 7, 1915.
- No. 7490, 1915.
J. H. Allen, Pocahontas, v. Chicago & North Western Ry. Co. Failure to Furnish Cars.
Delay caused by quarantine regulations. Filed February 26, 1915. Closed April 20, 1915.
- No. 7491, 1915.
Theo. Dingman, West Point, v. Chicago, Burlington & Quincy R. R. Co. Train Service.
Service improved. Filed February 27, 1915. Closed April 20, 1915.
- No. 7492, 1915.
A. E. Houge, et al., Badger, v. Minneapolis & St. Louis R. R. Co. Stopping Train on Flag.
As complainant did not reply to letter asking if he desired formal hearing, the case was dismissed without prejudice. Filed March 1, 1915. Closed December 1, 1915.

No. 7493, 1915.

Chicago Great Western R. R. Co. v. Aurora Telephone Co., Aurora. Wires Over Railroad Tracks.

Regulations of Board complied with. Filed March 3, 1915. Closed December 1, 1915.

No. 7494, 1915.

John McCutchen, Oskaloosa, v. Chicago, Rock Island & Pacific Ry. Co. Dangerous Highway Crossing.

Crossing improved. Filed March 3, 1915. Closed December 1, 1915.

No. 7495, 1915.

Board of Supervisors, Union County, Creston, v. Chicago, Burlington & Quincy R. R. Co., and Chicago Great Western R. R. Co. Depot at Afton Junction.

Dismissed without prejudice. Filed March 9, 1915. Closed December 1, 1915.

No. 7496, 1915.

P. C. Fulkerson, Mallard, v. Minneapolis & St. Louis R. R. Co. Failure to Furnish Cars.

Cars furnished. Filed March 10, 1915. Closed September 7, 1915.

No. 7497, 1915.

E. A. Grimwood, Oxford Jct., v. Chicago, Milwaukee & St. Paul Ry. Co. Dangerous Highway Crossing.

Dismissed without prejudice. Filed March 15, 1915. Closed December 1, 1915.

No. 7498, 1915.

A. R. Daniels, et al., Bentonport, v. Chicago, Rock Island & Pacific Ry. Co. Telegraph Station.

Case was referred to the Commerce Counsel who returned the papers with the advice that the case had been satisfactorily adjusted. Filed March 18, 1915. Closed September 7, 1915.

No. 7499, 1915.

Paton Community Commercial Club, L. B. Ledgerwood, Secy., Paton, v. Minneapolis & St. Louis R. R. Co. Station Service.

Railroad company agreed to improve service. Filed March 18, 1915. Closed September 7, 1915.

No. 7500, 1915.

Philip Eller, Hubbard, v. Chicago, Rock Island & Pacific Ry. Co. Fence. Fence repaired. Filed March 18, 1915. Closed December 1, 1915.

No. 7501, 1915.

New Sharon Women's Club, by Mrs. C. E. Wallace, New Sharon, v. Minneapolis & St. Louis R. R. Co. Station Service.

Conditions improved. Filed March 20, 1915. Closed December 1, 1915.

No. 7502, 1915.

Henry Parsons, Rockwell City, v. Chicago, Milwaukee & St. Paul Ry. Co. Trains Blocking Crossing.

Dismissed without prejudice. Filed March 20, 1915. Closed September 7, 1915.

No. 7503, 1915.

Jas. G. Rickey, Granger, v. Chicago, Milwaukee & St. Paul Ry. Co. Bridge Interfering with Drainage.

Adequate drainage facilities provided. Filed March 23, 1915. Closed September 7, 1915.

No. 7504, 1915.

L. D. Teter, Knoxville, for A. H. Spaur, v. Wabash R. R. Co. Fences. Adjusted to the satisfaction of complainant. Filed March 24, 1915. Closed September 7, 1915.

No. 7505, 1915.

Henry Field Seed Co., Shenandoah, v. Chicago, Burlington & Quincy R. R. Co. Prepay Shipments.

Railway company advised that future shipments would be handled satisfactorily. Filed March 24, 1915. Closed September 7, 1915.

No. 7506, 1915.

Sheffield Brick & Tile Co., Sheffield, v. Minneapolis & St. Louis R. R. Co. Breakage of Tile.

Dismissed without prejudice. Filed March 25, 1915. Closed September 7, 1915.

No. 7507, 1915.

I. D. Hadley, Sumner, v. Chicago Great Western R. R. Co. Stock Train Service.

Dismissed without prejudice. Filed March 26, 1915. Closed December 1, 1915.

No. 7508, 1915.

O. B. Cobb, et al., Allerton, v. Chicago, Rock Island & Pacific Ry. Co. Train Service.

Railway company furnished service which was satisfactory to the complainants. Filed March 30, 1915. Closed April 20, 1915.

No. 7509, 1915.

C. W. Harvey, Lawler, v. Chicago, Milwaukee & St. Paul Ry. Co. Opening Highway.

Adjusted between complainant and railway company without action being taken by the Board. Filed March 31, 1915. Closed September 7, 1915.

No. 7510, 1915.

Huxley Commercial Club, et al., v. Chicago, Milwaukee & St. Paul Ry. Co. Train Service.

Dismissed without prejudice. Filed April 5, 1915. Closed September 7, 1915.

- No. 7511, 1915.
G. G. Hole, East Peru, v. Chicago Great Western R. R. Co. Fence.
Fence constructed. Filed April 19, 1915. Closed September 7, 1915.
- No. 7512, 1915.
Frank B. Madden, Des Moines, v. Chicago Great Western R. R. Co. Failure to Stop Train on Signal at Minden.
Railroad company advised that they would endeavor to avoid a recurrence of the cause of this complaint. Filed April 9, 1915. Closed December 1, 1915.
- No. 7513, 1915.
J. W. Doak, et al., Rose Hill, v. Chicago, Rock Island & Pacific Ry. Co. Depot.
Depot constructed. Filed April 12, 1915. Closed September 7, 1915.
- No. 7514, 1915.
Al. Sanderman, for Mrs. A. Korte, Melbourne, v. Chicago Great Western R. R. Co., Fence.
Fence constructed. Filed April 19, 1915. Closed September 7, 1915.
- No. 7515, 1915.
W. O. Sloan Lumber Co., Des Moines, v. Chicago & North Western Ry. Co. Freight Train Service at Polk City.
Railway company furnished the service asked for by complainants. Filed April 16, 1915. Closed September 7, 1915.
- No. 7516, 1915.
Floyd Beckwith, et al., Lavina, v. Chicago, Milwaukee & St. Paul Ry. Co. Telephone in Depot.
Dismissed without prejudice. Filed April 19, 1915. Closed September 7, 1915.
- No. 7517, 1915.
Reports of Accident Near Lorimor on Chicago Great Western Railroad. For full text of report see reporter's transcript in the above file. Filed April 26, 1915. Closed December 1, 1915.
- No. 7518, 1915.
J. E. Lowther, Atlantic, v. Chicago, Rock Island & Pacific Ry. Co. Dangerous Condition of Bridges.
Bridges repaired. Filed April 23, 1915. Closed September 7, 1915.
- No. 7519, 1915.
John Hayden, Rock Valley, v. Chicago, Milwaukee & St. Paul Ry. Co. Failure to Move Shipment.
Railway company gave assurance that shipments would be moved promptly in the future. Filed April 26, 1915. Closed September 7, 1915.

- No. 7520, 1915.
J. P. Snipps, Forest City, v. Illinois Central R. R. Co. Stock Train Service.
This complaint was in regard to service between Ft. Dodge and South Omaha. This being an interstate shipment the Commission had no jurisdiction but took the matter up informally with the railway company who advised that they would endeavor to avoid further cause for complaint. Filed April 28, 1915. Closed September 7, 1915.
- No. 7521, 1915.
Jas. N. Smith, Bonair, v. Chicago, Milwaukee & St. Paul Ry. Co. Siding.
Complaint was referred to the Commerce Counsel, who, after investigation, returned the papers with the recommendation that the case be dismissed without prejudice. Filed April 30, 1915. Closed September 7, 1915.
- No. 7522, 1915.
F. D. Van Gundy, et al., Adelphi, v. Wabash R. R. Co. Express Service.
Referred to the Commerce Counsel, who returned the papers with the recommendation that the case be dismissed without prejudice. Filed May 3, 1915. Closed September 7, 1915.
- No. 7523, 1915.
Lost Nation Telephone Co., Lost Nation, v. Chicago, Milwaukee & St. Paul Ry. Co. Underground Telephone Crossing.
Dismissed without prejudice. Filed May 3, 1915. Closed September 7, 1915.
- No. 7524, 1915.
C. M. Haynes, Orilla, v. Chicago Great Western R. R. Co. Telephone in Depot.
Telephone installed. Filed May 3, 1915. Closed September 7, 1915.
- No. 7525, 1915.
N. D. Shinn, Knoxville, v. Chicago, Burlington & Quincy R. R. Co. Highway Crossing at Swan.
Crossing repaired. Filed May 4, 1915. Closed September 7, 1915.
- No. 7526, 1915.
Shipley Grain Co., Shipley, v. Chicago, Rock Island & Pacific Ry. Co. Elevator Site.
Site furnished. Filed May 7, 1915. Closed September 7, 1915.
- No. 7527, 1915.
Roland Commercial Club, Roland, v. Minneapolis & St. Louis R. R. Co. Telephone in Depot.
Telephone re-installed. Filed May 8, 1915. Closed September 7, 1915.
- No. 7528, 1915.
R. H. Bloodgood, Des Moines, v. Chicago Great Western R. R. Co. Failure to Post Bulletin Board at Sumner.
Railroad company advised that steps had been taken to avoid a recurrence of the cause for this complaint. Filed May 8, 1915. Closed September 7, 1915.

No. 7529, 1915.

H. D. Brinkman, Rolfe, v. Minneapolis & St. Louis R. R. Co. Dangerous Highway Crossings.

Crossings repaired. Filed May 10, 1915. Closed September 7, 1915.

No. 7530, 1915.

D. W. Camp, Arispe, v. Chicago Great Western R. R. Co. Trains Blocking Crossing.

Railroad company advised that steps had been taken to avoid a recurrence of cause for the complaint. Filed May 11, 1915. Closed September 7, 1915.

No. 7531, 1915.

Board of Railroad Commissioners, Des Moines, v. Chicago Great Western R. R. Co. Defective Crossing Frogs.

Crossing frogs repaired. Filed May 11, 1915. Closed September 7, 1915.

No. 7532, 1915.

Joseph H. Richard, Melbourne, v. Chicago Great Western R. R. Co. Fence.

Fence constructed. Filed May 10, 1915. Closed October 26, 1915.

No. 7533, 1915.

Martin Damman, Melbourne, v. Chicago Great Western R. R. Co. Underground Farm Crossing.

Culvert enlarged, making crossing satisfactory. Filed May 13, 1915. Closed October 26, 1915.

No. 7534, 1915.

Melbourne Commercial Club, Melbourne, v. Chicago Great Western R. R. Co. Station Platform.

Complainant did not reply to letter from the Board asking if they desired formal hearing and the case was closed without prejudice. Filed May 20, 1915. Closed October 26, 1915.

No. 7535, 1915.

P. W. Schenkelberg, Halbur, v. Chicago Great Western R. R. Co. Fence. Fence repaired. Filed May 22, 1915. Closed September 7, 1915.

No. 7536, 1915.

Jno. C. Schmitz, Halbur, v. Chicago Great Western R. R. Co. Fence. Fence repaired. Filed May 22, 1915. Closed September 7, 1915.

No. 7537, 1915.

J. F. Hunnell, Runnells, v. Wabash R. R. Co. Fence. Complainant fully advised regarding law covering fencing railroad right of way in incorporated towns. Filed May 24, 1915. Closed October 26, 1915.

No. 7538, 1915.

Iowa Telephone Co., Des Moines. Application for Approval of Crossing of Telephone Line with Tracks of Chicago, Milwaukee & St. Paul Ry. Co.

Closed without prejudice. Filed May 26, 1915. Closed October 26, 1915.

No. 7539, 1915.

H. K. Robertson, Libertyville, v. Chicago, Rock Island & Pacific Ry. Co. Farm Crossing.

Crossing moved and put in good shape. Filed June 1, 1915. Closed September 7, 1915.

No. 7540, 1915.

L. B. Spracher & Co., Sibley, v. Illinois Central R. R. Co. Elevator Site at George, Iowa.

Site furnished. Filed June 2, 1915. Closed October 26, 1915.

No. 7541, 1915.

Fairfield Commercial Club, et al., Fairfield, v. Chicago, Rock Island & Pacific Ry. Co. Train Service, Washington to Allerton.

Dismissed without prejudice. Filed June 3, 1915. Closed October 28, 1915.

No. 7542, 1915.

Mrs. E. Boettcher, Truesdale, v. Minneapolis & St. Louis R. R. Co. Telephone in Depot.

On investigation it was found that no telephone exchange was maintained at this place. Dismissed without prejudice. Filed June 1, 1915. Closed September 7, 1915.

No. 7543, 1915.

A. L. Smith, Des Moines, v. Chicago, Burlington & Quincy R. R. Co. Tourist Car Accommodations.

Complainant fully advised regarding tourist car accommodations. No reply was received from him and the case was dismissed without prejudice. Filed June 12, 1915. Closed September 7, 1915.

No. 7544, 1915.

Berry & Watson, Indianola, for Emma Baker, v. Chicago Great Western R. R. Co. Fence.

Fence repaired. Filed June 8, 1915. Closed October 28, 1915.

No. 7545, 1915.

Fred S. Davis, Coon Rapids, v. Chicago, Milwaukee & St. Paul Ry. Co. Delay to Shipments.

Closed at request of complainant. Filed June 9, 1915. Closed September 7, 1915.

No. 7546, 1915.

The Wayland Commercial Club, Wayland, v. Minneapolis & St. Louis R. R. Co. Train Service.

Complainant failed to reply to letter from the Board asking if a formal hearing was desired and the case was dismissed without prejudice. Filed June 11, 1915. Closed October 28, 1915.

No. 7547, 1915.

Rock Island Lines v. Independent Telephone Co., Eldon. Wires Over Railroad Tracks.

Board approved crossing which was satisfactory to complainant. Filed June 14, 1915. Closed October 28, 1915.

No. 7548, 1915.

Van E. McCrary, Chicago, v. Chicago, Rock Island & Pacific Ry. Co., and Minneapolis & St. Louis R. R. Co. Train Connections at Givin, Iowa.

Complainant failed to reply to letter from the Board asking if he desired formal hearing and the case was dismissed without prejudice. Filed June 15, 1915. Closed October 28, 1915.

No. 7549, 1915.

G. H. McIntosh, Modale, v. Chicago & North Western Ry. Co. Freight Service.

Service improved. Filed June 17, 1915. Closed October 28, 1915.

No. 7550, 1915.

J. F. Goldman, Delta, v. Chicago, Rock Island & Pacific Ry. Co. Stock Scales.

Scales repaired. Filed June 18, 1915. Closed October 7, 1915.

No. 7551, 1915.

The Home Elevator Co., Webster City, v. Illinois Central R. R. Co. Roadway.

Roadway improved. Filed June 23, 1915. Closed October 28, 1915.

No. 7552, 1915.

Wm. Koster, Breda, v. Chicago, Milwaukee & St. Paul Ry. Co. Underground Farm Crossing.

Crossing constructed. Filed June 21, 1915. Closed September 7, 1915.

No. 7553, 1915.

Farmers' Grain Co., Colo, v. Chicago, Milwaukee & St. Paul Ry. Co. Track Scales.

Scales repaired. Filed June 22, 1915. Closed December 1, 1915.

No. 7554, 1915.

M. M. Cooney, Cedar Rapids, for H. & O. Brutsche, v. Chicago, Milwaukee & St. Paul Ry. Co. Delay to Shipments.

Railway company advised that steps had been taken to avoid a recurrence of the cause for this complaint. Filed July 6, 1915. Closed September 7, 1915.

No. 7555, 1915.

W. M. Householder, City Clerk, Chariton, v. St. Paul & Kansas City Short Line R. R. Co. Roadways.

Complainant failed to reply to letter from the Board asking if formal hearing was desired and the case was closed without prejudice. Filed July 8, 1915. Closed December 1, 1915.

No. 7556, 1915.

Jno. A. Meissner, Reinbeck, v. Chicago Great Western R. R. Co. Fence. Fence constructed. Filed June 30, 1915. Closed December 1, 1915.

No. 7557, 1915.

J. H. Larkin, Chariton, v. Chicago, Rock Island & Pacific Ry. Co. Private Crossing.

Closed without prejudice at the request of the complainant. Filed July 10, 1915. Closed November 5, 1915.

No. 7558, 1915.

Geo. B. York, Melbourne, v. Chicago Great Western R. R. Co. Fence. Fence repaired. Filed July 12, 1915. Closed November 5, 1915.

No. 7559, 1915.

Harry Lippold, St. Marys, v. Chicago, Burlington & Quincy R. R. Co. Agent.

Agent installed. Filed July 12, 1915. Closed September 7, 1915.

No. 7560, 1915.

Dewhurst & Boyle, et al., Blanchard, v. Wabaash R. R. Co. Stopping Trains at Blanchard.

Dismissed without prejudice. Filed July 12, 1915. Closed December 1, 1915.

No. 7561, 1915.

J. F. Kiger, Humeston, v. Chicago, Rock Island & Pacific Ry. Co. Failure to Make Connections.

Satisfactorily adjusted. Filed July 13, 1915. Closed December 1, 1915.

No. 7562, 1915.

Fenn Bros., Houghton, v. Chicago, Burlington & Quincy R. R. Co. Obstruction of Yards.

Obstruction removed. Filed July 22, 1915. Closed September 7, 1915.

No. 7563, 1915.

Underwood Candy Co., Oskaloosa, v. Chicago, Burlington & Quincy R. R. Co. Delay to Shipments.

Closed without prejudice. Filed July 26, 1915. Closed December 1, 1915.

No. 7564, 1915.

Underwood Candy Co., Oskaloosa, v. Minneapolis & St. Louis R. R. Co. Delay to Shipments.

Arrangements made to avoid further delay. Filed July 28, 1915. Closed December 1, 1915.

No. 7565, 1915.

C. Eymann, Forest City, v. Minneapolis & St. Louis R. R. Co. Fence. Fence constructed. Filed July 31, 1915. Closed October 28, 1915.

No. 7566, 1915.

A. D. Berry, Baxter, v. Chicago Great Western R. R. Co. Failure to Repair Pump at Stockyards.

Pump repaired. Filed July 31, 1915. Closed December 1, 1915.

No. 7567, 1915.

T. E. Leftwick, Carlisle, v. Chicago, Rock Island & Pacific Ry. Co. Private Crossing.

Crossing repaired. Filed July 31, 1915. Closed November 5, 1915.

No. 7568, 1915.

C. G. Vasey, Mayor, Collins, v. Chicago, Milwaukee & St. Paul Ry. Co. Highway Crossing.

Electric crossing bell installed. Filed August 3, 1915. Closed December 1, 1915.

No. 7569, 1915.

W. H. Niehaus, Waukon, v. Chicago, Milwaukee & St. Paul Ry. Co. Train Service.

Service improved. Filed August 2, 1915. Closed December 1, 1915.

No. 7570, 1915.

F. J. Gressler, Hubbard, v. Chicago & North Western Ry. Co. Annulling Trains No. 24 and No. 25.

Railway company advised that they had no intention of annulling these trains. Filed August 10, 1915. Closed December 1, 1915.

No. 7571, 1915.

F. T. Lapitz, Duncan, v. Chicago, Milwaukee & St. Paul Ry. Co. Condition of Yard.

Conditions improved. Filed August 21, 1915. Closed December 1, 1915.

No. 7572, 1915.

R. S. Dickinson, Corwith, v. Minneapolis & St. Louis R. R. Co. Inadequate Station Service.

Service improved. Filed August 30, 1915. Closed December 1, 1915.

No. 7573, 1915.

H. J. Willy, Manilla, v. Chicago, Milwaukee & St. Paul Ry. Co. Discrimination in Payment of Freight Charges.

Investigation disclosed that there had been no discrimination in the collection of freight charges and the case was closed without prejudice. Filed September 2, 1915. Closed December 1, 1915.

No. 7574, 1915.

Farmers' Elevator Co., Blairsburg, v. Illinois Central R. R. Co. House Track.

Complaint withdrawn. Filed August 20, 1915. Closed December 1, 1915.

No. 7575, 1915.

George W. Newcom, Boyer, v. Chicago & North Western Ry. Co. Private Crossing.

Crossing relocated. Filed September 3, 1915. Closed December 1, 1915.

No. 7576, 1915.

A. H. Adams, Rudd, v. Chicago & North Western Ry. Co. Highway Crossing.

Railway company restricted speed of trains and case was dismissed at request of complainant. Filed September 10, 1915. Closed December 1, 1915.

No. 7577, 1915.

Edwin B. T. Spencer, Grinnell, v. Chicago, Rock Island & Pacific Ry. Co. Broken Spoke in Drive Wheel.

Railway company advised that wheel had been repaired. Filed September 17, 1915. Closed December 1, 1915.

No. 7578, 1915.

T. D. Long, Manson, v. Illinois Central R. R. Co. Refusal to Accept Cartons.

Investigation developed that shipments were only refused when in second-hand and insecure cartons. Filed September 18, 1915. Closed December 1, 1915.

No. 7579, 1915.

Matz Jungman and John Eichner, et al., Van Meter, v. Chicago, Rock Island & Pacific Ry. Co. Stock Scales.

Dismissed without prejudice. Filed September 25, 1915. Closed November 4, 1915.

No. 7580, 1915.

M. V. Alexander, Des Moines, v. Chicago, Burlington & Quincy R. R. Co. Delay on Account of Wreck.

Dismissed without prejudice. Filed September 23, 1915. Closed December 1, 1915.

No. 7581, 1915.

Farmers' & Merchants' Telephone Co., Hawarden, v. Chicago, Milwaukee & St. Paul Ry. Co. Refusal to Maintain Telephone.

Telephone installed. Filed September 30, 1915. Closed December 1, 1915.

No. 7582, 1915.

T. G. Tasker, Anamosa, v. Chicago, Milwaukee & St. Paul Ry. Co. Refusal to Return Certain Papers.

Complainant later brought action in the courts and the case was closed so far as this Board was concerned. Filed October 22, 1915. Closed December 1, 1915.

No. 7583, 1915.

S. W. Murphy, Berwick, v. Chicago Great Western R. R. Co. Dangerous Highway Crossing.

Electric crossing bell installed. Filed November 8, 1915. Closed December 1, 1915.

No. 7584, 1915.

Bettendorf Stone Co., Davenport, v. Chicago, Rock Island & Pacific Ry. Co. Switching Rates.

Referred to the Commerce Counsel but was later dismissed without prejudice at the request of complainant. Filed April 9, 1912. Closed April 20, 1915.

No. 7585, 1915.

C. W. Hull, Omaha, v. Western Demurrage Bureau, and Chicago, Burlington & Quincy R. R. Co. Demurrage.

Dismissed without prejudice. Filed August 8, 1912. Closed April 20, 1915.

No. 7586, 1915.

Gerrit Klay, Orange City, v. Chicago & North Western Ry. Co. Rate on Corn.

Closed without prejudice. Filed October 10, 1912. Closed April 20, 1915.

No. 7587, 1915.

Stratford Grain & Supply Co., Stratford, v. Chicago & North Western Ry. Co. Overcharge.

Complaint referred to the Commerce Counsel who returned the papers with the advice that the railway company had made refund. Filed February 22, 1913. Closed March 25, 1915.

No. 7588, 1915.

Chas. F. Luehrmann Hardware & Lumber Co., St. Louis, Mo., v. Chicago, Rock Island & Pacific Ry. Co. Excessive Switching Charge.

Referred to the Commerce Counsel, who recommended that the complaint be dismissed without prejudice. Filed April 3, 1913. Closed September 7, 1915.

No. 7589, 1915.

Adel Clay Products Co., et al., Adel, v. Illinois & Iowa Demurrage Bureau, and Western Trunk Lines. Objection to Track Storage Charge in Addition to Demurrage Charges.

Closed without prejudice. Filed September 10, 1913. Closed January 26, 1915.

No. 7590, 1915.

Rev. P. H. Green, Oakland, v. Chicago & North Western Ry. Co. Application for Refund on Unused Portion of Railroad Ticket.

Refund made. Filed December 13, 1913. Closed January 26, 1915.

No. 7591, 1915.

C. F. Whittlesey, Arispe, v. Chicago Great Western R. R. Co. Claim. Claim adjusted. Filed April 25, 1914. Closed September 7, 1915.

No. 7592, 1915.

Warfield, Pratt, Howell Co., Cedar Rapids, v. Chicago & North Western Ry. Co. Unjust Switching Charges.

Switching charge absorbed by the railway company which was satisfactory to complainant. Filed June 18, 1914. Closed April 20, 1915.

No. 7593, 1915.

The Ellsworth Stone Co., Iowa Falls, v. Chicago & North Western Ry. Co. Application for Cancellation of Alleged Unjust Switching Charge.

Commission authorized cancellation of the charge. Filed July 2, 1914. Closed September 7, 1915.

No. 7594, 1915.

J. & W. C. Shull, Minneapolis, Minn., v. Chicago, Great Western R. R. Co. Alleged Exorbitant Charge for Site at Rinard.

Dismissed without prejudice. Filed August 11, 1914. Closed September 7, 1915.

No. 7595, 1915.

Droge Elevator Co., Council Bluffs, v. Chicago, Burlington & Quincy R. R. Co. Reconsignment Switching Charge.

Filed August 31, 1914. Closed September 7, 1915.

No. 7596, 1915.

A. Byeimk, Halbur, v. Chicago Great Western R. R. Co. Fence. Fence repaired. Filed September 1, 1914. Closed April 20, 1915.

No. 7597, 1915.

L. L. Fenn, Camanche, v. Chicago, Rock Island & Pacific Ry. Co. Overcharge, Freight.

Overcharge refunded. Filed September 14, 1914. Closed April 20, 1915.

No. 7598, 1915.

J. C. Findeiss, Zanesville, Ohio, v. Chicago, Rock Island & Pacific Ry. Co. Overcharge Passenger.

Refund made. Filed October 26, 1914. Closed April 20, 1915.

No. 7599, 1915.

Rev. H. N. Poston, Randolph, v. Chicago, Burlington & Quincy R. R. Co. Passenger Fare.

Steps taken to avoid recurrence of the cause for this complaint. Filed November 14, 1914. Closed April 20, 1915.

No. 7600, 1915.

J. P. Brady, Farmington, v. Chicago, Rock Island & Pacific Ry. Co. Demurrage.

Error corrected. Filed November 17, 1914. Closed April 20, 1915.

No. 7601, 1915.

Smith Bros., Lawler, v. Chicago, Milwaukee & St. Paul Ry. Co. Claim. Complainant was advised that this Board had no jurisdiction in regard

to claims and the case was closed without prejudice. Filed December 4, 1914. Closed April 20, 1915.

No. 7602, 1915.

Iowa State Manufacturers' Association, Des Moines, v. Chicago, Milwaukee & St. Paul Ry. Co. Claim.

Claim paid. Filed December 4, 1914. Closed April 20, 1915.

No. 7603, 1915.

Iowa State Manufacturers' Association, Des Moines, v. Chicago & North Western Ry. Co. Claim.

Claim paid. Filed December 4, 1914. Closed April 20, 1915.

No. 7604, 1915.

Iowa State Manufacturers' Association, Des Moines. Claim.

No jurisdiction. Filed December 4, 1914. Closed December 1, 1915.

No. 7605, 1915.

C. A. Grant & Son, Rolfe, v. Minneapolis & St. Louis R. R. Co. Claim.

Claim paid. Filed December 11, 1914. Closed April 20, 1915.

No. 7606, 1915.

Iowa State Manufacturers' Association, Des Moines, v. Chicago, Rock Island & Pacific Ry. Co. Claim.

Claim paid. Filed December 13, 1914. Closed April 20, 1915.

No. 7607, 1915.

L. W. Bowman, Little Rock, v. Chicago, Rock Island & Pacific Ry. Co. Overcharge Passenger.

Investigation developed that this was an interstate movement and the correct fare had been charged. Filed December 13, 1914. Closed April 20, 1915.

No. 7608, 1915.

R. C. Campbell, Hamburg, v. Chicago, Burlington & Quincy R. R. Co. Overcharge Passenger.

Dismissed without prejudice. Filed December 23, 1914. Closed April 20, 1915.

No. 7609, 1915.

Seefeldt & Hobson, Red Oak, v. Wabash R. R. Co. Claim.

Closed without prejudice. Filed December 29, 1914. Closed April 20, 1915.

No. 7610, 1915.

Iowa State Manufacturers' Association, Des Moines, v. Chicago, Rock Island & Pacific Ry. Co. Claim.

Closed. Filed December 29, 1914. Closed April 20, 1915.

No. 7611, 1915.

H. L. Netts, Lyman, v. Atlantic Southern Ry. Co. Overcharge Freight.

Investigation developed that correct charge had been assessed on the shipment. Filed December 31, 1914. Closed April 20, 1915.

No. 7612, 1915.

Wm. Diekman, Elma, v. Chicago Great Western R. R. Co. Undercharge Passenger.

Investigation developed that the undercharge was an error of the agent and the railroad company had no alternative but to collect the amount. Filed January 2, 1915. Closed April 20, 1915.

No. 7613, 1915.

Iowa State Manufacturers' Association, Des Moines, v. Chicago, Milwaukee & St. Paul Ry. Co. Claim.

Closed. Filed January 4, 1915. Closed April 20, 1915.

No. 7614, 1915.

Iowa State Manufacturers' Association, Des Moines, v. Chicago & North Western Ry. Co. Claims.

Claims paid. Filed January 7, 1915. Closed April 20, 1915.

No. 7615, 1915.

Iowa State Manufacturers' Association, Des Moines, v. Chicago, St. Paul, Minneapolis & Omaha Ry. Co. Claim.

Claim paid. Filed January 7, 1915. Closed April 20, 1915.

No. 7616, 1915.

Iowa State Manufacturers' Association, Des Moines, v. Chicago, Burlington & Quincy R. R. Co. Claim.

Claim paid. Filed January 7, 1915. Closed April 20, 1915.

No. 7617, 1915.

Weart & Lysaght, Cherokee, v. Illinois Central R. R. Co. Claim.

Claim paid. Filed January 11, 1915. Closed April 20, 1915.

No. 7618, 1915.

Iowa State Manufacturers' Association, Des Moines, v. Chicago & North Western Ry. Co. Claim.

Claim paid. Filed January 12, 1915. Closed April 20, 1915.

No. 7619, 1915.

Iowa State Manufacturers' Association, Des Moines, v. Chicago, Rock Island & Pacific Ry. Co. Claim.

Claim paid. Filed January 12, 1915. Closed April 20, 1915.

No. 7620, 1915.

Frank E. Wilson, Farley, v. Illinois Central R. R. Co. Claim.

Claim paid. Filed January 16, 1915. Closed April 20, 1915.

No. 7621, 1915.

W. T. Kidd, Akron, for G. B. Godsall, v. Chicago & North Western Ry. Co. Claim.

Railway company refused to adjust the claim and the complainant was advised that the Commission had no jurisdiction and that his only remedy was in the courts. Filed January 16, 1915. Closed April 20, 1915.

- No. 7622, 1915.
Des Moines Coal Co., Des Moines, v. Chicago Great Western R. R. Co. Switching Charge.
Complaint withdrawn. Filed January 16, 1915. Closed September 7, 1915.
- No. 7623, 1915.
Iowa State Manufacturers' Association, Des Moines, v. Minneapolis & St. Louis R. R. Co. Claim.
Railroad company refused to settle this claim and as the Commission is without jurisdiction the case was closed without prejudice. Filed January 12, 1915. Closed April 20, 1915.
- No. 7624, 1915.
John Lamuth & Co., Algona, v. Chicago, Milwaukee & St. Paul Ry. Co. Claim.
Claim adjusted. Filed January 21, 1915. Closed April 20, 1915.
- No. 7625, 1915.
Crystal Ice & Fuel Co., Waterloo, v. Illinois Central R. R. Co. Claim.
Closed without prejudice. Filed February 10, 1915. Closed September 7, 1915.
- No. 7626, 1915.
Iowa State Manufacturers' Association, Des Moines, v. Chicago & North Western Ry. Co. Claim.
Claim paid. Filed February 12, 1915. Closed April 20, 1915.
- No. 7627, 1915.
Iowa State Manufacturers' Association, Des Moines, v. Chicago, Rock Island & Pacific Ry. Co. Claim.
Investigation developed that there had been an undercharge instead of an overcharge. Filed February 12, 1915. Closed April 20, 1915.
- No. 7628, 1915.
James Cameron's Sons, Keokuk, v. Chicago, Burlington & Quincy R. R. Co. Claim.
Claim paid. Filed February 12, 1915. Closed September 7, 1915.
- No. 7629, 1915.
The Hong Duster Co., Monticello, Iowa, v. Chicago, Milwaukee & St. Paul Ry. Co. Claim.
Claim paid. Filed February 12, 1915. Closed December 1, 1915.
- No. 7630, 1915.
Iowa State Manufacturers' Association, Des Moines, v. Chicago, Burlington & Quincy R. R. Co. Claim.
Dismissed without prejudice. Filed February 24, 1915. Closed September 7, 1915.
- No. 7631, 1915.
Lehigh Clay Products Co., Lehigh, v. Crooked Creek R. R. & Coal Co. Switching Service.
Service improved. Filed February 24, 1915. Closed September 7, 1915.

- No. 7632, 1915.
Iowa State Manufacturers' Association, Des Moines, v. Chicago, Milwaukee & St. Paul Ry. Co. Claim.
Claim paid. Filed March 3, 1915. Closed September 7, 1915.
- No. 7633, 1915.
Johnson Bros. Clay Works, Clayworks, v. Minneapolis & St. Louis R. R. Co. Switching Rate.
Closed without prejudice. Filed March 4, 1915. Closed December 1, 1915.
- No. 7634, 1915.
Algona Brick & Tile Works, Algona, v. Chicago & North Western Ry. Co. Rate on Coal, Interstate.
Closed without prejudice. Filed March 4, 1915. Closed September 7, 1915.
- No. 7635, 1915.
Iowa State Manufacturers' Association, Des Moines, v. Ft. Dodge, Des Moines & Southern R. R. Co. Claim.
Claim paid. Filed March 2, 1915. Closed December 1, 1915.
- No. 7636, 1915.
Elliott Bros., Woodward, Ia., v. Chicago, Rock Island & Pacific Ry. Co. Overcharge Freight.
Closed without prejudice. Filed March 5, 1915. Closed September 7, 1915.
- No. 7637, 1915.
Iowa State Manufacturers' Association, Des Moines, v. Illinois Central R. R. Co. Claims.
Claims paid. Filed March 8, 1915. Closed April 20, 1915.
- No. 7638, 1915.
Iowa State Manufacturers' Association, Des Moines, v. Chicago, Rock Island & Pacific Ry. Co. Claim.
Claim adjusted. Filed March 10, 1915. Closed September 7, 1915.
- No. 7639, 1915.
Heald & Cook, Spencer, v. Minneapolis & St. Louis R. R. Co., and Chicago, Rock Island & Pacific Ry. Co. Overcharge Freight.
Overcharge refunded. Filed March 9, 1915. Closed December 1, 1915.
- No. 7640, 1915.
Geo. Stafford, for Citizens of Lorimor, v. Chicago Great Western R. R. Co. Crossing Highway.
Crossing repaired. Filed March 15, 1915. Closed September 7, 1915.
- No. 7641, 1915.
Frank K. Long, Union, v. Chicago & North Western Ry. Co. Overcharge Freight.
Overcharge refunded. Filed March 23, 1915. Closed December 1, 1915.

- No. 7642, 1915.
F. P. Heathman, Lamoni, v. Chicago, Burlington & Quincy R. R. Co. Overcharge Freight.
Overcharge refunded. Filed March 25, 1915. Closed September 7, 1915.
- No. 7643, 1915.
C. J. Doeske, Ackley, v. Illinois Central R. R. Co. Discrimination in Rate on Green Hides to Chicago.
Discrimination removed by publication of new rate. Filed April 5, 1915. Closed December 1, 1915.
- No. 7644, 1915.
H. W. Luers & Co., West Chester, v. Chicago, Rock Island & Pacific Ry. Co. Claim.
Dismissed without prejudice. Filed April 12, 1915. Closed September 7, 1915.
- No. 7645, 1915.
Manning Electric Light Co., Manning, v. Chicago, Milwaukee & St. Paul Ry. Discrimination in Switching Coal.
Satisfactory agreement reached between complainant and railway company and case was closed. Filed May 1, 1915. Closed September 7, 1915.
- No. 7646, 1915.
W. B. Wayt & Sons, Sac City, v. Chicago, Milwaukee & St. Paul Ry. Co. Overcharge Freight.
Overcharge refunded. Filed May 4, 1915. Closed September 7, 1915.
- No. 7647, 1915.
Merchants Trade Journal, Des Moines, v. Chicago & North Western Ry. Co. Claim.
Dismissed without prejudice. Filed May 4, 1915. Closed September 7, 1915.
- No. 7648, 1915.
Numa Block Coal Co., Seymour, v. Chicago, Milwaukee & St. Paul Ry. Co. Switching Charge, Application to Have Undercharge Cancelled.
Cancellation of undercharge authorized. Filed January 1, 1915. Closed December 1, 1915.
- No. 7649, 1915.
Tipton Produce Packing Co., Tipton, v. Chicago & North Western Ry. Co. Claim.
Claim paid in part. Filed May 5, 1915. Closed December 1, 1915.
- No. 7650, 1915.
Scioto Collieries Co., Kansas City, Mo., v. Chicago, Milwaukee & St. Paul Ry. Co. Switching Rate From Jerome to Scioto Switch.
Dismissed. Filed May 10, 1915. Closed September 7, 1915.
- No. 7651, 1915.
C. O. Dawson, Ottumwa, v. Chicago, Burlington & Quincy R. R. Co. Claim.
Claim paid. Filed May 20, 1915. Closed September 7, 1915.

- No. 7652, 1915.
Dubuque Shippers' Association, Dubuque, by Commerce Counsel of Iowa, v. Chicago, Burlington & Quincy R. R. Co., et al. Switching Rates.
Withdrawn. Filed May 29, 1915. Closed November 2, 1915.
- No. 7653, 1915.
Jas. C. Davis, for Chicago & North Western Ry. Co. Cancellation of Demurrage Charges Against Saylor & Wright Coal Co.
Cancellation authorized. Filed June 7, 1915. Closed September 7, 1915.
- No. 7654, 1915.
E. E. Norton, Holstein, v. Chicago & North Western Ry. Co. Claim.
Dismissed without prejudice. Filed June 12, 1915. Closed December 1, 1915.
- No. 7655, 1915.
Farmers' Mutual Co-operative Association, Orange City, v. Chicago & North Western Ry. Co., and Chicago, Milwaukee & St. Paul Ry. Co. Routing Livestock Shipments.
Referred to Commerce Counsel and satisfactorily adjusted. Filed June 17, 1915. Closed September 7, 1915.
- No. 7656, 1915.
Fred Kaufman, Wayland, v. Minneapolis & St. Louis R. R. Co. Overcharge Freight.
Overcharge refunded. Filed July 14, 1915. Closed December 1, 1915.
- No. 7657, 1915.
Fred Kaufman, Wayland, v. Minneapolis & St. Louis R. R. Co. Overcharge Freight.
Overcharge refunded. Filed July 14, 1915. Closed December 1, 1915.
- No. 7658, 1915.
Waterloo Service Bureau, Waterloo, v. Waterloo, Cedar Falls & Northern Ry. Co. Switching Charge.
Charge investigated and found correct. Filed July 8, 1915. Closed December 1, 1915.
- No. 7659, 1915.
The Riverview Amusement Co., Des Moines, v. Hartell Ry. Co., et al. Overcharge Freight, Interstate.
Investigation showed that no overcharge had been made. Filed July 22, 1915. Closed December 1, 1915.
- No. 7660, 1915.
E. W. Miller, Casey, v. Chicago, Rock Island & Pacific Ry. Co. Rate on Coal, Interstate.
Railway company voluntarily reduced rate complained of. Filed September 8, 1915. Closed December 1, 1915.
- No. 7661, 1915.
Auburn Brick & Tile Co., Auburn, v. Chicago & North Western Ry. Co. Overcharge Freight.
Complaint withdrawn. Filed September 16, 1915. Closed December 1, 1915.

EXPRESS COMPANY CASES CLOSED

No. 7662, 1915.

J. T. Malloy, Alblon, v. Wells Fargo & Co. Overcharge Express and Station at Pickering.

Overcharge refunded and the complaint in regard to transfer station at Pickering was referred to the Commerce Counsel who recommended that the case be dismissed without prejudice. Filed June 12, 1912. Closed September 7, 1915. For papers in the above file see No. 5975—1912.

No. 7663, 1915.

C. O. Dawson, Ottumwa, v. American Express Co., and Wells Fargo & Co. Excessive Rate to Iowa City.

Representatives of the express companies conferred with complainant and a satisfactory agreement was effected. Filed July 23, 1914. Closed September 7, 1915.

No. 7664, 1915.

J. E. Decker & Sons, Mason City, v. Wells Fargo & Co. Delay to Meat Shipment.

Express Company took steps to prevent a recurrence of the cause of this complaint. Filed September 24, 1914. Closed April 20, 1915.

No. 7665, 1915.

Iowa Stock Remedy Co., Jefferson, v. Wells Fargo & Co. and American Express Co. Rate on Stock Food.

Referred to the Commerce Counsel who recommended that the case be dismissed without prejudice. Filed November 12, 1914. Closed September 7, 1915.

No. 7666, 1915.

Farmers' Co-operative Produce Co., Des Moines, v. American Express Co. Joint Express Rate on Milk.

Express Company issued instructions to agents that 80% of the sum of the local charges should apply. Filed December 23, 1914. Closed April 20, 1915.

No. 7667, 1915.

J. L. Zoller, Hawkeye, v. Wells Fargo & Co. Delay to Shipments. Closed. Filed January 6, 1915. Closed December 1, 1915.

No. 7668, 1915.

E. B. Higley Co., Mason City, v. American Express Co. Rate on Cream Shipments.

Complainant advised that they did not desire formal hearing and the complaint was dismissed without prejudice. Filed January 20, 1915. Closed September 7, 1915.

No. 7669, 1915.

The Feiner Fish Co., Clinton, v. Wells Fargo & Co. Overcharge Express.

Investigation developed that no overcharge had been made. Filed February 5, 1915. Closed April 20, 1915.

No. 7670, 1915.

H. W. Schultz, Lime Springs, v. Wells Fargo & Co. Returning Empty Poultry Coops.

Lost coops replaced. Filed February 23, 1915. Closed September 7, 1915.

No. 7671, 1915.

Feiner Fish Co., Clinton, v. American Express Co. Overcharge Express.

Investigation developed that there had been no overcharge. Filed February 26, 1915. Closed April 2, 1915.

No. 7672, 1915.

Jones Piano Co., Des Moines, v. Express Companies. Rate on Organs. Satisfactorily adjusted. Filed March 1, 1915. Closed April 20, 1915.

No. 7673, 1915.

Farmers' Co-operative Produce Co., Des Moines, v. Adams Express Co. Loss of Cream Cans.

Dismissed without prejudice. Filed April 19, 1915. Closed September 7, 1915.

No. 7674, 1915.

E. G. Staats & Co., Mt. Pleasant, v. Adams Express Co. Claim. Claim paid. Filed April 20, 1915. Closed December 1, 1915.

No. 7675, 1915.

E. B. Higley Co., Mason City, v. American Express Co. Routing of Cream Shipments.

Express company made arrangements to handle the shipments satisfactorily. Filed April 30, 1915. Closed September 7, 1915.

No. 7676, 1915.

E. Brown, Chicago, Ill., v. American Express Co. Express Service. Improvement made in service. Filed May 5, 1915. Closed September 7, 1915.

No. 7677, 1915.

G. H. Jameson, Dows, v. American Express Co. Free Delivery Service. Express Company made certain additions and readjustments to their service which was satisfactory to complainant. Filed June 2, 1915. Closed December 1, 1915.

No. 7678, 1915.

J. W. Pierce & Sons, Nashua, v. American Express Co. Refusal to Accept Poultry Shipments.

Express Company advised that they had taken steps to avoid a recurrence of the cause for this complaint. Filed September 22, 1915. Closed December 1, 1915.

OFFICERS AND DIRECTORS OF STEAM RAILWAY COMPANIES

ATLANTIC NORTHERN RAILWAY COMPANY.

Directors: S. C. Pedersen, Elkhorn, Iowa; John Peterson, Elkhorn, Iowa; John Tiestad, Elkhorn, Iowa; Willads Rattenborg, Elkhorn, Iowa; Jorgen Marcusen, Kimballton, Iowa.

General Officers: President, S. C. Pedersen, Elkhorn, Iowa; First Vice President, John Peterson, Elkhorn, Iowa; Secretary, C. E. Spar, Atlantic, Iowa; Treasurer, Jorgen Marcusen, Kimballton, Iowa; General Solicitor, W. A. Follett, Atlantic, Iowa; General Manager, C. E. Spar, Atlantic, Iowa.

CROOKED CREEK RAILROAD AND COAL COMPANY.

Directors: Geo. E. Burnham, Milwaukee, Wis.; Chas. L. Burnham, Milwaukee, Wis.; F. Paul Stone, Oconomowac, Wis.; F. M. Johnston, Boone, Iowa; C. H. Crooks, Boone, Iowa; H. Loring, Boston, Mass.; D. McK. Sinclair, Milwaukee, Wis.

General Officers: President, Geo. E. Burnham, Milwaukee, Wis.; Secretary, Chas. L. Burnham, Milwaukee, Wis.; Treasurer, F. M. Johnston, Boone, Iowa; General Auditor, J. F. Moore, Webster City, Iowa; General Manager, Roy W. Clark, Webster City, Iowa.

MUSCATINE NORTH AND SOUTH RAILWAY COMPANY.

Directors: E. H. Ryan, Davenport, Iowa; C. G. Hipwell, Davenport, Iowa; J. C. Dolman, St. Joseph, Mo.; C. N. Voss, Davenport, Iowa.

General Officers: President, E. H. Ryan, Davenport, Iowa; First Vice President, C. N. Voss, Davenport, Iowa; Receiver, M. Dalley, Muscatine, Iowa; Secretary, B. C. Hightower, Muscatine, Iowa; Treasurer, C. N. Voss, Davenport, Iowa; General Auditor, B. C. Hightower, Muscatine, Iowa; General Manager, M. Dalley, 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; First Vice President, Thomas McClelland, Galesburg, Ill.; Secretary and Treasurer, Myra McClelland, Tabor, Iowa.

DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILWAY COMPANY.

Directors: E. P. Bracken, Chicago, Ill.; D. L. Bush, Chicago, Ill.; J. M. Dering, Chicago, Ill.; J. H. Hilland, Chicago, Ill.; Hale Holden, Chicago, Ill.; J. C. Hutchins, Chicago, Ill.; C. S. Jefferson, Chicago, Ill.

General Officers: President, D. L. Bush, Chicago, Ill.; Vice President, J. C. Hutchins, Chicago, Ill.; Secretary and Treasurer, M. J. Young, Davenport, Iowa; Auditor and Assistant Treasurer, J. H. Ellis, Davenport, Iowa; General Manager, O. B. Grant, Davenport, Iowa.

CHICAGO, ANAMOSA & NORTHERN RAILWAY COMPANY.

G. E. Farmer, Receiver.

General Officers: President, L. E. Myers, Chicago, Ill.; First Vice President, W. J. Gorman, Anamosa, Iowa; Receiver, G. E. Farmer, Anamosa, Iowa; Treasurer, C. L. Niles, Anamosa, 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; F. 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. Ernberger, Charles City, Iowa.

IOWA AND OMAHA SHORT LINE RAILWAY.

August F. Dammrow, Receiver.

General Officers: Receiver, August F. Dammrow, Treynor, Iowa; General Auditor and Agent, F. R. Baker, Treynor, Iowa.

MASON CITY & FORT DODGE RAILROAD COMPANY.

Directors: J. W. Blabon, Chicago, Illinois; Luther Drake, Omaha, Neb.; S. M. Felton, Chicago, Ill.; Geo. A. Hormel, Austin, Minn.; C. H. McMider, Mason City, Iowa; W. H. McCord, Omaha, Neb.

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 RAILWAY 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 and Treasurer, J. F. Coykendall, Chicago, Ill.; Auditor, Con F. Krebs, Chicago, Ill.

CRESTON, WINTERSET & DES MOINES RAILROAD COMPANY.

Directors: R. Brown, Creston, Iowa; James Brown, Creston, Iowa; S. N. Wilkins, Creston, Iowa; J. C. Sullivan, Creston, Iowa; John Ramsbottom, Orient, Iowa; Frank Ramsbottom, Orient, Iowa; Harry Ramsbottom, Orient, Iowa; A. S. Lynn, Orient, Iowa; C. E. Wilson, Macksburg, Iowa; E. B. Marsh, Macksburg, Iowa; T. B. Phillips, Macksburg, Iowa; M. E. Harris, Macksburg, Iowa.

General Officers: First Vice President and Receiver, C. E. Wilson, Macksburg, Iowa; General Manager, E. L. Hughes, Macksburg, Iowa.

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; First 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.

MANCHESTER & ONEIDA RAILWAY COMPANY.

Directors: 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. R. LeRoy, Manchester, Iowa; A. D. Long, Manchester, Iowa; A. A. Morse, Manchester, Iowa; R. W. Tirrill, Manchester, Iowa; J. S. Jones, 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; First Vice President, E. H. Hoyt, Manchester, Iowa; Secretary, L. Matthews, Manchester, Iowa; Treasurer, A. R. LeRoy, Manchester, Iowa; General Counsel, A. S. Blair, Manchester, Iowa; Auditor, Chas. J. Seeds, Manchester, Iowa; Traffic Manager, W. F. Grossman, Manchester, Iowa.

DUBUQUE AND SIOUX CITY RAILROAD COMPANY.

Directors: C. H. Markham, Chicago, Ill.; R. W. Goelet, New York, N. Y.; Cornelius Vanderbilt, New York, N. Y.; W. A. Harriman, New York, N. Y.; R. S. Lovett, New York, N. Y.; Chas. A. Peabody, New York, N. Y.; W. L. Park, Chicago, Ill.; A. J. Wykes, New York, N. Y.; D. R. Burbank, New York, N. Y.; Philip Stockton, Boston, Mass.; J. T. Adams, Dubuque, Iowa; Walther Luttgen, New York, N. Y.; Henry De Forest, New York, N. Y.; J. N. Auchincloss, New York, N. Y.; A. R. Loomis, Fort Dodge, Iowa.

General Officers: President, C. H. Markham, Chicago, Ill.; First Vice President, W. L. Park, Chicago, Ill.; Second Vice President, F. B. Bowes, Chicago, Ill.; Third Vice President, C. F. Parker, Chicago, Ill.;

Secretary and Assistant Treasurer, Miss F. E. Couch, Dubuque, Iowa; Treasurer, A. J. Wykes, New York, N. Y.; Assistant Secretary, D. R. Burbank, New York, N. Y.; Comptroller, M. P. Blauvelt, Chicago, Ill.; Assistant Secretary in Chicago, B. A. Beck, Chicago, Ill.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY COMPANY.

Directors: Oliver Ames, Boston, Mass.; Samuel A. Lynde, New York, N. Y.; John D. Caldwell, Chicago, Ill.; James T. Clark, St. Paul, Minn.; William K. Vanderbilt, New York, N. Y.; Frederick W. Vanderbilt, New York, N. Y.; William K. Vanderbilt, Jr., New York, N. Y.; William A. Gardner, Chicago, Ill.; Chauncey M. Depew, New York, N. Y.; Marvin Hughitt, Chicago, Ill.; David P. Kimball, Boston, Mass.; Zenas Crane, Dalton, Mass.; Harold S. Vanderbilt, New York, N. Y.

General Officers: Chairman of the Board, Marvin Hughitt, Chicago, Ill.; President, William A. Gardner, Chicago, Ill.; Vice President, Samuel A. Lynde, New York, N. Y.; Vice President, James T. Clark, St. Paul, Minn.; Vice President, Edward M. Hyzer, Chicago, Ill.; Asst. Secretary, Samuel A. Lynde, New York, N. Y.; Asst. Secretary, Arthur S. Pierce, New York, N. Y.; Secretary, Thomas A. Polleys, Hudson, Wis.; Treasurer, Arthur S. Pierce, New York, N. Y.; General Counsel, Edward M. Hyzer, Chicago, Ill.; General Solicitor, James B. Sheean, St. Paul, Minn.; Comptroller, Lewis A. Robinson, Chicago, Ill.; General Auditor, 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'Neil, St. Paul, Minn.; Land Commissioner, George W. Bell, Hudson, Wis.; Freight Traffic Manager, Hiram M. Pierce, St. Paul, Minn.; General Freight Agent, Edgar B. Ober, St. Paul, Minn.; General Passenger Agent, George H. McRae, St. Paul, Minn.; Commissioner, Thomas A. Polleys, St. Paul, Minn.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

Directors: Louis W. Hill, St. Paul, Minn.; Charles E. Perkins, Burlington, Iowa; Frederick H. Rawson, Chicago, Ill.; 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.

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; 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.; Chief Engineer, T. E. Calvert, Chicago, Ill.; Gen. Supt. Motive Power, F. A. Torrey, Chicago, Ill.; Real Est. & Ind. Comr., E. A. Howard, Chicago, Ill.; General Manager, E. P. Bracken, Chicago, Ill.; General Manager, G. W. Holdrege, Omaha, Neb.

THE ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY.

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General Officers: 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, Kans.; 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, E. Lines, C. W. Kouns, Topeka, Kans.; Chief Engineer, C. F. W. Felt, Chicago, Ill.; Mechanical Superintendent, John Purcell, Chicago, Ill.; General Superintendent, R. J. Parker, Topeka, Kans.; Com. of Taxes, C. G. Tunnell, Chicago, Ill.; Gen. Mgr., W. Lines, F. C. Fox, Amarillo, Texas; Gen. Mgr. Coast Lines, A. G. Wells, Los Angeles, Calif.; Gen. Mgr. S. F. P. & P. L., W. A. Drake, Prescott, Ariz.

THE MINNEAPOLIS & ST. LOUIS RAILROAD COMPANY.

Directors: T. P. Shonts, New York, N. Y.; H. E. Huntington, New York, N. Y.; Frank Trumbull, New York, N. Y.; Newman Erb, New York, N. Y.; Frank P. Frazier, New York, N. Y.; F. H. Davis, New York, N. Y.; Ward E. Pearson, New York, N. Y.; Wm. J. Wollam, 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.; Secretary & Asst. Treas., 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. Eremner, Minneapolis, Minn.; Auditor & Asst. Secretary, A. E. Smith, Minneapolis, Minn.; General Manager, C. W. Huntington, Minneapolis, Minn.; Chief Engineer, R. G. Kenly, Minneapolis, Minn.; Supt. Motive Power & Rolling Stock, G. W. Seidel, Minneapolis, Minn.; Land & Tax Agent, C. F. Foote, Minneapolis, Minn.

CHICAGO & NORTH WESTERN RAILWAY COMPANY.

Directors: Chauncey M. Depew, New York, N. Y.; Henry C. Frick, Pittsburg, Pa.; David P. Kimball, Boston, Mass.; John V. Farwell, Chicago, Ill.; Edward M. Hyzer, Chicago, Ill.; Homer A. Miller, Des Moines, Iowa; 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.; 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.; William A. Gardner, Chicago, Ill.

General Officers: Chairman, Marvin Hughitt, Chicago, Ill.; President, William A. Gardner, Chicago, Ill.; Vice President, Samuel A. Lynde, New York, N. Y.; Vice President, Hiram R. McCulloch, Chicago, Ill.; Vice President, Richard H. Aishton, Chicago, Ill.; Vice President, Edward M. Hyzer, Chicago, Ill.; Land Commissioner, Josiah F. Cleveland, Chicago, Ill.; Tax Commissioner, Frank P. Crandon, 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.; Asst. Gen. Counsel, William G. Wheeler, Chicago, Ill.; General Manager, Frank Walters, Omaha, Neb.; Asst. General Manager, Walter J. Towne, Chicago, Ill.; Freight Traffic Mgr., Marvin Hughitt, Jr., Chicago, Ill.; Pass. Traffic Mgr., Alexander C. Johnson, Chicago, Ill.; Asst. Freight Traffic Mgr., Edmund D. Brigham, Chicago, Ill.; Asst. Freight Traffic Mgr., Frank P. Eyman, Chicago, Ill.; Gen. Freight Agent, Samuel F. Miller, Chicago, Ill.; Gen. Pass. & Ticket Agent, Charles A. Cairns, Chicago, Ill.; Gen. Supt. Motive Power and Car Dept., Robert Quayle, Chicago, Ill.

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.; Robt. 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, A. L. Mohler, Omaha, Neb.; Vice President and Controller, 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.; Vice President in Charge of Traffic, John A. Munroe, Omaha, Neb.; Director of Traffic, B. L. Winchell, Chicago, Ill.; Secretary, Alex. Miller, New York, N. Y.; Treasurer, Fred V. S. Crosby, New York, N. Y.; Counsel, H. W. Clark, New York, N. Y.; General Solicitor, N. H. Loomis, Omaha, Neb.; Comptroller, C. B. Seger, New York, N. Y.; Auditor, H. J. Stirling, Omaha, Neb.; General Manager, Charles Ware, Omaha, Neb.; Chief Engineer, R. L. Huntley, Omaha, Neb.; Superintendent M. P. & M., C. E. Fuller, Omaha, Neb.; Superintendent Transportation, W. D. Lincoln, Omaha, Neb.; General Land Commissioner, J. A. Griffith, Omaha, Neb.

CHICAGO, MILWAUKEE AND ST. PAUL RAILWAY COMPANY.

Directors: Walter P. Bliss, New York, N. Y.; A. J. Earling, Chicago, Ill.; Chas. W. Harkness, New York, N. Y.; Samuel McRoberts, New York, N. Y.; John D. Ryan, New York, N. Y.; Donald G. Geddes, New York,

N. Y.; Wm. Rockefeller, New York, N. Y.; John A. Stewart, New York, N. Y.; H. R. Williams, New York, N. Y.; J. Ogden Armour, Chicago, Ill.; Stanley Field, Chicago, Ill.; L. J. Petit, Milwaukee, Wis.; P. A. Rockefeller, 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.; Secretary, E. W. Adams, Milwaukee, Wis.; Treasurer, F. G. Ranney, Chicago, Ill.; General Counsel, Burton Hanson, Chicago, Ill.; General Solicitor, H. H. Field, Chicago, Ill.; General Auditor, G. J. Bunting, Chicago, Ill.; General Manager, P. C. Hart, Chicago, Ill.; Chief Engineer, C. F. Loweth, Chicago, Ill.

GREAT NORTHERN RAILWAY COMPANY.

Directors: Ralph Budd, St. Paul, Minn.; P. L. Howe, Minneapolis, Minn.; E. T. Nichols, New York, N. Y.; R. A. Jackson, St. Paul, Minn.; L. E. Katzenbach, St. Paul, Minn.; Samuel Thorne, St. Paul, Minn.; James J. Hill, St. Paul, Minn.; Louis W. Hill, St. Paul, Minn.; Wm. B. Dean, St. Paul, Minn.

General Officers: President, 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.; Secretary, L. E. Katzenbach, St. Paul, Minn.; Treasurer, L. E. Katzebach, 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, G. H. Emerson, St. Paul, Minn.; Chief Engineer, A. H. Hogleland, St. Paul, Minn.; Right of Way and Land Commissioner, James T. Maher, St. Paul, Minn.; Supt. of Motive Power, A. C. Devereil, St. Paul, Minn.; Supt. of Motive Power, R. D. Hawkins, St. Paul, Minn.; General Supt. (Lake District), F. S. Elliott, Superior, Wis.

CHICAGO, GREAT WESTERN RAILROAD COMPANY.

Directors: C. H. Conover, Chicago, Ill.; Clyde M. Carr, Chicago, Ill.; A. A. Sprague, II, Chicago, Ill.; E. C. Finkbine, Des Moines, Iowa; John Washburn, Minneapolis, Minn.; Milton Tootle, Jr., St. Joseph, Mo.; John A. Spoor, Chicago, Ill.; G. W. Wattles, Omaha, Neb.; E. F. Swenney, Kansas City, Mo.; S. M. Felton, Chicago, Ill.; Charles Steele, New York, N. Y.; John R. Morran, New York, N. Y.

General Officers: President, S. M. Felton, Chicago, Ill.; Vice President, J. W. Blabon, Chicago, Ill.; Secretary and 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.

THE WABASH RAILROAD COMPANY.

Directors: Winslow S. Pierce, New York, N. Y.; Robert Goeliet, New York, N. Y.; 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. Galloway, New York, N. Y.; Henry Miller, St. Louis, Mo.; J. Horace Harding, New York, N. Y.; Joseph J. Slocum, New York, N. Y.; Edward B. Pryor, St. Louis, Mo.

General Officers: President, Edward F. Kearney, St. Louis, Mo.; Vice President, Edgar T. Welles, New York, N. Y.; Vice President, Edward B. Pryor, St. Louis, Mo.; Vice President and Secretary, John C. Otteson, New York, N. Y.; Vice President and General Counsel, Wells H. Blodgett, St. Louis, Mo.; Treasurer, F. L. O'Leary, St. Louis, Mo.; General Solicitor, J. L. Minnis, St. Louis, Mo.; General Auditor, T. J. Tobin, St. Louis, Mo.; Vice President and General Manager, Henry Miller, St. Louis, Mo.; Chief Engineer, A. O. Cunningham, St. Louis, Mo.

THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

J. M. Dickinson and H. U. Mudge, Receivers.

Directors: W. H. Moore, New York, N. Y.; H. U. Mudge, Chicago, Ill.; Geo. C. McMurtry, New York, N. Y.; James McLean, New York, N. Y.; W. Emlen Roosevelt, New York, N. Y.; N. L. Amster, Boston, Mass.; Wm. J. Matheson, New York, N. Y.; Chas. Hayden, New York, N. Y.; J. H. Moore, Chicago, Ill.; F. L. Hine, New York, N. Y.; A. C. James, New York, N. Y.; Ogden Mills, New York, N. Y.; T. M. Schumacher, New York, N. Y.

General Officers: Receivers, J. M. Dickinson and H. U. Mudge, Chicago, Ill.; Officers for Receivers: Chief Traffic Officer, J. E. Gorman, Chicago, Ill.; Chief Operating Officer, A. C. Ridgeway, Chicago, Ill.; Secretary and Treasurer, Geo. H. Crosby, Chicago, Ill.; Assistant to Receivers, H. M. Sloan, Chicago, Ill.; General Counsel, White & Case, New York, N. Y.; 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; General Manager, A. E. Sweet, Topeka, Kans.; General Manager, T. H. Beacom, El Reno, Okla.; Asst. General Manager, F. J. Easley, Des Moines, Iowa; Asst. General Manager, G. W. Rourke, Topeka, Kans.; Asst. General Manager, A. B. Copley, 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, H. Gower, Chicago, Ill.; Passenger Traffic Manager, L. M. Allen, Chicago, Ill.; Real Estate and Tax Agent, T. J. Newkirk, Chicago, Ill.; Agent for Receivers, J. J. Quinlin, New York, N. Y.

IOWA AND SOUTHWESTERN RAILWAY COMPANY.

Directors: W. S. Farquar, College Springs, Iowa; A. M. Abbott, Clarinda, Iowa; A. F. Galloway, Clarinda, Iowa; G. W. Richardson, Clarinda, Iowa; R. E. Lee, Clarinda, Iowa; I. H. Taggart, Clarinda, Iowa; J. M. Rumbaugh, Clarinda, Iowa; J. H. Walkinshaw, Blanchard, Iowa; W. N. Dewhurst, Blanchard, Iowa; M. F. Russell, Blanchard, Iowa.

General Officers: President, W. S. Farquar, College Springs, Iowa; First Vice President, G. W. Richardson, Clarinda, Iowa; Secretary, A. F. Galloway, Clarinda, Iowa; Treasurer, I. H. Taggart, Clarinda, Iowa; General Counsel, Wm. Orr, Clarinda, Iowa; General Solicitor, Wm. Orr, Clarinda, Iowa; Auditor, A. Harvey, Clarinda, Iowa; General Manager, A. F. Galloway, Clarinda, Iowa; Chief Engineer, C. B. Judd, Clarinda, Iowa.

OFFICERS AND DIRECTORS OF ELECTRIC INTERURBAN RAILWAY COMPANIES

CEDAR RAPIDS AND MARION CITY RAILWAY COMPANY.

Directors: Glenn M. Averill, Cedar Rapids, Iowa; Ed. H. Smith, Cedar Rapids, Iowa; S. G. Armstrong, Cedar Rapids, Iowa; E. C. Allen, Cedar Rapids, Iowa; Frank T. Hulswit, Grand Rapids, Mich.; R. Schaddelee, Grand Rapids, Mich.; E. J. Denman, Davenport, 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 & Randall, Cedar Rapids, Iowa; General Auditor, Alex. M. Wragg, Cedar Rapids, Iowa; General Manager, E. C. Allen, Cedar Rapids, Iowa.

CENTERVILLE LIGHT AND 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.

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 & MUSCATINE RAILWAY COMPANY.

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, H. E. Weeks, Davenport, Iowa; 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; Geo. G. Beals, Boston, Mass.

General Officers: President, Homer Loring, Boston, Mass.; Secretary, Geo. 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.

INTER URBAN RAILWAY COMPANY.

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, Iowa; First Vice President, Edw. P. Smith, Chicago, Ill.; Asst. Secretary, H. A. Dow, Chicago, Ill.; Asst. Treasurer, H. A. Dow, Chicago, Ill.; Secretary, O. H. Bernd, Des Moines, Iowa; Treasurer, F. M. Harris, Des Moines, Iowa; General Counsel, Parker, Parrish & Miller, Des Moines, Iowa; General Auditor, O. H. Bernd, Des Moines, Iowa; General Manager, President Acting Manager, Des Moines, Iowa; Chief Engineer, J. R. Sterling, Des Moines, Iowa.

IOWA & ILLINOIS RAILWAY COMPANY.

Directors: J. F. Porter, Davenport, Iowa; J. C. Huntoon, Davenport, Iowa; B. J. Denman, Davenport, Iowa; J. R. Lane, Davenport, Iowa; F. W. Ellis, Davenport, Iowa; H. E. Littig, Davenport, Iowa; H. C. Blackwell, Davenport, Iowa; C. G. Anderson, Davenport, Iowa; H. E. Weeks, Davenport, Iowa.

General Officers: President, Joseph F. Porter, Davenport, Iowa; First Vice President, J. C. Huntoon, Davenport, Iowa; Second Vice President, B. J. Denman, Davenport, Iowa; Secretary and Treasurer, H. E. Weeks, Davenport, Iowa; General Counsel, Joe H. Lane, Davenport, Iowa; General Manager, J. C. Huntoon, 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; Rob't I. Safely, Cedar Rapids, Iowa; Dr. W. J. Morrison, Cedar Rapids, Iowa; Sutherland C. Dows, Cedar Rapids, Iowa; Benjamin Thaw, Pittsburg, Pa.

General Officers: President, William G. Dows, Cedar Rapids, Iowa; Vice President, Isaac B. Smith, Cedar Rapids, Iowa; Secretary, John A. Reed, 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 COMPANY.

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, Del.

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. Willis, Mason City, Iowa; General Manager, F. J. Hanlon, Mason City, Iowa; Mechanical Superintendent, F. M. Graham, Mason, City, Iowa.

OSKALOOSA & BUXTON ELECTRIC RAILWAY COMPANY.

Directors: W. B. McKinley, Champaign, Ill.; Geo. M. Mattis, Champaign, Ill.; E. A. McNutt, Montreal, Canada; W. H. Carnahan, Champaign, Ill.; W. H. Thomson, Jr., Des Moines, Iowa; H. W. Garner, Des Moines, Iowa; B. E. Bramble, Champaign, Ill.

General Officers: President, W. B. McKinley, Champaign, Ill.; First Vice President, W. H. Carnahan, Champaign, Ill.; Secretary, W. H. Thomson, Jr., Des Moines, Iowa; Treasurer, Geo. M. Mattis, Champaign, Ill.; General Counsel, Geo. W. Burton, Peoria, Ill.; Comptroller, J. M. C. Horn, Champaign, Ill.; General Auditor, B. E. Bramble, Champaign, Ill.; General Manager, H. E. Chubbuck, Peoria, Ill.; General Land and Tax Agent, C. E. Anderson, Champaign, Ill.

OSKALOOSA TRACTION AND LIGHT COMPANY.

Directors: W. B. McKinley, Champaign, Ill.; Geo. N. Mattis, Champaign, Ill.; W. H. Carnahan, Champaign, Ill.; B. E. Bramble, Champaign, Ill.; Geo. Kalback, Oskaloosa, Iowa; M. J. Curzen, Oskaloosa, Iowa; W. H. Thomson, Jr., Des Moines, Iowa; H. W. Garner, Des Moines, Iowa.

General Officers: President, W. B. McKinley, Champaign, Ill.; First Vice President, Geo. M. Mattis, Champaign, Ill.; Asst. Secretary, B. E. Bramble, Champaign, Ill.; Secretary, H. W. Garner, 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.

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, W. H. Burk, Waterloo, Iowa; General Counsel, Pickett & Swisher, Waterloo, Iowa; General Solicitor, Pickett & Swisher, Waterloo, Iowa; General Auditor, W. H. Burk, Waterloo, Iowa; General Manager, C. D. Cass, Waterloo, Iowa; Chief Engineer, I. E. Rust, Waterloo, Iowa.

IOWA TRACTION COMPANY.

Directors: William G. Dows, Cedar Rapids, Iowa; John A. Reed, Cedar Rapids, Iowa; Isaac B. Smith, Cedar Rapids, Iowa.

General Officers: President, William G. Dows, Cedar Rapids, Iowa; First Vice President, John A. Reed, Cedar Rapids, Iowa; Secretary and Treasurer, Isaac B. Smith, Cedar Rapids, Iowa.

SOUTHERN IOWA RAILWAY AND LIGHT COMPANY.

Directors: C. B. Judd, Sumnerville, N. J.; E. C. Manning, Ottumwa, Iowa; W. J. Reed, Albia, Iowa; Wm. J. Maloney, Wilmington, Del.

General Officers: President, C. B. Judd, Sumnerville, N. J.; Secretary and Treasurer, E. C. Manning, Ottumwa, Iowa; General Manager, Ralph W. Boyer, Albia, Iowa.

CENTERVILLE, ALBIA & 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.

OFFICERS AND DIRECTORS 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.

President, F. M. Hubbell, Des Moines, Iowa; First Vice President, H. D. Thompson, Des Moines, Iowa; Secretary, C. Huttenlocher, Des Moines, Iowa; 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, Illinois; D. L. Bush, Chicago, Illinois; E. B. Pryor, St. Louis, Missouri.

President, F. C. Hubbell, Des Moines, Iowa; First Vice President, H. D. Thompson, Des Moines, Iowa; Secretary, F. M. Hubbell, Des Moines, Iowa; Treasurer, H. D. Thompson, Des Moines, Iowa; General Counsel, J. L. Parrish, Des Moines, Iowa; General Auditor, Geo. W. Barns, Des Moines, Iowa; General Superintendent, J. A. Wagner, Des Moines, Iowa.

DES MOINES WESTERN RAILWAY CO.

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.

President, F. M. Hubbell, Des Moines, Iowa; First Vice President, O. P. Thompson, Des Moines, Iowa; Secretary, H. D. Thompson, Des Moines, Iowa; Treasurer, H. D. Thompson, Des Moines, Iowa; General Auditor, C. H. Hueston, Des Moines, Iowa; General Superintendent, 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, Illinois; Robert Rice, Burlington, Iowa.

President, F. C. Hubbell, Des Moines, Iowa; First Vice President, Robert Rice, Burlington, Iowa; Secretary and Treasurer, J. A. Wagner, Des Moines, Iowa; General Auditor, W. A. Hahnen, Des Moines, Iowa; General Superintendent, J. A. Wagner, Des Moines, Iowa.

SIOUX CITY TERMINAL RAILWAY COMPANY.

Directors: F. L. Eaton, Sioux City, Iowa; Wm. Milchrist, Sioux City, Iowa; L. F. Swift, Chicago, Illinois.

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.

OFFICERS AND DIRECTORS OF RAILWAY BRIDGE COMPANIES

DUNLEITH AND DUBUQUE BRIDGE COMPANY.

Directors: C. H. Markham, Chicago, Illinois; F. B. Bowes, Chicago, Illinois; W. L. Park, Chicago, Illinois; M. P. Blauvelt, Chicago, Illinois; Blewett Lee, Chicago, Illinois.

President, C. H. Markham, Chicago, Illinois; Vice President, W. L. Park, Chicago, Illinois; Secretary, Miss F. E. Couch, Dubuque, Iowa; Treasurer, O. F. Nau, Chicago, Illinois; Comptroller, M. P. Blauvelt, Chicago, Illinois; Assistant Secretary, D. R. Burbank, New York, N. Y.; General Manager, T. J. Foley, Chicago, Illinois; Assistant Secretary in Chicago, B. A. Beck, Chicago, Illinois; General Superintendent, W. Atwill, Dubuque, Iowa.

KEOKUK AND HAMILTON BRIDGE CO.

Directors: Andrew Carnegie, New York, N. Y.; Theodore F. Hicks, New York, N. Y.; Matthias Nicoll, New York, N. Y.; Winthrop S. Gilman, New York, N. Y.; Theodore Gilman, New York, N. Y.; David Paton, Lakewood, N. J.; Joseph J. Asch, South Norwalk, Conn.; Henry E. Smith, Philadelphia, Pa.; James F. Secor, Pelham Manor, N. Y.

General Officers: President, Andrew Carnegie, 576 Fifth Ave., New York, N. Y.; Vice President, Matthias Nicoll, 55 William St., New York, N. Y.; Secretary and Treasurer, Theodore Gilman, 55 William St., New York, N. Y.; General Superintendent, J. H. Cole, Keokuk, Iowa.

MISSOURI VALLEY AND BLAIR RAILWAY AND BRIDGE COMPANY.

Directors: Marvin Hughitt, Chicago, Illinois; David P. Kimball, Boston, Mass.; William A. Gardner, Chicago, Illinois; Hiram R. McCullough, Chicago, Illinois; John D. Caldwell, Chicago, Illinois.

General Officers: President, Marvin Hughitt, Chicago, Illinois; First Vice President, William A. Gardner, Chicago, Illinois; Assistant Secretary, James C. Davis, Des Moines, Iowa; Assistant Treasurer, Frederic Mates, Chicago, Illinois; Secretary, John D. Caldwell, Chicago, Illinois; Treasurer, Arthur B. Jones, Chicago, Illinois; Comptroller, Lewis A. Robinson, Chicago, Illinois.

OMAHA BRIDGE AND TERMINAL RAILWAY COMPANY.

Directors: C. H. Markham, Chicago, Illinois; Blewett Lee, Chicago, Illinois; W. L. Park, Chicago, Illinois; C. F. Parker, Chicago, Illinois; M. P. Blauvelt, Chicago, Illinois; F. B. Bowes, Chicago, Illinois; John R. Webster, Omaha, Nebraska.

General Officers: President, C. H. Markham, Chicago, Illinois; Vice President, W. L. Park, Chicago, Illinois; Assistant Secretary, Burt A. Beck, Chicago, Illinois; Secretary, John R. Webster, Omaha, Nebraska; Treasurer, Otto F. Nau, Chicago, Illinois; Comptroller, M. P. Blauvelt, Chicago, Illinois.

SIOUX CITY BRIDGE COMPANY.

Directors: Marvin Hughitt, Chicago, Illinois; David P. Kimball, Boston, Mass.; William A. Gardner, Chicago, Illinois; Hiram R. McCullough, Chicago, Illinois; John D. Caldwell, Chicago, Illinois; Lewis A. Robinson, Chicago, Illinois; James T. Clark, St. Paul, Minn.

General Officers: President, Marvin Hughitt, Chicago, Illinois; Vice President, William A. Gardner, Chicago, Illinois; Assistant Secretary, James C. Davis, Des Moines, Iowa; Assistant Treasurer, Frederic Mates, Chicago, Illinois; Secretary, John D. Caldwell, Chicago, Illinois; Treasurer, Arthur B. Jones, Chicago, Illinois; Comptroller, Lewis A. Robinson, Chicago, Illinois.

OFFICERS AND DIRECTORS OF EXPRESS COMPANIES

AMERICAN EXPRESS COMPANY.

Directors: George C. Taylor, New York, N. Y.; Francis F. Flagg, New York, N. Y.; Charles 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.; Jonn 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 Fin'l Dep't, Howard K. Brooks, New York, N. Y.; Vice President, in charge of Traffic, Dixon S. Elliott, New York, N. Y.; Secretary, 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 Mundie, New York, N. Y.; Vice President and General Manager Eastern Lines, Robert E. M. Cowie, New York, N. Y.; Vice President and General Manager Western Lines, J. A. D. Vickers, Chicago, Illinois; General Manager of Foreign Dept., U. S. and Canada, Harry Gue, New York, N. Y.; Director General of Foreign Dept., Europe, William S. Dalliba, Paris, France; Manager Dept. of Equipment and Supplies, Elisha Flagg, New York, N. Y.; Traffic Manager, Edwin E. Bush, New York, N. Y.

THE ADAMS EXPRESS COMPANY.

Directors: William M. Barrett, New York, N. Y.; William H. Damsel, Chicago, Illinois; 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, in charge of Western Department, William H. Damsel, Chicago, Illinois; Secretary, Horatio H. Gates, New York, N. Y.; Treasurer, Caleb S. Spencer, New York, N. Y.; General Counsel, Guthrie, Bangs and Van Sinderen, New York, N. Y.; General Auditor, William W. Glen, New York, N. Y.; General Manager in charge of Traffic, Joseph Zimmerman, New York, N. Y.; General Manager of Eastern Department, Henry E. Huff, Philadelphia, Pa.; General Manager of Western Department, Grant D. Curtis, Chicago, Illinois; Superintendent of New York Department, Charles MacKay, New York, N. Y.

GREAT NORTHERN EXPRESS COMPANY.

Directors: L. W. Hill, St. Paul, Minn.; J. M. Gruber, 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, L. E. Katzenbach, St. Paul, Minn.; Treasurer, L. E. Katzenbach, St. Paul, Minn.; Comptroller, G. R. Martin, St. Paul, Minn.; Auditor, G. A. Yates, 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.; N. W. De Forest, New York, N. Y.; R. Delafield, New York, N. Y.; G. H. Sciff, 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. Sedman, Chicago, Illinois; A. Christeson, San Francisco, California; W. F. Herrin, San Francisco, California.

Principal Officers: President, B. D. Caldwell, New York, N. Y.; Vice President, A. Christeson, San Francisco, California; Vice President, E. A. Stedman, Chicago, Illinois; Secretary, C. H. Gardner, 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, Illinois; Assistant Comptroller, R. Burr, Chicago, Illinois; General Manager, A. Christeson, San Francisco, Cal.; General Manager, E. A. Stedman, Chicago, Illinois; Vice President in charge of Traffic, F. S. Holbrook, New York, N. Y.; Traffic Manager, G. S. Lee, New York, N. Y.

INTERSTATE CASES HANDLED BY COMMERCE COUNSEL

FOR THE YEAR ENDING DECEMBER 6, 1915.

Public Service Commission of the State of Missouri, et al., v. Wabash Railroad Company, et al.; Opened July 18, 1913, by State Railway Commissions of Missouri, Kansas, Iowa and Nebraska, relative to load rates on apples. I. C. C. Nos. 6987, 6988 and 6989. Hearing at St. Louis, Mo., October 28, 1914. Orally argued February 6, 1915. Pending.

Iowa & Southwestern Railway Company v. C. B. & Q. R. R. Co., I. C. C. No. 5441, asking 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. On January 23, 1915, complainants filed petition for rehearing, which was granted. Fully argued in brief, and orally argued before the commission on November 29, 1915. Decision not yet rendered.

Iowa Board of Railroad Commissioners, et al., v. The A., T. & S. F. Ry. Co., et al., I. C. C. No. 6766. In re transportation of live stock, unreasonable rules, regulations, tariffs, bills of lading, etc. Hearing at Colorado Springs, Colo., July 15, 1914. Orally argued November 4, 1914. Decision rendered on July 30, 1915, finding for complainant and increasing the valuation of live stock in shipping contracts. 36 I. C. C. 79.

Live stock rates from points in Colorado, South Dakota and other states to Omaha, Nebraska, and other points, I. & S. No. 409. Hearing at Denver, Colo., July 27, 1914. Orally argued at Washington, D. C., November 4, 1914. Advances granted; decision in 35 I. C. C. 682.

Louden Machinery Company, Fairfield, Iowa, v. The A., T. & S. F. Ry. Co., et al., I. C. C. No. 6251. Classification of feed and litter carriers. Complaint dismissed.

The five per cent case; revenues of rail carriers in official classification territory, I. C. C. No. 5860 and rate increases in official classification territory, I. & S. No. 333. Hearings begun in November, 1913. Suspension dockets have particular reference to rates on glucose, coffee, sugar, coal, salt, etc.; decision of I. C. C. in 32 I. C. C. Rep. 325. In this case rates on glucose, coal, salt, etc., were not advanced.

Anthracite coal rates to Chicago, Illinois and other points, I. & S. No. 458. Commerce counsel entered case at request of shippers. Suspension granted, but rates afterwards permitted to go into effect. 36 I. C. C., 702.

Giesler & Company, Muscatine, Iowa, v. The A., T. & S. F. Ry. Co., et al., I. C. C. No. 6499. Rates on wagon brakes and hardware. Hearing May 21, 1914. Complaint dismissed by unreported opinion decided March 18, 1915.

Rates on glucose and corn syrup from Chicago, Ill., and other points to New York, N. Y., and other eastern points, I. & S. No. 563. Advances in rates on glucose. Protest and application for suspension filed with I. C. C. Tariffs withdrawn and case dismissed.

1915 Western Rate Advance Case, I. & S. No. 555, rate increases in western classification territory. Protest and application for suspension filed Hearing in Chicago in March, 1915. Decision of I. C. C. in 35 I. C. C., 497.

Rates on grain and grain products from Chicago, Ill., to eastern seaboard points and between other points, I. & S. No. 556. Protest and application for suspension filed November 14, 1914. Rates protested against were cancelled except one which was ordered by I. C. C. to be included in I. & S. No. 555.

In the matter of stoppage in transit to complete loading and for partial unloading of live stock transported from and to points in western classification territory, I. C. C. No. 6394, and stopping in transit privileges at points west of the Mississippi River, I. & S. No. 410. Hearing July 13, 1914; oral argument October 24, 1914. The commission decided that "The discontinuance of the practice of stopping live stock cars in transit to complete loading or for partial unloading is not unreasonable." 32 I. C. C., 319.

Rath Packing Company, Waterloo, Iowa, v. Ill. Cent. R. R. Co., et al., I. C. C. No. 6621. Rate on packing house products. Hearing May 20, 1914. I. C. C. found rates prejudicial and railroads were ordered to cease violation of the law. Unreported opinion No. 2929, decided April 26, 1915.

Commerce counsel for T. M. Sinclair & Company, et al., I. & S. No. 562. Advance in rates on fresh meats, packing house products and hides. Advance rates withdrawn by special permission of I. C. C. No. 31814, March 5, 1915.

Manhattan Oil Company et al., Des Moines, Iowa, v. The A., T. & S. F. Ry. Co., et al., I. C. C. No. 6207, petroleum rates. Hearing at Kansas City, Mo., October 19, 1914. Orally argued February 3, 1915. Decision favorable, 36 I. C. C., 109.

Proportional class and commodity rates to and from Mississippi River points, I. & S. No. 432. Hearing November 23, 1914. Carriers withdraw tariffs, as per permission granted in the five per cent case, and complaint dismissed.

Demurrage charges on refrigeration equipment, I. & S. No. 523. Subsequent tariffs were filed cancelling those under suspension, and case dismissed.

Board of Railroad Commissioners of Iowa v. The A., T. & S. F. Ry. Co., et al., I. C. C. No. 6963. Rates on red cedar shingles from the Pacific coast. Hearing August 3, 1914. I. C. C. found rates discriminatory and ordered carriers to publish non-discriminatory rates, 34 I. C. C. 111.

In the matter of western trunk line rules, regulations and exceptions to classifications, I. & S. No. 522. Request for suspension of items in W. H. Hosmer's western trunk line circular I-K, filed with I. C. C. Carriers revised rates in circular I-K, as per orders of I. C. C., and complaint dismissed. 34 I. C. C., 554.

Greater Des Moines Committee v. M. & St. L. R. R. Co., et al., I. C. C. Nos. 6943-6944. Commerce counsel entered appearance at request of Greater Des Moines Committee. Commodity rates adjusted to Des Moines and rates were fixed by commission. 36 I. C. C., 538.

Regulations restricting the shape of baggage, I. & S. No. 444. Commerce counsel intervenes at request of shippers. Hearing November 9, 1914. Carriers' rates found unreasonable on some baggage; decision of I. C. C. in 33 I. C. C., 266.

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. Pending.

Rates on coke from Chicago and Peoria, Ill., to St. Paul, Duluth, Minn., and other points, I. & S. No. 448. Protest filed with I. C. C. April 18, 1914. Hearing on July 22, 1914. Commission held rates were justified. 32 I. C. C., 543.

Lindsay & Company, et al., v. Northern Pacific Railway Co., I. C. C. No. 6172. Commerce counsel, intervenor. Hearing April 16, 1914, at Helena, Mont. I. C. C. dismissed complaint and found rates in effect were reasonable. 32 I. C. C., 287.

Rating on live poultry in western trunk line territory, I. & S. No. 443. Shipment of live poultry, carload. Protest and application filed April 15, 1914. Oral argument October 24, 1914. I. C. C. found proposed advances reasonable. 32 I. C. C., 380.

Rates on salt from Michigan and Ohio to Iowa points. Commerce counsel, for merchants and shippers of Iowa, filed protest and application for suspension with I. C. C. Commission declined to suspend tariffs advancing rates.

Class and commodity rates to Salt Lake City, Utah, and other points, I. & S. No. 411. Filed application for suspension March 18, 1914. Hearing at Salt Lake City July 20, 1914. Orally argued November 5, 1914. Advances found to be justified, but the relation of the rates protecting the Iowa shippers was preserved. 32 I. C. C., 551.

Iowa State Board of Railroad Commissioners v. Arizona Eastern R. R. Co., et al., I. C. C. No. 5241. Decision in 28 I. C. C. 193. Re-opened, upon petition for modification. Commission authorized modifications and permitted some advances. 34 I. C. C., 379.

Morris-Johnson-Brown Mfg. Co. v. Ill. Cent. R. R. Co., I. C. C. No. 5315. Carload rates on excelsior. Decision of I. C. C. 30, I. C. C. R., 443. Reopened for rehearing and heard with I. & S. Nos. 170 and 182. Original decree modified. 36 I. C. C., 349.

National Poultry, Butter & Egg Association v. The B. & O. S. U. R. Co., et al., I. C. C. No. 7969. Commerce counsel filed petition of intervention June 19, 1915. Hearing at Chicago, October 11, 1915. Pending.

Commerce counsel for Iowa shippers, rates on coke to the Mississippi River cities and Ottumwa, Iowa. Complaint filed with I. C. C., October 18, 1915. Suspension denied.

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.

Commerce counsel for Iowa shippers of fruits and vegetables. Request for suspension of rates filed with I. C. C. December 18, 1914. Consolidated with 1915 Western Rate Advance Case, I. & S. 555.

Commerce Counsel for Furniture Manufacturers. Protest and application for suspension of commodity rates on furniture filed with I. C. C. March 9, 1915. Included in and closed by decision in western rate advance case, I. & S. No. 555.

J. C. Hubbing 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. Pending.

Western grain products, I. & S. No. 666. On June 14, 1915, filed protest and application for suspension of tariffs advancing rates on corn and oats products. Agreement entered into between complainant and carriers. Tariffs advancing rates were withdrawn, so far as to complainants for whom commerce counsel filed protests.

Beaver Valley Milling Co., 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 not yet made.

Iowa-Dakota Grain Company, et al., v. Ill. Cent. R. R. Co., et al., I. C. C. No. 7612, rates on grain from Iowa points to Kansas City, etc. Iowa Board of Railroad Commissioners intervenor for Sioux City Commercial Club. Hearing at Sioux City, Iowa, July 19, 1915. Oral argument at Washington, D. C., November 20, 1915. Pending.

Western passenger fares, I. & S. No. 600, increases in passenger fares in western territory. Commission granted advances of interstate passenger fares to the carriers operating in Iowa, the rate of 2.4 cents per mile instead of 2 cents. 37 I. C. C., 1.

Board of Railroad Commissioners of Iowa v. The A., T. & S. F. Ry. Co., et al., I. C. C. No. 8378, lake and rail rates. Formal complaint filed October 4, 1915. Pending.

Class rates to Iowa points, I. & S. No. 688. At request, commerce counsel intervened for Mississippi River cities. By permission of commission, carriers adjust tariffs satisfactorily to protestants and case dismissed.

Board of Railroad Commissioners v. The A., T. & S. F. Ry. Co., et al., I. C. C. No. 8377, ocean and rail rates. Complaint filed October 4, 1915. Pending.

Western Grocer Company v. The B. & O. R. R. Co., et al., I. C. C. No. 7700, rates on peanuts. Filed complaint with I. C. C. February 6, 1915. Hearing August 2, 1915. Pending.

Commercial Club of Council Bluffs v. C. & N. W. Ry. Co., I. C. C. No. 7461, Nebraska rate case. At request, commerce counsel intervenes. Hearing at Omaha, June 28, 1915. Hearing at St. Joseph Mo., February 8, 1915. Pending.

Proportional rate discrimination against interior Iowa cities, commerce counsel for Iowa shippers. Filed petition for suspension with I. C. C. September 13, 1915. Suspension denied.

Commerce counsel for Iowa shippers and dealers, filed application for suspension of advances in rates on furniture May 7, 1915. Included in I. & S. docket No. 606, rate increases in western classification territory, part II. Pending.

Live poultry rating, I. & S. No. 744. Protest and application for suspension filed with I. C. C. November 16, 1915. Pending.

Rates via rail-and-lake routes, I. & S. docket No. 615, protest and application for suspension filed with I. C. C. March 9, 1915. Hearing September 29, 1915. Pending.

Glucose from Chicago, I. & S. No. 593. Protest filed with I. C. C. February 12, 1915. Hearing August 2, 1915. Advances permitted.

Proportional class rates to Iowa points, fourth section, application No. 9867. Violation of long and short haul provisions. Protest filed with I. C. C. February 24, 1915. Hearing April 12, 1915. Application granted. 34 I. C. C., 278.

Peddling freight from cars. On November 30, 1915, commerce counsel filed petition with I. C. C., requesting suspension of the rule prohibiting peddling from cars. Pending.

Classification of chairs, I. & S. docket No. 609. Filed protest and application for suspension of advances in rates on common chairs March 13, 1915. Proposed increased rating found by I. C. C. to be not justified. 36 I. C. C., 243.

Rates on coke from Chicago and Peoria to Mississippi River points and Ottumwa, Iowa. Protest and application for suspension filed with I. C. C. October 18, 1915. Suspension declined.

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, filed petition for rehearing, which was granted so far as applies to proportional rates into interior Iowa.

MATTERS AFFECTING INTERSTATE RATES BUT ADJUSTED
WITHOUT NECESSITY OF FILING COMPLAINT WITH
INTERSTATE COMMERCE COMMISSION.

Commerce counsel for Farmers' Grain Dealers' Ass'n of Iowa v. C. & N. W. Ry. Co. Corn, carload, from Goldfield, Iowa, to Kansas City. Rate adjusted by carriers and complaint withdrawn.

Kratzer Carriage Company, Des Moines, Iowa. Application to western classification committee for third class LCL rate on malleable iron buggy and wagon steps. Satisfactorily adjusted.

Commerce counsel for Luthe Hardware Company. Classification on feed troughs. Matter taken up with I. C. C., which presented it to western classification committee. Application then filed with western classification committee for rating. Satisfactorily adjusted.

Commerce counsel for Western Grocer Company, et al. Rates on cucumbers in brine from Colorado points. Satisfactorily adjusted.

Commerce counsel for shippers, relative to elimination of Rule 10, Official Classification. Official Classification committee declined to eliminate Rule 10.

Commerce counsel for Wood Bros. Threshing Machine Company v. C. & N. W. Ry. Co. Question of undercharge. I. C. C. found that carriers were required to collect, and shippers to pay, the published tariff rate in effect at the time of the movement. Adjusted.

Commerce counsel of Iowa, for Burlington Basket Company, v. C., B. & Q. R. R. Co. Rates on baskets to Colorado and Utah points. Satisfactorily adjusted.

Commerce counsel for Viking Pump Company, Cedar Falls, Iowa. Request for change in classification on "all iron pump rotary," filed November 24, 1915. Pending.

General Western Material Company, Waterloo, Iowa, v. M. & St. L. R. R. Co., I. & S. No. 227. Unreasonable rate applied on four carloads of brick forwarded from Fredonia, Kansas, to Van Cleve, Iowa. Pending.

TABLE NO. 1—CAPITAL STOCK.
PART I—AUTHORIZED AND ISSUED.

Number	Name of Road	Par Value of Amount Authorized		Amount of Authorization Canceled 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	\$131,486,000.00							
2	Atlantic Northern	150,000.00					\$17,286,470.00	\$ 200,534,000.00	\$114,109,530.00	1
3	Atlantic Southern	300,000.00						150,000.00		2
4	Charles City Western	300,000.00						242,600.00		3
5	Chicago, Anamosa & Northern					\$ 9,600.00		290,400.00		4
6	Chicago, Burlington & Quincy	110,839,100.00						110,839,100.00		5
7	Chicago Great Western	46,000,000.00	50,000,000.00					45,246,913.00	44,122,902.00	6
8	Mason City & Ft. Dodge	20,000,000.00	14,000,000.00				14,500.00	19,205,400.00	13,635,752.00	7
9	Wisconsin, Minnesota & P.	10,000,000.00						5,803,400.00		8
10	Chicago, Milwaukee & St. Paul	233,725,100.00	116,274,900.00					117,361,400.00	116,274,900.00	9
11	Chicago & North Western	130,114,500.00	22,395,000.00			116,363,700.00		130,114,500.00	22,395,000.00	10
12	Chicago, St. Paul, Minn. & O.	18,556,200.00	11,256,800.00					18,556,200.00	11,256,800.00	11
13	Chicago, Rock Island & Pacific	75,000,000.00						74,877,200.00		12
14	Colfax Northern	100,000.00				122,800.00		10,000.00		13
15	Oreston, Winterset & Des Moines									14
16	Crooked Creek	500,000.00						112,500.00		15
17	Davenport, Rock Island & N. W.	3,000,000.00						3,000,000.00		16
18	Dubuque & Sioux City (Ill. Cent.)	15,000,000.00						11,759,500.00		17
19	Great Northern	270,000,000.00		\$20,000,000.00		344,320.00		249,129,982.00		18
20	Iowa & Omaha Short Line									19
21	Iowa & Southwestern	300,000.00						125,500.00		20
22	Manchester & Oneida	75,000.00						62,780.00		21
23	Minneapolis & St. Louis	18,000,000.00	12,000,000.00			164,100.00	84,100.00	15,206,100.00	5,833,400.00	22
24	Muscatine North & South	450,000.00						450,000.00		23
25	Tabor & Northern	25,300.00						25,300.00		24
26	Union Pacific	296,178,700.00	200,000,000.00					222,305,200.00	99,500,300.00	25
27	Wabash	159,500,000.00	40,500,000.00			106,299,787.00	1,299,787.00	53,200,213.33	39,200,213.33	26
	Total	\$1,658,113,900.00	\$597,912,700.00	\$20,000,000.00		\$223,304,307.00	\$18,684,867.00	\$1,278,098,168.33	\$466,487,797.33	27

a Report covers operations from July 1, 1914 to December 31, 1914.

TABLE NO. 1—CAPITAL STOCK—PART II—ISSUED, OUTSTANDING AND DIVIDENDS.

Number	Name of Road	Par Value of Total Amount Retired and Cancelled After Actual Issue		Par Value of Total Amount Re-acquired After Actual Issue and Held Alive		Par value of Amount Actually Outstanding at Close of Year		Dividend Declared During Year				Number
		Common	Preferred	Common	Preferred	Common	Preferred	Common		Preferred		
								Rate	Amount	Rate	Amount	
1	Atchison, Topeka & Santa Fe			\$ 44,500.00	\$ 25,800.00	\$ 200,489,500.00	\$114,173,730.00	6	\$11,841,330.00	5	\$ 5,708,680.50	1
2	Atlantic Northern					150,000.00						2
3	Atlantic Southern					242,600.00						3
4	Charles City Western					290,400.00						4
5	Chicago, Anamosa & Northern											5
6	Chicago, Burlington & Quincy					110,839,100.00		8	8,867,128.00			6
7	Chicago Great Western				220,000.00	45,246,913.00	43,902,902.00					7
8	Mason City & Ft. Dodge					19,205,400.00	13,635,752.00					8
9	Wisconsin, Minnesota & P.					5,803,400.00						9
10	Chicago, Milwaukee & St. Paul			5,300.00	86,100.00	117,356,100.00	116,188,800.00	5	5,842,505.00	7	8,109,200.00	10
11	Chicago & North Western					130,114,500.00	22,395,000.00	7	9,108,015.00	8	1,791,600.00	11
12	Chicago, St. Paul, Minn. & O.					18,556,200.00	11,256,800.00	7	1,298,984.00	7	787,976.00	12
13	Chicago, Rock Island & Pacific			517,477.50		74,859,722.50						13
14	Colfax Northern					10,000.00						14
15	Oreston, Winterset & Des Moines											15
16	Crooked Creek					112,500.00						16
17	Davenport, Rock Island & N. W.					3,000,000.00						17
18	Dubuque & Sioux City (Ill. Cent.)					11,759,500.00		4.44	522,121.80			18
19	Great Northern					249,129,982.00		7	17,116,541.75			19
20	Iowa & Omaha Short Line											20
21	Iowa & Southwestern					125,500.00						21
22	Manchester & Oneida					62,780.00						22
23	Minneapolis & St. Louis			310.00	340.00	15,205,790.00	5,833,000.00					23
24	Muscatine North & South					450,000.00						24
25	Tabor & Northern					25,300.00						25
26	Union Pacific	\$13,600.00	\$25,800.00			222,291,600.00	99,543,500.00	8	17,783,328.00	4	3,981,740.00	26
27	Wabash			275,300.00	21,000.00	52,924,913.33	39,179,213.33					27
	Total	\$13,600.00	\$25,800.00	\$842,887.50	\$353,240.00	\$1,277,841,680.83	\$466,108,757.33		\$72,379,903.55		\$20,379,308.50	

a Report covers operations from July 1, 1914 to December 31, 1914.

TABLE NO. 1—CAPITAL STOCK—PART III—STOCKS ISSUED PRIOR TO PRESENT YEAR.

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
A., T. & S. F.	195,855,000.00	3114,199,530.00	\$ 2,000.00		\$195,854,000.00	\$114,199,530.00				
A. N.	150,000.00				150,000.00					
b A. S.	242,600.00		242,600.00							
C. C. W.	290,400.00		290,400.00							
C., A. & N.										
C., B. & Q.										
C. G. W.	110,839,100.00		a		a					
M. C. & Ft. D.	45,246,913.00	44,109,902.00	1,300.00		45,245,613.00	44,109,902.00				
W., M. & P.	19,205,400.00	13,635,732.00			19,205,400.00	13,635,732.00				
C., M. & St. P.	5,893,400.00				5,893,400.00					
C. & N. W.	116,855,400.00	116,274,900.00	18,747,279.00	\$ 5,212,231.80	99,816,773.32	111,003,656.50			c 1,708,632.32	c 30,988.30
C., S. P., M. & O.	130,114,500.00	22,395,000.00	94,454,907.62	7,236,582.25	d 36,159,404.08	d 14,699,254.70	\$20,000.00	\$20,000.00	c 519,811.70	c 439,163.05
C., R. I. & P.	18,556,200.00	11,256,800.00	2,263,273.64	2,063,883.00	d 13,193,000.00	d 9,205,200.00			c 3,069,926.36	c 12,283.00
C. N.	74,877,200.00		22,430,387.50		52,437,800.00				c 10,987.50	
C., W. & D. M.	10,000.00		10,000.00							
C. C.	112,500.00		112,500.00							
D., R. I. & N. W.	3,000,000.00		3,000,000.00							
D. & S. C. (Ill. C.)	11,759,500.00				11,759,500.00					
G. N.	230,819,320.00		158,933,136.82		72,986,183.00				c 1,005,116.82	
I. & O. S. L.										
I. & S. W.	123,000.00		120,000.00							
M. & O.	62,780.00									3,000.00
M. & St. L.	15,206,100.00	5,833,400.00	a	a	a	a				
M. N. & S.	450,000.00		450,000.00							
T. & N.	25,300.00		25,300.00							
U. P.	222,305,200.00	99,569,300.00	2,000.00		243,230,495.62	99,569,300.00				c 20,927,295.62
Wabash	53,200,213.33	39,200,213.33			53,200,213.33	39,200,213.33				
Total	\$1,255,201,026.33	\$466,474,797.33	\$301,635,084.58	\$14,512,697.05	\$849,146,899.35	\$445,712,808.53	\$20,000.00	\$20,000.00	\$c 21,158,937.60	\$395,891.73

a Cannot furnish.

b Report covers operations from July 1, 1914 to December 31, 1914.

c Premium.

d Issued in exchange for securities of acquired companies.

TABLE NO. 1—CAPITAL STOCK—PART IV—STOCKS ISSUED DURING PRESENT YEAR.

Number	Name of Road	Par Value		Cash Received as Consideration for Issue		Cash Value of Other Property Acquired as Consideration for Issue		Net Total Discounts		Number
		Common	Preferred	Common	Preferred	Common	Preferred	Common	Preferred	
1	Atchison, Topeka & Santa Fe	\$ 4,678,000.00				\$ 4,678,000.00				1
2	Atlantic Northern									2
3	Atlantic Southern									3
4	Charles City Western									4
5	Chicago, Anamosa & Northern									5
6	Chicago, Burlington & Quincy									6
7	Chicago Great Western		\$ 13,000.00				\$ 13,000.00			7
8	Mason City & Ft. Dodge									8
9	Wisconsin, Minnesota & P.									9
10	Chicago, Milwaukee & St. Paul	506,000.00		\$ 506,000.00						10
11	Chicago & North Western									11
12	Chicago, St. Paul, Minneapolis & Omaha									12
13	Chicago, Rock Island & Pacific									13
14	Colfax Northern									14
15	Creston, Winterset & Des Moines									15
16	Crooked Creek									16
17	Davenport, Rock Island & N. W.									17
18	Dubuque & Sioux City (Ill. Cent.)									18
19	Great Northern	18,310,642.00		18,326,376.95				\$ a 15,734.95		19
20	Iowa & Omaha Short Line									20
21	Iowa & Southwestern	2,500.00		2,500.00						21
22	Manchester & Onida									22
23	Minneapolis & St. Louis									23
24	Muscatine North & South									24
25	Tabor & Northern									25
26	Union Pacific									26
27	Wabash									27
Total		\$23,497,142.00	\$ 13,000.00	\$18,834,876.95		\$ 4,678,000.00	\$ 13,000.00	\$ a 15,734.95		

a Premium.

TABLE NO. 2—FUNDED DEBT.

PART I—EQUIPMENT OBLIGATIONS.

Number	Name of Road	Contract price of equipment acquired	Cash paid on acceptance of equipment	Total amount of obligations actually issued	Rate of interest per annum	Actually outstanding obligations unamortized 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	A., T. & S. F.										1
2	A. N.										2
3	A. S.										3
4	C. C. W.										4
5	C., A. & N.										5
6	C., B. & Q.										6
7	C. G. W.										7
8	M. C. & Ft. D.										8
9	W., M. & P.										9
10	C., M. & St. P.										10
11	C. & N. W.	\$ 14,013,479.80	\$ 14,013,479.80	\$ 9,700,000.00	4½	\$ 8,396,000.00		\$ 27,000.00	\$ 377,820.00	\$ 377,820.00	11
12	C. St. P., M. & O.										12
13	C., R. I. & P.	33,190,509.80	5,670,509.80	28,520,000.00	4½, 5	16,740,000.00	\$198,897.50	90,131.25	811,242.50	802,142.50	13
14	C. N.										14
15	C., W. & D. M.										15
16	C. C.										16
17	D., R. I. & N. W.										17
18	D. & S. O. (Ill. Cent.)										18
19	G. N.										19
20	I. & O. S. L.										20
21	I. & S. W.										21
22	M. & O.										22
23	M. & St. L.	2,088,415.00	348,415.00	1,000,000.00	5, 6	957,750.00		11,431.24	46,616.11	15,375.00	23
24	M. N. & S.										24
25	T. & N.										25
26	U. P.										26
27	Wabash		97,969.77	12,526,000.00	4½, 5, 6	3,120,000.00	47,005.00	26,250.00	161,762.28	141,235.00	27
	Total	\$ 49,242,464.60	\$ 20,130,424.37	\$ 52,436,000.00		\$ 29,213,750.00	\$245,902.50	\$154,812.49	\$1,397,440.89	\$1,416,572.50	

TABLE NO. 2—FUNDED DEBT—PART II—OTHER THAN EQUIPMENT OBLIGATIONS.

Number	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 held alive at close of year	Actually outstanding at close of year	
1	Atchison, Topeka & Santa Fe	\$ 533,473,500.00			\$ 411,906,911.00	\$ 98,006,000.00	\$ 2,325,029.50	\$ 310,975,282.40	1
2	Atlantic Northern							242,000.00	2
3	Atlantic Southern	242,000.00			242,000.00			100,500.00	3
4	Charles City Western	211,500.00		\$ 111,000.00	100,500.00				4
5	Chicago, Anamosa & Northern							181,050,000.00	5
6	Chicago, Burlington & Quincy	222,558,000.00		9,873,000.00	222,685,000.00	18,015,000.00	22,080,000.00	25,581,000.00	6
7	Chicago Great Western	75,500,000.00		3,201,500.00	26,101,500.00		220,500.00	12,000,000.00	7
8	Mason City & Ft. Dodge	12,000,000.00			12,000,000.00			6,232,000.00	8
9	Wisconsin, Minnesota & Pacific	6,232,000.00			6,232,000.00			356,145,654.66	9
10	Chicago, Milwaukee & St. Paul	a		123,303,800.00	358,238,354.66		2,092,700.00	198,944,000.00	10
11	Chicago & North Western	257,969,000.00	\$ 1,810,000.00	37,383,500.00	206,061,500.00	4,464,000.00	1,653,500.00	39,337,000.00	11
12	Chicago, St. P., Minn. & O.	41,008,000.00			41,698,000.00	2,301,000.00		214,543,600.00	12
13	Chicago, Rock Island & Pacific	a		16,199,900.00	233,981,000.00	19,437,000.00	1,000.00		13
14	Colfax Northern								14
15	Creston, Winterset & Des Moines							116,500.00	15
16	Crooked Creek	300,000.00		183,500.00	116,500.00				16
17	Davenport, Rock Island & N. W.							16,953,000.00	17
18	Dubuque & Sioux City (Ill. C.)	21,930,000.00			17,155,000.00			251,005,409.09	18
19	Great Northern	960,948,989.09	8,813,050.00	48,799,000.00	260,821,409.09	7,223,000.00	2,583,000.00		19
20	Iowa & Omaha Short Line								20
21	Iowa & Southwestern							65,000.00	21
22	Manchester & Oneida	128,000.00			65,000.00			41,830,022.50	22
23	Minneapolis & St. Louis	152,250,000.00		7,616,000.00	41,832,094.91		1,472.32	800,000.00	23
24	Muscataine North & South	1,000,000.00		200,000.00	800,000.00				24
25	Tabor & Northern							191,922,965.00	25
26	Union Pacific	375,000,000.00		31,248,000.00	238,849,740.00	46,926,775.00		104,215,240.00	26
27	Wabash	296,700,000.00		1,689,909.23	130,128,240.00	25,913,000.00			27
	Total	\$ 2,968,170,389.00	\$10,623,080.00	\$ 230,398,209.23	\$ 2,208,014,750.56	\$ 222,955,775.00	\$32,050,801.82	\$ 1,952,999,173.74	

a Cannot furnish.

b Report covers operations from July 1, 1914 to December 31, 1914.

TABLE NO. 2—FUNDED DEBT—PART III—OTHER THAN EQUIPMENT OBLIGATIONS—Continued.

Number	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	Discounts written off to income or profit and loss during year	Number
		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 received as consideration for issue	Cash value of other property acquired as consideration for issue				
1	A., T. & S. F.	\$ 407,969,045.00	\$219,000,000.00	\$181,617,886.05	\$ 3,987,806.90	\$ 1,008,569.40	\$ 3,000,000.00	\$ 6,002,147.98	\$ 20,702.50	\$ 20,702.50	1
2	A. N.										2
3	A. S.	242,000.00	242,000.00								3
4	C. C. W.				100,500.00	98,500.00			2,000.00		4
5	C., A. & N.										5
6	C., B. & Q.	221,685,000.00	174,816,159.50	36,956,900.00	1,000,000.00	920,000.00		9,911,880.50	80,000.00	55,010.56	6
7	C. G. W.	26,007,500.00	3,350,000.00	22,697,500.00	4,000.00			4,000.00		13,510.44	7
8	M. C. & Ft. D.	12,000,000.00		12,000,000.00							8
9	W., M. & P.	6,232,000.00	17,677.00	6,214,323.00							9
10	C., M. & St. P.	328,539,654.00	22,008,000.00	306,551,654.00	29,678,700.00	529,000.00	29,089,700.00	9,435,158.28	20,615.00	20,615.00	10
11	C. & N. W.	195,061,500.00	110,184,301.14	78,613,800.00	10,000,000.00	9,870,227.80		6,263,348.86	129,772.30	145,807.20	11
12	C., St. P., M. & O.	41,608,000.00	25,757,294.99	16,289,000.00				3,348,394.99	450.00	7,237.91	12
13	C., R. I. & P.	233,581,000.00	b	b				b			13
14	C. N.										14
15	C., W. & D. M.										15
16	C. C.	116,500.00	b	b							16
17	D., R. I. & N. W.										17
18	D. & S. C. (Ill. Cent.)	17,155,000.00		17,155,000.00							18
19	G. N.	290,821,409.09	b	b				b			19
20	I. & O. S. L.										20
21	I. & S. W.										21
22	M. & O.	65,000.00	b	b							22
23	M. & St. L.	41,751,094.91	b	b	\$1,000.00	b		b	b	585.06	23
24	M. N. & S.	800,000.00	800,000.00								24
25	T. & N.										25
26	U. P.	238,847,640.00	129,112,587.86	96,562,000.00	2,100.00	2,100.00		13,173,062.14		15,858.74	26
27	Wabash	130,128,240.00	12,846,655.48	110,629,871.93				6,651,712.30			27
	Total	\$2,163,100,583.06	\$608,833,836.06	\$884,687,936.52	\$44,854,166.90	\$12,488,397.20	\$32,003,700.00	\$52,315,148.06	\$ 212,134.70	\$ 223,506.58	

a Credit.
 b Cannot give.
 c Report covers operations from July 1, 1914 to December 31, 1914.
 d Issued in exchange for bonds of other companies, valuation not made.
 e Includes \$6,243.00 cost of printing and other expenses in connection with the issue of bonds.

TABLE NO. 2—FUNDED DEBT—PART IV—OTHER THAN EQUIPMENT OBLIGATIONS—Continued.

Number	Name of Road	Total Discounts Extinguished 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 operating expense, income, or profit and loss	Charged to construction or other investment account	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	A., T. & S. F.	\$ 3,944,909.23		\$ 2,636,536.25		\$12,468,669.10		\$12,202,786.82	\$ 891,433.45	\$ 3,510,366.03	1
2	A. N.										2
3	A. S.										3
4	C. C. W.										4
5	C., A. & N.										5
6	C., B. & Q.	3,933,239.16	\$ 3,704,982.50			7,118,898.27		7,132,811.45	1,680,945.00	1,118,246.06	6
7	C. G. W.	59,532.15				1,032,660.00		1,038,845.00	15,947.50	338,413.32	7
8	M. C. & Ft. D.					480,000.00		480,000.00			8
9	W., M. & P.										9
10	C., M. & St. P.	9,455,773.28		1,107,310.15	\$ 40,995.00	14,636,297.91		14,157,806.78	2,894,279.30	5,459,273.27	10
11	C. & N. W.	3,702,937.20	2,706,028.86		892,500.00	8,690,990.32		8,500,043.74	641,056.50	1,879,774.99	11
12	C., St. P., M. & O.	a 257,850.84	17,692.04			2,132,312.50	\$ 4,050.51	2,214,160.00	44,987.50	377,000.83	12
13	C., R. I. & P.	12,004,875.34		1,180,540.00		9,347,035.00	28,125.00	9,385,270.00	1,620,120.00	1,768,773.34	13
14	C. N.										14
15	C., W. & D. M.										15
16	C. C.										16
17	D., R. I. & N. W.										17
18	D. & S. C. (Ill. Cent.)					752,868.67		752,243.67	3,675.00	65,305.00	18
19	G. N.	7,735,978.99	5,665,460.85	735,267.47	206,740.50	10,732,043.86		10,751,878.41	2,769,126.16	146,004.16	19
20	I. & O. S. L.										20
21	I. & S. W.										21
22	M. & O.					3,250.00		3,250.00			22
23	M. & St. L.	37,767.49				1,944,453.33		1,941,597.50	37,965.18	467,229.99	23
24	M. N. & S.										24
25	T. & N.					7,676,741.51		7,668,871.51	2,638,290.10	867,836.53	25
26	U. P.	13,188,910.88				2,995,680.00		2,984,040.00	1,013,263.25	643,263.75	26
27	Wabash	218,651.00	677,412.50	51,466.18	210,732.64						27
	Total	\$54,024,723.88	\$12,771,576.84	\$ 5,711,120.05	\$ 1,310,968.14	\$80,041,900.47	\$32,175.51	\$79,383,694.88	\$13,260,188.94	\$16,641,678.77	

a Credit.

TABLE NO. 3—INVESTMENT IN ROAD AND EQUIPMENT.
PART I—FOR ROAD, DURING PRESENT YEAR.

Number	Name of Road	Engineering	Land for trans- portation pur- poses	Grading	Underground power tubes	Tunnels and subways	Bridges, trestles and culverts	Elevated structures	Ties	Rails	Number
1	Atchison, Topeka & Santa Fe	\$ 7,410.56	\$ a 5,968.00	\$ 754,067.08		\$ 4,173.55	\$ 507,271.82		\$ 116,773.19	\$ 448,248.55	1
2	Atlantic Northern										2
3	Atlantic Southern										3
4	Charles City Western	3,431.78	13,832.87	11,749.63							4
5	Chicago, Anamosa & Northern						8,234.83		4,215.37	7,589.70	5
6	Chicago, Burlington & Quincy	38,720.07	2,356,826.34	788,650.13		237,010.04	540,632.72		357,741.82	630,987.84	6
7	Chicago Great Western	261.02	4,678.54	4,543.80		5,813.85	90,142.43		1,821.38	56,264.88	7
8	Mason City & Ft. Dodge	855.68	a 8,018.94	2,324.09			1,458.61		1,051.64	954.40	8
9	Wisconsin, Minnesota & Pacific		a 100.00	2,773.35			2,609.03		115.51	8,541.75	9
10	Chicago, Milwaukee & St. Paul	180,198.07	a 71,716.89	1,432,700.59	\$ 584.43	670,230.76	1,245,912.15	a 113,457.36	58,734.00	a 446,301.38	10
11	Chicago & North Western	60,050.33	113,553.39	589,577.52			643,004.08		71,879.76	364,644.65	11
12	Chicago, St. P., Minn. & O.	8,143.55	863.97	52,617.50			84,920.72		9,331.68	83,635.77	12
13	Chicago, Rock Island & Pacific	38,778.88	35,595.11	259,214.98	860.73		371,176.53		18,031.48	193,536.36	13
14	Colfax Northern										14
15	Creston, Winterset & Des Moines										15
16	Crooked Creek										16
17	Davenport, Rock Island & N. W.	1.41	3,177.67						197.63	782.54	17
18	Dubuque & Sioux City (Ill. O.)	a 275.70	a 1,945.00	70.22					1,341.61	14,128.64	18
19	Great Northern	71,447.84	988,904.97	178,384.40		328,018.45	53,306.54		133,902.62	299,008.51	19
20	Iowa & Omaha Short Line						323,502.55				20
21	Iowa & Southwestern										21
22	Manchester & Oneida										22
23	Minneapolis & St. Louis		105,591.62	712.65							23
24	Muscatine North & South						1,035.74		a 886.62	10,028.48	24
25	Tabor & Northern								164.38		25
26	Union Pacific	28,144.24	94,500.37	262,179.93		54,503.37	82,378.97		21,574.15	167,823.45	26
27	Wabash	4,802.91	971.11	65,357.69			166,780.80		15,353.85	35,858.11	27
	Total	\$441,970.64	\$3,630,827.13	\$4,421,993.22	\$1,445.15	\$1,299,759.02	\$4,098,980.41	a 113,457.36	\$ 711,943.65	\$1,875,732.25	

a Credit item.

TABLE NO. 3—INVESTMENT IN ROAD AND EQUIPMENT—PART II—FOR ROAD, DURING PRESENT YEAR—Continued.

Number	Name of Road	Other track material	Ballast	Track laying and surfacing	Right-of-way fences	Snow and land fences and snowsheds	Crossings and signs	Station and office buildings	Roadway buildings	Water stations	Number
1	Atchison, Topeka & Santa Fe	\$ 586,426.85	\$ a 16,105.07	\$ 151,288.86	\$ 19,408.38	\$ a 900.77	\$ 57,770.24	\$ 518,793.49	\$ 11,427.62	\$260,181.83	1
2	Atlantic Northern										2
3	Atlantic Southern										3
4	Charles City Western			3,244.13	3,112.00			238.73	6.30		4
5	Chicago, Anamosa & Northern										5
6	Chicago, Burlington & Quincy	412,406.68	179,664.34	295,833.61	21,717.94	6,335.06	90,155.77	a 50,433.08	4,434.04	116,508.44	6
7	Chicago Great Western	34,933.38	32,106.99	29,216.93	5,080.89	250.55	3,762.40	35,540.51	183.08	27,143.99	7
8	Mason City & Ft. Dodge	3,536.69	5.75	1,533.29			3,630.05	22,742.12	246.78	287.79	8
9	Wisconsin, Minnesota & Pacific	912.55	a 19.85	94.32	547.14		665.59	3,779.46	a 85.00	504.82	9
10	Chicago, Milwaukee & St. Paul	333,430.79	2,238,541.94	1,062,349.80	26,791.76	8,629.87	425,056.23	629,291.01	9,848.84	147,549.77	10
11	Chicago & North Western	281,264.99	178,418.68	103,588.89	1,917.64		136,179.17	467,697.65	11,870.44	29,349.27	11
12	Chicago, St. P., Minn. & O.	57,502.01	22,683.59	10,102.99	1,110.45		30,180.05	80,116.90	142.41	14,068.50	12
13	Chicago, Rock Island & Pacific	267,326.20	256,463.36	126,752.33	5,242.63		26,299.54	46,937.34	a 52,693.56	6,802.24	13
14	Colfax Northern										14
15	Creston, Winterset & Des Moines										15
16	Crooked Creek										16
17	Davenport, Rock Island & N. W.	7,292.01		50.75			298.00	357.00			17
18	Dubuque & Sioux City (Ill. O.)	50,397.34	300.40	4,990.81			2,022.38	8,653.15	1,913.24	8,835.39	18
19	Great Northern	99,769.46	60,129.84	79,782.37	31,288.70	87,388.07	68,862.07	1,648,409.05	4,854.27	290,328.85	19
20	Iowa & Omaha Short Line										20
21	Iowa & Southwestern										21
22	Manchester & Oneida										22
23	Minneapolis & St. Louis	7,150.14		1,310.14	1,106.91		6,045.15	40,886.32	a 656.82	3,345.56	23
24	Muscatine North & South			565.70				234.10			24
25	Tabor & Northern										25
26	Union Pacific	91,122.77	28,003.67	a 22,882.46	161.86	3,532.53	13,234.48	24,596.74	9,888.07	20,187.96	26
27	Wabash	12,615.61	47,523.86	25,621.46	1,575.81		21,435.89	29,047.33	a 2,862.83	16,524.57	27
	Total	\$2,246,007.42	\$3,027,717.50	\$1,873,443.92	\$119,062.71	\$105,335.31	\$885,487.01	\$3,503,847.82	a 1,482.62	\$940,946.28	

a Credit item.

TABLE NO. 3—INVESTMENT IN ROAD AND EQUIPMENT—PART III—FOR ROAD, DURING PRESENT YEAR—Continued.

Number	Name of Road	Fuel stations	Shops and engine houses	Grain elevators	Storage warehouses	Wharves and docks	Coal and ore wharves	Telegraph and telephone lines	Signals and interlockers	Power dams, canals, and pipe lines	Power plant buildings	Number
1	Atchison, Topeka & Santa Fe.....	\$119,589.45	\$237,287.69	\$136,933.71	-----	\$ 5,106.41	-----	\$ 28,213.56	\$ 74,314.51	-----	-----	1
2	Atlantic Northern	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	2
3	Atlantic Southern	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	3
4	Charles City Western.....	-----	-----	-----	-----	-----	-----	50.90	-----	-----	-----	4
5	Chicago, Anamosa & Northern.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	5
6	Chicago, Burlington & Quincy.....	12,639.12	44,037.19	-----	-----	10,133.79	-----	39,019.85	161,775.73	-----	-----	6
7	Chicago Great Western.....	15,503.27	3,007.65	19,705.39	-----	-----	-----	746.63	3,526.32	-----	-----	7
8	Mason City & Ft. Dodge.....	12,596.78	-----	-----	-----	-----	-----	1,188.49	-----	-----	-----	8
9	Wisconsin, Minnesota & Pacific.....	2,281.73	-----	-----	-----	-----	-----	430.00	-----	-----	-----	9
10	Chicago, Milwaukee & St. Paul.....	8,829.38	161,551.42	131,125.47	\$ a 246,811.98	4,375.34	\$ 1,945.37	17,793.13	434,601.21	-----	\$5,142.62	10
11	Chicago & North Western.....	a 5,308.37	38,607.58	-----	-----	1,296.09	323.51	3,419.14	142,410.25	-----	964.66	11
12	Chicago, St. P., Minn. & O.....	252.09	31,345.73	a 3,794.27	-----	-----	-----	656.14	203.16	-----	1,216.64	12
13	Chicago, Rock Island & Pacific.....	a 5,374.06	36,436.12	184,193.25	-----	a 20,057.44	-----	9,840.36	37,994.00	-----	-----	13
14	Colfax Northern.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	14
15	Creston, Winterset & Des Moines.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	15
16	Crooked Creek.....	-----	-----	-----	-----	-----	-----	-----	849.51	-----	-----	16
17	Davenport, Rock Island & N. W.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	17
18	Dubuque & Sioux City (Ill. C.).....	-----	3,375.84	-----	-----	-----	-----	1,716.68	13,724.93	-----	1,836.64	18
19	Great Northern.....	a 5,910.66	27,485.41	a 859.15	-----	a 471.23	a 6,001.97	1,002.41	33.87	\$1,739.37	-----	19
20	Iowa & Omaha Short Line.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	20
21	Iowa & Southwestern.....	-----	2,009.40	-----	-----	-----	-----	-----	-----	-----	-----	21
22	Manchester & Onida.....	-----	3,072.77	-----	-----	-----	-----	-----	-----	-----	-----	22
23	Minneapolis & St. Louis.....	5,843.38	-----	-----	-----	-----	-----	-----	-----	-----	-----	23
24	Muscatine North & South.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	24
25	Tabor & Northern.....	-----	-----	-----	-----	-----	-----	2,747.26	11,280.81	-----	349.78	25
26	Union Pacific.....	a 16,863.26	13,833.23	-----	-----	-----	-----	-----	35,277.50	-----	-----	26
27	Wabash.....	2,830.07	6,792.25	307.20	-----	3,295.17	-----	-----	-----	-----	-----	27
	Total	\$146,908.93	\$309,532.28	\$467,611.60	\$ a 246,841.98	\$ 3,678.08	\$ a 3,823.09	\$106,914.55	\$915,992.40	\$1,739.37	\$9,510.34	

a Credit item.

TABLE NO. 3—INVESTMENT IN ROAD AND EQUIPMENT—PART IV—FOR ROAD, DURING PRESENT YEAR—Continued.

Number	Name of Road	Power substation buildings	Power transmission systems	Power distribution systems	Power line poles and fixtures	Miscellaneous structures	Paving	Roadway machines	Roadway small tools	Assessments for public improvements	Number
1	Atchison, Topeka & Santa Fe.....	-----	-----	-----	-----	\$ a 52,529.18	\$ 6,013.92	\$ 6,174.96	-----	\$ 44,832.82	1
2	Atlantic Northern	-----	-----	-----	-----	-----	-----	-----	-----	-----	2
3	Atlantic Southern	-----	-----	-----	-----	-----	-----	-----	-----	-----	3
4	Charles City Western.....	-----	-----	\$ 33,723.08	\$ 10,540.21	-----	919.39	1,245.00	\$ 30.13	-----	4
5	Chicago, Anamosa & Northern.....	-----	-----	-----	-----	17,300.20	6,806.27	1,613.50	153.75	124,048.01	5
6	Chicago, Burlington & Quincy.....	-----	-----	-----	-----	-----	-----	913.16	1,124.27	14,820.07	6
7	Chicago Great Western.....	-----	-----	-----	-----	-----	-----	-----	54.00	13,539.12	7
8	Mason City & Ft. Dodge.....	-----	-----	-----	-----	-----	-----	-----	a 1,439.63	2,525.02	8
9	Wisconsin, Minnesota & Pacific.....	-----	-----	-----	-----	-----	-----	-----	-----	200,572.94	9
10	Chicago, Milwaukee & St. Paul.....	\$ 147,989.75	\$ 71,751.45	89,949.10	231,163.13	11,130.30	2,134.30	15,482.48	13,915.35	78,183.79	10
11	Chicago & North Western.....	-----	-----	952.26	165.99	245.96	8,067.93	5,088.72	87.52	3,928.65	11
12	Chicago, St. P., Minn. & O.....	-----	-----	277.72	142.43	5,274.05	308.29	813.82	-----	57,749.94	12
13	Chicago, Rock Island & Pacific.....	-----	-----	-----	-----	-----	-----	800.00	-----	-----	13
14	Colfax Northern.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	14
15	Creston, Winterset & Des Moines.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	15
16	Crooked Creek.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	16
17	Davenport, Rock Island & N. W.....	-----	-----	-----	-----	-----	19,972.27	-----	-----	3,344.06	17
18	Dubuque & Sioux City (Ill. C.).....	-----	-----	-----	-----	8,063.07	a 103.30	2,543.21	131.72	2,384.86	18
19	Great Northern.....	-----	-----	-----	-----	-----	-----	-----	-----	71,432.72	19
20	Iowa & Omaha Short Line.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	20
21	Iowa & Southwestern.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	21
22	Manchester & Onida.....	-----	-----	-----	-----	-----	69.48	-----	-----	464.41	22
23	Minneapolis & St. Louis.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	23
24	Muscatine North & South.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	24
25	Tabor & Northern.....	-----	-----	-----	-----	a 20,072.98	6,926.14	6,608.22	-----	42,072.00	25
26	Union Pacific.....	-----	-----	-----	-----	1,972.71	253.93	3,164.63	41.90	10,525.15	26
27	Wabash.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	27
	Total	\$ 147,383.75	\$ 71,751.45	\$ 124,902.16	\$ 241,811.76	\$ a 28,525.87	\$ 52,258.62	\$44,447.70	\$14,099.07	\$ 730,424.36	

a Credit item.

TABLE NO. 3—INVESTMENT IN ROAD AND EQUIPMENT—PART V—FOR ROAD, DURING PRESENT YEAR—Continued.

Number	Name of Road	Cost of road purchased	Revenues and operating expenses during construction	Other expenditures—Road	Shop machinery	Power plant machinery	Power substation apparatus	Unapplied construction material and supplies	Total expenditures for road	Number
1	Atchison, Topeka & Santa Fe		\$ 8,654.24		\$ 61,246.52				\$ 4,078,868.31	1
2	Atlantic Northern									2
3	Atlantic Southern									3
4	Charles City Western			\$ 187.95					102,152.00	4
5	Chicago, Anamosa & Northern									5
6	Chicago, Burlington & Quincy			208,296.74	11,621.45	\$ 10,605.37			6,566,461.73	6
7	Chicago Great Western		172,612.56		5,719.08				565,353.03	7
8	Mason City & Ft. Dodge								57,978.94	8
9	Wisconsin, Minnesota & Pacific								24,005.79	9
10	Chicago, Milwaukee & St. Paul	\$ 70,453.99	602,392.16	414,314.37	42,974.96	6,916.81	\$ 38,876.31		10,356,366.73	10
11	Chicago & North Western				67,702.24	1,054.65			3,364,292.99	11
12	Chicago, St. P., Minn. & O.				15,837.50				492,761.75	12
13	Chicago, Rock Island & Pacific			30,522.38	23,837.98				1,960,773.77	13
14	Colfax Northern									14
15	Creston, Winterset & Des Moines									15
16	Crooked Creek									16
17	Davenport, Rock Island & N. W.			1,271.45	378.91				16,321.18	17
18	Dubuque & Sioux City (Ill. O.)			4,769.11	10,439.40	286.85			188,747.36	18
19	Great Northern	16,501.56	850,000.00					\$ 4,981.55	5,670,210.84	19
20	Iowa & Omaha Short Line									20
21	Iowa & Southwestern									21
22	Manchester & Onida								2,009.40	22
23	Minneapolis & St. Louis		256.93	18.49	1,833.34				187,228.57	23
24	Muscatine North & South								964.18	24
25	Tabor & Northern									25
26	Union Pacific		42,433.70		15,568.92				983,963.80	26
27	Wabash			2,500.87	16,542.69				524,170.30	27
	Total	\$ 86,955.55	\$ 1,619,041.11	\$ 652,403.14	\$ 272,732.99	\$ 18,923.68	\$ 38,876.31	\$ 4,981.55	\$ 35,172,649.27	

a Credit item.

TABLE NO. 3—INVESTMENT IN ROAD AND EQUIPMENT—PART VI—FOR EQUIPMENT DURING PRESENT YEAR.

Number	Name of Road	Steam locomotives	Freight train cars	Passenger train cars	Motor equipment of cars	Floating equipment	Work equipment	Miscellaneous equipment	Total expenditures for equipment	Number
1	Atchison, Topeka & Santa Fe	\$ 221,625.05	\$ 156,478.02	\$ 2,114,341.62	\$ 69,000.00	\$ 16,550.40	\$ 429,299.62	\$ 2,703.97	\$ 2,506,938.58	1
2	Atlantic Northern									2
3	Atlantic Southern									3
4	Charles City Western			2,264.10	187.33		a 816.50		1,634.98	4
5	Chicago, Anamosa & Northern								942,102.15	5
6	Chicago, Burlington & Quincy	536,602.36	632,820.70	a 6,949.63		405.48	a 220,896.76		516,542.50	6
7	Chicago Great Western	11,685.62	468,175.84	96,799.58	5,000.00		a 65,594.40	476.25	a 133,041.04	7
8	Mason City & Ft. Dodge	13,497.51	a 104,041.05	506.59			a 43,004.09		a 2,546.32	8
9	Wisconsin, Minnesota & Pacific	2,437.14	a 4,688.07				a 296.39			9
10	Chicago, Milwaukee & St. Paul	506,385.09	a 509,219.03	875,213.27			4,725.54	1,396.95	818,501.82	10
11	Chicago & North Western	617,394.72	3,282,829.16	581,367.67			277,391.57		4,758,983.12	11
12	Chicago, St. P., Minn. & O.	a 142,028.19	270,625.27	a 10,697.29			a 176.33		a 423,527.08	12
13	Chicago, Rock Island & Pacific	31,798.02	201,739.60	a 13,929.62			a 36,907.96		182,700.04	13
14	Colfax Northern									14
15	Creston, Winterset & Des Moines									15
16	Crooked Creek									16
17	Davenport, Rock Island & N. W.									17
18	Dubuque & Sioux City (Ill. O.)							4,682.71	1,173,940.57	18
19	Great Northern	55,095.53	780,788.51	333,373.32						19
20	Iowa & Omaha Short Line									20
21	Iowa & Southwestern								2,900.00	21
22	Manchester & Onida	2,900.00							220,224.08	22
23	Minneapolis & St. Louis	224,537.33	a 35,278.31	28,623.46			2,921.60		5,309.08	23
24	Muscatine North & South	5,309.08								24
25	Tabor & Northern								1,475,700.95	25
26	Union Pacific	746,968.43	a 307,725.77	1,114,516.45	a 7,802.02		a 70,255.54		49,768.31	26
27	Wabash	21,859.50	a 66,280.03	97,051.70			a 2,862.86			27
	Total	\$ 2,412,997.09	\$ 4,164,974.30	\$ 5,211,881.72	\$ 66,384.76	\$ 16,955.88	\$ 278,271.12	\$ 4,667.17	\$ 12,156,132.04	

a Credit item.

TABLE NO. 3—INVESTMENT IN ROAD AND EQUIPMENT—PART VII—FOR GENERAL PURPOSES DURING PRESENT YEAR.

Number	Name of Road	General officers and clerks	Law	Stationery and printing	Taxes	Interest during construction	Other expenditures—General	Total general expenditures	Grand total, June 30, 1915	Number
1	Atchison, Topeka & Santa Fe					\$ 15,915.08		\$ 15,915.08	\$ 6,661,752.57	1
2	Atlantic Northern									2
3	Atlantic Southern									3
4	Charles City Western		\$ 2,000.50			544.70	\$ 3,535.58	6,080.84	100,808.42	4
5	Chicago, Anamosa & Northern							76.16	7,508,640.04	5
6	Chicago, Burlington & Quincy		76.16					1,199.80	1,083,065.72	6
7	Chicago Great Western			\$ 1,199.80					75,064.10	7
8	Mason City & Ft. Dodge								21,459.47	8
9	Wisconsin, Minnesota & Pacific									9
10	Chicago, Milwaukee & St. Paul	\$ 10,639.35	a 1,800.74	10,623.25	\$ 775.96	301,074.87	a 764.34	320,548.35	11,495,416.90	10
11	Chicago & North Western			180.80		31,883.57	a 19.63	32,044.83	8,185,320.94	11
12	Chicago, St. P., Minn. & O.					3,983.71		3,983.71	73,218.88	12
13	Chicago, Rock Island & Pacific				812.26	28,125.00		28,937.26	2,172,411.07	13
14	Colfax Northern									14
15	Creston, Winterset & Des Moines									15
16	Crooked Creek									16
17	Davenport, Rock Island & N. W.								16,321.18	17
18	Dubuque & Sioux City (Ill. C.)								188,747.36	18
19	Great Northern		425.65		25,618.55	71,651.85	1.00	97,697.65	6,941,849.06	19
20	Iowa & Omaha Short Line									20
21	Iowa & Southwestern									21
22	Manchester & Oneida								4,909.40	22
23	Minneapolis & St. Louis		2,523.30					2,523.30	400,975.95	23
24	Muscatine North & South								6,273.26	24
25	Tabor & Northern									25
26	Union Pacific						a 680,000.00	a 680,000.00	1,779,654.75	26
27	Wabash						a 84.97	a 84.97	573,853.64	27
	Total	\$ 10,639.35	\$ 3,224.03	\$ 12,004.03	\$ 27,206.77	\$ 453,179.31	\$ a 677,331.76	\$ a 171,077.30	\$ 47,157,704.01	

a Credit item.

TABLE NO. 3—INVESTMENT IN ROAD AND EQUIPMENT—PART VIII—TOTAL PRIOR TO JULY 1, 1907.

Number	Name of Road	Road			Equipment			Number
		Leased lines	Owned lines	Total	Leased lines	Owned lines	Total	
1	Atchison, Topeka & Santa Fe		\$ a 462,355,117.52	\$ a 462,355,117.52				1
2	Atlantic Northern							2
3	Atlantic Southern							3
4	Charles City Western							4
5	Chicago, Anamosa & Northern		296,437,146.87	296,437,146.87		\$ 48,844,353.13	\$ 48,844,353.13	5
6	Chicago, Burlington & Quincy					1,519,086.07	1,519,086.07	6
7	Chicago Great Western		42,766,182.71	42,766,182.71		700,764.91	700,764.91	7
8	Mason City & Ft. Dodge		11,357,627.37	11,357,627.37		47,000,579.97	47,000,579.97	8
9	Wisconsin, Minnesota & Pacific		210,540,735.04	210,540,735.04				9
10	Chicago, Milwaukee & St. Paul		a 237,705,203.67	a 237,705,203.67				10
11	Chicago & North Western	c	a 62,408,611.00	a 62,408,611.00		30,974,666.13	30,974,666.13	11
12	Chicago, St. Paul, Minneapolis & O.		161,195,911.53	162,235,561.75				12
13	Chicago, Rock Island & Pacific	\$ 1,039,650.22						13
14	Colfax Northern							14
15	Creston, Winterset & Des Moines							15
16	Crooked Creek					112,433.67	112,433.67	16
17	Davenport, Rock Island & N. W.		3,171,381.84	3,171,381.84				17
18	Dubuque & Sioux City (Ill. Cent.)		29,679,249.89	29,679,249.89		44,084,373.57	44,084,373.57	18
19	Great Northern		230,947,770.98	230,947,770.98				19
20	Iowa & Omaha Short Line							20
21	Iowa & Southwestern					1,500.00	1,500.00	21
22	Manchester & Oneida		117,391.00	117,391.00		4,405,864.50	4,405,864.50	22
23	Minneapolis & St. Louis		24,900,532.94	24,900,532.94				23
24	Muscatine North & South					10,229.68	10,229.68	24
25	Tabor & Northern		82,688.07	82,688.07		11,108,065.08	11,108,065.08	25
26	Union Pacific		228,773,871.90	228,773,871.90				26
27	Wabash		a 169,084,852.62	a 169,084,852.62				27
	Total	\$ 1,039,650.22	\$ 2,172,124,274.95	\$ 2,173,163,925.17		\$ 180,421,917.31	\$ 180,421,917.31	

a Includes investment in equipment.

b Investment from Sept. 1, 1900 to June 30, 1914.

c The investment on leased lines prior to June 30, 1914, is included in owned lines, and is not separable therefrom.

TABLE NO. 3—INVESTMENT IN ROAD AND EQUIPMENT—PART IX—SINCE JULY 1, 1907.

Number	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.....		\$ 109,704,142.91	\$ 109,704,142.91	\$ 12,908.64	\$ 6,648,783.98	\$ 6,661,752.57	1
2	Atlantic Northern.....							2
3	Atlantic Southern.....							3
4	Charles City Western.....		426,249.95	426,249.95		109,868.42	109,868.42	4
5	Chicago, Anamosa & Northern.....							5
6	Chicago, Burlington & Quincy.....		88,544,889.22	88,544,889.22		7,508,640.04	7,508,640.04	6
7	Chicago Great Western.....		b 109,154,896.98	b 109,154,896.98		1,083,095.72	1,083,095.72	7
8	Mason City & Ft. Dodge.....		479,749.71	479,749.71		a 75,064.10	a 75,064.10	8
9	Wisconsin, Minnesota & Pacific.....		d 1,941.77	d 1,941.77		21,459.47	21,459.47	9
10	Chicago, Milwaukee & St. Paul.....		292,874,062.15	292,874,062.15		11,495,416.90	11,495,416.90	10
11	Chicago & North Western.....	c	121,823,398.55	121,823,398.55	1,471.24	8,183,849.70	8,183,849.70	11
12	Chicago, St. Paul, Minneapolis & O.....		11,971,393.46	11,971,393.46		73,218.38	73,218.38	12
13	Chicago, Rock Island & Pacific.....	\$ 3,378,581.41	41,744,491.43	45,123,072.84	230,400.93	1,951,950.14	2,172,411.07	13
14	Colfax Northern.....	50.11	142.66	192.77				14
15	Creston, Winterset & Des Moines.....							15
16	Crooked Creek.....		412,833.74	412,833.74				16
17	Davenport, Rock Island & N. W.....		207,459.41	207,459.41		16,321.18	16,321.18	17
18	Dubuque & Sioux City (Ill. Cent.).....		1,321,711.41	1,321,711.41		188,747.36	188,747.36	18
19	Great Northern.....		102,302,769.09	102,302,769.09	2,900.48	6,938,948.58	6,941,849.06	19
20	Iowa & Omaha Short Line.....							20
21	Iowa & Southwestern.....		310,112.14	310,112.14				21
22	Manchester & Oneida.....		12,485.60	12,485.60		4,900.40	4,900.40	22
23	Minneapolis & St. Louis.....		33,910,303.17	33,910,303.17		409,975.95	409,975.95	23
24	Muscatine North & South.....		1,273,946.71	1,273,946.71		d 11,334.88	d 11,334.88	24
25	Tabor & Northern.....							25
26	Union Pacific.....		51,728,410.28	51,728,410.28		1,779,654.75	1,779,654.75	26
27	Wabash.....		23,806,310.09	23,806,310.09		573,833.64	573,833.64	27
	Total.....	\$ 3,378,631.52	\$ 991,968,807.89	\$ 995,377,439.41	\$ 237,801.29	\$ 46,902,294.58	\$ 47,140,095.87	

a Credit item.

b Investment from Sept. 1, 1909 to June 30, 1914.

c The investment on leased lines prior to June 30, 1914, is included in owned lines, and is not separable therefrom.

d Credit item caused by crediting Road and Equipment with \$17,008.14 erroneously charged to this account in prior years and deducting therefrom the investment for 1913 of \$6,273.30.

TABLE NO. 3—INVESTMENT IN ROAD AND EQUIPMENT—PART X—TOTAL TO CLOSE OF PRESENT YEAR.

Number	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.....	\$ 12,908.64	\$ 578,708,044.36	\$ 578,721,013.00	7,145.22	\$ 80,992.33	1
2	Atlantic Northern.....						2
3	Atlantic Southern.....						3
4	Charles City Western.....		536,118.37	536,118.37	16.33	32,830.27	4
5	Chicago, Anamosa & Northern.....						5
6	Chicago, Burlington & Quincy.....		441,335,029.26	441,335,029.26	8,938.49	49,374.67	6
7	Chicago Great Western.....		110,237,992.70	110,237,992.70	767.47	145,534.47	7
8	Mason City & Ft. Dodge.....		44,680,954.99	44,680,954.99	375.23	119,076.18	8
9	Wisconsin, Minnesota & Pacific.....		12,137,909.98	12,137,909.98	277.43	43,751.25	9
10	Chicago, Milwaukee & St. Paul.....		562,510,794.06	562,510,794.06	9,668.81	58,177.87	10
11	Chicago & North Western.....	1,471.24	367,712,451.92	367,713,923.16	7,946.13	46,275.67	11
12	Chicago, St. Paul, Minneapolis & O.....		74,453,222.84	74,453,222.84	1,683.22	44,232.62	12
13	Chicago, Rock Island & Pacific.....	4,638,692.56	235,867,019.23	240,505,711.79	5,366.89	43,948.55	13
14	Colfax Northern.....	50.11	142.66	192.77			14
15	Creston, Winterset & Des Moines.....						15
16	Crooked Creek.....		412,833.74	412,833.74	17.61	23,443.14	16
17	Davenport, Rock Island & N. W.....		3,507,596.10	3,507,596.10	46.76	75,012.75	17
18	Dubuque & Sioux City (Ill. Cent.).....		31,189,708.66	31,189,708.66	769.68	40,966.24	18
19	Great Northern.....		384,273,853.22	384,276,753.70	7,130.65	53,890.44	19
20	Iowa & Omaha Short Line.....						20
21	Iowa & Southwestern.....		310,112.14	310,112.14	17.18	18,050.76	21
22	Manchester & Oneida.....		136,286.00	136,286.00	8.42	16,186.00	22
23	Minneapolis & St. Louis.....		63,626,676.56	63,626,676.56	1,304.64	46,625.25	23
24	Muscatine North & South.....		1,262,611.83	1,262,611.83	49.48	25,517.62	24
25	Tabor & Northern.....		92,917.75	92,917.75	8.79	10,570.85	25
26	Union Pacific.....		293,390,002.01	293,390,002.01	3,554.44	82,541.83	26
27	Wabash.....		194,065,016.35	194,065,016.35	1,951.80	99,428.75	27
	Total.....	\$ 4,666,083.03	\$ 3,400,447,294.73	\$ 3,405,103,377.76	57,085.97	59,648.42	

TABLE NO. 4—INCOME ACCOUNT.

PART I—OPERATING INCOME.

Number	Name of Road	Railway operating revenues	Railway operating expenses	Net revenue from railway operations	Railway tax accruals	Uncollectible railway revenues	Railway operating income	Number
1	Atchison, Topeka & Santa Fe.....	\$ 97,082,745.58	\$ 61,384,299.11	\$ 35,698,446.47	\$ 4,748,259.09	\$ 20,087.29	\$ 30,930,100.09	1
2	Atlantic Northern	38,452.49	34,597.74	3,854.75			3,854.75	2
3	c Atlantic Southern	21,747.00	25,917.64	b 4,170.04	2,302.64		b 6,532.68	3
4	Charles City Western.....	36,206.07	48,415.04	b 12,148.97	3,591.86		b 15,740.83	4
5	Chicago, Anamosa & Northern.....	35,492.11	32,816.79	2,675.32	3,198.84		b 323.52	5
6	Chicago, Burlington & Quincy.....	91,125,060.67	60,441,307.04	30,683,663.63	4,081,507.88	24,157.35	26,578,028.40	6
7	Chicago Great Western.....	13,920,684.71	10,446,566.07	3,474,118.04	580,026.24	4,169.60	2,889,931.20	7
8	a Mason City & Ft. Dodge.....							8
9	a Wisconsin, Minnesota & Pacific.....							9
10	Chicago, Milwaukee & St. Paul.....	91,435,374.26	61,971,701.03	29,463,673.23	4,746,721.21	31,839.30	24,685,112.72	10
11	Chicago & North Western.....	80,779,675.30	56,371,573.04	24,408,102.26	4,516,943.10	7,254.64	19,883,904.52	11
12	Chicago, St. Paul, Minneapolis & O.....	17,841,347.08	12,107,597.51	5,733,750.17	1,015,028.61	4,834.59	4,713,886.97	12
13	Chicago, Rock Island & Pacific.....	68,041,216.50	51,307,307.63	16,733,908.87	3,249,857.39	31,796.29	13,452,255.19	13
14	Colfax Northern.....	33,131.35	30,548.89	2,582.49	1,130.55		1,451.94	14
15	Creston, Winterset & Des Moines.....	14,840.46	17,683.62	b 2,843.16			b 2,843.16	15
16	Crooked Creek.....	42,081.29	51,033.91	b 8,957.62			b 8,957.62	16
17	Davenport, Rock Island & N. W.....	75,929.05	90,112.89	b 14,182.73	24,816.40	4.00	b 39,033.13	17
18	Dubuque & Sioux City (Ill. Cent.).....	7,120,506.55	5,314,589.99	1,806,006.56	273,203.74	1,507.32	1,531,205.50	18
19	Great Northern.....	67,133,302.90	36,798,927.92	30,334,374.98	4,627,944.37	3,189.95	25,703,240.66	19
20	Iowa & Omaha Short Line.....	12,932.38	11,644.44	1,307.94	1,114.14		193.80	20
21	Iowa & Southwestern.....	22,249.43	23,035.91	b 786.48			b 786.48	21
22	Manchester & Oneida.....	24,068.03	18,223.07	5,870.58	1,052.41		4,818.17	22
23	Minneapolis & St. Louis.....	10,111,975.14	6,908,504.08	3,203,381.06	432,007.50	6.66	2,776,306.90	23
24	Muscatine North & South.....	134,556.32	94,474.86	40,081.46	4,993.74		35,087.72	24
25	Tabor & Northern.....	25,488.66	19,709.16	5,779.70	1,444.41		4,335.29	25
26	Union Pacific.....	51,546,313.56	30,198,746.17	21,347,567.39	2,307,137.85	6,792.38	19,033,637.16	26
27	Wabash.....	29,682,787.88	23,178,836.60	5,903,951.28	968,877.36	4,068.73	4,931,005.19	27
	Total.....	\$ 625,738,392.60	\$ 416,923,325.51	\$ 208,815,037.18	\$ 31,591,309.33	\$ 139,789.10	\$ 177,083,938.75	

a Operated under lease by the Chicago Great Western Railroad Co. Lease provides that lessee receives all receipts and pays all expenditures growing out of the operation of the line and there is therefore no operating income account.
 b Deficit.
 c Report covers operations from July 1, 1914 to December 31, 1914.

TABLE NO. 4—INCOME ACCOUNT—PART II—OPERATING INCOME ACCOUNT—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.....	\$ 177,938.30	\$ 152,031.10	\$ 25,907.29		\$ 25,907.29	\$ 30,956,007.38	1
2	Atlantic Northern						3,854.75	2
3	c Atlantic Southern						b 6,532.68	3
4	Charles City Western.....						b 15,740.83	4
5	Chicago, Anamosa & Northern.....						b 323.52	5
6	Chicago, Burlington & Quincy.....						26,578,028.40	6
7	Chicago Great Western.....						2,889,931.20	7
8	a Mason City & Ft. Dodge.....							8
9	a Wisconsin, Minnesota & Pacific.....							9
10	Chicago, Milwaukee & St. Paul.....						24,685,112.72	10
11	Chicago & North Western.....						19,883,904.52	11
12	Chicago, St. Paul, Minneapolis & O.....						4,713,886.97	12
13	Chicago, Rock Island & Pacific.....						13,452,255.19	13
14	Colfax Northern.....						1,451.94	14
15	Creston, Winterset & Des Moines.....						b 2,843.16	15
16	Crooked Creek.....						b 8,957.62	16
17	Davenport, Rock Island & N. W.....						b 39,033.13	17
18	Dubuque & Sioux City (Ill. Cent.).....						1,531,205.50	18
19	Great Northern.....						25,703,240.66	19
20	Iowa & Omaha Short Line.....						193.80	20
21	Iowa & Southwestern.....						b 786.48	21
22	Manchester & Oneida.....						4,818.17	22
23	Minneapolis & St. Louis.....						2,776,306.90	23
24	Muscatine North & South.....						35,087.72	24
25	Tabor & Northern.....						4,335.29	25
26	Union Pacific.....	22,230.55	1,713.08	20,517.47	16,601.52	3,915.95	19,037,553.11	26
27	Wabash.....						4,931,005.19	27
	Total.....	\$ 200,168.94	\$ 153,744.18	\$ 46,424.76	\$ 16,601.52	\$ 29,823.24	\$ 177,113,761.90	

a Operated under lease by the Chicago Great Western Railroad Co. Lease provides that lessee receives all receipts and pays all expenditures growing out of the operation of the line and there is therefore no operating income account.
 b Deficit.
 c Report covers operations from July 1, 1914 to December 31, 1914.

TABLE NO. 4—INCOME ACCOUNT—PART III—NON-OPERATING INCOME.

Number	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	Separately operated properties—profit	Number
			Locomotives	Passenger—train cars	Floating equipment	Work equipment						
1	Atchison, Topeka & Santa Fe		\$365,357.48	\$ 270,841.25	\$3,810.53	\$ 46,327.22	\$ 266,793.43	\$ 61,812.71	\$ 89,025.84	\$ 11,803.10		1
2	Atlantic Northern											2
3	Atlantic Southern											3
4	Charles City Western											4
5	Chicago, Anamosa & Northern								45.00			5
6	Chicago, Burlington & Quincy		23,759.21	131,067.49		47,646.10	505,493.50	3,070.71	140,628.35	a 17,666.72		6
7	Chicago Great Western	\$2,527.79	25,427.15	3,454.53		12,083.91	63,786.28	68,959.92	43,071.03	a 301.15		7
8	b Mason City & Fort Dodge						480,000.00					8
9	b Wisconsin, Minnesota & Pacific											9
10	Chicago, Milwaukee & St. Paul		20,305.73	49,323.11		618,921.47	347,885.60		140,102.13	280,245.86		10
11	Chicago & North Western		65,755.67	197,422.40		29,028.66	89,260.96		94,197.38	8,776.64		11
12	Chicago, St. Paul, Minn. & O.		30,295.86	89,592.92		2,605.39	125,283.76		22,034.06	7,128.31		12
13	Chicago, Rock Island & Pacific		84,726.89	188,466.66	1,786.98	36,122.35	390,660.63		120,366.42	28,972.77		13
14	Colfax Northern											14
15	Creston, Winterset & Des Moines											15
16	Crooked Creek											16
17	Davenport, Rock Island & N. W.	3,984.47	5,327.00				38,065.24					17
18	Dubuque & Sioux City (Ill. Cent.)		3,748.75	2,898.63		1,848.65	50,933.15		25,010.77			18
19	Great Northern		47,333.33	134,061.67		48,572.22	612,275.58	1,801.00	324,563.84	120,625.64		19
20	Iowa & Omaha Short Line											20
21	Iowa & Southwestern											21
22	Manchester & Oneida						120.00		50.00			22
23	Minneapolis & St. Louis		4,506.47			296.12	168,825.56	64,652.50	47.57	1,437.31		23
24	Muscatine North & South											24
25	Tabor & Northern											25
26	Union Pacific		74,776.91	257,942.80		13,538.82	534,729.16	20,000.00	19,715.47	2.00	\$27,460.66	26
27	Wabash		31,223.84	32,162.47		5,595.76	214,219.21	4,000.00	82,535.49	9,991.44		27
	Total	\$6,512.26	\$791,724.29	\$1,357,864.23	\$5,627.51	\$863,186.67	\$3,890,362.06	\$224,266.93	\$1,110,423.34	\$451,105.20	\$27,460.66	

a Debit item.

b Operated under lease by the Chicago Great Western Railroad Co. Lease provides that lessee receives all receipts and pays all expenditures growing out of the operation of the line and there is therefore no operating income account.

TABLE NO. 4—INCOME ACCOUNT—PART IV—NON-OPERATING INCOME—Continued—AND GROSS INCOME.

Number	Name of Road	Dividend income	Income from				Release of pre-miums on funded debt	Miscellaneous income	Total non-operating income	Gross income	Number
			Funded securities	Unfunded securities and accounts	Sinking and other re-serve funds						
1	Atchison, Topeka & Santa Fe	\$ 192,709.21	\$ 4,700,027.02	\$ 1,777,182.90	\$ 54,502.78		\$ 674,006.29	\$ 8,546,319.70	\$ 89,592,327.14	1	
2	Atlantic Northern								3,854.75	2	
3	c Atlantic Southern								a 6,532.08	3	
4	Charles City Western								a 15,740.83	4	
5	Chicago, Anamosa & Northern						304.34	349.34	a 174.18	5	
6	Chicago, Burlington & Quincy	18,895.84	49,580.67	327,854.18	2,364.08		76.00	1,224,069.41	27,802,097.81	6	
7	Chicago Great Western	4,494.83	1,549.96	62,635.92			2,001.30	200,311.46	3,180,242.66	7	
8	b Mason City & Fort Dodge							480,000.00	480,000.00	8	
9	b Wisconsin, Minnesota & Pacific									9	
10	Chicago, Milwaukee & St. Paul	515,191.00	301,657.36	1,974,565.02	43,492.21		31,347.83	4,332,127.32	29,017,240.04	10	
11	Chicago & North Western	1,600,227.00	5,505.83	675,539.42	34,265.99			2,799,969.95	22,683,904.47	11	
12	Chicago, St. Paul, Minn. & O.	46,351.00	15,230.00	9,732.57			22.82	335,494.59	5,069,381.56	12	
13	Chicago, Rock Island & Pacific	43,972.33	794,624.12	114,188.29			20,353.96	1,743,271.40	18,196,526.59	13	
14	Colfax Northern								1,451.94	14	
15	Creston, Winterset & Des Moines								a 2,843.16	15	
16	Crooked Creek								a 8,957.02	16	
17	Davenport, Rock Island & N. W.							47,376.71	8,343.58	17	
18	Dubuque & Sioux City (Ill. Cent.)			220.00	54,168.43		139.50	138,968.18	1,670,173.68	18	
19	Great Northern	4,654,042.54	347,932.43	738,008.40			1,609.72	7,031,576.37	32,734,817.03	19	
20	Iowa & Omaha Short Line								193.80	20	
21	Iowa & Southwestern								a 786.48	21	
22	Manchester & Oneida			600.00				770.00	5,688.17	22	
23	Minneapolis & St. Louis	20,831.46	53,221.64	5,237.55				239,166.27	3,635,473.17	23	
24	Muscatine North & South								35,087.72	24	
25	Tabor & Northern								4,335.29	25	
26	Union Pacific	8,693,885.56	6,493,310.67	1,894,578.08			2,281.79	18,082,221.80	37,069,774.97	26	
27	Wabash	60,240.00	1,053.83	8,387.58			3,000.00	453,309.12	5,384,314.31	27	
	Total	\$15,850,840.71	\$12,665,093.02	\$ 7,588,759.91	\$ 188,793.49	\$ 7,237.91	\$ 736,133.55	\$45,735,331.74	\$ 222,840,063.73		

a Gross loss.

b Operated under lease by the Chicago Great Western Railroad Co. Lease provides that lessee receives all receipts and pays all expenditures growing out of the operations of the line and there is therefore no operating income account.

c Report covers operations July 1, 1914 to December 31, 1914.

TABLE NO. 4—INCOME ACCOUNT—PART V—DEDUCTIONS FROM GROSS INCOME.

Number	Name of Road	Hire of freight cars—debit balance	Rent for				Joint facility rents	Rent for leased roads	Miscellaneous rents	Miscellaneous tax accruals	Number
			Locomotives	Passenger—train cars	Floating equipment	Work equipment					
1	Atchison, Topeka & Santa Fe	\$ 61,557.12	\$ 25,587.63	\$ 68,504.05	\$ 4,487.50	\$ 5,378.29	\$ 559,011.12	\$ 1,020,218.82	\$ 158,123.25	\$ 82.47	1
2	Atlantic Northern	185.30									2
3	Atlantic Southern	3,413.44								41.04	3
4	Charles City Western	3,126.88									4
5	Chicago, Anamosa & Northern	129,587.41	45,063.99	151,192.70		7,254.48	1,154,170.68	21,702.82	40,500.36	12,751.31	5
6	Chicago, Burlington & Quincy		4,893.68	37,749.44		1,937.74	693,927.02	480,000.00	31,815.84	302.44	6
7	Chicago Great Western										7
8	a Mason City & Fort Dodge										8
9	a Wisconsin, Minnesota & Pacific										9
10	Chicago, Milwaukee & St. Paul	784,745.76	32,922.63	49,146.31		4,634.58	837,264.98		34,238.69	80,201.29	10
11	Chicago & North Western	195,921.45	80,619.41	210,305.88		958.81	276,378.42	122,753.75	179,015.28	97,252.15	11
12	Chicago, St. Paul, Minn. & O.	211,679.44	4,437.85	86,612.78		3,743.55	365,094.47		2,128.14	11,182.05	12
13	Chicago, Rock Island & Pacific	1,262,524.92	117,393.72	173,383.21		16,887.00	1,571,344.98	2,018,637.10	4,175.60		13
14	Colfax Northern	655.32					75.00	7,762.00	5.00		14
15	Creston, Winterset & Des Moines										15
16	Crooked Creek										16
17	Davenport, Rock Island & N. W.		2.13				8,341.45				17
18	Dubuque & Sioux City (Ill. Cent.)	4,863.60	2,291.52	580.98		132.05	107,382.80	87,500.00	372.00		18
19	Great Northern	179,231.14	18,846.28	89,032.27	10,371.28	4,622.88	850,315.87	23.87	23,809.98	75,115.93	19
20	Iowa & Omaha Short Line	1,583.10	2,850.00				382.00				20
21	Iowa & Southwestern										21
22	Manchester & Oneida	1,003.74					240.00				22
23	Minneapolis & St. Louis	384,683.22		13,493.10			127,978.41	355,429.73	387.05		23
24	Muscatine North & South	13,691.85					5,566.50		187.75		24
25	Tabor & Northern	543.95	1,300.00								25
26	Union Pacific	324,465.92	41,372.22	222,146.99		3,418.98	192,449.23	78,232.36	4,119.00	2,092.22	26
27	Wabash	1,143,746.55	52,812.46	44,199.68		15,001.15	1,692,523.97	69,600.00	24,394.77	3,637.11	27
	Total	\$ 4,706,700.00	\$ 430,293.52	\$ 1,206,437.30	\$ 14,858.78	\$ 63,969.51	\$ 8,442,451.90	\$ 4,861,800.46	\$ 503,364.70	\$ 222,698.46	

a Operated under lease by the Chicago Great Western Railroad Co. Lease provides that lessee receive all receipts and pays all expenditures growing out of the operations of the line and there is therefore no operating income account.
 b Report covers operations from July 1, 1914, to December 31, 1914.

TABLE NO. 4—INCOME ACCOUNT—PART VI—DEDUCTIONS FROM GROSS INCOME—Continued—AND NET INCOME.

Number	Name of Road	Separately operated properties—Loss	Interest on		Amortization of discount on funded debt	Miscellaneous income charges	Total deductions from gross income	Net income	Number
			Funded debt	Unfunded debt					
1	Atchison, Topeka & Santa Fe		\$12,527,547.10	\$ 1,931.71		\$ 133,520.41	\$ 15,165,949.47	\$ 24,336,377.07	1
2	Atlantic Northern							3,854.75	2
3	Atlantic Southern							a 6,717.98	3
4	Charles City Western		1,007.44	19,116.23				a 30,319.03	4
5	Chicago, Anamosa & Northern		256.50				23,578.20	a 3,567.51	5
6	Chicago, Burlington & Quincy		7,118,198.27	24,032.26	\$ 55,010.56	11.55	8,760,178.39	19,041,919.42	6
7	Chicago Great Western		1,092,000.00	1,446.27	13,510.44	12,872.75	2,311,115.62	869,127.04	7
8	b Mason City & Ft. Dodge		480,000.00				480,000.00		8
9	b Wisconsin, Minnesota & Pacific								9
10	Chicago & North Western		14,636,297.91	397,921.60		51,600.95	16,909,064.70	12,108,175.34	10
11	Chicago, Milwaukee & St. Paul		9,595,615.81	2,608.86		8,335.56	10,709,855.38	11,914,049.09	11
12	Chicago, St. P., Minn. & Omaha		2,152,312.50	11,445.12		1,661.00	2,850,296.90	2,219,084.60	12
13	Chicago, Rock Island & Pacific	\$ 4,521.55	10,158,277.50	291,616.89		542,008.75	15,900,771.22	a 765,244.63	13
14	Colfax Northern			348.73				a 7,394.11	14
15	Creston, Winterset & Des Moines						8,846.05	a 2,843.16	15
16	Crooked Creek							a 8,957.62	16
17	Davenport, Rock Island & N. W.						8,343.58		17
18	Dubuque & Sioux City (Ill. Cent.)		826,847.88				1,029,970.83	640,292.85	18
19	Great Northern		10,752,043.86	278,445.83		25,139.15	12,307,088.34	20,427,728.69	19
20	Iowa & Omaha Short Line						4,815.10	a 4,621.30	20
21	Iowa & Southwestern							a 780.48	21
22	Manchester & Oneida		3,250.00					1,004.43	22
23	Minneapolis & St. Louis		1,991,069.44	85,766.93	37,200.08	5,103.91	3,000,511.90	34,901.27	23
24	Muscatine North & South			600.00			20,046.08	15,041.64	24
25	Tabor & Northern		2,500.00	1,531.40			5,775.35	a 1,440.06	25
26	Union Pacific		7,676,741.51	501,032.69	3,638.40	1.00	9,199,710.52	27,900,064.45	26
27	Wabash		4,089,192.28	130,721.44	174,647.43	1,526.96	7,442,039.26	a 2,007,724.95	27
	Total	\$ 4,521.55	\$ 83,044,518.00	\$ 1,748,566.01	\$ 284,006.91	\$ 581,871.90	\$ 106,176,109.26	\$ 116,672,934.47	

a Net loss
 b Operated under lease by the Chicago, Great Western Railroad Co. Lease provides that lessee receives all receipts and pays all expenditures growing out of the operations of the line and there is therefore no operating income account.
 c Report covers operations from July 1, 1914, to December 31, 1914.

TABLE NO. 4—INCOME ACCOUNT—PART VII—DISPOSITION OF NET INCOME.

Number	Name of Road	Disposition of Net Income					Income credit balance transferred to profit and loss	Income debit balance transferred to profit and loss	Number
		Income applied to sinking and other reserve funds	Dividend appropriations of income	Income appropriated for investment in physical property	Miscellaneous appropriations of income	Total appropriations of income			
1	Atchison, Topeka & Santa Fe	\$ 54,502.78	\$ 17,550,016.50	\$ 6,513,306.06	\$ 207,620.83	\$ 24,325,537.07	\$ 10,840.60		1
2	Atlantic Northern						3,854.75		2
3	Atlantic Southern							6,717.98	3
4	Charles City Western							39,319.03	4
5	Chicago, Anamosa & Northern							3,557.51	5
6	Chicago, Burlington & Quincy	1,753,006.79	2,527,128.00	3,340,630.23		13,060,804.07	5,081,115.21		6
7	Chicago Great Western				933.32	933.32	88,103.72		7
8	a Mason City & Ft. Dodge								8
9	a Wisconsin, Minnesota & Pacific								9
10	Chicago, Milwaukee & St. Paul	139,892.84				139,892.84	11,018,282.50		10
11	Chicago & North Western	204,033.75	10,800,615.00			11,103,008.75	510,320.34		11
12	Chicago, St. P., Minn. & Omaha		2,086,910.00			2,086,910.00	132,174.06		12
13	Chicago, Rock Island & Pacific							765,244.63	13
14	Colfax Northern							7,394.11	14
15	Creston, Winterset & Des Moines							2,843.16	15
16	Crooked Creek							8,957.62	16
17	Davenport, Rock Island & N. W.								17
18	Dubuque & Sioux City (Ill. Cent.)	117,533.36				117,533.36	522,600.49		18
19	Great Northern		16,796,857.00	1,000,000.00	531,331.64	18,328,188.64	2,009,540.05		19
20	Iowa & Omaha Short Line							4,621.30	20
21	Iowa & Southwestern							786.48	21
22	Manchester & Oneida						1,004.42		22
23	Minneapolis & St. Louis						34,961.27		23
24	Muscatine North & South						15,041.64		24
25	Tabor & Northern			538,382.14		22,303,450.14	5,656,614.31	1,440.00	25
26	Union Pacific		21,765,068.00	783,042.89		783,042.89			26
27	Wabash							2,840,767.84	27
	Total	\$ 2,368,989.02	\$ 77,965,364.50	\$ 12,175,491.27	\$ 730,885.79	\$ 93,140,061.08	\$ 27,264,873.11	\$ 3,681,649.72	

a Operated under lease by the Chicago Great Western Railroad Co. Lease provides that lessee receives all receipts and pays all expenditures growing out of the operations of the line and there is therefore no operating income account.
 b Report covers operation from July 1, 1914 to December 31, 1914.

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	Debit discount extinguished through surplus plus	Number
1	Atchison, Topeka & Santa Fe							1
2	Atlantic Northern							2
3	Atlantic Southern							3
4	Charles City Western	\$ 14,859.64	\$ 39,319.03					4
5	Chicago, Anamosa & Northern		3,557.51					5
6	Chicago, Burlington & Quincy							6
7	Chicago Great Western							7
8	a Mason City & Ft. Dodge							8
9	a Wisconsin, Minnesota & Pacific	84,200.00						9
10	Chicago, Milwaukee & St. Paul			103,770.00	2,951,711.00		828,191.27	10
11	Chicago & North Western						145,867.20	11
12	Chicago, St. P., Minn. & Omaha							12
13	Chicago, Rock Island & Pacific		765,244.63					13
14	Colfax Northern	18,108.01	7,394.11					14
15	Creston, Winterset & Des Moines							15
16	Crooked Creek	20,192.77	8,957.62					16
17	Davenport, Rock Island & N. W.							17
18	Dubuque & Sioux City (Ill. Cent.)				522,121.80			18
19	Great Northern						24,495.50	19
20	Iowa & Omaha Short Line	4,009.28	4,621.30					20
21	Iowa & Southwestern	4,715.03	786.48					21
22	Manchester & Oneida					2,000.40		22
23	Minneapolis & St. Louis						5,770.00	23
24	Muscatine North & South	59,600.43						24
25	Tabor & Northern	17,848.92	1,440.00					25
26	Union Pacific						12,230.34	26
27	Wabash	16,043,855.00	2,840,767.84					27
	Total	\$ 16,267,450.07	\$ 3,672,088.58	\$ 103,770.00	\$ 14,473,832.80	\$ 2,009.40	\$ 1,616,553.31	

a Operated under lease by the Chicago Great Western Railroad Co. Lease provides that lessee receives all receipts and pays all expenditures growing out of the operations of the line and there is therefore no profit and loss account.

TABLE NO. 5—PROFIT AND LOSS ACCOUNT—PART II—DEBITS—Continued.

Number	Name of Road	Loss on retired road and equipment	Delayed income debits	Miscellaneous debits	Credit balance carried to balance sheet	Total	Number
1	Atchison, Topeka & Santa Fe			\$ 196,484.06	\$ 20,581,221.91	\$ 20,777,705.96	1
2	Atlantic Northern						2
3	Atlantic Southern						3
4	Charles City Western			5,294.94		5,473.61	4
5	Chicago, Anamosa & Northern					3,557.51	5
6	Chicago, Burlington & Quincy	\$ 997,782.72		36,025.39	97,879,653.81	98,913,461.92	6
7	Chicago Great Western	10,439.41		18,080.00	4,624,254.54	4,552,773.95	7
8	a Mason City & Ft. Dodge						8
9	a Wisconsin, Minnesota & Pacific					84,200.00	9
10	Chicago, Milwaukee & St. Paul	3,858,351.19		307,765.43	33,904,375.01	32,954,163.90	10
11	Chicago & North Western	966,929.68		20,023.23	85,875,758.00	37,008,578.11	11
12	Chicago, St. P., Minn. & Omaha	289,563.91		1,879.31	3,973,701.80	4,265,145.11	12
13	Chicago, Rock Island & Pacific	475,509.70	\$ 44,943.32	20,885,987.80		22,171,775.54	13
14	Colfax Northern					25,502.12	14
15	Creston, Winterset & Des Moines						15
16	Crooked Creek					29,150.89	16
17	Davenport, Rock Island & N. W.				37,790.00	37,790.00	17
18	Dubuque & Sioux City (Ill. Cent.)				2,307.74	524,429.59	18
19	Great Northern	97,924.15		326,989.92	66,958,804.75	67,403,214.35	19
20	Iowa & Omaha Short Line					8,600.58	20
21	Iowa & Southwestern					5,502.41	21
22	Manchester & Oneida				18,368.20	20,377.60	22
23	Minneapolis & St. Louis	77,047.80		20,219.28	280,880.72	302,926.80	23
24	Muscatine North & South			17,308.14		76,908.57	24
25	Tabor & Northern					19,288.98	25
26	Union Pacific	37,917.60		288,169.32	60,350,848.65	60,689,155.91	26
27	Wabash			8,679,580.06		27,564,202.99	27
	Total	\$ 6,811,556.34	\$ 44,943.32	\$ 30,803,806.87	\$ 333,391,005.30	\$ 406,587,975.96	

a Operated under lease by the Chicago Great Western Railroad Co. Lease provides that lessee receives all receipts and pays all expenditures growing out of the operations of the line and there is therefore no profit and loss account.

TABLE NO. 5—PROFIT AND LOSS ACCOUNT—PART III—CREDITS.

Number	Name of Road	Credit balance at beginning of year	Credit balance transferred from income	Profit on road and equipment sold	Delayed income credits	Unrefundable overcharges	Donations	Miscellaneous credits	Debit balance carried to balance sheet	Total	Number
1	Atchison, Topeka & Santa Fe	\$ 20,560,800.81	\$ 10,840.60		\$41,183.96		\$ 134,765.06	\$ 21,115.53		\$ 20,777,705.96	1
2	Atlantic Northern										2
3	Atlantic Southern										3
4	Charles City Western							742.25	58,731.36	59,473.61	4
5	Chicago, Anamosa & Northern	97.45							3,460.06	3,557.51	5
6	Chicago, Burlington & Quincy	98,194,106.96	5,081,115.35	\$ 121,286.10			8,103.12	508,850.39		98,913,461.92	6
7	Chicago Great Western	3,666,415.44	868,193.72			\$ 928.26	2,230.40	15,006.13		4,552,773.95	7
8	a Mason City & Ft. Dodge										8
9	a Wisconsin, Minn. & Pac.								84,200.00	84,200.00	9
10	Chicago, Milwaukee & St. Paul	40,890,896.18	11,968,282.50	9,082.80		18,324.89	66,790.45	40,787.06		52,954,163.90	10
11	Chicago & North Western	35,968,882.89	810,380.34	12,209.54		6,554.76	114,611.90	65,875.68		37,008,578.11	11
12	Chicago, St. P. Minn. & O.	4,007,426.28	132,174.66			2,043.43	11,347.36	22,153.38		4,265,145.11	12
13	Chicago, Rock Island & Pacific	6,389,274.83		387.62				895,899.70	14,886,213.39	22,171,775.54	13
14	Colfax Northern								25,502.12	25,502.12	14
15	Creston, Winterset & D. M.										15
16	Crooked Creek								29,150.89	29,150.89	16
17	Davenport, R. I. & N. W.	37,790.00								37,790.00	17
18	Dubuque & S. C. (Ill. Cent.)	1,760.16	522,660.49							524,429.59	18
19	Great Northern	65,069,244.21	2,009,540.05	38,900.52			33,972.63	131,556.94		67,403,214.35	19
20	Iowa & Omaha Short Line								8,600.58	8,600.58	20
21	Iowa & Southwestern								5,502.41	5,502.41	21
22	Manchester & Oneida	19,369.30	1,004.43					22.87		20,377.60	22
23	Minneapolis & St. Louis	285,841.31	34,961.27					72,124.31		302,926.80	23
24	Muscatine North & South		15,041.64					188.65	61,678.28	76,908.57	24
25	Tabor & Northern								19,288.98	19,288.98	25
26	Union Pacific	62,689,900.01	5,656,614.31	2,500.00		5,293.26		1,334,848.33		60,689,155.91	26
27	Wabash							467,424.98	27,006,778.01	27,564,202.99	27
	Total	\$ 332,910,786.77	\$27,200,818.36	\$ 184,426.58	\$41,183.96	\$33,144.00	\$ 361,820.92	\$ 3,576,569.22	\$42,279,195.58	\$ 406,587,975.96	

a Operated under lease by the Chicago Great Western Railroad Co. Lease provides that lessee receives all receipts and pays all expenditures growing out of the operations of the line and there is therefore no profit and loss account.

TABLE NO. 6.—RAILWAY OPERATING REVENUES—ENTIRE LINE.
PART I—RAIL LINE TRANSPORTATION REVENUE.

Number	Name of Road	Freight	Passenger	Excess baggage	Sleeping car	Parlor and chair car	Mail	Number
1	Athlison, Topeka & Santa Fe	\$ 64,764,400.40	\$ 54,117,972.75	\$ 315,000.21		\$ 49,381.05	\$ 2,477,270.74	1
2	Atlantic Northern	29,242.20	5,351.15	200.71			662.01	2
3	Atlantic Southern	15,508.80	4,230.00				648.00	3
4	Charles City Western	25,880.11	9,843.52	70.65				4
5	Chicago, Anamosa & Northern	29,079.01	2,176.61	62.18			1,548.82	5
6	Chicago, Burlington & Quincy	62,509,483.62	20,185,564.28	249,332.41		4,650.40	2,464,372.90	6
7	Chicago Great Western	9,645,526.91	3,074,049.53	28,971.33		19,897.90	212,883.77	7
8	a Mason City & Ft. Dodge							8
9	a Wisconsin, Minnesota & Pacific							9
10	Chicago, Milwaukee & St. Paul	63,953,798.62	17,952,428.18	218,606.14	\$ 1,028,700.34	76,850.05	2,069,083.34	10
11	Chicago & North Western	51,923,800.74	20,528,443.46	223,740.62		215,004.15	1,576,531.87	11
12	Chicago, St. P., Minn. & Omaha	11,523,103.44	4,983,639.89	65,294.73		30,256.01	289,007.79	12
13	Chicago, Rock Island & Pacific	45,488,930.65	17,645,211.89	175,444.61		20,161.58	1,680,808.46	13
14	Colfax Northern	23,826.07	6,735.38	5.25				14
15	Creston, Winterset & Des Moines	13,127.18	793.28				920.00	15
16	Crooked Creek	36,975.10	827.35	8.30			702.72	16
17	Davenport, Rock Island & N. W.						5,845.44	17
18	Dubuque & Sioux City (Ill. Cent.)	4,958,730.55	1,686,456.09	21,325.44		3,116.98	144,172.03	18
19	Great Northern	47,147,313.54	13,164,857.01	151,349.81	632,626.07	67,468.75	2,436,956.09	19
20	Iowa & Omaha Short Line	11,004.53	850.30					20
21	Iowa & Southwestern	17,252.38	2,988.11	48.83			685.31	21
22	Manchester & Oneida	13,662.53	8,052.17	112.70			350.08	22
23	Minneapolis & St. Louis	7,615,044.39	1,921,654.44	22,870.83		51.50	198,725.76	23
24	Muscatine North & South	85,146.00	36,903.37	385.01			2,512.53	24
25	Tabor & Northern	15,731.28	5,030.91	170.20			589.52	25
26	Union Pacific	35,726,726.36	10,051,603.27	156,791.85		1,915.75	2,710,964.34	26
27	Wabash	20,938,925.60	6,126,684.92	66,904.76		26,855.61	751,138.00	27
	Total	\$ 425,932,397.76	\$ 141,522,332.86	\$ 1,606,696.65	\$ 1,661,386.41	\$ 515,580.22	\$ 17,027,070.18	

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b Report covers operations from July 1, 1914 to December 31, 1914.

TABLE NO. 6.—RAILWAY OPERATING REVENUES—ENTIRE LINE—PART II—RAIL LINE AND TRANSPORTATION REVENUE—Continued.

Number	Name of Road.	Express	Other passenger train	Milk	Switching	Special service train	Other freight—train	Total rail line transportation revenue	Number
1	Athlison, Topeka & Santa Fe	\$ 3,167,417.62	\$ 427,186.02	\$ 29,451.13	\$ 533,258.97	\$ 54,623.33	\$ 1,350.50	\$ 95,937,312.81	1
2	Atlantic Northern	607.03						36,123.16	2
3	Atlantic Southern	1,215.00		8.74	12.00			21,601.80	3
4	Charles City Western			146.87				35,824.02	4
5	Chicago, Anamosa & Northern	1,011.38						34,024.87	5
6	Chicago, Burlington & Quincy	2,176,214.07	8,710.32	368,183.16	1,217,513.31	45,749.01	c 150.00	89,229,623.48	6
7	Chicago Great Western	308,196.00	8,104.68	172,627.40	182,522.23	9,778.35	383.45	13,722,881.72	7
8	a Mason City & Ft. Dodge								8
9	a Wisconsin, Minnesota & Pacific								9
10	Chicago, Milwaukee & St. Paul	2,151,406.27	28,782.33	859,079.87	1,710,298.41	50,954.03		90,100,118.18	10
11	Chicago & North Western	2,202,269.77	66,338.66	1,176,377.91	1,177,597.70	56,982.05	c 502.46	79,146,533.84	11
12	Chicago, St. P., Minn. & Omaha	435,957.92	20,963.68	22,522.48	146,464.17	7,442.01	3,686.09	17,528,998.21	12
13	Chicago, Rock Island & Pacific	1,475,418.91	14,507.06		563,913.10	30,832.90		67,125,328.16	13
14	Colfax Northern		9.65		2,066.00			32,602.35	14
15	Creston, Winterset & Des Moines							14,840.46	15
16	Crooked Creek	300.00			2,973.00			41,786.47	16
17	Davenport, Rock Island & N. W.				65,057.79			70,903.23	17
18	Dubuque & Sioux City (Ill. Cent.)	168,736.92	4,514.62	19,957.47	44,121.90	5,113.44		7,056,254.56	18
19	Great Northern	1,704,669.23	9,527.11		569,944.21	34,431.33		65,918,563.90	19
20	Iowa & Omaha Short Line							12,844.62	20
21	Iowa & Southwestern	855.80		119.00	62.00	30.00		22,036.43	21
22	Manchester & Oneida	860.30		928.11	2.50			23,977.30	22
23	Minneapolis & St. Louis	186,046.69	1,619.42		93,219.54	8,062.45	604.00	10,047,838.87	23
24	Muscatine North & South	2,637.81			4,542.33			132,127.05	24
25	Tabor & Northern	1,062.20		151.77	2,078.00			24,833.88	25
26	Union Pacific	1,127,370.40	64,287.14		300,953.98	24,376.30	23,345.79	50,188,375.18	26
27	Wabash	811,217.00	5,515.98	63,135.75	408,914.73	15,323.36		28,633,715.86	27
	Total	\$15,983,040.40	\$ 600,066.04	\$ 2,712,680.66	\$ 7,055,576.01	\$ 343,618.56	\$ 28,627.46	\$ 615,139,151.21	

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b Report covers operations from July 1, 1914 to December 31, 1914.
c Debit item.

TABLE O. 6—RAILWAY OPERATING REVENUES—ENTIRE LINE—PART III—INCIDENTAL OPERATING REVENUE.

Number	Name of Road	Dining and buffet	Hotel and restaurant	Station, train and boat privileges	Parcel room	Storage—freight	Storage—baggage	Demurrage	Telegraph and telephone	Grain elevator	Number
1	Atchison, Topeka & Santa Fe			\$ 76,168.06	\$ 2,872.17	\$ 46,223.33	\$ 33,700.40	\$ 179,662.94	\$ 148,605.45		1
2	Atlantic Northern										2
3	b Atlantic Southern										3
4	Charles City Western							328.00			4
5	Chicago, Anamosa & Northern							115.30			5
6	Chicago, Burlington & Quincy	\$ 601,974.05	\$ 71,143.06	7,585.62	12,721.88	35,585.35	17,885.57	265,540.27	236,907.76		6
7	Chicago Great Western	79,977.10	14,437.90	2,862.90	2,523.30	11,127.83	1,783.50	37,774.50	746.45		7
8	a Mason City & Ft. Dodge										8
9	a Wisconsin, Minnesota & Pacific										9
10	Chicago, Milwaukee & St. Paul	578,029.96	2,044.65	41,892.87	3,785.85	34,652.39	12,733.76	253,281.74	70,246.70		10
11	Chicago & North Western	491,935.99	107,978.00	48,151.12	36,283.42	37,452.54	19,131.88	250,679.57			11
12	Chicago, St. P., Minn. & Omaha	141,375.62	85,998.16	7,964.34	1,618.61	10,537.97	1,127.89	67,209.01			12
13	Chicago, Rock Island & Pacific	420,840.96		60,754.41	16,099.40	31,736.40	15,048.74	211,948.54	19,566.77		13
14	Colfax Northern							433.00			14
15	Creston, Winterset & Des Moines										15
16	Crooked Creek							294.82			16
17	Davenport, Rock Island & N. W.			45.56		425.70		3,641.00			17
18	Dubuque & Sioux City (Ill. Cent.)	25,326.13		2,717.29	1,686.30	4,463.77	1,350.30	17,587.00			18
19	Great Northern	421,550.33	293,142.96	8,998.85	38,634.80	12,838.24	29,069.86	128,249.84	31,390.38		19
20	Iowa & Omaha Short Line					7.55		100.00			20
21	Iowa & Southwestern							117.00			21
22	Manchester & Oneida			8.61		1.65	1.00	105.00			22
23	Minneapolis & St. Louis	847.85		8,435.09	157.80	5,052.28	654.70	27,345.06	1,442.30		23
24	Muscatine North & South					18.74		760.00			24
25	Tabor & Northern					25.95		221.00	257.53		25
26	Union Pacific	540,581.46	397,215.47	45,285.97	6,258.70	11,111.53	17,939.45	85,591.60	71,699.38		26
27	Wabash	142,349.73		24,620.49	2,333.43	12,881.91	1,192.20	91,074.41		\$30,181.74	27
	Total	\$ 3,444,789.81	\$ 921,960.74	\$ 335,521.78	\$ 125,005.66	\$ 254,143.13	\$ 151,648.72	\$ 1,622,119.59	\$ 580,862.72	\$30,181.74	

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 b Report covers operations from July 1, 1914, to December 31, 1914.

TABLE NO. 6—RAILWAY OPERATING REVENUES—ENTIRE LINE—PART IV—INCIDENTAL OPERATING REVENUE—Continued—AND TOTAL REVENUES.

Number	Name of Road	Incidental Operating Revenue—Continued.					Joint facility—Cr.	Joint facility—Dr.	Total joint facility operating revenue	Total railway operating revenues	Number
		Stockyard	Power	Rents of buildings and other property	Miscellaneous	Total incidental operating revenue					
1	Atchison, Topeka & Santa Fe			\$ 238,200.19	\$ 384,917.97	\$ 1,110,350.51	\$ 48,103.38	\$ 13,021.12	\$ 35,082.26	\$ 97,082,745.58	1
2	Atlantic Northern			2,329.33		2,329.33				38,462.40	2
3	b Atlantic Southern			100.80	45.00	145.80				21,747.60	3
4	Charles City Western			107.00	7.05	442.05				38,266.07	4
5	Chicago, Anamosa & Northern				1,351.94	1,467.24				35,492.11	5
6	Chicago, Burlington & Quincy	\$ 238,934.97		134,589.06	182,934.17	1,805,801.76	105,327.09	15,691.66	89,635.43	91,125,000.67	6
7	Chicago Great Western			11,502.72	18,833.33	181,569.53	16,330.41	156.95	16,233.46	13,920,684.71	7
8	a Mason City & Ft. Dodge										8
9	a Wisconsin, Minnesota & Pacific										9
10	Chicago, Milwaukee & St. Paul	26,821.03		111,417.47	79,115.61	1,214,022.03	122,545.78	1,311.73	121,234.06	91,435,374.26	10
11	Chicago & North Western	22,338.85		224,354.15	375,935.69	1,614,241.31	26,740.32	7,860.17	18,890.15	80,779,675.30	11
12	Chicago, St. P., Minn. & Omaha			4,943.00	9,825.43	230,680.94	54,164.03	22,505.40	31,059.53	17,841,347.68	12
13	Chicago, Rock Island & Pacific			24,575.76	39,304.43	639,875.44	80,809.51	4,796.61	76,012.90	68,041,216.50	13
14	Colfax Northern			28.00		460.00				33,181.35	14
15	Creston, Winterset & Des Moines									14,840.46	15
16	Crooked Creek					294.82				42,081.29	16
17	Davenport, Rock Island & N. W.			911.87	2.59	5,026.72				75,929.95	17
18	Dubuque & Sioux City (Ill. Cent.)			8,537.61	1,678.56	63,346.96	995.03		995.03	7,120,596.55	18
19	Great Northern			34,620.47	203,915.54	1,202,471.57	50,243.96	37,976.73	12,207.23	67,133,302.90	19
20	Iowa & Omaha Short Line					107.53				12,962.38	20
21	Iowa & Southwestern			96.00		213.00				22,249.43	21
22	Manchester & Oneida					116.20				24,093.65	22
23	Minneapolis & St. Louis			12,254.65	2,655.06	68,845.36	5,290.91		5,290.91	10,111,975.14	23
24	Muscatine North & South			1,640.93		2,428.67				134,556.32	24
25	Tabor & Northern			96.00	54.50	654.98				25,488.80	25
26	Union Pacific		\$ 2,172.29	98,641.72	71,922.85	1,348,420.45	34,610.53	25,092.60	9,517.93	51,546,213.56	26
27	Wabash			60,403.47	38,125.12	403,162.49	45,909.53		45,909.53	29,082,787.88	27
	Total	\$ 288,091.85	\$ 2,172.29	\$ 969,367.20	\$ 1,410,624.84	\$ 10,136,493.07	\$ 501,131.38	\$ 128,412.97	\$ 462,718.41	\$ 625,738,302.69	

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 b Report covers operations from July 1, 1914 to December 31, 1914.

TABLE NO. 6-A.—RAILWAY OPERATING REVENUES—IOWA.
PART I—RAIL LINE TRANSPORTATION REVENUE.

Number	Name of Road	Freight	Passenger	Excess baggage	Sleeping car	Parlor and chair car	Mail	Number
1	Aitchison, Topeka & Santa Fe	\$ 442,887.69	\$ 111,919.17	\$ 1,315.51			\$ 17,881.83	1
2	Atlantic Northern	29,242.26	5,351.15	200.71			662.01	2
3	^b Atlantic Southern	15,502.80	4,230.00				648.00	3
4	Charles City Western	25,889.11	9,843.52	70.65				4
5	Chicago, Anamosa & Northern	29,079.61	2,176.61	62.18			1,548.82	5
6	Chicago, Burlington & Quincy	8,011,950.63	3,187,227.80	39,360.09			581,805.67	6
7	Chicago Great Western	4,825,919.88	1,778,837.88	18,277.87		\$ 9,247.82	119,488.00	7
8	^a Mason City & Ft. Dodge							8
9	^a Wisconsin, Minnesota & Pacific							9
10	Chicago, Milwaukee & St. Paul	12,328,247.65	2,976,631.70	32,864.14	\$ 129,443.08	3.50	304,308.06	10
11	Chicago & North Western	13,225,635.19	4,754,969.54	61,226.92		26,145.53	468,492.01	11
12	Chicago, St. P., Minn. & Omaha	682,251.01	446,591.28	5,872.82		2,617.78	32,799.87	12
13	Chicago, Rock Island & Pacific	11,372,590.39	5,102,142.08	62,332.07			407,252.72	13
14	Colfax Northern	23,826.07	6,735.38	5.25				14
15	Creston, Winterset & Des Moines	13,127.18	793.28				920.00	15
16	Crooked Creek	36,975.10	827.35	8.30			702.72	16
17	Davenport, Rock Island & N. W.						4,208.77	17
18	Dubuque & Sioux City (Ill. Cent.)	4,043,292.67	1,636,104.45	20,811.47		3,116.98	138,686.60	18
19	Great Northern	410,425.31	85,452.28	980.77	26.63		9,816.91	19
20	Iowa & Omaha Short Line	11,994.52	850.30					20
21	Iowa & Southwestern	17,252.38	2,983.11	48.83			685.31	21
22	Manchester & Oneida	13,662.52	8,052.17	112.70			350.08	22
23	Minneapolis & St. Louis	3,683,268.52	924,956.98	11,557.80			102,143.84	23
24	Muscatine North & South	85,146.60	36,903.37	385.01			2,512.53	24
25	Tabor & Northern	15,731.28	5,020.91	170.20			589.52	25
26	Union Pacific	77,767.18	9,064.50	174.22			5,432.87	26
27	Wabash	816,787.18	288,904.97	2,766.00			46,136.07	27
	Total	\$ 60,238,407.13	\$ 21,386,569.78	\$ 261,603.51	\$ 129,447.31	\$ 41,131.61	\$ 2,246,573.05	

^a Operated under lease by the Chicago Great Western Railroad Co. Lease provides that lessee receives all receipts and pays all expenditures growing out of the operations of the line and there is therefore no operating revenue.
^b Report covers operations from July 1, 1914 to December 31, 1914.

TABLE NO. 6-A.—RAILWAY OPERATING REVENUE—IOWA—PART II—RAIL LINE TRANSPORTATION REVENUE—Continued.

Number	Name of Road	Express	Other passenger train	Milk	Switching	Special service train	Other freight train	Total rail line transportation revenue	Number
1	Aitchison, Topeka & Santa Fe	\$ 26,066.56	\$ 5,510.65		\$ 299.04	\$ 141.65	\$ 13.78	\$ 605,535.88	1
2	Atlantic Northern	667.03						36,123.16	2
3	^b Atlantic Southern	1,215.00						21,601.80	3
4	Charles City Western			\$ 8.74	12.00			35,824.02	4
5	Chicago, Anamosa & Northern	1,011.38		146.87				34,024.87	5
6	Chicago, Burlington & Quincy	251,565.64	302.37	53,021.65	43,176.47	6,862.47		12,175,281.79	6
7	Chicago Great Western	206,542.50	4,653.27	15,570.70	62,524.88	6,006.42	17.79	7,047,086.99	7
8	^a Mason City & Ft. Dodge								8
9	^a Wisconsin, Minnesota & Pacific								9
10	Chicago, Milwaukee & St. Paul	357,040.86	3,535.92	92,255.88	114,497.02	12,107.50		16,350,910.91	10
11	Chicago & North Western	644,892.82	5,519.41	59,873.91	98,849.38	8,645.50		19,357,280.21	11
12	Chicago, St. Paul, Minn. & O.	33,224.32	1,839.76	2,972.80	6,081.51	1,341.25	23.72	1,216,216.12	12
13	Chicago, Rock Island & Pacific	462,653.11	7,456.65		96,462.50	9,717.40		17,490,547.01	13
14	Colfax Northern		9.65		2,086.00			32,662.35	14
15	Creston, Winterset & Des Moines				2,973.00			14,840.46	15
16	Crooked Creek	300.00			31,813.79			41,786.47	16
17	Davenport, Rock Island & N. W.				22,286.90	4,023.44		36,022.56	17
18	Dubuque & Sioux City (Ill. Cent.)	159,246.15	4,368.61	19,060.13	5,446.75			6,652,197.49	18
19	Great Northern	5,500.28	40.61					517,680.54	19
20	Iowa & Omaha Short Line							12,844.83	20
21	Iowa & Southwestern	855.80		119.00	62.00	30.00		22,036.43	21
22	Manchester & Oneida	869.30		923.11	2.50			23,977.39	22
23	Minneapolis & St. Louis	89,319.18	938.58		36,618.65	3,215.16	13.00	4,852,031.71	23
24	Muscatine North & South	2,637.81			4,542.33			132,127.65	24
25	Tabor & Northern	1,092.20		151.77	2,078.00			24,833.88	25
26	Union Pacific	2,254.74	135.57		210.70	214.30	2,753.67	98,007.75	26
27	Wabash	25,871.47	90.73	565.12	3,218.39	638.26		1,184,979.03	27
	Total	\$ 2,212,826.15	\$ 34,401.78	\$ 245,272.68	\$ 533,841.90	\$ 53,543.44	\$ 2,821.96	\$ 87,386,470.30	

^a Operated under lease by the Chicago Great Western Railroad Co. Lease provides that lessee receives all receipts and pays all expenditures growing out of the operations of the line and there is therefore no operating revenue.
^b Report covers operations from July 1, 1914 to December 31, 1914.

TABLE 6-A—RAILWAY OPERATING REVENUES—IOWA—PART III—INCIDENTAL OPERATING REVENUE.

Number	Name of Road	Dining and buffet	Hotel and restaurant	Station, train and boat privileges	Parcel room	Storage—freight	Storage—baggage	Demurrage	Number
1	Atchison, Topeka & Santa Fe			\$ 436.34	\$ 64.45	\$ 129.20	\$ 55.15	\$ 451.00	1
2	Atlantic Northern								2
3	^b Atlantic Southern								3
4	Charles City Western							328.00	4
5	Chicago, Anamosa & Northern							115.30	5
6	Chicago, Burlington & Quincy	\$ 69,640.52		882.03	1,243.40	5,670.28	2,490.55	31,890.65	6
7	Chicago Great Western	35,725.05	\$ 6,149.85	1,771.64	1,854.10	2,998.63	1,168.00	15,751.00	7
8	^a Mason City & Ft. Dodge								8
9	^a Wisconsin, Minnesota & Pacific								9
10	Chicago, Milwaukee & St. Paul	79,638.50		6,638.65	1,561.75	7,103.33	730.00	30,294.00	10
11	Chicago & North Western	128,023.71		7,458.59	561.33	7,923.34	2,783.92	32,287.75	11
12	Chicago, St. Paul, Minn. & O.	10,791.54		505.25		612.50	305.80	3,351.57	12
13	Chicago, Rock Island & Pacific	100,466.59		12,430.95	946.59	8,824.49	4,449.82	57,591.65	13
14	Colfax Northern							433.00	14
15	Creston, Winterset & Des Moines								15
16	Crooked Creek							294.82	16
17	Davenport, Rock Island & N. W.			27.70		292.35		2,664.00	17
18	Dubuque & Sioux City (Ill. Cent.)	25,100.74		2,680.18	1,560.60	3,811.76	1,349.15	13,740.00	18
19	Great Northern			31.00		269.13	111.85	2,530.19	19
20	Iowa & Omaha Short Line					7.55		100.00	20
21	Iowa & Southwestern							117.00	21
22	Manchester & Oneida			8.61		1.65	1.00	105.00	22
23	Minneapolis & St. Louis			4,311.83	114.20	1,285.19	116.75	9,106.05	23
24	Muscatine North & South					18.74		760.00	24
25	Tabor & Northern					25.95		221.00	25
26	Union Pacific	378.41	278.05	31.70	4.38	7.78	12.56	59.91	26
27	Wabash	1,636.42		1,800.86	37.84	587.45	33.12	3,009.88	27
	Total	\$ 452,002.17	\$ 6,427.90	\$ 39,015.42	\$ 8,474.79	\$ 30,479.41	\$ 13,685.07	\$ 205,292.37	

^a Operated under lease by the Chicago Great Western Railroad Co. Lease provides that lessee receives all receipts and pays all expenditures growing out of the operations of the line and there is, therefore, no operating revenue.
^b Report covers operations from July 1, 1914 to December 31, 1914.

TABLE NO. 6-A—RAILWAY OPERATING REVENUES—IOWA—PART IV—INCIDENTAL OPERATING REVENUE—Continued—AND TOTAL REVENUES.

Number	Name of Road	Incidental Operating Revenue—Continued					Joint facility—Cr.	Joint facility—Dr.	Total joint facility operating revenues	Total railway operating revenues	Number
		Telegraph and telephone	Power	Rent of buildings and other property	Miscellaneous	Total incidental operating revenue					
1	Atchison, Topeka & Santa Fe	\$ 189.52		\$ 458.06	\$ 9,729.10	\$ 11,512.82			\$ 617,048.70	1	
2	Atlantic Northern			2,329.33		2,329.33			38,452.49	2	
3	^c Atlantic Southern			100.80	45.00	145.80			21,747.00	3	
4	Charles City Western			107.00	7.05	442.05			36,266.07	4	
5	Chicago, Anamosa & Northern				1,351.94	1,467.24			35,492.11	5	
6	Chicago, Burlington & Quincy	51,533.46		15,525.43	9,793.56	188,678.88	\$ 13,173.14	\$ 190.77	12,982.37	6	
7	Chicago Great Western	596.82		1,419.79	7,597.27	75,032.75	987.92	156.95	830.97	7	
8	^a Mason City & Ft. Dodge									8	
9	^a Wisconsin, Minnesota & Pacific									9	
10	Chicago, Milwaukee & St. Paul	19,678.06		5,005.11	5,076.68	146,735.77	59,401.83	96.29	59,305.54	10	
11	Chicago & North Western			29,846.33	28,937.46	233,442.43	3,926.38	3,570.21	356.17	11	
12	Chicago, St. Paul, Minn. & O.			5.00	259.50	15,801.25	1,514.46	2,319.81	805.35	12	
13	Chicago, Rock Island & Pacific	5,818.18		5,298.86	6,302.01	262,029.14	249.25	102.27	146.98	13	
14	Colfax Northern			36.00		469.00				14	
15	Creston, Winterset & Des Moines									15	
16	Crooked Creek					294.82				16	
17	Davenport, Rock Island & N. W.			159.37	2.59	3,056.10				17	
18	Dubuque & Sioux City (Ill. Cent.)			8,537.61	1,102.19	57,882.23				18	
19	Great Northern			920.57	973.57	5,362.46		3,593.07	63,593.07	19	
20	Iowa & Omaha Short Line					107.55				20	
21	Iowa & Southwestern			56.00						21	
22	Manchester & Oneida					116.26				22	
23	Minneapolis & St. Louis	1,439.49		5,920.57	1,371.65	23,665.73	70.66		70.66	23	
24	Muscatine North & South			1,649.93		2,428.67				24	
25	Tabor & Northern	257.59		96.00	54.50	634.98				25	
26	Union Pacific	50.54	\$ 1.52	69.05	50.35	943.90	24.23	17.56	6.67	26	
27	Wabash			1,452.66	378.62	8,936.85	1,645.06		1,645.06	27	
	Total	\$ 70,563.25	\$ 1.52	\$ 79,033.47	\$ 72,933.04	\$ 986,839.01	\$ 80,992.93	\$ 10,046.93	\$ 70,946.00	\$ 88,444,255.31	

^a Operated under lease by the Chicago Great Western Railroad Co. Lease provides that lessee receives all receipts and pays all expenditures growing out of the operations of the line and there is, therefore, no operating revenue.
^b Debit item.
^c Report covers the operations from July 1, 1914, to December 31, 1914.

TABLE NO. 7.—RAILWAY OPERATING EXPENSES—ENTIRE LINE.

Number	Name of Road	Maintenance of way and structures	Maintenance of equipment	Traffic expenses	Transportation—rail line	Miscellaneous operations	General expenses	Transportation for investment—Cr.	Grand total railway operating expenses	Operating ratio—per cent	Number
1	Atchison, Topeka & Santa Fe	\$13,252,018.54	\$16,603,328.07	\$ 2,239,173.79	\$ 27,596,114.96	—	\$ 1,918,615.56	\$ 124,061.83	\$ 61,384,299.11	63.23	1
2	Atlantic Northern	11,465.08	5,544.27	—	12,810.91	\$ 880.24	3,897.24	—	34,597.74	89.98	2
3	Atlantic Southern	4,998.88	—	—	15,778.48	—	5,140.28	—	25,917.64	119.17	3
4	Charles City Western	3,548.84	24,983.65	1,822.18	14,180.51	—	3,879.86	—	48,415.04	133.50	4
5	Chicago, Anamosa & Northern	5,584.96	2,272.13	2,129.95	17,620.22	—	5,209.53	—	32,816.79	92.46	5
6	Chicago, Burlington & Quincy	11,960,210.26	15,415,122.75	1,029,675.95	29,117,163.66	832,153.90	2,087,040.68	—	66,441,367.04	66.33	6
7	Chicago Great Western	1,876,924.15	2,308,216.42	661,525.97	5,150,729.85	85,867.75	384,091.85	10,789.32	10,446,566.67	75.04	7
8	a Mason City & Ft. Dodge	—	—	—	—	—	—	—	—	—	8
9	a Wisconsin, Minn. & Pac.	—	—	—	—	—	—	—	—	—	9
10	Chicago, Milwaukee & St. Paul	10,377,184.00	13,737,535.32	1,756,800.69	35,527,961.43	722,625.21	1,862,038.89	2,183,355.11	61,971,701.03	67.78	10
11	Chicago & North Western	10,450,739.45	12,648,935.18	1,288,447.95	29,753,444.05	604,538.16	1,764,487.38	138,539.14	56,371,573.04	69.78	11
12	Chicago, St. P. M. & O.	1,956,803.49	2,476,956.71	344,302.57	6,737,697.17	178,411.41	433,264.97	19,808.81	12,107,597.51	67.86	12
13	Chicago, Rock Island & Pac.	9,081,664.53	11,381,126.82	1,759,466.98	26,942,000.24	512,488.68	1,667,364.14	36,803.76	51,307,307.63	75.41	13
14	Colfax Northern	6,383.69	7,185.29	500.46	14,824.08	—	1,055.34	—	30,548.86	92.21	14
15	Creston, Winterset & D. M.	3,323.12	3,279.58	—	8,557.28	—	2,523.64	—	17,683.62	119.16	15
16	Crooked Creek	30,979.66	4,801.15	11,039.68	—	—	4,841.02	—	51,661.51	122.77	16
17	Davenport, R. I. & N. W.	22,629.98	18,367.31	—	46,931.36	—	2,184.03	—	90,112.68	118.68	17
18	Dubuque & S. C. (Ill. Cent.)	955,799.78	1,475,414.37	149,133.82	2,538,738.43	26,106.29	174,038.81	5,561.51	5,314,530.99	74.64	18
19	Great Northern	8,261,204.51	7,149,929.39	1,167,536.21	18,243,491.01	815,184.24	1,258,468.93	96,886.28	30,738,927.92	54.81	19
20	Iowa & Omaha Short Line	3,766.32	45.79	2.83	7,829.20	—	—	—	11,644.14	89.90	20
21	Iowa & Southwestern	7,069.20	3,733.00	10,738.00	—	—	1,465.71	—	23,035.91	103.63	21
22	Manchester & Onida	3,780.23	2,128.95	773.29	11,398.32	—	332.28	—	18,223.07	75.63	22
23	Minneapolis & St. Louis	1,167,392.63	1,383,528.81	214,057.54	3,886,941.71	817.71	250,855.68	—	6,968,594.68	68.27	23
24	Muscatine North & South	17,285.18	6,387.71	3,435.51	58,424.52	8,941.94	3,140.24	—	94,474.86	70.21	24
25	Taber & Northern	6,103.48	1,062.26	—	9,400.13	—	—	—	19,709.16	77.32	25
26	Union Pacific	6,295,069.97	7,354,025.26	1,215,624.87	13,024,253.64	859,447.98	1,468,358.81	18,034.36	30,198,746.17	58.59	26
27	Wabash	3,759,025.62	5,461,031.24	1,038,840.61	12,016,110.49	168,548.37	797,377.14	22,096.87	23,178,836.60	79.70	27
	Total	\$78,920,989.15	\$97,464,941.34	\$13,395,088.85	\$210,922,331.65	\$4,815,541.88	\$14,061,911.93	\$2,656,856.99	\$416,923,947.81	66.63	

a Operated under lease by the Chicago Great Western Railroad Co. Lease provides that lessee receives all receipts and pays all expenditures growing out of the operations of the line and there is, therefore, no operating expense.
 b Report covers operations from July 1, 1914 to December 31, 1914.

TABLE NO. 7-A.—RAILWAY OPERATING EXPENSES AND TAXES—IOWA.

Number	Name of Road	Maintenance of way and structures	Maintenance of equipment	Traffic expenses	Transportation—rail line	Miscellaneous operations	General expenses	Transportation for investment—Cr.	Grand total operating expenses—Iowa	Operating ratio—per cent	Taxes—Iowa	Number
1	A., T. & S. F.	\$ 100,416.11	\$ 114,016.92	\$ 11,326.37	\$ 192,843.84	—	\$ 12,780.68	\$ 496.08	\$ 430,887.84	69.83	\$ 36,230.46	1
2	A. N.	11,465.08	5,544.27	—	12,810.91	\$ 880.24	3,897.24	—	34,597.74	89.98	1,375.45	2
3	A. S.	4,998.88	—	—	15,778.48	—	5,140.28	—	25,917.64	119.17	2,362.64	3
4	C. C. W.	3,548.84	24,983.65	1,822.18	14,180.51	—	3,879.86	—	48,415.04	133.50	836.00	4
5	C., A. & N.	5,584.96	2,272.12	2,129.95	17,620.22	—	5,209.53	—	32,816.79	92.46	3,198.84	5
6	C., B. & Q.	1,724,105.47	2,033,808.02	253,706.42	3,932,900.92	69,296.17	317,161.19	—	8,331,068.19	67.31	528,151.13	6
7	C. G. W.	1,003,591.34	1,232,326.32	300,247.94	2,754,095.25	45,913.49	295,373.91	5,769.95	5,685,779.29	78.42	313,137.60	7
8	a M. C. & Ft. D.	—	—	—	—	—	—	—	—	—	—	8
9	a W., M. & P.	—	—	—	—	—	—	—	—	—	—	9
10	C., M. & St. P.	2,123,042.88	2,925,032.88	382,486.96	6,680,256.01	94,828.89	398,424.92	689,884.35	11,917,308.19	71.98	606,411.62	10
11	C. & N. W.	2,616,865.16	3,167,393.37	322,627.37	7,450,292.39	151,256.17	441,827.63	34,600.20	14,115,441.89	72.03	700,454.47	11
12	C., St. P., M. & O.	130,323.11	164,965.32	22,934.54	448,730.63	11,882.21	28,851.44	1,321.26	800,365.99	65.49	41,233.36	12
13	C., R. I. & P.	2,340,778.74	3,048,458.91	479,912.20	7,175,383.04	113,357.83	443,903.46	11,490.60	13,590,298.58	76.94	778,541.47	13
14	C. N.	6,383.69	7,185.29	500.46	14,824.08	—	1,055.34	—	30,548.86	92.21	1,130.55	14
15	C., W. & D. M.	3,323.12	3,279.58	—	8,557.28	—	2,523.64	—	17,683.62	119.16	—	15
16	C. C.	30,979.66	4,801.15	11,039.68	—	—	4,841.02	—	51,661.51	122.77	—	16
17	D., R. I. & N. W.	12,751.89	10,672.17	—	21,092.91	—	1,579.16	—	46,096.13	117.95	13,294.74	17
18	D. & S. C. (Ill. C.)	994,274.78	1,416,329.87	142,263.62	2,338,299.99	25,978.36	166,542.29	5,339.01	4,988,355.90	81.64	247,916.62	18
19	G. N.	91,167.25	76,071.80	12,796.57	197,307.04	628.92	13,433.85	131.43	301,274.00	75.32	27,283.15	19
20	I. & O. S. L.	3,766.32	45.79	2.83	7,829.20	—	—	—	11,644.14	89.90	—	20
21	I. & S. W.	7,069.20	3,733.00	10,738.00	—	—	1,465.71	—	23,035.91	103.63	—	21
22	M. & O.	3,780.23	2,128.95	773.29	11,398.32	—	332.28	—	18,223.07	75.63	1,032.41	22
23	M. & St. L.	657,145.66	721,547.67	111,889.82	1,968,504.99	—	125,673.64	—	3,574,711.69	73.31	152,900.00	23
24	M. N. & S.	17,285.18	6,387.71	3,435.51	58,424.52	—	8,941.94	—	94,474.86	70.21	4,993.74	24
25	T. & N.	6,103.48	1,062.26	—	9,400.13	—	3,140.24	—	19,709.16	77.32	1,444.41	25
26	U. P.	25,180.27	29,416.10	4,862.50	52,097.01	3,437.79	5,873.44	72.14	139,794.97	122.07	37,244.11	26
27	Wabash	3,759,025.62	5,461,031.24	1,038,840.61	12,016,110.49	2,794.06	43,897.67	943.06	1,072,024.78	89.67	48,588.81	27
	Total	\$12,058,038.19	\$15,263,243.32	\$ 2,130,735.69	\$33,907,641.98	\$ 520,254.13	\$ 2,246,250.36	\$ 747,128.18	\$65,379,035.69	73.92	\$ 3,548,885.74	

a Operated under lease by the Chicago Great Western Railroad Co. Lease provides that lessee receives all receipts and pays all expenditures growing out of the operations of the line and there is, therefore, no operating expense.

TABLE NO. 8.—SECURITIES OWNED.
PART I—SECURITIES ISSUED OR ASSUMED BY RESPONDENT.

Number	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	Achison, Topeka & Santa Fe	\$ 70,300.00	\$ 70,300.00	\$ 2,325,629.50	\$ 2,325,629.50	\$ 2,395,929.50	\$ 2,395,929.50	1
2	Atlantic Northern							2
3	Atlantic Southern							3
4	Charles City Western	9,600.00	9,600.00	111,000.00	111,000.00	120,600.00	120,600.00	4
5	Chicago, Anamosa & Northern							5
6	Chicago, Burlington & Quincy			32,853,000.00	32,608,236.94	32,853,000.00	32,608,236.94	6
7	Chicago Great Western	234,500.00	234,500.00	3,422,000.00	3,422,000.00	3,656,500.00	3,656,500.00	7
8	Mason City & Fort Dodge							8
9	Wisconsin, Minnesota & Pacific							9
10	Chicago, Milwaukee & St. Paul	434,400.00	434,400.00	125,986,500.00	125,986,500.00	126,420,900.00	126,420,900.00	10
11	Chicago & North Western			42,641,000.00	42,641,000.00	42,641,000.00	42,641,000.00	11
12	Chicago, St. Paul, Minn. & O.							12
13	Chicago, Rock Island & Pacific	517,477.50	517,477.50	16,199,000.00	16,199,000.00	16,716,477.50	16,716,477.50	13
14	Colfax Northern							14
15	Creston, Winterset & Des Moines							15
16	Crooked Creek							16
17	Davenport, Rock Island & N. W.							17
18	Dubuque & Sioux City (Ill. Cent.)			202,000.00	169,620.00	202,000.00	169,620.00	18
19	Great Northern	344,320.00	344,320.00	51,382,000.00	51,382,000.00	51,726,320.00	51,726,320.00	19
20	Iowa & Omaha Short Line							20
21	Iowa & Southwestern			153,400.00	153,400.00	153,400.00	153,400.00	21
22	Manchester & Oneida							22
23	Minneapolis & St. Louis	248,850.00	248,850.00	7,617,472.32	7,617,472.32	7,866,322.32	7,866,322.32	23
24	Muscatine North & South							24
25	Tabor & Northern							25
26	Union Pacific			31,248,000.00	31,248,000.00	31,248,000.00	31,248,000.00	26
27	Wabash	296,300.00	296,300.00	1,689,909.23	1,689,909.23	1,986,209.23	1,986,209.23	27
	Total	\$ 2,155,747.50	\$ 2,155,747.50	\$ 315,830,911.05	\$ 315,533,767.99	\$ 317,986,658.55	\$ 317,709,515.49	

TABLE NO. 8—SECURITIES OWNED—PART II—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		
		Par value	Book value	Par value	Book value	Par value	Book value	
1	Achison, Topeka & Santa Fe	\$ 81,735,300.00	\$ 5,944,529.04			\$39,988,188.00	\$ 525,871.03	1
2	Atlantic Northern							2
3	Atlantic Southern							3
4	Charles City Western							4
5	Chicago, Anamosa & Northern							5
6	Chicago, Burlington & Quincy	42,086,639.99	25,908,735.79	\$ 900,500.00	\$ 1,150,000.00	975,003.06	514,909.22	6
7	Chicago Great Western	30,554,252.60	344,292.90			182,700.00	182,700.00	7
8	Mason City & Ft. Dodge					720,600.00	340,600.00	8
9	Wisconsin, Minnesota & Pacific							9
10	Chicago, Milwaukee & St. Paul	12,403,200.00	7,031,738.29			1,440,000.00	1,147,731.46	10
11	Chicago & North Western	18,222,900.00	11,680,890.44			4,700,000.00	345,000.00	11
12	Chicago, St. Paul, Minn. & O.	728,600.00	210,200.00					12
13	Chicago, Rock Island & Pacific	21,846,520.00	25,396,595.21	1,188,000.00	48,075.00	2,550,600.00	3.00	13
14	Colfax Northern							14
15	Creston, Winterset & Des Moines							15
16	Crooked Creek							16
17	Davenport, Rock Island & N. W.							17
18	Dubuque & Sioux City (Ill. Cent.)							18
19	Great Northern	46,799,950.00	40,047,988.58	11,500.00	12,250.00	5,010,000.00	4,620,444.99	19
20	Iowa & Omaha Short Line							20
21	Iowa & Southwestern							21
22	Manchester & Oneida							22
23	Minneapolis & St. Louis	3,867,600.00	751,403.29			40,000.00	619,710.56	23
24	Muscatine North & South	450,000.00	450,000.00					24
25	Tabor & Northern							25
26	Union Pacific	116,105,600.00	109,754,561.15			6,613,050.00	483,372.96	26
27	Wabash	1,383,600.00	103,006.00	3,273,300.00	6.00			27
	Total	\$ 388,204,511.09	\$ 227,623,890.06	\$ 5,373,300.00	\$ 1,210,331.00	\$62,289,804.66	\$ 6,780,343.22	

TABLE NO. 8—SECURITIES OWNED—PART III—SECURITIES OF OTHER CORPORATIONS NOT ASSUMED—Continued.

Number	Name of Road	Stocks—Companies Affiliated with Respondent—Continued				Stocks—Non-Affiliated Companies		Number
		Other Corporations—Inactive		Total for Companies Affiliated with Respondent		Carrier Corporations—Active		
		Par value	Book value	Par value	Book value	Par value	Book value	
1	Atchison, Topeka & Santa Fe			\$ 124,723,488.00	\$ 6,477,400.07			1
2	Atlantic Northern							2
3	Atlantic Southern							3
4	Charles City Western							4
5	Chicago, Anamosa & Northern							5
6	Chicago, Burlington & Quincy	\$ 1,000.00	\$ 1,000.00	43,963,866.65	27,574,645.01	\$ 5,000.00	\$ 7,000.00	6
7	Chicago Great Western			39,736,962.00	326,992.90			7
8	Mason City & Ft. Dodge			720,000.00	340,000.00			8
9	Wisconsin, Minnesota & Pacific							9
10	Chicago, Milwaukee & St. Paul	1,460,200.00	575,664.15	15,402,400.00	8,755,133.90			10
11	Chicago & North Western			22,982,900.00	12,025,800.44	4,171,500.00	3,910,575.93	11
12	Chicago, St. Paul, Minn. & O.			728,600.00	210,200.00			12
13	Chicago, Rock Island & Pacific	75,000.00	2.00	25,660,120.00	25,444,675.21	450,800.00	60,001.00	13
14	Colfax Northern							14
15	Creston, Winterset & Des Moines							15
16	Crooked Creek							16
17	Davenport, Rock Island & N. W.							17
18	Dubuque & Sioux City (Ill. Cent.)					670.00	1.00	18
19	Great Northern	1,750,000.00	1,750,000.00	53,571,450.00	46,430,633.57	78,449,950.00	132,101,068.30	19
20	Iowa & Omaha Short Line							20
21	Iowa & Southwestern							21
22	Manchester & Oneida							22
23	Minneapolis & St. Louis	700.00	.01	3,898,300.00	1,371,113.86			23
24	Muscatine North & South			450,000.00	450,000.00			24
25	Tabor & Northern							25
26	Union Pacific			122,718,740.00	\$ 110,237,934.11	\$ 29,543,127.00	\$ 36,234,437.78	26
27	Wabash			4,656,900.00	100,019.00	10,024,192.80	10,015,701.00	27
	Total	\$ 3,286,900.00	\$ 2,318,665.16	\$ 459,214,316.65	\$ 239,941,231.07	\$ 122,645,289.80	\$ 182,328,785.01	

TABLE NO. 8—SECURITIES OWNED—PART IV—SECURITIES OF OTHER CORPORATIONS NOT ASSUMED—Continued.

Number	Name of Road	Stock—Non-Affiliated Companies—Continued						Number
		Other Corporations—Active		Other Corporations—Inactive		Total for Non-Affiliated Companies		
		Par value	Book value	Par value	Book value	Par value	Book value	
1	Atchison, Topeka & Santa Fe	\$ 505,644.90	\$ 207,428.46			\$ 505,644.90	\$ 207,428.46	1
2	Atlantic Northern							2
3	Atlantic Southern							3
4	Charles City Western							4
5	Chicago, Anamosa & Northern							5
6	Chicago, Burlington & Quincy	17,057.91	17,057.91	\$ 2,950.10	\$ 10.00	25,008.01	24,067.91	6
7	Chicago Great Western	13,000.00	501.00			13,000.00	501.00	7
8	Mason City & Fort Dodge							8
9	Wisconsin, Minnesota & Pacific							9
10	Chicago, Milwaukee & St. Paul	271,700.00	271,700.00			271,700.00	271,700.00	10
11	Chicago & North Western					4,171,500.00	3,910,575.93	11
12	Chicago, St. Paul, Minn. & O.	100.00	100.00			100.00	100.00	12
13	Chicago, Rock Island & Pacific	16,000.00	10,802.00	31,900.00	3.00	48,700.00	70,806.00	13
14	Colfax Northern							14
15	Creston, Winterset & Des Moines							15
16	Crooked Creek							16
17	Davenport, Rock Island & N. W.							17
18	Dubuque & Sioux City (Ill. Cent.)					670.00	1.00	18
19	Great Northern	1,530,299.17	1,484,805.37			79,060,249.17	133,585,873.67	19
20	Iowa & Omaha Short Line							20
21	Iowa & Southwestern							21
22	Manchester & Oneida							22
23	Minneapolis & St. Louis							23
24	Muscatine North & South							24
25	Tabor & Northern							25
26	Union Pacific	5,476,820.00	9,010,024.86			35,019,947.00	45,244,462.64	26
27	Wabash			1,400,000.00	2.00	11,424,192.80	10,015,703.00	27
	Total	\$ 7,830,621.98	\$ 11,002,419.60	\$ 1,434,850.10	\$ 15.00	\$ 131,910,711.88	\$ 193,331,219.61	

TABLE NO. 8—SECURITIES OWNED—PART V—SECURITIES OF OTHER CORPORATIONS NOT ASSUMED—Continued.

Number	Name of Road	Bonds—Companies Affiliated with Respondent						Total For Companies Affiliated with Respondent		Number
		Carrier Corporations—Active		Carrier Corporations Inactive		Other Corporations—Active		Par value	Book value	
		Par value	Book value	Par value	Book value	Par value	Book value			
1	Atchison, Topeka & Santa Fe	\$ 30,295,900.00	\$ 7,485,947.46					\$ 30,295,900.00	\$ 7,485,947.46	1
2	Atlantic Northern									2
3	Atlantic Southern									3
4	Charles City Western									4
5	Chicago, Anamosa & Northern									5
6	Chicago, Burlington & Quincy	1,507,500.00	1,310,622.93			\$ 280,000.00	\$ 280,000.00	1,807,500.00	1,590,622.93	6
7	Chicago Great Western	6,235,000.00	6,233,537.50					6,235,000.00	6,233,537.50	7
8	Mason City & Fort Dodge									8
9	Wisconsin, Minn. & Pac.									9
10	Chicago, Milwaukee & St. Paul	4,827,000.00	4,812,000.00					4,827,000.00	4,812,000.00	10
11	Chicago & North Western	2,346,500.00	942,291.25					2,346,500.00	942,291.25	11
12	Chicago, St. Paul, Minn. & O.	316,000.00	316,000.00					316,000.00	316,000.00	12
13	Chicago, Rock Island & Pacific	24,302,156.00	16,488,544.75	\$ 5,100,000.00	\$ 3.00	4,904,811.42	2,156,366.53	34,306,967.42	18,645,144.28	13
14	Colfax Northern									14
15	Creston, Winterset & D. M.									15
16	Crooked Creek									16
17	Davenport, R. I. & N. W.									17
18	Dubuque & S. C. (Ill. Cent.)	1,595,500.00	1,401,630.86					1,595,500.00	1,401,630.86	18
19	Great Northern	1,131,000.00	1,130,100.50			150,000.00	50,000.00	1,281,000.00	1,180,100.50	19
20	Iowa & Omaha Short Line									20
21	Iowa & Southwestern									21
22	Manchester & Oneida									22
23	Minneapolis & St. Louis	1,164,000.00	1,144,000.00					1,164,000.00	1,144,000.00	23
24	Muscatine North & South	1,000,000.00	1,000,000.00					1,000,000.00	1,000,000.00	24
25	Tabor & Northern									25
26	Union Pacific	80,743,547.37	73,388,021.12			3,014,000.00	339,301.00	83,757,547.37	73,727,322.12	26
27	Wabash	34,000.00	34,000.00					34,000.00	34,000.00	27
	Total	\$ 155,668,103.37	\$ 115,680,006.37	\$ 5,100,000.00	\$ 3.00	\$ 8,348,811.42	\$ 2,825,897.53	\$ 169,116,914.79	\$ 118,512,596.90	

TABLE NO. 8—SECURITIES OWNED—PART VI—SECURITIES OF OTHER CORPORATIONS NOT ASSUMED—Continued.

Number	Name of Road	Bonds—Non-Affiliated Companies						Total for Non-Affiliated Companies		Number
		Carrier Corporations—Active		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	\$ 350,000.00	\$ 330,437.07	\$ 401,900.00	\$ 12,216.08			\$ 751,900.00	\$ 342,653.15	1
2	Atlantic Northern									2
3	Atlantic Southern									3
4	Charles City Western									4
5	Chicago, Anamosa & Northern									5
6	Chicago, Burlington & Quincy	141,000.00	132,968.00	20,500.00	20,500.00	\$12,000.00	\$12,000.00	173,500.00	165,468.00	6
7	Chicago Great Western			1,500.00	1,500.00			1,500.00	1,500.00	7
8	Mason City & Fort Dodge									8
9	Wisconsin, Minnesota & Pacific									9
10	Chicago, Milwaukee & St. Paul	1,000.00	1,000.00	53,100.00	46,582.05			54,100.00	47,582.05	10
11	Chicago & North Western	40,000.00	40,000.00					40,000.00	40,000.00	11
12	Chicago, St. Paul, Minn. & O.			1,500.00	1,500.00			1,500.00	1,500.00	12
13	Chicago, Rock Island & Pacific	5,456,000.00	2,187,924.00	5,120.00	61.00			5,461,120.00	2,187,985.00	13
14	Colfax Northern									14
15	Creston, Winterset & Des Moines									15
16	Crooked Creek									16
17	Davenport, Rock Island & N. W.									17
18	Dubuque & Sioux City (Ill. Cent.)									18
19	Great Northern	38,552,000.00	27,424,767.50	135,600.00	134,600.00			38,687,600.00	27,559,367.50	19
20	Iowa & Omaha Short Line									20
21	Iowa & Southwestern									21
22	Manchester & Oneida									22
23	Minneapolis & St. Louis			3,500.00	3,500.00			3,500.00	3,500.00	23
24	Muscatine North & South									24
25	Tabor & Northern									25
26	Union Pacific	77,640,500.00	73,619,680.41	37,200.00	31,000.00			77,677,700.00	73,650,680.41	26
27	Wabash	2,240.00	2,240.00					2,240.00	2,240.00	27
	Total	\$ 122,182,740.00	\$ 103,730,037.07	\$ 659,920.00	\$ 251,459.13	\$12,000.00	\$12,000.00	\$ 122,864,060.00	\$ 104,002,496.80	

TABLE NO. 8—SECURITIES OWNED—PART VII—SECURITIES OF OTHER CORPORATIONS NOT ASSUMED—Continued.

Number	Name of Road	Notes—Companies Affiliated with Respondent		Notes—Non-Affiliated Companies		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	Par value	Book value	Par value	Book value	
1	A., T. & S. F.	\$91,050,903.77	\$71,094,417.07	\$ 311,448.20	\$ 241,148.20	\$ 91,972,351.97	\$71,335,565.27			\$247,639,284.87	\$ 85,841,094.41	1
2	A. N.											2
3	A. S.											3
4	C. C. W.											4
5	C., A. & N.											5
6	C., B. & Q.			97,187.18	97,187.18	97,187.18	97,187.18	\$3,035		46,127,061.84	29,455,056.03	6
7	C. G. W.									45,586,453.00	6,762,531.40	7
8	M. C. & Ft. D.									730,600.00	340,000.00	8
9	W., M. & P.											9
10	C., M. & St. P.	729,000.00	729,000.00			729,000.00	729,000.00			21,284,300.00	14,615,415.95	10
11	C. & N. W.	922,338.65	922,338.65			922,338.65	922,338.65			30,463,238.65	17,841,096.27	11
12	C., St. P. M. & O.									1,046,200.00	527,800.00	12
13	C., R. I. & P.									66,016,907.42	348,611.18	13
14	C. N.											14
15	C., W. & D. M.											15
16	C. C.											16
17	D., R. I. & N. W.											17
18	D. & S. C. (Ill. C.)									1,596,170.00	1,401,631.86	18
19	G. N.	2,604,000.00	2,604,000.00	7,954,339.35	7,684,731.85	10,558,339.35	10,288,731.85	4,800		184,078,638.52	219,049,497.00	19
20	I. & O. S. L.											20
21	I. & S. W.											21
22	M. & O.											22
23	M. & St. L.									5,065,800.00	2,518,613.86	23
24	M. N. & S.									1,450,000.00	1,450,000.00	24
25	T. & N.											25
26	U. P.	1,842,054.88	1,833,723.63	9,739,000.00	9,711,065.92	11,582,054.88	11,544,789.55			330,765,939.25	314,405,188.83	26
27	Wabash							82,250	1,736	16,119,582.80	10,156,601.00	27
	Total	\$97,148,297.30	\$77,183,479.35	\$18,112,974.73	\$17,734,133.15	\$115,261,272.03	\$94,917,612.50	\$2,250	\$9,571	\$998,860,125.35	\$750,714,797.87	

TABLE NO. 8—SECURITIES OWNED—PART VIII—RECAPITULATION OF SECURITIES OF OTHER CORPORATIONS NOT ASSUMED.

Number	Name of Road	Stocks of Companies Affiliated with Respondent		Bonds of Companies Affiliated with Respondent		Notes of Companies Affiliated with Respondent		Total Securities of Affiliated Companies		Number
		Par value	Book value	Par value	Book value	Par value	Book value	Par value	Book value	
1	Atchison, Topeka & Santa Fe	\$124,723,488.00	\$ 6,470,400.07	\$ 30,205,000.00	\$ 7,485,947.46	\$91,050,903.77	\$71,094,417.07	\$247,639,284.87	\$ 85,841,094.41	1
2	Atlantic Northern									2
3	Atlantic Southern									3
4	Charles City Western									4
5	Chicago, Anamosa & Northern									5
6	Chicago, Burlington & Quincy	43,963,866.65	27,574,645.01	1,897,500.00	1,569,622.93			45,831,366.65	29,105,267.94	6
7	Chicago Great Western	39,736,952.00	526,992.90	6,235,000.00	6,233,537.50			45,971,952.00	6,769,530.40	7
8	Mason City & Ft. Dodge	730,600.00	340,000.00					730,600.00	340,000.00	8
9	Wisconsin, Minn. & Pac.									9
10	Chicago, Mil. & St. Paul	15,402,400.00	8,755,133.90	4,827,000.00	4,812,000.00	729,000.00	729,000.00	20,958,400.00	14,296,133.90	10
11	Chicago & North Western	22,982,900.00	12,025,890.44	2,346,500.00	942,291.25	922,338.65	922,338.65	26,251,738.65	13,800,520.34	11
12	Chicago, St. P., M. & O.	728,600.00	210,200.00	316,000.00	316,000.00			1,044,800.00	526,200.00	12
13	Chicago, R. I. & Pac.	25,660,120.00	25,444,675.21	34,390,967.42	18,645,144.23			60,057,087.42	44,089,819.49	13
14	Colfax Northern									14
15	Creston, Winterset & D. M.									15
16	Crooked Creek									16
17	Davenport, R. I. & N. W.									17
18	Dubuque & S. C. (Ill. Cent.)			1,595,500.00	1,401,630.86			1,595,500.00	1,401,630.86	18
19	Great Northern	53,571,450.00	46,430,653.57	1,281,000.00	1,180,100.50	2,604,000.00	2,604,000.00	\$7,456,450.00	50,214,734.07	19
20	Iowa & Omaha Short Line									20
21	Iowa & Southwestern									21
22	Manchester & Oneida									22
23	Minneapolis & St. Louis	3,898,300.00	1,371,113.86	1,164,000.00	1,144,000.00			5,062,300.00	2,515,113.86	23
24	Muscatine North & South	450,000.00	450,000.00	1,000,000.00	1,000,000.00			1,450,000.00	1,450,000.00	24
25	Tabor & Northern									25
26	Union Pacific	122,718,740.00	110,237,984.11	83,757,547.37	73,727,322.12	1,842,054.88	1,833,723.63	268,318,242.25	185,798,979.86	26
27	Wabash	4,656,900.00	103,012.60	34,000.00	34,000.00			4,660,900.00	137,012.60	27
	Total	\$450,214,316.65	\$239,941,231.07	\$169,116,914.79	\$118,512,566.90	\$97,148,297.30	\$77,183,479.35	\$725,479,528.74	\$435,637,307.32	

TABLE NO. 8—SECURITIES OWNED—PART IX—RECAPITULATION OF SECURITIES OF OTHER CORPORATIONS NOT ASSUMED.

Number	Name of Road	Stocks of Non-Affiliated Companies		Bonds of Non-Affiliated Companies		Notes of Non-Affiliated Companies		Miscellaneous Investments in Non-Affiliated Companies		Total Securities of Non-Affiliated Companies		Number
		Par value	Book value	Par value	Book value	Par value	Book value	Par value	Book value	Par value	Book value	
1	A., T. & S. F.	\$ 505,644.90	\$ 207,428.46	\$ 751,900	\$ 342,653.15	\$ 311,448.20	\$ 241,148.20			\$ 1,568,963.10	\$ 791,229.81	1
2	A. N.											2
3	A. S.											3
4	C. C. W.											4
5	C., A. & N.											5
6	C., B. & Q.	25,008.01	24,067.91	173,500	165,408.00	97,187.13	97,187.13			295,695.13	289,788.09	6
7	C. G. W.	13,000.00	501.00	1,500	1,500.00			\$3,085		14,500.00	2,001.00	7
8	M. C. & Ft. D.											8
9	W., M. & P.											9
10	C., M. & St. P.	271,700.00	271,700.00	54,100	47,582.05					325,500.00	319,282.05	10
11	C. & N. W.	4,171,500.00	3,910,575.93	40,000	40,000.00					4,211,500.00	3,950,575.93	11
12	C., St. P., M. & O.	100.00	100.00	1,500	1,500.00					1,600.00	1,000.00	12
13	C., R. I. & P.	498,700.00	70,806.00	5,461,120	2,187,985.00					5,959,820.00	2,258,791.00	13
14	C. N.											14
15	O., W. & D. M.											15
16	C. C.											16
17	D., R. I. & N. W.											17
18	D. & S. O. (Ill. C.)	670.00	1.00							670.00	1.00	18
19	G. N.	79,980,249.17	133,585,873.67	38,687,600	27,559,357.50	7,954,339.35	7,684,731.85	4,800		136,622,188.52	138,834,763.02	19
20	I. & O. S. L.											20
21	I. & S. W.											21
22	M. & O.											22
23	M. & St. L.			3,500	3,500.00							23
24	M., N. & S.									3,500.00	3,500.00	24
25	T. & N.											25
26	U. P.	35,019,947.00	45,244,462.64	77,877,700	73,650,080.41	9,750,000.00	9,711,065.92			132,447,647.00	128,006,208.97	26
27	Wabash	11,424,192.80	10,015,793.00	2,240	2,240.00			\$2,250	1,786	11,428,682.80	10,019,679.00	27
	Total	\$131,910,711.88	\$193,331,219.61	\$122,854,600	\$104,002,406.80	\$18,112,074.73	\$17,734,133.15	\$2,250	\$9,871	\$272,850,596.61	\$315,077,430.56	

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.	\$ 578,708,044.36	\$ 12,968.64			\$ 6,110,279.21	\$ 6,470,400.07	\$ 7,485,947.46	\$71,004,417.07	\$12,461,781.35	1
2	A. N.										2
3	A. S.										3
4	C. C. W.	536,118.37				8,858.60					4
5	C., A. & N.					508.78					5
6	C., B. & Q.	441,335,029.26		\$126,894.01	\$ 44,631.05	1,449,557.01	27,574,645.01	1,500,022.93		5,620,503.06	6
7	C. G. W.	110,237,992.70				44,498.01	526,992.90	6,233,537.50		25,026.50	7
8	M. C. & Ft. D.	44,680,954.99					340,000.00			3,039.20	8
9	W., M. & P.	12,137,909.98									9
10	C., M. & St. P.	562,510,794.06		231,521.23	60,694.44	2,850,369.78	8,755,133.90	4,812,000.00	729,000.00	34,993,758.54	10
11	C. & N. W.	367,713,923.16	b	994,978.70		1,254,788.92	12,025,800.44	105,551.25	922,338.65	11,921,028.37	11
12	C., St. P., M. & O.	74,453,222.84				220,387.40	210,200.00	316,000.00		3,480.78	12
13	C., R. I. & P.	235,867,019.23	4,038,692.50			1,741,023.07	25,444,675.21	18,645,144.28		14,000,299.62	13
14	C. N.	142.66	50.11								14
15	O., W. & D. M.										15
16	C. C.	412,833.74									16
17	D., R. I. & N. W.	3,507,506.10									17
18	D. & S. O. (Ill. Cent.)	81,189,708.00		1,408,809.23							18
19	G. N.	884,273,853.22	2,900.48	2,271.50	21,018.87	3,960,172.35	46,480,633.97	1,180,100.50	2,604,000.00	7,667,358.97	19
20	I. & O. S. L.										20
21	I. & S. W.	310,112.14									21
22	M. & O.	134,786.00									22
23	M. & St. L.	63,626,676.50					1,371,113.86	1,144,000.00		9,722.93	23
24	M., N. & S.	1,262,611.80									24
25	T. & N.	92,917.70									25
26	U. P.	293,300,002.00			6,311.16	364,450.55	110,237,934.11	73,727,322.12	1,833,723.63	10,886,246.30	26
27	Wabash	194,065,016.30		510.32	32,616.00	275,000.00	108,012.00	34,000.00			27
	Total	\$3,400,447,265.97	\$4,654,611.76	\$2,511,196.97	\$165,241.52	\$18,279,833.68	\$239,491,231.07	\$115,274,226.04	\$77,183,479.35	\$97,652,845.62	

a Credit item.

b Included in investment in road and equipment.

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS—PART II—INVESTMENTS—Continued.

Number	Name of Road	Other Investments					Total invest-ments June 30, 1915	Total invest-ments June 30, 1914	Increase, 1915	Decrease, 1915	Number
		Stocks	Bonds	Notes	Advances	Miscellaneous					
1	A., T. & S. F.	\$ 207,428.46	\$ 342,658.75	\$ 241,143.20			\$ 683,135,067.97	\$ 671,824,216.57	\$11,810,851.40		1
2	A. N.										2
3	A. S.										3
4	C. C. W.						544,976.97	431,641.88	113,335.09		4
5	C., A. & N.						568.78				5
6	C., B. & Q.	24,067.91	165,468.00	97,187.18		\$ 3,035.00	477,777,882.40	469,273,402.69	8,504,479.71		6
7	C. G. W.	501.00	1,500.00				117,070,648.61	115,978,854.06	1,091,794.55		7
8	M. C. & Ft. D.						45,024,504.19	45,009,638.29		75,094.10	8
9	W., M. & P.						12,137,909.98	12,116,450.51		21,459.47	9
10	C., M. & St. P.	271,700.00	47,582.05				615,262,464.00	600,421,443.89	14,841,020.11		10
11	C. & N. W.	3,910,575.93					398,849,075.42	390,378,425.30	8,470,650.12		11
12	C., St. P., M. & O.	100.00	1,500.00				75,204,891.02	75,109,450.39	95,440.63		12
13	C., R. I. & P.	70,806.00	2,187,985.69				302,655,645.66	318,712,184.73		16,056,539.07	13
14	C. N.						192.77	192.77			14
15	C., W. & D. M.		183,500.00				566,333.74	219,714.50	376,619.24		15
16	C. C.						3,507,596.10	3,491,274.92	16,321.18		16
17	D., R. I. & N. W.	1.00					32,508,518.89	32,305,400.67	293,118.22		17
18	D. & S. C. (Ill. C.)						615,336,529.25	606,503,300.08	8,833,229.17		18
19	G. N.	133,585,873.67	27,559,337.50	7,684,731.85	\$359,456.77	4,300.00					19
20	I. & O. S. L.						463,512.14	463,512.14			20
21	I. & S. W.		153,400.00				134,786.00	131,376.60	3,409.40		21
22	M. & O.						66,155,013.35	65,755,987.39	399,025.96		22
23	M. & St. L.		3,500.00				1,262,611.83	1,273,946.71		11,334.88	23
24	M. N. & S.						92,917.75	92,917.75			24
25	T. & N.						619,032,198.85	606,032,900.16	13,019,298.69		25
26	U. P.	45,244,462.64	73,650,680.41	9,711,065.92			204,529,833.67	204,074,559.80	455,273.87		26
27	Wabash	10,017,943.00				1,736.00					27
	Total	\$193,333,459.61	\$104,297,156.80	\$17,734,133.15	\$359,456.77	\$ 9,591.00	\$4,271,308,709.34	\$4,219,190,901.80	\$68,345,236.51	\$16,142,988.01	

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS—PART III—CURRENT ASSETS.

Number	Name of Road	Cash	Demand loans and deposits	Time drafts and deposits	Special deposits	Loans and bills receivable	Traffic and car service bal-ances receivable	Net balance receivable from agents and conduc-tors	Miscellaneous accounts receivable	Material and supplies	Number
2	A. N.										2
3	A. S.										3
4	C. C. W.	53,043.93					92.45	83.23	1,315.06	250.03	4
5	C., A. & N.	1,429.86					41.99	2,042.88	325.64	566.05	5
6	C., B. & Q.	7,123,451.12		10,000.00		4,084,420.59	809,841.31	2,501,597.65	2,537,892.58	7,171,219.52	6
7	C. G. W.	2,735,109.35			41,217.50	133,965.03	90,088.44	237,303.02	438,539.93	1,115,398.89	7
8	M. C. & Ft. D.										8
9	W., M. & P.										9
10	C., M. & St. P.	15,426,097.28			2,731,448.53	609,959.22	17,961.28	2,264,099.83	2,732,949.54	8,258,191.89	10
11	C. & N. W.	9,778,403.49				1,712.35	119,905.82	2,397,428.41	1,858,672.00	4,907,020.13	11
12	C., St. P., M. & O.	900,294.19				1,855.83	127,441.45	442,295.30	435,318.36	1,368,715.03	12
13	C., R. I. & P.	3,204,673.45			389,209.48	54,663.88	314,152.21	943,767.61	2,298,118.36	5,065,370.03	13
14	C. N.	665.95					2,034.43	983.17	906.30	811.97	14
15	C., W. & D. M.										15
16	C. C.							469.22	1,039.11		16
17	D., R. I. & N. W.	12,890.02					445.25	661.46	97,325.45	24,560.96	17
18	D. & S. C. (Ill. Cent.)				243.82						18
19	G. N.	6,789,211.67	\$4,780,000.00			76,278.49	299,039.74	1,949,413.19	2,145,139.64	4,389,104.54	19
20	I. & O. S. L.										20
21	I. & S. W.								400.00	1,950.00	21
22	M. & O.	3,329.52				17,500.00			795.63	695.26	22
23	M. & St. L.	203,139.53			106.50	74,722.48	51,751.85	300,757.41	487,786.97	378,193.29	23
24	M. N. & S.	20,273.79				15,358.91	187.81	2,842.58	642.15	5,298.03	24
25	T. & N.	1,541.36					259.36	1,932.95	2,626.40		25
26	U. P.	8,811,468.91			75,724.36	6,000,000.00	921,065.32	320,378.96	1,153,123.05	4,770,539.06	26
27	Wabash	1,408,040.72				99,825.00	408,281.55	385,628.51	2,311,450.69	1,636,822.43	27
	Total	\$74,477,458.60	\$4,780,000.00	\$600,000.00	\$3,351,133.40	\$11,378,442.83	\$ 4,423,284.38	\$12,438,632.41	\$20,908,123.26	\$51,639,613.90	

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS—PART IV—CURRENT ASSETS—Continued.

Number	Name of Road	Interest and dividends receivable	Rents receivable	Other current assets	Total current assets June 30, 1915	Total current assets, June 30, 1914	Increase June 30, 1915	Decrease June 30, 1915	Number
1	Atchison, Topeka & Santa Fe	\$2,217,895.91	\$ 8,130.40		\$ 39,447,142.21	\$ 57,787,225.09	\$ 1,659,918.52		1
2	Atlantic Northern								2
3	Atlantic Southern								3
4	Charles City Western		67.40		54,828.12	9,812.62	45,015.50		4
5	Chicago, Anamosa & Northern			\$ 10,993.03	15,394.08				5
6	Chicago, Burlington & Quincy				24,338,423.17	23,714,703.16	523,720.01		6
7	Chicago Great Western	2,050.26	40,838.81	115,675.55	4,950,303.78	4,583,750.99	366,552.79		7
8	Mason City & Ft. Dodge								8
9	Wisconsin, Minnesota & Pacific								9
10	Chicago, Milwaukee & St. Paul	570,334.99		160,272.08	32,831,314.64	33,438,169.98	\$ 606,855.34		10
11	Chicago & North Western			331,452.15	19,385,594.44	30,193,855.03		10,808,260.59	11
12	Chicago, St. Paul, Minn. & O.				3,275,830.16	3,569,009.84		293,179.68	12
13	Chicago, Rock Island & Pacific	316,849.46	43,021.63	775,800.03	13,946,166.18	16,431,719.25		2,485,553.07	13
14	Colfax Northern				5,401.82	5,265.15	136.67		14
15	Creston, Winterset & Des Moines								15
16	Crooked Creek				1,508.33	9,903.65		8,455.32	16
17	Davenport, Rock Island & N. W.				135,902.84	143,902.30		8,089.46	17
18	Dubuque & Sioux City (Ill. Cent.)				243.82	243.82			18
19	Great Northern			55,582.84	20,488,770.11	19,235,402.82	1,228,367.29		19
20	Iowa & Omaha Short Line								20
21	Iowa & Southwestern				2,350.00	2,708.96		358.96	21
22	Manchester & Oneida			2,062.01	24,351.82	25,470.29		1,118.47	22
23	Minneapolis & St. Louis	29,267.71	1,343.16		1,578,068.90	1,602,831.12		24,762.22	23
24	Muscatine North & South			609.51	45,272.78	18,956.92	26,315.86		24
25	Tabor & Northern				6,300.07	3,266.15	3,033.92		25
26	Union Pacific	2,371,680.54		1,720,542.78	26,144,543.58	37,181,405.97		11,036,862.39	26
27	Wabash				6,250,048.90	6,699,603.34		449,554.44	27
	Total	\$5,499,078.87	\$ 94,001.40	\$3,173,050.61	\$192,822,819.75	\$214,677,357.05	\$ 3,853,118.56	\$25,723,049.94	

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS—PART V—DEFERRED ASSETS.

Number	Name of Road	Working fund advances	Insurance and other funds	Other deferred assets	Total deferred assets June 30, 1915	Total deferred assets June 30, 1914	Increase June 30, 1915	Decrease June 30, 1915	Number
1	Atchison, Topeka & Santa Fe	\$ 9,680.16	\$ 1,832,834.80	\$ 2,680,301.41	\$ 4,522,816.37	\$ 4,820,908.94		\$ 298,182.57	1
2	Atlantic Northern								2
3	Atlantic Southern								3
4	Charles City Western								4
5	Chicago, Anamosa & Northern								5
6	Chicago, Burlington & Quincy	23,202.91		1,000.00	24,202.91	24,196.45	\$ 6.46		6
7	Chicago Great Western	6,744.01			6,744.01	8,480.61		1,736.60	7
8	Mason City & Ft. Dodge								8
9	Wisconsin, Minnesota & Pacific								9
10	Chicago, Milwaukee & St. Paul	166,427.79	937,000.00		1,103,427.79	1,154,844.37		51,416.58	10
11	Chicago & North Western	7,708.58			7,708.58	7,808.58		100.00	11
12	Chicago, St. Paul, Minn. & O.	3,727.90			3,727.90	9,549.47		5,821.57	12
13	Chicago, Rock Island & Pacific	109,019.23			109,019.23	14,951.66	94,067.57		13
14	Colfax Northern			11.00	11.00		11.00		14
15	Creston, Winterset & Des Moines								15
16	Crooked Creek								16
17	Davenport, Rock Island & N. W.								17
18	Dubuque & Sioux City (Ill. Cent.)								18
19	Great Northern	26,007.79		42,440.22	68,448.01	57,741.99	10,706.02		19
20	Iowa & Omaha Short Line								20
21	Iowa & Southwestern								21
22	Manchester & Oneida								22
23	Minneapolis & St. Louis	1,332.61		2,941.27	4,273.88	15,116.43		10,842.55	23
24	Muscatine North & South								24
25	Tabor & Northern	17,650.27		2,035,940.00	2,053,590.27	76,517,163.67		74,463,564.40	25
26	Union Pacific	19,679.65		1,583,008.95	1,602,688.60	8,595,022.83		6,992,334.23	26
27	Wabash								27
	Total	\$ 301,180.90	\$ 2,769,834.80	\$ 6,345,651.85	\$ 9,506,667.55	\$91,225,875.00	\$ 104,791.05	\$81,823,968.50	

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS—PART VI—UNADJUSTED DEBTS.

Number	Name of Road	Rents and insurance premiums paid in advance	Discount on funded debt	Other unadjusted debits	Total unadjusted debits June 30, 1915	Total unadjusted debits June 30, 1914	Increase June 30, 1915	Decrease June 30, 1915	Number
1	Achison, Topeka & Santa Fe	\$ 320,929.31		\$ 556,257.31	\$ 877,186.02	\$ 1,142,949.42		\$ 265,762.80	1
2	Atlantic Northern								2
3	Atlantic Southern								3
4	Charles City Western	188.90	\$ 3,283.79	37.50	3,510.19		\$ 3,510.19		4
5	Chicago, Anamosa & Northern			4,200.00	4,200.00				5
6	Chicago, Burlington & Quincy	148,066.36	2,353,658.84	2,043,138.94	4,544,804.14	4,574,015.52		29,121.38	6
7	Chicago Great Western	1,534.04	596,711.45	1,307,371.07	1,905,616.56	2,053,787.45		148,170.89	7
8	Mason City & Ft. Dodge			396,947.38	396,947.38	226,455.92	170,491.46		8
9	Wisconsin, Minnesota & Pacific			204,087.49	204,087.49	186,227.04	17,860.45		9
10	Chicago, Milwaukee & St. Paul			2,276,504.88	2,278,504.88	1,875,599.92	400,904.96		10
11	Chicago & North Western	47,102.17		1,074,296.91	1,121,399.08	1,274,084.40		152,685.32	11
12	Chicago, St. Paul, Minn. & O.			592,602.66	592,602.66	618,789.05		26,186.39	12
13	Chicago, Rock Island & Pacific			1,504,386.33	1,504,386.33	1,738,767.29		234,380.96	13
14	Colfax Northern	158.15			158.15	40.12	118.03		14
15	Creston, Winterset & Des Moines								15
16	Crooked Creek					217.67		217.67	16
17	Davenport, Rock Island & N. W.	1,057.50			1,057.50		1,057.50		17
18	Dubuque & Sioux City (Ill. Cent.)								18
19	Great Northern	12,857.38		1,335,643.01	1,348,500.39	1,678,215.97		329,715.58	19
20	Iowa & Omaha Short Line								20
21	Iowa & Southwestern								21
22	Manchester & Oneida								22
23	Minneapolis & St. Louis	4,684.98	1,362,335.80	274,938.35	1,641,359.13	1,561,321.87	80,037.26		23
24	Muscatine North & South	23.67			23.67		23.67		24
25	Tabor & Northern								25
26	Union Pacific			443,361.41	443,361.41	532,201.66		108,840.25	26
27	Wabash	27,938.62	25,787.29	48,065.69	105,791.60	92,986.41	13,205.19		27
	Total	\$ 563,971.08	\$ 4,345,777.17	\$12,061,838.93	\$16,971,587.18	\$17,575,259.71	\$ 687,208.71	\$ 1,295,081.24	

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS—PART VII—GRAND TOTAL ASSETS.

Number	Name of Road	Grand total June 30, 1915	Grand total June 30, 1914	Increase June 30, 1915	Decrease June 30, 1915	Number
1	Achison, Topeka & Santa Fe	\$ 727,982,213.17	\$ 715,075,390.62	\$ 12,906,822.55		1
2	Atlantic Northern					2
3	Atlantic Southern					3
4	Charles City Western	693,315.28	441,454.50	161,860.78		4
5	Chicago, Anamosa & Northern	20,102.86				5
6	Chicago, Burlington & Quincy	506,585,402.63	497,586,317.82	8,999,084.80		6
7	Chicago Great Western	123,933,312.96	122,624,873.11	1,308,439.85		7
8	Mason City & Ft. Dodge	45,421,541.57	45,326,114.21	95,427.36		8
9	Wisconsin, Minnesota & Pacific	12,341,997.47	12,302,677.55	39,319.92		9
10	Chicago, Milwaukee & St. Paul	651,473,711.31	636,800,038.16	14,673,673.15		10
11	Chicago & North Western	419,363,777.52	421,894,173.31		2,490,395.79	11
12	Chicago, St. Paul, Minn. & O.	79,977,051.74	79,306,798.75	670,252.99	229,747.01	12
13	Chicago, Rock Island & Pacific	318,215,217.40	336,807,622.93		18,682,405.53	13
14	Colfax Northern	5,763.74	5,498.04	265.70		14
15	Creston, Winterset & Des Moines					15
16	Crooked Creek	597,842.07	229,895.82	367,946.25		16
17	Davenport, Rock Island & N. W.	3,644,556.44	3,635,267.22	9,289.22		17
18	Dubuque & Sioux City (Ill. Cent.)	32,508,762.71	32,305,644.49	203,118.22		18
19	Great Northern	637,237,247.76	627,494,690.86	9,742,556.90		19
20	Iowa & Omaha Short Line					20
21	Iowa & Southwestern	465,862.14	466,221.10		358.96	21
22	Manchester & Oneida	159,137.82	156,846.89	2,290.93		22
23	Minneapolis & St. Louis	69,378,715.26	68,935,256.81	443,458.45		23
24	Muscatine North & South	1,307,908.28	1,292,903.63	15,004.65		24
25	Tabor & Northern	99,277.82	96,183.90	3,093.92		25
26	Union Pacific	647,603,703.11	720,283,761.46		72,500,058.35	26
27	Wabash	212,488,362.77	219,461,772.38		6,973,409.61	27
	Total	\$ 4,490,694,783.82	\$ 4,542,699,393.76	\$ 48,971,602.6	\$ 100,966,375.21	

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—PART VIII—STOCK AND GOVERNMENTAL GRANTS.

Number	Name of Road	Capital stock	Stock liability for conversion	Premium on capital stock	Total stock June 30, 1915	Total stock June 30, 1914	Increase June 30, 1915	Decrease June 30, 1915	Governmental grants—grants in aid of construction, June 30, 1915	Number
1	Atchison, Topeka & Santa Fe.....	\$ 314,663,230.00			\$ 314,663,230.00	\$ 309,985,230.00	\$ 4,678,000.00			1
2	Atlantic Northern									2
3	Atlantic Southern									3
4	Charles City Western	290,625.00			290,625.00	291,625.00		\$ 1,000.00	\$ 62,928.08	4
5	Chicago, Anamosa & Northern									5
6	Chicago, Burlington & Quincy	110,839,100.00			110,839,100.00	110,839,100.00				6
7	Chicago Great Western	89,149,815.00			89,149,815.00	89,146,315.00	3,500.00			7
8	Mason City & Ft. Dodge	32,841,152.00			32,841,152.00	32,841,152.00				8
9	Wisconsin, Minnesota & Pacific	5,893,400.00			5,893,400.00	5,893,400.00				9
10	Chicago, Milwaukee & St. Paul	233,201,900.00		\$36,183.87	233,238,083.87	232,732,083.87	506,000.00		\$ 300.00	10
11	Chicago & North Western	a 152,512,148.82		29,657.75	152,541,806.57	152,541,806.57				11
12	Chicago, St. Paul, Minn. & O.	b 29,813,066.69	\$ 5,931.63		29,818,998.32	29,818,998.32				12
13	Chicago, Rock Island & Pacific	74,359,722.50	122,800.00		74,482,522.50	74,995,122.50		512,600.00		13
14	Colfax Northern	10,000.00			10,000.00	10,000.00				14
15	Creston, Winterset & Des Moines									15
16	Crooked Creek	112,500.00			112,500.00	112,500.00				16
17	Davenport, Rock Island & N. W.	3,000,000.00			3,000,000.00	3,000,000.00				17
18	Dubuque & Sioux City (Ill. Cent.)	11,759,500.00			11,759,500.00	11,759,500.00				18
19	Great Northern	249,133,313.20		15,734.95	249,149,048.15	288,668,939.20	10,480,108.65		22,072.21	19
20	Iowa & Omaha Short Line									20
21	Iowa & Southwestern	125,500.00			125,500.00	123,000.00	2,500.00			21
22	Manchester & Onelda	62,780.00			62,780.00	62,780.00				22
23	Minneapolis & St. Louis	21,038,850.00			21,038,850.00	21,038,790.00	60.00			23
24	Muscatine North & South	450,000.00			450,000.00	450,000.00				24
25	Tabor & Northern	25,300.00			25,300.00	25,300.00				25
26	Union Pacific	321,835,100.00			321,835,100.00	327,835,100.00				26
27	Wabash	92,104,126.66			92,104,126.66	92,308,065.66		203,939.00		27
	Total	\$ 1,743,221,129.87	\$ 128,731.63	\$ 81,576.57	\$ 1,743,431,438.07	\$ 1,728,568,808.12	\$ 15,070,168.95	\$ 807,539.00	\$ 85,300.29	

a Includes \$2,648.82 of scrip.
b Includes \$96.69 of scrip.

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—PART IX—LONG TERM DEBT.

Number	Name of Road	Funded debt unamortured	Receiver's certificates	Non-negotiable debt to affiliated companies—open accounts	Total long term debt June 30, 1915	Total long term debt June 30, 1914	Increase June 30, 1915	Decrease June 30, 1915	Number
1	Atchison, Topeka & Santa Fe.....	\$ 310,975,282.40			\$ 310,975,282.40	\$ 312,176,148.50		\$ 2,200,866.10	1
2	Atlantic Northern								2
3	Atlantic Southern								3
4	Charles City Western	100,500.00			100,500.00		\$ 100,500.00		4
5	Chicago, Anamosa & Northern								5
6	Chicago, Burlington & Quincy	181,690,000.00			181,690,000.00	182,568,600.00		878,600.00	6
7	Chicago Great Western	25,881,000.00			25,881,000.00	25,887,000.00	4,000.00		7
8	Mason City & Ft. Dodge	12,000,000.00		\$ 17,924.77	12,017,924.77	12,017,924.77			8
9	Wisconsin, Minnesota & Pacific	6,232,000.00			6,232,000.00	6,232,000.00			9
10	Chicago, Milwaukee & St. Paul	356,145,634.66			356,145,634.66	331,296,454.66	24,919,200.00		10
11	Chicago & North Western	207,340,000.00			207,340,000.00	211,800,500.00		4,460,500.00	11
12	Chicago, St. Paul, M. & O.	39,337,000.00			39,337,000.00	39,337,000.00			12
13	Chicago, Rock Island & Pacific	231,288,000.00	\$ 1,494,000.00	27,900.00	232,804,900.00	236,568,400.00		3,763,500.00	13
14	Colfax Northern								14
15	Creston, Winterset & Des Moines	487,500.00			487,500.00	112,500.00	375,000.00		15
16	Crooked Creek			502,665.31	502,665.31	486,344.13	16,321.18		16
17	Davenport, Rock Island & N. W.	16,953,000.00		2,038,227.69	18,991,227.69	18,815,480.23	175,747.36		17
18	Dubuque & Sioux City (Ill. C.)	251,005,409.09			251,005,409.09	251,002,409.09		87,000.00	18
19	Great Northern								19
20	Iowa & Omaha Short Line								20
21	Iowa & Southwestern	65,000.00			65,000.00	200,000.00		200,000.00	21
22	Manchester & Onelda	42,788,372.39		548,985.23	43,337,357.62	42,942,123.35	395,234.27		22
23	Minneapolis & St. Louis	800,000.00			800,000.00	800,000.00			23
24	Muscatine North & South	50,000.00			50,000.00	50,000.00			24
25	Tabor & Northern	191,922,965.00			191,922,965.00	201,035,051.31		9,112,086.31	25
26	Union Pacific	107,335,240.00	15,950,000.00		123,285,240.00	117,504,737.70	5,780,502.30		26
27	Wabash								27
	Total	\$ 1,982,391,923.74	\$ 17,444,000.00	\$ 3,135,702.90	\$ 2,002,971,626.64	\$ 1,991,907,673.74	\$ 31,766,505.31	\$ 20,702,552.41	

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—PART X—CURRENT LIABILITIES.

Number	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	A., T. & S. F.		\$ 629,975.04	\$ 6,726,598.63	\$ 1,882,280.51	\$ 831,883.45	\$ 46,765.00	\$ 15,500.00	\$ 2,854,343.25	1
2	A. N.									2
3	A. S.									3
4	C. C. W.	\$ 151,606.53	10,946.94	2,402.27	13,123.66	4,774.31				4
5	C., A. & N.		4,788.21	4,368.32	1,301.86					5
6	C., B. & Q.		1,807,328.31	6,047,293.04	309,367.71	1,689,945.00	445.25	6,000.00		6
7	C. G. W.		407,967.38	1,193,987.05	85,191.64	15,947.50				7
8	M. C. & Ft. D.									8
9	W., M. & P.									9
10	C., M. & St. P.	30,280.20	554,623.71	7,393,079.56	389,248.00	2,894,279.30	3,279.00	6,400.00		10
11	C. & N. W.		1,626,795.93	3,342,790.43	201,608.11	650,949.84	2,726,930.96	167,000.00		11
12	C., St. P., M. & O.		356,784.85	978,440.99	104,321.45	45,116.00	481.00		1,043,455.00	12
13	C., R. I. & P.	4,100,000.00	968,524.83	6,495,323.00	822,874.70	2,079,275.29	247.25	60,708.85		13
14	C. N.	8,268.50	359.41	761.26						14
15	C., W. & D. M.							2,845.87		15
16	C. C.		16,340.17	7,806.42						16
17	D., R. I. & N. W.		515.95	47,268.10						17
18	D. & S. C. (Ill. Cent.)			25.00		165,579.99	3,675.00	263.11		18
19	G. N.		350,719.37	3,469,820.15	3,384,048.28	2,769,126.16		3,200.00		19
20	I. & O. S. L.									20
21	I. & S. W.	112,000.00			16,195.00	20,667.91		200,000.00		21
22	M. & O.		8,642.22							22
23	M. & St. L.	1,103,800.98	298,336.96	1,167,798.11	75,395.11	37,965.18	608.00	50.00		23
24	M. N. & S.	25,500.00	48,690.61	41,033.14						24
25	T. & N.	30,620.52	2,057.45		7,227.20					25
26	U. P.		315,534.77	2,958,473.12	5,081,585.70	2,638,290.10	6,343,667.67		6,436,702.00	26
27	Wabash	1,343,927.30	547,222.25	6,101,609.00	424,297.19	1,062,738.25		3,466,200.00		27
	Total	\$ 6,906,034.05	\$ 8,046,393.76	\$ 46,033,873.28	\$ 12,963,646.11	\$ 14,804,633.29	\$ 9,122,772.23	\$ 3,927,904.72	\$10,334,500.25	

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—PART XI—CURRENT LIABILITIES—Continued.

Number	Name of Road	Unmatured interest accrued	Unmatured rents accrued	Other current liabilities	Total current liabilities June 30, 1915	Total current liabilities June 30, 1914	Increase June 30, 1915	Decrease June 30, 1915	Number
1	Atchison, Topeka & Santa Fe	\$ 3,510,366.93	\$ 440,553.38		\$ 17,007,265.19	\$ 16,902,492.80	\$ 104,773.39		1
2	Atlantic Northern								2
3	Atlantic Southern								3
4	Charles City Western	1,922.08		\$ 58.04	184,923.83	104,689.14	20,234.69		4
5	Chicago, Anamosa & Northern			9,057.86	19,516.25				5
6	Chicago, Burlington & Quincy	1,118,246.60		415,434.00	11,394,059.97	15,814,747.85		\$ 4,420,687.88	6
7	Chicago Great Western	338,413.32	198,942.90	175,070.51	2,475,520.30	2,176,749.12	298,771.18		7
8	Mason City & Ft. Dodge								8
9	Wisconsin, Minnesota & Pacific								9
10	Chicago, Milwaukee & St. Paul	5,459,273.27		207,255.00	16,937,718.04	21,822,052.86		4,884,334.82	10
11	Chicago & North Western	1,006,774.99	6,000.00	127,939.38	10,756,759.63	11,077,934.66		321,145.03	11
12	Chicago, St. Paul, M. & O.	377,090.83			2,905,690.12	3,355,503.92		449,813.80	12
13	Chicago, Rock Island & Pacific	2,300,971.54	645,732.08		17,503,638.14	13,703,856.62	3,799,801.52		13
14	Colfax Northern	175.97	1,296.75	5,088.50	15,890.48	8,940.27	6,950.21		14
15	Creston, Winterset & Des Moines								15
16	Crooked Creek				26,992.46	25,088.59	1,903.87		16
17	Davenport, Rock Island & N. W.				47,784.05	62,398.49		14,584.44	17
18	Dubuque & Sioux City (Ill. C.)	65,375.00			234,918.10	235,465.79		547.69	18
19	Great Northern	146,004.16		92,996.84	10,245,914.06	18,654,136.13		8,408,221.17	19
20	Iowa & Omaha Short Line								20
21	Iowa & Southwestern				348,862.91	143,802.91	205,060.00		21
22	Manchester & Oneida				8,642.22	6,478.59	2,163.63		22
23	Minneapolis & St. Louis	491,914.16	12,406.40		3,188,359.30	3,400,994.87		212,635.57	23
24	Muscatine North & South			2,506.98	117,970.73	102,504.06	15,466.67		24
25	Tabor & Northern	555.55			40,400.72	36,277.50	4,123.22		25
26	Union Pacific	867,896.53	7,877.43	120,549.65	24,765,516.97	96,013,220.32		71,247,703.35	26
27	Wabash	1,068,263.77			14,014,257.83	14,828,679.18		814,421.35	27
	Total	\$17,653,184.74	\$ 1,321,808.94	\$ 1,155,956.85	\$ 132,240,713.20	\$ 218,535,983.67	\$ 4,459,308.38	\$90,774,005.10	

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—PART XII—DEFERRED LIABILITIES AND UNADJUSTED CREDITS.

Number	Name of Road	Other deferred liabilities	Total deferred liabilities June 30, 1915	Total deferred liabilities June 30, 1914	Increase June 30, 1915	Decrease June 30, 1915	Tax liability *	Premium on funded debt	Insurance and casualty reserves	Operating reserves	Number
1	Atchison, Topeka & Santa Fe	\$ 211,457.57	\$ 211,457.57	\$ 84,443.76	\$ 127,013.81		\$ 1,065,480.38			\$ 273,540.71	1
2	Atlantic Northern										2
3	Atlantic Southern										3
4	Charles City Western						1,672.00				4
5	Chicago, Anamosa & Northern						4,046.67				5
6	Chicago, Burlington & Quincy	27,043.49	27,043.49	43,809.41		\$ 16,765.92	95,310.00	\$1,206,830.01		\$ 565,000.00	6
7	Chicago Great Western	35,718.95	35,718.95	40,384.48		4,665.53	277,547.60			194,890.24	7
8	Mason City & Ft. Dodge										8
9	Wisconsin, Minn. & Pacific										9
10	Chicago, Milwaukee & St. P.	59,247.45	59,247.45	159,153.21			1,056,176.43	2,721,272.17			10
11	Chicago & North Western	7,199.57	7,199.57		7,199.57		52,000.00				11
12	Chicago, St. P., M. & O.	3,083.10	3,083.10	3,914.16		831.06	665,903.82	\$ 107,786.19			12
13	Chicago, Rock Island & Pac.	478,868.28	478,868.28	539,387.18		60,518.90	1,627,065.65	656,603.81		2,236,966.19	13
14	Colfax Northern						613.69				14
15	Creston, Winterset & D. M.										15
16	Crooked Creek										16
17	Davenport, R. I. & N. W.										17
18	Dubuque & S. C. (Ill. Cent.)										18
19	Great Northern	76,641.93	76,641.93	138,949.41		62,307.43	2,109,968.61	1,451,075.98			19
20	Iowa & Omaha Short Line										20
21	Iowa & Southwestern										21
22	Manchester & Oneida										22
23	Minneapolis & St. Louis	69,326.13	69,326.13	33,303.53	36,022.60		325,538.69	113,454.28		86,687.51	23
24	Muscatine North & South										24
25	Tabor & Northern										25
26	Union Pacific	1,008,732.57	1,008,732.57	1,278,039.11		269,306.54	1,155,362.94	442,006.40			26
27	Wabash	433,307.34	433,307.34	2,330,514.79		1,897,207.45	666,317.09	136,031.70			27
	Total	\$2,410,626.38	\$2,410,626.38	\$4,651,899.04	\$ 170,235.98	\$2,411,508.64	\$ 7,620,650.71	\$ 107,786.19	\$6,727,274.32	\$3,357,084.65	

* Credit item.

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—PART XIII—UNADJUSTED CREDITS—Continued.

Number	Name of Road	Accrued Depreciation		Other unad-justed credits	Total unad-justed credits June 30, 1915	Total unad-justed credits June 30, 1914	Increase June 30, 1915	Decrease June 30, 1915	Number
		Road	Equipment						
1	Atchison, Topeka & Santa Fe		\$ 22,921,519.51	\$ 1,425,918.24	\$ 26,286,458.84	\$ 22,680,823.90	\$ 3,905,634.94		1
2	Atlantic Northern								2
3	Atlantic Southern								3
4	Charles City Western		21,397.73		23,069.73		23,069.73		4
5	Chicago, Anamosa & Northern				4,046.67				5
6	Chicago, Burlington & Quincy		30,583,344.86	1,325,963.54	33,770,448.41	29,235,523.60	4,540,924.81		6
7	Chicago Great Western		621,496.88	773,079.75	1,887,004.17	1,718,009.07	148,995.10		7
8	Mason City & Ft. Dodge		75,475.96	486,988.84	502,464.80	467,037.44	95,427.36		8
9	Wisconsin, Minnesota & Pacific		35,967.62	264,829.85	300,797.47	261,477.55	39,319.92		9
10	Chicago, Milwaukee & St. Paul		7,597,064.97	1,382,560.34	10,644,721.05	9,659,148.36	985,572.69		10
11	Chicago & North Western		8,149,419.47	412,068.65	8,613,488.12	6,410,504.01	2,202,984.11		11
12	Chicago, St. Paul, M. & O.		1,912,783.32	154,754.95	2,841,228.23	2,496,606.04	344,622.24		12
13	Chicago, Rock Island & Pacific		2,524,099.90	722,378.56	7,767,114.11	4,637,214.04	3,129,900.07		13
14	Colfax Northern		4,761.69		5,375.38	4,665.78	709.60		14
15	Creston, Winterset & Des Moines								15
16	Crooked Creek								16
17	Davenport, Rock Island & N. W.		56,317.08		56,317.08	48,764.60	7,552.48		17
18	Dubuque & Sioux City (Ill. C.)								18
19	Great Northern	\$ 888,424.93	26,535,043.22	3,708,080.26	34,692,593.00	29,628,359.97	5,064,233.03		19
20	Iowa & Omaha Short Line								20
21	Iowa & Southwestern								21
22	Manchester & Oneida		1,500.00		1,500.00	2,400.00		\$ 900.00	22
23	Minneapolis & St. Louis		654,757.41	274,503.40	1,454,941.29	1,234,203.75	220,737.54		23
24	Muscatine North & South			1,615.83	1,615.83		1,615.83		24
25	Tabor & Northern		2,806.08		2,806.08	2,455.32	350.76		25
26	Union Pacific	109,065.17	10,998,701.87	1,769,181.40	14,474,257.78	13,634,550.71	839,707.07		26
27	Wabash		4,865,077.59	654,900.50	6,352,326.88	5,829,970.96	522,355.92		27
	Total	\$ 997,430.10	\$ 117,561,533.86	\$ 13,356,815.11	\$ 149,728,674.97	\$ 127,951,905.10	\$ 21,773,623.20	\$ 900.00	

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—PART XIV—CORPORATE SURPLUS.

Number	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	Profit and loss, debit balance	Number
1	Atchison, Topeka & Santa Fe	\$36,388,069.10		\$ 36,392.36	\$ 1,832,834.80		\$ 38,257,296.26	\$ 20,581,221.91		1
2	Atlantic Northern									2
3	Atlantic Southern									3
4	Charles City Western							\$ 58,731.36		4
5	Chicago, Anamosa & Northern							3,460.06		5
6	Chicago, Burlington & Quincy	30,486,904.50	\$14,642,465.38	22,108,870.97		\$ 3,740,856.00	\$ 70,979,006.94	\$ 97,879,653.81		6
7	Chicago Great Western							4,524,254.54		7
8	Mason City & Ft. Dodge								84,300.00	8
9	Wisconsin, Minnesota & Pacific									9
10	Chicago, Milwaukee & St. Paul			543,611.23			543,611.23	33,904,375.01		10
11	Chicago & North Western			4,228,735.63			4,228,735.63	35,875,758.00		11
12	Chicago, St. Paul, M. & O.	197,350.03					197,350.03	3,973,701.89		12
13	Chicago, Rock Island & Pacific	64,367.76					64,367.76	14,886,213.39		13
14	Colfax Northern							25,502.12		14
15	Creston, Winterset & Des Moines								29,150.39	15
16	Crooked Creek									16
17	Davenport, Rock Island & N. W.							37,790.00		17
18	Dubuque & Sioux City (Ill. C.)			1,610,809.23			1,610,809.23	2,307.79		18
19	Great Northern	19,902,769.29				5,188,994.35	25,091,763.64	66,953,804.78		19
20	Iowa & Omaha Short Line								8,500.77	20
21	Iowa & Southwestern									21
22	Manchester & Onida	2,847.40					2,847.40	18,308.20		22
23	Minneapolis & St. Louis							289,880.72		23
24	Muscatine North & South								61,678.28	24
25	Tabor & Northern								19,288.95	25
26	Union Pacific	588,382.14				23,797,900.00	24,386,282.14	60,350,848.65		26
27	Wabash	3,058,571.75	337,000.00	310.32			3,395,882.07		27,006,778.01	27
	Total	\$90,639,261.97	\$14,979,465.38	\$28,528,729.74	\$ 1,832,834.80	\$32,727,750.44	\$ 168,708,042.33	\$33,391,965.30	\$42,273,508.36	

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—PART XV—CORPORATE SURPLUS—Continued—AND GRAND TOTAL LIABILITIES.

Number	Name of Road	Corporate Surplus—Continued.				Grand Total				Number
		Total corporate surplus June 30, 1915	Total corporate surplus June 30, 1914	Increase June 30, 1915	Decrease June 30, 1915	June 30, 1915	June 30, 1914	Increase June 30, 1915	Decrease June 30, 1915	
1	A., T. & S. F.	\$ 58,838,518.17	\$ 62,246,251.66	\$ 6,592,266.51		\$ 727,982,213.17	\$ 715,075,390.62	\$12,906,822.55		1
2	A. N.									2
3	A. S.									3
4	C. C. W.	a 58,731.36	a 14,859.64		\$ 43,871.72	603,315.28	441,454.50	161,860.78		4
5	C., A. & N.	a 3,460.06				20,102.86				5
6	C., B. & Q.	168,868,750.75	159,084,536.96	9,774,213.79		506,585,402.62	497,586,317.82	8,999,084.80		6
7	C. G. W.	4,524,254.54	3,666,415.44	857,839.10		123,933,312.96	122,624,873.11	1,308,439.85		7
8	M. C. & Ft. D.					45,421,541.57	45,326,114.21	95,427.36		8
9	W., M. & P.	a 84,300.00	a 84,300.00			12,341,997.47	12,302,677.55	39,319.92		9
10	C., M. & St. P.	34,447,986.24	41,291,165.20		6,843,178.96	651,473,711.31	636,860,058.16	14,583,653.15		10
11	C. & N. W.	40,104,493.63	40,023,338.07	81,155.56		419,363,777.52	421,854,173.31	\$ 2,490,395.79		11
12	C., St. P., M. & O.	4,171,051.92	4,294,776.31			79,077,051.74	79,306,798.75	229,747.01		12
13	C., R. I. & P.	a 14,821,845.63	6,453,642.59	21,275,488.22		318,215,217.40	336,897,622.93	18,682,405.53		13
14	C. N.	a 25,502.12	a 18,108.01		7,394.11	5,763.74	5,498.04	265.70		14
15	C., W. & D. M.									15
16	C. O.	a 29,150.39	a 20,192.77		8,957.62	597,842.07	229,805.82	367,946.25		16
17	D., R. I. & N. W.	37,790.00	37,790.00			3,644,556.44	3,635,267.22	9,289.22		17
18	D. & S. C. (Ill. Cent.)	1,613,117.02	1,495,198.47	117,918.55		32,598,762.71	32,305,644.40	293,118.22		18
19	G. N.	92,045,568.42	89,311,867.06	2,733,701.36		637,237,247.76	627,494,660.86	9,742,586.90		19
20	I. & O. S. L.									20
21	I. & S. W.	a 8,500.77	a 581.81		7,918.96	465,862.14	466,221.10	358.96		21
22	M. & O.	21,215.60	20,188.30	1,027.30		159,137.82	156,846.89	2,290.93		22
23	M. N. & S.	289,880.72	285,841.31	4,039.41		60,378,715.26	68,935,256.81	443,458.45		23
24	M. & St. L.	a 61,678.28	a 59,600.43		2,077.85	1,307,908.28	1,292,903.63	15,004.65		24
25	T. & N.	a 19,288.95	a 17,848.92		1,440.06	99,277.82	96,183.90	3,093.92		25
26	U. P.	93,687,130.79	86,487,800.01	7,199,330.78		647,693,763.11	720,283,761.46	72,590,058.35		26
27	Wabash	a 23,700,895.94	a 13,430,195.91		10,270,700.03	212,488,362.77	219,461,772.38	6,973,409.61		27
	Total	\$ 459,826,504.27	\$ 471,053,223.89	\$ 27,361,492.36	\$ 38,584,751.92	\$ 4,490,694,783.82	\$ 4,542,669,393.56	\$ 48,971,662.65	\$ 100,966,375.25	

a Deficit.

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 transporta- service	Work service	
			Ordinary	Light	Total						
1	Atchison, Topeka & Santa Fe	8,492.15	15,002,809	194,839	15,197,738	19,509,102	2,428,210	43,430	37,178,480	1,046,740	1
2	Atlantic Northern										2
3	Atlantic Southern										3
4	Charles City Western										4
5	Chicago, Anamosa & Northern										5
6	Chicago, Burlington & Quincy	9,339.33	16,368,058	122,306	16,490,464	17,487,156	853,620	25,339	34,856,509	829,327	6
7	Chicago Great Western	1,427.91	2,491,308	5,279	2,496,487	a 3,111,891	110,867	7,542	a 5,726,787	151,019	7
8	Mason City & Ft. Dodge										8
9	Wisconsin, Minnesota & Pacific										9
10	Chicago, Milwaukee & St. Paul	10,052.58	19,226,658	151,263	19,377,921	b 17,042,953	1,600,493	32,398	b 38,053,705	3,349,145	10
11	Chicago & North Western	8,107.82	15,164,482	248,682	15,413,164	19,535,043	1,837,371	24,132	36,809,730	1,006,850	11
12	Chicago, St. Paul, M. & O.	1,752.81	3,338,558	56,720	3,395,278	3,718,973	630,791	3,251	7,748,293	164,334	12
13	Chicago, Rock Island & Pacific	7,854.56	15,665,913	62,228	15,728,141	c 17,338,143	672,132	17,575	c 33,756,011	917,411	13
14	Colfax Northern	12.50	6,892		6,892	6,463	6,135		19,490		14
15	Creston, Winterset & Des Moines	20.72									15
16	Crooked Creek	17.61									16
17	Davenport, Rock Island & N. W.	49.00								4,050	17
18	Dubuque & Sioux City (Ill. C.)	772.93	2,072,038	11,379	2,083,417	1,623,192		2,674	3,700,283	50,042	18
19	Great Northern	8,059.56	7,754,055	65,926	7,819,981	11,591,102	1,064,778	21,166	20,497,027	571,950	19
20	Iowa & Omaha Short Line	12.13	8,018		8,018	367			31,509		20
21	Iowa & Southwestern	17.18					17,920	35	17,955		21
22	Manchester & Oneda	8.42							24,283		22
23	Minneapolis & St. Louis	1,646.47	2,826,383	20,423	2,846,806	2,073,065	250,575	6,533	5,176,979	82,854	23
24	Muscatine North & South	53.97	33,318		33,318	78,192			111,510		24
25	Tabor & Northern	10.77					14,259		14,259		25
26	Union Pacific	3,616.37	7,490,006	221,394	7,720,487	d 9,765,862	972,750	12,608	d 18,471,707	e 331,115	26
27	Wabash	2,518.54	7,667,912	97,704	7,765,616	6,978,003	101,842	8,004	14,853,466	265,082	27
	Total	63,843.29	115,125,485	1,258,233	116,383,718	129,859,507	10,600,171	204,707	257,037,103	8,769,919	

a Includes 68,470 motor car, train-miles.

b Includes 247,735 gasoline motor car, train-miles.

c Includes 138,244 motor car, train-miles.

d Includes 444,705 motor car, train-miles.

e Includes 12,568 motor car, train-miles.

TABLE NO. 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE—PART II—LOCOMOTIVE MILES.

Number	Name of Road	Freight				Passenger				Mixed Train				Number
		Principal	Helper	Light	Total	Principal	Helper	Light	Total	Principal	Helper	Light	Total	
2	A. N.													2
3	A. S.													3
4	C. C. W.													4
5	C., A. & N.													5
6	C., B. & Q.	16,509,842	619,655	765,933	17,895,430	a 17,487,188	162,017	323,660	a 17,972,865	853,739	2,700	5,788	862,287	6
7	C. G. W.	2,497,934	315,118	137,928	2,950,980	3,043,421	31,131	30,279	3,104,831	110,867		800	111,676	7
8	M. C. & Ft. D.													8
9	W., M. & P.													9
10	C., M. & St. P.	20,215,502	828,735	777,340	21,821,577	17,049,494	283,547	243,735	17,576,776	1,622,877	10,252	8,232	1,941,381	10
11	C. & N. W.	15,459,444	446,408	239,608	16,145,460	19,509,100	107,357	164,540	19,780,997	1,837,849	3,607	4,848	1,846,304	11
12	C., St. P., M. & O.	3,699,281	170,640	173,589	4,043,510	3,757,919	3,218	57,228	3,818,365	641,440	75	4,948	616,463	12
13	C., R. I. & P.	15,728,141	363,230	144,455	16,235,826	17,179,809	73,187	140,936	17,394,022	672,152	824	11,450	684,426	13
14	C. N.	6,892			6,892	6,463			6,463	6,135			6,135	14
15	C., W. & D. M.													15
16	C. O.	12,775			12,775									16
17	D., R. I. & N. W.													17
18	D. & S. C. (Ill. Cent.)	2,083,417	35,005	2,732	2,121,174	1,623,192	16,228	19,050	1,658,470					18
19	G. N.	7,819,981	405,401	337,182	8,562,564	11,558,961	90,407	212,022	11,861,390	1,064,778	1,170	6,359	1,072,307	19
20	I. & O. S. L.	8,018			8,018	367			367					20
21	I. & S. W.									17,920		18	17,938	21
22	M. & O.									24,283			24,283	22
23	M. & St. L.	2,850,775	281,201	177,962	3,310,028	2,073,374	4,252	28,724	2,106,356	250,373		1,453	251,826	23
24	M. N. & S.	33,318			33,318	78,192			78,192					24
25	T. & N.								14,259				14,259	25
26	U. P.	7,500,776	331,479	790,313	8,648,568	9,321,162	104,964	318,589	9,744,715	973,525	13,813	31,951	1,022,290	26
27	Wabash	7,765,616	284,191	121,161	8,170,968	6,978,003	101,221	126,144	7,205,368	101,843		5,321	107,164	27
	Total	117,397,828	5,245,409	4,425,970	127,069,227	129,034,153	1,882,907	2,164,812	133,081,872	10,944,776	61,497	143,056	11,149,329	

a Includes 64,768 motor miles.

TABLE NO. 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE—PART III—LOCOMOTIVE MILES—Continued.

Number	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.....	43,939	5,522	2,376	51,837	264,381	5,391,165	541,071	5,932,236	46,610,602	1,107,635	1
2	Atlantic Northern											2
3	Atlantic Southern											3
4	Charles City Western											4
5	Chicago, Anamosa & Northern											5
6	Chicago, Burlington & Quincy.....	25,341	2,186	1,369	28,920	1,000,955	8,028,422	689,981	8,718,403	46,478,860	1,500,931	6
7	Chicago Great Western	7,542	489	917	8,948	204,010	1,261,028	71,942	1,332,970	7,713,415	190,912	7
8	Mason City & Ft. Dodge											8
9	Wisconsin, Minnesota & Pacific											9
10	Chicago, Milwaukee & St. Paul	34,331			34,331	1,418,833	9,575,947	506,803	10,082,750	52,375,648	3,349,145	10
11	Chicago & North Western	24,153			24,153	1,145,901	7,839,626	843,298	8,682,924	47,625,228	1,442,053	11
12	Chicago, St. Paul, M. & O.	4,817	309	106	5,229	178,231	1,488,220	153,102	1,641,322	10,333,120	182,053	12
13	Chicago, Rock Island & Pacific	17,577			17,577	570,292	5,764,729	461,607	6,226,333	41,158,483	917,411	13
14	Colfax Northern					5,424				24,914		14
15	Creston, Winterset & Des Moines											15
16	Crooked Creek						6,532		6,532	19,327		16
17	Davenport, Rock Island & N. W.						102,936		102,936	102,936		17
18	Dubuque & Sioux City (Ill. C.)	2,674	134		2,808	19,983	570,900	24,033	594,933	4,397,368	174,899	18
19	Great Northern	21,166	746	3,283	25,195	642,464	3,056,143	183,886	3,240,029	25,403,949	582,969	19
20	Iowa & Omaha Short Line					175				31,684		20
21	Iowa & Southwestern	35			35					17,973		21
22	Manchester & Oneida					624				24,907		22
23	Minneapolis & St. Louis	6,025	89	468	6,572	151,716	745,243	41,463	786,706	6,613,198	83,945	23
24	Muscatine North & South						28,800		28,800	140,310		24
25	Tabor & Northern									14,259		25
26	Union Pacific	12,608	537	3,441	16,579	182,300	2,101,182	198,258	2,299,440	21,913,891	364,931	26
27	Wabash	8,004	328		8,332	472,086	3,277,687	94,114	3,371,891	19,335,719	339,815	27
	Total	208,200	10,333	11,977	230,510	6,256,775	49,238,577	3,809,538	53,048,135	330,835,857	10,297,599	

TABLE NO. 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE—PART IV—CAR MILES.

Number	Name of Road	Freight Train			Sum of loaded and empty	Freight Train		Passenger Train			Number
		Loaded	Empty	Caboose		Total	Passenger	Sleeping, Parlor and Observation	Dining		
1	Atchison, Topeka & Santa Fe.....	383,748,472	163,632,923	547,381,395	15,762,165	563,143,560	40,554,954	45,117,499	4,463,237	1	
2	Atlantic Northern									2	
3	Atlantic Southern									3	
4	Charles City Western									4	
5	Chicago, Anamosa & Northern									5	
6	Chicago, Burlington & Quincy.....	440,002,900	214,309,441	654,372,401	16,706,006	671,078,407	44,548,919	27,828,638	4,828,068	6	
7	Chicago Great Western	73,138,203	31,016,178	104,154,381	2,635,439	106,789,820	6,905,560	5,075,185	319,723	7	
8	Mason City & Ft. Dodge									8	
9	Wisconsin, Minnesota & Pacific									9	
10	Chicago, Milwaukee & St. Paul	479,186,265	209,582,377	688,768,642	19,790,992	708,559,634	636,244,831	27,084,713	5,637,790	10	
11	Chicago & North Western	349,086,864	168,416,611	517,503,475	15,682,274	533,185,749	50,938,099	29,902,655	2,800,375	11	
12	Chicago, St. Paul, M. & O.	69,641,708	28,356,628	97,998,336	3,408,090	101,407,035	9,337,385	5,735,453	533,247	12	
13	Chicago, Rock Island & Pacific	25,712	24,065	49,777	465,172,623	465,172,623	38,657,902	25,763,393	3,993,416	13	
14	Colfax Northern	314,739,779	134,687,224	449,447,003	15,725,620	49,777	22,745			14	
15	Creston, Winterset & Des Moines									15	
16	Crooked Creek				10,935	10,935				16	
17	Davenport, Rock Island & N. W.									17	
18	Dubuque & Sioux City (Ill. C.)	34,926,434	16,645,632	51,572,066	2,005,039	53,667,105	3,743,063	1,215,645	45,848	18	
19	Great Northern	261,840,897	109,576,267	371,417,164	8,084,446	379,501,610	23,865,923	17,754,484	4,747,046	19	
20	Iowa & Omaha Short Line	126,730	5,376	132,106		132,106		367		20	
21	Iowa & Southwestern									21	
22	Manchester & Oneida									22	
23	Minneapolis & St. Louis	48,759,252	22,082,620	70,841,873	2,829,432	73,671,305	4,925,939	1,024,232		23	
24	Muscatine North & South	292,782	94,370	387,152	33,318	420,470	156,384			24	
25	Tabor & Northern									25	
26	Union Pacific	220,914,790	100,160,321	321,075,111	7,643,863	328,718,974	18,208,493	23,843,093	5,136,648	26	
27	Wabash	178,025,574	98,736,919	276,762,493	7,789,224	284,542,717	15,527,433	8,886,882	1,308,117	27	
	Total	2,854,536,423	1,297,326,952	4,151,863,375	118,188,472	4,270,051,847	293,638,723	210,232,192	33,994,150		

a Includes 70,199 motor car-miles.

b Includes 310,043 gasoline motor car-miles.

c Includes 458,659 motor car-miles.

TABLE NO. 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE—PART VII—FREIGHT AND PASSENGER SERVICE.

Number	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.....	22,056,138	9,100,333	31,156,471	6,247,562,891	1,578,907,767	7,926,470,658	11,810,565	1,183,843,201	1
2	Atlantic Northern									2
3	Atlantic Southern									3
4	Charles City Western.....									4
5	Chicago, Anamosa & Northern.....									5
6	Chicago, Burlington & Quincy.....	31,758,791	8,581,211	40,340,002	8,527,444,254	1,549,530,692	10,076,974,946	22,708,392	1,079,264,875	6
7	Chicago Great Western.....	5,642,764	1,263,509	6,906,273	1,378,504,602	118,454,848	1,496,968,950	2,825,496	157,642,318	7
8	Mason City & Ft. Dodge.....									8
9	Wisconsin, Minnesota & Pacific.....									9
10	Chicago, Milwaukee & St. Paul.....	32,959,392	7,385,007	40,344,399	8,185,988,375	1,439,270,375	9,025,258,750	16,065,456	858,452,321	10
11	Chicago & North Western.....	40,399,215	6,329,473	46,728,688	6,216,280,509	1,427,397,129	7,643,677,728	33,079,550	1,130,297,641	11
12	Chicago, St. Paul, Minn. & O.....	8,794,488	1,013,970	9,808,458	1,326,106,367	113,799,364	1,449,905,731	4,767,826	252,305,000	12
13	Chicago, Rock Island & Pacific.....	22,142,789	6,342,668	28,485,457	5,276,023,458	900,001,177	6,206,024,635	19,591,310	933,023,363	13
14	Colfax Northern.....	200,832		200,832	1,335,252		1,335,252	132,652	717,782	14
15	Creston, Winterset & Des Moines.....									15
16	Crooked Creek.....									16
17	Davenport, Rock Island & N. W.....									17
18	Dubuque & Sioux City (Ill. C.).....	3,511,300		3,511,300	586,165,692		586,165,692	2,071,514	85,720,336	18
19	Great Northern.....	23,453,059	3,609,648	27,152,707	5,773,779,488	824,561,440	6,508,340,928	8,468,317	575,020,556	19
20	Iowa & Omaha Short Line.....	13,391		13,391	162,128		162,128	2,350	28,405	20
21	Iowa & Southwestern.....	30,309	3,015	33,324	500,094	46,225	546,319	9,788	88,047	21
22	Manchester & Oneida.....	23,714		23,714	199,711		199,711	29,118	245,173	22
23	Minneapolis & St. Louis.....	5,901,775	749,514	6,651,289	957,544,100	148,470,419	1,106,014,519	2,574,797	93,386,570	23
24	Muscataine North & South.....	164,004		164,004	4,160,765		4,160,765	64,918	1,310,627	24
25	Tabor & Northern.....	18,605		18,605	200,004		200,004	14,345	154,209	25
26	Union Pacific.....	10,514,572	4,211,933	14,726,505	3,781,820,555	1,067,865,575	4,849,686,130	4,761,935	518,411,788	26
27	Wabash.....	13,473,370	3,192,645	16,575,915	3,219,555,535	426,006,958	3,645,632,493	5,530,002	312,643,566	27
	Total.....	221,118,568	51,812,946	272,931,414	51,593,333,870	9,634,401,469	61,277,735,339	134,508,326	7,182,555,778	

TABLE NO. 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE—PART VIII—REVENUES AND EXPENSES.

Number	Name of Road	Freight revenue	Passenger revenue	Passenger service train revenue	Operating revenues	Operating expenses	Net operating revenues	Number
1	Atchison, Topeka & Santa Fe.....	\$ 64,764,400.40	\$ 24,117,972.75	\$ 30,583,679.52	\$ 97,082,745.58	\$ 61,384,299.11	\$ 35,698,446.47	1
2	Atlantic Northern							2
3	Atlantic Southern							3
4	Charles City Western.....							4
5	Chicago, Anamosa & Northern.....							5
6	Chicago, Burlington & Quincy.....	62,309,483.02	20,185,504.28	25,457,027.54	91,125,000.67	60,441,867.04	30,683,693.63	6
7	Chicago Great Western.....	9,645,526.91	3,074,049.53	3,884,670.73	13,920,684.71	10,446,666.67	3,474,118.04	7
8	Mason City & Ft. Dodge.....							8
9	Wisconsin, Minnesota & Pacific.....							9
10	Chicago, Milwaukee & St. Paul.....	63,953,798.02	17,952,428.18	24,385,087.12	91,435,374.26	61,971,701.03	29,463,673.23	10
11	Chicago & North Western.....	51,923,800.74	20,528,443.46	25,928,705.81	80,779,675.30	56,371,573.04	24,408,102.26	11
12	Chicago, St. Paul, Minn. & O.....	11,523,103.44	4,983,690.89	5,848,302.50	17,841,347.68	12,107,597.51	5,733,750.17	12
13	Chicago, Rock Island & Pacific.....	45,488,939.65	17,645,211.89	21,011,642.51	68,041,216.50	51,307,307.63	16,733,908.87	13
14	Colfax Northern.....	23,826.07	6,735.38	6,750.28	33,131.35	30,548.80	2,582.49	14
15	Creston, Winterset & Des Moines.....	13,127.18	793.28	1,713.28	14,840.46	17,683.02	a 2,843.16	15
16	Crooked Creek.....	36,975.10	827.35	1,838.37	42,061.29	51,661.51	a 9,590.23	16
17	Davenport, Rock Island & N. W.....			5,845.44	75,929.95	90,112.68	a 14,182.73	17
18	Dubuque & Sioux City (Ill. C.).....	4,968,739.55	1,686,456.09	2,048,279.58	7,120,506.55	5,314,869.99	1,806,006.56	18
19	Great Northern.....	47,147,313.54	13,164,857.01	18,166,874.72	67,133,302.90	36,798,927.92	30,334,374.98	19
20	Iowa & Omaha Short Line.....	11,994.53	850.30	850.30	12,952.38	11,644.44	1,307.94	20
21	Iowa & Southwestern.....	17,252.38	2,983.11	4,692.55	22,249.43	23,035.91	a 786.48	21
22	Manchester & Oneida.....	13,662.53	8,052.17	10,312.36	24,063.65	18,223.07	5,870.58	22
23	Minneapolis & St. Louis.....	7,615,044.39	1,921,654.44	2,339,968.49	10,111,975.14	6,903,594.08	3,208,381.06	23
24	Muscataine North & South.....	85,146.60	36,903.37	42,438.72	134,556.32	94,474.86	40,081.46	24
25	Tabor & Northern.....	15,731.28	5,020.91	7,024.60	25,488.86	19,709.16	5,779.70	25
26	Union Pacific.....	35,726,726.35	10,051,603.27	14,112,932.75	51,546,313.56	30,198,746.17	21,347,567.39	26
27	Wabash.....	20,358,025.09	6,126,684.92	7,851,452.08	29,082,757.88	23,178,836.60	5,903,921.28	27
	Total.....	\$ 425,832,678.58	\$ 141,500,791.58	\$ 181,751,088.75	\$ 625,606,404.42	\$ 416,782,200.90	\$ 208,824,203.52	

a Deficit.

TABLE NO. 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE—PART IX—AVERAGES PER MILE OF ROAD.

Number	Name of Road	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 service train revenue	Operating revenues	Operating expenses	Net operating revenues	Number
1	Atchison, Topeka & Santa Fe.....	1,790	2,297	286	5	4,378	123	5,480	68,728	15,806	\$ 7,626.35	\$ 3,601.48	\$11,432.06	\$ 7,225.36	\$ 4,206.70	1
2	Atlantic Northern.....															2
3	Atlantic Southern.....															3
4	Charles City Western.....															4
5	Chicago, Anamosa & Northern.....															5
6	Chicago, Burlington & Quincy.....	1,760	1,872	91	3	3,732	89	4,977	72,401	12,316	6,693.14	2,725.79	9,757.13	6,471.70	3,285.43	6
7	Chicago Great Western.....	1,748	2,180	78	5	4,011	106	5,402	75,154	12,331	6,755.00	2,720.53	9,748.99	7,315.98	2,433.01	7
8	Mason City & Ft. Dodge.....															8
9	Wisconsin, Minnesota & Pacific.....															9
10	Chicago, Milwaukee & St. Paul.....	1,928	1,695	150	3	3,785	333	5,290	71,543	10,855	6,292.00	2,426.00	9,095.71	6,164.76	2,930.95	10
11	Chicago & North Western.....	1,901	2,405	227	3	4,540	124	5,874	68,196	14,164	6,404.00	3,205.00	9,963.18	6,902.74	3,010.44	11
12	Chicago, St. Paul, Minn. & O.....	1,937	2,122	290	2	4,421	94	5,895	59,081	14,102	6,574.07	3,326.53	10,178.71	6,907.54	3,271.18	12
13	Chicago, Rock Island & Pacific.....	2,032	2,207	89	2	4,297	117	5,240	59,617	12,034	5,791.41	2,675.09	8,662.64	6,532.17	2,130.47	13
14	Colfax Northern.....	651	517	491		1,559		1,993	5,972	2,729	1,906.00	540.00	2,650.51	2,443.91	296.60	14
15	Creston, Winterset & Des Moines.....										633.55	82.60	716.24	853.46	a 137.22	15
16	Crooked Creek.....							1,098	622		2,099.66	104.39	2,389.66	2,933.64	a 544.02	16
17	Davenport, Rock Island & N. W.....						83	2,101				119.29	1,549.59	1,839.03	a 289.44	17
18	Dubuque & Sioux City (Ill. C.).....	2,600	2,100		3	4,700	65	5,689	69,483	10,122	6,415.51	2,650.02	9,212.47	6,875.90	2,336.57	18
19	Great Northern.....	970	1,435	132	3	2,543	71	3,152	48,137	9,128	5,849.86	2,254.08	8,329.65	4,595.87	3,763.78	19
20	Iowa & Omaha Short Line.....	661	3	1,906		2,508		2,612	184,187	1,937	988.83	70.10	1,058.93	950.97	98.96	20
21	Iowa & Southwestern.....			1,943	2	1,945		1,045	2,777	1,045	1,004.21	273.11	1,296.08	1,340.86	45.78	21
22	Manchester & Oneida.....			2,882		2,883		2,938	2,807	2,884	1,622.61	1,224.75	2,861.48	2,164.26	697.22	22
23	Minneapolis & St. Louis.....	1,728	1,229	155	4	3,144	50	4,017	45,658	5,610	4,625.00	1,416.00	6,141.61	4,192.07	1,948.64	23
24	Muscatine North & South.....	617	1,441			2,058		617	7,791	2,898	1,548.00	786.34	2,447.81	1,718.69	729.15	24
25	Tabor & Northern.....			1,320		1,326		1,326		2,653	1,463.37	653.45	2,371.06	1,833.41	537.65	25
26	Union Pacific.....	2,135	2,700	293	3	5,107	92	6,187	95,011	19,827	9,879.00	3,903.00	14,253.68	8,350.61	5,903.07	26
27	Wabash.....	3,085	2,777	47	3	5,898	105	7,677	113,198	13,843	8,083.27	3,117.46	11,547.48	9,203.28	2,344.20	27
	Total.....	1,826	2,088	169	3	4,032	138	5,184	68,369	12,669	\$ 6,675.00	\$ 2,846.83	\$ 9,799.00	\$ 6,528.21	\$ 3,270.88	

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TABLE NO. 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE—PART X—AVERAGES PER TRAIN MILE.

Number	Name of Road	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 passenger-miles	Freight revenue	Passenger service train revenue	Operating revenues	Operating expenses	Net operating revenues	Number	
1	Atchison, Topeka & Santa Fe.....	25.25	5.82	10.77	2.41	360.13	449.70	6.66		1.67	53.96	\$ 3.67	\$ 1.30	\$ 2.61	\$ 1.65	.96	1
2	Atlantic Northern.....																2
3	Atlantic Southern.....																3
4	Charles City Western.....																4
5	Chicago, Anamosa & Northern.....																5
6	Chicago, Burlington & Quincy.....	26.09	3.90	13.00	1.75	491.66	581.00	6.46		2.38	58.85	3.60	1.39	2.61	1.73	.88	6
7	Chicago Great Western.....	29.30	2.88	12.42	1.03	528.70	574.13	5.60		1.96	48.92	3.70	1.21	2.43	1.82	.61	7
8	Mason City & Ft. Dodge.....																8
9	Wisconsin, Minnesota & Pacific.....																9
10	Chicago, Milwaukee & St. Paul.....	24.73	4.42	10.82	1.93	300.21	458.82	6.17		2.45	46.05	3.05	1.31	2.40	1.63	.77	10
11	Chicago & North Western.....	22.65	7.07	10.93	3.38	360.35	443.10	3.75		1.29	52.80	3.01	1.22	2.19	1.53	.66	11
12	Chicago, St. Paul, Minn. & O.....	20.51	2.30	8.35	1.03	331.96	390.13	6.18		2.76	58.00	2.86	1.34	2.30	1.56	.74	12
13	Chicago, Rock Island & Pacific.....	20.02	2.95	8.56	1.28	321.70	382.07	5.38		1.74	51.81	2.77	1.17	2.02	1.62	.50	13
14	Colfax Northern.....	3.73	2.10	3.49	1.96	102.50	102.50	3.32		1.85	56.97	1.83	.54	1.70	1.57	.13	14
15	Creston, Winterset & Des Moines.....																15
16	Crooked Creek.....																16
17	Davenport, Rock Island & N. W.....																17
18	Dubuque & Sioux City (Ill. C.).....	16.76		7.96		231.35		4.82			62.81	2.38	1.26	1.92	1.43	.49	18
19	Great Northern.....	33.48	5.37	14.01	2.25	649.85	742.66	6.15		2.11	45.44	5.31	1.44	3.28	1.80	1.48	19
20	Iowa & Omaha Short Line.....	15.81	32.42	.67	38.48	520.61	520.61	1.00		1.00	120.92	.39	.04	.41	.37	.04	20
21	Iowa & Southwestern.....		1.02		1.04	27.91	30.49			1.00	4.91	.96	.27	1.24	1.28	.04	21
22	Manchester & Oneida.....		.50		.37	8.22				1.00	10.10	.56	.42	.99	.75	.24	22
23	Minneapolis & St. Louis.....	17.13	4.37	7.76	1.60	379.15	357.08	4.24		1.66	40.19	2.46	1.00	1.95	1.33	.62	23
24	Muscatine North & South.....	8.78		2.83		124.88	124.88	2.00			16.76	2.55	.50	1.20	.84	.36	24
25	Tabor & Northern.....					14.02	14.02			2.00	10.81	1.13	.49	1.79	1.38	.41	25
26	Union Pacific.....	28.61	10.63	12.97	4.55	435.03	557.87	7.20		1.38	48.28	4.11	1.51	2.79	1.93	1.16	26
27	Wabash.....	22.92	2.68	12.72	1.44	409.22	463.38	4.97		1.70	44.16	2.59	1.11	1.96	1.56	.40	27
	Total.....	24.53	5.64	11.15	2.51	406.27	482.53	6.06		1.86	51.13	\$ 3.35	\$ 1.29	\$ 2.43	\$ 1.62	\$.81	

TABLE NO. 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE—PART XI—AVERAGES PER LOCOMOTIVE-MILE, PER LOADED FREIGHT CAR-MILE AND PER PASSENGER CAR-MILE.

Number	Name of Road	Average Per Locomotive-Mile								Average Per Loaded Freight-car Mile			Average Per Car-Mile—Passenger		Number
		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	Ton-miles—revenue freight	Ton-miles—all freight	Freight revenue	Passenger—miles revenue	Passenger revenue	
1	Atchison, Topeka & Santa Fe	.80	32.99	.93	6.25	.96	9.63	.84	10.76	15.95	19.92	\$.16277	13.31	\$.27126	1
2	Atlantic Northern														2
3	Atlantic Southern														3
4	Charles City Western														4
5	Chicago, Anamosa & Northern														5
6	Chicago, Burlington & Quincy	.92	37.50	.97	6.28	.99	7.98	.88	11.67	19.23	22.73	.14098	14.60	.27313	6
7	Chicago Great Western	.85	36.19	1.00	5.63	.99	5.24	.84	13.44	18.77	20.38	.13131	13.00	.25359	7
8	Mason City & Ft. Dodge														8
9	Wisconsin, Minnesota & Pacific														9
10	Chicago, Milwaukee & St. Paul	.80	32.47	.97	5.98	.82	7.33	.94	12.21	16.83	19.79	.13162	12.92	.27022	10
11	Chicago & North Western	.95	33.02	.98	5.68	1.00	11.76	1.00	20.35	17.17	21.11	.14341	15.26	.27716	11
12	Chicago, St. Paul, Minn. & O.	.84	25.08	.97	6.02	.98	5.95	.59	12.12	18.79	20.39	.16208	15.24	.30162	12
13	Chicago, Rock Island & Pacific	.97	28.00	.90	5.36	.98	5.89	1.00	17.55	16.66	19.78	.14361	14.24	.26330	13
14	Colfax Northern	1.00	7.22	1.00	3.52	1.00	5.91			34.62	34.62	.61774	21.04	.19742	14
15	Creston, Winterset & Des Moines														15
16	Crooked Creek														16
17	Davenport, Rock Island & N. W.														17
18	Dubuque & Sioux City (Ill. C.)	.68	25.30	.98	4.72			.95	14.61	16.78		.14198	17.29	.34009	18
19	Great Northern	.91	44.32	.98	6.01	.99	9.77	.84	12.42	21.58	24.66	.17621	13.27	.30889	19
20	Iowa & Omaha Short Line	1.00	16.48	1.00	1.00	1.00	9.19			12.11	12.11	.06896	12.09	.09629	20
21	Iowa & Southwestern					1.00	3.66	1.00	1.00	17.18	18.77	.59220	4.91	.16647	21
22	Manchester & Oneida						1.97			13.84	13.84	.94700	10.09	.33160	22
23	Minneapolis & St. Louis	.86	22.26	.98	4.18	1.00	7.61	.99	4.16	19.21	22.19	.15274	14.78	.30821	23
24	Muscatine North & South	1.00	12.62	1.00	2.00					14.21	14.21	.29080	8.38	.23590	24
25	Tabor & Northern					1.00	2.00						10.81	.35212	25
26	Union Pacific	.80	38.01	.96	7.15	.95	15.68	.76	14.68	16.36	20.98	.15456	12.02	.23510	26
27	Wabash	.95	34.82	.97	4.81	.96	5.53	.96	15.91	18.06	20.45	.11418	12.72	.24935	27
	Total	.92	33.60	.98	5.92	.96	9.58	.80	13.25	17.70	21.03	\$.14608	13.81	\$.27207	

TABLE NO. 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE—PART XII—MISCELLANEOUS AVERAGES.

Number	Name of Road	Miles Hauled			Miles carried—revenue passengers	Revenue Per				Operating ratio—per cent	Number
		Revenue freight	Non-revenue freight	All freight		Ton of freight	Ton-mile of freight	Passenger	Passenger-mile		
1	Atchison, Topeka & Santa Fe	287.79	173.50	254.41	100.24	\$ 2.93634	\$.01020	\$ 2.04207	\$.02037	63.23	1
2	Atlantic Northern										2
3	Atlantic Southern										3
4	Charles City Western										4
5	Chicago, Anamosa & Northern										5
6	Chicago, Burlington & Quincy	268.51	180.57	249.80	47.53	1.96826	.00733	.88590	.01870	60.33	6
7	Chicago Great Western	244.30	93.74	216.75	55.79	1.70939	.00700	1.08797	.01950	75.04	7
8	Mason City & Ft. Dodge										8
9	Wisconsin, Minnesota & Pacific										9
10	Chicago, Milwaukee & St. Paul	248.37	194.89	238.58	53.43	1.94038	.00781	1.11746	.02091	67.78	10
11	Chicago & North Western	153.67	224.45	163.17	34.17	1.28327	.00835	.62058	.01816	69.78	11
12	Chicago, St. Paul, Minn. & O.	151.98	112.23	147.82	62.92	1.31026	.00862	1.04528	.01975	67.86	12
13	Chicago, Rock Island & Pacific	238.27	156.09	219.97	47.62	2.05435	.00802	.90067	.01891	75.41	13
14	Colfax Northern	5.12		5.12	5.41	.09135	.01784	.05077	.00938	92.21	14
15	Creston, Winterset & Des Moines									119.16	15
16	Crooked Creek										16
17	Davenport, Rock Island & N. W.									118.68	17
18	Dubuque & Sioux City (Ill. C.)	166.93			41.38	1.41219	.00840	.81412	.01967	74.64	18
19	Great Northern	246.16	222.88	243.01	67.90	2.01028	.00817	1.55460	.02289	54.81	19
20	Iowa & Omaha Short Line	12.13		12.13	12.09	.89773	.00074	.35183	.00030	89.90	20
21	Iowa & Southwestern	16.50	15.33	16.39	9.00	.56922	.03450	.30493	.03388	103.53	21
22	Manchester & Oneida	8.42		8.42	8.42	.57613	.06841	.27977	.03284	75.63	22
23	Minneapolis & St. Louis	162.25	198.09	166.29	36.27	1.29029	.00795	.74633	.02058	68.27	23
24	Muscatine North & South	25.37		25.37	20.34	.51919	.02046	.55306	.02815	70.21	24
25	Tabor & Northern	10.75		10.75	10.75	.84554	.07890	.35000	.03249	77.32	25
26	Union Pacific	359.67	253.53	329.32	108.87	3.39783	.00045	2.11082	.01939	58.59	26
27	Wabash	238.96	137.34	219.93	56.54	1.51098	.00632	1.10790	.01960	79.70	27
	Total	233.33	186.91	224.52	53.40	\$ 1.92558	\$.00825	\$ 1.05197	\$.01970	66.63	

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 transportation service	Work service	
			Ordinary	Light	Total						
1	Atchison, Topeka & Santa Fe	19.89	80,527	226	80,753	107,934	16,306	34	204,927	17,856	1
2	Atlantic Northern										2
3	Atlantic Southern										3
4	Charles City Western										4
5	Chicago, Anamosa & Northern										5
6	Chicago, Burlington & Quincy	1,438.56	2,303,244	14,803	2,318,047	2,866,956	139,277	3,639	5,337,919	129,007	6
7	Chicago Great Western	776.43	1,316,123	2,048	1,318,171	a 1,686,918	71,864	5,121	a 3,062,064	66,469	7
8	Mason City & Ft. Dodge										8
9	Wisconsin, Minnesota & Pacific										9
10	Chicago, Milwaukee & St. Paul	1,936.51	4,501,552	21,593	4,523,145	b 3,333,918	385,965	7,908	b 8,251,026	1,056,679	10
11	Chicago & North Western	1,633.14	4,142,316	61,285	4,203,601	4,697,500	311,991	4,254	9,217,346	262,229	11
12	Chicago, St. Paul, Minn. & O.	102.04	213,131	1,508	214,729	286,955	13,665	322	515,671	7,004	12
13	Chicago, Rock Island & Pacific	2,236.75	4,499,034	6,946	4,505,980	4,816,474	292,687	5,746	9,599,887	214,164	13
14	Colfax Northern	12.50	6,892		6,892	6,463	6,135		19,490		14
15	Creston, Winterset & Des Moines	20.72									15
16	Crooked Creek	17.61									16
17	Davenport, Rock Island & N. W.	35.23								3,150	17
18	Dubuque & Sioux City (Ill. C.)	716.92	2,000,667	11,354	2,012,021	1,529,888		2,306	3,544,305	49,104	18
19	Great Northern	77.86	110,747	914	111,661	105,534			217,195	2,882	19
20	Iowa & Omaha Short Line	12.13	8,018		8,018	367	23,124		31,509		20
21	Iowa & Southwestern	17.18					17,920	35	17,955		21
22	Manchester & Oneida	8.42					24,283		24,283		22
23	Minneapolis & St. Louis	884.05	1,627,471	7,624	1,635,095	1,068,146	180,033	2,762	2,886,036	45,453	23
24	Muscatine North & South	53.97	33,318		33,318	78,192			111,510		24
25	Tabor & Northern	10.75					14,259		14,259		25
26	Union Pacific	2.42	17,928	212	18,140	11,684		9	29,833	c 42,046	26
27	Wabash	208.96	413,238	16,812	430,050	365,541		354	795,945	10,672	27
	Total	10,281.14	21,274,206	145,415	21,419,621	20,972,470	1,467,422	32,640	43,892,160	1,807,706	

a Includes 47,635 motor car train-miles.
b Includes 17080 gasoline motor train-miles.

c Includes 9,914 motor car train-miles.

TABLE NO. 10-A—STATISTICS OF RAIL LINE OPERATIONS—IOWA—PART II—LOCOMOTIVE-MILES.

Number	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	81,051	4,954	10,277	96,282	108,066	3,280	11,750	123,096	16,223	125	1,423	17,771	1
2	Atlantic Northern													2	
3	Atlantic Southern													3	
4	Charles City Western													4	
5	Chicago, Anamosa & Northern													5	
6	Chicago, Burlington & Quincy	2,321,908	121,831	125,073	2,168,812	2,866,956	46,963	28,066	2,972,015	139,277	1,319	1,965	142,551	6	
7	Chicago Great Western	1,318,688	150,765	63,237	1,532,690	1,618,328	15,776	18,625	1,652,729	71,864		695	72,549	7	
8	Mason City & Ft. Dodge													8	
9	Wisconsin, Minnesota & Pacific													9	
10	Chicago, Milwaukee & St. Paul	4,699,981	144,624	96,629	4,941,234	3,366,657	44,172	23,806	3,434,725	426,505	4,791	2,270	433,566	10	
11	Chicago & North Western	4,215,916	53,614	79,682	4,349,212	4,697,500	20,179	25,506	4,743,245	312,089	1,519	317	313,925	11	
12	Chicago, St. Paul, Minn. & O.	229,045	2,815	8,212	240,072	292,926	579	6,539	300,044	14,226		1,154	15,380	12	
13	Chicago, Rock Island & Pacific	4,505,980	134,740	49,180	4,689,900	4,794,644	21,485	13,808	4,830,027	292,687	619	10,654	273,960	13	
14	Colfax Northern	6,892			6,892	6,463			6,463	6,135			6,135	14	
15	Creston, Winterset & Des Moines													15	
16	Crooked Creek	12,775			12,775									16	
17	Davenport, Rock Island & N. W.													17	
18	Dubuque & Sioux City (Ill. C.)	2,012,021	34,954	2,752	2,049,727	1,529,888	15,853	19,050	1,564,791					18	
19	Great Northern	111,661	2,391	525	114,577	105,534	1,160	597	107,291					19	
20	Iowa & Omaha Short Line	8,018			8,018	367			367	23,124			23,124	20	
21	Iowa & Southwestern									17,920			18	17,938	21
22	Manchester & Oneida									24,283			24,283	24,283	22
23	Minneapolis & St. Louis	1,637,721	219,863	119,195	1,976,779	1,068,146	2,563	8,540	1,079,251	180,033			180,033	23	
24	Muscatine North & South	33,318			33,318	78,192			78,192				14,259	14,259	24
25	Tabor & Northern									14,259					25
26	Union Pacific	17,928	3,033	7,383	28,344	11,684	61	19,369	31,114						26
27	Wabash	430,050	1,023	653	431,726	365,541	2,892	7,222	375,685						27
	Total	21,642,933	874,607	562,798	23,080,338	20,940,894	174,963	183,178	21,209,035	1,508,615	8,363	18,496	1,535,474		

TABLE NO. 10-A—STATISTICS OF RAIL LINE OPERATIONS—IOWA—PART III—LOCOMOTIVE MILES—Continued.

Number	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	34		2	36		101,704	3,467	105,171	342,356	18,784	1
2	Atlantic Northern											2
3	Atlantic Southern											3
4	Charles City Western											4
5	Chicago, Anamosa & Northern											5
6	Chicago, Burlington & Quincy	3,639	376	205	4,220	196,499	896,090	93,711	989,801	6,873,898	196,323	6
7	Chicago Great Western	5,121	96	481	5,698	107,401	474,763	16,733	491,516	3,862,583	92,924	7
8	Mason City & Ft. Dodge											8
9	Wisconsin, Minnesota & Pacific											9
10	Chicago, Milwaukee & St. Paul	8,830			8,830	415,756	1,254,031	64,160	1,318,197	10,362,308	1,056,679	10
11	Chicago & North Western	4,254			4,254	65,183	1,047,298	124,168	1,171,466	10,647,225	274,171	11
12	Chicago, St. Paul, Minn. & O.	320		4	324	177,648	177,648	25,670	203,318	767,029	8,021	12
13	Chicago, Rock Island & Pacific	5,746			5,746	258,353	1,181,023	116,654	1,297,677	11,355,663	214,164	13
14	Colfax Northern					5,424					24,914	14
15	Creston, Winterset & Des Moines											15
16	Crooked Creek						6,552		6,552	19,327		16
17	Davenport, Rock Island & N. W.						30,636		30,636	30,636	3,150	17
18	Dubuque & Sioux City (Ill. C.)	2,300	134		2,530	19,983	463,273	24,033	487,306	4,124,337	173,961	18
19	Great Northern					94	85,422	9,247	94,669	316,631	2,959	19
20	Iowa & Omaha Short Line					175				31,684		20
21	Iowa & Southwestern	3			3					17,973		21
22	Manchester & Oneida					624				24,907		22
23	Minneapolis & St. Louis	2,792		28	2,790	57,388	279,471	24,774	304,245	3,000,486	45,589	23
24	Muscatine North & South						28,800		28,800	140,310		24
25	Tabor & Northern									14,250		25
26	Union Pacific	9		37	46		186,836	38,962	225,798	285,292	32,478	26
27	Wabash	354	3		357	30,487	30,767	1,257	32,024	870,279	10,750	27
	Total	33,500	609	707	34,816	1,165,258	6,244,314	542,792	6,787,106	53,902,007	2,129,953	

TABLE NO. 10-A—STATISTICS OF RAIL LINE OPERATIONS—IOWA—PART IV—CAR MILES.

Number	Name of Road	Freight Train		Sum of loaded and empty	Freight Train		Passenger Train					Mixed Train	
		Loaded	Empty		Caboose	Total	Passenger	Sleeping, parlor and observation	Dining	Other	Total	Freight-loaded	Freight-empty
1	A., T. & S. F.	2,838,642	1,395,519	4,254,161	84,865	4,339,026	190,949	295,856	60,781	343,481	881,061	91,595	27,671
2	A. N.												
3	A. S.												
4	C. C. W.												
5	C., A. & N.												
6	C., B. & Q.	53,097,110	26,312,682	79,409,792	2,294,200	81,704,772	6,609,310	3,549,188	558,527	6,839,925	17,456,950	367,514	150,536
7	C. G. W.	36,338,591	15,756,807	52,095,488	1,376,776	53,472,264	3,762,439	2,706,092	121,863	2,541,674	9,132,068	84,975	40,194
8	M. C. & Ft. D.												
9	W., M. & P.												
10	C., M. & St. P.	99,575,799	49,289,440	148,865,239	4,765,278	153,630,517	6,969,482	4,867,300	758,014	6,978,030	18,572,826	1,797,019	554,354
11	C. & N. W.	93,772,403	45,940,314	139,712,717	4,337,668	144,050,385	10,306,466	7,041,887	842,844	9,591,939	27,870,139	2,258,599	1,179,985
12	C., St. P., M. & O.	3,589,721	1,635,435	5,225,156	211,954	5,437,110	729,102	467,776	3,736	604,152	1,804,766	26,875	10,224
13	C., R. I. & P.	84,746,236	37,213,328	121,959,564	4,634,300	126,593,864	10,186,135	5,741,129	917,909	7,061,292	23,966,465	651,764	236,109
14	C. N.	25,712	24,065	49,777		49,777	22,745				22,745	12,866	12,028
15	C., W. & D. M.												
16	C. C.				10,955	10,955							
17	D., R. I. & N. W.												
18	D. & S. C. (Ill. C.)	34,263,964	16,364,647	50,628,611	2,023,643	52,652,254	3,516,183	1,176,068	45,620	2,717,910	7,455,781		
19	G. N.	2,304,489	1,116,924	3,421,413	57,473	3,478,886	293,141	702		116,302	410,146		
20	I. & O. S. L.	126,730	5,376	132,106		132,106					367	1,212,166	889,913
21	I. & S. W.											29,103	18,602
22	M. & O.											14,423	9,219
23	M. & St. L.	25,099,338	12,425,718	37,525,056	1,626,541	39,151,597	2,343,064	367,453		1,424,303	4,134,820	665,017	290,323
24	M. N. & S.	292,782	94,370	387,152	33,318	420,470	156,384				156,384		
25	T. & N.												
26	U. P.	362,865	144,418	507,283	13,124	520,407	38,920	30,068	10,674	40,126	128,788		
27	Wabash	5,000,962	2,585,205	7,586,167	451,322	8,017,529	783,551	159,448	3,884	344,001	1,290,974		
	Total	441,455,364	210,304,338	651,759,702	21,902,207	673,661,909	45,895,238	26,402,961	3,313,862	37,612,225	113,224,276	7,211,066	3,419,156

a Includes 18,414 gasoline motor-miles.
b Includes 48,455 motor car-miles.

c Includes 48,055 motor car-miles.

TABLE NO. 10-A—STATISTICS OF RAIL LINE OPERATIONS—IOWA—PART V—CAR MILES—Continued.

Number	Name of Road	Mixed Train—Continued					Special Train						Total transporta- tion service	Work service	Number			
		Caboose	Passenger	Sleeping, parlor and observation	Other passen- ger train	Total	Freight— loaded	Freight— empty	Caboose	Passenger	Sleeping, parlor and observation	Dining				Other passen- ger train	Total	
1	A., T. & S. F.	5,528	13,236	3	7,951	145,984			54	119				153	5,366,224	174,983	1	
2	A. N.																	2
3	A. S.																	3
4	C. C. W.																	4
5	C., A. & N.																	5
6	C., B. & Q.	68	262,681		24,433	805,232	25,266		2,330	10,362	2,004	501	607	41,070	100,008,024	510,665	6	
7	C. G. W.		101,883		1,701	228,753	57,265	175	4,649	20,256			297	82,642	62,915,727	519,280	7	
8	M. C. & Ft. D.																	8
9	W., M. & P.																	9
10	C., M. & St. P.	74,109	554,936	13,677	167,947	3,162,102	105,662			308	7,608	1,310	1,400	116,258	175,481,733	12,680,148	10	
11	C. & N. W.	53,002	360,874		72,462	3,924,922	59,628		4,234	23,621				87,473	175,932,916	1,464,714	11	
12	C., St. P., M. & O.		27,411			64,510	4,523		322	681				5,826	7,311,912	15,356	12	
13	C., R. I. & P.	234	423,716	918	1,815	1,314,566	79,739	416	5,668	1,719	24,135		40	111,716	151,926,591	468,097	13	
14	C. N.		11,372			36,256									108,778		14	
15	C., W. & D. M.																	15
16	C. C.														10,955			16
17	D., R. I. & N. W.																	17
18	D. & S. C. (Ill. C.)																	18
19	G. N.								30,250	316	1,575	2,963		35,104	60,143,139	485,561	19	
20	I. & O. S. L.		23,124			2,125,203									3,889,031	9,971	20	
21	I. & S. W.		17,920			65,625								35	2,257,676		21	
22	M. & O.		24,283			47,925				35					65,600		22	
23	M. & St. L.	1,979	265,300	37	15,627	1,238,283				11,658			763	11,821	44,536,521	122,532	23	
24	M. N. & S.														47,925			24
25	T. & N.		14,259		14,259	28,518									576,854			25
26	U. P.								367	11	301			679	649,874	641,082		26
27	Wabash								3,991	9	361			4,361	9,312,964	69,793		27
	Total	134,980	2,100,595	14,632	306,195	13,137,869	306,691	915	19,174	71,423	83,747	1,811	3,107	496,868	800,570,922	16,562,181		

a Includes 43,455 motor car-miles.

b Includes 5,914 motor car-miles.

TABLE NO. 10-A—STATISTICS OF RAIL LINE OPERATIONS—IOWA—PART VI—FREIGHT SERVICE AND PASSENGER SERVICE.

Number	Name of Road	Freight Service					Passenger Service		Number	
		Tons—revenue freight	Tons—non- revenue freight	Tons—total	Ton-miles— revenue freight	Ton-miles non-revenue freight	Ton-miles— total	Passengers carried— revenue		Passenger-miles —revenue
1	Atchison, Topeka & Santa Fe	2,411,002	a	2,411,002	47,527,012	a	47,527,012	298,177	5,484,371	1
2	Atlantic Northern									2
3	Atlantic Southern									3
4	Charles City Western									4
5	Chicago, Anamosa & Northern									5
6	Chicago, Burlington & Quincy	8,794,935	1,969,645	10,764,580	925,090,157	191,874,568	1,116,964,725	4,431,843	163,768,223	6
7	Chicago Great Western	4,250,782		4,250,782	672,487,354		672,487,354	2,049,031	91,473,614	7
8	Mason City & Ft. Dodge									8
9	Wisconsin, Minnesota & Pacific									9
10	Chicago, Milwaukee & St. Paul	9,132,967	2,329,970	11,462,937	1,587,729,089	454,089,805	2,041,818,894	3,710,907	151,319,457	10
11	Chicago & North Western	8,630,870	1,384,633	10,015,503	1,624,471,278	279,524,601	1,903,995,879	4,773,818	243,022,544	11
12	Chicago, St. Paul, Minn. & O.	1,119,646	189,683	1,309,329	63,564,174	9,186,623	72,750,797	645,475	22,906,873	12
13	Chicago, Rock Island & Pacific	9,207,870	a	9,207,870	1,297,625,384	a	1,297,625,384	5,981,200	262,448,131	13
14	Colfax Northern	260,832		260,832	1,335,252		1,335,252	132,662	717,732	14
15	Creston, Winterset & Des Moines									15
16	Crooked Creek									16
17	Davenport, Rock Island & N. W.									17
18	Dubuque & Sioux City (Ill. C.)	3,490,927		3,490,927	573,484,713		573,484,713	2,019,830	83,480,102	18
19	Great Northern	678,382	a	678,382	46,338,337	4,035,150	50,373,487	105,925	4,129,303	19
20	Iowa & Omaha Short Line	13,361		13,361	162,128		162,128	2,350	28,405	20
21	Iowa & Southwestern	30,309	3,015	33,324	500,094	46,225	546,319	9,783	88,047	21
22	Manchester & Oneida	23,714		23,714	199,711		199,711	29,118	245,173	22
23	Minneapolis & St. Louis	3,745,276	a	3,745,276	487,438,828	c	487,438,828	1,613,030	46,930,716	23
24	Muscataine North & South	164,004		164,004	4,160,765		4,160,765	64,918	1,310,627	24
25	Tabor & Northern	18,605		18,605	200,004		200,004	14,345	154,209	25
26	Union Pacific	1,867,017	a	1,867,017	4,217,339	a	4,217,339	218,300	499,006	26
27	Wabash	736,993	169,709	906,702	176,109,688	23,307,504	199,417,192	285,348	16,132,408	27
	Total	54,577,492	6,526,655	61,104,147	7,512,641,307	962,064,476	8,474,705,783	26,336,070	1,094,198,991	

a This information not available.

TABLE NO. 10-A—STATISTICS OF RAIL LINE OPERATIONS—IOWA—PART VII—REVENUES AND EXPENSES.

Number	Name of Road	Freight revenue	Passenger revenue	Passenger service—train revenue	Operating revenues	Operating expenses	Net operating revenues	Number
1	Atchison, Topeka & Santa Fe.....	\$ 442,887.69	\$ 111,919.17	\$ 162,193.72	\$ 617,048.70	\$ 430,887.84	\$ 186,160.86	1
2	Atlantic Northern.....							2
3	Atlantic Southern.....							3
4	Charles City Western.....							4
5	Chicago, Anamosa & Northern.....							5
6	Chicago, Burlington & Quincy.....	8,011,669.63	3,187,227.80	4,113,283.22	12,376,943.04	8,331,068.19	4,045,874.85	6
7	Chicago Great Western.....	4,825,919.80	1,778,837.88	2,152,618.04	7,122,950.71	5,685,779.20	1,537,171.51	7
8	Mason City & Ft. Dodge.....							8
9	Wisconsin, Minnesota & Pacific.....							9
10	Chicago, Milwaukee & St. Paul.....	12,328,247.65	2,976,631.70	3,896,068.74	16,556,962.22	11,917,208.19	4,639,744.03	10
11	Chicago & North Western.....	13,225,635.19	4,754,999.54	6,024,150.14	19,596,078.81	14,115,441.89	5,480,636.92	11
12	Chicago, St. Paul, Minn. & O.....	682,251.01	446,591.28	525,918.63	1,231,302.02	806,365.99	424,936.03	12
13	Chicago, Rock Island & Pacific.....	11,372,530.30	5,102,142.08	5,981,836.63	17,662,723.13	13,690,298.58	4,072,424.55	13
14	Colfax Northern.....	23,826.07	6,735.38	6,750.28	33,131.35	30,548.86	2,582.49	14
15	Creston, Winterset & Des Moines.....	13,127.18	793.28	1,713.28	14,840.46	17,683.02	a 2,843.16	15
16	Crooked Creek.....	30,975.10	827.35	1,838.37	42,081.29	51,061.51	a 9,580.22	16
17	Davenport, Rock Island & N. W.....			4,208.77	39,078.66	46,006.13	a 7,017.47	17
18	Dubuque & Sioux City (Ill. C.).....	4,043,292.67	1,636,104.45	1,981,994.39	6,110,079.72	4,988,355.90	1,121,723.82	18
19	Great Northern.....	410,425.31	85,432.28	101,817.48	519,458.98	391,274.00	128,184.98	19
20	Iowa & Omaha Short Line.....	11,994.53	850.30	850.30	12,922.38	11,644.44	1,307.94	20
21	Iowa & Southwestern.....	17,252.38	2,983.11	4,692.05	22,240.43	23,035.91	a 786.48	21
22	Manchester & Oneida.....	13,602.53	8,052.17	10,312.36	24,003.65	18,223.07	5,870.58	22
23	Minneapolis & St. Louis.....	3,683,208.52	924,956.37	1,128,916.38	4,875,708.10	3,574,711.69	1,301,066.41	23
24	Muscataine North & South.....	85,146.60	36,903.37	42,438.72	134,556.32	94,474.86	40,081.46	24
25	Tabor & Northern.....	15,731.28	5,020.91	7,024.60	25,488.86	19,709.16	5,779.70	25
26	Union Pacific.....	77,767.18	9,064.50	17,061.90	98,956.32	120,794.97	a 21,836.65	26
27	Wabash.....	816,787.18	288,904.97	364,335.21	1,195,560.94	1,072,024.78	123,536.16	27
	Total.....	\$ 60,138,687.95	\$ 21,364,908.50	\$ 26,530,013.21	\$ 88,312,297.04	\$ 65,237,288.78	\$ 23,075,008.26	

a Deficit.

TABLE NO. 10-A—STATISTICS OF RAIL LINE OPERATIONS—IOWA—PART VIII—AVERAGES PER MILE OF ROAD.

Number	Name of Road	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 service train revenue	Operating revenues	Operating expenses	Net operating revenues	Number
1	Atchison, Topeka & Santa Fe.....	4,000	5,426	815	2	10,303	808	17,212	224,427	45,308	\$22,226.85	\$ 8,154.54	\$31,023.00	\$21,603.54	\$ 9,369.52	1
2	Atlantic Northern.....															2
3	Atlantic Southern.....															3
4	Charles City Western.....															4
5	Chicago, Anamosa & Northern.....															5
6	Chicago, Burlington & Quincy.....	1,611	2,014	97	3	3,726	83	4,778	57,176	12,344	5,509.43	2,859.31	8,603.70	5,791.25	2,812.45	6
7	Chicago Great Western.....	1,698	2,147	93	7	3,944	86	4,975	69,111	11,921	6,215.52	2,772.46	9,173.98	7,194.19	1,979.79	7
8	Mason City & Ft. Dodge.....															8
9	Wisconsin, Minnesota & Pacific.....															9
10	Chicago, Milwaukee & St. Paul.....	2,336	1,722	199	4	4,261	546	5,449	80,641	9,977	6,366.00	2,012.00	8,540.89	6,153.96	2,386.93	10
11	Chicago & North Western.....	2,574	2,876	191	3	5,644	161	6,519	90,382	17,345	8,008.00	3,689.00	11,999.02	8,043.13	3,355.89	11
12	Chicago, St. Paul, Minn. & O.....	2,104	2,812	134	3	5,054	69	7,517	53,695	17,902	6,686.11	5,154.04	12,006.86	7,902.45	4,164.41	12
13	Chicago, Rock Island & Pacific.....	1,963	2,068	114	3	4,178	93	4,946	55,567	10,610	4,953.73	2,605.61	7,603.66	5,919.76	1,773.90	13
14	Colfax Northern.....	551	517	491		1,559		1,963	5,972	2,729	1,906.00	540.00	2,650.51	2,443.91	206.60	14
15	Creston, Winterset & Des Moines.....										633.52	82.69	716.24	853.46	a 137.22	15
16	Crooked Creek.....							1,068	622		2,009.66	104.39	2,389.62	2,933.64	a 544.02	16
17	Davenport, Rock Island & N. W.....						86	840				119.26	1,107.39	1,306.21	a 198.85	17
18	Dubuque & Sioux City (Ill. C.).....	2,806	2,134		3	4,944	68	5,753	73,487	10,404	5,639.81	2,764.00	8,522.68	6,958.04	1,564.64	18
19	Great Northern.....	1,434	1,356			2,790	37	4,067	44,681	5,268	5,271.32	1,307.70	6,671.70	5,025.35	1,646.35	19
20	Iowa & Omaha Short Line.....	661	30	1,906		2,508		2,612	184,187	1,987	988.83	70.10	1,068.93	959.97	98.96	20
21	Iowa & Southwestern.....			1,043	2	1,045		1,046	2,777	1,045	1,004.21	2,731.12	1,295.08	1,340.86	a 45.78	21
22	Manchester & Oneida.....			2,883		2,883		2,958	2,807	2,884	1,622.61	1,224.77	2,861.48	2,164.26	697.12	22
23	Minneapolis & St. Louis.....	1,850	1,208	204	3	3,265	51	4,073	45,370	5,008	4,166.00	1,277.00	5,515.26	4,043.56	1,471.70	23
24	Muscataine North & South.....	617	1,449			2,066		617	7,791	2,808	1,548.00	786.34	2,447.81	1,718.06	729.15	24
25	Tabor & Northern.....			1,326		1,326		1,328		2,653	1,463.37	653.45	2,371.06	1,833.41	537.65	25
26	Union Pacific.....	7,373	4,750		4	12,127	17,002	115,972	211,701	62,475	31,167.67	6,935.73	40,229.96	49,103.65	a 8,876.69	26
27	Wabash.....	2,058	1,749		2	3,809	51	4,165	38,330	6,178	3,938.82	1,743.55	5,721.48	5,130.28	591.20	27
	Total.....	2,106	2,062	160	3	4,300	187	5,253	67,044	11,341	\$ 5,869.57	\$ 2,580.45	\$ 8,589.74	\$ 6,345.34	\$ 2,244.40	

a Deficit.

TABLE NO. 10-A—STATISTICS OF RAIL LINE OPERATIONS—IOWA—PART IX—AVERAGES PER TRAIN MILE.

Number	Name of Road	Loaded Freight Car-Miles		Empty Freight Car-Miles		Ton-miles—revenue freight	Ton-miles—all freight	Passenger-Train Car-Miles		Revenue passenger-miles	Freight revenue	Passenger service train revenue	Operating revenues	Operating expenses	Net operating revenues	Number
		Freight trains	Mixed trains	Freight trains	Mixed trains			Passenger trains	Mixed trains							
1	Atchison, Topeka & Santa Fe.....	35.40	5.65	17.28	1.71	490.18		8.16	1.31	44.18	\$ 4.57	\$ 1.31	\$ 3.01	\$ 2.10	\$.91	1
2	Atlantic Northern															2
3	Atlantic Southern															3
4	Charles City Western															4
5	Chicago, Anamosa & Northern															5
6	Chicago, Burlington & Quincy.....	22.91	2.64	11.85	1.08	376.46	454.55	6.08	2.06	53.94	3.26	1.35	2.31	1.55	.76	6
7	Chicago Great Western	27.57	1.18	11.95	.56	483.80		5.48	1.44	52.61	3.47	1.24	2.33	1.83	.50	7
8	Mason City & Ft. Dodge.....															8
9	Wisconsin, Minnesota & Pacific.....															9
10	Chicago, Milwaukee & St. Paul.....	22.01	4.66	10.90	1.44	323.42	415.92	5.57	1.91	40.69	2.51	1.05	2.00	1.44	.56	10
11	Chicago & North Western	22.31	7.24	10.93	3.78	359.75	421.65	5.93	1.07	48.51	2.93	1.20	2.13	1.53	.60	11
12	Chicago, St. Paul, Minn. & O.....	16.72	1.97	7.02	.75	278.31	318.53	6.29	2.01	76.40	2.99	1.75	2.39	1.56	.83	12
13	Chicago, Rock Island & Pacific.....	18.81	2.48	8.25	.90	272.11		4.96	1.62	51.67	2.38	1.18	1.84	1.42	.42	13
14	Colfax Northern	3.73	2.10	3.49	1.96	102.50	102.50	3.52	1.85	56.97	1.83	.54	1.70	1.57	.13	14
15	Creston, Winterset & Des Moines.....															15
16	Crooked Creek															16
17	Davenport, Rock Island & N. W.....															17
18	Dubuque & Sioux City (Ill. Cent.).....	17.03		8.13		285.03		4.87		54.57	2.01	1.30	1.72	1.41	.32	18
19	Great Northern	20.64		10.00		414.99	451.13	3.89		39.13	3.08	.96	2.39	1.80	.59	19
20	Iowa & Omaha Short Line.....	15.81	52.42	.67	38.48	520.61	520.61	1.00	1.00	120.92	.39	.04	.41	.37	.04	20
21	Iowa & Southwestern		1.62		1.03	27.91	30.49		1.00	4.91	.96	.27	1.23	1.27	a .04	21
22	Manchester & Oneida .....		.59		.37	8.22	8.22		1.00	10.10	.56	.42	.99	.75	.24	22
23	Minneapolis & St. Louis.....	15.35	3.69	7.59	1.61	268.54		3.58	1.56	37.69	2.03	.90	1.69	1.24	.45	23
24	Muscatine North & South.....	8.78		2.83		124.88	124.88	2.00		16.76	2.55	.54	1.20	.84	.36	24
25	Tabor & Northern.....					14.02	14.02		2.00	10.81	1.13	.49	1.79	1.38	.41	25
26	Union Pacific	20.00		7.96		232.49		11.02		42.71	4.29	1.46	3.32	4.05	a .73	26
27	Wabash	11.63		6.01		409.51	463.71	3.53		44.13	1.90	1.00	1.50	1.85	.15	27
	Total	20.61	4.96	9.82	2.35	228.25	370.28	5.40	1.65	48.76	\$ 2.63	\$ 1.18	\$ 2.61	\$ 1.48	\$.53	

a Deficit.

TABLE NO. 10-A—STATISTICS OF RAIL LINE OPERATIONS—IOWA—PART X—AVERAGES PER LOCOMOTIVE-MILE, PER LOADED FREIGHT CAR-MILE, PER PASSENGER CAR-MILE.

Number	Name of Road	Averages Per Locomotive-Mile								Averages Per Loaded Freight Car-Mile			Averages Per Passenger Car-Mile		Number
		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	Ton-miles—revenue freight	Ton-miles—all freight	Freight revenue	Passenger-miles—revenue	Passenger revenue	
1	Atchison, Topeka & Santa Fe.....	.84	45.07	.88	7.16	.91	8.21	.94	4.25	16.11		\$.15012	10.97	\$.22382	1
2	Atlantic Northern														2
3	Atlantic Southern														3
4	Charles City Western														4
5	Chicago, Anamosa & Northern														5
6	Chicago, Burlington & Quincy.....	.90	31.81	.97	5.87	.98	5.65	.86	9.73	17.39	20.89	.14985	15.87	.30881	6
7	Chicago Great Western .....	.86	34.89	1.01	5.53	.99	3.15	.90	14.50	18.46		.13249	13.92	.27073	7
8	Mason City & Ft. Dodge.....														8
9	Wisconsin, Minnesota & Pacific.....														9
10	Chicago, Milwaukee & St. Paul.....	.92	31.09	.97	5.41	.89	7.29	.90	13.17	15.66	20.14	.12161	12.20	.23004	10
11	Chicago & North Western .....	.97	33.12	.99	5.88	.99	12.50	1.00	20.56	16.92	19.83	.13772	13.66	.26719	11
12	Chicago, St. Paul, Minn. & O.....	.89	22.65	.96	6.02	.89	4.19	.99	17.06	17.58	20.12	.18864	18.76	.36478	12
13	Chicago, Rock Island & Pacific.....	.96	26.99	1.00	4.95	.96	4.80	1.00	19.44	15.29		.13317	16.05	.31292	13
14	Colfax Northern	1.00	7.22	1.00	3.62	1.00	5.91			34.62	34.62	.61774	21.04	.19742	14
15	Creston, Winterset & Des Moines.....														15
16	Crooked Creek														16
17	Davenport, Rock Island & N. W.....														17
18	Dubuque & Sioux City (Ill. Cent.).....	.98	25.60	.98	4.76			.95	13.88	16.74		.11800	17.79	.34898	18
19	Great Northern .....	.97	30.36	.98	3.82					20.11	21.86	.17810	14.05	.29081	19
20	Iowa & Omaha Short Line.....	1.00	16.48	1.00	1.00	1.00	91.60			32.11	12.11	.00896	12.09	.03020	20
21	Iowa & Southwestern					1.00	3.66	1.00	1.00	17.18	18.77	.56280	4.91	.16647	21
22	Manchester & Oneida						1.97			13.84	13.84	.94700	10.09	.33160	22
23	Minneapolis & St. Louis.....	.83	19.81	.99	3.83	1.00	6.88	.99	4.24	18.92		.14296	15.77	.31082	23
24	Muscatine North & South.....	1.00	12.62	1.00	2.00					14.21	14.21	.29089	8.38	.23500	24
25	Tabor & Northern.....					1.00	2.00						10.81	.32212	25
26	Union Pacific .....	.64	18.36	.88	4.14			.20	14.76	11.62		.21431	7.23	.13139	26
27	Wabash .....	.99	18.58	.97	3.43			.99	12.22	35.22	39.88	.16333	17.11	.30636	27
	Total .....	.90	29.19	.96	5.32	.96	8.59	.94	14.25	16.74	18.89	\$.13289	14.70	\$.28711	

TABLE NO. 10-A—STATISTICS OF RAIL LINE OPERATIONS—IOWA—PART XI—MISCELLANEOUS AVERAGES.

Number	Name of Road	Miles hauled— revenue freight	Miles hauled— nonrevenue freight	Miles hauled— all freight	Miles carried— revenue passengers	Revenue Per				Operating ratio— per cent	Number
						Ton of freight	Ton-mile of freight	Passenger	Passenger- mile		
1	Atchison, Topeka & Santa Fe	19.71			18.39	\$.18369	\$.00682	\$.37534	\$.02041	69.83	1
2	Atlantic Northern										2
3	Atlantic Southern										3
4	Charles City Western										4
5	Chicago, Anamosa & Northern										5
6	Chicago, Burlington & Quincy	105.18	95.95	103.47	36.95	.91097	.00866	.71917	.01940	67.31	6
7	Chicago Great Western	158.29			44.64	1.13530	.00718	.96813	.01944	78.42	7
8	Mason City & Ft. Dodge										8
9	Wisconsin, Minnesota & Pacific										9
10	Chicago, Milwaukee & St. Paul	173.85	194.89	178.12	40.79	1.34986	.00736	.80213	.01966	71.08	10
11	Chicago & North Western	188.22	152.36	181.93	50.91	1.53236	.00814	.99606	.01957	72.03	11
12	Chicago, St. Paul, Minn. & O.	56.77	48.43	55.56	35.58	.60035	.01073	.60188	.01945	65.49	12
13	Chicago, Rock Island & Pacific	140.03			43.88	1.23509	.00876	.85303	.01944	76.94	13
14	Colfax Northern	5.12		5.12	5.41	.09135	.01784	.05077	.00038	92.21	14
15	Oreston, Winterset & Des Moines										15
16	Crooked Creek										16
17	Davenport, Rock Island & N. W.									117.95	17
18	Dubuque & Sioux City (Ill. Cept.)	164.28			41.33	1.15823	.00705	.81002	.01900	81.64	18
19	Great Northern	68.31			38.98	.60501	.00886	.80072	.02000	75.32	19
20	Iowa & Omaha Short Line	12.13		12.13	12.09	.89773	.00074	.36183	.00030	89.90	20
21	Iowa & Southwestern	16.50	15.33	16.39	9.00	.56922	.03450	.30493	.03388	103.53	21
22	Manchester & Oneida	8.42		8.42	8.42	.57613	.00841	.27997	.03284	75.63	22
23	Minneapolis & St. Louis	130.15			29.09	.98345	.00756	.57343	.01971	73.31	23
24	Muscatine North & South	25.37		25.37	20.34	.51919	.02046	.55906	.02815	70.21	24
25	Tabor & Northern	10.75		10.75	10.75	.84551	.07800	.35000	.03949	77.32	25
26	Union Pacific	2.26			2.28	.04160	.01844	.04192	.01817	122.07	26
27	Wabash	238.96	137.34	219.94	56.54	1.10827	.00464	1.01247	.01701	89.67	27
	Total	137.65	146.79	138.69	41.47	1.10098	.00800	.80965	.01932	73.87	

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		Fruits 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.	2,337,722	10.60	570,420	2.59	301,782	1.37	546,561	2.48			56,120	.25	1,390,364	6.26	285,017	1.29	5,477,987	24.84	1	
2	A. N.																			2	
3	A. S.																			3	
4	C. C. W.																			4	
5	C., A. & N.	8,990	17.67	508	1.00			1,166	2.29										10,873	21.37	5
6	C., B. & Q.	4,634,506	14.60	690,328	2.17	258,629	.81	417,129	1.31	3,914	.01	46,079	.15	1,275,656	4.02	223,228	.70	7,549,460	23.77	6	
7	C. G. W.	989,757	17.50	237,036	4.20	140,902	2.50	40,665	.70	881		3,603	.10	122,649	2.20	57,911	1.00	1,593,404	28.20	7	
8	M. C. & Ft. D.																			8	
9	W., M. & P.																			9	
10	C., M. & St. P.	4,735,462	14.37	1,066,345	3.05	732,673	2.28	389,822	1.12	33,451	.10	23,069	.07	452,816	1.37	369,065	1.12	7,742,673	23.48	10	
11	C., St. P., M. & O.	5,406,406	13.38	583,332	1.44	536,000	1.33	456,943	1.13	7,909	.02	2,411	.01	916,963	2.27	268,414	.66	8,178,168	20.34	11	
12	C. & N. W.	2,195,569	25.00	308,256	3.50	294,607	3.30	126,627	1.40	373		287		252,934	2.90	62,731	.70	3,241,384	36.80	12	
13	C., R. I. & F.	4,301,421	19.43	695,004	3.14	519,303	2.34	209,316	.94	2,456	.01	124,606	.56	608,786	2.73	406,981	1.84	6,862,873	30.99	13	
14	C. N.	293	.11	111	.04	24	.01	100	.04					87	.03			615	.23	14	
15	C., W. & D. M.	180	3.44	63	.62	57	.21											300	4.27	15	
16	C. C.	9,641	14.51	15	.02			91	.15					20	.03			9,707	14.71	16	
17	D., R. I. & N. W.																			17	
18	D. & S. C. (Ill. C.)	858,080	34.44	49,104	1.40	101,373	2.89	32,720	.93	405	.01	4,613	.13	263,443	7.50	19,982	.57	1,329,720	37.87	18	
19	G. N.	3,347,691	14.28	458,506	1.95	135,755	.58	169,504	.68	698		18,396	.08	530,540	2.26	217,513	.93	4,868,572	29.76	19	
20	I. & O. S. L.	983	7.40	36	.30	171	1.30	197	1.50					33	.30			1,420	10.80	20	
21	I. & S. W.	897	2.96			95	.31	572	1.89					84	.28			1,648	5.44	21	
22	M. & O.	245	1.03	431	1.39	542	2.28	621	2.19	7	.02			116	.48	136	.57	1,998	7.96	22	
23	M. & St. L.	1,524,508	25.83	430,265	7.29	60,009	1.02	18,591	.31	27		5,146	.09	137,321	2.33	34,248	.41	2,200,115	37.28	23	
24	M. N. & S.	14,439	8.80	4,029	2.50	387	.30	1,104	.70					1,858	1.20	726	.50	22,543	14.00	24	
25	T. & N.	5,256	28.20	88	.50	107	.90	264	1.40					12	.10			5,787	31.10	25	
26	U. P.	2,078,815	19.80	320,040	3.00	86,736	.80	247,405	2.40	3,371		9,641	.10	1,340,844	12.80	82,687	.80	4,168,939	39.70	26	
27	Wabash	1,629,686	12.00	250,964	1.86	304,283	2.26	218,845	1.62	7,118	.02	55,994	.42	356,491	2.65	121,113	.90	2,944,404	21.85	27	
	Total	34,080,547	15.40	5,604,880	2.53	1,493,686	1.58	2,848,143	1.29	10,584	.09	349,965	.16	7,635,893	3.45	2,139,155	.97	56,212,749	25.41		

TABLE NO. 11—REVENUE FREIGHT CARRIED DURING THE YEAR—PART II—PRODUCTS OF ANIMALS.

Number	Name of Road	Live Stock		Dressed Meats		Other Packing House Products		Poultry Game and Fish		Wool		Hides and Leather		Other Products of Animals		Total Products 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.....	994,043	4.51	44,240	.20	51,757	.23	14,095	.06	14,922	.07	10,337	.05	145,651	.66	1,275,045	5.78	1
2	Atlantic Northern																	2
3	Atlantic Southern																	3
4	Charles City Western																	4
5	Chicago, Anamosa & Northern	4,120	8.10					25	.05					13	.02	4,168	8.17	5
6	Chicago, Burlington & Quincy.....	1,737,157	5.53	163,341	.51	136,667	.43	92,700	.29	11,358	.04	21,239	.07	97,209	.31	2,279,671	7.18	6
7	Chicago Great Western	224,876	4.00	32,022	.60	65,406	1.20	14,429	.20	1,006		12,302	.20	18,926	.30	368,967	6.50	7
8	Mason City & Ft. Dodge.....																	8
9	Wisconsin, Minnesota & Pacific.....																	9
10	Chicago, Milwaukee & St. Paul.....	1,347,677	4.09	209,631	.64	106,565	.32	34,941	.11	11,522	.04	63,490	.19	60,394	.21	1,843,220	5.60	10
11	Chicago & North Western.....	1,311,926	3.25	157,473	.30	112,569	.28	42,870	.10	24,550	.06	72,685	.18	161,812	.40	1,883,885	4.66	11
12	Chicago, St. Paul, Minn. & O.....	348,811	4.00	56,041	.60	15,323	.20	18,810	.20	6,303	.10	9,538	.10	16,529	.20	471,155	5.40	12
13	Chicago, Rock Island & Pacific.....	963,022	4.35	141,875	.64	210,453	.95	61,067	.28	4,385	.02	33,737	.15	42,091	.19	1,456,630	6.58	13
14	Colfax Northern	91	.03			3	.01									94	.04	14
15	Creston, Winterset & Des Moines.....	893	17.67					10	.21	9	.17					912	18.05	15
16	Crooked Creek	519	.78					26	.04					1		546	.82	16
17	Davenport, Rock Island & N. W.....																	17
18	Dubuque & Sioux City (Ill. Cent.).....	174,176	4.96	60,426	1.72	37,406	1.07	10,495	.30	4,512	.13	2,918	.08	11,712	.33	301,645	8.50	18
19	Great Northern	295,371	1.26	12,782	.05	20,646	.09	28,066	.12	6,677	.03	5,252	.02	37,006	.16	405,800	1.73	19
20	Iowa & Omaha Short Line.....	4,666	34.90	2	.01	18	.20	12	.10							4,697	35.21	20
21	Iowa & Southwestern	1,411	4.65													1,411	4.65	21
22	Manchester & Oneida.....	1,885	7.94	4	.01	545	2.29	169	.71	7	.02	14	.06	632	2.66	3,256	13.60	22
23	Minneapolis & St. Louis.....	200,909	3.46	35,884	.61	6,205	.11	13,317	.23	1,299	.02	3,290	.06	7,958	.13	268,862	4.56	23
24	Muscatine North & South.....	3,289	2.00													3,289	2.00	24
25	Tabor & Northern.....	2,297	13.30													2,297	13.30	25
26	Union Pacific	633,082	6.00	14,453	.30	45,102	.40	34,613	.30	29,426	.30	9,528	.10	21,828	.20	788,032	7.50	26
27	Wabash	380,229	2.82	167,817	1.24	209,920	1.56	80,394	.60	11,971	.09	60,300	.45	98,625	.73	1,000,256	7.49	27
	Total	8,650,449	3.91	1,095,991	.49	1,018,585	.46	445,839	.20	127,947	.06	304,630	.14	729,477	.33	12,372,918	5.59	

TABLE NO. 11—REVENUE FREIGHT CARRIED DURING THE YEAR—PART III—PRODUCTS OF MINES.

Number	Name of Road	Anthracite Coal		Bituminous Coal		Coke		Ores		Stone, Sand and Other Like Articles		Other Products of Mines		Total Products of Mines		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		
1	A., T. & S. F.....	38,856	.17	2,900,462	13.15	140,140	.63	2,672,553	12.12	1,735,294	7.87	1,823,631	8.27	9,310,936	42.27	1	
2	A. N.																2
3	A. S.																3
4	C. C. & W.....																4
5	C., A. & N.....	902	1.77	11,785	23.16	21	.04			13,276	26.09	226	.45	26,210	51.57	5	
6	O., B. & Q.....	217,305	.68	9,413,382	29.64	134,020	.43	381,297	1.20	1,932,145	6.08	342,564	1.06	12,421,313	39.11	6	
7	C. G. & W.....	129,005	2.30	972,702	17.20	20,621	.40	6,153	.10	437,458	7.80	137,214	2.40	1,703,153	30.20	7	
8	M. C. & Ft. D.....																8
9	W., M. & P.....																9
10	C., M. & St. P.....	720,933	2.19	3,303,115	10.02	276,182	.84	2,227,396	6.76	2,181,013	6.62	113,008	.34	8,821,707	26.77	10	
11	C. & N. W.....	895,832	2.22	4,752,519	11.76	325,769	.81	6,571,061	16.27	3,245,826	8.03	201,664	.50	15,992,691	39.50	11	
12	C., St. P., M. & O.....	294,610	3.40	854,632	9.70	15,637	.20	5,724	.10	116,883	1.30	63,646	.70	1,351,162	15.40	12	
13	C., R. I. & P.....	257,523	1.16	4,057,326	18.32	71,838	.33	320,896	1.45	1,922,723	8.68	192,676	.87	6,822,982	30.81	13	
14	C. N.	117	.04	251,669	96.40					308	.12			252,004	96.65	14	
15	C., W. & D.....	120	.31	421	9.02					1,240	24.23			1,781	33.56	15	
16	C. C.			14,823	22.31					458	.60	34,411	51.80	40,072	74.80	16	
17	D., R. I. & N. W.....																17
18	D. & S. C. (Ill. C.).....	23,642	.67	602,122	17.15	20,939	.60	4,829	.14	164,304	4.68	22,039	.63	837,875	23.87	18	
19	G. N.	480,895	2.05	a 1,789,217	b 7.54	104,869	.45	10,062,482	42.91	589,396	2.51	53,698	.23	13,060,537	55.69	19	
20	I. & O. S. L.....	348	3.00	953	7.10					2,491	17.90			3,792	28.00	20	
21	I. & S. W.....	152	.50	9,954	32.84					7,337	24.21			17,443	57.55	21	
22	M. & O.....	1,237	5.21	9,358	39.45	66	.77			1,884	7.99	136	.56	12,680	53.98	22	
23	M. & St. L.....	65,066	1.10	1,201,921	29.37	17,340	.29	4,958	.08	321,654	5.45	19,379	.33	1,630,318	27.62	23	
24	M. N. & S.....	1,822	1.10	60,504	36.90	569	.40			3,380	2.10	418	.30	66,783	40.80	24	
25	T. & N.....	350	1.80	3,915	21.00					2,010	10.80	58	.40	6,333	34.00	25	
26	U. P.	34,950	.30	1,916,384	18.20	27,238	.30	143,088	1.40	183,378	1.70	400,091	3.80	2,705,129	25.70	26	
27	Wabash	428,475	3.18	2,914,167	21.63	41,024	.31	45,613	.34	817,635	6.06	503,610	2.74	4,751,124	35.26	27	
	Total	3,592,160	1.62	35,021,441	15.83	1,197,473	.54	22,446,050	10.15	13,680,093	6.18	3,908,528	1.77	79,845,745	36.09		

a Includes 91,396 tons of lignite coal.

b Includes 0.39 per cent of lignite coal.

TABLE NO. 11—REVENUE FREIGHT CARRIED DURING THE YEAR—PART IV—PRODUCTS OF FORESTS AND MANUFACTURES.

Number	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	905,792	4.10	277,400	1.26	1,183,252	5.36	649,356	2.94	154,504	.70			1
2	Atlantic Northern													2
3	Atlantic Southern													3
4	Charles City Western													4
5	Chicago, Anamosa & Northern	4,198	8.25	475	.94	4,673	9.19	78	.16					5
6	Chicago, Burlington & Quincy	1,588,032	5.00	239,997	.76	1,828,029	5.76	586,243	1.85	318,708	1.00	12,200	.04	6
7	Chicago Great Western	360,190	6.40	12,093	.20	372,289	6.60	160,961	2.90	50,742	.90			7
8	Mason City & Ft. Dodge													8
9	Wisconsin, Minnesota & Pacific													9
10	Chicago, Milwaukee & St. Paul	2,228,453	6.76	3,264,075	9.90	5,492,528	16.66	415,570	1.26	105,022	.32	22,400	.07	10
11	Chicago & North Western	2,391,532	5.92	3,006,130	7.59	5,457,662	13.51	435,280	1.08	109,639	.27	23		11
12	Chicago, St. Paul, Minn. & O.	877,081	10.00	1,002,756	12.10	1,939,837	22.10	115,310	1.30	35,448	.40			12
13	Chicago, Rock Island & Pacific	1,359,886	6.14	480,618	2.17	1,840,504	8.31	391,807	1.77	137,803	.62	17,001	.08	13
14	Colfax Northern	263	.14	2,456	.94	2,819	1.08	52	.02	10	.01			14
15	Oreston, Winterset & Des Moines	2,141	40.02			2,141	40.02							15
16	Crooked Creek	293	.44			293	.44	125	.19					16
17	Davenport, Rock Island & N. W.													17
18	Dubuque & Sioux City (Ill. Cen.)	202,900	5.78	17,007	.48	219,907	6.26	47,443	1.35	23,442	.67	721	.02	18
19	Great Northern	2,118,286	9.03	409,201	1.75	2,527,587	10.78	240,058	1.02	31,808	.14	4,848	.02	19
20	Iowa & Omaha Short Line	1,905	9.80	5	.03	1,310	9.83	186	1.40					20
21	Iowa & Southwestern	1,737	5.73	100	.33	1,837	6.06	298	.98					21
22	Manchester & Oneida	1,563	6.59	117	.49	1,680	7.08	93	.37	2	.01			22
23	Minneapolis & St. Louis	325,480	5.51	11,775	.20	337,255	5.71	100,250	1.70	15,104	.26	37		23
24	Muscataine North & South	12,348	7.50	1,151	.70	13,499	8.20	2,785	1.70	3,257	1.90			24
25	Tabor & Northern	881	4.70	177	1.00	1,058	5.70	367	1.90					25
26	Union Pacific	591,069	5.00	3,142	.10	604,211	5.70	137,850	1.30	296,140	2.80	111		26
27	Wabash	794,610	5.90	190,289	1.01	980,899	6.91	232,265	1.72	96,989	.72	21,373	.16	27
	Total	13,768,306	6.22	8,985,024	4.06	22,753,330	10.28	3,516,377	1.59	1,378,618	.62	79,470	.04	

TABLE NO. 11—REVENUE FREIGHT CARRIED DURING THE YEAR—PART V—MANUFACTURES—Continued.

Number	Name of Road	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
		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	30,839	.14	36,741	.17	261,425	1.18	111,902	.51	1,153,713	5.23	77,919	.35		67,751	.31	1
2	Atlantic Northern															2
3	Atlantic Southern															3
4	Charles City Western															4
5	Chicago, Anamosa & Northern			47	.09	124	.25			2,026	3.98	47	.09			5
6	Chicago, Burlington & Quincy	82,083	.26	43,549	.13	295,338	.93	224,166	.71	1,773,109	5.58	208,590	.66	88,010	.28	6
7	Chicago Great Western	24,418	.40	16,964	.30	79,090	1.40	67,187	1.20	472,703	8.40	23,048	.40	18,688	.30	7
8	Mason City & Ft. Dodge															8
9	Wisconsin, Minnesota & Pac.															9
10	Chicago, Milwaukee & St. Paul	309,406	1.12	69,842	.18	161,981	.49	316,775	.96	1,718,923	5.22	176,360	.53	104,666	.32	10
11	Chicago & North Western	265,151	.96	46,655	.12	343,462	.85	329,318	.82	1,453,185	3.60	138,579	.34	40,354	.10	11
12	Chicago, St. Paul, Minn. & O.	33,666	.40	36,686	.40	50,635	.60	9,109	.10	261,414	3.00	38,608	.40	8,142	.10	12
13	Chicago, Rock Island & Pacific	40,738	.19	25,648	.12	190,720	.86	222,774	1.01	955,438	4.32	166,336	.75	134,574	.61	13
14	Colfax Northern			22	.01	149	.06	13	.01	195	.07	2		3		14
15	Oreston, Winterset & Des Moines															15
16	Crooked Creek									5,404	8.14	320	3.02	18	1.06	16
17	Davenport, R. I. & N. W.													15	.02	16
18	Dubuque & Sioux City (Ill. Cen.)	4,432	.13	6,680	.19	38,285	1.09	14,179	.40	194,817	5.55	26,164	.75	13,153	.37	17
19	Great Northern	12,109	.05	19,251	.08	107,054	.46	47,781	.20	567,622	2.42	64,447	.27	23,767	.10	19
20	Iowa & Omaha Short Line					77	.60			877	6.60	1		4	.03	20
21	Iowa & Southwestern					119	.39	88	.28	2,785	9.19	39	.13			21
22	Manchester & Oneida	1	.01	103	.42	109	.46			1,685	7.10	96	.40	104	.43	22
23	Minneapolis & St. Louis	7,943	.13	2,742	.06	94,067	1.59	54,890	.93	527,879	8.94	32,632	.56	15,248	.26	23
24	Muscataine North & South	380	.20	197	.10	272	.20	219	.10	6,008	4.10	40		205	.10	24
25	Tabor & Northern									533	2.80	67	.50			25
26	Union Pacific	8,747	.10	66,652	.60	114,946	1.10	58,902	.50	327,112	3.10	51,233	.50	53,574	.50	26
27	Wabash	80,906	.60	19,790	.15	205,886	1.54	187,488	1.39	604,773	4.49	42,456	.32	125,902	.93	27
	Total	900,830	.44	382,369	.17	1,943,739	.88	1,644,786	.74	10,030,931	4.52	1,047,284	.47	694,168	.32	

TABLE NO. 11—REVENUE FREIGHT CARRIED DURING THE YEAR—PART VI—MANUFACTURES CONTINUED, MISCELLANEOUS, L. C. L. GOODS AND GRAND TOTAL.

Number	Name of Road	Manufactures—Continued								Miscellaneous Not Distributed in Foregoing		L. C. L. Goods Not Distributed in Foregoing		Grand total all commodities	Number
		Wines, Liquor and Beers		Household Goods and Furniture		Other Manufacturers		Total Manufacturers		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	101,052	.46	91,687	.42	711,734	3.23	3,448,623	15.64	107,721	.40	1,252,574	5.68	22,056,138	1
2	Atlantic Northern														2
3	Atlantic Southern														3
4	Charles City Western														4
5	Chicago, Anamosa & Northern			356	.70	246	.48	2,924	5.75	1,502	2.95	540	1.06	50,880	5
6	Chicago, Burlington & Quincy	165,114	.52	212,990	.67	829,399	2.82	4,909,649	15.46	598,619	1.88	2,172,041	6.84	31,758,791	6
7	Chicago Great Western	35,520	.60	35,573	.60	235,751	4.30	1,220,645	21.60	59,666	1.10	324,640	6.80	5,642,764	7
8	Mason City & Ft. Dodge														8
9	Wisconsin, Minnesota & Pacific														9
10	Chicago, Milwaukee & St. Paul	477,540	1.45	141,949	.43	1,300,742	3.95	5,371,232	16.30	608,799	1.85	3,079,233	9.34	32,950,302	10
11	Chicago & North Western	228,306	.57	155,060	.37	1,975,959	4.89	5,520,871	13.67	1,079,580	2.67	2,286,358	5.00	40,399,215	11
12	Chicago, St. Paul, Minn. & O.	36,193	.40	26,700	.30	465,798	5.30	1,117,718	12.70	72,569	.80	600,673	6.80	8,794,488	12
13	Chicago, Rock Island & Pacific	87,175	.39	133,272	.60	1,267,207	5.72	3,772,093	17.04	73,886	.34	1,313,821	5.93	22,142,789	13
14	Colfax Northern			68	.02	533	.20	1,047	.40	3,941	1.51	222	.09	290,832	14
15	Creston, Winterset & Des Moines							338	4.10					5,472	15
16	Crooked Creek	54	.08	94	.14	35	.05	5,727	8.62			406	.61	66,431	16
17	Davenport, Rock Island & N. W.														17
18	Dubuque & Sioux City (Ill. Cent.)	14,346	.41	16,865	.48	112,085	3.19	512,632	14.60	73,347	2.09	236,204	6.72	3,511,390	18
19	Great Northern	52,331	.22	29,359	.13	315,774	1.35	1,516,209	6.46	195,351	.83	878,803	3.75	23,453,059	19
20	Iowa & Omaha Short Line	8	.02	34	.30	184	1.40	1,366	10.36			776	5.80	13,361	20
21	Iowa & Southwestern			200	.66			3,524	11.63	1,072	3.54	3,374	11.13	30,309	21
22	Manchester & Oneida	31	.13	620	2.66	272	1.14	3,116	13.13	104	.43	885	3.73	23,719	22
23	Minneapolis & St. Louis	41,403	.70	48,280	.82	116,094	1.97	1,056,849	17.91	87,379	1.48	320,967	5.44	5,901,775	23
24	Muscatine North & South	432	.20	1,351	.80	17,378	10.60	33,224	20.00	10,852	6.60	13,814	8.40	164,004	24
25	Tabor & Northern			121	.60	44	.20	1,132	6.00	202	1.10	1,796	9.80	18,005	25
26	Union Pacific	57,957	.60	28,051	.30	285,087	2.70	1,486,232	14.10	255,931	2.40	516,098	4.90	10,514,572	26
27	Wabash	110,874	.82	74,579	.55	928,178	6.89	2,731,459	20.28	230,726	1.71	875,412	6.50	13,473,370	27
	Total	1,408,337	.64	997,228	.47	8,632,500	3.97	32,716,640	14.79	3,461,247	1.57	13,878,727	6.27	221,241,356	

TABLE NO. 12—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		\$ 4,740.12	\$.376.04	\$ 4,364.08	48	\$ 492,542.33	\$ 217,100.97	1
2	Atlantic Northern								2
3	Atlantic Southern								3
4	Charles City Western								4
5	Chicago, Anamosa & Northern								5
6	Chicago, Burlington & Quincy	35	1,000,810.15	94,591.52	1,134,832.36	71	508,170.00	508,170.00	6
7	Chicago Great Western		a 9.18	31,411.58	31,402.40	2	3,782.13	3,782.13	7
8	Mason City & Ft. Dodge								8
9	Wisconsin, Minnesota & Pacific								9
10	Chicago, Milwaukee & St. Paul	25	488,315.04	117,070.05	605,385.09	11	99,000.00	99,000.00	10
11	Chicago & North Western	40	803,201.42	50,973.00	854,175.02	30	236,780.30	236,780.30	11
12	Chicago, St. Paul, Minn. & O.			a 4,228.19	a 4,228.19	16	137,800.00	137,800.00	12
13	Chicago, Rock Island & Pacific			69,208.84	69,208.84	4	32,961.00	32,961.00	13
14	Colfax Northern								14
15	Creston, Winterset & Des Moines								15
16	Crooked Creek								16
17	Davenport, Rock Island & N. W.								17
18	Dubuque & Sioux City (Ill. Cent.)								18
19	Great Northern	3	72,196.26	7,279.75	79,476.01	3	24,380.48	24,380.48	19
20	Iowa & Omaha Short Line								20
21	Iowa & Southwestern								21
22	Manchester & Oneida	1	2,900.00		2,900.00	1	1,500.00	1,500.00	22
23	Minneapolis & St. Louis	15	302,806.94	8,882.19	311,689.13	6	87,131.80	87,131.80	23
24	Muscatine North & South								24
25	Tabor & Northern								25
26	Union Pacific	42	795,142.56	7,079.23	802,221.79	8	55,253.36	55,253.36	26
27	Wabash			21,859.50	21,859.50	5	31,885.00		27
	Total	161	\$ 3,460,623.07	\$ 404,504.11	\$ 3,904,557.87	204	\$ 1,801,187.00	\$ 1,493,920.64	

a Credit item.

TABLE NO. 12—EQUIPMENT INSTALLATIONS, BETTERMENTS AND RETIREMENTS MADE DURING THE YEAR—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	727	\$ 907,775.40	\$ 3,976.80	\$ 911,752.20	2,200	\$ 1,412,541.73	\$ 755,274.18	1
2	Atlantic Northern								2
3	Atlantic Southern								3
4	Charles City Western								4
5	Chicago, Anamosa & Northern								5
6	Chicago, Burlington & Quincy	2,647	2,124,083.23	209,245.22	1,947,415.70	2,289	1,314,505.00	1,314,505.00	6
7	Chicago Great Western	800	498,758.49	53,276.84	552,035.33	478	192,588.61	192,588.61	7
8	Mason City & Ft. Dodge								8
9	Wisconsin, Minnesota & Pacific								9
10	Chicago, Milwaukee & St. Paul			213,113.22	213,113.22	1,416	782,332.25	782,332.25	10
11	Chicago & North Western	5,000	4,392,572.79	346,197.42	4,738,770.21	2,708	1,455,941.05	1,455,941.05	11
12	Chicago, St. Paul, Minn. & O.	32	38,390.53	14,619.48	53,010.01	548	323,635.28	323,635.28	12
13	Chicago, Rock Island & Pacific			600,887.63	600,887.63	631	387,318.11	387,318.11	13
14	Colfax Northern								14
15	Creston, Winterset & Des Moines								15
16	Crooked Creek								16
17	Davenport, Rock Island & N. W.								17
18	Dubuque & Sioux City (Ill. Cent.)								18
19	Great Northern	1,343	1,200,300.32	66,333.43	1,286,723.95	959	505,935.44	505,935.44	19
20	Iowa & Omaha Short Line								20
21	Iowa & Southwestern								21
22	Manchester & Onida								22
23	Minneapolis & St. Louis			19,373.60	19,373.60	98	54,651.91	54,651.91	23
24	Muscatine North & South								24
25	Tabor & Northern								25
26	Union Pacific	228	205,252.29	511.78	295,764.07	1,244	603,407.05	603,407.05	26
27	Wabash	980		78,683.02	78,683.02	575	374,943.71	114,469.11	27
	Total	11,776	\$ 9,487,223.25	\$ 1,386,218.44	\$ 10,687,528.94	18,146	\$ 7,407,980.14	\$ 6,490,237.99	

TABLE NO. 13—EQUIPMENT INSTALLATIONS, BETTERMENTS AND RETIREMENTS MADE DURING THE YEAR—PART III—PASSENGER 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	142	\$ 2,455,292.99		\$ 2,455,292.99	10	\$ 50,583.41	\$ 30,250.48	1
2	Atlantic Northern								2
3	Atlantic Southern								3
4	Charles City Western								4
5	Chicago, Anamosa & Northern								5
6	Chicago, Burlington & Quincy	1	3,800.00	40,451.64	44,100.37	12	51,050.00	51,050.00	6
7	Chicago Great Western	6	94,526.88	a 10,179.29	a 104,706.17	1	2,400.00	2,400.00	7
8	Mason City & Ft. Dodge								8
9	Wisconsin, Minnesota & Pacific								9
10	Chicago, Milwaukee & St. Paul	30	784,507.49	106,455.78	890,963.27	3	15,750.00	15,750.00	10
11	Chicago & North Western	70	787,591.55	b 4,621.39	782,970.16	29	201,002.49	201,002.49	11
12	Chicago, St. Paul, Minn. & O.	4	40,507.69	b 4,967.98	35,539.71	11	46,237.00	46,237.00	12
13	Chicago, Rock Island & Pacific			13,016.31	13,016.31	5	21,640.00	21,640.00	13
14	Colfax Northern								14
15	Creston, Winterset & Des Moines								15
16	Crooked Creek								16
17	Davenport, Rock Island & N. W.								17
18	Dubuque & Sioux City (Ill. Cent.)								18
19	Great Northern	42	451,436.97	12,779.02	464,215.99	20	130,842.17	130,842.17	19
20	Iowa & Omaha Short Line								20
21	Iowa & Southwestern								21
22	Manchester & Onida								22
23	Minneapolis & St. Louis	2	21,499.40	6,524.06	28,023.46				23
24	Muscatine North & South								24
25	Tabor & Northern								25
26	Union Pacific	83	c 1,107,276.73	777.40	c 1,168,054.22	9	d 61,340.39	d 61,340.39	26
27	Wabash	10	94,631.50	3,620.11	98,251.70	10	31,838.90	1,200.00	27
	Total	309	\$ 5,901,071.29	\$ 184,214.33	\$ 6,085,134.36	110	\$ 613,284.96	\$ 562,321.53	

a Includes \$5,000.00 motor equipment of cars.
b Credit item.

c Includes \$11,469.58 motor equipment of cars.
d Includes \$7,802.62 motor equipment of cars.

TABLE NO. 13—EQUIPMENT INSTALLATIONS, BETTERMENTS AND RETIREMENTS MADE DURING THE YEAR—PART IV—FLOATING EQUIPMENT AND COMPANY SERVICE CARS.

Number	Name of Road	Floating Equipment			Company Service Cars						Number
		Cost of betterments made to equipment	Amount charged to additions and betterments	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	
1	Atchison, Topeka & Santa Fe	\$ 16,550.40	\$ 16,550.40	1,730	\$ 223,709.36	\$ 217.81	\$ 223,987.17	101	\$ 47,520.60	\$ 36,379.44	1
2	Atlantic Northern										2
3	Atlantic Southern										3
4	Charles City Western										4
5	Chicago, Anamosa & Northern										5
6	Chicago, Burlington & Quincy	405.48	405.48	50	41,058.59	2,956.64	50,808.24	404	271,735.00	271,735.00	6
7	Chicago Great Western			9		2,334.41	2,334.41	237	111,228.38	111,228.38	7
8	Mason City & Ft. Dodge										8
9	Wisconsin, Minnesota & Pacific										9
10	Chicago, Milwaukee & St. Paul			1	1,441.72	30,813.02	32,254.74	42	27,529.20	27,529.20	10
11	Chicago & North Western			333	324,323.19	1,122.84	325,446.03	286	48,054.46	48,054.46	11
12	Chicago, St. Paul, Minn. & O.			1	1,500.00	1,073.67	2,573.67	4	2,750.00	2,750.00	12
13	Chicago, Rock Island & Pacific					10,310.54	10,310.54	89	47,218.50	47,218.50	13
14	Colfax Northern										14
15	Creston, Winterset & Des Moines										15
16	Crooked Creek										16
17	Davenport, Rock Island & N. W.										17
18	Dubuque & Sioux City (Ill. Cent.)										18
19	Great Northern			3	17,830.45	1,042.94	18,873.39	22	14,190.68	14,190.68	19
20	Iowa & Omaha Short Line										20
21	Iowa & Southwestern										21
22	Manchester & Oneida										22
23	Minneapolis & St. Louis			15	18,808.68	94.20	18,902.88	23	11,071.28	11,071.28	23
24	Muscatine North & South										24
25	Tabor & Northern										25
26	Union Pacific			239	85,786.58		85,786.58	619	156,034.91	156,034.91	26
27	Wabash			18		459.24	459.24	59	43,475.05	3,322.10	27
	Total	\$ 16,955.88	\$ 16,955.88	2,399	\$ 709,008.57	\$ 50,425.31	\$ 766,916.89	1,886	\$ 780,808.06	\$ 729,513.95	

TABLE NO. 12—EQUIPMENT INSTALLATIONS, BETTERMENTS AND RETIREMENTS MADE DURING THE YEAR—PART V—MISCELLANEOUS EQUIPMENT AND ALL CLASSES OF EQUIPMENT.

Number	Name of Road	Miscellaneous Equipment			All Classes of Equipment					Number
		Cost of units installed	Cost of betterments made to equipment	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	\$ 2,793.97		\$ 2,793.97	\$ 3,584,891.60	\$ 21,121.05	\$ 3,606,012.65	\$ 2,003,188.07	\$ 1,639,074.07	1
2	Atlantic Northern									2
3	Atlantic Southern									3
4	Charles City Western									4
5	Chicago, Anamosa & Northern									5
6	Chicago, Burlington & Quincy				3,169,751.97	347,650.50	3,177,652.15	2,235,550.00	2,235,550.00	6
7	Chicago Great Western	476.25		476.25	593,732.44	97,202.12	690,954.56	309,999.12	309,999.12	7
8	Mason City & Ft. Dodge									8
9	Wisconsin, Minnesota & Pacific									9
10	Chicago, Milwaukee & St. Paul		\$ 1,396.95	1,396.95	1,274,264.25	468,849.02	1,743,113.27	924,611.45	924,611.45	10
11	Chicago & North Western				6,307,688.95	303,672.47	6,701,361.42	1,942,378.30	1,942,378.30	11
12	Chicago, St. Paul, Minn. & O.				80,398.22	6,496.98	86,895.20	510,422.28	510,422.28	12
13	Chicago, Rock Island & Pacific					683,423.32	683,423.32	489,138.21	489,138.21	13
14	Colfax Northern									14
15	Creston, Winterset & Des Moines									15
16	Crooked Creek									16
17	Davenport, Rock Island & N. W.									17
18	Dubuque & Sioux City (Ill. Cent.)									18
19	Great Northern				1,771,854.20	77,435.14	1,849,289.34	675,348.77	675,348.77	19
20	Iowa & Omaha Short Line									20
21	Iowa & Southwestern				2,900.00		2,900.00	1,500.00	1,500.00	21
22	Manchester & Oneida				338,205.02	34,874.05	373,079.07	132,854.99	132,854.99	22
23	Minneapolis & St. Louis									23
24	Muscatine North & South									24
25	Tabor & Northern									25
26	Union Pacific				2,343,458.16	8,368.50	2,351,826.66	876,125.71	876,125.71	26
27	Wabash				94,631.59	104,621.87	199,253.46	482,142.66	118,991.21	27
	Total	\$ 3,270.22	\$ 1,396.95	\$ 4,667.17	\$19,561,796.40	\$ 2,243,715.02	\$21,465,761.10	\$10,603,259.56	\$ 9,275,994.11	

TABLE NO. 13—CLASSIFICATION OF LOCOMOTIVE 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 for service at beginning of year	Installed during year	Retired from service during year	Total number	Number fully owned	Number held under equipment trust	Number held under lease from a railway company	Number held under other forms of title	Box cars	Flat cars	Stock cars	Coal cars	Tank cars	Refrigerator cars	Cabooses	Other freight-train cars		Total—all classes of freight-train cars	Number fully owned
1	Aetehson, Topeka & Santa Fe	1,840	31	48	1,802	1,706	20	30,028	2,684	7,444	9,828	2,914			700	3,128	57,224	56,002	1	
2	Atlantic Northern																			
3	Atlantic Southern																			
4	Charles City Western																			
5	Chicago, Anamosa & Northern																			
6	Chicago, Burlington & Quincy	1,770	35	71	1,732	1,728	4	30,011	1,504	7,079	23,901	218	2,966	687	80	90,201	95,201	6	6	
7	Chicago Great Western	294			292	292		7,794	646											
8	Mason City & Ft. Dodge																			
9	Wisconsin, Minnesota & Pac.																			
10	Chicago, Milwaukee & St. P.	1,000	23	11	1,008	1,008		43,044	4,263	5,729	4,908		2,295	1,067	1,419	63,949	63,949	8	8	
11	Chicago & North Western	1,830	40	39	1,840	1,800	40			4,888	13,000		2,270	841	5,644	68,242	67,292	10	10	
12	Chicago, St. P., Minn. & O.	300		16	374	374		7,872	1,223	135	1,701					11,553	11,553	7	7	
13	Chicago, Rock Island & Pac.	1,022		6	1,018	553	465	26,020	1,870	4,469	6,347		1,942	712		43,900	43,900	7	7	
14	Colfax Northern																			
15	Creston, Winterset & D. M.																			
16	Crooked Creek																			
17	Davenport, R. I. & N. W.	12			12	12		19	34	69						123	123	16	16	
18	DeBouque & Sioux City (I. C.)	25			25	25		137	24	24	14					200	200	18	18	
19	Great Northern	1,321			1,319	1,319		32,878	4,908	2,100	2,000		5,820	601	10,213	56,207	56,207	13	13	
20	Iowa & Omaha Short Line	1			1	1														
21	Iowa & Southwestern																			
22	Manchester & Onida																			
23	Minneapolis & St. Louis	209	15	1	210	143	76	5,150	174	44	1,278		22	107	104	7,280	6,150	23	23	
24	Muscataine North & South	6			6	6														
25	Tabor & Northern	60			60	60		4												
26	Union Pacific	701			647	647		11,271	602	2,587	4,333			227		10,233	10,233	35	35	
27	Wabash	701			647	647		66	12,120	740	1,103	7,792		313		22,074	10,020	27	27	
	Total	12,841	178	307	12,812	11,221	741	237	564,245,704	23,792	37,072	76,363	3,127	14,221	5,792	30,202	436,031	399,296		

TABLE NO. 13—CLASSIFICATION OF LOCOMOTIVE AND CAR EQUIPMENT—PART II—FREIGHT TRAIN CARS—Continued—AND PASSENGER TRAIN CARS.

Number	Name of Road	Freight Train Cars						Passenger Train Cars										Number							
		Units Available for Service at Close of Year			Number of Units			Units Available For Service at Close of Year											Number of Units						
		Number held under equipment trust	Number under lease from a railway company	Number held under other forms of title	Available for service at beginning of year	Installed during year	Retired from service during year	Coaches	Combination passenger cars	Others combination cars	Hilling cars	Parlor cars	Sleeping cars	Baggage and express cars	Postal cars	Other passenger-train cars	Total passenger-train cars			Number fully owned	Number held under equipment trust	Number held under lease from a railway company	Number held under other forms of title	Available for service at beginning of year	Installed during year
1	A., T. & S. F.		627		68,548	868	2,182	930	108		48	21		400	50	1,026	1,025		31	1,321	148	10	1		
2	A. N.																								
3	A. S.																								
4	C. C. & W.																								
5	C. O. A. & N.																								
6	C. O. B. & Q.				63,843	2,647	2,286	666	148	107	1			210	48	40	1,274	1,274			1,286	18	25	4	
7	C. O. W.				10,779	801	470	89	16	13	4	14	24	382	179		332	179			188	7	2	2	
8	M. C. & Ft. D.				64,465		1,416																		
9	W., M. & P.																								
10	C. M. & St. P.																								
11	C. & N. W.	10,866			63,656	5,000	2,708	1,017	108	102	43	74		232	66	538	1,913	1,913			1,910	70	29	11	
12	C. St. P., M. & O.				12,009	22	648	173	30	31	6	19		60	11		328	236			342	4	11	12	
13	C., E. I. & F.	10,000	6,353	13,184	45,300	13	1,446	588	110	120	40	4		179	41	38	1,134	6	421	300	94	229	1,142	43	51
14	C. O. N.																								
15	C., W. & D. M.																								
16	C. C.																								
17	D., R. I. & N. W.				123																				
18	D. & S. C. (Ill. C.)				206			25													45				
19	G. N.				55,864	1,342	960	416	44	111	45	38	198	302	66	1	1,185	1,185			1,165	47	20	18	
20	I. & O. S. L.																								
21	I. & S. W.																								
22	M. & O.																								
23	M. & St. L.	1,110	30		7,387		98	76	1					34	2	151	131			129	2				
24	M. N. & S.																								
25	T. & N.																								
26	U. P.				30,460	228	1,221	294	44	44	67	2		136	58	18	623	623			519	30	9	29	
27	Wabash	9,218	231	1,660	21,677	561	594	144	65	13	17	7		71	23	64	439	349	45	34	400	80	16	27	
	Total	38,279	7,211	14,877	428,707	11,928	14,022	5,675	881	984	368	237	443	2,027	474	428	10,566	9,024	517	131	287	10,300	470	176	

TABLE NO. 13—CLASSIFICATION OF LOCOMOTIVE AND CAR EQUIPMENT—PART III—COMPANY SERVICE CARS AND ALL CLASSES OF CARS IN SERVICE.

Number	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	Number held under equipment trust	Number under lease from a railway company	Number held under other forms of title	Available for service at beginning of year	Installed during year	Retired from service during year		Available for service at beginning of year	Installed during year	Retired from service during year			
1	Atchison, Topeka & Santa Fe	42	200	33	17	2	3,075	3,369	3,329				40		1,737	1,734	102	61,806	2,740	2,294	1	
2	Atlantic Northern																	3				2
3	Atlantic Southern																	2				3
4	Charles City Western	1																				4
5	Chicago, Anamosa & Northern							1	1													5
6	Chicago, Burlington & Quincy	23	2,628	25	18	17	2,608	5,329	5,329													6
7	Chicago Great Western	4	325	8	3	2	130	472	472						5,649	88	408	72,777	2,753	2,736	7	
8	Mason City & Ft. Dodge														700	9	237	11,677	817	709	8	
9	Wisconsin, Minnesota & Pac.																					9
10	Chicago, Milwaukee & St. Paul	8	2,411	45	20		1,637	4,121	4,121													10
11	Chicago & North Western	9	1,529	20	15	17	2,044	3,634	3,634						4,162	1	42	70,197	40	1,461	11	
12	Chicago, St. Paul, Minn. & O.	2	150		5	9	20	186	186						3,587	333	286	71,447	5,403	3,023	12	
13	Chicago, Rock Island & Pacific	31	2,615	32	16	138	1,328	4,160	1,476	891	104	1,680	3,608	573	189	1	4	12,600	37	563	13	
14	Colfax Northern																	50,230	629	1,008	14	
15	Creston, Winterset & Des Moines																	6	5		15	
16	Crooked Creek																					16
17	Davenport, Rock Island & N. W.																					17
18	Dubuque & Sioux City (Ill. Cent.)																					18
19	Great Northern	29	479	35	19	71	635	1,208	1,208						1,288	2	22	58,335	1,987	1,002	19	
20	Iowa & Omaha Short Line																	13				20
21	Iowa & Southwestern																	5				21
22	Manchester & Onelda																	1				22
23	Minneapolis & St. Louis	3	47	7	4		208	329	329									7,855	17	123	23	
24	Muscatine North & South														339	15	25	12				24
25	Tabor & Northern																	2				25
26	Union Pacific	17	419	3	5	18	1,404	1,896	1,896						2,246	239	619	23,208	500	1,049	26	
27	Wabash	8	243	15	4	72	238	686	580	1					627	18	59	22,723	1,019	663	27	
	Total	187	11,046	233	126	362	13,397	25,321	22,691	892	144	1,794	24,223	3,013	1,915	463,295	15,411	16,123				

TABLE NO. 13—CLASSIFICATION OF LOCOMOTIVE AND CAR EQUIPMENT—PART IV—ALL CLASSES OF CARS IN SERVICE—Continued—FLOATING EQUIPMENT AND EQUIPMENT OWNED OR LEASED NOT IN SERVICE OF RESPONDENT.

Number	Name of Road	All Classes of Cars in Service—Continued					Floating Equipment				Equipment Owned or Lensed, 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 Service at Close of Year						Number of Units			
		Total number	Number fully owned	Number held under equipment trust	Number under lease from a railway company	Number held under other forms of title	Steamboats and tugboats	Barges, car-floats and canal boats	Other floating equipment	Total floating equipment	Number fully owned	Locomotives	Passenger-train cars	Freight-train cars	Total cars		Number fully owned	Available for service at beginning of year	Installed during year	Retired from service during year
1	Atchison, Topeka & Santa Fe	62,256	61,556		698		6	4	10	10	102		9,020	9,020	9,020	9,074	4	58	1	
2	Atlantic Northern	5	3																	2
3	Atlantic Southern																			3
4	Charles City Western	10	10																	4
5	Chicago, Anamosa & Northern	7	7																	5
6	Chicago, Burlington & Quincy	72,804	72,804				1	37	40	40										6
7	Chicago Great Western	11,785	11,761			24														7
8	Mason City & Ft. Dodge																			8
9	Wisconsin, Minnesota & Pacific																			9
10	Chicago, Milwaukee & St. Paul	68,776	68,776																	10
11	Chicago & North Western	73,827	62,755	11,072																11
12	Chicago, St. Paul, Minn. & O.	12,074	12,074																	12
13	Chicago, Rock Island & Pacific	49,200	9,354	18,273	6,531	15,102		1	1											13
14	Colfax Northern	11			11															14
15	Creston, Winterset & Des Moines																			15
16	Crooked Creek																			16
17	Davenport, Rock Island & N. W.	123	123																	17
18	Dubuque & Sioux City (Ill. Cent.)	251	251																	18
19	Great Northern	58,720	58,720					2	2	2	1		1	1	1	1				19
20	Iowa & Omaha Short Line	13	13																	20
21	Iowa & Southwestern	5	5																	21
22	Manchester & Onelda	1	1																	22
23	Minneapolis & St. Louis	7,749	6,610	1,119	20						4									23
24	Muscatine North & South	12	12																	24
25	Tabor & Northern	2	2																	25
26	Union Pacific	21,819	21,819								12	1		1	1	1				26
27	Wabash	23,079	11,832	9,264	231	1,732					63		63	63	71					27
	Total	462,583	308,511	30,728	7,486	16,853	7	44	2	53	52	118	65	9,020	9,065	9,085	9,146	6	66	

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
		Total number of locomotives available for service	Total weight on drivers—tons	Total tractive capacity—thousand pounds	Number contracted for delivery or to be constructed during following year	Total number of locomotives available for service	Total weight on drivers—tons	Total tractive capacity—thousand pounds	Number contracted for delivery or to be constructed during following year	Total number of locomotives available for service	Total weight on drivers—tons	Total tractive capacity—thousand pounds	Number contracted for delivery or to be constructed during following year	
1	Atchison, Topeka & Santa Fe.....	1,236	95,402	45,791.0	-----	409	27,397	11,608.2	-----	157	10,361	4,335.0	-----	1
2	Atlantic Northern	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	2
3	Atlantic Southern	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	3
4	Charles City Western	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	4
5	Chicago, Anamosa & Northern.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	5
6	Chicago, Burlington & Quincy.....	1,273	91,135	41,418.7	15	150	9,373	3,962.0	15	314	17,919	8,104.2	-----	6
7	Chicago Great Western	232	16,696	7,827.5	-----	18	1,347	619.0	-----	42	2,999	1,322.5	-----	7
8	Mason City & Ft. Dodge.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	8
9	Wisconsin, Minnesota & Pacific.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	9
10	Chicago, Milwaukee & St. Paul.....	1,514	101,235	46,808.4	-----	182	11,628	4,712.1	-----	287	15,364	7,064.1	-----	10
11	Chicago & North Western.....	1,301	84,548	38,675.7	19	242	14,353	6,236.7	6	297	17,181	6,451.1	10	11
12	Chicago, St. Paul, Minn. & O.....	270	14,872	6,896.0	-----	52	3,236	1,368.2	-----	62	2,795	1,065.6	-----	12
13	Chicago, Rock Island & Pacific.....	1,230	81,584	36,549.5	-----	187	12,000	5,771.9	-----	291	12,579	5,182.8	-----	13
14	Colfax Northern	2	107	49.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	14
15	Creston, Winterset & Des Moines.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	15
16	Crooked Creek	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	16
17	Davenport, Rock Island & N. W.....	1	26	13.0	-----	-----	-----	-----	-----	11	468	197.1	-----	17
18	Dubuque & Sioux City (Ill. Cent.).....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	18
19	Great Northern	1,032	82,034	39,730.4	-----	106	11,376	5,041.6	-----	117	7,200	3,487.4	-----	19
20	Iowa & Omaha Short Line.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	20
21	Iowa & Southwestern.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	21
22	Manchester & Oneida	1	44	18.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	22
23	Minneapolis & St. Louis.....	196	11,569	4,497.9	-----	-----	-----	-----	-----	23	1,213	567.9	-----	23
24	Muscatine North & South.....	6	327	126.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	24
25	Tabor & Northern.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	25
26	Union Pacific	570	46,171	21,246.1	-----	165	11,667	4,924.8	-----	112	7,304	2,883.6	-----	26
27	Wabash	389	26,090	11,755.7	-----	194	10,681	4,863.6	-----	113	6,748	2,896.0	-----	27
	Total	9,292	651,930	301,402.9	34	1,793	113,908	49,177.3	21	3,736	192,081	43,517.3	16	

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 (a)	Aggregate capacity—tons	Steel—number	Aggregate capacity—tons	Steel under-frame—number	Aggregate capacity—tons	Total number (a)	Aggregate capacity—tons	Steel—number	Aggregate capacity—tons	Steel under-frame—number	Aggregate capacity—tons	
1	Atchison, Topeka & Santa Fe.....	30,925	1,077,470	-----	-----	10,409	383,710	2,684	97,160	-----	-----	1,609	67,780	1
2	Atlantic Northern	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	2
3	Atlantic Southern	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	3
4	Charles City Western	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	4
5	Chicago, Anamosa & Northern.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	5
6	Chicago, Burlington & Quincy.....	39,018	1,175,020	-----	-----	850	34,000	1,554	70,000	999	49,950	-----	-----	6
7	Chicago Great Western	7,786	269,575	-----	-----	3,075	121,015	646	22,880	-----	-----	190	7,900	7
8	Mason City & Ft. Dodge.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	8
9	Wisconsin, Minnesota & Pacific.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	9
10	Chicago, Milwaukee & St. Paul.....	43,044	1,459,228	-----	-----	11,059	442,300	4,563	141,892	-----	-----	962	49,600	10
11	Chicago & North Western.....	36,428	1,316,547	-----	-----	12,084	483,300	4,892	197,206	-----	-----	1,294	64,700	11
12	Chicago, St. Paul, Minn. & O.....	7,872	290,889	-----	-----	997	39,860	1,321	43,830	-----	-----	199	7,900	12
13	Chicago, Rock Island & Pacific.....	28,026	1,017,115	-----	-----	12,214	488,560	1,870	80,375	-----	-----	943	47,150	13
14	Colfax Northern	1	25	-----	-----	-----	-----	3	80	-----	-----	-----	-----	14
15	Creston, Winterset & Des Moines.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	15
16	Crooked Creek	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	16
17	Davenport, Rock Island & N. W.....	19	570	-----	-----	-----	-----	34	1,270	25	1,000	-----	-----	17
18	Dubuque & Sioux City (Ill. Cent.).....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	18
19	Great Northern	32,878	1,168,812	-----	-----	1,488	59,520	4,592	165,150	-----	-----	-----	-----	19
20	Iowa & Omaha Short Line.....	4	120	-----	-----	-----	-----	6	180	-----	-----	-----	-----	20
21	Iowa & Southwestern.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	21
22	Manchester & Oneida	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	22
23	Minneapolis & St. Louis.....	5,159	156,410	-----	-----	283	12,452	174	4,930	-----	-----	-----	-----	23
24	Muscatine North & South.....	4	80	-----	-----	-----	-----	2	50	-----	-----	-----	-----	24
25	Tabor & Northern.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	25
26	Union Pacific	11,271	501,175	29	1,450	8,774	425,870	802	40,060	-----	-----	802	40,080	26
27	Wabash	12,126	403,350	-----	-----	2,000	83,600	740	27,240	-----	-----	495	19,800	27
	Total	245,561	8,806,386	29	1,450	63,413	2,574,327	23,763	892,383	1,024	50,950	6,563	305,090	

a Steel and steel underframe cars are included in this total.

TABLE NO. 15—FREIGHT CAR EQUIPMENT—REVENUE SERVICE—PART II—STOCK CARS AND COAL CARS.

Number	Name of Road	Stock Cars					Coal Cars					Number		
		Total number (a)	Aggregate capacity—tons	Steel—number	Aggregate capacity—tons	Steel under-frame—number	Aggregate capacity—tons	Total number (a)	Aggregate capacity—tons	Steel—number	Aggregate capacity—tons		Steel under-frame—number	Aggregate capacity—tons
1	Atchison, Topeka & Santa Fe	7,444	251,725			4,387	170,673	9,323	336,255			1,277	61,750	1
2	Atlantic Northern													2
3	Atlantic Southern													3
4	Charles City Western													4
5	Chicago, Anamosa & Northern													5
6	Chicago, Burlington & Quincy	7,679	202,595					23,001	1,116,985	18,732	936,600	998	49,900	6
7	Chicago Great Western	819	24,570					1,293	59,590	915	45,750			7
8	Mason City & Ft. Dodge													8
9	Wisconsin, Minnesota & Pacific													9
10	Chicago, Milwaukee & St. Paul	5,729	168,971			2,470	74,100	4,908	220,435	18	900	2,486	124,300	10
11	Chicago & North Western	4,488	127,175					13,609	587,455			6,495	324,750	11
12	Chicago, St. Paul, Minn. & O.	126	3,675					1,701	69,825			800	40,000	12
13	Chicago, Rock Island & Pacific	4,409	150,895			787	31,480	6,947	301,745	1,625	81,250	2,074	102,700	13
14	Colfax Northern													14
15	Creston, Winterset & Des Moines													15
16	Crooked Creek													16
17	Davenport, Rock Island & N. W.							69	3,070	50	2,500			17
18	Dubuque & Sioux City (Ill. Cent.)													18
19	Great Northern	2,160	50,550					2,600	94,510					19
20	Iowa & Omaha Short Line							2	60					20
21	Iowa & Southwestern													21
22	Manchester & Onelda													22
23	Minneapolis & St. Louis	445	13,210					1,278	46,685	100	5,000	1	50	23
24	Muscatine North & South													24
25	Tabor & Northern													25
26	Union Pacific	2,987	90,190			1,754	65,200	4,333	265,355	2,520	128,220	1,358	67,900	26
27	Wabash	1,103	43,060					7,792	354,280	1,363	57,470			27
	Total	37,048	1,126,006			9,306	341,455	76,346	3,396,250	25,642	1,267,000	15,487	771,350	

^a Steel and steel underframe cars are included in this total.

TABLE NO. 15—FREIGHT CAR EQUIPMENT—REVENUE SERVICE—PART III—TANK CARS AND REFRIGERATOR CARS.

Number	Name of Road	Tank Cars					Refrigerator Cars					Number		
		Total number (a)	Aggregate capacity	Steel—number	Aggregate capacity	Steel underframe number	Aggregate capacity	Total number (a)	Aggregate capacity	Steel—number	Aggregate capacity		Steel underframe number	Aggregate capacity
1	Atchison, Topeka & Santa Fe	2,914	114,975			1,863	74,520							1
2	Atlantic Northern													2
3	Atlantic Southern													3
4	Charles City Western													4
5	Chicago, Anamosa & Northern													5
6	Chicago, Burlington & Quincy	213	9,520	213	9,520			2,909	88,925					6
7	Chicago Great Western							434	12,965					7
8	Mason City & Ft. Dodge													8
9	Wisconsin, Minnesota & Pacific													9
10	Chicago, Milwaukee & St. Paul							2,295	74,400		48	2,400		10
11	Chicago & North Western							2,370	70,645					11
12	Chicago, St. Paul, Minn. & O.							300	10,890					12
13	Chicago, Rock Island & Pacific							1,942	58,185		150	4,500		13
14	Colfax Northern													14
15	Creston, Winterset & Des Moines													15
16	Crooked Creek													16
17	Davenport, Rock Island & N. W.													17
18	Dubuque & Sioux City (Ill. Cent.)													18
19	Great Northern							3,820	113,640					19
20	Iowa & Omaha Short Line													20
21	Iowa & Southwestern													21
22	Manchester & Onelda													22
23	Minneapolis & St. Louis							22	650					23
24	Muscatine North & South													24
25	Tabor & Northern													25
26	Union Pacific													26
27	Wabash													27
	Total	3,127	124,495	213	9,520	1,863	74,520	14,221	430,390		198	6,900		

^a Steel and steel underframe cars are included in this total.

TABLE NO. 15—FREIGHT CAR EQUIPMENT—REVENUE SERVICE—PART IV—OTHER FREIGHT CARRYING CARS AND ALL FREIGHT CARRYING CARS.

Number	Name of Road	Other Freight-Carrying Cars					All Freight-Carrying Cars					Number		
		Total number (a)	Aggregate capacity	Steel-number	Aggregate capacity	Steel underframe number	Aggregate capacity	Total number (a)	Aggregate capacity	Steel-number	Aggregate capacity		Steel underframe number	Aggregate capacity
1	Achison, Topeka & Santa Fe	3,138	145,470			2,397	118,130	56,428	2,023,055			22,090	876,565	1
2	Atlantic Northern													2
3	Atlantic Southern													3
4	Charles City Western													4
5	Chicago, Anamosa & Northern													5
6	Chicago, Burlington & Quincy	80	1,553					65,514	2,064,058	19,944	906,070	1,848	83,900	6
7	Chicago Great Western							10,978	389,580	915	45,750	3,274	128,975	7
8	Mason City & Ft. Dodge													8
9	Wisconsin, Minnesota & Pacific													9
10	Chicago, Milwaukee & St. Paul	1,413	72,206			902	49,000	61,952	2,137,311	18	900	18,047	742,300	10
11	Chicago & North Western	5,644	291,943	8,230	161,500			67,401	2,550,971	3,230	161,500	19,873	872,810	11
12	Chicago, St. Paul, Minn. & O.							11,388	389,109			1,906	87,840	12
13	Chicago, Rock Island & Pacific							43,254	1,608,316	1,025	81,250	16,168	674,300	13
14	Colfax Northern							4	105					14
15	Creston, Winterset & Des Moines													15
16	Crooked Creek													16
17	Davenport, Rock Island & N. W.							122	4,910	75	3,500			17
18	Dubuque & Sioux City (Ill. Cent.)													18
19	Great Northern	10,213	486,715	5,963	293,200	2,875	143,750	55,663	2,079,377	5,963	293,200	4,363	203,270	19
20	Iowa & Omaha Short Line							12	300					20
21	Iowa & Southwestern													21
22	Manchester & Oneida													22
23	Minneapolis & St. Louis	104	2,820					7,182	224,705	100	5,000	284	12,502	23
24	Muscatine North & South							6	130					24
25	Tabor & Northern													25
26	Union Pacific							18,900	836,800	2,868	129,670	12,688	509,050	26
27	Wabash							21,761	827,920	1,363	67,470	2,685	103,400	27
	Total	20,592	960,796	9,193	454,700	6,264	311,480	420,658	15,737,306	36,101	1,774,370	103,216	4,385,062	

a Steel and steel underframe cars are included in this total.

TABLE NO. 16—PASSENGER TRAIN CAR EQUIPMENT—REVENUE SERVICE.

PART I—COACHES, COMBINATION PASSENGER CARS, OTHER COMBINATION CARS, DINING CARS AND PARLOR CARS.

Name of Road.	Coaches				Combination Passenger Cars				Other Combination Cars			Dining Cars				Parlor Cars											
	Construction		Seating Capacity		Construction		Seating Capacity		Construction			Construction		Seating Capacity		Construction		Seating Capacity									
	Total number of cars in service at close of year	Number of cars of steel	Number of cars with steel underframe	Number of cars of wood	Total	Average	Total number of cars in service at close of year	Number of cars of steel	Number of cars with steel underframe	Number of cars of wood	Total	Average	Total number of cars in service at close of year	Number of cars of steel	Number of cars with steel underframe	Number of cars of wood	Total	Average	Total number of cars in service at close of year	Number of cars of steel	Number of cars with steel underframe	Number of cars of wood	Total	Average			
A., T. & S. F.	936	171	239	526	67,346	72	108	14	94	3,008	29	48	15	12	21	1,444	30	21	10	5	6	916	44				
A. N.																											
A. S.																											
C. O. W.							3	2	1	128	43																
C., A. & N.																											
C., B. & Q.	666		79	587	41,787	63	143	6	137	4,275	30	107	25	10	72	41	5	13	23	1,284	31	14	9	712	51		
C. G. W.	89	21		68	5,752	65	616	65	11	702	44	13		6	7	4		4	108	27	14	6	8	561	40		
M. C. & Ft. D.																											
W., M. & P.																											
C., M. & St. P.	664	141		523	36,212	55	120	2	118	3,342	28	142	40		102	48	29	19	2,432	51	34	20	8	1,820	54		
C. & N. W.	1,017	247		770	64,420	63	168	16	3	149	6,574	36	102	24		78	43	32	1	10	1,338	31	74	29	45	3,037	41
C., St. P. M. & O.	175	45		130	10,762	61	33	2	31	935	28	31	1	10	20	6	3	3	186	31	19	4	15	711	37		
C., R. I. & P.	588	134		454	38,609	66	115	17	98	3,834	33	120	43	5	72	49	14	5	30	1,458	30	4		4	144	36	
C. N.	5			5	285	57	1		1	44	44																
C., W. & D. M.																											
C. C.																											
D., R. I. & N. W.																											
D. & S. C. (Ill. C.)																											
G. N.	416	30	25	361	29,514	71	44	1	43	1,432	33	111		22	89	45		45	1,308	29	28		28	1,210	43		
I. & O. S. L.	1			1	68	68																					
I. & S. W.	1			1	60	60																					
M. & O.																											
M. & St. L.	76			76	4,910	65	18		18	470	21																
M. N. & S.	1			1	40	40																					
T. & N.	2			2																							
U. P.	264	108		156	15,234	60	44	13	31	1,216	28	44	21		23	67	24		1,062	29	2		2	72	36		
Wabash	169	16	2	181	13,292	67	65	8	57	2,022	35	13			13	17			550	32	7		8	4	242	31	
Total	5,100	913	345	3,842	328,311	64	882	64	25	793,281,112	35	683	154	53	476	308	122	31	215	12,070	33	217	75	17	125	9,425	43

a Includes three gasoline motor cars.

TABLE NO. 16—PASSENGER TRAIN CAR EQUIPMENT—REVENUE SER VICE—PART II—SLEEPING CARS, BAGGAGE AND EXPRESS CARS, POSTAL CARS, OTHER PASSENGER TRAIN CARS, AND TOTAL PASSENGER TRAIN CARS.

Number	Name of Road	Sleeping Cars			Baggage and Express Cars			Postal Cars			Other Passenger Train Cars			Total Passenger-Train Cars					No. contracted for delivery or to be constructed follow g yr	Number						
		Total number of cars in service at close of year	Construction		Total number of cars in service at close of year	Construction		Total number of cars in service at close of year	Construction		Total number of cars in service at close of year	Construction		Total number of cars in service at close of year	Construction		Total	Average								
			Number of cars with steel underframe	Number of cars of wood		Number of cars of steel	Number of cars with steel underframe		Number of cars of wood	Number of cars of steel		Number of cars with steel underframe	Number of cars of wood		Number of cars of steel	Number of cars with steel underframe					Number of cars of wood					
1	A., T. & S. F.				493	64	219	210	53	53				1,659	200	542	857	72,804	65	1						
2	A. N.																				2					
3	A. S.																				3					
4	C. C. W.													3		2	1	128	43		4					
5	C., A. & N.																				5					
6	C., B. & Q.				210		44	166	53	21	17	15	40	10	30	1,274	51	188	1,035	48,038	56	76				
7	C. G. W.	224	8	6	10	1,216	51	39	7	32	4	1	1	2	308	48	13	142	8,330	57	7					
8	M. C. & Ft. D.																				8					
9	W., M. & P.																				9					
10	C., M. & St. P.	233	131		102	12,741	55	237	67	10	163	102	47	55	26	9	17	1,606	492	10	1,104	56,547	52	9		
11	C. & N. W.				253	88		165	56	33		23	238	200	38	1,951	469	204	1,278	75,300	58	50				
12	C., St. P., M. & O.				60	20		40	11	6		5			335	81	10	244	12,594	54	4					
13	C., R. I. & P.				179	73		106	41	36	5		38	8	1,134	325	15	794	44,105	58	13					
14	C. N.																						14			
15	C., W. & D. M.																						15			
16	C. C.																						16			
17	D., R. I. & N. W.																						17			
18	D. & S. C. (Ill. C.)																						18			
19	G. N.	188			188	10,082	54	302		20	232	50	23	27	1	1,185	54	67	1,064	43,546	60	19				
20	I. & O. S. L.															1		1		68	68		20			
21	I. & S. W.															2		2		100	50		21			
22	M. & O.															1		1					22			
23	M. & St. L.				34			34	3	2		1			131	2		129	5,380	57		23				
24	M., N. & S.														4		4						24			
25	T. & N.				1			1							2		2			40	40		25			
26	U. P.				136	50		89	35	49		9	18		633	283		350	18,484	49		26				
27	Wabash				71		8	63	28	14		24			410	58	13	339	16,006	50		27				
	Total	445	139	0	300	24,039	54	2,015	309	301	1,345	409	232	76	161	301	35	210	116	10,546	2,103	1,004	7,373	401,967	67	139

a Owned by Pullman Company.

TABLE NO. 17—ROAD OPERATED AT CLOSE OF YEAR—ENTIRE LINE.
PART I—MILEAGE OF ROAD OPERATED—SINGLE TRACK—ALL TRACKS.

Number	Name of Road	Mileage of Road Operated—Single Track						Mileage of Road Operated—All Tracks						Number		
		Line Owned		Line of proprietary companies	Line operated under lease	Line operated under contract, etc.	Line operated under trackage rights	Total single track mileage operated	First main track	Second main track	Third main track	Fourth main track	All other main tracks		Yard, track and sidings, etc.	Total—all tracks
		Main line	Branches and spurs													
1	A., T. & S. F.	7,145.22		60.33	1,173.91		134.02	8,513.48	8,513.48	972.6	19.01	6.12		3,188.96	12,700.22	1
2	A. N.	17.00						17.00	17.00					1.18	18.18	2
3	A. S.	36.60						36.60	36.60					5.00	41.60	3
4	C. C. W.	16.33						16.33	16.33					2.70	19.03	4
5	C., A. & N.	33.70						33.70	33.70					1.80	35.50	5
6	C., B. & Q.	4,091.04	4,847.45	69.92	34.98		322.55	9,395.94	9,395.94	960.6	42.46	11.24		2,974.15	13,289.18	6
7	C. G. W.	757.47				583.70	85.93	1,427.10	1,427.10	106.73	11.24	11.24		558.57	2,114.88	7
8	M. C. & Ft. D.															8
9	W., M. & P.															9
10	C., M. & St. P.	6,030.87	3,638.07				406.67	10,075.61	10,075.61	1,106.37	24.80	15.01		3,332.46	14,554.28	10
11	C. & N. W.	3,049.59	4,806.54	1.98		82.96	76.78	8,107.82	8,107.82	914.63	104.40	95.36		3,491.37	12,713.67	11
12	C., St. P., M. & O.	1,683.22					69.50	1,752.81	1,752.81	193.69	16.64	12.77		629.50	2,605.81	12
13	C., R. I. & P.	3,579.32	1,787.57		1,680.18	162.31	645.16	7,854.54	7,854.54	469.44	8.01			2,224.94	10,556.93	13
14	C. N.				12.50			12.50	12.50					1.00	13.50	14
15	C., W. & D. M.	20.72						20.72	20.72					3.32	24.24	15
16	C. C.	17.61						17.61	17.61					2.66	20.27	16
17	D., R. I. & N. W.	41.68	5.08			2.24		49.00	49.00	1.06				41.48	91.54	17
18	D. & S. C. (Ill. C.)	790.98			2.03	9.92		772.93	772.93	.70		9.55		228.46	1,011.62	18
19	G. N.	7,112.99		600.53		298.65		8,102.17	8,102.17	218.85	9.28	9.29	3.76	2,141.36	10,484.71	19
20	I. & O. S. L.	12.13						12.13	12.13					1.00	13.13	20
21	I. & S. W.	17.18						17.18	17.18					.75	18.18	21
22	M. & O.	8.42				174.22	109.06	1,646.47	1,646.47	23.90				351.98	2,022.44	22
23	M. & St. L.	1,334.37	128.82				6.00	1,646.47	1,646.47					7.60	62.48	23
24	M., N. & S.	47.77	1.71				1.96	55.48	55.48					1.00	11.75	24
25	T. & N.	8.79			27.35	3.79	31.82	10.75	10.75					1.00	11.75	25
26	U. P.	1,938.55	1,595.89					3,617.40	3,617.40	831.41	2.07	2.07		1,287.02	5,739.97	26
27	Wabash	1,742.92	202.05	88.83	9.07		478.19	2,519.06	2,519.06	523.34				1,158.42	4,200.82	27
	Total	39,424.47	17,103.18	911.59	2,940.02	1,006.95	2,676.54	64,062.75	64,062.75	6,269.55	237.94	151.89	13.29	21,637.68	92,373.10	

a Includes branches and spurs.

TABLE NO. 17—ROAD OPERATED AT CLOSE OF YEAR—ENTIRE LINE—PART II—MILEAGE OF ROAD OWNED.

Number	Name of Road	First main track	Second main track	Third main track	Fourth main track	All other main tracks	Yard track and sidings, etc.	Total— all tracks	Number
1	Atchison, Topeka & Santa Fe.....	7,145.22	887.37	6.68	6.12		2,800.24	10,845.63	1
2	Atlantic Northern	17.00					1.18	18.18	2
3	Atlantic Southern	36.00					5.00	41.00	3
4	Charles City Western	16.33					2.70	19.03	4
5	Chicago, Anamosa & Northern	33.70					1.80	35.50	5
6	Chicago, Burlington & Quincy.....	8,938.49	846.19	42.40			2,961.87	12,788.95	6
7	Chicago Great Western	797.47	57.82				360.00	1,175.89	7
8	Mason City & Ft. Dodge.....	375.23	1.04				105.40	481.67	8
9	Wisconsin, Minnesota & Pacific.....	277.43					38.63	316.06	9
10	Chicago, Milwaukee & St. Paul.....	9,068.94	1,026.83	22.09	14.08		3,241.84	13,974.38	10
11	Chicago & North Western.....	7,946.13	856.84	104.49	95.36		3,384.06	12,387.48	11
12	Chicago, St. Paul, Minn. & O.....	1,683.22	183.03	6.37	2.50		620.32	2,495.44	12
13	Chicago, Rock Island & Pacific.....	5,366.89	282.35	8.01			1,669.09	7,326.94	13
14	Colfax Northern								14
15	Creston, Winterset & Des Moines.....	20.72					3.52	24.24	15
16	Crooked Creek	17.61					2.66	20.27	16
17	Davenport, Rock Island & N. W.....	46.76	1.06				41.48	89.30	17
18	Dubuque & Sioux City (Ill. Cent.).....	760.98	.70			4.89	215.04	981.61	18
19	Great Northern	7,112.99	211.73	9.28	9.29	3.76	2,026.89	9,373.94	19
20	Iowa & Omaha Short Line.....	12.13					1.00	13.13	20
21	Iowa & Southwestern.....	17.18					1.00	18.18	21
22	Manchester & Oneida.....	8.42					.75	9.17	22
23	Minneapolis & St. Louis.....	1,363.19	9.92				322.53	1,695.64	23
24	Muscatine North & South.....	49.48					7.00	56.48	24
25	Tabor & Northern.....	8.79					1.00	9.79	25
26	Union Pacific	8,554.44	831.41	2.07	2.07		1,280.18	5,670.17	26
27	Wabash	1,944.97	321.66				871.08	3,137.71	27
	Total	57,180.31	5,517.95	201.99	129.42	8.65	19,968.06	83,006.38	

TABLE NO. 17-A—ROAD OPERATED AT CLOSE OF YEAR—IOWA.
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 of proprietary companies	Line operated under lease	Line operated under contract, etc.	Line operated under trackage rights	Total single track mileage operated	First main track	Second main track	Third main track	Fourth main track	All other main tracks		Yard, track and sidings, etc.	Total—all tracks
		Main line	Branches and spurs													
1	Atchison, Topeka & Santa Fe.....	19.89					19.89	19.89	19.67				29.15	68.71	1	
2	Atlantic Northern	17.00					17.00	17.00					1.18	18.18	2	
3	Atlantic Southern	36.00					36.00	36.00					5.00	41.00	3	
4	Charles City Western	16.33					16.33	16.33					2.70	19.03	4	
5	Chicago, Anamosa & Northern	33.70					33.70	33.70					1.80	35.50	5	
6	Chicago, Burlington & Quincy.....	371.68	993.44			73.44	1,438.56	1,438.56	244.53				837.50	2,020.59	6	
7	Chicago Great Western	370.79	29.42			370.40	5.82	776.43	776.43	20.56			246.98	1,043.97	7	
8	Mason City & Ft. Dodge.....														8	
9	Wisconsin, Minnesota & Pacific.....												492.03	2,742.43	9	
10	Chicago, Milwaukee & St. Paul.....	1,198.09	609.50			68.95	1,936.54	1,936.54	313.86				573.88	2,567.81	10	
11	Chicago & North Western.....	363.78	1,239.55			12.25	1,633.14	1,633.14	360.79						11	
12	Iowa Southern Railway.....												46.12	148.16	12	
13	Chicago, St. Paul, Minn. & O.....	74.54				27.50	102.04	102.04	87.39				563.01	2,976.05	13	
14	Chicago, Rock Island & Pacific.....	1,168.12	755.32		182.97	102.31	2,295.75	2,295.75							14	
15	Keokuk & Des Moines.....												1.00	13.50	15	
16	St. Paul & Kansas City Short Line.....				12.50		12.50	12.50					8.52	24.24	16	
17	Colfax Northern												2.66	20.27	17	
18	Creston, Winterset & Des Moines.....	20.72					20.72	20.72							18	
19	Crooked Creek	17.61					17.61	17.61					21.72	58.07	19	
20	Davenport, Rock Island & N. W.....	34.50				.79	35.29	35.29	1.06				204.98	929.53	20	
21	Dubuque & Sioux City (Ill. Cent.).....	715.84			.58	.50	716.92	716.92	.70			6.93			21	
22	Omaha Bridge & Terminal.....												25.50	103.36	22	
23	Great Northern	77.86					77.86	77.86					1.00	13.13	23	
24	Iowa & Omaha Short Line.....	12.13					12.13	12.13					1.00	18.18	24	
25	Iowa & Southwestern.....	17.18					17.18	17.18					.75	9.17	25	
26	Manchester & Oneida.....	8.42					8.42	8.42							26	
27	Minneapolis & St. Louis.....	497.22	128.82			174.22	83.79	884.05	884.05	3.06			168.94	1,066.95	27	
28	Des Moines & Ft. Dodge.....												7.00	22.48	28	
29	Iowa Central & Western.....					6.00	55.48	55.48					1.00	11.75	29	
30	Muscatine North & South.....	47.77	1.71			1.96	10.75	10.75					45.40	49.49	30	
31	Tabor & Northern.....	8.79					2.46	2.46	1.63				24.30	236.06	31	
32	Union Pacific	2.46				5.58	208.96	208.96	2.80						32	
33	Wabash	203.38													33	
	Total	5,209.40	3,817.76		106.05	719.18	383.92	10,386.31	10,386.31	1,046.85		6.93	2,838.12	14,278.21		

TABLE NO. 17-A—ROAD OPERATED AT CLOSE OF YEAR—IOWA—PART II—MILEAGE OF ROAD OWNED.

Number	Name of Road	First main track	Second main track	Third main track	Fourth main track	All other main tracks	Yard track and sidings, etc.	Total—all tracks	Number
1	Atchison, Topeka & Santa Fe	19.89	10.67				29.11	68.67	1
2	Atlantic Northern	17.00					1.18	18.18	2
3	Atlantic Southern	36.60					5.00	41.60	3
4	Charles City Western	16.33					2.70	19.03	4
5	Chicago, Anamosa & Northern	33.70					1.80	35.50	5
6	Chicago, Burlington & Quincy	1,265.12	244.53				337.50	1,947.15	6
7	Chicago Great Western	400.21	14.87				141.50	556.58	7
8	Mason City & Ft. Dodge	347.90	1.04				92.41	441.35	8
9	Wisconsin, Minnesota & Pacific	22.50					3.39	25.89	9
10	Chicago, Milwaukee & St. Paul	1,897.59	284.46				488.75	2,640.80	10
11	Chicago & North Western	1,003.33	348.39				535.55	2,487.27	11
12	Iowa Southern Railway	12.25					3.61	15.86	12
13	Chicago, St. Paul, Minn. & O.	74.54					43.96	118.50	13
14	Chicago, Rock Island & Pacific	1,858.44	85.00				505.41	2,448.94	14
15	Keokuk & Des Moines	162.31					22.55	184.86	15
16	St. Paul & Kansas City Short Line	182.97					65.05	248.02	16
17	Colfax Northern	13.50					1.00	13.50	17
18	Creston, Winterset & Des Moines	20.73					3.52	24.24	18
19	Crooked Creek	17.01					2.66	20.27	19
20	Davenport, Rock Island & N. W.	34.50	1.06				21.72	57.28	20
21	Dubuque & Sioux City (Ill. Cent.)	715.84	.70			4.89	204.68	926.01	21
22	Omaha Bridge & Terminal	.08				2.04	.40	3.02	22
23	Great Northern	77.80					25.50	103.30	23
24	Iowa & Omaha Short Line	12.13					1.00	13.13	24
25	Iowa & Southwestern	17.18					1.00	18.18	25
26	Manchester & Oneida	8.42					.75	9.17	26
27	Minneapolis & St. Louis	626.04					140.77	766.81	27
	Des Moines & Ft. Dodge	137.62					24.51	162.13	
	Iowa Central & Western	36.60					3.00	40.20	
24	Muscatine North & South	49.48					7.00	56.48	24
25	Tabor & Northern	8.79					1.00	9.79	25
26	Union Pacific	2.46	1.69				45.40	49.49	26
27	Wabash	203.38					23.70	227.08	27
	Total	10,092.39	1,001.44			6.99	2,787.64	13,798.40	

TABLE NO. 18—CONSUMPTION OF FUEL BY LOCOMOTIVES.
PART I—BITUMINOUS COAL—TONS—CONSUMPTION BY.

Number	Name of Road	Freight locomotives	Passenger locomotives	Mixed-train locomotives	Special locomotives	Yard switching locomotives	Total transportation service locomotives	Work service locomotives	Grand total	Average cost per ton	Number
1	Atchison, Topeka & Santa Fe	1,277,870	678,656	78,651	2,423	216,688	2,254,287	48,506	2,302,792	\$ 1.79	1
2	Atlantic Northern										2
3	Atlantic Southern										3
4	Charles City Western										4
5	Chicago, Anamosa & Northern	2,272,748	913,266	99,724	3,150	507,715	3,796,693	65,157	3,861,700	1.61	5
6	Chicago, Burlington & Quincy	374,159	167,365	14,600	504	99,217	655,944	13,118	669,062	1.97	7
7	Chicago Great Western										8
8	Mason City & Ft. Dodge										9
9	Wisconsin, Minnesota & Pacific	2,505,157	751,744	141,585	2,799	431,325	3,832,610	151,443	3,984,053	2.11	10
10	Chicago, Milwaukee & St. Paul	1,791,340	1,017,484	97,207	1,534	638,161	3,545,786	76,501	3,622,377	1.53	11
11	Chicago & North Western	332,292	179,700	32,079	321	100,336	664,784	10,447	675,228	2.88	12
12	Chicago, St. Paul, Minn. & O.	1,929,773	950,304	75,632	1,938	418,632	3,384,739	70,499	3,455,238	1.89	13
13	Chicago, Rock Island & Pacific	500	526	498		440	2,024		2,024	2.00	14
14	Colfax Northern										15
15	Creston, Winterset & Des Moines	1,566					1,605		1,566	3.30	16
16	Crooked Creek					5,702	5,702	125	5,827	2.30	17
17	Davenport, Rock Island & N. W.	268,283	95,478		309	46,504	410,574	5,941	416,515	1.20	18
18	Dubuque & Sioux City (Ill. Cent.)	908,908	427,546	50,485	1,142	181,501	1,578,582	31,534	1,610,116	2.50	19
19	Great Northern			631			691		661		20
20	Iowa & Omaha Short Line			1,350	6		1,356		1,356	3.40	22
21	Iowa & Southwestern			1,156			1,156		1,156	1.90	23
22	Manchester & Oneida	308,688	101,199	27,026	213	50,537	547,663	6,280	553,352	2.06	24
23	Minneapolis & St. Louis	3,165	3,526			1,518	8,200		8,200	3.75	25
24	Muscatine North & South			801			801		801	1.75	26
25	Tabor & Northern	1,308,062	630,782		2,258	163,689	2,104,791	25,780	2,130,580	1.37	26
26	Union Pacific	992,604	370,278	13,065	1,105	253,696	1,630,748	15,044	1,645,792		27
27	Wabash										27
	Total	14,354,574	6,296,973	643,076	17,702	3,115,090	24,427,988	520,482	24,948,470	\$ 1.84	

^a Includes 507 tons of briquets at a cost per ton of \$4.65

TABLE NO. 18—CONSUMPTION OF FUEL BY LOCOMOTIVES—PART II—FUEL OIL—GALLONS, WOOD—CORDS, AND TOTAL FUEL CONSUMED.

Number	Name of Road	Fuel Oil—Gallons		Wood—Cords				Total fuel consumed by all locomotives—tons	Number
		Amount consumed by all loco-motives	Average cost per gallon	Hard		Soft			
				Amount consumed by all loco-motives	Average cost per cord	Amount consumed by all loco-motives	Average cost per cord		
1	Atchison, Topeka & Santa Fe	190,369,037	\$.01216						
2	Atlantic Northern							3,521,309	1
3	Atlantic Southern								2
4	Charles City Western								3
5	Chicago, Anamosa & Northern								4
6	Chicago, Burlington & Quincy	7,067,991	.0152						5
7	Chicago Great Western								6
8	Mason City & Ft. Dodge					44,344	\$ 1.65	3,941,640	7
9	Wisconsin, Minnesota & Pacific							689,002	8
10	Chicago, Milwaukee & St. Paul	57,717,744	.01911						9
11	Chicago & North Western	38,691,759	.0152					4,442,130	10
12	Chicago, St. Paul, Minn. & O.					31,055	1.22	3,950,424	11
13	Chicago, Rock Island & Pacific	2,651,562	.0158	9,912	\$.94	7,042		679,349	12
14	Colfax Northern								13
15	Creston, Winterset & Des Moines							3,478,808	14
16	Crooked Creek							2,034	15
17	Davenport, Rock Island & N. W.								16
18	Dubuque & Sioux City (Ill. Cent.)	66,666	.0258	53	2.50			1,565	17
19	Great Northern	446,582,344	.0170	3,076	2.94			5,802	18
20	Iowa & Omaha Short Line							418,986	19
21	Iowa & Southwestern							1,896,551	20
22	Manchester & Oneida	600						661	21
23	Minneapolis & St. Louis							1,374	22
24	Muscatine North & South							1,156	23
25	Tabor & Northern					1,288	2.20	553,906	24
26	Union Pacific							8,309	25
27	Wabash	264,501	.0334			4,061	1.32	801	26
		380,653	.0170			945	3.00	2,134,185	27
	Total	4343,782,857	\$.01444	13,798	\$ 1.50	107,002	\$ 1.62	27,366,185	

aIncludes 49,830 gallons of crude oil at a cost per gallon of \$.034.

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 Hours Daily		Protected by Flagmen Alone Part Time Only		Streets, avenues and highways protected by crossing alarm only	Protected by Interlocking Devices		Protected by Signals Not Interlocked		Protected alone by derailing devices on electric railways	Number	
		With other steam railways	With electric interurbans or street railways	With streets, avenues and highways	With other steam railways	With electric interurbans or street railways	With streets, avenues and highways	With other steam railways	With electric interurbans or street railways		With streets, avenues and highways	With other steam railways	With electric interurbans or street railways	With other steam railways			With electric interurbans or street railways
1	Atchison, Topeka & Santa Fe									2						1	
2	Atlantic Northern															2	
3	Atlantic Southern															3	
4	Charles City Western															4	
5	Chicago, Anamosa & Northern															5	
6	Chicago, Burlington & Quincy	1	2	13		4	1	2	6		7	16	21	30	3	6	
7	Chicago Great Western				3	10	17		4	2		14	19	29	2	7	
8	Mason City & Ft. Dodge															8	
9	Wisconsin, Minnesota & Pacific															9	
10	Chicago, Milwaukee & St. Paul	2	1			19	3	5	10		2	27	25	39	1	10	
11	Chicago & North Western	1		4	2	6	53	10	3	14	6	2	24	42	31	11	
12	Chicago, St. Paul, Minn. & O.				1				1			5	2	2		12	
13	Chicago, Rock Island & Pacific	3	1	5	7	3	15	3	3	10	2	3	37	44	37	13	
14	Colfax Northern														1	14	
15	Creston, Winterset & Des Moines															15	
16	Crooked Creek															16	
17	Davenport, Rock Island & N. W.					2										17	
18	Dubuque & Sioux City (Ill. Cent.)		1			7	1			15	2		14	3		18	
19	Great Northern								2							19	
20	Iowa & Omaha Short Line									5						20	
21	Iowa & Southwestern															21	
22	Manchester & Oneida											1				22	
23	Minneapolis & St. Louis											19				23	
24	Muscatine North & South		1													24	
25	Tabor & Northern															25	
26	Union Pacific															26	
27	Wabash										1	4	1	4		27	
	Total	7	6	22	14	23	115	18	17	45	8	14	143	157	180	14	

TABLE NO. 19—GRADE CROSSINGS—IOWA—PART II—UNPROTECTED, TOTAL AND NUMBER ELIMINATED DURING THE YEAR.

Number	Name of Road	Unprotected			Total			Number of Grade Crossings Eliminated During the Year				Number
		With other steam railroads	With electric interurbans or street railroads	With streets, avenues and highways	With other steam railroads	With electric interurbans or street railroads	With streets, avenues and highways	With other steam railroads	With electric railroads	With streets, avenues and highways	Total	
1	Achison, Topeka & Santa Fe			11			13					1
2	Atlantic Northern											2
3	Atlantic Southern											3
4	Charles City Western											4
5	Chicago, Anamosa & Northern											5
6	Chicago, Burlington & Quincy	39	15	1,772	54	30	1,882			1		6
7	Chicago Great Western	18	4	906	61	25	958					7
8	Mason City & Ft. Dodge											8
9	Wisconsin, Minnesota & Pacific											9
10	Chicago, Milwaukee & St. Paul	27	13	2,125	71	25	2,203			26		10
11	Chicago & North Western	16	6	1,142	66	23	1,279	1		3		11
12	Chicago, St. Paul, Minn. & O.	19	2	108	22	2	116					12
13	Chicago, Rock Island & Pacific	34	18	2,141	95	36	2,350			2		13
14	Colfax Northern		2	11	1	2	11					14
15	Creston, Winterset & Des Moines											15
16	Crooked Creek											16
17	Davenport, Rock Island & N. W.	5		51	6	2	53					17
18	Dubuque & Sioux City (Ill. Cent.)	5	10	710	21	14	734					18
19	Great Northern	33		88	34		95					19
20	Iowa & Omaha Short Line						9					20
21	Iowa & Southwestern											21
22	Manchester & Oneida			17	1		17					22
23	Minneapolis & St. Louis	27	4	1,088	46	4	1,088					23
24	Muscatine North & South		58			59						24
25	Tabor & Northern			8			8					25
26	Union Pacific	9	1	23	9	1	23					26
27	Wabash	6	3		14	4	1					27
	Total	238	136	10,210	491	227	10,790	1		32		35

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 Betterment					Ballast Applied on Additional Tracks and on New Lines and Extensions.							Number
		Total number of cubic yards of ballast applied	Average cost per cubic yard of ballast applied	Total charges on account of ballast 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 ballast applied	Amount charged to additions and betterments	Amount charged to new lines and extensions	
					Charges to operating expenses	Charges to additions and betterments	Main tracks	Yards and sidings						
1	A., T. & S. F.	845,344	.42	\$ 351,221.32	\$ 258,660.42	\$ 92,660.90	5.09	4.56	58,309	.17	\$ 10,013.01	\$ 10,013.01		1
2	A. N.													2
3	A. S.													3
4	C. C. W.													4
5	C., A. & N.													5
6	C., B. & Q.													6
7	C. G. W.	222,308	.10	21,137.01	6,026.77	15,110.24								7
8	M. C. & Ft. D.													8
9	W., M. & P.													9
10	C., M. & St. P.	2,086,585	.63	1,172,234.84	147,368.10	1,024,876.74	333.56	36.12	1,506,176	.81	1,213,665.20	1,041,496.41	\$ 160,168.79	10
11	C. & N. W.	a	a	313,564.18	117,254.77	196,299.41	a	a	a		13,997.75	17,267.07	b 3,269.32	11
12	C., St. P., M. & O.	10,917	.02	183.86	183.86			.80	162					12
13	C., R. I. & P.													13
14	C. N.													14
15	C., W. & D. M.													15
16	C. C.													16
17	D., R. I. & N. W.													17
18	D. & S. C. (Ill. O.)													18
19	G. N.	216,511	.17	72,420.07	61,932.57	10,487.50	4.53	14.96	24,764	.38	49,642.34	1,008.90	48,543.44	19
20	I. & O. S. L.													20
21	I. & S. W.	2,985	.46	1,385.70	1,385.70									21
22	M. & O.													22
23	M. & St. L.	a	a	17,608.55	17,608.55									23
24	M. N. & S.													24
25	T. & N.													25
26	U. P.	327,771	.28	92,076.43	80,946.00	2,131.34	5.62	.62	17,000	1.01	18,062.03	73.07	17,978.96	26
27	Wabash	465,306	.25	115,320.68	79,184.62	36,136.06	6.80	5.37	36,263	.45	16,282.62	16,282.62		27
	Total	4,177,817	.43	\$ 2,197,232.54	\$ 779,630.35	\$ 1,377,702.19	355.62	62.42	1,643,274	.77	\$ 1,321,632.95	\$ 1,089,231.08	\$ 232,421.87	

a Not available.

b Credit item.

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 operating expenses	Amount charged to additions and betterments	
1	Atchison, Topeka & Santa Fe	2,457,141	.77	6,427,170	28.49	\$ 2,073,970.38	\$ 2,127.56	\$ 212,001.56	\$ 1,863,406.38	1
2	Atlantic Northern									2
3	Atlantic Southern									3
4	Charles City Western									4
5	Chicago, Anamosa & Northern									5
6	Chicago, Burlington & Quincy									6
7	Chicago Great Western	354,610	.68	737,276	25.30	b 225,701.36		c 273,069.29		7
8	Mason City & Ft. Dodge									8
9	Wisconsin, Minnesota & Pacific									9
10	Chicago, Milwaukee & St. Paul	3,029,107	.58	7,443,450	16.74	1,672,384.03		1,672,384.03		10
11	Chicago & North Western	2,436,428	.57	6,084,648	24.28	1,547,651.05		1,547,651.05		11
12	Chicago, St. Paul, Minn. & O.	350,843	.57	1,117,460	28.62	232,032.36	488.10	228,372.62	3,171.64	12
13	Chicago, Rock Island & Pacific									13
14	Colfax Northern	2,941	.77			2,274.41		532.55	e 1,741.86	14
15	Creston, Winterset & Des Moines									15
16	Crooked Creek	3,000	.90			2,400.00			2,400.00	16
17	Davenport, Rock Island & N. W.	20,321	.72	45,628	27.17	16,007.53	175.50	15,832.03		17
18	Dubuque & Sioux City (Ill. Cent.)									18
19	Great Northern	2,330,607	.49	3,877,974	17.31	1,223,347.73	7,000.06	1,214,246.77	2,101.90	19
20	Iowa & Omaha Short Line	300	.60			180.00			a 130.00	20
21	Iowa & Southwestern	730	.57			441.50		441.50		21
22	Manchester & Oneida	1,728	.52	5,207	31.85	1,059.21		1,059.21		22
23	Minneapolis & St. Louis	206,021	.60	536,574	26.06	136,270.82		136,270.82		23
24	Muscatine North & South	3,068	.37			1,142.23		1,142.23		24
25	Tabor & Northern	1,992	.67			1,331.15		1,331.15		25
26	Union Pacific	1,300,575	.84	d 475,717		1,231,667.69		1,219,788.49	11,879.20	26
27	Wabash	1,257,958	.51	2,172,900	18.04	685,031.27		681,682.36	3,348.91	27
	Total	13,848,380	.61	29,048,347	22.12	\$ 9,032,802.72	\$ 9,791.22	\$ 7,206,434.06	\$ 1,868,319.80	

a Amount charged to tie reserve.
b Includes \$36,459.02 expended this year and charged to suspense.
c Includes \$138,828.91 carried forward from suspense of previous years.

d Lineal feet, not included in total.
e Paid by lessor companies.

TABLE NO. 21—TIES LAID—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	2.48	65.79	100,656	.75	1,026,563	27.60	\$ 148,555.15	\$ 148,555.15		1
2	Atlantic Northern										2
3	Atlantic Southern										3
4	Charles City Western										4
5	Chicago, Anamosa & Northern	2.00		5,280	.40			2,112.00		\$ 2,112.00	5
6	Chicago, Burlington & Quincy										6
7	Chicago Great Western										7
8	Mason City & Ft. Dodge		2.13	4,882	.50	46,979	25.54	3,652.06	3,652.06		8
9	Wisconsin, Minnesota & Pacific										9
10	Chicago, Milwaukee & St. Paul	130.74	58.88	604,426	.64	1,931,300	21.67	58,794.00	49,825.63	68,569.63	10
11	Chicago & North Western		67.75	177,218	.42	630,577	24.32	89,078.10	72,018.60	17,059.50	11
12	Chicago, St. Paul, Minn. & O.		8.00	17,854	.52	113,088	33.75	13,132.29	13,132.29		12
13	Chicago, Rock Island & Pacific										13
14	Colfax Northern										14
15	Creston, Winterset & Des Moines										15
16	Crooked Creek										16
17	Davenport, Rock Island & N. W.										17
18	Dubuque & Sioux City (Ill. Cent.)		.09	45	.65			29.25		29.25	18
19	Great Northern	57.19	28.20	233,248	.52	527,791	16.33	131,800.72	32,778.09	99,022.63	19
20	Iowa & Omaha Short Line										20
21	Iowa & Southwestern										21
22	Manchester & Oneida										22
23	Minneapolis & St. Louis		3.08	5,115	.53	77,651	21.13	4,342.92	4,342.92		23
24	Muscatine North & South										24
25	Tabor & Northern										25
26	Union Pacific		.02	24,773	.76	223,807	23.28	24,131.72	23,311.14	820.58	26
27	Wabash		14.87	39,272	.46	117,264	20.75	20,570.00	20,570.00		27
	Total	192.43	259.29	1,272,768	.59	4,695,030	23.09	\$ 496,139.80	\$ 308,536.81	\$ 187,002.99	

a Credit item.

TABLE NO. 22—RAILS LAID.
PART I—IN REPLACEMENT AND IN BETTERMENT.

Number	Name of Road	Total number of tons (of 2,240 pounds) of rail applied	Average cost per ton at distributing point	Total charges on account of rail applied	Relays Taken Up		Scrap Rails Taken Up		Total salvage	Amount charged to operating expenses of present year	Amount charged to additions and betterments	Number
					Number of tons of 2,240 pounds	Salvage value	Number of tons of 2,240 pounds	Salvage value				
1	Atchison, Topeka & Santa Fe	111,222	\$26.55	\$ 2,953,254.91	80,233	\$ 1,784,663.07	7,294	\$ 72,608.42	\$ 1,857,361.49	\$ a 749,036.84	\$ 346,856.58	1
2	Atlantic Northern											2
3	Atlantic Southern											3
4	Charles City Western											4
5	Chicago, Anamosa & Northern											5
6	Chicago, Burlington & Quincy											6
7	Chicago Great Western	11,237	25.06	281,568.35	7,602	152,032.52	2,640	26,404.67	178,437.19	48,263.26	54,867.90	7
8	Mason City & Ft. Dodge											8
9	Wisconsin, Minnesota & Pacific											9
10	Chicago, Milwaukee & St. Paul	64,483	27.74	1,788,665.40	42,687	922,849.19	16,774	201,030.86	1,123,880.05	462,258.80	202,526.49	10
11	Chicago & North Western	60,157	25.79	1,561,663.50	37,848	802,607.92	13,817	201,600.66	1,004,236.58	350,268.91	255,644.04	11
12	Chicago, St. Paul, Minn. & O.	17,854	28.10	501,700.42	12,386	260,052.23	3,572	35,532.65	295,634.88	121,922.34	84,203.20	12
13	Chicago, Rock Island & Pacific											13
14	Colfax Northern											14
15	Creston, Winterset & Des Moines											15
16	Crooked Creek											16
17	Davenport, Rock Island & N. W.	46	25.93	1,190.35	5	115.50	33	333.50	449.00	741.35		17
18	Dubuque & Sioux City (Ill. Cent.)											18
19	Great Northern	19,106	28.03	548,748.99	15,361	368,879.27	3,956	34,941.81	403,821.08	124,603.49	20,324.42	19
20	Iowa & Omaha Short Line											20
21	Iowa & Southwestern											21
22	Manchester & Oneida											22
23	Minneapolis & St. Louis	3,369	26.24	88,398.65	2,355	51,337.90	1,024	11,261.07	62,508.97	15,471.58	10,323.10	23
24	Muscatine North & South											24
25	Tabor & Northern											25
26	Union Pacific	31,130	31.10	967,904.62	19,897	497,435.00	699	5,093.10	602,628.10	b 882,643.87	b 85,290.65	26
27	Wabash	13,374	22.41	299,685.81	5,135	102,390.30	5,332	61,499.38	163,889.68	125,479.77	10,316.36	27
	Total	332,068	\$27.03	\$ 8,982,840.00	232,609	\$ 4,942,932.90	75,068	\$ 650,536.12	\$ 5,602,809.02	\$ 2,880,690.27	\$ 1,070,327.74	

a Amount charged to rail reserves. b Salvage value deducted.

TABLE NO. 22—RAILS LAID—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 laid	Distribution of Charges		Number
		Main tracks	Yard tracks and sidings				Additions and betterments	New lines and extensions	
1	Atchison, Topeka & Santa Fe	4.42	71.38	8,150	\$ 20.74	\$ 169,243.02	\$ 169,243.02		1
2	Atlantic Northern								2
3	Atlantic Southern								3
4	Charles City Western	2.00		220	23.00	5,060.00		\$ 5,060.00	4
5	Chicago, Anamosa & Northern								5
6	Chicago, Burlington & Quincy								6
7	Chicago Great Western		2.30	200	20.13	5,233.45	5,233.45		7
8	Mason City & Ft. Dodge								8
9	Wisconsin, Minnesota & Pacific								9
10	Chicago, Milwaukee & St. Paul	90.92	73.94	24,683	29.46	a 648,327.87	a 790,261.54	141,433.67	10
11	Chicago & North Western		65.11	6,791	20.52	146,138.54	108,883.11	37,255.43	11
12	Chicago, St. Paul, Minn. & O.		8.00	918	21.45	19,689.50	19,689.50		12
13	Chicago, Rock Island & Pacific								13
14	Colfax Northern								14
15	Creston, Winterset & Des Moines								15
16	Crooked Creek								16
17	Davenport, Rock Island & N. W.		.09	2	26.00	48.75		48.75	17
18	Dubuque & Sioux City (Ill. Cent.)								18
19	Great Northern	57.19	28.20	9,420	30.14	276,088.47	62,572.74	223,515.73	19
20	Iowa & Omaha Short Line								20
21	Iowa & Southwestern								21
22	Manchester & Oneida								22
23	Minneapolis & St. Louis		3.08	261	21.76	5,673.88	5,673.88		23
24	Muscatine North & South								24
25	Tabor & Northern								25
26	Union Pacific		12.10	1,298	25.43	33,009.44	33,009.44		26
27	Wabash	6.25	11.42	1,436	23.73	35,209.77	35,209.77		27
	Total	160.78	275.02	53,408	\$ 26.74	\$ 46,026.00	\$ a 360,686.63	\$ 407,313.68	

a Credit item.

TERMINAL RAILWAY COMPANIES.

Statistics of Terminal Companies Doing Business in Iowa for the Year Ending June 30, 1915.

MILEAGE, JUNE 30, 1915.

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
Line owned, main track.....	.91	4.18	1.47	.21	1.57	8.34
Yards, track and sidings.....	8.98	19.80	3.12	3.01	8.07	42.98
Total mileage.....	9.89	23.98	4.59	3.22	9.64	51.32
New line constructed during year.....	.73	.14		.50	.77	2.23

GRADE CROSSINGS—IOWA.

Protected by gates alone—		1				1
With other steam railways.....						1
Protected by flagmen alone, 24 hours daily—					1	1
With electric or street railways.....		5				5
With streets, avenues or highways.....						5
Protected by flagmen alone, part time only—		5				5
With streets, avenues and highways.....						1
Protected by crossing alarm only—		1				1
With streets, avenues and highways.....						1
Protected alone by derailing devices—	1					1
With other steam railways.....		3				3
With electric or street railways.....						10
Unprotected—		8			2	10
With other steam railways.....					1	1
With electric or street railways.....					3	3
With streets, avenues and highways.....	2	11	4			17
Total, with other steam railways.....	1	9		2		12
With electric or street railways.....		3				3
With streets, avenues and highways.....	2	22	4		4	32

CAPITAL STOCK—COMMON.

Par value amount authorized.....	\$ 323,800.00	\$ 400,000.00	\$ 85,000.00	\$ 40,500.00	\$ 100,000.00	\$ 949,300.00
Par value amount actually issued.....	323,800.00	400,000.00	85,000.00	40,500.00	100,000.00	949,300.00
Par value amount actually outstanding.....	323,800.00	400,000.00	85,000.00	40,500.00	100,000.00	949,300.00
Stock Actually Issued Prior to Present Year:						
Par value.....	315,800.00	400,000.00	85,000.00	34,000.00	100,000.00	934,800.00
Cash received as consideration for issue.....	154,200.00	400,000.00	85,000.00	34,000.00		673,200.00
Cash value of other property acquired as consideration for issue.....	161,000.00				100,000.00	261,000.00
Stock Actually Issued During Present Year:						
Par value.....	8,000.00			6,500.00		14,500.00
Cash received as consideration for issue.....	8,000.00			6,500.00		14,500.00
Rate of dividend.....			25.00	5.00	6.00	
Dividends declared.....			21,250.00	1,754.15	6,000.00	29,004.15

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.....						
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.....	\$ 4,496.77	\$ 1,072.44	\$ a 16,316.40	\$ 6,806.04		\$ a 3,851.15
In additions and betterments.....		1,579.89			5,513.63	7,093.52
Total.....	4,496.77	2,652.33	a 16,316.40	6,806.04	5,513.63	3,242.37
Expenditures For Equipment:						
In additions and betterments.....					15.60	15.60
General Expenditures:						
In new lines and extensions.....		5.00				5.00
Grand Total:						
In new lines and extensions.....	4,496.77	1,077.44	a 16,316.40	6,806.04		a 3,846.15
In additions and betterments.....		1,579.89			5,529.23	7,109.12
In road and equipment.....	4,496.77	2,657.33	a 16,316.40	6,806.04	5,529.23	3,262.97

a Credit item.

RAILROAD COMMISSIONERS' REPORT

STATISTICS OF TERMINAL COMPANIES

INVESTMENT IN ROAD AND EQUIPMENT AT CLOSE OF YEAR.

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
Investment to June 30, 1907:	\$ a 97,965.00	\$1,253,107.55	\$ 214,849.39	\$ 30,892.41		\$ 1,500,774.35
Road		31,386.63				31,386.63
Equipment	b 54,115.71	91,634.40	c 67,023.48	2,896.61	\$ 134,948.96	216,535.20
Investment from July 1, 1907, to June 30, 1914	4,406.77	2,657.33	c 16,316.40	6,896.04	5,329.23	3,262.97
Investment since June 30, 1914	156,567.48	1,378,785.91	131,509.51	40,618.06	140,478.19	1,847,959.15
Total	.91	4.18	1.47	3.22	1.57	11.35
Length of road owned	172,052.17	329,833.09	80,462.00	12,614.30	80,540.25	162,815.78
Average investment per mile of road						

INCOME ACCOUNT.

Operating Income:		\$ 95,583.57		\$ 915.52	\$ 120,702.50	\$ 217,201.60
Railway operating revenues		9,687.40			102,169.83	111,857.23
Railway operating expenses		85,896.17		915.52	18,532.67	105,344.36
Net revenue from railway operations		43,861.34		539.08	1,340.70	45,741.12
Railway tax accruals		42,034.83		376.44	17,191.97	59,603.24
Railway operating income		42,034.83		376.44	17,191.97	59,603.24
Total						26,397.18
Nonoperating Income:		25,397.18				25,397.18
Hire of freight cars—credit balance		78,901.26		3,055.04		81,956.30
Joint facility rent income			\$ 5,134.50			5,134.50
Income from lease of road	d 2,601.48		1,711.55			4,313.03
Miscellaneous rent income		350.83				701.66
Dividend income		18,819.46	1,535.11			20,354.57
Income from unfunded securities and accounts						7,619.83
Miscellaneous income	7,619.83			3,055.04		145,477.07
Total	10,221.31	123,468.73	8,731.90	3,431.48	17,191.97	205,080.31
Gross income	10,221.31	165,503.56	8,731.90			

a Investment to June 30, 1908.
 b Investment since June 30, 1908 to June 30, 1914.
 c Credit item.
 d Miscellaneous non-operating physical property.

Deductions From Gross Income:

Hire of freight cars—debit balance					301.00	301.00
Rent for locomotives					12.00	12.00
Joint facility rents		876.32		600.00		1,476.32
Miscellaneous rents		613.60			10,200.00	10,813.60
Miscellaneous tax accruals	800.20					800.20
Interest on funded debt		33,550.00				33,550.00
Interest on unfunded debt					103.33	103.33
Maintenance of investment organization			745.13			745.13
Miscellaneous income charges			23.75			23.75
Total	800.20	35,039.92	768.88	600.00	10,676.33	47,975.39
Net income	9,331.11	130,463.64	7,963.11	2,831.48	6,515.58	157,104.92
Dividend appropriations of income				1,754.15	6,000.00	7,754.15
Income balance transferred to credit of profit and loss	9,331.11	130,463.64	7,963.11	1,077.33	615.58	149,350.77

PROFIT AND LOSS ACCOUNT.

Debit Items:			\$ 21,250.00			\$ 21,250.00
Dividend appropriations of surplus						2,657.33
Surplus appropriations for investment in physical property		\$ 400.44				400.44
Loss on retired road and equipment			1,080.20			1,080.20
Miscellaneous debits			\$4,966.88	\$ 3,344.66	\$ 4,213.69	1,068,629.81
Credit balance carried to balance sheet	29,066.79	946,707.79	107,327.08	3,344.66	4,213.69	1,004,377.79
Total	30,127.23	949,365.12	107,327.08	3,344.66	4,213.69	1,004,377.79
Credit Items:						
Credit balance at beginning of year	20,796.12	754,144.92	99,184.49	2,387.33	3,068.11	880,690.97
Credit balance transferred from income	9,331.11	130,463.64	7,963.11	1,077.33	515.58	149,350.77
Delayed income credits		64,756.56				64,756.56
Miscellaneous credits			179.48			179.48
Total	30,127.23	949,365.12	107,327.08	3,344.66	4,213.69	1,004,377.79

RAILWAY OPERATING REVENUES.

Rail Line Transportation Revenue:						
Switching		\$ 63,278.63			\$ 116,113.00	\$ 179,391.63
Total		63,278.63			116,113.00	179,391.63
Incidental Operating Revenue:						
Station, train and boat privileges		503.99				503.99
Parcel room		6,729.75				6,729.75
Storage—freight		671.55				671.55

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
Storage—baggage		2,122.20			3,577.00	2,122.20
Demurrage		8,294.45				11,871.45
Telegraph and telephone		216.00				216.00
Rents of buildings and other property		13,767.00				13,767.00
Miscellaneous		3,224.74		\$ 1,094.52	1,012.50	5,331.76
Total		35,529.68		1,094.52	4,589.50	41,213.70
Joint Facility Operating Revenue:						17.92
Joint facility—cr.		17.92				3,421.66
Joint facility—dr.		3,242.66		179.00		3,403.74
Total		3,224.74		179.00		3,403.74
Total railway operating revenue		95,583.57		915.52	120,702.50	217,201.59

RAILWAY OPERATING EXPENSES.

Maintenance of way and structures	\$ 7,014.85			\$ 12,421.98	\$ 19,436.83
Maintenance of equipment	2,672.55			9,416.01	12,088.56
Traffic expenses				1,000.00	1,000.00
Transportation—Rail Line				73,540.39	73,540.36
General expenses				5,791.48	5,791.48
Total	9,687.40			102,169.83	111,857.23
Ratio expenses to revenues				84.64	

COMPARATIVE GENERAL BALANCE SHEET—ASSETS.

Investments:						
In road and equipment	\$ 156,567.48	\$1,378,785.91	\$ 131,509.51	\$ 40,618.06	\$ 140,478.19	\$ 1,847,959.15
Miscellaneous physical property	183,064.25					183,064.25
Affiliated companies—stocks		8,100.00	8,100.00			16,200.00
Total June 30, 1915	339,631.73	1,386,885.91	139,609.51	40,618.06	140,478.19	2,047,213.40
Total June 30, 1914	334,934.03	1,382,928.58	154,625.91	33,722.03	134,948.96	2,041,159.50
Increase, 1915	4,697.70	3,957.33		6,896.04	5,529.23	21,070.30
Decrease, 1915			15,016.40			15,016.40

a Debit item.

Current Assets:						
Cash	1,866.75	35,601.70	2,486.16	1,996.97	23,735.96	66,687.54
Demand loans and deposits		776,092.81				776,092.81
Loans and bills receivable			27,000.00			27,000.00
Traffic and car—service balance receivable		12,918.85				12,918.85
Net balance receivable from agents and conductors		1,221.53				1,221.53
Miscellaneous accounts receivable	4,663.69	136,800.00	1,857.65	1,926.89	30,771.84	176,020.07
Material and supplies	4,760.94	44,369.72		312.09	1,744.98	51,217.73
Other current assets			24.06			24.06
Total June 30, 1915	11,291.38	1,007,034.61	31,367.87	4,235.95	56,252.78	1,110,182.59
Total June 30, 1914	6,516.50	817,586.59	30,881.13	3,383.43	33,387.92	801,755.57
Increase, 1915	4,774.88	189,448.02	486.74	852.52	22,864.86	218,426.02
Deferred Assets:						
Total June 30, 1915	2,553.68					2,553.68
Total June 30, 1914	127.15					127.15
Increase, 1915	2,426.53					2,426.53
Unadjusted Debits:						
Rents and insurance premiums paid in advance					260.07	260.07
Total June 30, 1915					260.07	260.07
Increase, 1915					260.07	260.07
Grand Total:						
June 30, 1915	353,466.79	2,393,920.52	170,977.38	44,854.01	196,991.04	3,160,209.74
June 30, 1914	341,577.68	2,200,515.17	185,507.04	37,105.45	168,336.88	2,933,042.22
Increase, 1915	11,889.11	193,405.35		7,748.56	28,654.16	241,697.18
Decrease, 1915			14,529.66			14,529.66

COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.

Capital Stock:						
June 30, 1915	\$ 323,800.00	\$ 400,000.00	\$ 85,000.00	\$ 40,500.00	\$ 100,000.00	\$ 949,300.00
June 30, 1914	315,800.00	400,000.00	85,000.00	34,000.00	100,000.00	934,800.00
Increase, 1915	8,000.00			6,500.00		14,500.00
Unmatured Funded Debt:						
June 30, 1915		671,000.00				671,000.00
June 30, 1914		671,000.00				671,000.00
Current Liabilities:						
Traffic and car—service balances payable		5,511.19				5,511.19
Audited accounts and wages payable		42,465.70	968.30	1,009.35		44,443.35
Miscellaneous accounts payable					76,722.61	76,722.61
Unmatured interest accrued		6,383.30				6,383.30
Other current liabilities		3,601.50	12.20			3,613.70
Total June 30, 1915		57,961.69	980.50	1,009.35	76,722.61	136,674.15
Total June 30, 1914		59,870.71	1,322.55	839.12	49,731.79	116,744.73
Increase, 1915		4,981.56	1,322.55	171.23	26,990.82	27,162.06

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Stout City Terminal	Total
COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—Continued.						
Decrease, 1915	4,981.56	1,009.02	342.05			7,232.63
Unadjusted Credits:					331.37	331.37
Tax liability		7,415.90				7,415.90
Accrued depreciation—road		2,271.50			15,635.37	17,906.87
Accrued depreciation—equipment		777.73			88.00	865.73
Other unadjusted credits		10,465.13			16,054.74	26,519.87
Total June 30, 1915		10,370.96			14,906.98	25,277.94
Total June 30, 1914		94.17			1,147.76	1,241.93
Increase, 1915						
Corporate Surplus:						
Profit and loss, credit balance	29,666.79	946,707.79	84,996.88	3,344.66	4,213.69	1,068,929.81
Total June 30, 1915	29,666.79	*1,254,403.70	84,996.88	3,344.66	4,213.69	1,376,715.72
Total June 30, 1914	20,796.12	1,059,273.50	99,184.49	2,267.33	3,698.11	1,185,219.65
Increase, 1915	8,870.67	195,220.20		1,077.33	515.58	206,683.78
Decrease, 1915			14,187.61			14,187.61
Grand Total:						
June 30, 1915	353,466.79	2,393,920.52	170,977.38	44,854.01	196,991.04	3,160,209.74
June 30, 1914	341,577.68	2,200,515.17	185,507.04	37,105.45	168,336.88	2,933,042.22
Increase, 1915	11,889.11	193,405.35		7,748.56	28,654.16	241,697.18
Decrease, 1915			14,529.66			14,529.66

EMPLOYES AND THEIR COMPENSATION.

General Officers:							
Average number of	1	6	1	2	4	14	
Number of hours on duty	2,504	9,339	2,504	6,570	14,600	35,517	
Compensation	\$ 1,200.00	\$ 7,140.00	\$ 600.00	\$ 480.00	\$ 5,300.00	\$ 14,720.00	
Average hourly compensation—cents	47.92	76.45	23.96	7.31	36.30	41.44	
All Other Employees:							
Average number of	5	391		9	41	446	
Number of hours on duty	20,766	1,286,091		37,596	155,713	1,500,165	
Compensation	\$ 4,648.02	\$ 306,036.69		\$ 8,620.00	\$ 39,102.94	\$ 358,307.66	
Average hourly compensation—cents	22.38	23.80		22.66	25.11	23.88	

*Includes \$97,785.91 additions to property through income and surplus.

Total—All Employees:							
Average number of	6	397	1	11	45	460	
Number of hours on duty	23,270	1,295,430	2,504	44,165	170,313	1,535,682	
Compensation	\$ 5,848.02	\$ 313,176.69	\$ 600.00	\$ 9,000.00	\$ 44,402.94	\$ 373,027.66	
Average hourly compensation—cents	25.13	24.18	23.96	20.38	26.07	24.29	

DESCRIPTION OF EQUIPMENT OWNED.

Steam locomotives		7			4	11
Freight train cars—coal		15				15
Company Service Cars:						
Derrick		1				1
Other company service cars		8			2	10
Total		9			2	11
Total all cars in service		24			2	26

TRAFFIC AND CAR STATISTICS.

Switching Traffic—Freight:						
No. cars handled earning revenue—loaded					76,928	76,928
No. cars handled earning revenue—empty					1,305	1,305
No. cars handled at cost for tenant companies				113,600		113,600
No. cars handled not earning revenue—loaded					2,618	2,618
No. cars handled not earning revenue—empty					79,646	79,646
Total number of cars handled				113,600	160,497	274,097
Terminal Operations—Freight:						
No. cars handled earning revenue		42,084				42,084
No. cars handled at cost for tenant companies		94,394				94,394
Total number of cars handled		136,478				136,478
Terminal Operations—Passenger:						
No. cars handled at cost for tenant companies		24,910				24,910
Total number of cars handled		24,910				24,910
Summary:						
No. cars handled earning revenue—loaded		21,042			76,928	97,970
No. cars handled earning revenue—empty		21,042			1,305	22,347
No. cars handled not earning revenue—loaded					2,618	2,618
No. cars handled not earning revenue—empty					79,646	79,646
No. cars handled at cost for tenant companies		119,394		113,600		232,994
Total number of cars handled		161,388		113,600	160,497	435,485

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
BALLAST APPLIED ON ADDITIONAL TRACKS AND ON NEW LINES AND EXTENSIONS.						
No. miles new track ballasted—yards and sidings.....				.59	.52	1.11
No. cubic yards ballast applied.....				275	1,900	1,475
Average cost per cubic yard.....				.15	.79	.67
Charges on account ballast applied.....				41.25	949.85	991.10
Amount charged to new lines and extensions.....				41.25	949.85	991.10

TIES LAID IN REPLACEMENT AND IN BETTERMENT.						
Cross Ties:						
No. of applied.....		7,816		268	2,833	10,917
Average cost per tie at distributing point—cents.....		82.34		94.00	61.87	77.31
Switch Ties:						
No. feet (board measure) applied.....		71,098		14,246	12,498	97,842
Average cost per M feet at distributing point.....		37.76		39.71	23.44	36.21
Charges account of ties laid in replacement.....		9,120.80		817.93	2,044.89	11,983.62
Amount charged to operating expenses.....		9,120.80		817.93	2,044.89	11,983.62

TIES LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS.						
No. miles of new track—yards and sidings.....		.14		.59	.77	1.50
Cross Ties:						
No. of applied.....		320		1,384	2,400	4,164
Average cost per tie at distributing point.....		91.11		87.64	33.05	66.66
Switch Ties:						
No. feet (board measure) laid in tracks.....		2,400		16,755	7,885	27,040
Average cost per M feet at distributing point.....		40.00		40.00	25.97	35.91
Charges on account ties laid in new tracks.....		387.00		1,888.16	1,018.85	3,289.61
Amount charged to additions and betterments.....		387.00		1,888.16	1,018.85	1,018.85
Amount charged to new lines and extensions.....						2,270.76

RAILS LAID IN REPLACEMENT AND IN BETTERMENT.

Pounds per yard of rail applied.....		75		75	60	
No. of tons of 2,240 pounds applied.....		61.75		15,805	34.33	111.93
Average cost per ton at distributing point.....		30.50		30.50	25.14	28.84
Charges on account of rail applied.....		1,833.79		482.05	863.04	3,228.88
Relayers Taken Up:						
Number of tons.....				12,353	.268	12.621
Salvage value.....				271.76	429.00	700.76
Scrap Rails Taken Up:						
Number of tons.....				2,589	.360	2.949
Salvage of tons.....				14.89	298.20	313.09
Total salvage.....				286.65	727.20	1,013.85
Amount charged to operating expenses.....		1,833.79		195.40	863.04	2,942.23

RAILS LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS.

Miles of new track—yards and sidings.....		.14		.59	.77	1.50
Pounds per yard of rail applied.....		75-66		66-75	60	
No. of tons of 2,240 pounds applied.....		13,800		63,349	83,030	160,179
Average cost per ton.....		20.00		23.22	18.76	20.63
Charges on account of rail laid.....		276.97		1,470.99	1,557.36	3,304.32
Distributed to additions and betterments.....					1,557.36	1,557.36
Distributed to new lines and extensions.....		276.97		1,470.99		1,746.96

CONSUMPTION OF FUEL BY LOCOMOTIVES.

Switching Locomotives:						
Tons of bituminous coal.....		10,053			3,710	13,763
Average cost per ton.....		2.20			3.96	2.69

BRIDGE COMPANIES.

Statistics of Bridge Companies Doing Business in Iowa for the Year Ending June 30, 1915.

Items Reported	Dunleith & Dubuque	Keokuk & Hamilton	Missouri Valley & Blair	Omaha Bridge and 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	1,425,000.00	5,000,000.00	945,800.00	9,221,800.00
Cash value of other property acquired			504,000.00			504,000.00
Rate of dividend	14.21		6.00		8.00	
Dividends declared	142,130.12		115,800.00		75,664.00	333,594.12

INVESTMENT IN ROAD AND EQUIPMENT AT CLOSE OF YEAR.

Investment to June 30, 1907:						
Road	1,616,862.82	2,000,000.00	1,930,000.00	6,738,301.08	945,800.00	\$12,631,253.90
Equipment				18,785.01		18,785.01
Investment from July 1, 1907, to June 30, 1914	33,141.77	2,763.80	132,088.70	a 16,225.25	914.60	153,583.59
Investment since June 30, 1914		22,343.62	7,682.83	11,378.83	a 1,404.43	40,000.85
Total	\$ 1,650,004.59	\$ 2,025,107.42	\$ 2,070,671.53	\$ 6,752,329.64	\$ 945,310.17	\$12,843,433.33
Length of road owned	1.30	.66	3.36	2.03	3.88	11.23
Average investment per mile of road	807,095.84	3,068,344.58	616,271.29	3,326,270.76	243,636.64	1,143,679.82

a Credit item.

INCOME ACCOUNT.

Operating Income:						
Railway operating revenues		64,444.35				64,444.35
Railway operating expenses		17,507.15				17,507.15
Net revenue from railway operations		46,937.20				46,937.20
Railway tax accruals	33,098.61	4,529.04	11,057.42		17,576.80	66,261.93
Railway operating income	a 33,098.61	42,468.16	a 11,057.42		a 17,576.80	a 19,324.78
Non-operating Income:						
Joint facility rent income	\$ 175,228.73				\$ 99,150.32	\$ 274,379.05
Income from lease of road				87,500.00		87,500.00
Miscellaneous rent income			151,681.62		778.33	152,459.95
Income from funded securities					75.42	75.42
Income from unfunded securities and accounts		260.33	887.88		2,562.73	3,690.94
Total	175,228.73	260.33	152,519.50	87,500.00	102,506.80	518,075.36
Gross income	142,130.12	42,668.49	141,462.08	87,500.00	84,989.94	498,750.63
Interest on unfunded debt		80,000.00		b 87,500.00		167,500.00
Total deductions from gross income		80,000.00		87,500.00		167,500.00
Net income	142,130.12	a 37,331.51	141,462.08		84,989.94	331,250.63
Dividend appropriations of income	142,130.12		115,800.00		75,664.00	333,594.12
Total appropriations of income	\$ 142,130.12		\$ 115,800.00		\$ 75,664.00	\$ 333,594.12
Income balance transferred to credit of profit and loss			25,662.08		9,325.94	34,988.02
Income balance transferred to debit of profit and loss		37,331.51				37,331.51

PROFIT AND LOSS ACCOUNT.

Debit Items:						
Debit balance at beginning of year		1,240,300.34				1,240,300.34
Debit balance transferred from income		37,331.51				37,331.51
Loss on retired road and equipment					1,508.02	1,508.02
Credit balance carried to balance sheet	88,760.00		183,837.08	40,815.10	81,094.52	394,416.79
Total	\$ 88,760.00	\$ 1,277,631.85	\$ 183,837.08	\$ 40,815.10	\$ 82,597.54	\$ 1,673,641.66
Credit Items:						
Credit balance at beginning of year	88,760.00		158,175.00	40,815.00	73,271.00	361,021.00
Credit balance transferred from income			25,662.08		9,325.94	34,988.02
Debit balance carried to balance sheet		1,277,631.85				1,277,631.85
Total	\$ 88,760.00	\$ 1,277,631.85	\$ 183,837.08	\$ 40,815.00	\$ 82,597.54	\$ 1,673,641.56

a Deficit.

b Interest on funded debt.

RAILWAY OPERATING EXPENSES.

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RAILROAD COMMISSIONERS' REPORT

Items Reported	Dunleith & Dubuque	Keokuk & Hamilton	Missouri Valley & Blair	Omaha Bridge and Terminal	Sioux City Bridge	Total
Maintenance of Way and Structures:						
Superintendence		8,130.00			646.22	8,776.22
Road maintenance	5,516.81				5,634.01	11,150.82
Maintaining buildings, etc.					10.25	10.25
Miscellaneous expenses		2,176.81			10,001.01	12,177.82
Injuries to persons	27.00					27.00
Maintaining joint way and structures—credit	5,543.81				16,291.49	21,835.30
Total		\$ 10,306.81				\$ 10,306.81
Transportation—Rail Line:						
Superintendence and dispatching trains	2,257.00				4,242.16	6,499.16
Injuries to persons	50.00					50.00
Loss and damage	250.00					250.00
Other rail line transportation expenses	6,365.03				502.97	6,868.00
Operating joint tracks and facilities—credit	8,922.03				4,745.13	13,667.16
General Expenses:						
Administration	2,662.13	7,200.34				9,862.47
Other general expenses	20.00				435.60	455.60
General joint facility expenses—credit	2,682.13				435.60	3,117.73
Total		\$ 7,200.34				\$ 7,200.34
Recapitulation of Expenses:						
Maintenance of way and structures		10,306.81				\$ 10,306.81
General		7,200.34				7,200.34
Total		\$ 17,507.15				\$ 17,507.15
Ratio expenses to revenues		27.17				27.17

a Includes \$10,000 depreciation of way and structures.

b Includes \$131.28 station service.

RAILWAY TAX ACORUALS.

Iowa	20,421.61	1,881.00	3,340.00	a	8,151.00	33,793.61
Illinois	11,180.00	2,648.04				13,828.04
Nebraska			6,289.00		8,594.94	14,884.03
Internal revenue—U. S. Government	1,497.00		1,428.33	a	830.92	3,756.25
Total	\$ 33,098.61	\$ 4,529.04	\$ 11,057.42		\$ 17,576.86	\$ 65,261.93

COMPARATIVE GENERAL BALANCE SHEET—ASSETS.

Investments:						
In road and equipment	\$ 1,050,004.50	\$ 2,025,107.42	\$ 2,070,071.03	\$ 6,732,329.64	\$ 945,310.17	\$12,843,423.36
In affiliated companies—stocks	1.00					1.00
bonds					79,058.75	79,058.75
Total, June 30, 1915	\$ 1,050,005.50	\$ 2,025,107.42	\$ 2,070,071.03	\$ 6,732,329.64	\$ 1,024,368.92	\$12,922,483.10
Total, June 30, 1914	\$ 1,050,005.50	\$ 2,002,763.80	\$ 2,062,988.70	\$ 6,740,950.81	\$ 946,714.00	\$12,803,423.50
Increase 1915		22,343.62	7,682.33	11,378.83	77,654.32	119,069.60
Current Assets:						
Cash		6,559.12	31,006.78		72,549.72	110,115.62
Miscellaneous accounts receivable	50,074.15		13,377.24	38,485.46	11,666.69	113,603.54
Total, June 30, 1915	\$ 50,074.15	\$ 6,559.12	\$ 44,384.02	\$ 38,485.46	\$ 84,216.41	\$ 223,719.16
Total, June 30, 1914	72,606.05	12,427.76	25,707.00	49,864.20	144,426.02	205,121.21
Increase 1915			18,586.93			18,586.93
Decrease 1915	22,531.90	5,868.64		11,378.83	60,209.61	99,968.98
Grand Total:						
June 30, 1915	\$ 1,100,079.74	\$ 2,031,666.54	\$ 2,115,055.55	\$ 6,790,815.10	\$ 1,108,585.33	\$13,146,202.23
June 30, 1914	1,122,611.64	2,015,191.56	2,068,785.79	6,790,815.10	1,091,140.62	13,108,544.71
Increase 1915		16,474.98	26,269.76		17,444.71	60,189.45
Decrease 1915	22,531.90					22,531.90

a Taxes included in the report of the Illinois Central Railroad Co.

STATISTICS OF BRIDGE COMPANIES

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COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.

Items Reported	Dunleith & Dubuque	Keokuk & Hamilton	Missouri Valley & Blair	Omaha Bridge and Terminal	Sioux City Bridge	Total
Capital Stock:						
June 30, 1915	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,930,000.00	\$ 5,000,000.00	\$ 945,800.00	\$ 9,875,800.00
June 30, 1914	1,000,000.00	1,000,000.00	1,930,000.00	5,000,000.00	945,800.00	9,875,800.00
Long Term Debt, Notes:						
Current Liabilities:				1,750,000.00		1,750,000.00
Loans and bills payable		16,000.00				16,000.00
Audited accounts and wages payable	1,519.65		1,218.47		1,346.18	4,084.30
Interest matured unpaid		1,298,298.39				1,298,298.39
Funded debt matured unpaid		1,000,000.00				1,000,000.00
Total, June 30, 1915	\$ 1,519.65	\$ 2,300,298.39	\$ 1,218.47		\$ 1,346.18	\$ 2,313,382.69
Total, June 30, 1914	2,473.90	2,255,491.90	610.79		1,634.39	2,260,210.98
Increase 1915		53,806.49	607.68			54,414.17
Decrease 1915	954.25				288.21	1,242.46
Unadjusted Credits:						
Tax liability	9,800.00					9,800.00
Accrued depreciation—road					80,434.63	80,434.63
Total, June 30, 1915	\$ 9,800.00				\$ 80,434.63	\$ 90,234.63
Total, June 30, 1914	31,377.65				70,424.63	101,812.28
Increase 1915					10,000.00	10,000.00
Decrease 1915	21,577.65					21,577.65
Profit and loss balance		a 1,277,631.85	183,837.08	\$ 40,815.10	\$ 81,004.52	a 883,215.06
Total, June 30, 1915	88,760.09	b 1,277,631.85	183,837.08	40,815.10	81,004.52	b 883,215.06
Total, June 30, 1914	\$ 88,760.09	b 1,240,300.34	158,175.00	\$ 40,815.10	\$ 73,271.60	b 879,275.55
Increase 1915			25,662.08		7,732.92	33,395.00
Decrease 1915		37,331.51				37,331.51
Grand Total:						
June 30, 1915	\$ 1,100,079.74	\$ 2,031,666.54	2,115,055.55	\$ 6,790,815.10	\$ 1,108,585.38	\$13,146,202.26
June 30, 1914	1,122,611.64	2,015,191.56	2,088,785.79	6,790,815.10	1,091,140.69	13,108,544.71
Increase 1915		16,474.98	26,269.76		17,444.71	60,189.45
Decrease 1915	22,531.90					22,531.90

a Debit balance.
b Deficit.

EMPLOYES AND THEIR COMPENSATION.

General Officers:						
Average number of	3	3				6
Number of hours on duty	8,700	12,500				21,200
Compensation	\$ 2,020.00	\$ 6,775.00				\$ 8,795.00
Average hourly compensation—cents	23.00	53.94				41.25
All Other Employees:						
Average number of	4	8				12
Number of hours on duty	17,520	23,460				40,980
Compensation	\$ 3,000.00	\$ 5,730.00				\$ 8,730.00
Average hourly compensation—cents	17.12	24.42				21.30
Total—All employees:						
Average number of	7	11				18
Number of hours on duty	26,280	36,020				62,300
Compensation	\$ 5,020.00	\$ 12,505.00				\$ 17,525.00
Average hourly compensation—cents	19.10	34.72				28.13

MILEAGE, JUNE 30, 1915.

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	15.62	.53	17.76
Total	2.09	.66	8.93	20.09	5.34	37.11
New line constructed during year				.14		.14

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			28.20	23.02				2.80		25.82
Centerville Light & Traction	7.84					7.84	7.84			8.48	7.84						8.48
Colfax Springs	1.00					1.00	1.00		.13	1.00	1.00			.51	.13		1.60
Davenport & Muscatine	25.27				2.65	27.92	27.92		1.50	29.51	25.27			1.50			26.86
Ft. D., Des M. & Southern	115.30	2.42			6.32	124.04	124.04		30.63	154.70	115.30	2.42		27.30			145.02
Inter-Urban	64.20				20.73	84.93	84.93		11.65	96.60	64.20			11.65			75.85
Iowa & Illinois	33.05				7.53	40.58	40.58		5.86	46.14	33.05			2.86			35.91
Iowa Railway & Light	59.01		.86			59.87	59.87		6.91	66.78	59.01			6.91			65.92
Iowa Traction Co.																	.86
Mason City & Clear Lake	14.02					14.02	14.02		5.54					.86			.86
Oskaloosa & Buxton Electric														.86			.86
Oskaloosa Traction & Light			2.30			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
Waterloo, Cedar Falls & No.	110.79				1.42	112.21	112.21	4.48	18.16	.39	135.24	110.79		4.48	17.34	.39	133.00
Total	400.00	2.42	4.73	.81	38.67	513.53	513.53	4.48	83.38	.52	601.91	470.06	2.42	4.48	17.34	.39	553.98

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
Colfax Springs	25,000.00		25,000.00				25,000.00		25,000.00
Davenport & Muscatine	1,000,000.00		1,000,000.00				1,000,000.00		1,000,000.00
Ft. D., Des M. & Southern	1,000,000.00	\$ 100,000.00	1,100,000.00				1,000,000.00	\$ 100,000.00	1,100,000.00
Inter-Urban	1,200,000.00		1,200,000.00				1,160,000.00		1,160,000.00
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	3,000,000.00	6,000,000.00	\$ 1,300,000.00	\$ 1,408,571.99	\$ 2,708,571.99	1,700,000.00	1,501,428.01	3,201,428.01
Iowa Traction Co.	25,000.00		25,000.00	12,700.00		12,700.00	12,300.00		12,300.00
Mason City & Clear Lake	1,500,000.00		1,500,000.00				400,000.00		400,000.00
Oskaloosa & Buxton Electric	500,000.00		500,000.00				170,984.66		170,984.66
Oskaloosa Traction & Light	300,000.00		300,000.00				300,000.00		300,000.00
So. Iowa Railway & Light	70,000.00		70,000.00				a 70,000.00		a 70,000.00
Waterloo, Cedar Falls & No.	3,335,000.00	1,665,000.00	5,000,000.00	1,307,000.00	332,650.00	1,639,650.00	2,028,000.00	1,332,350.00	3,360,350.00
Total	\$14,155,000.00	\$ 5,565,000.00	\$19,720,000.00	\$ 2,619,700.00	\$ 1,741,221.99	\$ 4,360,921.99	\$10,096,284.66	\$ 3,577,978.01	\$13,644,262.67

a Includes \$9,500.00 retired and canceled after actual issue.

TABLE NO. 2—CAPITAL STOCK—PART II—OUTSTANDING AND ACTUALLY ISSUED PRIOR TO PRESENT YEAR.

Lines	Par Value of Amount Actually Outstanding at Close of Year			Stocks Actually Issued Prior to Present Year						
	Common	Preferred	Total	Par Value			Cash Received as Consideration For Issue			
				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				
Colfax Springs	25,000.00		25,000.00	25,000.00		25,000.00				
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, Des Moines & S.	1,000,000.00	\$ 100,000.00	1,100,000.00	1,000,000.00	\$ 100,000.00	1,100,000.00				
Inter-Urban	1,100,000.00		1,100,000.00	1,100,000.00		1,100,000.00	1,100,000.00			1,100,000.00
Iowa & Illinois	1,500,000.00	554,200.00	2,054,200.00	1,500,000.00	554,200.00	2,054,200.00		\$ 554,200.00		554,200.00
Iowa Railway and Light	1,700,000.00	1,591,428.01	3,291,428.01	1,700,000.00	1,394,405.00	3,094,405.00	1,700,000.00	1,394,405.00		3,094,405.00
Iowa Traction Co.	12,300.00		12,300.00	12,300.00		12,300.00	12,300.00			12,300.00
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	170,984.66		170,984.66	170,984.66		170,984.66	170,984.66			170,984.66
Oskaloosa Traction & Light	300,000.00		300,000.00	300,000.00		300,000.00	300,000.00			300,000.00
Southern Iowa Railway & Light	60,500.00		60,500.00	70,000.00		70,000.00	70,000.00			70,000.00
Waterloo, Cedar Falls & Nor.	2,028,000.00	1,332,350.00	3,360,350.00	1,875,000.00	515,290.00	2,390,290.00	1,875,000.00	515,290.00		2,390,290.00
Total	\$10,056,784.66	\$ 3,577,978.01	\$13,634,762.67	\$ 9,913,284.66	\$ 2,563,895.00	\$12,477,179.66	\$ 6,713,284.66	\$ 2,463,895.00		\$ 9,177,179.66

TABLE NO. 2—CAPITAL STOCK—PART III—ACTUALLY ISSUED PRIOR TO PRESENT YEAR—Continued—AND ACTUALLY ISSUED DURING PRESENT YEAR.

Lines	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
Cedar Rapids & Marion City									
Centerville, Albia & Southern	\$ 200,000.00		\$ 200,000.00						
Centerville Light and Traction	500,000.00		500,000.00						
Colfax Springs									
Davenport & Muscatine									
Ft. Dodge, Des Moines & S.	1,000,000.00	\$ 100,000.00	1,100,000.00						
Inter-Urban									
Iowa & Illinois	a 1,500,000.00		1,500,000.00						
Iowa Railway and Light					\$ 197,023.01	\$ 197,023.01		\$ 197,023.01	\$ 197,023.01
Iowa Traction Co.									
Mason City & Clear Lake									
Oskaloosa & Buxton Electric									
Oskaloosa Traction & Light									
Southern Iowa Railway & Light									
Waterloo, Cedar Falls & N.				\$ 153,000.00	\$ 117,060.00	\$ 970,000.00	\$ 50,000.00	\$ 37,000.00	\$ 87,000.00
Total	\$ 3,200,000.00	\$ 100,000.00	\$ 3,300,000.00	\$ 153,000.00	\$1,014,083.01	\$1,167,083.01	\$ 50,000.00	\$ 234,083.01	\$ 284,083.01

a This stock was issued in exchange for franchise.

TABLE NO. 2—CAPITAL STOCK—PART IV—ACTUALLY ISSUED DURING PRESENT YEAR—Continued—AND DIVIDENDS DECLARED.

Lines	Stocks Actually Issued During Present Year			Dividends Declared During the Year			
	Cash Value of Other Property Acquired as Consideration For Issue			Rate		Common	Preferred
	Common	Preferred	Total	Common	Preferred		
Cedar Rapids & Marion City							
Centerville, Albia & Southern							
Centerville Light & Traction							
Colfax Springs							
Davenport & Muscatine							
Fort Dodge, Des Moines & Southern							
Inter-Urban							
Iowa & Illinois							
Iowa Railway & Light				3.00	7.00	\$ 51,000.00	\$ 102,470.30
Iowa Traction Co.				7.00		861.00	
Mason City & Clear Lake							
Oskaloosa & Buxton Electric				9.80		16,857.15	
Oskaloosa Traction & Light				6.15		18,441.51	
Southern Iowa Railway & Light							
Waterloo, Cedar Falls & Northern					6.00		\$ 32,228.44
Total	\$ 103,000.00	\$ 780,000.00	\$ 883,000.00			\$ 87,159.66	\$ 134,698.74

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	
Centerville, Albia & Southern	\$ 170,000.00			\$ 170,000.00			112,000.00	\$ 125,000.00	\$ 125,000.00
Centerville Light & Traction	125,000.00			125,000.00	\$ 13,000.00				
Colfax Springs									
Davenport & Muscatine				5,300,000.00			5,300,000.00	5,000,000.00	
Ft. D., Des M. & Southern	5,500,000.00			1,410,000.00		\$ 16,000.00	1,394,000.00	1,410,000.00	1,260,000.00
Inter-Urban	1,510,000.00		\$ 100,000.00	1,063,000.00			1,063,000.00	1,063,000.00	1,063,000.00
Iowa & Illinois	1,200,000.00		137,000.00	1,063,000.00			4,740,000.00	4,324,000.00	4,324,000.00
Iowa Railway & Light	12,000,000.00	\$ 1,767,000.00	5,493,000.00	4,740,000.00			4,740,000.00	4,324,000.00	4,324,000.00
Iowa Traction Co.			2,178,000.00	422,000.00	98,000.00		324,000.00	422,000.00	412,390.00
Mason City & Clear Lake	2,600,000.00			23,000.00			23,000.00	23,000.00	23,000.00
Oskaloosa & Buxton Electric	1,500,000.00			256,000.00			256,000.00	256,000.00	256,000.00
Oskaloosa Traction & Light	1,800,000.00		4,000.00	180,000.00	18,000.00		182,000.00	180,000.00	180,000.00
Southern Iowa Railway & Light	300,000.00		102,000.00	180,000.00			5,222,000.00	4,087,000.00	3,374,325.00
Waterloo, Cedar Falls & No.	8,050,000.00	617,000.00	1,421,000.00	6,012,000.00	488,000.00	2,000.00			
Total	\$34,755,000.00	\$ 2,384,000.00	\$ 9,435,000.00	\$19,701,000.00	\$ 617,000.00	\$ 18,000.00	\$19,066,000.00	\$17,060,000.00	\$11,026,715.00

TABLE NO. 3—FUNDED DEBT—PART II—TOTAL FUNDED DEBT OTHER THAN EQUIPMENT OBLIGATIONS—Continued.

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	
			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
Cedar Rapids & Marion City.....								
Centerville, Albia & Southern.....	\$ 170,000.00						\$ 7,567.15	\$ 8,499.96
Centerville Light & Traction.....							6,356.30	6,995.00
Colfax Springs.....								
Davenport & Muscatine.....								
Ft. Dodge, Des Moines & Southern.....	5,000,000.00		\$ 300,000.00					
Inter-Urban.....		\$ 141,000.00			\$ 300,000.00		234,000.00	234,000.00
Iowa & Illinois.....							73,000.00	73,000.00
Iowa Railway & Light.....			416,000.00	\$ 416,000.00			53,150.00	53,150.00
Iowa Traction Co.....							223,379.17	223,379.17
Mason City & Clear Lake.....		9,610.00						
Oskaloosa & Buxton Electric.....							19,440.00	17,820.00
Oskaloosa Traction & Light.....							1,380.00	1,380.00
Southern Iowa Railway & Light.....							14,140.00	14,140.00
Waterloo, Cedar Falls & Northern.....		712,675.00	1,925,000.00	882,000.00	885,000.00	\$ 208,000.00	228,725.00	212,710.00
Total	\$5,170,000.00	\$ 863,285.00	\$2,641,000.00	\$1,248,000.00	\$1,185,000.00	\$ 208,000.00	\$ 861,137.62	\$ 845,074.13

^a Collateral security.

TABLE NO. 3—FUNDED DEBT—PART III—EQUIPMENT OBLIGATIONS.

Lines	Contract price of equipment acquired	Cash paid on acceptance of equipment	Total amount of obligations actually issued	Actually outstanding obligations unmatu- rured at close of year	Interest paid during year
Cedar Rapids & Marion City.....					
Centerville, Albia & Southern.....					
Centerville Light & Traction.....					
Colfax Springs.....					
Davenport & Muscatine.....					
Ft. Dodge, Des Moines & Southern.....					
Inter-Urban.....					
Iowa & Illinois.....					
Iowa Railway & Light.....					
Iowa Traction Co.....					
Mason City & Clear Lake.....					
Oskaloosa & Buxton Electric.....					
Oskaloosa Traction & Light.....					
Southern Iowa Railway & Light.....					
Waterloo, Cedar Falls & Northern.....	\$ 270,194.00	\$ 48,820.00	\$ 221,374.00	\$ 191,167.90	\$ 2,396.01
Total	\$ 270,194.00	\$ 48,820.00	\$ 221,374.00	\$ 191,167.90	\$ 2,396.01

TABLE NO. 4—INVESTMENT IN ROAD AND EQUIPMENT.

PART I—WAY AND STRUCTURES, EQUIPMENT AND POWER.

Lines	Way and Structures			Equipment			Power		
	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	Investment in new lines and extensions during year	Investment in additions and betterments during year	Total investment in road and equipment during year
Cedar Rapids & Marion City									
Centerville, Albia & Southern		\$ 24,515.09	\$ 24,515.06		\$ 15,758.91	\$ 15,758.91		\$ 8,135.88	\$ 8,135.88
Centerville Light and Traction		6,561.17	6,561.17		149.79	149.79			
Colfax Springs		366.54	366.54		a 460.00	a 460.00			
Davenport & Muscatine		2,178.04	2,178.04						
Fort Dodge, Des Moines & Southern		117,202.30	117,202.30		398,159.67	398,159.67		143,392.60	143,392.60
Inter-Urban	\$ 10,822.08	89.58	10,911.66		a 2,269.75	a 2,269.75		a 5,242.47	a 5,242.47
Iowa & Illinois		24,141.24	24,141.24					a 350.55	a 350.55
Iowa Railway & Light	117,522.03		117,522.03	\$ 1,761.02		1,761.02	\$ 6,783.96		6,783.96
Iowa Traction Co.								a 297.50	a 297.50
Mason City & Clear Lake		13,557.14	13,557.14						
Oskaloosa & Buxton Electric		3,281.50	3,281.50		a 150.70	a 150.70			
Oskaloosa Traction & Light		874.94	874.94		67.80	67.80			
Southern Iowa Railway & Light		123,826.87	123,826.87		223,446.02	223,446.02		60,786.00	60,786.00
Waterloo, Cedar Falls & Northern	1,724,000.00								
Total	\$1,852,344.11	\$316,594.38	\$2,168,938.49	\$ 1,761.02	\$ 634,701.74	\$ 636,462.76	\$ 6,783.96	\$ 206,423.96	\$ 213,207.92

a Credit item.

TABLE NO. 4—INVESTMENT IN ROAD AND EQUIPMENT—PART II—GENERAL AND MISCELLANEOUS AND GRAND TOTAL.

Lines	General and Miscellaneous			Grand Total		
	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
Cedar Rapids & Marion City						
Centerville, Albia & Southern		\$ 337.15	\$ 337.15		\$ 48,747.00	\$ 48,747.00
Centerville Light & Traction					6,710.96	6,710.96
Colfax Springs		77.19	77.19		a 16.27	a 16.27
Davenport & Muscatine					2,178.04	2,178.04
Fort Dodge, Des Moines & Southern		266,651.04	266,651.04		925,405.61	925,405.61
Inter-Urban		a 68.00	a 68.00	\$ 10,822.08	a 7,490.64	3,331.44
Iowa & Illinois		1,146.23	1,146.23		24,936.92	24,936.92
Iowa Railway & Light	\$ 32.12		32.12	126,099.13		126,099.13
Iowa Traction Co.						
Mason City & Clear Lake		828.99	828.99		14,088.63	14,088.63
Oskaloosa & Buxton Electric						
Oskaloosa Traction & Light		14,641.98	14,641.98		17,772.78	17,772.78
Southern Iowa Railway & Light					942.74	942.74
Waterloo, Cedar Falls & Northern		192,243.44	192,243.44	1,724,000.00	600,302.33	2,324,302.33
Total	\$ 32.12	\$ 475,858.02	\$ 475,890.14	\$ 1,860,921.21	\$ 1,633,578.10	\$ 3,494,499.31

a Credit item.

TABLE NO. 4—INVESTMENT IN ROAD AND EQUIPMENT—PART III—AT CLOSE OF YEAR.

Lines	Investment in Road and Equipment at Close of Year					
	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
Cedar Rapids & Marion City		\$ 383,136.29	\$ 48,747.00	\$ 431,883.29	\$ 18,761.22	\$ 16,726.70
Centerville, Albia & Southern		289,148.70	6,710.96	295,859.66	37,737.20	34,889.11
Centerville Light & Traction		26,508.09	a 16.27	26,491.82	26,491.82	26,491.82
Colfax Springs		1,038,659.36	2,178.04	1,040,837.40	41,188.64	38,750.44
Davenport & Muscatine		7,327,458.01	925,405.61	8,252,863.62	70,105.87	56,908.45
Fort Dodge, Des Moines & Southern		346,516.30	3,331.44	2,810,230.66	43,773.06	37,049.84
Inter-Urban	\$ 2,460,382.92	1,506,273.28	74,344.63	24,936.92	1,605,554.88	48,579.57
Iowa & Illinois		831,461.79	260,212.74	126,009.13	1,217,773.66	20,636.73
Iowa Railway & Light		18,017.76		18,017.76	20,950.89	20,950.89
Iowa Traction Co.		763,053.84	b 18,705.70	781,759.54	53,471.92	38,777.75
Mason City & Clear Lake		c 103,331.93		103,331.93	44,948.66	44,948.66
Oskaloosa & Buxton Electric		c 692,837.51	17,772.78	710,610.29		
Oskaloosa Traction & Light		d 182,587.58	942.74	183,530.32	18,353.03	18,353.03
Southern Iowa Railway and Light					85,022.97	70,824.77
Waterloo, Cedar Falls & Northern		2,441,886.86	4,653,505.83	2,324,302.33	9,419,695.02	
Total	\$ 7,240,004.85	\$ 16,159,368.02	\$ 3,499,116.38	\$ 26,898,489.25	\$ 55,756.85	\$ 47,512.39

a Credit item.
 b This amount includes \$4,617.07 uncompleted work orders.
 c Purchased property in 1913.
 d Purchased property in 1914.

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 revenue			
Cedar Rapids & Marion City	\$ 62,520.14	\$ 41,465.29	\$ 21,054.85				\$ 21,054.85	\$ 4,076.71	\$ 16,978.14
Centerville, Albia & Southern	64,727.36	52,167.62	12,559.74				12,559.74	3,240.00	9,319.74
Centerville Light & Traction	50,353.19	33,291.71	17,061.48				17,061.48	1,919.50	15,141.98
Colfax Springs	4,079.25	4,093.41	a 14.16				a 14.16		a 14.16
Davenport and Muscatine	103,593.93	66,888.41	36,705.52	\$ 72,460.98	\$ 55,973.74	\$ 16,487.24	53,192.76	5,353.53	47,839.23
Ft. D., Des M. & Southern	917,982.18	629,021.05	288,961.13				288,961.13	20,618.52	268,342.61
Inter-Urban	339,994.93	249,296.62	90,698.36				90,698.36	12,089.58	78,608.78
Iowa & Illinois	180,751.89	155,386.77	25,365.12	4,586.68	1,934.49	2,652.19	28,017.31	5,602.39	22,414.92
Iowa Railway & Light	368,775.31	239,149.20	129,626.05				129,626.05	30,782.06	98,843.99
Iowa Traction Co.									
Mason City & Clear Lake	117,292.36	71,156.73	46,135.63	44.46		44.46	46,180.09	5,402.00	40,778.09
Oskaloosa & Buxton Electric									
Oskaloosa Traction & Light	22,779.53	27,605.50	a 4,825.97	118,904.73	66,647.87	52,316.86	47,490.89	4,293.73	43,197.16
Southern Iowa Ry. & Light	26,576.06	17,900.67	8,675.39				8,675.39		8,675.39
Waterloo, Cedar F. & No.	663,606.79	303,502.32	355,104.47	4,915.15		4,915.15	360,019.62	21,055.27	338,964.35
Total	\$ 2,923,032.97	\$ 1,895,925.36	\$ 1,027,107.61	\$ 200,972.00	\$ 124,556.10	\$ 76,415.90	\$ 1,103,523.51	\$ 114,433.29	\$ 989,090.22

a Loss.

TABLE NO. 6—INCOME ACCOUNT—PART II—NON-OPERATING INCOME AND GROSS INCOME.

Lines	Non-Operating Income								Gross income
	Income from lease of road	Miscellaneous rent income	Net income from miscellaneous physical property	Dividend income	Income from unfunded securities and accounts	Income from sinking fund and other reserves	Miscellaneous income	Total non-operating income	
Cedar Rapids & Marion City									\$ 16,978.14
Centerville, Albia & Southern									9,319.74
Centerville Light & Traction									15,141.98
Colfax Springs									a 14.16
Davenport & Muscatine			\$ 288.00					\$ 288.00	48,127.23
Fort Dodge, Des Moines & Southern						\$ 214,077.63		214,077.63	482,420.24
Inter-Urban					\$ 565.80			565.80	79,174.67
Iowa & Illinois									22,414.02
Iowa Railway & Light		\$ 436.32	423,530.74	\$ 2,604.55			11,650.47	438,222.08	537,066.07
Iowa Traction Co.	\$ 1,230.00							1,230.00	1,230.00
Mason City & Clear Lake						\$ 59.00		59.00	40,837.18
Oskaloosa & Buxton Electric				18,441.51				18,441.51	18,441.51
Oskaloosa Traction & Light									43,197.16
Southern Iowa Railway & Light									8,675.39
Waterloo, Cedar Falls & Northern				562.63			3,436.27	3,998.90	342,963.25
Total	\$ 1,230.00	\$ 436.32	\$ 423,818.74	\$ 21,608.60	\$ 565.80	\$ 59.00	\$ 229,164.37	\$ 676,883.10	\$ 1,665,973.32

a Loss.

TABLE NO. 5—INCOME ACCOUNT—PART III—DEDUCTION FROM GROSS INCOME AND PROFIT AND LOSS BALANCE.

Lines	Deductions From Gross Income						Income balance transferred to profit and loss
	Rent for leased roads	Miscellaneous taxes	Interest on funded debt	Interest on unfunded debt	Miscellaneous debits	Total deductions from gross income	
Cedar Rapids & Marion City							\$ 16,978.14
Centerville, Albia & Southern							a 2,780.22
Centerville Light & Traction			\$ 8,499.96	\$ 3,600.00		\$ 12,099.96	15,141.98
Colfax Springs							a 14.16
Davenport & Muscatine							a 38,848.35
Fort Dodge, Des Moines & Southern				86,975.58		86,975.58	200,118.40
Inter-Urban			234,000.00	48,301.84		282,301.84	a 683.85
Iowa & Illinois			73,000.00	3,703.76	\$ 3,154.76	79,858.52	a 38,013.54
Iowa Railway & Light	\$ 1,346.43		53,150.00	7,278.46		60,428.46	286,264.77
Iowa Traction Co.			223,379.17	26,075.70		250,801.30	1,151.03
Mason City & Clear Lake		\$ 78.97				78.97	20,413.61
Oskaloosa & Buxton Electric			19,440.00	983.57		20,423.57	16,857.15
Oskaloosa Traction & Light		204.36	1,380.00			1,584.36	30,077.16
Southern Iowa Railway & Light			13,120.00			13,120.00	1,486.31
Waterloo, Cedar Falls & Northern			7,189.08			7,189.08	154,419.36
			178,911.94		9,631.95	188,543.89	
Total	\$ 1,346.43	\$ 283.33	\$ 812,070.15	\$ 176,918.91	\$ 12,786.71	\$ 1,003,405.53	\$ 662,567.79

a Debit balance.

b Amortization of discount on funded debt.

TABLE NO. 6—PROFIT AND LOSS ACCOUNT.

PART I—DEBITS.

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	Miscellaneous appropriations of surplus	Loss on road and equipment retired	Delayed income debits	Miscellaneous debits	Credit balance carried forward to balance sheet	Total
Cedar Rapids & M. C.										
Centerville, Albia & So.										
Centerville Light & T.										
Colfax Springs	\$ 1,692.37	\$ 14.16				\$ 400.00		\$ 253.50		\$ 2,420.03
Davenport & Muscatine	57,921.13	38,848.35						97.58		96,867.06
Ft. D., D. M. & S.							\$ 8,688.33	\$ 8,588.16	\$ 208,124.81	225,401.30
Inter-Urban		683.85				53,690.47	3,106.69	2,193.84	95,032.95	154,727.80
Iowa & Illinois	74,475.70	38,013.54		\$ 33,292.00				463.68		146,204.92
Iowa Railway & Light			\$ 6,398.74	153,470.30	\$ 92,929.82				498,877.55	751,676.41
Iowa Traction Co.				861.00					1,250.98	2,111.98
Mason City & Clear L.					32,009.07			484.60	12,145.15	44,638.82
Oskaloosa & B. Electric				16,857.15					2,587.65	19,444.80
Oskaloosa Trac. & Light				18,441.51					985.88	133,070.86
So. Ia. Ry. & Light										
Waterloo, C. F. & No.			24,666.56	32,228.44					20,991.34	458,342.38
Total	\$ 134,089.20	\$ 77,559.90	\$ 31,065.30	\$ 255,110.40	\$ 124,938.89	\$ 54,150.47	\$ 11,706.02	\$ 34,058.58	\$ 1,312,138.60	\$ 2,034,906.36

TABLE NO. 6—PROFIT AND LOSS ACCOUNT—PART II—CREDITS.

Lines	Credit balance at beginning of fiscal period	Credit balance transferred from income account	Delayed income credits	Miscellaneous credits	Debit balance carried forward to balance sheet	Total
Cedar Rapids & Marion City						
Centerville, Albia & Southern						
Centerville, Light & Traction						
Colfax Springs				\$ 296.34	\$ 2,123.69	\$ 2,420.03
Davenport & Muscatine				1,600.47	95,206.50	96,867.06
Fort Dodge, Des Moines & Southern	\$ 17,600.70	\$ 200,118.40	\$ 6,644.45	1,037.75		225,401.30
Inter-Urban	154,386.22			341.58		154,727.80
Iowa & Illinois				194.69	146,010.23	146,204.92
Iowa Railway & Light	465,411.64	286,264.77				751,676.41
Iowa Traction Co.	990.95	1,151.03				2,111.98
Mason City & Clear Lake	15,325.73	20,413.61		8,899.48		44,638.82
Oskaloosa & Buxton Electric	2,587.65	16,857.15				19,444.80
Oskaloosa Traction & Light	102,993.70	30,077.16				133,070.86
Southern Iowa Railway & Light						
Waterloo, Cedar Falls & Northern	303,923.02	154,419.36				458,342.38
Total	\$ 1,063,189.61	\$ 709,301.48	\$ 6,644.45	\$ 12,430.21	\$ 243,340.51	\$ 2,034,906.36

TABLE NO. 7—RAILWAY OPERATING REVENUES.

PART I—REVENUE FROM TRANSPORTATION.

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
Cedar Rapids & Marion City	\$ 56,095.29			\$ 47.60	\$ 6,152.43					\$ 62,295.32
Centerville, Albia & So.	38,262.16	688.86		1,077.73	599.54	.25	21,761.63	1,633.85		47,947.26
Centerville Light & Trac.	41,374.18	271.46		621.20	1,568.58	2.22	2,750.62	1,350.00		4,079.25
Colfax Springs	2,727.75	211.50					1,140.00			102,322.26
Davenport & Muscatine	88,943.15	401.31	30.00		548.97	86.96	12,309.17	2.00		912,636.34
Fort Dodge, D. M. & So.	412,960.22	1,996.65	5,034.00	4,819.90	4,155.79	692.33	457,013.37	25,964.08		308,540.79
Inter-Urban	172,276.44	469.79	1,072.50	712.43	3,589.12	5,337.30	106,110.38	18,972.83		167,438.38
Iowa & Illinois	129,921.43	778.56	74.80	1,395.48	272.51	623.21	33,294.86	1,077.53		365,984.39
Iowa Railway & Light	298,665.51	918.96		1,347.77	3,873.41	1,929.10	54,001.64	5,158.00		
Iowa Traction Co.				306.53		51.00	24,401.11	4,914.00		113,136.69
Mason City & Clear Lake	83,334.52	129.44								22,474.80
Oskaloosa & Buxton Electric				175.00						26,576.06
Oskaloosa Traction & Light	22,299.80									615,711.35
Southern Iowa Ry. & Light	26,576.06							a 1,029.50	449.21	
Waterloo, C. F. & No.	441,917.79	1,422.61	1,751.12	760.47	6,296.92	2,623.95	161,518.78			
Total	\$ 1,815,355.00	\$ 7,289.14	\$ 7,902.42	\$ 11,204.11	\$ 27,057.27	\$ 11,346.41	\$ 874,400.56	\$ 58,042.79	\$ 449.21	\$ 2,813,166.91

a Debit item.

TABLE NO. 7—RAILWAY OPERATING REVENUES—PART II—REVENUE FROM OTHER RAILWAY OPERATIONS AND TOTAL OPERATING REVENUES.

Lines	Revenue From Other Railway Operations									Total operating revenues	
	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
Cedar Rapids and Marion City	\$ 206.39						\$ 13.83		\$ 4.60	\$ 224.82	\$ 62,520.14
Centerville, Albia & Southern	3.39		\$ 22.35	\$ 281.00		\$ 232.50	81.93		82.17	703.34	64,727.36
Centerville Light & Traction	91.63		2.50	2.00	\$ 1,750.00		555.00		4.80	2,405.96	50,353.19
Colfax Springs											4,079.25
Davenport & Muscatine	306.30		7.10		550.54		407.73			1,271.67	103,593.93
Ft. Dodge, Des M. & So.	1,499.94	\$ 317.40	151.00	3,161.85					215.65	5,345.84	917,982.18
Inter-Urban	720.07		51.50	3,809.00	21,236.03	2,867.65	290.65	\$ 2,377.68	101.61	31,454.19	339,994.98
Iowa & Illinois	337.95	240.00	57.15	685.60	5,967.58	151.25	824.40	4,844.68	205.50	13,313.51	180,751.89
Iowa Railway & Light	845.72	210.35	178.09	790.00		595.66	169.50		1.00	2,790.92	368,775.31
Iowa Traction Co.											
Mason City & Clear Lake	335.00		1.35	252.00			3,000.00		a 32.68	4,155.67	117,292.36
Oskaloosa & Buxton Electric										304.73	22,779.53
Oskaloosa Traction & Light	304.73										26,576.06
Southern Iowa Railway & Light											663,666.79
Waterloo, Cedar Falls & No.			430.01	2,547.00		43,423.10			1,495.33	47,895.44	
Total	\$ 4,651.12	\$ 767.75	\$ 901.66	\$ 11,528.45	\$ 29,504.15	\$ 47,270.16	\$ 5,943.04	\$ 7,221.76	\$ 2,077.98	\$ 109,866.06	\$ 2,923,032.97

a Debit item.

TABLE NO. 8—RAILWAY OPERATING EXPENSES.

Lines	Recapitulation of Expenses							Operating ratio— ratio of operat- ing expenses to operating revenues, per cent
	Way and structures	Equipment	Power	Conducting transportation	Traffic	General and miscellaneous	Grand total operating expenses	
Cedar Rapids & Marion City	\$ 3,951.66	\$ 3,532.81	\$ 6,586.98	\$ 20,472.37	\$ 32.48	\$ 6,868.99	\$ 41,465.19	66.32
Centerville, Albia & Southern	8,452.96	2,179.46	7,941.96	16,529.24	1,535.09	15,528.91	52,167.62	80.00
Centerville Light & Traction	5,013.81	5,802.76	4,941.58	10,912.11	1,266.45	5,355.00	33,241.71	66.12
Colfax Springs	1,438.59		1,344.00	1,240.00		70.82	4,093.41	100.35
Davenport & Muscatine	7,941.02	2,699.10	16,542.37	19,018.78	2,524.14	18,163.00	66,888.41	64.57
Fort Dodge, Des Moines & Southern	124,943.89	112,888.93	110,393.81	177,854.85	23,951.41	78,988.16	629,021.05	68.52
Inter-Urban	53,407.77	8,699.39	34,802.32	88,756.07	8,159.68	55,470.79	249,246.62	73.32
Iowa & Illinois	27,004.39	10,120.83	35,739.02	42,345.85	4,767.00	35,409.68	155,386.77	85.97
Iowa Railway & Light	37,676.54	20,653.77	38,310.24	100,699.27	5,166.12	30,643.32	239,149.26	64.85
Iowa Traction Co.								
Mason City & Clear Lake	9,629.20	8,947.50	8,969.30	26,332.70	1,285.80	15,942.17	71,156.73	60.67
Oskaloosa & Buxton Electric								
Oskaloosa Traction & Light	2,297.87	2,604.21	5,903.49	14,094.92		2,705.01	27,605.50	122.19
Southern Iowa Railway & Light	3,466.51	2,024.09	4,800.00	6,705.07		905.00	17,900.67	67.36
Waterloo, Cedar Falls & Northern	21,425.63	32,723.48	26,219.78	183,219.14	10,061.90	34,282.39	308,502.32	46.49
Total	\$ 306,649.84	\$ 212,876.33	\$ 302,494.85	\$ 708,231.03	\$ 59,340.07	\$ 306,333.24	\$ 1,895,925.36	64.66

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS.

PART I—INVESTMENTS.

Lines	Road and equipment	Sinking funds	Miscellaneous physical property	Stock invest- ments in affiliated companies	Other Investments			Total Investments June 30, 1915	Total Investments June 30, 1914	Increase
					Stocks	Bonds	Notes			
Cedar Rapids & Marion City								\$ 431,883.29	\$ 383,136.29	\$ 48,747.00
Centerville, Albia & Southern	\$ 431,883.29									
Centerville Light & Traction										
Colfax Springs	26,491.82							26,491.82	26,508.09	a 16.27
Davenport & Muscatine	1,040,837.40		\$ 1,419,817.86					2,460,655.26	2,444,797.96	15,857.30
Ft. Dodge, Des Moines & So.	8,252,863.62				\$ 3,500.00			8,256,363.62	7,329,433.01	926,930.61
Inter-Urban	2,810,230.66	\$ 16,328.47	1,986.17		500.00	\$ 2,500.00		2,831,545.30	2,825,941.89	5,603.41
Iowa & Illinois	1,605,554.88		b 1,500,000.00					3,105,554.88	3,080,617.96	24,936.92
Iowa Railway & Light	1,217,773.66	160.00	6,535,794.02	\$ 5,000.00	101,083.04	\$11,500.00		7,871,310.72	7,333,602.16	487,708.56
Iowa Traction Co.	8,293.79		9,723.97					18,017.76	18,017.76	
Mason City & Clear Lake	781,759.54	13,614.62						795,374.16	772,015.84	23,358.32
Oskaloosa & Buxton Electric	103,381.93			98,165.78				201,547.71	201,547.71	
Oskaloosa Traction & Light	710,610.29	465.00						711,075.29	703,837.51	7,237.78
Southern Iowa Ry. & Light	183,530.32							183,530.32	182,587.58	942.74
Waterloo, Cedar Falls & No.	9,419,695.02	294,920.00			9,700.00			9,694,315.02	7,360,919.94	2,333,395.08
Total	\$26,592,906.22	\$ 295,488.09	\$ 9,467,322.02	\$103,165.78	\$ 114,783.04	\$11,500.00	\$ 2,500.00	\$36,587,665.15	\$32,712,963.70	\$ 3,874,701.45

a Decrease.
b Franchise.

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS—PART II—CURRENT ASSETS.

Lines	Cash	Special deposits	Loans and notes receivable	Miscellaneous accounts receivable	Material and supplies	Other current assets	Total current assets June 30, 1915	Total current assets June 30, 1914	Increase
Cedar Rapids & Marion City				\$ 1,085.07	\$ 4,861.82		\$ 6,675.04	\$ 1,069.16	\$ 5,605.88
Centerville, Albia & Southern	\$ 728.15								
Centerville Light & Traction						\$ 100.00	148.51	147.70	.84
Colfax Springs	48.54			137.87	81.29		8,743.34	23,298.55	a 14,555.21
Davenport & Muscatine	8,524.18			99,042.97	72,746.65		223,930.30	141,114.29	82,816.01
Ft. Dodge, Des Moines & Southern	18,999.98		\$ 33,140.70	22,894.68	548.18		49,208.48	39,027.86	10,180.62
Inter-Urban	17,815.62	\$ 7,950.00		15,465.92	294.43	16,130.63	35,384.92	56,115.32	a 20,730.40
Iowa & Illinois	3,493.94			191,012.32	162,434.17		712,486.51	513,222.93	199,263.58
Iowa Railway & Light	345,280.17		13,759.85				1,205.62	915.59	290.03
Iowa Traction Co.	1,205.62			9,301.34	11,800.82	200.00	26,880.97	21,250.53	5,630.44
Mason City & Clear Lake	3,958.81	1,620.00		77,747.36			77,747.36	400.00	77,287.36
Oskaloosa & Buxton Electric				19,287.63	12,953.69		41,752.61	39,262.67	2,489.94
Oskaloosa Traction & Light	9,511.29								
Southern Iowa Railway & Light							326,242.25	338,933.78	a 12,691.53
Waterloo, Cedar Falls & Northern	105,735.29		98,595.86	66,759.37	55,151.73				
Total	\$ 515,301.59	\$ 9,570.00	\$ 145,496.41	\$ 502,734.53	\$ 320,872.78	\$ 16,430.63	\$ 1,510,405.94	\$ 1,174,818.38	\$ 335,587.56

a Decrease.

RAILROAD COMMISSIONERS' REPORT

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS—PART III—DEFERRED ASSETS.

Lines	Insurance and other funds	Other deferred assets	Total deferred assets June 30, 1915	Total deferred assets June 30, 1914	Increase
Cedar Rapids & Marion City					
Centerville, Albia & Southern		\$ 233.73	\$ 233.73	\$ 50.00	\$ 183.73
Centerville Light & Traction					
Colfax Springs					
Davenport & Muscatine		298.44	298.44	394.15	a 95.71
Ft. Dodge, Des Moines & Southern					
Inter-Urban					
Iowa & Illinois		11,816.27	11,816.27	210.98	11,605.29
Iowa Railway & Light					
Iowa Traction Co.					
Mason City & Clear Lake				852.97	a 852.97
Oskaloosa & Buxton Electric					
Oskaloosa Traction & Light		3,059.21	3,059.21	3,139.92	a 80.71
Southern Iowa Railway & Light					
Waterloo, Cedar Falls & Northern	\$ 2,739.81		2,739.81		2,739.81
Total	\$ 2,739.81	\$ 15,407.65	\$ 18,147.46	\$ 4,648.02	\$ 13,499.44

a Decrease.

STATISTICS OF ELECTRIC INTERURBAN RAILWAYS

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS—PART IV—UNADJUSTED DEBITS AND GRAND TOTAL.

Lines	Unadjusted Debits					Increase	Grand Total		
	Rents and insurance premiums paid in advance	Discount on funded debt	Other unadjusted debits	Total unadjusted debits June 30, 1915	Total unadjusted debits June 30, 1914		June 30, 1915	June 30, 1914	Increase
Cedar Rapids & Marion City				\$ 950.00		\$ 950.00	\$ 439,742.06	\$ 384,255.45	\$ 55,486.61
Centerville, Albia & Southern	\$ 950.00								
Centerville Light & Traction					\$ 217.28	a 217.28	26,640.39	26,873.07	a 232.71
Colfax Springs					221.88	a 221.88	2,469,697.04	2,468,712.54	984.50
Davenport & Muscatine					19,769.62	25,599.19	8,666,994.47	7,631,648.66	1,035,345.81
Ft. Dodge, Des Moines & S.	1,765.47		\$ 184,935.08	186,700.55	161,101.33	a 2,914.67	2,900,623.30	2,887,653.94	12,869.36
Inter-Urban	674.01	\$ 18,750.00	345.51	19,769.52	22,684.19		3,257,756.07	3,241,944.26	15,811.81
Iowa & Illinois			b 105,000.00	105,000.00	105,000.00		9,116,091.57	8,880,506.59	235,584.98
Iowa Railway & Light	3,997.84	528,806.50		532,804.34	483,771.50		19,223.38	18,963.35	260.03
Iowa Traction Co.					57.01	a 1,231.01	622,198.12	795,293.34	173,095.22
Mason City & Clear Lake	c 57.01						279,205.07	202,007.71	77,197.36
Oskaloosa & Buxton Electric							755,887.11	746,240.10	9,647.01
Oskaloosa Traction & Light		8,500.00	50,000.00	58,500.00	68,000.00	a 9,500.00	242,030.82	250,587.58	a 8,556.76
Southern Iowa Ry. & Light			15,619.19	19,968.91		19,968.91	10,043,290.99	7,699,853.72	2,343,437.27
Waterloo, O. F. & Northern	4,374.72								
Total	\$ 11,705.03	\$ 556,146.50	\$ 355,899.78	\$ 923,751.31	\$ 842,170.21	\$ 81,581.10	\$39,039,989.86	\$34,734,600.31	\$ 4,305,389.55

a Decrease.
 b Discount on capital stock.
 c Debit item.

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—PART V—CAPITAL STOCK, FUNDED DEBT AND CURRENT LIABILITIES.

Lines	Capital Stock			Funded Debt			Current Liabilities		
	June 30, 1915	June 30, 1914	Increase	June 30, 1915	June 30, 1914	Increase	Loans and notes payable	Audited accounts and wages payable	Miscellaneous accounts payable
Cedar Rapids & M. City				\$ 170,000.00	\$ 170,000.00		\$ 63,000.00	\$ 1,962.28	\$ 2,263.56
O., A. & S.	\$ 200,000.00	\$ 200,000.00							
Centerville L. & T.									
Colfax Springs	25,000.00	25,000.00							
Davenport & Muscatine	1,000,000.00	1,000,000.00		b 1,626,056.94	b 1,471,112.08	\$ 154,944.86		3,806.65	
Ft. D., D. M. & S.	1,100,000.00	1,100,000.00		5,300,000.00	5,000,000.00	300,000.00	1,680,671.80	149,502.97	18,438.08
Inter-Urban	1,160,000.00	1,160,000.00		1,410,000.00	1,410,000.00		103,500.00	7,338.87	50,142.72
Iowa & Illinois	2,054,200.00	2,054,200.00		1,220,776.66	1,159,916.47	60,860.19	25,000.00	12,291.15	
Iowa Railway & Light	3,291,428.01	3,094,405.00	\$ 197,023.01	4,735,000.00	4,324,000.00	411,000.00	241,660.50	143,636.12	
Iowa Traction Co.	12,300.00	12,300.00							5,672.40
Mason City & Clear Lake	400,000.00	400,000.00		324,000.00	324,000.00		23,860.00		21,275.66
Oskaloosa & Buxton Elec.	170,984.66	170,984.66		23,000.00	23,000.00				82,129.90
Oskaloosa T. & L.	300,000.00	300,000.00		256,000.00	273,000.00	a 17,000.00			78,105.68
Southern Iowa R. & L.	60,600.00	70,000.00	a 9,500.00	180,000.00	180,000.00				
Waterloo, O. F. & N.	3,532,975.00	2,468,135.00	1,064,840.00	5,713,167.90	4,056,305.30	1,656,862.60	99,062.91	82,956.42	23,969.69
Total	\$13,307,387.67	\$12,055,024.06	\$ 1,252,363.61	\$20,868,001.50	\$18,391,383.85	\$ 2,466,667.65	\$ 2,236,764.21	\$ 401,494.46	\$ 281,997.64

a Decrease.
 b Notes and open accounts.

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—PART VI—CURRENT LIABILITIES—Continued—DEFERRED LIABILITIES AND UNADJUSTED CREDITS.

Lines	Current Liabilities—Continued.						Deferred Liabilities			Unadjusted Credits	
	Matured interest, dividends and rents unpaid	Accrued interest, dividends and rents payable	Other current liabilities	Total current liabilities June 30, 1915	Total current liabilities June 30, 1914	Increase	Total deferred liabilities June 30, 1915	Total deferred liabilities June 30, 1914	Increase	Tax liability	Premium on funded debt
Cedar Rapids & Marion City				\$ 74,377.16	\$ 13,817.34	\$ 60,559.82				\$ 2,793.81	
Centerville, Albia & Southern	\$ 7,151.32										
Centerville Light & Traction											
Colfax Springs			\$ 3,764.05	3,764.05	3,565.44	198.61					
Davenport & Muscatine		1,297.85		5,104.50	20,433.17	b 15,333.67	\$17,058.49	\$21,882.21	b \$4,823.72	5,149.11	
Ft. D., D. M. & S.				1,848,612.85	1,358,153.63	490,459.22				a 2,621.52	
Inter-Urban	\$ 7,950.00	17,515.00	2,524.73	188,971.82	127,633.02	61,338.80				11,467.53	
Iowa & Illinois	83,282.33			120,573.48	91,170.00	29,403.48	788.42		788.42	6,071.58	
Iowa Railway & Light		75,819.55	25,000.00	489,125.17	493,303.69	b 7,178.52				23,157.65	
Iowa Traction Co.				5,672.40	5,672.40						
Mason City & Clear Lake		1,620.00		46,755.66	44,654.99	2,100.67				5,526.63	
Oskaloosa & Buxton Electric		460.00		82,589.90	5,435.40	77,154.50				132.86	
Oskaloosa Traction & Light		340.00	204.55	78,650.18	62,132.08	16,518.10				4,020.46	\$480.00
Southern Iowa Ry. & Light					543.57	b 543.57					
Waterloo, Cedar Rapids & N.		157,102.55		363,091.57	850,682.13	b 487,590.56				20,805.51	
Total	\$91,232.33	\$231,306.27	\$31,493.33	\$3,304,288.24	\$3,077,206.86	\$ 227,081.38	\$17,846.91	\$21,882.21	b \$4,035.30	\$76,503.62	\$480.00

a Credit item.
b Decrease.

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—PART VII—UNADJUSTED CREDITS—Continued—AND CORPORATE SURPLUS.

Lines	Unadjusted Credits—Continued							Corporate Surplus	
	Insurance and casualty reserves	Operating revenues	Accrued depreciation—road and equipment	Other unadjusted credits	Total unadjusted credits June 30, 1915	Total unadjusted credits June 30, 1914	Increase	Sinking fund reserves	Miscellaneous fund reserves
Cedar Rapids & Marion City					\$ 2,405.36	\$ 5,289.17	\$ 5,758.54	a \$ 469.37	
Centerville, Albia & Southern									
Centerville Light & Traction									
Colfax Springs									
Davenport & Muscatine		\$ 7,509.22	\$ 3,201.65	773.72	16,683.70	13,201.21	3,482.49		
Ft. Dodge, Des Moines & Southern		8,217.17	200,900.96	3,760.21	210,256.81	155,889.33	54,367.48		
Inter-Urban		14,970.69		3,732.34	30,170.56	21,613.20	8,557.36	\$ 16,328.47	
Iowa & Illinois		158.45		1,197.71	7,427.74	11,133.49	a 3,705.75		
Iowa Railway & Light	\$10,000.00	17,960.79	1,450.59		52,569.03	3,476.26	49,092.77		\$ 52,691.81
Iowa Traction Co.									
Mason City & Clear Lake	2,070.59	b 1,139.56	32,839.65		39,297.31	11,312.62	27,984.69		
Oskaloosa & Buxton Electric									
Oskaloosa Traction & Light			2,814.92		7,315.38	6,333.77	981.61		278.06
Southern Iowa Railway & Light									
Waterloo, Cedar Falls & Northern		b 575.19	33,370.16		53,600.48	20,808.27	32,792.21		
Total	\$12,070.59	\$47,101.57	\$274,627.92	\$11,959.34	\$422,743.04	\$249,523.62	\$173,216.35	\$ 16,323.47	\$ 52,969.89

a Decrease.
b Debit item.

TABLE NO. 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—PART VIII—CORPORATE SURPLUS—Continued—AND GRAND TOTAL.

Lines	Corporate Surplus—Continued					Grand Total		
	Total appro- priated surplus	Profit and loss credit balance	Total corporate surplus June 30, 1915	Total corporate surplus June 30, 1914	Increase	June 30, 1915	June 30, 1914	Increase
Cedar Rapids & Marion City								
Centerville, Albia & Southern		\$ a 9,924.27	\$ b 9,924.27	\$ b 5,320.43	\$ c 4,603.84	\$ 439,742.06	\$ 384,255.45	\$ 55,486.61
Centerville Light & Traction								
Colfax Springs		a 2,123.69	b 2,123.69	b 1,602.37	c 431.32	26,640.36	26,873.07	c 232.71
Davenport & Muscatine		a 95,206.59	b 95,206.59	b 57,921.13	c 37,285.46	2,469,607.04	2,468,712.54	984.50
Ft. Dodge, Des Moines & Southern		208,124.81	208,124.81	17,600.70	190,524.11	8,060,904.47	7,631,648.66	1,035,345.81
Inter-Urban	\$ 16,328.47	95,062.95	111,381.42	168,407.72	c 57,026.30	2,900,523.30	2,887,653.94	12,869.36
Iowa & Illinois		a 146,010.23	b 146,010.23	74,475.70	c 71,534.53	3,257,756.07	3,241,944.26	15,811.81
Iowa Railway & Light	52,691.81	498,877.55	551,569.35	465,411.64	86,157.72	9,116,691.57	8,380,506.59	736,094.98
Iowa Traction Co.		1,250.98	1,250.98	960.95	290.03	19,223.38	18,933.35	290.03
Mason City & Clear Lake		12,145.15	12,145.15	15,325.73	c 3,180.58	822,198.12	795,293.34	26,904.78
Oskaloosa & Buxton Electric		2,587.65	2,587.65	2,587.65		279,296.07	292,007.71	77,287.36
Oskaloosa Traction & Light	278.08	113,643.47	113,921.65	104,774.25	9,147.30	755,887.11	746,240.10	9,647.01
Southern Iowa Railway & Light		1,530.32	1,530.32	44.01	1,486.31	242,030.32	250,587.58	c 8,557.26
Waterloo, Cedar Falls & Northern		380,456.04	380,456.04	303,923.02	76,533.02	10,043,290.99	7,699,853.72	2,343,437.27
Total	\$ 60,238.36	\$ 1,000,404.14	\$ 1,129,702.50	\$ 939,626.04	\$ 190,076.46	\$39,039,969.86	\$34,734,600.31	\$ 4,305,369.55

a Debit balance.
b Deficit.
c Decrease.

TABLE NO. 10—MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS.

PART I—CAR MILEAGE, CAR HOURS AND PASSENGERS CARRIED.

Lines	Car Mileage			Car Hours			Passengers Carried					Employees and others carried free	
	Passenger	Freight, mail and express	Total	Passenger	Freight, mail and express	Total	Regular fare	Revenue transfer	Total revenue	Free transfer	Total passengers carried		
Cedar Rapids & Marion City	273,162	12,403	285,565	28,636	3,093	31,729	\$ 495,593		\$ 495,593		495,593		
Centerville, Albia & So.	113,245	13,821	127,066	8,999	2,508	11,507	118,093		118,093		118,093		2,015
Centerville Light & Traction	142,400		142,400	16,824		16,824	556,049		556,049	13,725	569,774		22,635
Colfax Springs													
Davenport & Muscatine	266,381	20,171	286,552	17,013	3,509	20,522	251,390		251,390	8,992	260,382		6,656
Ft. Dodge, Des Moines & So.	1,188,091	1,819,020	3,007,111	63,493	595,710	659,203	1,728,882		1,728,882		1,728,882		
Inter-Urban	603,981	92,002	695,983	24,003	16,224	40,227	693,240		693,240	24,748	717,988		52,831
Iowa & Illinois	436,880	170,581	607,461	24,740	19,804	44,544	386,260		386,260		386,260		31,924
Iowa Railway & Light	1,185,004	78,336	1,264,340				3,153,502		3,153,502		3,153,502		286,111
Iowa Traction Co.													
Mason City & Clear Lake	322,901	25,637	348,538	34,075	5,334	39,409	1,070,588		1,070,588	25,698	1,096,286		66,880
Oskaloosa & Buxton Electric													
Oskaloosa Traction & Light	279,337		279,337	33,652		33,652	392,797		392,797	50,970	443,767		c 60,000
So. Iowa Ry. & Light													
Waterloo, C. F. & No.	1,683,004	806,129	2,489,133	163,213	79,921	243,134	5,384,466	\$541,010	5,925,476		5,925,476		234,597
Total	6,495,305	3,038,007	9,533,402	414,791	736,233	1,140,964	\$ 14,230,800	\$541,010	\$ 14,771,870	124,133	14,896,003		763,619

a Includes mail and express car mileage.
b Freight car mileage only.
c Estimated.

TABLE NO. 10—MILEAGE TRAFFIC AND MISCELLANEOUS STATISTICS—PART II—MISCELLANEOUS STATISTICS.

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
Cedar Rapids & Marion City	\$ 56,005.29	.11318	.11318	\$ 62,295.82	.21814	\$ 1.96026	\$ 224.82	.00078
Centerville, Albia & Southern	38,262.16	.32400	.32400	64,024.02	.50386	5.53505	703.34	.00553
Centerville Light & Traction	41,374.18	.07440	.07260	47,947.26	.33600	2.84993	2,405.93	.01689
Colfax Springs								
Davenport & Muscatine	88,043.85	.35380	.34159	102,322.26	.35708	4.98590	1,271.67	.00444
Ft. Dodge, Des Moines & Southern	412,960.22	.23886	.23886	912,636.34	.30349	1.38445	5,345.84	.00178
Inter-Urban	172,276.44	.24851	.23694	308,540.79	.44331	7.60999	31,454.19	.04519
Iowa & Illinois	129,921.43	.33636	.33636	167,438.38	.27564	3.76136	13,313.51	.02192
Iowa Railway & Light	298,665.51	.06471	.06471	365,984.39	.28947		2,790.92	.00220
Iowa Traction Co.								
Mason City & Clear Lake	83,334.52	.07784	.07602	113,136.60	.32460	2.87083	4,155.67	.01192
Oskaloosa & Buxton Electric								
Oskaloosa Traction & Light	22,299.80	.05677	.05025	22,474.80	.08046	.66786	304.73	.00109
Southern Iowa Railway & Light								
Waterloo, Cedar Falls & Northern	441,917.79	.07458	.07458	615,711.35	.24736	2.53240	47,895.44	.01924
Total	\$ 1,786,051.19	.12001	.11900	\$ 2,782,511.60	.29187	\$ 2.43876	\$ 109,806.06	.01152

TABLE NO. 10—MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS—PART III—MISCELLANEOUS STATISTICS—Continued.

Lines	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
Cedar Rapids and Marion City	\$.00707	\$ 62,520.14	.21803	\$ 1.96734	\$ 41,465.29	.14526	\$ 1.30480
Centerville, Albia & Southern	.00080	64,727.36	.50939	5.59586	52,167.62	.41055	4.51000
Centerville Light & Traction	.14360	50,353.19	.35358	2.90294	33,291.71	.23378	1.97882
Colfax Springs							
Davenport & Muscatine	.61980	103,539.93	.36151	5.04794	66,888.41	.23342	3.25933
Ft. Dodge, Des Moines & Southern	.00811	917,982.18	.30527	1.39256	629,021.05	.26918	.95421
Inter-Urban	.78191	339,994.98	.48851	8.45191	249,296.62	.35819	6.19725
Iowa & Illinois	.29828	180,751.89	.29755	4.04965	155,336.77	.25580	3.48135
Iowa Railway & Light		368,775.31	.29167		239,149.26	.18915	
Iowa Traction Co.							
Mason City & Clear Lake	.10545	117,292.36	.33653	2.97623	71,156.73	.20416	1.80559
Oskaloosa & Buxton Electric							
Oskaloosa Traction & Light	.00905	22,779.53	.08155	.67601	27,605.50	.06882	.82032
Southern Iowa Railway & Light							
Waterloo, Cedar Falls & Northern	.19609	663,606.79	.26600	2.72939	308,502.32	.12394	1.26886
Total	\$.00629	\$ 2,892,377.06	.39339	\$ 2.53505	\$ 1,873,931.28	.19656	\$ 1.64242

TABLE NO. 11—ACCIDENTS TO PERSONS—EMPLOYES.

Lines	Killed				Injured				General Administration		Maintenance of way and Structure		Maintenance of equipment		Power		Transportation		Total	Aggregate salaries and wages paid for the year		
	Passengers	Employes	Other persons	Total	Passengers	Employes	Other persons	Total	General officers	General office clerks	Superintendents	Other employes	Superintendents	Other employes	Superintendents	Other employes	Superintendents	Other employes				
Cedar Rapids & Marion City																					45	\$ 22,094.02
Centerville, Albia & Southern																					44	14,920.00
Centerville Light & Traction						1		1													2	4,070.70
Colfax Springs																					7	34,281.60
Davenport & Muscatine			1	1		5	2	7													56	442,030.23
Ft. Dodge, Des Moines & So.		3	2	5	15	72	11	98	7	28	3	137	1	57	2	51	2	118	3	151	190	135,844.46
Inter-Urban			2	2	16	15	2	33	3	6	3	47			2	9					131	68,967.81
Iowa & Illinois			1	1	4	27	2	33	4	9	2	55									60	396,069.53
Iowa Railway & Light					19	91	14	124	5	40	2	61	2	24	1	13	6	419			573	
Iowa Traction Co.																						
Mason City & Clear Lake									2	2	1	32	2	9		2	1	32			83	48,539.79
Oskaloosa & Buxton Electric											1	4									19	17,000.00
Oskaloosa Traction & Light									1	2	4		1								18	12,000.00
Southern Iowa Railway & Light									1	1	1	3	1	1	1	1					8	298,768.25
Waterloo, Cedar Falls & No.			1	1	104	104	11	219	12	46	3	203	1	69	2	17	7	124			484	
Total	3	7	10	142	316	55	513	48	143	22	601	10	160	8	93	26	981	2,092	\$1,404,586.39			

a Includes two without compensation.

TABLE NO. 12—DESCRIPTION OF EQUIPMENT.

Lines	Passenger Cars								All Other Cars														Locomotives	Total equipment of all classes				
	Closed		Open		Combination closed and open		Total	Freight	Mail	Express	Baggage		Combination		Work	Snow plows		Sweepers		Miscellaneous								
	a	b	a	b	a	b					a	b	a	b		a	b	a	b	a	b	a			b	a	b	a	b
Cedar Rap. & M. C.	4	2			1		5	2																	5	2		
Centerville, A. & So.	3						3																		2	1		
Centerville Lt. & Trac.	5		1	1			6	1																	6	3		
Colfax Springs	2						2																		2	1		
Davenport & Muscatine					6		6			1										1		2			10			
Ft. D., D. M. & So.	7	6					7	6	2,445	1			10		1	15					5	10		29	2,471			
Inter-Urban	10	6					10	6	114	5					3	8					4			22	130			
Iowa & Illinois	4	3					4	3	12		1	1			1	5					7			6	30			
Iowa Ry. & Light	31	3	3	5			34	8	22						1	6	1	1			2			2	3	42	38	
Iowa Traction Co.																												
Mason City & C. Lake	12	10	1	5			13	15	3			1			1						4			19	19			
Oskaloosa & B. Elec.																												
Oskaloosa Trac. & Lt.	7	4	4				11	4	1																13	4		
So. Iowa Ry. & Light	5		1				6		1																7			
Waterloo, C. F. & No.	44	6	16	8			60	14	156				4		3						3			22	7	4	77	193
Totals	134	40	26	19	7		167	59	62,761	6	2	1	5	10	10	35	1	3	7	3	40	26	6	243	2,895			

a With electric equipment.
b Without electric equipment.

EXPRESS COMPANIES
Statistics of Express Companies Doing Business in Iowa for the Year Ending June 30, 1915.

Items Reported	Adams	American	Great Northern	Wells Fargo	Total
MILEAGE COVERED—ENTIRE LINE.					
Steam roads	37,839.94	71,363.66	9,066.31	77,539.00	195,828.91
Electric lines	2,587.28	956.88	364.49	4,139.56	8,018.21
Coastwise steamboat lines	a 4,483.00	a 1,966.25		26,963.52	32,442.77
Inland steamboat lines			152.00	5,676.37	5,828.37
Stage lines				679.18	679.18
Miscellaneous lines		6.00		664.50	670.50
Total	44,930.22	74,292.79	9,582.80	114,692.13	243,497.94
Ocean-going mileage		68,284.00		30,717.00	99,001.00
Mileage in foreign countries		8,678.00			8,678.00

MILEAGE COVERED—IOWA.					
Steam roads	2,324.21	4,912.63	77.86	2,967.33	10,282.03
Electric lines	24.40	108.71		171.23	304.39
Total	2,348.61	5,021.34	77.86	3,138.61	10,586.42

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	
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	1,916,000	511,000			2,427,000
Par value not held by respondent	10,084,000	17,489,000	1,000,000	23,967,400	52,540,400
Rate of dividend	4.50	4.00	20.00	6.00	
Dividends declared during year	453,780	609,560	2,000,000	1,438,044	4,501,384

aIncludes mileage of inland steamboat lines.

FUNDED DEBT—COLLATERAL TRUST BONDS.

Par value authorized	\$ 36,000,000.00				\$ 36,000,000.00
Par value outstanding	36,000,000.00				36,000,000.00
Par value held by respondent:					
In treasury	154,500.00				154,500.00
Pledged as collateral	16,562,600.00				16,562,600.00
Par value not held by respondent	19,282,900.00				19,282,900.00
Interest					
Rate per cent.	4.00				4.00
Amount accrued during year	775,753.07				775,753.07
Amount paid during year	776,923.41				776,923.41

COST OF REAL PROPERTY AND EQUIPMENT.

Land	\$ 1,504,087.04	\$ 3,746,748.66	\$ 5,381.67	\$ 995,407.75	\$ 6,251,625.12
Buildings:					
Buildings and appurtenances on land owned	1,734,362.35	3,938,569.66	1.00	1,841,331.30	7,514,294.31
Buildings and appurtenances on land not owned	191,366.44	193,569.95	6,143.67	656,980.39	1,048,090.45
Improvements to buildings not owned		10,919.91			10,919.91
Total buildings	\$ 1,925,728.79	\$ 4,143,119.52	\$ 6,144.67	\$ 2,498,311.69	\$ 8,573,304.67
Equipment:					
Cars				610,992.62	\$ 610,992.62
Horses	852,417.24	1,148,096.78	26,773.92	1,067,605.08	3,094,893.02
Automobiles	1,502,545.57	1,611,795.14		209,455.94	3,323,796.65
Wagons and sleighs	617,424.01	995,937.55	27,566.60	920,805.31	2,561,733.47
Harness equipment	144,031.86	127,082.93	2,104.52	171,351.23	444,570.54
Office furniture and equipment	383,463.98	980,478.31	16,580.51	722,832.98	2,105,355.78
Office safes	138,962.42	231,990.02	23,363.10	267,989.89	662,335.43
Trucks	236,564.59	406,809.38	26,015.93	292,872.37	962,322.27
Stable equipment	13,400.19	10,767.37	89.10	9,424.93	33,690.59
Garage equipment	38,368.41	51,813.56		7,778.86	97,950.83
Line equipment	143,182.79	222,829.07	12,319.77	263,387.67	641,719.30
Shop equipment	15,885.81	56,975.62		4,121.73	76,982.56
Miscellaneous equipment		1,666.04		1,387.01	3,053.05
Total equipment	4,086,275.87	5,846,331.17	136,813.45	4,550,065.62	14,619,456.11
Total Real Property and Equipment:					
June 30, 1915	7,516,091.70	13,736,199.35	148,339.79	8,043,785.06	29,444,415.90
June 30, 1914	7,158,804.12	13,457,758.89	132,967.42	7,072,468.84	27,821,999.27

Items Reported	Adams	American	Great Northern	Wells Fargo	Total
DEPRECIATION—BUILDINGS AND EQUIPMENT.					
Buildings and appurtenances on land owned	\$ 34,323.74	\$ 67,105.03		\$ 110,219.64	\$ 211,648.41
Buildings and appurtenances on land not owned	128,485.72	46,932.30		61,300.68	236,718.70
Improvements to buildings not owned		2,431.96			2,431.96
Total buildings	\$ 162,809.46	\$ 116,469.29		\$ 171,520.32	\$ 450,799.07
Equipment:					
Cars				141,601.80	141,601.80
Horses			2,640.40	423,979.77	1,132,453.37
Automobiles	361,142.91	344,690.29		74,938.69	1,272,700.34
Wagons and sleighs	674,310.83	523,430.82		311,673.43	1,043,645.94
Harness equipment	225,455.15	503,830.61	2,686.75	104,942.22	203,086.59
Office furniture and equipment	27,769.49	70,178.72	196.16	343,062.77	748,162.74
Office safes	53,016.51	350,676.70	1,406.76	73,103.08	200,087.40
Trucks	53,569.91	71,526.60	1,857.81	146,113.59	442,538.80
Stable equipment	159,461.18	135,072.57	1,891.55	9,219.61	16,936.76
Garage equipment	2,284.99	5,423.84	8.32		23,219.66
Line equipment	11,287.65	11,932.01			230,042.04
Shop equipment	56,070.57	62,076.66	1,200.70	110,694.11	230,042.04
Miscellaneous equipment	5,490.15	16,894.67		2,406.08	24,790.90
		149.34		289.40	438.74
Total equipment	\$ 1,629,889.34	\$ 2,095,882.83	\$ 11,888.45	\$ 1,742,044.55	\$ 5,479,705.17
Total Real Property and Equipment:					
June 30, 1915	1,792,698.80	2,212,352.12	11,888.45	1,913,564.87	5,930,504.24
June 30, 1914	1,340,677.23	1,766,106.59		1,577,679.27	4,684,463.00

INCOME ACCOUNT.

Operating Income:					
Charges for transportation	\$ 34,631,455.73	\$ 46,735,415.72	\$ 3,138,116.09	\$ 38,555,064.15	\$ 123,060,631.69
Express privileges	17,167,040.90	23,458,900.54	1,903,533.18	19,724,414.44	62,253,849.06
Revenue from transportation	17,464,444.83	23,276,555.18	1,234,582.91	18,831,249.71	60,806,832.63
Revenue from operations other than transportation	508,497.83	2,388,646.13	52,688.87	734,633.25	3,684,466.08
Total operating revenues	17,972,942.66	25,665,201.31	1,287,271.78	19,565,882.96	64,491,298.71
Operating expenses	18,088,934.90	24,660,305.00	1,058,575.68	17,860,839.54	61,668,655.12
Net operating revenue	a 115,907.76	1,004,896.31	228,696.10	1,705,043.42	2,822,643.59
Uncollectable revenue from transportation	6,074.87	3,149.67	123.60	10,877.75	20,225.89
Express taxes	194,930.55	417,934.26	45,155.25	413,293.52	1,071,313.58
Operating income	a 316,997.66	583,812.38	183,417.25	1,280,872.15	1,731,104.12
Other Income:					
Rent from real property and equipment used jointly	12,307.97	11,184.43		2,604.59	26,096.99
Net income from miscellaneous physical property	1,723.40	62,148.11		51,576.85	115,448.36
Separately operated properties—profit	16,652.65				16,652.65
Dividend income	547,580.90	208,101.50		240,327.00	996,009.40
Income from funded securities	881,690.66	195,101.33	2,500.00	612,092.61	1,691,384.60
Income from unfunded securities and accounts	83,974.84	89,017.02	55.67	155,727.80	328,775.33
Income from sinking and other reserve funds		10,638.93			10,638.93
Miscellaneous income				32,987.75	32,987.75
Total other income	\$ 1,543,930.42	\$ 576,191.32	\$ 2,555.67	\$ 1,095,316.00	\$ 3,217,994.01
Gross income	\$ 1,226,932.76	\$ 1,160,003.70	\$ 185,972.92	\$ 2,376,188.75	\$ 4,949,098.13
Deductions From Gross Income:					
Rent for real property and equipment used jointly	4,857.01	6,930.45	288.53	7,880.56	19,956.53
Miscellaneous rents	21,323.60	57,352.94		17,100.24	95,776.78
Miscellaneous taxes	8,060.50	21,275.41		11,400.48	40,736.39
Interest on funded debt	775,753.07	103,203.39			878,956.46
Interest on unfunded debt	124,060.00				124,060.00
Income transferred to other companies	5,296.14		8,586.94		13,883.08
Miscellaneous income debits	34,100.89	67.74		1,130.00	35,298.63
Total deductions	\$ 973,451.21	\$ 188,829.93	\$ 8,875.47	\$ 37,511.28	\$ 1,208,667.89
Net Income:	253,481.55	971,173.77	177,097.45	2,338,677.47	3,740,430.24
Dividend appropriations of income			100,000.00	1,438,044.00	1,538,044.00
Income balance transferred to profit and loss	253,481.55	971,173.77	77,097.45	900,633.47	2,202,386.24

a Deficit.

Items Reported	Adams	American	Great Northern	Wells Fargo	Total
PROFIT AND LOSS ACCOUNT.					
Debit Items:					
Debit balance at beginning of year					
Dividend appropriations of surplus	\$ 453,780.00	\$ 609,560.00	\$ 100,000.00		\$ 1,253,340.00
Miscellaneous appropriations of surplus			7,289.16		7,289.16
Loss on land sold					
Delayed income debits		81,563.04			81,563.04
Miscellaneous debits	36,137.64	36,537.19		428,953.64	501,648.47
Credit balance transferred to balance sheet	7,270,870.03	6,036,599.76	307,345.18	7,478,400.98	21,188,215.95
Total	\$ 7,760,787.67	\$ 6,854,279.99	\$ 504,634.34	\$ 7,907,354.62	\$ 23,027,056.62
Credit Items:					
Credit balance at beginning of year	6,909,563.57	5,875,929.56	427,536.89	6,961,216.02	20,174,246.04
Credit balance transferred from income	253,481.55	971,173.77	77,097.45	900,633.47	2,202,386.24
Profit on real property and equipment sold		312.30			312.30
Delayed income credits	404,923.74				404,923.74
Unrefundable overcharges	819.58	1,735.76		9,014.47	11,569.81
Miscellaneous credits	191,999.23	5,128.60		36,490.66	233,618.49
Debit balance transferred to balance sheet					
Total	\$ 7,760,787.67	\$ 6,854,279.99	\$ 504,634.34	\$ 7,907,354.62	\$ 23,027,056.62

OPERATING REVENUES.					
Transportation:					
Express, domestic	\$ 34,273,991.34	\$ 46,281,923.26	\$ 3,137,721.09	\$ 38,482,060.63	\$ 122,175,696.32
Express, foreign	111,153.03	378,645.54		58,782.98	548,581.55
Miscellaneous	246,341.36	74,846.92	395.00	14,820.54	336,403.82
Total	34,631,485.73	46,735,415.72	3,138,116.09	38,555,664.15	123,000,681.69
Express privileges—Dr.	17,167,040.90	23,458,800.54	1,908,533.18	19,724,414.44	62,253,849.06
Revenue from transportation	17,464,444.83	23,276,555.18	1,234,582.91	18,831,249.71	60,806,832.63

Operations Other Than Transportation:					
Customs brokerage fees	15,537.86	117,189.91	5,986.90	28,056.40	166,791.07
Order and commission	1,044.24	2,226.13		7,818.69	11,089.06
Rents of buildings and other property	13,522.88	77,298.43	3,575.33	44,842.24	139,238.88
Money orders	98,304.59	339,427.27	12,422.54	201,013.15	651,227.56
C. O. D. checks	317,012.49	432,899.91	30,625.12	341,280.60	1,121,818.12
Limited and unlimited cheques	287.67	12,756.83			13,044.50
Travelers Cheques	1,475.30	29,530.12	10.48	26,348.13	57,364.03
Telegraph and cable transfers		80,357.64		3,909.37	84,267.01
Letters of credit		13,409.87			13,409.87
Foreign postal remittances	2,230.50	6,285.31		624.37	9,140.18
Profit on exchange and other financial revenue	9,779.76	321,917.65		20,387.60	322,085.10
Miscellaneous	49,222.54	455,347.06	68.50	60,352.61	594,990.71
Total	\$ 508,497.83	\$ 2,388,646.13	\$ 52,688.87	\$ 734,633.25	\$ 3,684,466.08
Total operating revenues	17,972,942.06	25,665,201.31	1,287,271.78	19,565,882.96	64,491,298.71

OPERATING EXPENSES.					
Maintenance	\$ 1,226,621.11	\$ 1,439,750.95	\$ 37,901.83	\$ 1,043,146.66	\$ 3,767,420.55
Traffic	106,232.37	237,079.33	14,368.85	221,308.17	578,988.72
Transportation	15,677,714.23	21,194,716.79	943,702.70	15,470,180.01	53,286,313.73
General	1,078,307.19	1,768,757.93	62,602.30	1,126,204.70	4,035,932.12
Total	\$ 18,088,934.90	\$ 24,600,305.00	\$ 1,058,575.68	\$ 17,860,839.54	\$ 61,608,655.12
Ratio of expenses to revenues	100.65	96.08	82.23	91.29	95.62

TAXES AND ASSESSMENTS—ENTIRE LINE.					
Ad Valorem Tax:					
On value of real and personal property	\$ 79,123.90	\$ 135,195.00	\$ 10,919.44	\$ 142,212.86	\$ 367,451.20
On value of stocks, bonds, earning, etc.		222,810.81		3,764.55	226,575.36
Specific Tax:					
On gross or net earnings, revenue or dividends	70,199.61	1,270.00	31,149.36	245,975.96	348,594.93
On traffic, etc.	45,007.04	48,426.04	1,317.75	9,974.86	105,325.69
Miscellaneous		1,188.90	19.00	160.15	1,368.14
Internal revenue, U. S. Government		9,043.42	1,749.70	11,205.14	21,998.26
Total taxes—entire line	\$ 194,330.55	\$ 417,934.26	\$ 45,155.25	\$ 413,293.52	\$ 1,071,313.58
Total taxes—Iowa	2,894.04	5,129.65	193.22		8,216.91

Items Reported	Adams	American	Great Northern	Wells Fargo	Total
COMPARATIVE GENERAL BALANCE SHEET—ASSETS.					
Investment:					
Real property and equipment.....	\$ 7,516,091.70	\$ 13,736,199.35	\$ 148,339.79	\$ 8,043,785.06	\$ 29,444,415.90
Miscellaneous physical property.....	57,418.63	2,010,218.99		1,999,264.17	4,066,901.75
Affiliated Companies:					
Stocks.....	1,314,505.00	1,039,762.95		10,000.00	2,364,267.95
Bonds.....	6,756,046.03				6,756,046.03
Notes.....	700,000.00				700,000.00
Advances.....	333,444.03				333,444.03
Other Investments:					
Stocks.....	13,785,229.57	6,373,328.00		4,758,800.68	24,917,358.25
Bonds.....	15,022,578.44	4,334,037.19		13,796,860.30	33,153,475.93
Notes.....	a 282,529.08	92,240.00		1,844,446.98	2,219,216.06
Total Investments:					
June 30, 1915.....	45,767,842.48	27,585,786.44	148,339.79	30,453,157.19	103,955,125.90
June 30, 1914.....	46,071,264.15	28,368,163.18	132,967.42	29,964,456.87	104,536,851.62
Increase, 1915.....			15,372.37	488,701.32	504,073.69
Decrease, 1915.....	303,421.67	782,376.74			1,085,798.41
Current Assets:					
Cash.....	2,579,767.04	9,150,326.94	130,668.41	7,488,977.54	19,349,769.93
Special deposits.....	29,311.73	23,797.13	53,034.72	640.00	106,783.58
Loans and notes receivable.....	68,316.02	2,512.50		195,000.00	265,829.12
Traffic balances receivable.....	41,589.17	88,464.50		50,640.08	180,693.75
Net balances receivable for agents and messengers.....	2,315,465.81	4,809,706.76	128,823.51	1,433,117.11	8,747,113.19
Miscellaneous accounts receivable.....	185,171.68	1,943,849.42	1,500,798.33	460,208.08	4,090,028.01
Material and supplies.....	94,906.84	204,767.68	6,426.21	174,451.28	480,644.01
Interest, dividends and rents receivable.....	312,065.09	107,994.88		305,889.41	725,949.38
Working fund advances.....	18,758.53	1,200.00			19,958.53
Other current assets.....		161,543.09			161,543.09
Total, June 30, 1915.....	5,645,445.11	16,554,162.90	1,819,781.63	10,108,923.50	34,128,313.19
Total, June 30, 1914.....	\$ 4,656,340.33	\$ 16,835,413.26	\$ 1,803,855.50	\$ 8,573,370.21	\$ 21,968,979.30
Increase, 1915.....	989,104.78			1,535,553.29	2,524,658.07
Decrease, 1915.....		281,250.36	74,073.82		355,324.18

aIncludes \$280,778.70 mortgage loans.

Deferred Assets:					
Insurance and other reserve funds.....		325,055.70			325,055.70
Advance payments on contracts.....				1,286,666.51	1,286,666.51
Other deferred assets.....		500.85			500.85
Total, June 30, 1915.....		\$ 325,646.55		\$ 1,286,666.51	\$ 1,612,313.06
Total, June 30, 1914.....		213,441.97		1,306,006.66	1,580,108.62
Increase, 1915.....		112,204.58			112,204.58
Decrease, 1915.....				80,000.04	80,000.04
Unadjusted Debits:					
Rents and insurance premiums paid in advance.....	38,508.68	5,537.25		33,848.63	77,894.56
Taxes paid in advance.....	16,063.00	75,941.09			92,004.09
Other unadjusted debits.....	37,582.63	76,724.67		219,902.50	334,269.80
Total, June 30, 1915.....	\$ 92,154.91	\$ 158,203.01		\$ 253,811.13	\$ 504,169.06
Total, June 30, 1914.....	213,311.97	77,173.83		148,054.04	438,539.84
Increase, 1915.....		81,029.18		105,757.09	186,786.27
Decrease, 1915.....	121,157.06				121,157.06
Grand total assets:					
June 30, 1915.....	51,505,442.50	44,623,798.90	1,968,121.47	42,102,558.33	140,199,921.20
June 30, 1914.....	50,940,916.45	45,494,192.24	2,026,822.92	40,052,546.67	138,514,478.28
Increase, 1915.....	564,526.05			2,050,011.66	2,614,537.71
Decrease, 1915.....		870,393.34	58,701.45		929,094.79

COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.

Capital stock:					
June 30, 1915.....	\$ 10,084,000.00	\$ 17,489,000.00	\$ 1,000,000.00	\$ 23,967,400.00	\$ 52,540,400.00
June 30, 1914.....	10,084,000.00	17,519,000.00	1,000,000.00	23,967,400.00	52,570,400.00
Decrease, 1915.....		30,000.00			30,000.00
Funded Debt:					
June 30, 1915.....	a 20,152,372.88				20,152,372.88
June 30, 1914.....	a 20,381,072.88				20,381,072.88
Decrease, 1915.....	228,700.00				228,700.00
Current Liabilities:					
Loans and notes payable.....	2,650,000.00				2,650,000.00
Traffic balances payable.....	122,094.58	24,493.97	18,304.09	58,511.81	224,004.45
Audited accounts and wages unpaid.....	380,487.72	2,327,711.38	7,270.05	2,295,889.03	5,017,358.18
Miscellaneous accounts payable.....	5,876.38	4,582,746.64	36,802.57		4,625,485.59
Matured interest, dividends, and rents unpaid.....	52,184.00	204,330.98		18,205.66	274,720.64
Unpaid money orders, checks and drafts.....	880,922.80	8,610,868.92	64,882.20	3,446,758.48	13,003,432.40
Express privilege liabilities.....	2,756,151.02	2,352,462.96	315,882.55	1,670,042.46	7,095,138.99
Estimated tax liability.....	125,907.01	193,587.23		262,954.68	582,538.92
Unmatured interest, dividend and rents payable.....	170,325.00			719,022.00	889,347.00
Other current liabilities.....				52,883.57	52,883.57

aIncludes \$800,472.88 for year ended June 30, 1915 and \$855,172.88 for year ended June 30, 1914, for excess book value of securities deposited with trust companies over par value of Adams Express Company 4% collateral trust bonds outstanding.

COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—Continued.

Items Reported	Adams	American	Great Northern	Wells Fargo	Total
Total, June 30, 1915	\$ 7,150,638.00	\$ 18,296,202.08	\$ 443,201.46	\$ 8,524,867.09	\$ 34,414,909.83
Total, June 30, 1914	7,316,927.57	19,000,473.67	485,313.27	7,373,051.84	34,865,766.35
Increase, 1915				1,151,815.85	1,151,815.85
Decrease, 1915	166,288.97	1,394,271.59	42,111.81		1,602,672.37
Deferred liabilities:					
On account of fidelity and indemnity funds		63,825.83			63,825.83
Other deferred liabilities		250.00			250.00
Total, June 30, 1915		\$ 64,075.83			\$ 64,075.83
Total, June 30, 1914		247,396.45			247,396.45
Decrease, 1915		183,320.62			183,320.62
Unadjusted Credits:					
Operating and insurance reserves	\$ 51,813.06	\$ 371,597.43	\$ 115,686.98	\$ 178,018.95	\$ 717,116.42
Accrued Depreciation:					
Buildings	162,809.46	116,469.29		171,520.32	450,799.07
Equipment	1,029,889.34	2,095,882.83	11,888.45	1,742,044.55	5,479,705.17
Miscellaneous physical property				10,613.04	10,613.04
Other unadjusted credits	209,156.03	153,971.68		29,602.80	392,820.51
Total, June 30, 1915	\$ 2,053,668.49	\$ 2,737,921.23	\$ 127,574.83	\$ 2,131,889.00	\$ 7,051,054.21
Total, June 30, 1914	1,455,459.93	2,161,392.56	113,972.70	1,750,878.81	5,481,704.00
Increase, 1915	598,208.56	576,528.67	13,602.07	381,010.85	1,569,350.15
Corporate Surplus:					
Reserves from income and surplus	\$ 4,793,892.50				\$ 4,793,892.50
Appropriated surplus	4,793,892.50				4,793,892.50
Profit and loss balance:					
Total, June 30, 1915	7,270,870.03	6,036,599.76	397,345.18	7,478,400.98	21,183,215.95
Total, June 30, 1914	12,064,762.53	6,036,599.76	397,345.18	7,478,400.98	25,977,108.45
Increase, 1915	361,306.46	160,670.20		517,184.96	1,039,161.62
Decrease, 1915			30,191.71		30,191.71
Grand Total—Liabilities:					
June 30, 1915	\$ 51,505,442.50	\$ 44,023,798.90	\$ 1,968,121.47	\$ 42,102,558.33	\$ 140,199,921.20
June 30, 1914	50,940,916.45	45,494,192.24	2,026,822.92	40,062,546.67	138,514,478.28
Increase, 1915	564,526.05			2,050,011.66	2,614,537.71
Decrease, 1915		870,393.34	58,701.45		929,094.79

EQUIPMENT OWNED.

Cars—Number				147	147
Value				\$ 460,300.82	\$ 460,300.82
Horses—Number	4,566	5,463	215	5,067	15,301
Value	\$ 491,274.33	\$ 803,406.49	\$ 26,773.92	\$ 643,025.31	\$ 1,965,080.05
Automobiles:					
Gasoline—Number	a 746	202		57	1,005
Value	\$ 828,234.74	\$ 403,570.21		\$ 77,850.32	\$ 1,309,664.27
Electric—Number		342		37	379
Value		\$ 684,794.11		\$ 56,637.93	\$ 741,432.04
Wagons, Double—Number	1,032	1,025	49	1,315	3,421
Value	\$ 147,910.70	\$ 175,811.70	\$ 8,361.49	\$ 276,324.23	\$ 608,408.12
Wagons, Single—Number	2,928	3,327	141	2,628	9,024
Value	\$ 232,900.03	\$ 284,331.61	\$ 17,008.91	\$ 321,627.78	\$ 856,468.33
Sleighs—Number	732	1,810	65	468	3,075
Value	\$ 11,158.13	\$ 31,192.38	\$ 1,596.20	\$ 7,662.40	\$ 51,599.11
Buggies—Number		20		28	48
Value		\$ 771.25		\$ 3,587.47	\$ 4,358.72
Harness equipment—Value	116,262.37	56,904.21	2,104.52	66,409.01	241,680.11
Office furniture and equipment—Value	330,447.47	629,801.61	18,580.51	379,770.21	1,358,599.80
Office safes—Number	1,788	5,938	334	5,602	13,712
Value	\$ 85,392.51	\$ 160,463.42	\$ 23,363.10	\$ 194,886.81	\$ 464,105.84
Trucks—Number	10,507	12,914	1,028	13,757	33,206
Value	\$ 77,103.41	\$ 271,826.81	\$ 26,015.93	\$ 146,758.78	\$ 521,704.93
Stable Equipment—Value	11,124.20	5,343.53	89.10	3,413.90	19,970.73
Garage Equipment—Value	27,070.76	39,881.55		4,570.28	71,522.59
Line Equipment:					
Safes, Car—Number	212	231	50	947	1,440
Value	\$ 23,381.38	\$ 67,553.73	\$ 6,400.00	\$ 74,928.87	\$ 171,863.98
Messenger—Number	3,526	3,029	212	2,479	9,246
Value	\$ 32,943.35	\$ 35,933.50	\$ 2,225.00	\$ 23,535.61	\$ 94,637.46
Trunks, Packing—Number	5,296	5,463	802	9,516	21,107
Value	\$ 19,299.25	\$ 42,313.27	\$ 1,300.00	\$ 23,364.95	\$ 86,277.47
Other line equipment—Value	11,488.24	14,951.91	2,394.77	31,264.13	60,099.05
Shop equipment—Value	10,395.66	40,080.35		1,715.65	52,191.66
Miscellaneous equipment—Value		1,516.70		1,097.61	2,614.31
Total equipment—Value	\$ 2,456,386.53	\$ 3,750,448.34	\$ 136,813.45	\$ 2,808,021.07	\$ 9,151,609.30

a Includes electric automobiles.

FINANCIAL PAPER ISSUED.

Items Reported	Adams	American	Great Northern	Wells Fargo	Total
Money Orders—Number	1,535,585	5,537,676	173,955	3,038,459	10,290,705
Amount	\$ 13,767,304.28	\$ 46,866,533.85	\$ 1,887,680.12	\$ 29,535,874.12	\$ 92,037,463.37
C. O. D. Checks—Number	1,883,172	1,961,669	147,360	1,878,527	5,370,528
Amount	\$ 17,912,372.72	\$ 27,187,189.42	\$ 1,800,185.05	\$ 24,400,648.02	\$ 71,450,395.21
Limited and Unlimited Cheques—Number	2,630	266,976	—	—	212,006
Amount	\$ 72,786.27	\$ 77,757,540.73	—	—	\$ 77,830,327.00
Travelers Cheques—Number	27,808	818,032	164	262,868	1,100,832
Amount	\$ 504,940.00	\$ 18,457,450.00	\$ 2,800.00	\$ 5,313,530.00	\$ 24,278,760.00
Telegraph and Cable Transfers—Number	—	23,891	—	4,934	28,825
Amount	—	\$ 27,125,462.45	—	\$ 3,405,672.34	\$ 40,531,134.79
Letters of Credit—Number	—	—	—	—	644
Amount	—	\$ 2,291,000.29	—	—	\$ 2,291,000.29
Total—Number	2,949,165	8,552,478	326,379	5,184,818	17,012,870
Amount	\$ 32,257,465.27	\$ 90,655,816.74	\$ 3,750,674.17	\$ 62,745,724.48	\$ 308,409,680.66
Number Express Offices in U. S., June 30, 1915:					
Joint with railroads	5,469	69,888	800	7,689	13,958
All other	1,215	69,888	67	1,421	12,541
Number offices in U. S. at which money orders were on sale June 30, 1915.	5,757	68,873	841	7,203	22,674

^a Includes 163 outside of the United States and also those joint with railroads.

^b Includes 134 outside of the United States.

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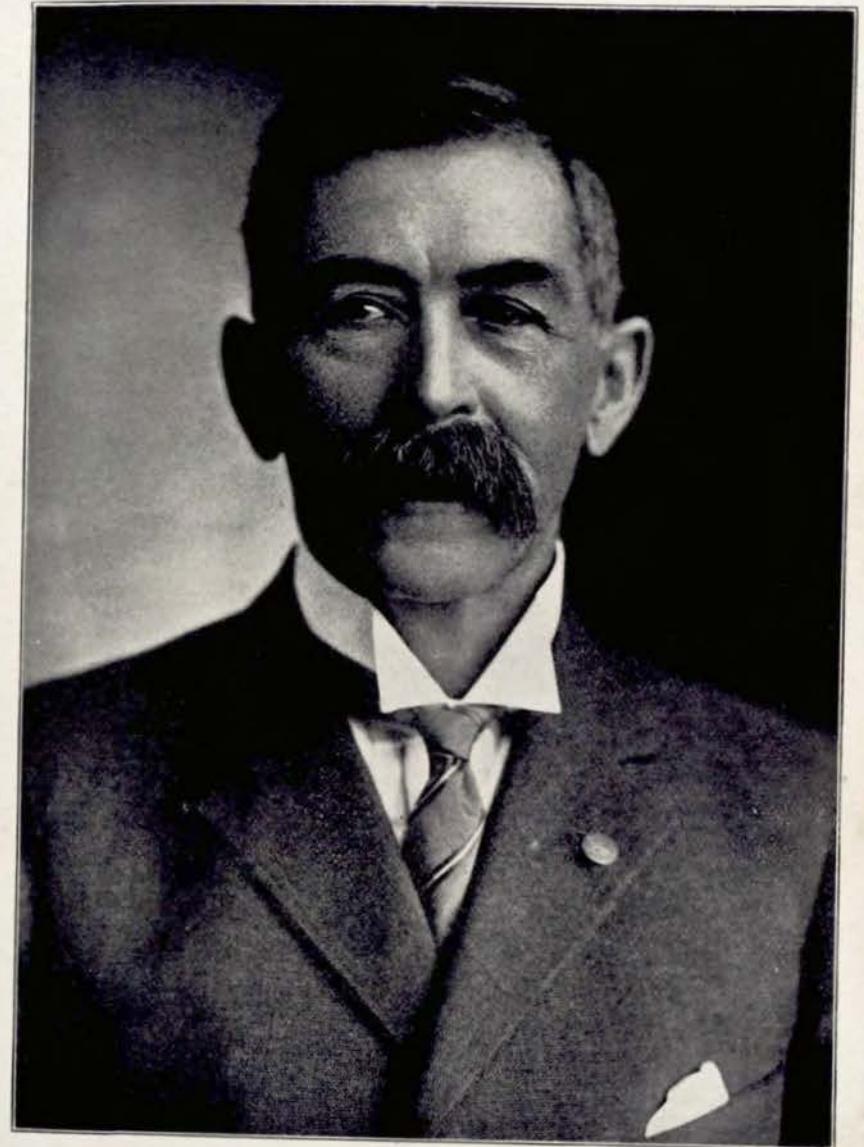
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IN MEMORIAM

James H. Wilson lived in Iowa nearly fifty years, and was one of the best known men of Iowa in political circles. He began his political career as a township trustee, and his first service under the State of Iowa was as a doorkeeper of the twenty-fifth general assembly. In the twenty-sixth general assembly he was sergeant-at-arms for the regular and extra sessions of that body. His service for the state continued when he received an appointment under State Treasurer John Herriott, and he was later appointed document librarian by Secretary of State W. B. Martin. He was re-appointed to that post under W. C. Hayward, and was private secretary to John Herriott during his term as Lieutenant Governor.

Mr. Wilson was elected Railroad Commissioner in 1914, which position he held until his death, November 20, 1916. He served for six years as a trustee of the Iowa State College of Agriculture and Mechanical Arts, at Ames. He was identified with the republican party. He was best known in Iowa as "Prairie Jim" Wilson.

In private life Mr. Wilson always was engaged in farming. He was born in Kings County, N. Y., in 1846, and received a common school education. He enlisted in 1862, at the age of 17, in the 127th New York Volunteers and transferred by special orders to 54th New York Veteran Volunteers. He served through the war and was mustered out at Charleston City, South Carolina, in 1865. He came to Iowa in 1868, and immediately engaged in farming in Adair county. His nickname, "Prairie Jim," came into use to distinguish him from James A. Wilson, of Tama, Iowa, former Secretary of Agriculture, who is called "Tama Jim."



JAMES H. WILSON