

State of Iowa

FORTY-FIRST ANNUAL REPORT

OF THE BOARD OF

Railroad Commissioners

FOR THE

YEAR ENDING DECEMBER 2, 1918

DWIGHT N. LEWIS, Chairman
JNO. A. GUIHER, Commissioner
CHARLES WEBSTER, Commissioner

GEO. L. McCAUGHAN, Secretary

Published by
THE STATE OF IOWA
Des Moines

LETTER OF TRANSMITTAL.

TO THE HONORABLE W. L. HARDING,
Governor of Iowa.

In accordance with the provisions of Section 2114, Code of Iowa, 1897, we herewith submit to you the Forty-first Annual Report of this Commission, for the year ended December 2, 1918.

Respectfully submitted,

Dwight N. Lewis, Chairman,
Jno. A. Guiher, Commissioner,
Charles Webster, Commissioner.

December 2, 1918.

ROSTER.

DWIGHT N. LEWIS, Chairman.
 JNO. A. GUIHER, Commissioner.
 CHARLES WEBSTER, Commissioner.
 GEO. L. McCAUGHAN, Secretary.

GENERAL OFFICE.

L. C. DONOHUE..... Chief Clerk
 FRED W. FOSS..... Reporter
 CLAUDE D. RUSSON..... File Clerk
 FANNIE FLANAGAN..... Stenographer
 W. E. KERSEY..... Clerk

RATE DEPARTMENT.

A. T. SINDEL..... Chief Clerk
 W. F. PARSONS..... Rate Clerk
 J. L. SMITH..... Rate Clerk
 BERT C. DRURY..... Rate Clerk
 CYNTHIA TAYLOR..... Tariff Clerk and Stenographer

ENGINEERING DEPARTMENT.

THOS. H. BOYLAN..... Signal Engineer
 HOWARD S. PHELPS..... Electrical Engineer
 GLADYS COURTER..... Stenographer

STATISTICAL DEPARTMENT.

C. BAILIE ELLIS..... Statistician
 FLORENCE NELSON..... Stenographer

COMMERCE COUNSEL'S DEPARTMENT.

J. H. HENDERSON..... Commerce Counsel
 WALTER CONDRAN..... Assistant Commerce Counsel
 EDNA J. BAILEY..... File Clerk and Stenographer
 HELEN PELTON..... Stenographer

REPORT OF THE RAILROAD COMMISSIONERS.

For the period covered by this report there have been disposed of by the Commission, by formal order or otherwise, 421 complaints, distributed as follows: Involving Railroad Companies, 376; against Express Companies, 25. In addition to these, there were 2 applications for permission to condemn additional right of way by railroad companies, and 18 cases involving electric transmission lines.

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

Year Ended June 30	Mileage—ex- cluding franchise rights	Earnings	Expenses	Net earnings	Net earnings of road per mile
1878.....	4,157.15	\$20,714,406.07	\$12,535,950.23	\$ 8,148,545.84	\$1,000.13
1879.....	4,936.04	21,340,709.44	12,904,430.92	8,436,278.52	1,025.88
1880.....	4,977.01	24,837,545.35	13,682,053.77	10,854,804.58	2,181.00
1881.....	5,425.98	28,452,181.91	16,788,404.39	11,063,777.52	2,149.63
1882.....	9,337.43	32,023,926.03	20,512,393.05	11,511,572.98	1,816.44
1883.....	7,014.35	34,432,354.77	22,827,459.50	11,605,904.27	1,654.45
1884.....	7,249.25	35,735,271.85	23,250,016.03	12,485,255.82	1,654.45
1885.....	7,478.43	36,123,587.45	23,003,581.04	13,020,006.41	1,742.84
1886.....	7,564.67	39,093,106.54	22,931,555.10	15,161,551.44	1,739.87
1887.....	87,539,730.62	37,539,730.62	24,152,260.71	13,387,469.91	1,072.50
1888.....	8,346.31	37,255,595.68	23,297,163.92	10,998,422.76	1,377.73
1889.....	8,346.00	37,138,309.75	23,290,309.30	11,852,000.45	1,439.19
1890.....	8,413.72	41,318,133.69	27,296,282.83	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	43,741,856.52	29,659,099.54	14,082,756.98	1,675.02
1893.....	8,401.76	45,003,680.51	32,622,594.43	12,381,086.09	1,474.81
1894.....	8,480.88	49,659,079.92	32,020,531.03	15,679,148.89	1,403.66
1895.....	8,486.36	53,835,010.47	34,730,072.45	11,109,838.02	1,309.25
1896.....	8,493.07	41,841,292.55	28,735,652.59	13,105,639.96	1,543.86
1897.....	8,478.63	38,299,508.04	25,339,714.28	13,959,793.76	1,513.64
1898.....	8,484.16	45,944,596.00	29,813,031.67	16,125,564.33	1,901.84
1899.....	8,514.51	48,466,158.44	31,476,771.68	16,989,386.76	1,994.64
1900.....	9,171.49	52,074,571.77	35,409,424.92	16,665,146.79	1,815.04
1901.....	9,333.90	54,764,635.95	37,449,971.10	17,314,664.85	1,881.06
1902.....	9,483.22	59,179,526.34	39,576,480.47	19,294,045.87	2,034.12
1903.....	9,496.00	57,159,083.09	40,753,847.60	16,433,235.49	1,739.55
1904.....	9,803.52	57,692,095.10	42,694,050.85	14,968,044.25	1,529.86
1905.....	9,829.77	58,474,377.66	41,954,630.94	16,519,846.72	1,681.11
1906.....	9,827.23	65,856,083.40	49,710,090.54	19,145,992.86	1,948.24
1907.....	9,829.25	79,826,331.94	51,112,377.66	21,713,954.28	2,211.82
1908.....	9,825.34	67,748,279.53	49,491,027.91	18,257,251.62	1,857.61
1909.....	9,809.22	69,405,318.65	50,673,878.42	18,731,440.23	1,897.96
1910.....	9,781.05	74,890,966.34	59,081,554.54	15,809,411.80	1,616.23
1911.....	9,871.81	78,872,413.92	60,628,526.43	18,243,887.49	1,848.66
1912.....	9,901.82	76,295,831.43	59,791,778.66	16,504,102.77	1,669.76
1913.....	9,939.20	86,375,192.41	65,192,511.42	21,112,680.99	2,134.18
1914.....	10,018.92	88,537,613.50	66,338,471.51	22,199,141.99	2,215.92
1915.....	10,062.39	88,444,256.31	65,303,453.51	23,060,802.80	2,307.55
1916.....	9,994.54	92,259,858.89	68,363,170.42	23,897,688.47	2,399.12
1916—Dec. 31.....	9,943.75	88,258,402.67	70,034,673.45	22,383,729.22	2,284.14
1917—Dec. 31.....	9,871.78	103,192,061.60	81,637,015.19	21,555,586.47	2,183.56

There is an apparent decrease in the mileage of steam railways of 70.97 miles, as shown by the foregoing table, which decrease is accounted for as follows:

The Chicago, Rock Island & Pacific shows an increase of .20 mile, due to remeasurement of tracks; Chicago, Milwaukee & St. Paul reports a decrease of 1.32 miles, 1.01 miles being owned jointly with other lines, and .31 mile on account of remeasurements of track and change of line at Cedar Rapids; Iowa Southern Railway has been increased 1.52 miles on account of new line constructed; Security Investment Co. reports a decrease of 5.46 miles, on account of line dismantled and abandoned; Iowa & Omaha Short Line shows a decrease of 12.13 miles, as road was sold by order of the Court November 1, 1916, and line dismantled and abandoned; Iowa & South Western shows decrease of 17.18 miles, as all property of road was sold and line abandoned; Iowa Central & Western reports decrease of 36.60 miles on account of line merged with Minneapolis & St. Louis, which road now reports this mileage.

TERMINAL COMPANIES—ALL IN IOWA

Year ended June 30	Mileage—all tracks	Gross earnings	Operating expenses	Net earnings	Net earnings per mile of road	Amount out- standing— stock	Amount out- standing— debt
1908.....	50.27	\$500,022.76	\$335,440.58	\$167,021.58	\$ 3,334.42	\$2,800,050.00	\$ 721,500.00
1909.....	53.98	457,946.03	292,909.63	165,037.30	2,798.19	2,805,150.00	671,000.00
1910.....	60.34	359,790.88	70,070.61	283,690.26	4,709.23	2,805,150.00	671,000.00
1911.....	46.00	328,843.91	107,847.09	220,996.82	4,712.09	1,040,500.00	671,000.00
1912.....	48.63	327,949.04	110,900.55	216,968.49	4,492.03	918,300.00	671,000.00
1913.....	49.67	348,005.14	169,837.89	241,167.25	4,855.39	918,300.00	671,000.00
1914.....	49.25	355,232.28	119,839.74	244,401.54	4,932.47	924,300.00	671,000.00
1915.....	51.22	362,078.65	111,857.22	250,221.43	4,887.49	949,300.00	671,000.00
1916.....	51.43	435,407.60	189,786.92	274,620.58	5,289.70	956,500.00	671,000.00
1916— Dec. 31.....	51.61	474,112.48	191,728.99	282,383.49	5,471.49	867,500.00	671,000.00
1917— Dec. 31.....	53.17	527,785.30	223,659.02	304,126.28	5,719.88	1,056,500.00	-----

The mileage of the terminal companies shows an increase of 1.56 miles, which is accounted for as follows: Des Moines Terminal Company reports .82 mile of new line constructed; Des Moines Union Ry., .50 mile new line constructed; Des Moines Western, .23 mile new line constructed; and Iowa Transfer Ry., .01 mile new line constructed.

automobile. This Commission has already been granted much authority in the elimination of dangerous crossings. We believe, however, that there should be additional legislation granting this Commission the authority to order such relocation or abandonment of highways as may be found necessary to effectually remove danger.

TRACK SCALES.

We urgently recommend that adequate means be provided for the inspection of railroad track scales. The proper department of the state should be furnished with the necessary equipment to make regular and accurate tests of track scales. It is just as important that proper weights be obtained as that proper rates be charged for shipment by railroad.

ADDITIONAL LEGISLATION.

We believe that the present is not a time for a large program of legislation affecting the railroad industry. No one at this time knows what the needs, either of the public or of the railroads, will be when the Federal Control is relinquished. There will be adequate time the next session of the Legislature to enact the necessary laws after the situation has had a chance to develop, and we are in position to know what conditions are likely to face the country when the railroads are returned to private ownership. The recommendations we have made for legislation are, we believe, necessary, no matter what the conditions may be after the war.

ORGANIZATION OF THE BOARD.

On January 9, 1918, the Board organized, electing Dwight N. Lewis Chairman and Geo. L. McCaughan Secretary, making no changes in employes.

BRIDGE COMPANIES—ENTIRE LINE

Year ended June 30	Mileage	Gross earnings	Expenses	Net earnings	Net earnings per mile of road	Amount out-standing—stock	Amount out-standing—debt
1908.....	20.20	\$673,727.38	\$122,458.61	\$551,268.77	\$ 22,416.03	\$ 9,875,800.00	\$ 1,274,462.40
1909.....	27.67	873,873.45	41,973.90	831,899.49	21,359.00	9,875,800.00	2,751,000.00
1910.....	27.70	858,418.39	10,065.02	819,349.47	22,359.19	9,875,800.00	2,750,000.00
1911.....	31.68	970,263.56	25,069.85	945,193.10	20,430.43	9,875,800.00	3,750,000.00
1912.....	32.28	497,446.45	18,447.12	478,999.33	14,793.00	9,875,800.00	1,000,000.00
1913.....	35.78	415,889.90	43,873.05	372,016.85	10,397.51	9,875,800.00	1,000,000.00
1914.....	36.28	567,785.64	30,581.07	537,204.57	14,807.18	9,875,800.00	-----
1915.....	37.11	582,519.71	17,507.15	565,012.56	15,235.35	9,875,800.00	-----
1916.....	37.33	543,428.31	20,953.20	522,485.11	13,977.00	9,875,800.00	-----
1916—Dec. 31.....	37.33	520,575.61	30,491.96	500,083.65	13,396.29	9,875,800.00	-----
1917.....	38.04	602,257.71	22,769.05	479,488.66	12,604.85	9,875,800.00	-----

The mileage of bridge companies shows an increase of .71 mile on account of new line constructed by Omaha Bridge & Terminal Co.

ELECTRIC INTERURBAN COMPANIES—COMPARATIVE STATISTICS

Year Ended June 30	Mileage—single track	Gross earnings from operation	Operating expenses	Net earnings from operation	Net earnings per mile
1903.....	98.27	\$ 228,444.55	\$ 122,030.87	\$ 95,823.08	\$ 975.10
1904.....	102.41	342,559.44	217,320.41	125,239.03	1,222.91
1905.....	151.41	497,044.95	319,736.05	180,349.91	1,194.42
1906.....	182.30	629,576.21	394,486.54	235,089.77	1,282.54
1907.....	184.51	770,338.35	479,755.34	290,583.01	1,591.15
1908.....	245.12	942,780.00	601,746.11	341,034.49	1,390.95
1909.....	301.91	1,258,279.22	734,589.61	523,689.61	1,447.02
1910.....	373.92	1,459,136.37	931,805.73	498,242.54	1,332.45
1911.....	343.25	1,635,991.39	1,160,254.31	595,637.08	1,735.29
1912.....	342.74	1,829,191.05	1,272,340.09	556,851.56	1,607.19
1913.....	394.23	2,230,385.21	1,453,624.17	876,761.04	2,223.98
1914.....	427.73	2,982,192.34	1,722,072.17	1,260,039.17	2,944.48
1915.....	472.45	2,923,633.97	1,365,325.38	1,558,308.59	2,173.80
1916.....	483.31	3,120,004.10	1,967,476.15	1,152,527.95	2,384.06
1916—Dec. 31.....	491.10	3,503,520.20	2,134,591.59	1,428,928.62	2,909.65
1917—Dec. 31.....	510.69	4,690,597.06	2,707,527.32	1,989,069.68	2,746.34

ELECTRIC INTERURBAN COMPANIES—Continued

Year Ended June 30	Stock			Debt		
	Mileage	Amount outstanding	Amount per mile	Mileage	Amount outstanding	Amount per mile
1908	192.57	\$ 6,700,200.00	\$ 35,359.00	188.47	\$ 3,012,000.00	\$90,756.61
1909	370.85	13,785,319.32	37,172.22	364.45	9,931,700.00	27,259.43
1910	356.99	14,773,681.11	41,408.22	388.59	11,268,900.00	28,999.46
1911	359.84	14,956,987.40	41,576.03	386.54	12,112,900.00	31,328.73
1912	401.20	16,225,904.66	40,443.40	397.90	13,272,544.90	33,354.48
1913	462.87	18,427,328.00	39,825.63	433.02	16,215,900.00	37,453.56
1914	625.17	19,722,724.00	31,545.29	595.45	23,903,205.30	40,303.47
1915	669.68	19,324,762.67	28,861.17	442.55	18,310,000.00	41,505.67
1916	480.51	15,483,023.53	32,222.12	476.54	19,647,000.00	41,219.79
1917—Dec. 31	491.10	16,830,178.73	34,270.37	484.43	20,740,500.00	42,778.91
1917—Dec. 31	507.69	16,424,329.05	32,339.34	504.02	21,510,366.67	42,678.00

There is an apparent increase in the mileage of the electric interurbans of 19.59 miles, which is accounted for as follows: Ft. Dodge, Des Moines & Southern shows an increase of 22.54 miles on account of new line constructed; Iowa Southern Utilities reports a decrease of 1.24 miles, as this mileage is used only for street railway purposes and should not be reported; Waterloo, Cedar Falls & Northern shows a decrease of .06 mile, which was sold to the Chicago Great Western; Inter-Urban Ry. Co. reports a decrease of 1.65 miles on account of same being sold to Iowa Terminal Company.

FEDERAL CONTROL OF RAILROADS.

We are now in the midst of the world war, and the National Government, as a war measure, has assumed control of the greater portion of the railroad mileage of the country. Practically all of the more important roads of Iowa are included in the Government control. It yet remains to be seen what the effect of the temporary nationalization of the railroads will be. Undoubtedly, there will be many inconveniences to the shippers of non-essentials, and to the traveling public. But this Commission, with the Federal Administration, is urging all citizens to be patient and exercise the greatest consideration during these chaotic times.

HIGHWAY GRADE CROSSINGS.

With the constantly increasing use of the automobile upon the public highways, the grade crossing has become a greater source of danger, both to the public using the trains and the occupants of the

DECISIONS AND RULINGS IN GENERAL CASES.

No. 8685—1918.

IN THE MATTER OF THE CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY
FOR PERMISSION TO ABANDON TRAINS NOS. 27 AND 28 RUNNING BETWEEN MONTICELLO AND CALMAR.

Decided January 9, 1918.

TRAIN SERVICE—DISCONTINUANCE OF PASSENGER TRAINS.

On application of the railway company, passenger trains Nos. 27 and 28 running between Monticello and Calmar were permitted to be discontinued in the interest of the conservation of fuel, employees, and finances, on condition that the company run on its freight trains Nos. 93 and 94 passenger coaches and that the company put into service a gas car or some other equally good service to take the place of trains Nos. 27 and 28.

For the Railway Company—Jno. N. Hughes, Solicitor, Cedar Rapids, Iowa; C. H. Marshall, Supt., Marion, Iowa.

For objectors—B. W. Newberry, Strawberry Point, Iowa; H. F. Sundberg, Cedar Rapids, Iowa; D. B. Allen, Arlington, Iowa; Geo. G. Grupe, Cedar Rapids, Iowa; N. A. Mershon, Upper Iowa University, Fayette, Iowa; C. S. Todd, Edgewood, Iowa.

This matter came on for hearing at Cedar Rapids, Iowa, on January 8, 1918, upon the application of the Chicago, Milwaukee & St. Paul Railway Company for leave to take off trains Nos. 27 and 28, running between Monticello and Calmar, Iowa, as reason therefor the railway company stating that it would be in the interest of conservation of fuel, employees and finances.

Objection was made upon the part of a great many people living along the line between Monticello and Calmar, but upon full hearing, the Commission finds that the taking off of said trains, along with the dispensing with numerous other trains in the state, is in the interest of conservation of fuel and employees, and that, in the opinion of this Commission, said objections ought not at this time to be sustained.

The Commission, therefore, finds that it will not insist upon the operation of said trains from Sunday, January 13, 1918, to April 1, 1918, provided that said railway company shall run on its freight trains Nos. 93 and 94, which now carry passengers, a passenger coach upon which it will carry such passengers as may want to use said train, and that upon the first of April, 1918, the said railway company shall put into service a gas car, or some other equally good service, to take the place of said trains Nos. 27 and 28, and to be run upon substantially the same schedule.

No. 8686—1918.

P. H. CRAGAN, COLFAX, IOWA, *Complainant*,

v.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY, *Defendant*.*Decided December 12, 1917.*

DRAINAGE—JURISDICTION OF COMMISSION—STATUTES.

Plaintiff claimed the tracks of defendant railroad company were so built as to back up the surface water and flood the property of others and the streets and alleys of the city of Colfax. There was no complaint that the railroad was in any manner injured, or its efficiency as a common carrier lessened, by reason of the alleged insufficient drainage; neither was there any allegation that the security of the public using the railroad was in any way affected by the things complained of, *Held*,

(1) The Railroad Commission of Iowa has, under sections 2112 and 2113 of the laws of Iowa, power to make only such orders against a railroad company as to the operation of the railroad, or the conduct of its business, as are reasonable to promote the security, convenience and accommodation of the public in the use of its property as a carrier.

(2) That the changing of a watercourse, throwing the water upon another in a different course or in an increased flow, to the injury of such other, does not injure the security, convenience or accommodation of the public in the use of the railroad, and that as to such injury the Railroad Commission has not jurisdiction. (Following the cases of *Brosnan v. Chicago, Rock Island & Pacific Railway Co.*, decided Sept. 7, 1917, 49th Ann. Rep. Ia. Ry. Com., 117; and *Maurice O'Connor v. Chicago & North Western Railway Company*, decided Sept. 7, 1917, 40th Ann. Rep. Ia. Ry. Com., 116.)

DRAINAGE—DAMAGES—REMEDY FOR IN THE COURTS.

Held, If a railroad company wrongfully interferes with the drainage of streets and alleys or with the property of private citizens, the courts have full jurisdiction to grant relief by injunction and award damages for injuries sustained. Complaint dismissed.

For complainant—P. H. Cragan, Colfax, Iowa.

Mr. Cragan claims that the tracks of the Chicago, Rock Island & Pacific Railway Company have been so built through the west part of the city of Colfax that insufficient drainage has been provided, and as a result the surface water backs up and floods the property of others, and the streets and alleys of said city. The railroad company denies that it has blocked the natural flow of the surface water. It also denies the jurisdiction of this Commission.

Members of this Commission have made a personal examination of the premises. There is no claim that the use of the railroad for its purposes as a carrier is in any way affected by reason of such insufficient drainage.

If it be conceded that the construction of the railroad has been such as to prevent the flow of surface water in its natural course, and to cause it to be dammed up and flood the streets and alleys of Colfax, and the property of others, we are met with the question of the power of this Commission to make and enforce orders which would remedy the situation.

The Iowa Railroad Commission was created by statute. As such it is a tribunal of limited jurisdiction and can only exercise such powers

as it is by statute authorized to exercise. It does not have all the powers of a court; we have no power to award damages for or to grant an injunction to prevent an injury.

There is no statute expressly giving to this Commission the power of determining whether the railroad has changed the water course or provided insufficient outlet for surface water, or to make an order in relation thereto. If such power is vested in this Commission, it must be found in Code Section 2112, and Code Supplement Section 2113, being the sections conferring general powers upon this Commission.

In the case of *Brosnan v. Chicago, Rock Island & Pacific Railway Company*, decided September 7, 1917, where the complaint was that the railroad had changed the natural water course and turned the water onto his land at a different place, and in a flow greater than the natural course and flow, we had occasion to examine into the question of our jurisdiction to make an order requiring the railroad to remedy the injury complained of. In that case, as in this, there was no complaint that the railroad was in any manner injured or its efficiency as a carrier lessened; neither was the security of the public using the railroad in any way affected, and the same is true in this case. Our conclusion in that case was that the Commission could, under the sections of the statute above cited, make only such orders as to the operation of the railroad, or the conduct of its business, as are reasonable to promote the security, convenience and accommodation of the public in its use of the railroad as a carrier; that the changing of a water course and throwing the water upon another in a different course or an increased flow, to the injury of such owner, does not injure the security, convenience or accommodation of the public in the use of the railroad, is not such an injury of which we have jurisdiction, and we have no power to make orders in relation thereto.

In the case of *Maurice O'Connor vs. Chicago & North Western Railway Company*, decided by this Commission September 7, 1917, the complaint was that the railroad had been so constructed that its bridge was not high enough, and at times of high water the bridge acted in part as a dam, impounding the water, causing the overflowing of streets, alleys, and of private property. No claim was made of insecurity or inconvenience of the public in its use of the railroad on account of such flooding. We held that this Commission had no power to make an order in the matter.

In the *Brosnan* and *O'Connor* cases we discussed Code Section 2112 and Code Supplement Section 2113, being the only sections of the statute under which it was claimed that the power to make orders in such cases had been conferred on this Commission. No reason has occurred to us to cause us to think we were wrong in those cases.

The complaint in this case goes to the construction of the road. If it was charged that by reason of such improper construction the road was unsafe, or rendered its service inconvenient or inadequate to those wishing to have its service, this Commission would have the power to investigate and make such reasonable order as would remove the cause of the complaint. The complaint, however, is only that the property not used in the operation of the road, and which does not in any way affect

the operation or service of the railroad, has been injured and the owner damaged; that the use of the streets and alleys of the city is interfered with at times. These are injuries concerning which the public using the railroad are uninterested and by which they are unaffected.

The drainage laws of the state provide a remedy for complainants. If the railroad has wrongfully interfered with the drainage of the city of Colfax and with the property of its private citizens, the courts have full jurisdiction to grant relief by injunction. The damages sustained may be recovered in the courts. With all these remedies provided by statute, and recognized by the courts, we believe that if it had been the intention of the Legislature to add a further remedy by giving jurisdiction to this Commission, it would have done so in specific terms and would not have left the matter to implication.

We have discussed this case at length, because Mr. Cragan contends that inasmuch as the city is affected by the flooding of the streets, the public is affected, and, therefore, it is a proper matter for the exercise of the power of this Commission. We have attempted to show that the public to be cared for by this Commission is that public using the railroad and in that use they are entitled to security, convenience, and adequacy of service. The fact that the public is interfered with in the use of its streets or alleys is not a matter, as we view it, of which this Commission has jurisdiction.

Our conclusion is that this complaint should be dismissed because of our lack of power in the matter.

No. 8687—1918.

CITY OF IOWA CITY, BY D. T. DAVIS, CITY CLERK, IOWA CITY, IOWA.
Complainant.

v.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY, *Defendant.*
Decided December 8, 1917.

VIADUCT OVER RAILROAD TRACKS—ALLEGED INADEQUACY AND BAD PHYSICAL CONDITION OF.

Based on the Commission's personal examination of the bridge in question and upon the report of the examination of said bridge by the highway bridge engineer, it was found that the viaduct, if kept in proper repair, will be adequate and safe for all of the traffic crossing it for a number of years. Application dismissed.

For the complainant—Geo. W. Koontz, Mayor, Iowa City, Iowa.

For the defendant—F. W. Sargent, Atty., Des Moines, Iowa.

In this case Iowa City made the complaint that the bridge on College Street over the railroad tracks built by the Burlington, Cedar Rapids & Northern Railway Company, now owned and operated by the Chicago, Rock Island & Pacific Railway Company, between Johnson and Gilbert Streets, is in bad physical condition, inadequate for the travel and demands made upon it, and that it is necessary for the safety and protection of the public that the said viaduct be reconstructed and widened.

The members of the Commission made personal examination of said bridge on the 23d day of February, 1916, and found the situation to be

that the structure was one which had been built of wrought iron, about forty years ago.

While the bridge is not modern in appearance, our belief was that it was not unsafe and that it was not inadequate. A short distance from the viaduct in question is a very wide grade crossing, which is amply sufficient to carry all the traffic of Iowa City, which has a population of about 12,000. That there are not to exceed four trains each way per day on the said railroad, and that the opportunity to see trains approaching said crossing is very good.

Since we made our personal examination of said bridge we have caused the same to be examined by the Bridge Engineer of the Highway Commission of this state. From the report by the Highway Bridge Engineer which has been filed with us, we have reached the conclusion that the said viaduct is not in a condition requiring it to be reconstructed or widened; that the said viaduct, if kept in proper repair, will be adequate for all the traffic which may wish to cross it for a number of years.

We have called attention to the excellent grade crossing only a short distance from this viaduct. We have done this with the thought that there might be occasion when it would be proper for the city to make traffic rules requiring the use by certain persons, and for certain vehicles, of the grade crossing.

It may be that for the proper improvement of the street upon which said viaduct is located it will be necessary to place this bridge upon a higher level, in order that the grade of the approaches to said bridge may be improved. If so, this is a matter for future consideration, and our thought now is that said bridge might properly be raised to a higher level.

The conclusion of the Commission is that this application should be, and the same is hereby, dismissed.

No. 8688—1918.

MILLER SUPPLY COMPANY, DUNCAN, IOWA, *Complainant.*

v.

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

Decided December 12, 1917.

STATION—NON-AGENT—APPLICATION FOR AGENT.

It was found that to maintain an agent station would require more than ten times the average percentage of operating income. Facts held to bring the instant case within the same class as *Witthoft Brothers v. Chicago, Burlington & Quincy Railroad Company*, decided October 20, 1916, 39th Ann. Rep. Ia. Ry. Comm., 81, and, following the reasoning and principles of that case, the complaint was dismissed.

The Miller Supply Company, at Duncan, Iowa, filed an application, stating that the station at that point on the Chicago, Milwaukee & St. Paul Railway was operated as a non-agent station, and asked that the railway company be required to keep an agent in charge. The railroad company answered this complaint by saying that the business of the station did not justify making it an agency station; that a custodian of the station was employed by the railroad company, who took care of all freight originating at or destined to said station.

So far as we have been able to learn, the town of Duncan is an unincorporated town, and its population is not given. It is claimed that at this station there are two general stores, two coal dealers, one grain dealer, and one stock buyer. Duncan station is located four and one-half miles east of Britt, with a population of more than 1,400; five miles west of Garner, a town with a population of more than 1,200; five miles south of Hayfield, on the Minneapolis & St. Louis Railroad, a town of a population of 200. Both Britt and Garner are located upon the Chicago, Milwaukee & St. Paul Railway.

On November 30, 1916, complainants estimated the monthly receipts at Duncan as follows: Earnings on inbound freight, less than carload shipments, \$300; inbound carload freight, \$700; outbound carload freight, \$1,200, making an estimated total monthly earnings at Duncan station of \$2,200. In February, 1917, this Commission asked the railroad company for a statement showing its earnings on inbound and outbound business from this station for the year ending December 31, 1916. The showing was as follows: Forwarded from Duncan, carload, \$625.67; less than carload, \$34.29; received at Duncan, carloads, \$765.90; less than carload, \$303.56; passenger earnings out of Duncan, \$294.19, making a total earnings for the year of \$2,023.61, or less than one-twelfth of the estimated earnings, as stated by the complainant.

The number of passengers carried from Duncan in 1916 were 897, or an average of less than two and one-half passengers per day. The receipts from the passenger service were \$294.19, or a trifle more than 80c per day for passenger fares.

An agent could not be maintained at this station for less than \$420 a year, which would be about 20% of the gross earnings of this station, both in and out. The average sum paid by railroads in the western district of the United States for station employes and expenses, as shown in "Statistics of Railways of the United States, 1913, Interstate Commerce Commission," pages 33-55, is 4.53% of the total operating revenues. To maintain an agent at Duncan, then, would require about five times the average percentage of gross earnings as paid throughout this district. In the preparation of these figures we have allowed to the station of Duncan all of the earnings on both in and out freight. Of course, Duncan is not entitled to have all of such earnings credited to it; under ordinary rules it would be entitled to have about one-half of the earnings credited to it. With this division of earnings the expense of maintaining an agent at this station would be more than ten times the average percentage of operating income.

The facts in this case bring it in the same class with the case of *Withoft Brothers v. Chicago, Burlington & Quincy Railroad Company*, determined by this Commission October 20, 1916; applying the reasoning and principles of that case to the facts in this, we reach the conclusion that the complainants are not entitled to the service asked, and their complaint is, therefore, dismissed.

No. 8689—1918.

CITY OF OELWEIN, BY E. R. O'BRIEN, ATTY., OELWEIN, IOWA, Complainant.

v.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO., Defendant.

Decided August 20, 1918.

PETITION FOR VIADUCT OVER RAILROAD TRACKS IN OELWEIN.

Held, public necessity requires the construction and maintenance of a viaduct where Second Street crosses the respondent railway company's tracks in the city of Oelwein.

Held, that considering the operation of respondent railway company by the Federal Government as a war measure and the request of the Director General of Railroads not to require expenditure of money for works of improvement of this kind at the present time, the construction should be deferred until war with Germany is ended and conditions more normal.

Held, The tentative plans for the viaduct submitted to the city are not approved for the reason conditions may change, and such approval is withheld until such time as a further order for the construction of the viaduct shall be made.

For the petitioner—Jay Cook, City Atty., Oelwein, Iowa; E. R. O'Brien, Atty., Oelwein, Iowa.

For the railway company—F. W. Sargent, Atty., Des Moines, Iowa.

When this case was originally brought before the Board the respondent railway company was in the hands of a Receiver. The complaint follows:

"Comes now the City of Oelwein, Fayette County, Iowa, and respectfully states to the Railroad Commissioners of the State of Iowa, that said city is a municipal corporation of the second class, organized and existing under and by virtue of the laws of the State of Iowa, with a present population of 7,111.

"That the said Chicago, Rock Island & Pacific Railway Company is a corporation organized and existing under and by virtue of the laws of the State of Iowa for the purpose of building, maintaining, supporting and carrying on a line of railroad traversing the State of Iowa, and other states, discharging the duties and business of a common carrier; said railway company is now in the hands of a Receiver, namely, Jacob M. Dickinson.

"That said Railway Company has for more than twenty-five years maintained and operated its tracks and right of way through the City of Oelwein, and during the said time the city has built up to and along said right of way and laid out streets, avenues and alleys traversing said right of way at designated points as shown by properly recorded plat of the city. Among the streets, avenues and alleys laid out and established by the City of Oelwein, there is the street in question, namely, Second Street East, which street starts at the east line of North Frederick Street in the City of Oelwein, and runs directly east to the west line of the right of way of the Chicago, Rock Island & Pacific Railway Company and the same street is taken up

at the east line of Third Avenue East and runs thence east to Seventh Avenue East.

"The said Chicago, Rock Island & Pacific Railway Company own and operate railroad tracks upon and across said Second Street East in said city, the same being a public street.

"That said City has declared by Ordinance Number Eighty-three, recorded in Ordinance Record Number 2, page 17, Second Street East to be opened across the right of way and tracks of said railway company and that the opening of said street was necessary for the safety and protection of the public, and there being no such viaduct across defendant's right of way in said city.

"That on the 21st day of February, A. D. 1916, the City Council of Oelwein, Iowa, passed an ordinance, numbered One Hundred Ten, recorded in Ordinance Record No. 3, page —, the same being published the required length of time in the Oelwein Register, a newspaper of general circulation, published in the City of Oelwein, Iowa, requiring the Chicago, Rock Island & Pacific Railway Company to open said street and to erect, construct and maintain a viaduct along and upon said Second Street East, across the right of way of said railway company upon said street. Copy of said ordinance is hereto attached, marked Exhibit 'A' and made a part of this petition.

"That the City of Oelwein has demanded the opening of this street from said railway company and propose a viaduct to be constructed that will adequately render the services and protection to the people of Oelwein. A blue print of said proposed viaduct is hereto attached, marked Exhibit 'B' and made a part of this petition.

"Wherefore, the City of Oelwein prays that the Railroad Commissioners of the State of Iowa, in their official capacity, visit the premises described herein, located in Oelwein, Fayette County, Iowa, receive testimony as to the necessity of opening said street, constructing and maintaining a viaduct, and adjudge the same to be necessary for the public safety and convenience."

Later the petition of the city was amended, as indicated by the following:

"Comes now the plaintiff city and amends its petition in this cause heretofore filed before the Board of Railway Commissioners of the State of Iowa, by adding thereto the following:

"That on or about the 17th day of July, A. D. 1916, one M. Wing, widower, a resident of Oelwein, Fayette County, Iowa, was the owner of all of Block Seventeen in Wing's Second Addition to the City of Oelwein, Iowa, and the same was deeded by said grantor to the City of Oelwein for park purposes; the same to be improved, kept up and used exclusively therefor. Part of the consideration of said deed was that the City of

Oelwein would use all reasonable efforts to secure a crossing over or under the tracks of the Chicago, Rock Island & Pacific Railway Company and open the street known as Second Street East across said railway tracks and railway company's right of way.

"Said deed was recorded of record in Fayette County, Iowa, on September 5, 1916, at 8:00 a. m., in Book 39 of Deeds, page 2. The same is made a part of this amendment by reference. That the said city accepted said deed and made their acceptance a matter of record in the office of the Clerk of the City of Oelwein, Iowa.

"It is the intention of the said city to make this park, commonly known as 'Wing's Park,' the playground and place of public amusement for the citizens of Oelwein. The opening of said street is a matter of public safety and convenience.

"That said Second Street East should be opened, thereby enabling the Oelwein fire department to render greater services and protection to life and property to those who live in and own real estate in fire districts four and five. Your plaintiff further states that the Independent School District of Oelwein, Iowa, would be benefited by the opening of this street in that the children who attend and live within the district of the Central School Building while enroute to and from school and traveling along Second Street East could do so in perfect safety from any injury incidental to the defendant company's operation of trains; also people using this street for travel from their respective homes to Wing's Park could likewise travel in perfect safety.

"Your petitioner respectfully states to your honorable body that the use of the proposed street is not inconsistent with the continued use of the Railway Company of its right of way for public purposes.

"Your petitioner further states that the opening of Second Street East over and across the right of way of the Chicago, Rock Island & Pacific Railway Company, as proposed, with a viaduct across said street for the purpose of carrying the tracks of the defendant company will be of great benefit to the members of the Christian Science Society of Oelwein, who hold their meetings in their church which is located on the corner of Third Avenue and Second Street East."

On October 12, 1916, hearing was held on the premises, there being present Commissioners Thorne and Wilson. The records indicate that after full hearing the case was submitted. Provision was also made for the filing of arguments. Arguments and briefs were filed in accordance therewith.

Shortly subsequent to the filing of the briefs and arguments, Commissioner Wilson died and Commissioner Thorne resigned.

The city authorities, through Mr. E. R. O'Brien, on March 30, 1917, requested the Board to withhold any decision until further advice. On

October 16, 1917, the complainant filed its second amendment to petition, as follows:

"Comes now the City of Oelwein, Iowa, plaintiff in the above entitled cause, and by virtue of stipulation entered into by and between the parties, hereby amends its petition by adding to the original petition and amendment heretofore filed, the following:

"That the City of Oelwein, Iowa, had caused to be served upon R. F. Dewey, Sheriff of Fayette County, Iowa, on or about May 12, 1917, a request asking the appointment of six freeholders to assess damages that might be suffered on the part of the Chicago, Rock Island & Pacific Railway Company in the event Second Street East in the City of Oelwein, Iowa, should be extended, constructed and maintained its present width from the terminus of Second Street East on the west side of the Chicago, Rock Island & Pacific Railway Company's right of way, as shown by the recorded plat thereof, over, through and across the said right of way of the Chicago, Rock Island & Pacific Railway Company to the east line of said right of way and the taking by said city of so much of said real property as may be necessary for the construction and maintenance of Second Street East.

"That the Sheriff of said County, pursuant to this notice, empaneled a Sheriff's Jury, in manner and form as provided by law, which jury, on the 28th day of May, 1917, at 1:30 p. m., viewed the premises of said defendant company, which were proposed to be condemned for the extension and maintenance of Second Street East in the City of Oelwein, Iowa, and after a hearing was had, said jury assessed damages in favor of the defendant company in the amount of seven hundred dollars, which verdict was paid to the sheriff on the part of the city and the money has been accepted by the defendant company.

"That the Commissioners' report under date of May 28, 1917, at 1:30 p. m., was filed in the office of the County Recorder of Fayette County, Iowa, on the 9th day of July, A. D. 1917, at 9:00 o'clock a. m., in Book 94 of Deeds, page 473. A certified copy of said proceedings is herewith filed with the Railroad Commissioners of the State of Iowa and by way of reference is hereby made a part of this petition.

"That said city is now the owner of the property of the proposed Second Street East in the City of Oelwein, Iowa, and that by virtue of said fact, the City Council of said city on or about the 22d day of August, 1917, passed Ordinance No. 125. Said ordinance is entitled as follows: 'An Ordinance Providing for the Construction of a Viaduct by the Chicago, Rock Island & Pacific Railway Company Under its Tracks Upon and Along Second Street East in the City of Oelwein, Iowa.' A copy of said ordinance is hereto attached marked Exhibit 'C'

and made a part of this petition. That said ordinance declares the construction of a viaduct over and along said street to be of public necessity and for the benefit of citizens and residents of the City of Oelwein, Iowa.

"Wherefore, The plaintiff city prays that your honorable body find that the construction and maintenance of a viaduct across Second Street East in the City of Oelwein, Iowa, and under their tracks on the right of way of the Chicago, Rock Island & Pacific Railway Company be deemed of public necessity and a benefit to the citizens and residents of the City of Oelwein, Iowa; said city further prays that your honorable body order the defendant Railway Company to construct and maintain such viaduct or underground crossing as in your judgment would be adequate to meet the demands of public necessity."

Mr. E. R. O'Brien, in submitting this Second Amendment to Petition for the city, moved for a resubmission of the case at a time to be fixed by the Commission. He also advised that a stipulation had been entered into between the City of Oelwein and the respondent railway company, which stipulation follows:

"It is Hereby Stipulated and Agreed by and between the parties to this cause, namely, the City of Oelwein, Fayette County, Iowa, and the Chicago, Rock Island & Pacific Railway Company, that

"Whereas, The City of Oelwein, Iowa, during the year 1916, and prior to October 12th, of said year, filed application before the Railroad Commissioners of the State of Iowa, asking that said Railroad Commissioners in their official capacity view the premises of the Chicago, Rock Island & Pacific Railway Company located in the City of Oelwein, Iowa, and along the proposed opening and extension of Second Street East in said city and more accurately described as follows, to-wit: 'for the extension, construction and maintenance of Second Street East, its present width, from the terminus of Second Street East on the west side of the Chicago, Rock Island & Pacific Railway Company's right of way as shown by the recorded plat thereof, over, through and across the said right of way of the Chicago, Rock Island & Pacific Railway Company to the east line of the said right of way, and all in the City of Oelwein, Fayette County, Iowa,' that

"Whereas, The Railroad Commissioners in pursuance to said request, did on or about the 12th day of October, 1916, view said premises, at which time the plaintiff city and the defendant railway company introduced oral and documentary evidence supporting their respective contentions in this matter and submitted the question to the Railroad Commissioners, but

"Whereas, The City of Oelwein, Iowa, at that time had not condemned the property for street purposes across the Chicago, Rock Island & Pacific Railway Company's right of way, at the

intersection of Second Street East in the City of Oelwein, Iowa, and that subsequent and namely on or about the 28th day of May, 1917, the City of Oelwein, Iowa, caused R. F. Dewey, Sheriff of Fayette County, Iowa, to impanel a sheriff's jury and to view said premises herein described and referred to, and owned by the defendant company, for the purpose of condemning the same for street purposes in the City of Oelwein, Iowa. That said jury assessed the defendant company's damages in the amount of seven hundred dollars, which sum has been paid over to the defendant company and received by them.

"Whereas, It is desirable that this matter be disposed of on the part of the parties to this cause.

"It Is Hereby Agreed and Stipulated that the Railroad Commissioners of the State of Iowa have jurisdiction of the parties and subject matter hereto and the plaintiff city is hereby permitted to file an amendment to its petition and resubmit the cause upon their petition and amendments thereto.

"It Is Further Agreed and Stipulated by and between the parties that the evidence introduced at the former hearing which occurred on or about October 12, 1916, be used at this hearing in support of their respective parties' contention and that said cause proceed at this time with the same force and effect as though this were the first and formal application for the hearing of this cause before the Railroad Commissioners.

"It Is Also Agreed by and between the parties that it is not necessary for the Railroad Commissioners to reinspect the premises owing to the fact that the same had been viewed at the time of the former hearing.

"It Is Further Agreed and Stipulated by and between the parties that the Railroad Commissioners set the date of the hearing of this cause to meet their convenience and that each party receive at least a ten-day notice of the time and the date set for the hearing of this cause.

"It Is Hereby Stipulated that the defendant company may at its option file additional pleadings and both parties may file additional briefs and arguments; also that either party may appear and be heard orally upon the final submission of this cause, if they so desire."

Final hearing in this case, after due notice, was had at Oelwein, on March 8, 1918, when the premises were again viewed by the Commissioners, and the case set for oral argument at Des Moines, April 3, 1918. On the date named, Messrs. Jay Cook and E. R. O'Brien, attorneys for the City of Oelwein, made appearance and argument, but no appearance was had for the railway company. April 6th, Mr. F. W. Sargent, attorney for the respondent railway, filed his written argument.

There are some undisputed facts which have been developed through pleadings and stipulations, namely, that Second Street East is regularly established over and across the right of way and railway tracks of the

respondent company; that there is a considerable population of the city east of the said railway right of way and track, including churches, the high school, and a public park; that the main part of town is on the west of said railway right of way; that many children living on each side of the right of way of the railway company must cross said railway to reach their school, which crossing is now provided for by ordinary crossings at grade; that the fire department station serving the portion of the City of Oelwein to the east of the railway is located on the west side thereof.

The railway company argues that there is no necessity for a crossing to be provided at the point in question, and that this Commission should not order a viaduct to be built as prayed for by the petitioners.

The city, through its legal department, insists upon the right of the city to open the street, and, under the statute, to require the railway company to provide a viaduct as the only safe and adequate means of crossing their track.

It was contended on the part of the railway company that the proximity of a creek would make the construction of an underground crossing or viaduct at this point unfeasible. In the testimony the engineers representing the railway company and the city disagreed somewhat as to the adequacy of the height of the roadway under the proposed viaduct above the level of the creek bed. The plans, as proposed, would make the roadway two feet three inches higher than the creek bed just south of the proposed viaduct where said creek crosses the railway right of way. The testimony indicated that should there ever be occasion of high water the roadway would be flooded but for a very short period of time, as it would drain quickly into the creek.

Petitions to the Railroad Commission from members of the Christian Science Society of Oelwein, from members of the School Board, faculty of the Oelwein High School, and from the principal of the Grammar School, were filed with the Commission, requesting the establishment of the viaduct as proposed. The school petition gave the names and addresses of the children who would be directly benefited in crossing the tracks going to their school. Other petitions were filed from citizens, requesting that the Board order said viaduct constructed.

There can be no question but that, under the law, the city is entitled to have a crossing constructed where Second Street East has been duly and properly laid out over and across the railway company's right of way. The ground is such at this particular point that a grade crossing would be neither feasible nor advisable, and, in our opinion, could not be made adequate for the public use. The only crossing that could be provided for at this point that would be feasible and adequate would be underneath the railway track. Therefore, we believe, and so hold, that public necessity requires the construction and maintenance of a viaduct where Second Street East crosses the right of way and railway of the respondent railway company in the City of Oelwein, Iowa, by means of which the public travel may go under said railway track.

The respondent railway is now being operated by the United States Government, under and by virtue of an Enactment of Congress, as a

war measure, and this Commission has been requested by the Director General of Railroads not to require the expenditure of money for works of improvement of this kind at the present time if it is possible for the community to get along temporarily without such improvement being made. This is for the purpose, of course, of conserving money, materials and labor during the period of the war, and we believe such suggestions on the part of the Director General should meet with the co-operation of every patriotic citizen of our state.

Other street crossings in Oelwein at grade may still be used, although not so safely or adequately as the proposed viaduct might be used, and we, therefore, hold that the railway company may not be required to construct such viaduct until the war with Germany is ended and conditions are more nearly normal. Tentative plans for the viaduct, which were submitted by the city, will not be approved for the reason that conditions may so change as to make it necessary to substitute other plans. This matter may be attended to when the further order for the construction of this viaduct is made.

No. 8690—1918.

MILLER & CRAVER, AVERY, IOWA, BY HARLEY MILLER, *Complainants*,

v.

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

Decided March 27, 1918.

STOCK YARDS—PETITION FOR AT AVERY.

The owner of a tract of land suitable for stock yard purposes offered to give the defendant railroad company the use of said tract, so long as the railroad company would actually so use the same. The petitioners offered to do the work of building the yards. It was found that the installation of the yards would require the building of about 250 or 300 feet of additional track.

Ordered—That the people in interest at Avery procure a lease, to be executed to the defendant railroad company, for a plat of ground sufficient to be used for stock yards, the interested parties to do the building of the stock yards and loading chute and necessary grading, such labor to be performed under the superintendence and according to the plan of the defendant railroad company.

For the Complainants—Walter Condran, Assistant Commerce Counsel; Harley Miller, Avery, Iowa.

For the Defendant—J. P. Cummings, Supt., Ottumwa, Iowa; H. A. Pence, Division Freight Agent, Burlington, Iowa.

Complaint was made that Avery station, on the Chicago, Burlington & Quincy Railroad, is not provided with stock yards or chutes for loading and unloading live stock. It was asked that the railroad be required to furnish stock yards and facilities for loading and unloading live stock.

Answering this complaint, the railroad company says that it maintains at Frederick, a station two and one-half miles east of Avery, ample stock yards. The amount of stock to be shipped from Avery is very small—only an occasional car—and that the railroad company would not be justified in expending the amount of money required to provide yards and

loading facilities at Avery, when there are good loading facilities at Frederick.

After hearing the witnesses and an inspection of the premises, we find that Avery is a town of about 450 people, on the main line of the Chicago, Burlington & Quincy Railroad, about six miles east of Albia; that Frederick is a very small village, and is between two and one-half and three miles east of Avery, by the line of railroad, but by the public highway the distance between the two stations is about five or six miles; that the country between and about the two towns is rough and hilly. Avery is more accessible from the surrounding country on the south of this railroad than is Frederick. From Avery to the south and east it is from nine to ten miles to a railroad station. This part of the country is better adapted to stock raising than it is to grain farming, and the evidence satisfies us that there is from fifty to sixty cars of live stock raised near Avery each year which would probably be loaded at Avery if there were proper loading facilities at that point. Some live stock is shipped by car lots to farmers living in and about Avery. In a few instances farmers have moved from other parts of the state into the neighborhood of Avery, and they were compelled to unload their live stock at Albia, or other stations a long distance from their objective point.

The owner of the tract of land most suitable for yard purposes at this station proposes to give to the railroad company the use of this tract for stock yard purposes, so long as the railroad company will actually so use the same. The people interested have offered to do the work of building the yards. The installation of the yards will require the building of about 250 or 300 feet of additional track.

Upon the facts in this case, we reach the conclusion that yard and loading facilities for live stock should be installed at Avery station, although the amount of live stock which will probably be shipped out of and into this station would hardly equal the amount of such shipping at the ordinary station. We have in mind, also, the policy of the Director General of Railroads and the general public policy, that during this time of war the railroads shall not be required to spend their money, or use their labor, in the construction of mere conveniences, but they shall only be required to make such necessary improvements or betterments as are essential under war conditions.

It is, therefore, ordered that if the persons in interest in Avery shall procure a lease, to be executed to the Chicago, Burlington & Quincy Railroad Company, for a plat of ground sufficient for and to be used for stock yards, such lease to be without rent and to be for so long a time as the same shall be used by the said railroad company for the purpose of stock yards, and if the said persons in interest will do the building of the stock yards and loading chute, and the necessary grading for the extension of the track for such yards, without charge, all of which labor is to be performed under the superintendence and according to the plan of the said Chicago, Burlington & Quincy Railroad Company, then and in that event, the said railroad company shall furnish the necessary materials, plans, and superintendent or foreman, for the construction of a two pen stock yard and proper loading chute and shall lay the necessary track to be used

in loading and unloading live stock at said station, all of which shall be done on or before May 1, 1918, if the other parties in interest shall perform the things herein required of them.

No. 8691—1918.

BOARD OF SUPERVISORS, DALLAS COUNTY, IOWA, J. M. NAYLOR, CHAIRMAN,

Complainant,

v.

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

Decided January 8, 1918.

SUBWAY UNDER RAILROAD TRACKS AT STREET CROSSING.

Held, Park Street crossing in Perry, Iowa, and the tracks of the defendant railroad company which are at common grade, should be separated in the interest of the public; that the railroad tracks at said point should be so elevated as that a subway of sufficient clearance may be built; that the financial condition of the defendant railroad company, the abnormal costs of material and labor are such that the improvement should not be required at this time; that the construction shall be made within two years after the closing of the war; that the plans and details of said subway, in case the defendant company and the county of Dallas are unable to agree thereon, shall be submitted to the Commission for its determination and approval, and the Commission shall make an equitable division of the costs of said subway.

For the Complainant—J. M. Naylor, Perry, Iowa; R. E. Zerwehk, Perry, Iowa; Fred Naiden, County Engineer; J. L. Blake, Perry, Iowa; R. H. Clark, Supervisor, Dallas Center.

For the Railroad Company—M. M. Joyce, General Attorney, Minneapolis, Minn.; J. H. Reinholdt, Chief Engineer, Minneapolis, Minn.

Now at this time, to-wit, the 8th day of January, A. D. 1918, at hearing in the above entitled cause, held at the City of Perry, Iowa, at which hearing were present members of the Board of Supervisors and other citizens of Dallas County, Iowa, and representatives of the Minneapolis & St. Louis Railroad Company as hereinbefore shown, it was found by the Commission that at the point on the said railroad at what is known as the Park Street crossing, near the northwest corner of the City of Perry, there should be a separated grade, and that the interest of the public required that the railroad track should be so elevated as that a subway of sufficient clearance could be built underneath the rails of said track.

The Commission also found that the financial condition of the said railroad and the abnormal cost of materials and labor, by reason of the present war conditions, were such that said railroad company ought not to be required at this time to make said improvement. It was suggested upon the part of the representatives of said railroad that if the said improvement might be delayed until a period of two years after the close of the present war the said railroad company would then not make further objection to said improvement.

Whereupon it was ordered by this Commission that the grade at said crossing be separated and that the track of the said railroad company be elevated to such height that it will be practicable to build a subway under-

neath the rails of said railroad, having a clearance of at least thirteen and one-half feet, which construction shall be made within two years after the close of the present war. If the said railroad company and the County of Dallas are not able to agree upon the plans and details of said subway, then the same shall be submitted to this Commission for its determination and approval.

It was further found by this Commission, and agreed to by the parties in interest, that this Commission should make such equitable division of the cost of said subway as in its judgment is fair.

No. 8692—1918.

MR. E. A. SCHELL, COUNTY AUDITOR, SHELBY COUNTY, IOWA, *Complainant,*

v.

CHICAGO GREAT WESTERN RAILROAD COMPANY, *Defendant.*

Decided January 24, 1918.

HIGHWAY BRIDGES OVER RAILROADS—DANGEROUS CONDITION OF.

Held, that three certain highway bridges over defendant's railroad tracks are a menace to human life and property; that the railroad company should immediately erect suitable signs at the approaches to each of said bridges, warning that they shall not be used for the passage of a herd of stock, for heavy vehicles, tractors or machinery and that automobiles shall drive thereover slowly; and that unless the work of renewal on these bridges is begun on or before April 1, 1918, orders will be issued in conformity with the opinion of the Board.

This complaint originally came to this board by written communication from the County Auditor of Shelby County, and was as follows:

"Complaints have repeatedly been made to this office as to the condition of several overhead crossings over the Chicago Great Western Railroad just west of this city.

"A great many prominent farmers in the locality of these structures have been complaining for over two years. They have taken the matter up with the railroad company through the station agent, and we in turn have taken the matter up with the Division Superintendent of the company. The farmers say that the structures are not safe for crossing with an ordinary farm team and wagon, and that threshermen have refused to cross these bridges for the past two seasons, which necessitates a drive of several miles to get from one job to another when these jobs are perhaps only a few hundred feet apart.

"We would be especially pleased if you could take this matter up at once with the proper authorities."

Later the crossings were more specifically described as follows:

Between Sections 26 and 27, Lincoln Township.

Between Sections 27 and 28, Lincoln Township.

Between Sections 28 and 29, Lincoln Township.

The attention of the respondent railway company was called to the complaint and on May 3, 1917, General Manager Gordon of that company acknowledged receipt of the complaint and said:

"Investigation satisfies us that the complaint is not warranted in the statement that the structure is not safe for ordinary farm teams. We agree, however, that it is not safe for heavy traction engines. It looks to us as though, within the next two years, the bridge will need rather heavy timber renewals and we would undertake, when renewals are necessary, to very substantially strengthen the carrying capacity of the bridge."

The same letter was received in reference to all three overhead structures complained of.

Reports of the condition of the bridges were made to the Board by the County Engineer.

The matter was then taken up by the Commerce Counsel, to whom the papers had been referred, with the State Highway Commission.

On October 15, 1917, Mr. J. H. Ames, Bridge Engineer for the Iowa Highway Commission, reported to the Commerce Counsel the result of his examination of the bridges complained of. This report indicated that the structures were in poor condition, the one on highway between Sections 26 and 27 "might carry an ordinary wagon load safely, it is certainly not safe for traction engines or for heavily loaded wagons." As to the bridge between Sections 27 and 28, it was reported, "not * * * safe for heavily loaded farm wagons and * * * certainly unsafe for the lightest traction engines." For the structure between Sections 28 and 29, the report says, "this bridge is entirely unfit for any kind of traffic and should be replaced with an entirely new structure, or the road closed to traffic."

Accompanying these recommendations, Mr. Ames reported in detail the condition of the bridges as he found them.

Subsequent to this report, and because of the apparent gravity of the situation, the Board directed its engineer, Mr. H. S. Phelps, to make a very careful examination of these bridges and report the result of his findings, with recommendations. In conformity with these instructions, the inspection and examination was made on December 20, 1917, and very full, complete and detailed report was filed with the Board.

This report substantiated that of the bridge engineer of the State Highway Commission and clearly indicated that the bridges were unsafe for public travel and use, and should be promptly renewed and rebuilt.

A copy of the report was submitted to Mr. J. A. Gordon, General Manager of the railroad company, on December 29, 1917, and the respondent company was notified it would have until Saturday, January 5, 1918, to show cause, if any, why the Commission should not make an order requiring the railroad company to rebuild each of the bridges complained of.

On January 5, 1918, Mr. Gordon, General Manager, replied:

"It is our custom to prepare about this time of the year, a sort of budget showing what bridge work is to be accomplished during the year. In that budget we contemplate renewal of the overhead bridge between Sections 26 and 27, Lincoln Township, Shelby County, this spring and summer."

The same report was received from Mr. Gordon with reference to the other bridges involved in this complaint.

From the reports made by the County Engineer of Shelby County, the Bridge Engineer of the Iowa Highway Commission and of our own engineer, we can reach but one conclusion. The bridges complained of are clearly unsafe for the ordinary use to which such structures are put. The railroad company has filed no objection to the report of the engineer upon which we are basing our conclusions. This is a case where the public safety is involved—it is not a matter of convenience. The bridges, in the condition they are now in, are a constant menace to human life and property and should be renewed and rebuilt just as soon as weather conditions will permit.

We have therefore reached the conclusion that work on the reconstruction of these bridges should not be delayed longer than the first day of April, 1918, and that the structures should be completed for public use and travel not later than May 1, 1918; that in the meantime, suitable warning signs be placed at each approach to said bridges advising the public that such bridge shall not be used for the passage of a herd of stock, for heavy vehicles, tractors, or machinery and that automobiles shall drive slowly.

No order will be entered at this time, but unless the work of renewal upon these bridges is begun on or before April 1, 1918, orders will be issued in conformity with this opinion.

No. 8693—1918.

HON. T. A. KINGLAND, LAKE MILLS, IOWA, FOR CITIZENS OF SCARVILLE, IOWA,

Complainant,

v.

CHICAGO & NORTHWESTERN RAILWAY COMPANY, *Defendant.*

Decided December 8, 1917.

STATION BUILDING—STATION YARDS.

Depot building at Scarville, located on the south side of the tracks, was burned. Citizens petitioned that the company be required to build a new depot on the north side of the railway tracks. Found that to grant petitioners' request it would be necessary to reconstruct the yards at Scarville and probably to remove an elevator and other business places, at an outlay of \$2,000.00 more than would be required to build the station on the south side of the main line track. It was recommended and directed by the Board that new building be erected on the south side of the main track and sufficiently far east of the location of the old depot that trains would not obstruct the highway or street which runs north and south across the station grounds. Application dismissed.

For the Complainant—Hon. T. A. Kingland, Lake Mills, Iowa; Martin Severson, Mayor, Scarville, Iowa; Walter Condran, Assistant Commerce Counsel.

For the Defendant—J. C. Davis, Atty., Des Moines, Iowa; E. E. Nash, Asst. Gen. Supt., Boone, Iowa.

Some months ago the station building of the Chicago & North Western Railway Company at the town of Scarville, Iowa, burned, and the citizens of that town filed a petition with this Commission asking that

the railway company be required to build its new station house on the north side of the railway track.

At the station grounds of the Chicago & North Western Railway at Scarville the railroad tracks run almost east and west. The town, or village, is situated on the north side of the railway track, and the station house was on the south side of the main line track. The passing track at this station is built to the north of the main line, and is something more than a half mile long; and still north of the passing track is the house track, upon which is situated the elevator, etc.

In order to grant the request of the citizens of Scarville it would be necessary to reconstruct the yards at this station, and would probably mean the removal of the elevator and what other places of business there may be along the present house or industry track. Testimony showed that to build the station on the north side of the railroad tracks, and make the changes which would necessarily be required for such change of location, would require an outlay of at least two thousand dollars (\$2,000) more than would be required to build the station building on the south side of the main line.

From the testimony, we reach the conclusion that the site of the old station building was too far west, and that when the new station building is erected we recommend and direct that it be placed sufficiently far east of the old location that trains coming from the south will not obstruct the street or highway running from the station grounds to the town, and that passenger trains coming from the north, when stopped at the station building, shall not obstruct the highway or street which runs north and south across the station grounds.

The application is, therefore, dismissed.

No. 8694—1918.

KNOX CLAY PRODUCTS CO., ET AL., KNOXVILLE, IOWA, *Complainants*,

v.

CHICAGO, BURLINGTON & QUINCY RAILROAD CO. AND THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO., *Defendants*.

Decided June 13, 1918.

TRACK CONNECTION AT KNOXVILLE.

Ordered that the respondent railway companies make connection between tracks of their respective roads at Knoxville, Iowa, to facilitate the interchange of carload and less than carload freight.

For C., R. I. & P. Ry. Co.—C. W. Jones, G. M., Des Moines, Iowa; F. W. Sargent, Atty., Des Moines, Iowa.

For the C., B. & Q. R. R. Co.—H. A. Pence, D. F. & P. A., Burlington, Iowa; G. H. Laubenfels, Engr., Burlington, Iowa.

For the petitioners—J. H. Henderson, Commerce Counsel of Iowa; W. H. Lyon, Atty., Knoxville, Iowa.

Now on this day, to-wit, June 13, 1918, the matters in the above entitled cause came on for hearing, and appearances had as noted. The

parties hereto were heard, testimony being given by each, and after full consideration of the entire case the Board finds as follows:

That the Chicago, Rock Island & Pacific Railway operates a branch line of its road from the Chicago-Kansas City main line at Washington, Iowa, extending west through Sigourney, Oskaloosa and other towns to Knoxville, Iowa, which is the terminus of said branch.

That the Chicago, Burlington & Quincy Railroad operates a line from Albia on the main line of said road Chicago to Omaha, running north-westerly through Knoxville and other towns, and terminating at Des Moines.

That there is no connecting track between the two said railroads at Knoxville, Iowa; that they are closely contiguous, paralleling for a short distance in the city of Knoxville upon an approximate level grade, and where the track connection permitting the interchange of cars and carload freights can easily be made; that no grading is required and that with the rehabilitating, repairing of tracks and putting in of new ties and rails, a connection can be made, under the testimony of all of the parties, at an expense not exceeding two thousand dollars (\$2,000); that it was claimed by the railroad companies that it would necessitate some additional side tracks, but which this Board does not find to be necessary at this time. In this connection, the Board had its own engineer, Mr. H. S. Phelps, to examine and estimate the cost thereof, and he finds that the cost would be approximately two thousand dollars (\$2,000).

They further find that it is necessary, in order to answer the wants, convenience and accommodations of the general public, that this connection should be made; that it will open up a large territory for the industries on the line of each railroad to territory reached by the other road; that it will facilitate the transportation of carload commodities; that there are coal mines on the Rock Island Railway a short distance from the City of Knoxville, and that there is a state institution on the line of the Chicago, Burlington & Quincy Railroad a very short distance west of Knoxville; that it is impossible for that institution to get the large quantities of coal which it requires from these mines located on the line of the Rock Island without shipping it east to Oskaloosa and there transport it to the Chicago, Burlington & Quincy, and then ship it back to Knoxville and on to said state institution, involving an additional haul of approximately forty miles; that the shipping of freights from the main line of one road to industries on the line of the other involves great delays in the shipment and expensive drayage from one track to the other, and this track connection is essential to the development of the industries located on the lines of these two roads and is essential for the general transportation of freight in carloads originating on one line and destined to points on the other; that by the connection time will be saved in the length of hauls of freight and there will be more prompt delivery of commodities and release of equipment, while, under present conditions, some days longer are required in which to deliver and unload and return the equipment for service than if this connection were made.

Upon the consideration of the entire case, the Board finds that this

is a connection that should now be ordered and that the expense thereof is not such as would warrant a failure to make such connection. It is therefore ordered and adjudged by this Board that the prayer of the petitioners be granted and that the said Chicago, Rock Island & Pacific Railway and the Chicago, Burlington & Quincy Railroad be, and they are hereby, directed and ordered to make such track connections between the two said roads. And further, that said track connections shall be installed and completed by the said railroad companies within sixty days from the date of this order.

Done at the offices of the Commission at Des Moines, Iowa, on this 13th day of June, 1918.

No. 8695—1918.

GEO. A. FRENCH, CHEROKEE, IOWA, *Complainant*.

V.

ILLINOIS CENTRAL RAILROAD CO., *Defendant*.

Decided October 19, 1918.

ELEVATOR SITE—TERMINATION OF LEASE—REMOVAL OF ELEVATOR TO NEW SITE.

Held, considering the abnormally high cost of labor and material, the complainant railway company should not insist upon the removal of elevator building until a reasonable time after the war has ended. See opinion for facts.

For the complainant—Geo. A. French, Cherokee, Iowa.

For the Illinois Central R. R. Co.—F. H. Hessel, Atty., Ft. Dodge, Iowa.

Complaint in this case was filed by Mr. F. F. Faville, Attorney for Complainant, in form of a letter as follows:

"Mr. French owns an elevator located on grounds of the I. C. Ry. Co. at Storm Lake. He has been paying to the railway company an annual rental for the use of this ground. He had a written lease with the railway company for a number of years. The custom of the company has been to renew this lease from year to year, making the term one year each time. About two years ago Mr. French delivered his lease to the railway company for renewal, expecting a new lease to be issued. No such lease has been delivered to him by the railway company, but he has continued in possession of the elevator and paid the rental and the company has accepted the rental for all but the current year and Mr. French has tendered that rental to the agent of the company at Cherokee.

"Now the railway company have served notice on Mr. French to surrender possession of the property upon which this elevator is located not later than February 1, 1918.

"It seems to me that under the provisions of Code Supplement 2110-1 this is a matter which may rightfully be referred to your Board for determination.

"This elevator is now located on land owned or controlled by the I. C. Ry. Company and under this notice to vacate there

is clearly a disagreement between Mr. French and the railway company as to the terms and conditions on which the elevator is to be continued on this property or removed therefrom.

"Mr. French of course desires to retain the elevator upon this property and continue the business of buying and storing grain therein and is perfectly willing to pay the railway company a reasonable rental for the grounds upon which the elevator is located."

The complaint was sent to the railroad company for answer and Mr. T. J. Foley, Vice President, made answer thereto as follows:

"The lease originally entered into with Mr. French for the ground in question was for the period March 1, 1914, to October 1, 1914, subject to termination at any time upon sixty days' notice, but was renewed to October 1, 1915. In connection with the construction of more adequate passenger station facilities at Storm Lake during the latter part of 1915 and the early part of 1916, the most suitable location for such facilities placed same within a distance of about twenty-five feet of the elevator belonging to Mr. French, and as the close proximity of the elevator to our passenger depot created a considerable fire risk, and also being otherwise objectionable, Mr. French was advised that his lease in the location then occupied could not be renewed, but that he could be furnished other suitable location. He objected to the removal of his elevator, and in order that the matter might be further considered, and if possible to work out some arrangement to satisfy Mr. French, his lease was extended to April 1, 1916, since which time Mr. French has been occupying our premises without formal lease. After more or less negotiations a location near Cayuga Street was offered Mr. French, same being agreeable to him and to which he stated he would move his elevator, but after further reflection on his part he asked that the railroad company assume the expense of relocating his elevator.

"It has not been the practice in similar instances for the railroad company to assume the expense of relocating structures of tenants, and we have, therefore, declined Mr. French's request.

"Mr. French has not been very actively engaged in the handling of grain through this elevator for the past year or so, and I understand he has been negotiating for its sale and for that reason perhaps did not care to assume the cost of relocating same.

"Inasmuch as no agreement could be reached with Mr. French as to the relocating of his elevator, and on account of the objectionable location of same on present site, he was served with formal notice dated October 17, 1917, that his right to occupy present ground would cease February 1, 1918, at which

time he was requested to surrender possession of the land now occupied."

Later, namely, February 6, 1918, formal answer was filed by the railroad company as follows:

"Comes now the Illinois Central Railroad Company and in the matter of the application to the Board of Railroad Commissioners regarding contract of lease on the right of way of the Illinois Central Railroad Company, and in answer to such complaint, as an addition to the answer by letter of T. J. Foley, Vice President of the Illinois Central Railroad Company, says:

"1. That the Board of Railroad Commissioners by act of the Legislature of the State of Iowa in the act creating its establishment and defining its powers, became a board of limited jurisdiction with powers, specifically granted, and because of such existence and creation it has not powers except those specifically granted by the Legislature in the act creating said board and by virtue of any statute of said Legislature it has not power or authority to determine the matters sought to be determined in this proceeding.

"2. Because under the provision of the Code Supplement 2110-1 this matter is suggested and proposed for consideration by the board and the board has no jurisdiction, power or authority to act because such section of the statute is unconstitutional in that it is contrary, in the taking of railroad property for private use, to the 14th amendment of the Constitution of the United States and the Legislature of the State of Iowa had no constitutional right to grant power to the Board of Railroad Commissioners to deprive the railway company of its property without making compensation therefor and without due process of law.

"3. Because the land sought to be taken and occupied is the private property of the railroad company, owned and purchased by it, and cannot be taken except by due process of law and is therefore contrary to the Constitution of the State of Iowa and the Constitution of the United States.

"4. Because the complaint sets out the existence and operation of a private contract between the complainant and this defendant and the complainant having become bound by said contract, either with or without the aid of the Board of Railroad Commissioners of the State of Iowa, cannot impair said private contract or change its terms or determine the rights of the parties other than as provided by the contract and in so doing will be violating the Constitution of the State of Iowa and the Constitution of the United States.

"5. Because private property cannot be taken under pretense of regulating the affairs of a railroad except as other property for a public use and on just compensation ascertained by due process of law and the purpose of the statute granting

authority to the board to act, or acts taken thereunder, is not due process of law and is a violation of the 14th amendment of the Constitution of the United States and is a taking of the property of the railroad for purely private purposes.

"6. Because said act under which the provision is made is the deprivation of the defendant Illinois Central Railroad Company of equal rights with the owners of other private property and provisions under said statute, and the provisions of said statute depriving said defendant of equal rights as provided by the Constitution of the United States.

"7. Because the railroad corporation holds its station grounds, railroad tracks and right of way for its own and the public use, but as private property. It may at its discretion permit them to be occupied by structures so long as the free and safe passage is left for freight and passengers and public use, but it is not obliged, and cannot be compelled by statute against its will, to permit private persons or partnerships to erect and maintain elevators, warehouses or similar structures for their own use or benefit upon the land of the railroad company and to be compelled by statute or the order of the board to so use would be to deprive the railroad of due process of law, of equal rights guaranteed to the owners of private property and the taking of its private property for private use without just compensation and without due process of law, in this case, would make an impairment of its right to private contracts in regard to its own private property and would be an unconstitutional interference with its rights in such connection and such order would be utterly void."

After due notice, hearing was held at Storm Lake, Iowa, September 17, 1918.

Mr. French stated that he had owned the elevator for a number of years, having bought it and refinished it, and that it was an old elevator when he purchased it, and he had made many improvements in it, and it was now in good condition, which observation by the Commission verified. The elevator has a capacity of about 20,000 bushels and is one of two located upon the company's grounds at Storm Lake, Iowa. Complainant testified that it would cost at the present time \$1,200 to move the elevator to the point designated by the company, which he could not afford. He admitted that he had had no lease for this site for the past two years, and the records indicate that he has shipped but 5 cars of grain from this elevator from November 14, 1917, to day of hearing and only 9 cars since the 1st day of January, 1917, but explained that he had had difficulty in getting a manager for the Storm Lake elevator. The lease granted by the railroad company to Mr. French contained, among other provisions, the following:

"Inasmuch as the ground herein leased was acquired and is being held for the corporate purposes of the lessor, the lessor shall be permitted to terminate this lease and the tenancy here-

by created at any time by giving the lessee sixty days' notice of such intention."

This lease, which seems to be the latest one executed, is dated March 6, 1914. There was no dispute as to the facts indicated in the complaint or answer. On the day of the hearing the attorneys for the railroad company filed a further answer to the complaint, which is as follows:

"That the Illinois Central Railroad is a common carrier and an interstate railroad, within the provisions of 'An Act to Regulate Commerce,' approved February 4, 1887, and in effect April 5, 1887, as amended, and that as such railroad it is within the provisions of a proclamation of the President of the United States, issued in response to the Act of Congress giving the United States Government full possession and control of all railroads and of said railroad, said proclamation being dated December 26, 1917, under which the control of said railroad was taken over by the United States Government at said time, and within the provisions of the act entitled 'An Act to Provide for the Operation of Transportation Systems While Under Federal Control for the Just Compensation of their Owners and for Other Purposes,' approved March 21, 1918. That since said act and the proclamation of the President of the United States, said railroad has been entirely and completely under the control of the United States Government and the employes connected with said railroad have been the employes of the United States Government, and the Illinois Central Railroad Company has been merely an agent of said Government and occupies the relationship provided for by said act. That the United States Government for the reasons stated has the sole and exclusive control of said railroad and the orders of William McAdoo, Director General, in regard to said railroad are the only orders effective in connection with the property and transportation of said railroad. That the United States Government may not be sued. That it is not a party to this action, and that the Board of Railroad Commissioners of the State of Iowa, therefore, has no jurisdiction to hear or determine the use of the property of said railroad in any way connected with its operation, and the property involved in this matter is of such character.

"Further answering, this defendant says, that it makes the foregoing a part hereof as fully as though written out again herein, and says further that by order of the Director General of Railroads, no order, judgment, or determination of a judicial board or court may be rendered effective in regard to said railroad. That by reason of said order made by the Director General under the act aforesaid and under the proclamation aforesaid, the Board of Railroad Commissioners of Iowa have no power to render an order effective in any way affecting the property in any manner connected with the use and operation of the Illinois Central Railroad.

"Further answering, the defendant says, that all the property of the defendant railroad is in the possession of and under the control of the United States Government. That said control and possession are exclusive of all other controls and possessions, and this condition arises by virtue of the acts and proclamations as hereinbefore referred to, which are made a part hereof by reference. That the questions involved in this hearing are questions concerning the occupation of the right of way of said railroad and have exclusively to do with the maintenance of buildings upon the right of way, and that the use and occupation and possession of said right of way are solely and exclusively in the control of the United States Government and no right of action, by reason of the Acts of Congress and the orders of the Director General, arises in this matter and there is nothing legally in issue to be heard by this Commission.

"The defendant therefore asks to be relieved from any order of this Commission and that the matter be dismissed at the applicant's costs.

"Illinois Central Railroad Company,
"By F. H. Chapman and Heisell & Heisell,
"Its Attorneys."

In addition, it was said by representatives of the company that the location of the elevator, being within 10 or 12 feet of the new depot, erected at Storm Lake, was a constant menace from fire; that the elevator building is in danger of taking fire from spontaneous combustion, that the building in controversy has been struck by lightning and set on fire, and it is contrary to good operating policy to have an elevator located so near the depot; that the company under the terms of its lease has lawful right to terminate the lease on 60 days' notice, but the complainant has been given more than 2 years' time within which to make disposition of the property or move the building to the site which was offered him. The complainant has operated this elevator since about the year 1911 and during that time he states he has shipped 163 carloads, the most of this apparently having been done previous to the past 2 years. Since January, 1917, to September 13, 1918, the other elevator located on the line of Illinois Central Railroad at Storm Lake has shipped 58 cars.

This board is of the opinion that under the showing made, the railroad company is justified in requesting the removal of this elevator to the site selected by the company and offered to the complainant; however, as is well known, all costs of labor and material are abnormally high at this time and probably will be more so, at least during the period of the war and probably some time thereafter, and it is our judgment that the railroad company should not insist upon the removal of this elevator building until a reasonable time after the present war is ended.

We believe this finding is justified, not only in the saving to complainant of an undue financial loss, but also in the interest of conserving labor and material.

No. 8696—1918.

IN THE MATTER OF APPLICATION OF THE CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY FOR PERMISSION TO TAKE OFF TRAINS NOS. 21 AND 22 RUNNING BETWEEN DES MOINES AND JEFFERSON, IOWA.

Decided January 9, 1918.

TRAIN SERVICE—DISCONTINUANCE OF PASSENGER TRAINS PERMITTED.

Abandonment of trains permitted on condition that the schedule time of a certain other train be changed to better accommodate the traffic.

Upon the application of the Chicago, Milwaukee & St. Paul Railway Company for leave to take off trains Nos. 21 and 22, running between Des Moines and Jefferson, Iowa, the Commission makes no objection to the taking off of said trains at this time.

The Commission does find, however, that if said trains are abandoned by said railway company, it should set back its train No. 35 so as to leave Des Moines at 4:30 p. m. each day, except Sunday, and that train No. 34 should be so scheduled as that it will arrive at Des Moines at about 12:00 or 12:30 noon.

Nothing herein shall be taken to deny the right of any person to petition for restoration of trains.

No. 8697—1918.

MINNEAPOLIS & ST. LOUIS RAILROAD CO., BY C. H. E. BOARDMAN, DISTRICT ATTORNEY, MARSHALLTOWN, IOWA, *Plaintiff*,

v.

IDEAL SAND AND GRAVEL CO., MASON CITY, IOWA, *Defendant*.

Decided March 27, 1918.

APPLICATION FOR AUTHORITY TO ACCEPT SHIPMENT IN SETTLEMENT OF CLAIM FOR ACCRUED DEMURRAGE.

A number of carloads of sand were refused by defendant in this case, they alleging they never ordered the cars. Demurrage accrued on the cars to the sum of \$266.00. Sand and gravel eventually taken by the complainant railroad for company use. Railroad company desired authority to accept sand at a value equal to the amount of accrued demurrage, thus offsetting one claim against the other. Granted.

Whereas, It has been made to appear before this body that the Minneapolis & St. Louis Railroad Company has a claim against the Ideal Sand & Gravel Company of Mason City, Iowa, for demurrage, amounting to the sum of two hundred sixty-six dollars (\$266), and the Ideal Sand & Gravel Company has a claim against the Minneapolis & St. Louis Railroad Company for the value of certain sand taken over by the Minneapolis & St. Louis Railroad Company from the Ideal Sand & Gravel Company, as to the value of which sand there is a dispute between the parties, and

Whereas, The Minneapolis & St. Louis Railroad Company desires to cancel the demurrage charges in payment for the sand taken as above, and

Whereas, Their authority to do so has been questioned, and

Whereas, This being an intrastate shipment, the parties have presented the matter to this body by agreement, for authorization, as aforesaid,

Now Therefore It Is Ordered by the Board of Railroad Commissioners of the State of Iowa that authority is hereby given to the parties above concerned, permitting them to cancel the demurrage charges as aforesaid, in consideration of the sand and gravel taken, and they are hereby authorized to balance their accounts, offsetting the one claim against the other.

All done by the Board of Railroad Commissioners of the State of Iowa, this 27th day of March, A. D. 1918.

No. 8698—1918.

IN THE MATTER OF RATES ON WATER.

Decided January 22, 1918.

RATES ON WATER TO SUPPLY COAL MINE ENGINES—EMERGENCY.

On application of the Chicago & North Western Railway Company, said company was permitted to put into effect a rate of not to exceed 2.4 cents per hundred pounds; for ten miles and less, \$6.00 per car; for 20 miles and less, \$7.00 per car; for 30 miles and less, \$8.00 per car; minimum carload weight, 40,000 pounds; applicable to Buxton, Iowa, mining district. Said rate is permitted only as an emergency measure and shall not be considered a precedent.

REPARATION.

Said company is permitted to make reparation on previous shipment made from and after November 1, 1917, on the basis herein fixed, to-wit, 2.4 cents per hundred pounds, minimum carload weight 40,000 pounds.

Now at this time, to-wit, the 22d day of January, 1918, the Chicago & North Western Railway Company, for the purpose of enabling the mines in the Buxton, Iowa, district to secure a supply of water necessary and sufficient to operate their engines at their coal mines, by reason of the fact that there is no sufficient supply of water at or near said mines, asks that it may be permitted to put into effect a rate not to exceed 2.4c per hundred pounds; for 10 miles and less, \$6.00 per car; for 20 miles and less, \$7.00 per car; for 30 miles and less, \$8.00 per car.

Upon presentation of the matter, the Commission finds:

That on account of the lack of a sufficient quantity of water in said district with which to operate their engines, and which are necessary in the operation of the coal mines, this Board finds there is such an emergency as that the Chicago & North Western Railway Company should be, and the same is hereby, permitted to make a rate in said district on water not to exceed 2.4c per hundred pounds, the minimum carload weight to be 40,000 pounds. This rate is permitted wholly and only as an emergency measure, and is in no event to be considered as a precedent as to what is or is not a reasonable rate.

And by reason of the lack of water in the Buxton District having existed since November 1, 1917, the said Chicago & North Western Railway Company is permitted to settle on previous shipments upon the same basis, to-wit, not to exceed 2.4c per hundred pounds, minimum carload weight 40,000 pounds, from and after November 1, 1917.

No. 8699—1918.

GEO. A. MILLS, ELECTRICAL ENGINEER, WATERLOO, CEDAR FALLS & NORTHERN RY. CO., WATERLOO, IOWA.

Decided April 21, 1917.

DANGER SIGNS FOR HIGH VOLTAGE TRANSMISSION LINES.

Request for Construction of Section 2120-r Code Supplement, 1913.
See opinion for construction as to height and width of letters.

The Commission has been asked for a formal ruling construing the provisions of Section 2120-r, Code Supplement, with reference to the length and width of the letters of the "label."

The section referred to provides "at any crossing of any highway by said transmission line, the poles or towers next to the highway shall be labeled 'DANGER VOLTS ELECTRICITY,' and where said poles or towers are extended along said highway and within the limits thereof or immediately adjacent thereto, the sign hereinbefore described shall be placed at least every quarter of a mile. * * * The stroke of said letters and numbers shall be at least four inches in length and not less than five-eighths of an inch in width. That the maximum number of volts shall be shown; the color of the letters and numbers shall be in contrast with the color of the back ground." Also providing "the Commission shall have full power and authority to add such further and additional rules and regulations as * * * may be reasonable."

The term "stroke" as used in this statute means the line or mark which forms the letter; thus the letter "E" consists of one perpendicular stroke which must be not less than four inches long and five-eighths inches wide. There are also three horizontal strokes the length of which is not fixed, but the width must be not less than five-eighths of an inch. The length of the horizontal strokes should be such that they will be in proper proportion to the height of the letter and the width of the stroke. The minimum height of the letter and width of the stroke is fixed, and with this general plan the letters should be so symmetrically formed as to accomplish the purpose of the signal.

It is therefore ordered by this Commission that the "label" or danger sign provided for by Section 2120-r of Code Supplement shall be a flat sign printed or painted in black letters upon a white background. The "label" shall be not less than twenty-two (22) inches long and seventeen (17) inches wide, and may be made of wood or of iron. The words and figures on such "label" shall be written in plain capital letters. The word "danger" shall be shown in one line across the upper part of said "label"; the letters of said word shall be each not less than five inches in length (height) and the stroke not less than three-fourths of an inch in width, each of said letters to have a spread of not less than three inches. In the second line shall be the figures indicating the maximum number of volts, followed by the word "volts", and on the third line shall be the word "electricity". The stroke of the letters and figures in the second and third lines to be not less than four (4) inches in length and not less than five-eighths of an inch in width, and of such spread and spacing as to be symmetrical and most easily read.

The "label" or danger signal shall be so placed on the towers or poles

of the transmission line that the bottom of the "label" should be not more than twelve (12) feet nor less than nine (9) feet above the ground, such "label" to face the highway.

The Commission has caused to be prepared and placed with the files in this proceeding a printed sample of the label, or danger sign, on which the letters and figures are printed in black ink, upon white paper, of the stroke, spread and spacing as provided in this order.

No. 8700—1918.

Chicago, Milwaukee & St. Paul Railway Co. v. James J. Cullen, et al., Ottumwa, Iowa, condemnation in Wapello County.

On June 11, 1918, the Board held hearing in the above case, at Ottumwa, Iowa, and it appearing that insufficient notice had been given non-resident owners, the case was postponed for final adjudication on June 20, 1918. No objectors appearing on that date, and none being filed, the Board, on June 20, 1918, issued certificate of authority to condemn the following described real estate in Wapello County:

Part of the West Half (W $\frac{1}{2}$) of the Southwest Quarter (SW $\frac{1}{4}$) of the Southeast Quarter (SE $\frac{1}{4}$) and part of the Southeast Quarter (SE $\frac{1}{4}$) of the Southwest Quarter (SW $\frac{1}{4}$) of Section Twenty-two (22), Township Seventy-two (72) North, Range Fourteen (14) West, in Wapello County, Iowa, described as follows: Beginning at a point on the southerly right of way line of the Chicago, Milwaukee & St. Paul Railway Company, where the east line of said West Half (W $\frac{1}{2}$) of Southwest Quarter (SW $\frac{1}{4}$) of Southeast Quarter (SE $\frac{1}{4}$) of Section Twenty-two (22) intersects said southerly right of way line; thence south along said east line to the south line of said Section Twenty-two (22); thence west along said south line to a point on said southerly right of way line of said railway company; thence northeasterly along said southerly right of way line to the point of beginning, containing twenty-four and seventeen hundredths (24.17) acres.

Also part of the North Half (N $\frac{1}{2}$) of the Northwest Quarter (NW $\frac{1}{4}$) of Section Twenty-seven (27), Township Seventy-two (72) North, Range Fourteen (14) West, in Wapello County, Iowa, described as follows: Beginning at a point on the southerly right of way line of the Chicago, Milwaukee & St. Paul Railway Company, where the north line of said Section Twenty-seven (27) intersects said southerly right of way line; thence east along said section line to the east line of the Northeast Quarter (NE $\frac{1}{4}$) of the Northwest Quarter (NW $\frac{1}{4}$) of said Section Twenty-seven (27); thence south along said east line to a point distant three hundred (300) feet southerly measured at right angles from the center line of the newly located main line of said railway company; thence in a southwesterly direction parallel to and distant three hundred (300) feet southerly from said center line of said newly located main line to a point on the east line of the Northwest Quarter (NW $\frac{1}{4}$) of the Northwest Quarter (NW $\frac{1}{4}$) of said Section Twenty-seven (27); thence north along said east line to a point distant fifty (50) feet southerly measured at right angles from the center line of said newly located main line; thence in a southwesterly direction parallel to and distant fifty (50) feet southerly from said center line of said newly located main line to a point on the west line of said Section Twenty-seven (27); thence north along said west line to a point on the southerly right of way line of said railway company; thence easterly along said southerly right of way line to the point of beginning, containing eighteen and sixty-nine hundredths (18.69) acres.

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

No. 8701—1918.

Chicago, Milwaukee & St. Paul Railway Co. v. H. J. Wingen, et al., North McGregor, Iowa, condemnation in Clayton County.

On September 18, 1918, the Board held hearing in the above case at North McGregor, Iowa, and on September 30, 1918, issued certificate of authority to condemn the following described real estate in Clayton County:

All of Blocks Nineteen (19) and Twenty (20) in the Town of North McGregor, lying between First Street and Water Street.

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

ELECTRIC TRANSMISSION LINE FRANCHISES.

No. 8702—1918.

The Citizens Gas & Electric Co., Waterloo, Iowa. Application for transmission line franchise in Black Hawk County.

On February 5, 1918, the Board held hearing in the above application. On February 8, 1918, franchise granted upon the following route:

Commencing at the corporate limits of the City of Waterloo, Iowa, running thence east on highway between section Nineteen and Thirty (19 & 30), Twenty and Twenty-nine (20 & 29), Twenty-one and Twenty-eight (21 & 28), Twenty-two and Twenty-seven (22 & 27), Twenty-three and Twenty-six (23 & 26), and Twenty-four and Twenty-five (24 & 25), in Township Eighty-nine (89), Range Twelve (12), and Sections Nineteen and Thirty (19 & 30), Twenty and Twenty-nine (20 & 29), Twenty-one and Twenty-eight (21 & 28), Twenty-two and Twenty-seven (22 & 27), Township Eighty-nine (89), Range Eleven (11), thence south on highway between Sections Twenty-six and Twenty-seven (26 & 27), Township Eighty-nine (89), Range Eleven (11); thence east on highway between Section Twenty-six and Thirty-five (26 & 35), and Twenty-five and Thirty-six (25 & 36), Township Eighty-nine (89), Range Eleven (11), to County line of Black Hawk and Buchanan Counties.

Commencing at intersection with the east and west highway between Sections Twenty and Twenty-one (20 & 21), in Township Eighty-nine (89), Range Eleven (11), and running thence north on the highway between Sections Twenty and Twenty-one (20 & 21), Sixteen and Seventeen (16 & 17), Eight and Nine (8 & 9) and Four and Five (4 & 5), of Township Eighty-nine (89), Range Eleven (11), and outside of the corporate limits of the town of Dunkerton, Iowa, between Sections Thirty-two and Thirty-three (32 & 33) and Twenty-eight and Twenty-nine (28 & 29) of Township Ninety (90), Range Eleven (11).

Commencing at the intersection with the east and west highway between Sections Twenty-eight and Thirty-three (28 & 33), in Township Eighty-eight (88), Range Thirteen (13) and running thence south on highway between Sections Thirty-three and Thirty-four (33 & 34), of Township Eighty-eight (88), Range Thirteen (13) and between Sections Three and Four (3 & 4), Nine and Ten (9 & 10), Fifteen and Sixteen (15 & 16), and Twenty-one and Twenty-two (21 & 22) of Township Eighty-seven (87), Range Thirteen (13).

Commencing at the intersection in the road commonly called the Whitney Road running easterly and westerly through the north half of Sections Twenty and Twenty-one (20 & 21), in Township Eighty-nine (89), Range Thirteen (13), and running thence north on the highway between Sections Sixteen and Seventeen (16 & 17), in Township Eighty-nine (89), Range Thirteen (13), Black Hawk County, Iowa, to the north side of said Sections Sixteen and Seventeen (16 & 17).

Commencing at the intersection in the highway running east and west between Sections Twenty-three and Twenty-six (23 & 26) in Township Eighty-nine (89), Range Twelve (12), and running thence north on the highway between Sections Twenty-three and Twenty-four (23 & 24); Thirteen and Fourteen (13 & 14), in said Township and Range to the village of Dewar and including the streets and highways as now opened and used in the village of Dewar in said county.

Commencing at the intersection in the highway running east and west between Sections Twenty-three and Twenty-six (23 & 26), in Township Eighty-

nine (89), Range Twelve (12), and running thence south about one-half mile on the highway between Sections Twenty-five and Twenty-six (25 & 26), and thence east on said highway about five (5) rods near the center of the west line of said Section Twenty-five (25), thence south on the highway through the west side of said Section Twenty-five (25), thence west about five (5) rods on highway between said Section Twenty-five (25) and Section Thirty-six (36) in said Township and Range, thence south on highway between Sections Thirty-five and Thirty-six (35 & 36), in Township Eighty-nine (89), Range Twelve (12) to the village of Raymond, and including the streets and highways as now opened and used in the village of Raymond in said county.

No. 8703—1918.

Iowa Railway & Light Co., Cedar Rapids, Iowa. Application for transmission line franchise in Benton County.

On September 20, 1916, the Board held hearing on the above application for franchise to construct an electric transmission line in Benton County. On December 18, 1917, franchise was granted upon the following route:

—Along and upon a strip of land of the uniform width of twenty-five (25) feet with the center line of said strip located sixty-eight and five-tenths (68.5) feet south of and parallel to the north boundary line of Section Twenty-six (26), Township Eighty-five (85) North, Range Ten (10), West of the Fifth (5) P. M., beginning at a point on the west line of said Section Twenty-six (26) and extending to the intersection of said twenty-five (25) foot strip with the south-westerly boundary line of the right of way of the Chicago, Rock Island and Pacific Railway Company.

Also along and upon a strip of land of the uniform width of twenty-five (25) feet, being the north twelve and one-half (12½) feet of the Northwest Quarter of Section Twenty-six (26) and the south twelve and one-half (12½) feet of the Southwest Quarter of Section Twenty-three (23), all in Township Eighty-five (85) North, Range Eleven (11), West of the Fifth P. M., Benton County, Iowa.

No. 8704—1918.

Iowa Railway & Light Co., Cedar Rapids, Iowa. Application for electric transmission line franchise in Dallas, Guthrie and Carroll Counties.

On January 10, 1917, the Board held hearing in this application. It appearing that notice had not been published in Guthrie County, as required by law, hearing was continued to February 6, 1917, in order to permit of publication of notice in Guthrie County. Further hearing was held on February 6, 1917. This application covered alternative routes, and it being the policy of the Board to grant franchise covering but one route in such instances, on April 18, 1917, letter was addressed to the applicants, asking them to elect which route they desired to follow. The applicants failing to reply within a reasonable time, this file was closed without prejudice on September 24, 1918.

No. 8705—1918.

A. H. Latimer, Calmar, Iowa. Application for transmission line franchise in Winneshiek County.

This application was set down for hearing on December 10, 1917, in the office of the Board. Before it came to hearing, the applicant advised

that he would withdraw his application. Therefore, the file was closed and no action taken.

No. 8706—1918.

Citizens Electric Co., Albert City, Iowa. Application for transmission line franchise in Buena Vista County.

On February 1, 1918, the Board held hearing in the above application. On October 2, 1918, franchise granted upon the following route:

Beginning at a point on the public highway at the corporation line of the Town of Marathon near the ½ section line of Section Twenty-two (22), following the highway thence south along the west edge of Section Twenty-two (22), thence crossing over said highway to the northeast corner of Section Twenty-eight (28), thence following the public highway south along the east edge of Sections Twenty-eight and Thirty-three (28 & 33), all in Township 93, Range 35, then continuing on south on the public highway along the east side of Section Four (4), thence east along the south edge of Section Three (3) to the Chicago, Milwaukee & St. Paul Railway, all in Township 93, Range 35, Buena Vista County, Iowa.

No. 8707—1918.

Sigourney Electric Co., Sigourney, Iowa. Application for transmission line franchise in Keokuk County.

On December 10, 1917, the Board held hearing in the above application. On January 22, 1918, franchise granted upon the following route:

Beginning at the southwest corner of Section Eleven (11), Township Seventy-six (76), Range Thirteen (13) and north along the west line of said section to the northwest corner of Section Eleven (11), Township Seventy-six (76) and Range Thirteen (13), thence across the road northwest to the southeast corner of Section Three (3), Township Seventy-six (76), Range Thirteen (13). Thence north along the east line of Section Three (3), Township Seventy-six (76), Range Thirteen (13) to the northeast corner of same section. Thence across the road north to the southeast corner of Section Thirty-four (34), Township Seventy-seven (77), Range Thirteen (13), and along the east line to the northeast corner of Section Thirty-four (34), Township Seventy-seven (77), Range Thirteen (13). Thence across the road north to the southeast corner of Section Twenty-seven (27), Township Seventy-seven (77), Range Thirteen (13), and along the east line of same section to the incorporated limits of the town of Thornburg.

No. 8708—1918.

Iowa Falls Electric Co., Cedar Rapids, Iowa. Application for transmission line franchise in Wright County.

On December 10, 1917, the Board held hearing in the above application. On December 19, 1917, franchise was granted upon the following route:

Public highways located along the west and south sides of the Southeast Quarter of Section 23, and the north side of the Northeast Quarter of the Northeast Quarter of said Section 23, and the south, east and north sides of the West Half of Section 24, and the west side of the South Three-Quarters of Section 13, all in Township 93, North Range 24, West of the 5th P. M. and from the west corporate limits of Belmont on the public highway on the south side of said Section 24, to the north and south center line of said Section 24.

No. 8709—1918.

Lorimor Light & Power Co., Lorimor, Iowa. Application for transmission line franchise in Union County.

On February 5, 1918, the Board held hearing in this case. The applicants did not appear nor were there any objections filed or objectors present. The Board, finding that the statute had been complied with, on February 8, 1918, granted franchise upon the following route:

Beginning at the terminal of the transmission line of the Creston Electric Light, Heat & Power Co., at a point about two miles east of the City of Afton in Union County, Iowa, located north of the right of way of the main line of the Chicago, Burlington & Quincy Railroad Company and near the Section line between Sections 14 and 23, Township 72, Range 29, thence in an easterly direction paralleling said right of way and located immediately north of the north line of same to the west corporate limits of the town of Thayer. Then beginning at the north corporate limits of the town of Thayer and running thence north on the east side of the public highway between Sections 14 and 15, Township 72, Range 28, Iowa, to the southwest corner of Section 11, thence north between Sections 10 and 11 and between Sections 2 and 3 on the Section line, there being no public highway thereon in said Township and Range, thence north on the east side of the public highway between Sections 34 and 35 and between Sections 26 and 27 and between Sections 22 and 23 and between Sections 14 and 15, all in Township 73, Range 28, Iowa, to the south corporate limits of the town of Lorimor, Union County, Iowa.

No. 8710—1918.

Veenschoten Bros., Boyden, Iowa. Application for transmission line franchise in Sioux County.

On February 1, 1918, the Board held hearing in this application. It appearing that a part of the description of the route was omitted from the official publication in the Alton Democrat, this hearing was continued to February 21, 1918, to permit of proper publication. There being no objections filed, nor any objectors present at the hearing, on March 6, 1918, franchise was granted upon the following route:

Commencing at the north corporate limits of the town of Boyden, Iowa, thence running north on the highway along the center line of Section 26, Township 97 north, Range 44 west, to the highway running along the north line of said section, thence east on the south side of the highway between Section 23 and 26, 24 and 25, Township 97 north, Range 44 west, to the northeast corner of Section 25 of said Township and Range, thence east in Grant Township, being Township 97, Range 43, in Sioux County, Iowa, and on the north side of the highway between Sections 19 and 30 and on the south side of the highway between Sections 20 and 29, 21 and 28, 22 and 27, in said Grant Township; thence continuing east one-half mile on the south side of said highway to the center line common to Sections 23 and 26; thence crossing said highway to the north side thereof and running from said point one-half mile east to the southeast corner of Section 23 in said Grant Township, Sioux County, Iowa, at which point the said transmission line connects with and is joined to the Grant Township and County Line Transmission Company's electric transmission line.

No. 8711—1918.

Allendorf Electric Co., Allendorf, Iowa. Application for transmission line franchise in Osceola County.

On March 12, 1918, the Board held hearing in the above application. On June 12, 1918, franchise granted upon the following route:

Beginning at the corner common to Sections Eleven, Twelve, Thirteen and Fourteen, of Township Ninety-nine North, Range Forty-one West of the Fifth P. M., thence north along the east side of the highway between Sections Eleven and Twelve of the above Township and Range, across the right of way of the Chicago, Rock Island & Pacific Railway to and along the north side of First Street, in the village of Allendorf, to the south end of the alley between Main and Lincoln Streets where the line terminates at a transformer station. The total length line for which a franchise is sought is approximately 3,670 feet.

No. 8712—1918.

Northern Iowa Gas & Electric Co., Humboldt, Iowa. Application for transmission line franchise in Palo Alto County.

On June 28, 1918, the Board held hearing in this application. On August 20, 1918, franchise was granted upon the following route:

Beginning at the point of intersection of the Section line between Sections 17 and 18, Township 96, Range 34, Palo Alto County, Iowa, with the north corporate line of the incorporated town of Ruthven, Iowa, thence north to the north line of said Section 18 thence west on the south side of the public highway between Sections 7 and 18, Township 96, Range 34, to the west line of Palo Alto County, Iowa; thence south along the east side of the public highway between Section 18, Township 96, Range 34, and Section 13, Township 96, Range 35, to the Chicago, Milwaukee & St. Paul Railway right of way.

No. 8713—1918.

Northern Iowa Gas & Electric Co., Humboldt, Iowa. Application for transmission line franchise in Clay County.

On June 28, 1918, the Board held hearing in the above application. On August 20, 1918, franchise granted upon the following route:

Beginning at a point in the east margin of the public highway bounding on the east Section Thirteen (13), Township Ninety-six (96) North, Range Thirty-five (35), west of the 5th P. M., and immediately north of the right of way of the Chicago, Milwaukee & St. Paul Railway Company, thence west across said highway and continuing west along the north line of said railroad right of way through Sections Thirteen (13) and Fourteen (14) to a point where said railroad right of way intersects the public highway bounding on the west said Section Fourteen (14) and west across said highway. Thence north in the west margin of the public highway between Sections Fourteen (14) and Fifteen (15) to its intersection with the public highway between Sections Ten (10) and Fifteen (15). Thence west in the south margin of the public highway between Sections Ten (10) and Fifteen (15) and Nine (9) and Sixteen (16) to the public highway between Sections Sixteen (16) and Seventeen (17). Continuing in a westerly direction the line crosses diagonally to the northwest across the said public highway between Sections Sixteen (16) and Seventeen (17) to the north margin of the highway between Sections Eight (8) and Seventeen (17), thence west in the north margin of the public highway between Sections Eight (8) and Seventeen (17) to the public highway between Sections Seventeen (17) and Eighteen (18). Thence south across said highway between Sections Eight (8) and Seventeen (17) and continuing south in the east margin of the highway between Sections Seventeen (17) and Eighteen (18) a distance of approximately five-eighths miles, thence west across the highway between Sections Seventeen (17) and Eighteen (18) and continuing west in the north margin of the public highway through Section Eighteen (18) to the limits of the incorporated town of Dickens.

The above described line, approximately 6.25 miles in length, lies wholly within Township Ninety-six (96) North, Range Thirty-five (35), west of the 5th P. M., in Clay County, Iowa.

No. 8714—1918.

Incorporated Town of Elkhart, Iowa. Application for transmission line franchise in Polk County.

On June 28, 1918, the Board held hearing in the above application. On July 6, 1918, franchise granted upon the following route:

Beginning at or near the point where the north and south one-half section line of Section 35, Township 81 North, Range 24 West, intersects the north boundary of said section (which point is locally known as Fleming's Crossings of the Fort Dodge, Des Moines & Southern Railroad) thence east on the south side of the highway between Sections 26 and 35 and 25 and 36, all in the above mentioned township and range, thence continuing east on the south side of the highway between Sections 30 and 31, 29 and 32, and 28 and 33, all of Township 81 North, Range 23 West, to the corporate limits of the Incorporated Town of Elkhart; a distance of approximately four miles.

No. 8715—1918.

Rolfe Light & Power Co., Rolfe, Iowa. Application for transmission line franchise in Pocahontas and Palo Alto Counties.

On July 12, 1918, the Board held hearing in this application. On July 31, 1918, franchise was granted upon the following route:

Beginning at the northeast corner of the corporate limits of the incorporated town of Rolfe, Pocahontas County, Iowa, thence in a northerly direction in the west margin of the public highway between Sections 32 and 33, 28 and 29 and 20 and 21, of Township 93 North, Range 31 West, to the southeast corner of Section 17, of the above township and range in the north margin of the public highway bounding said Section 17 on the south; a distance of approximately three miles. At this point the line branches as follows: Thence one branch crosses diagonally to the southeast over the public highway to the northwest corner of Section 31, and east in the south margin of the public highway between Sections 18 and 21, Township 93 north, Range 31 west, to the northwest corner of Section 22 of the above township and range; a distance of approximately one mile. Thence north in the east margin of the public highway between Sections 15 and 16, Township 93 north, Range 31 west, to a point approximately opposite the Des Moines Township Consolidated School; a distance of approximately one-quarter mile.

The route of the second branch begins at the southeast corner of Section 17, Township 93 North, Range 31 West, in the north margin of the highway; thence in a westerly direction in the north margin of the highway between Sections 17 and 20, 18 and 19, of Township 93 North, Range 31 West, and for a distance of approximately one-quarter mile between Sections 13 and 24, of Township 93 North, Range 32 West; a distance of approximately two and one-quarter miles. Thence diagonally to the southwest across the public highway and in a westerly direction in the south margin of the public highway between Sections 13 and 24, Township 93 North, Range 32 West to the northeast corner of Section 23 of the above township and range; a distance of approximately three-quarters miles.

From the point last described a branch extends north as follows: From the northeast corner of Section 23, Township 93 North, Range 32 West, at a point in the south margin of the highway bounding said section on the north, thence across said highway in a northerly direction in the west margin of the highway between Sections 13 and 14, Township 93 North, Range 32 West; a distance of approximately one-half mile.

From the northeast corner of Section 23, Township 93 North, Range 32 West, thence in a westerly direction in the south margin of the highway between Sections 14 and 23, in the above township and range, to a point on a private right of way immediately west of the west right of way line of the Minneapolis & St. Louis Railroad Company; a distance of approximately nine-tenths miles. Thence in a northwesterly direction on the private right of way immediately adjacent to and west of the right of way of the Minneapolis & St. Louis Railroad to the corporate limits of the incorporated town of Plover, Pocahontas County, Iowa; a distance of approximately one and four-tenths miles.

Beginning at a point in the north margin of the highway between Sections 9 and 16, Township 93 North, Range 22 West, and common to the west corporate limits of the incorporated town of Plover; thence in a westerly direction in the north margin of the above described highway between Sections 9 and 16, 8 and 17, and 7 and 18, of Township 93 North, Range 22 West, to the southwest corner of Section 7 of the above township and range; a distance of approximately two and three-fourths miles. Thence in a northerly direction in the east margin of the public highway bounding on the west Sections 6 and 7, of Township 93 North, Range 22 West. All of said previously described line being in Pocahontas County, Iowa. The ranges noted in this description are west of the Fifth Principal Meridian.

Beginning at the southwest corner of Section 31, Township 94 North, Range 32 West of the 5th Principal Meridian, thence in a northerly direction in the east margin of the highway bounding on the west Sections 30 and 31, of Township 94 North, Range 32 West of the 5th Principal Meridian, to the northwest corner of said Section 30; a distance of approximately two miles. Said line being in Palo Alto County, Iowa.

No. 8716—1918.

Madison County Mutual Rural Electric Co., Earlham, Iowa. Application for transmission line franchise in Madison County.

On July 13, 1918, the Board held hearing in the above application. On July 31, 1918, franchise was granted upon the following route:

Beginning at the southwest corner of the northeast quarter of Section Six, Township Seventy-seven North, Range Twenty-eight West of the fifth principal meridian, thence in an easterly direction along a private right of way inside of the fence line through Sections Three, Four, Five and Six to the southeast corner of the southwest quarter of the northwest quarter of Section Three of the above township and range; a distance of approximately two and three-fourths miles. The route above described is all within Madison County, Iowa.

No. 8717—1918.

Farmers Electric Line Co., Walcott, Iowa. Application for transmission line franchise in Scott County.

On July 24, 1918, the Board held hearing in the above application. On August 20, 1918, franchise was granted upon the following route:

Beginning at the intersection of the public highway bounding Sections Twenty-six (26) and Thirty-five (35), Township Seventy-nine (79) North, Range One (1) East of the 5th P. M., on the east and the public highway bounding Sections Thirty-five (35) and Thirty-six (36) of the above township and range on the south, thence north in the west margin of the public highway between Sections Twenty-five (25) and Twenty-six (26), Thirty-five (35) and Thirty-six (36) of Township Seventy-nine (79) North, Range One (1) East, to the corner common to Sections Twenty-three (23), Twenty-four (24), Twenty-five (25) and Twenty-six (26) of said township and range, a distance of two (2) miles.

Thence east in the south margin of the public highway between Sections Twenty-four (24) and Twenty-five (25) of same township and range, a dis-

tance of one-fourth mile (0.25 miles—80 rods). Also commencing at the corner common to Sections Twenty-three (23), Twenty-four (24), Twenty-five (25) and Twenty-six (26) of Township Seventy-nine (79) North, Range One (1) East of the 5th P. M., thence west in the south margin of the public highway between Sections Twenty-three (23) and Twenty-six (26) of the above township and range, a distance of approximately thirty-five hundredths miles (0.35 miles—110 rods); a total distance of approximately 2.6 miles.

No. 8718—1918.

Madison County Mutual Rural Electric Company No. 2, Earliham, Iowa. Application for transmission line franchise in Madison County.

On August 20, 1918, the Board held hearing in the above application. On September 3, 1918, franchise was granted upon the following route:

Beginning at a point near the southwest corner of the east one-half of the northeast quarter of Section One (1), Township Seventy-seven (77) North, Range Twenty-nine (29) West of the 5th P. M. One line runs thence in a westerly direction on the field side of the fence line on the north side of the public highway following the east and west half section line of said section; a distance of approximately three-fourths miles.

From the point of beginning above described, the second line runs thence in a northerly direction in the east margin of the public highway on the west side of the east one-half of the section previously described; a distance of approximately one-half mile.

The above described lines of approximately one and one-fourth miles length all in Madison County, Iowa.

CLASSIFICATION MATTERS CLOSED DURING 1918.

No. 8719—1918.

Waterloo Canning Co., Waterloo, Iowa. Rate on Canned Corn and Vegetables, from Eastern Points to the West.

Dismissed without prejudice. Filed December 2, 1914. Closed February 28, 1918.

No. 8720—1918.

S. M. Scull & Co., Charlton, Iowa. Rate on Potatoes, Andrews, Neb., to Williamson, Iowa, on C., R. I. & P. Ry. and C. & N. W. Ry. Rate of 30c per cwt. on potatoes, C. L., was published by the carrier, to become effective July 25, 1916. Filed March 15, 1916. Closed September 9, 1918.

No. 8721—1918.

Western Demurrage & Storage Bureau, Chicago, Ill. Application for Change in Demurrage Rules. For changes made see Supplement No. 2 to Demurrage and Storage Order No. 1. Filed April 19, 1917. Closed July 18, 1918.

No. 8722—1918.

Atchison, Topeka & Santa Fe Railway Co., et al. In re Proposed 15% Increase in Iowa Intrastate Freight Rates. Several hearings were held in this case, but owing to the promulgation by the Railroad Administration of a general advance in freight rates of 25%, effective June 25, 1918, this case was closed without prejudice. Filed May 4, 1917. Closed June 25, 1918.

No. 8723—1918.

Dultmeier Mfg. Co., Manning, Iowa. Change in Classification of Wagon Tongues.

For classification granted see Supplement No. 24. Filed June 19, 1917. Closed April 16, 1918.

No. 8724—1918.

Haakinson & Beaty Co., Sioux City, Iowa. Classification of Asbestos Artificial Roofing Slate.

For classification granted see Supplement No. 24. Filed November 13, 1917. Closed April 4, 1918.

No. 8725—1918.

Board of Railroad Commissioners, Des Moines, Iowa. Classification of Garbage.

The Board ruled that Class D applied to C. L. shipments of wet garbage in Iowa, and authorized railroads to publish tariffs to cover. Filed November 30, 1917. Closed April 4, 1918.

No. 8726—1918.

Western Classification Committee, by R. C. Fyfe, Chairman, Chicago, Ill. Petition for Cancellation of Provision for Shipping Stoneware, Loose or in Open Top Packages.

For change made see Supplement No. 22. Filed November 26, 1917. Closed June 27, 1918.

No. 8727—1918.

Des Moines Flour & Feed Co., Des Moines, Iowa. Petition to Change Item 14-A, Index No. 70, Supplement No. 16, Iowa Classification No. 15, so as to Specifically List the Articles Taking the Corn Commodity Rate.

For rate and classification adopted see Supplement No. 24. Filed December 13, 1917. Closed April 4, 1918.

No. 8728—1918.

Central Wire & Iron Works, Des Moines, Iowa. Change in Classification of Wire Elevator Enclosures.

For classification granted see Supplement No. 24. Filed December 20, 1917. Closed April 4, 1918.

No. 8729—1918.

Bryant Paving Co., Waterloo, Iowa. Change in Classification of C. L. Shipments of Liquid Fluxing Asphaltum in Tank Cars.

Denied. Filed January 2, 1918. Closed April 4, 1918.

No. 8730—1918.

Pennsylvania Consumers Oil Co., Council Bluffs, Iowa. Classification of Medicated Hog Oil.

Granted. See Supplement No. 24. Filed January 14, 1918. Closed April 4, 1918.

No. 8731—1918.

Iowa Board of Railroad Commissioners, Des Moines, Iowa. Classification of Hollow Building Blocks.

Granted. See Supplement No. 24. Filed February 26, 1918. Closed April 4, 1918.

No. 8732—1918.

Iowa Board of Railroad Commissioners, Des Moines, Iowa. Change in Classification of Wall Board, C. L.

Dismissed without prejudice. Filed December 10, 1917. Closed April 4, 1918.

No. 8733—1918.

Iowa Board of Railroad Commissioners, Des Moines, Iowa. Change in Classification of Sheep (Feeders) in Single Deck Cars.

Granted. See Supplement No. 24. Filed November 12, 1917. Closed April 4, 1918.

No. 8734—1918.

Iowa Board of Railroad Commissioners, Des Moines, Iowa. Change in Classification of Sash Doors and Blinds.

Dismissed without prejudice. Filed February 26, 1918. Closed April 4, 1918.

No. 8735—1918.

Chicago & North Western Railway Co., et al. Petition to Increase Minimum Weight on Salt, C. L.

Granted. See Supplement No. 24. Filed February 28, 1918. Closed April 4, 1918.

No. 8736—1918.

Guarantee Sal-Tonik Co., Sioux City, Iowa, by Traffic Bureau of Sioux City Commercial Club. Change in Classification of Medicated Live Stock Salt Blocks.

Granted. See Supplement No. 24. Filed March 7, 1918. Closed April 4, 1918.

No. 8737—1918.

Board of Railroad Commissioners, Des Moines, Iowa. Minimum Charge for Plate Glass Loaded on Open Cars.

Granted. See Supplement No. 24. Filed March 13, 1918. Closed April 4, 1918.

No. 8738—1918.

Chicago & North Western Railway Co., et al., by James C. Davis, Des Moines, Iowa. Application for Uniform Rule for Marking L. C. L. Freight.

Granted. See Supplement No. 23. Filed March 11, 1918. Closed June 27, 1918.

No. 8739—1918.

Western Grocer Co., Marshalltown, Iowa. Change in Classification of Egg Cases or Carriers.

Granted. See Supplement No. 24. Filed March 25, 1918. Closed April 4, 1918.

No. 8740—1918.

Western Grocer Co., Marshalltown, Iowa. Change in Classification of Stove Blacking.

Granted. See Supplement No. 24. Filed March 25, 1918. Closed April 4, 1918.

No. 8741—1918.

Wisconsin Lumber Co., Des Moines, Iowa, v. Illinois Central Railroad Co. Request to be Placed on Switching Tariff at Manson, Iowa.

On July 15, 1918, the railroad company advised provision would be made for adding Wisconsin Lumber Co. to the list of industries at Manson receiving reciprocal switching rate of \$3.00 per car. Filed May 23, 1918. Closed July 18, 1918.

CLASSIFICATION, RATES AND RULES.

On January 22, 1918, the Board held hearing in the matter of the application of the Western Classification Committee for the cancellation of provision for shipping stoneware, loose or in open top packages, Chairman Lewis presiding. After full hearing, Chairman Lewis announced that the Commission would make ruling to the effect that this item be cancelled from Iowa Classification, to take effect as soon as may be under the Iowa law.

SUPPLEMENT NO. 22, IOWA CLASSIFICATION.

On January 22, 1918, the Commission directed the Secretary to prepare a supplement to Iowa Classification No. 15, amending Index No. 61, Supplement No. 16, by cancelling the provision for shipping stoneware loose or in open top packages, said supplement to be known as Supplement No. 22 to Iowa Classification No. 15, dated January 22, 1918, effective January 31, 1918.

In accordance with the above instructions, the following supplement was prepared, promulgated and published, as provided by law:

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA. SUPPLEMENT NO. 22.

Supplements Nos. 16, 19, 20, 21 and 22 in effect and contain all changes to

IOWA CLASSIFICATION NO. 15

And Schedule of Reasonable Maximum Rates of Charges for the Transportation of Freight and Cars.

Index No.	Date Effective	ARTICLE	L.C.L.	C.L.
305	Jan. 31, 1918	*Crockery:		
		Stoneware (salt or common brown or Bristol glazed earthenware) viz.: Churns, jars, jugs, milk pans and crocks:		
		In boxes, barrels, crates, casks or hhds.:		
		Weighing 1,000 lbs. or less.....	4	Min.
		Weighing over 1,000 lbs.....	3	Wt.
		In hhds., bbls., or tierces with cloth tops.....	1	24,000
		In bulk.....		Lbs.

By order of the Board of Railroad Commissioners of the State of Iowa.

GEO. L. McCAUGHAN,
Secretary.

Dated at Des Moines, Iowa, January 22, 1918.

*Advance.

On March 25, 1918, the Board held hearing in the matter of the application of the Chicago & North Western Railway Co., et al., for uniform rule for marking L. C. L. freight. Chairman Lewis presided.

SUPPLEMENT NO. 23, IOWA CLASSIFICATION.

On March 25, 1918, the Board directed the Secretary to prepare a supplement to Iowa Classification No. 15, and embody therein Rule 27-B, adopted on this date, for marking L. C. L. freight, said supplement to be known as Supplement No. 23 to Iowa Classification No. 15, dated March 25, 1918, effective April 1, 1918.

In accordance with the above instructions, the following supplement was prepared, promulgated and published, as required by law:

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.
SUPPLEMENT NO. 23.

Cancels Index 55, Supp. 16, which cancelled Rule 27, of Classn.

Supplements Nos. 16, 19, 20, 21, 22 and 23 in effect and contain all changes to

IOWA CLASSIFICATION NO. 15

And Schedule of Reasonable Maximum Rates of Charges for the Transportation of Freight and Cars.

Index No. 306. Effective April 1, 1918.

RULE 27-B.

Marking Freight.	Section 1. Freight, when delivered to carriers to be transported at less than carload or any quantity ratings, must be marked in accordance with the following requirements and specifications, except as provided in Section 2 (b) of this Rule or otherwise provided in specific items in this Classification or in the Interstate Commerce Commission's Regulations for the Transportation of Dangerous Articles other than Explosives by freight. If these requirements and specifications are not complied with, freight will not be accepted for transportation.
Marking Specified.	Section 2. (a) Each package, bundle or loose piece of freight must be plainly, legibly and durably marked by brush, stencil, marking crayon (not chalk), rubber type, metal type, pasted label (see Note 1), tag (see Note 2), or other method which provides marks equally plain, legible and durable, showing the name of only one consignee, and of only one Station, Town or City and State to which destined. When consigned to a place of which there are two or more of the same name in the same State, the name of the County must also be shown. When consigned to a place not located on the line of a carrier, it must also be marked with the name of the station at which consignee will accept delivery. When consigned "To Order", it must be so marked, and further marked with an identifying symbol or number which must be shown on shipping order and bill of lading.
Labels.	NOTE 1. Labels must be securely attached with glue or equally good adhesive.
Tag Requirements.	NOTE 2. Tags must be made of metal, leather, cloth, or rope stock or sulphite fibre tag board, sufficiently strong and durable to withstand the wear and tear incident to transportation; and When such cloth or board tag is tied to any bag, bale, bundle or piece of freight, it must be securely attached through a reinforced eyelet. Tags used to mark wooden pieces or wooden containers must be fastened at all corners and center with large-headed tacks or tag fasteners; or Tags must be tied to wooden pieces when the freight would be injured by the use of tacks or tag fasteners. Tags tied to bags, bales, bundles or pieces must be securely attached by strong cord or wire, except that when tied to bundles or pieces of metal they must be securely attached by strong wire or strong tarred cord.

Freight Exempt from Marking.	(b) A shipment that fully occupies the visible capacity of a car, or that weighs 24,000 lbs. or more, when shipped from one station in or on one car, in one day, by one shipper for delivery to one consignee at one destination, need not be marked.
Comparing Marks with Shipping Order or Bill of Lading.	(c) The marks on bundles, packages or pieces must be compared with the shipping order or bill of lading, and corrections, if necessary, made by the shipper or his representative before receipt is signed.
Old Marks to be Removed.	(d) Old consignment marks must be removed or effaced.
Freight in Excess of Full Cars to be Marked.	(e) Freight in excess of full cars must be marked as required for less freight than carload freight.

By order of the Board of Railroad Commissioners of the State of Iowa.
GEO. L. McCaUGHAN,
Secretary.

Dated at Des Moines, Iowa, March 25, 1918.

SEMI-ANNUAL RATE AND CLASSIFICATION HEARING, APRIL 2, 1918.

On April 2, 1918, the Commission held a public hearing for the purpose of considering all petitions for changes in its schedule of maximum rates and classification of freights. Chairman Lewis presided. After full hearing, all cases submitted, except as noted.

On April 4, 1918, the Commission took under consideration the cases heard at the Semi-Annual Rate and Classification Hearing on April 2, 1918, and made the following rulings thereon:

Underwood Candy Co., Oskaloosa, Iowa:

Application for change in classification of ice, carloads. Continued to October, 1918, rate and classification hearing.

Haakinson & Beaty Co., Sioux City, Iowa:

Application to amend Item 13, page 115, Iowa Classification No. 15, to read "Asbestos Shingles or Slate."

Granted.

Des Moines Flour & Feed Co., Des Moines, Iowa:

Application to amend Item 14-A, Index No. 70, Supplement No. 16, Iowa Classification No. 15, so as to specifically list the articles on which the corn commodity rate will apply. Item 14-A, Index No. 70, Supplement No. 16, amended so as to include articles listed in Rule 410-K, W. T. L. Circular 1-M, I. C. C. A-638, supplements thereto and reissues thereof.

Central Wire & Iron Works, Des Moines, Iowa:

Application for change in classification of wire elevator enclosures.

Granted 2d class L. C. L., in boxes, bundles, or crates; and Class "A", C. L., in packages named, min. wt. 24000 lbs., subject to Rule 6-B.

Bryant Paving Co. Waterloo, Iowa:

Application for rate basing charges on the maximum amount remaining in tank cars rather than on the maximum gallonage capacity of tanks.

Denied.

Pennsylvania Consumers Oil Co., Council Bluffs, Iowa:

Application for specific classification of medicated hog oil.

Granted 3d class rating, L. C. L., and 5th class, C. L., in boxes or barrels.

Board of Railroad Commissioners:

The Board docketed, on its own motion, the question of proper classification and rating on hollow building blocks.

Granted brick commodity rate, minimum weight 40,000 lbs.

Board of Railroad Commissioners:

The Board docketed, on its own motion, question of elimination of Class "C" rating on wall board, C. L.

Dismissed without prejudice.

Board of Railroad Commissioners:

The Board docketed, on its own motion, the question of change in classification of stock sheep in single deck cars.

Board amended Item 19, page 170, by adding thereto the following note:

"Note: In no case shall the charge on stock sheep in a single deck car exceed the charge on stock sheep in a double deck car."

Board of Railroad Commissioners:

The Board docketed for discussion, on its own motion, the question of amending Index Nos. 23 and 24, page 11, Supplement No. 16, to cover Item 520-K in Western Trunk Line Circular No. 1-M.

Dismissed without prejudice.

Chicago & North Western Railway Co., et al.:

Application for an advance in the minimum weight on salt, C. L. from 30,000 lbs. to 40,000 lbs.

The Board advanced the minimum weight to 37,500 lbs.

Guarantee Sal-Tonik Co., Sioux City, Iowa:

Application for Class "C" carload rating, and 4th class L. C. L., on medicated live stock salt blocks.

Board granted 4th class rate L. C. L., and salt commodity rate on C. L.

Board of Railroad Commissioners:

The Board docketed, on its own motion, the following question:

On shipments of plate glass, should minimum apply as per Index 161, Rule 17, Supplement No. 16, or as per note to Index No. 140, Supplement No 167?

Board ruled that Rule 17 should apply, and amended Index No. 140, Supplement No. 16, by eliminating note thereto.

Western Grocer Co., Marshalltown, Iowa:

Application for adoption of Western Classification description and rating on egg cases or carriers.

Granted.

Western Grocer Co., Marshalltown, Iowa:

Application for adoption of Western Classification description and rating on stove blacking.

Granted.

SUPPLEMENT NO. 24, IOWA CLASSIFICATION.

On April 4, 1918, the Board directed the Secretary to prepare a supplement to Iowa Classification No. 15, and to embody therein all changes ordered on this date; Exception to Rule 27-B, as ordered by the Board on March 27, 1918; and all changes appearing in Supplements Nos. 21, 22, and 23. This supplement to be known as Supplement No. 24 to Iowa Classification No. 15, dated April 4, 1918, and effective May 1, 1918, except as noted.

In accordance with the above instructions, the following supplement was prepared, promulgated and published, as provided by law:

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,
SUPPLEMENT NO. 24.

CANCELS SUPPLEMENTS NUMBERS 21, 22, AND 23, SUPPLEMENTS 16, 15, 20 AND 24 IN EFFECT AND CONTAIN ALL CHANGES TO IOWA CLASSIFICATION NO. 15 AND SCHEDULE OF REASONABLE MAXIMUM RATES OF CHARGES FOR THE TRANSPORTATION OF FREIGHT AND CARS.

Dated April 4, 1918.

Effective May 1, 1918 (Except as Noted).

By order of the Board of Railroad Commissioners of the State of Iowa.

GEORGE L. MCCAUGHAN, Secretary.

Des Moines, Iowa, April 4, 1918.

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INDEX	ARTICLE	L.C.L.	C.L.
No. Date Effective			
255 Nov. 20, 1917	Change fine print to read, "Cancels Index No. 57, Supplement 16, which cancelled Rule 14-B, page 5 of Classification."		
(Release-In Supp. No. 21)			
260 Nov. 20, 1917	Bakery Goods (see Index 306):		
(Release-In Supp. No. 19)	Biscuits, Bread, Cakes, Crackers, Matzos, Pretzels or Toast, not otherwise specified:		
Cancels Index No. 117, Supp. No. 16, which cancelled Items 19 and 20, page 62 of Classification.	In fibre or metal cans with glass fronts, glass protected by corrugated fibreboard or wood, or without glass fronts, in crates	2	
	In fibre or metal cans with or without glass fronts, in shipping racks	2	
	In shipping baskets with basket work covers	1	
	In shipping baskets with solid wooden covers	2	
	In wheeled carriers, wood, fibreboard and iron or steel combined, locked	2	
	In barrels or boxes	2	
	In packages named, or in metal cans loose, straight or mixed C. L., min. wt. 20,000 lbs. (Subject to Rule 6-B)	4	
	Biscuit, Bread, Cracker or Matzos Dust or Meal:		
	In bags, barrels or boxes	2	
	In packages named, straight or mixed C. L., min. wt. 20,000 lbs. (Subject to Rule 6-B)	4	
	Biscuits, Bread, Cakes, Crackers, Matzos, Pretzels or Toast, not otherwise specified, and Biscuit, Bread, Cracker or Matzos Dust or Meal, in packages provided for straight carload shipments, mixed C. L., min. wt. 20,000 lbs. (Subject to Rule 6-B)	4	
	Bread, Stale:		

Index No.	Date Effective	ARTICLE	L.C.L.	C.L.
		In bags -----	2	
		In bags or in bulk, C. L., min. wt. 30,000 lbs. (Subject to Rule 6-B) -----		4
304	Nov. 25, 1917 (Reissue--In Supp. No. 23)	Cracker can crates may be shipped in mixed carloads with Biscuits, Bread, Cakes, Crackers, Matzos, Pretzels or Toast, not otherwise specified, subject to Rule 21-B, at 4th Class; minimum weight 30,000 lbs.		
305	Jan. 31, 1918 (Reissue--In Supp. No. 22)	Crackery: Stoneware (salt or common brown or Bristol glazed earthenware) viz.: Churns, Jars, Jugs, milk pans and crocks; In boxes, barrels, crates, casks or hhds: Weighing 1,000 lbs. or less -----	4	Min.
		Weighting over 1,000 lbs. -----	3	Wt.
		In hhds., bbbs., or tierces with cloth tops. -----	1	24,000
		In bulk -----		Lbs.
				C
				Min.
				Wt.
				24,000
				Lbs.

RULE 27-B.

306 April 1, 1918 (Reissue--In Supp. No. 23)
 Canceled Index 55, Supp. 16, which cancelled Rule 27 of Classification.

Section 1. Freight, when delivered to carriers to be transported at less than earload or any quantity ratings, must be marked in accordance with the following requirements and specifications, except as provided in Section 2 (b) of this Rule which can or otherwise provide specific items in this Classification or in the Interstate Commerce Commission's Regulations for the Transportation of Dangerous Articles other than Explosives by Freight. If these requirements and specifications are not complied with, freight will not be accepted for transportation.

Section 2 (a). Each package, bundle or loose piece of freight must be plainly, legibly and durably marked by brush, stencil, marking crayon (not chalk), rubber type, metal type, pasted label (see Note 3), tag (see Note 3), or other method which provides marks equally plain, legible and durable, showing the name of only one consignee, and of only one station, town or city and state to which destined.

When consigned to a place of which there are two or more of the same name in the same State, the name of the county must also be shown.

When consigned to a place not located on the line of a carrier, it must also be marked with the name of the station at which consignee will accept delivery.

When consigned "To Order," it must be so marked, and further marked with an identifying symbol or number which must be shown on shipping order and bill of lading.

NOTE 1. Labels must be securely attached with glue or equally good adhesive.

NOTE 2. Tags must be made of metal, leather, cloth, or rope stock or sulphite fibre tag board, sufficiently strong and durable to withstand the wear and tear incident to transportation; and

When such cloth or board tag is tied to any bag, bale, bundle or piece of freight, it must be securely attached through a reinforced eyelet.

Tags used to mark wooden pieces or wooden containers must be fastened at all corners and center with large-headed tacks or tag fasteners; or

Tags must be tied to wooden pieces when the freight would be injured by the use of tacks or tag fasteners.

Tags tied to bags, bales, bundles or pieces must be securely attached by strong cord or wire, except that when tied to bundles or pieces of metal they must be securely attached by strong wire or strong tarred cord.

(b) A shipment that fully occupies the visible capacity of a car, or that weighs 24,000 lbs. or more, when shipped from one station, in or on one ear, in one day, by one shipper for delivery to one consignee at one destination, need not be marked.

(c) The marks on bundles, packages or pieces must be compared with the shipping order or bill of lading, or corrections, if necessary, made by the shipper or his representative before receipt is signed.

(d) Old consignment marks must be removed or effaced.

(e) Freight in excess of full cars must be marked as required for less freight than earload freight.

307 May 1, 1918 (Canceled Index 140, Supp. 26, which cancelled Item 25, page 58 of Classification.)

Plate Glass, N. O. S., boxed -----

In packages not exceeding 100 united inches (length and width added) -----

Plate Glass, not otherwise indexed by name, and Crystal Sheet Glass -----

In Box 4 Cars

Index No.	Date Effective	ARTICLE	L.C.L.	C.L.
		In boxes exceeding 7 1/2 feet in width or more than 15 feet in length -----		D1
		In packages not exceeding 7 1/2 feet high and not more than 15 feet long -----		1
208	May 1, 1918	Elevator Shaft Enclosure Doors, Gates, Lattice Work or Railing: Iron or steel, or iron or steel and wood combined: In boxes, bbbs., or crates -----		2
		In packages named, C. L., min. wt. 24,000 lbs. Subject to Rule 6-B -----		3
309	May 1, 1918	Asbestos Shingles or Slate -----		3
				A
				D
310	May 1, 1918	(Salt: Common (Sodium Chloride): In glass or earthenware, packed in barrels or boxes -----		3
		In fibre or metal cans or cartons, in barrels or boxes -----		4
		In cloth pockets, in bags -----		4
		In cloth pockets, in barrels or boxes -----		4
		In bricks or rolls, in boxes -----		4
		In bulk in bags or barrels -----		4
		In blocks, machine pressed or fused, weighing each 50 lbs. or over, loose -----		4
		C. L.--Salt Commodity Rates -----		
311	May 1, 1918	Polish Stove (Stove Blasting): In glass or earthenware, packed in barrels or boxes -----		1
		In cans or cartons in barrels or boxes -----		3
		In casks or bars in barrels or boxes -----		3
		In pallets in crates -----		2
		In pallets in barrels or boxes -----		3
		In bulk in kits -----		1
		In bulk in barrels -----		3
		In packages named, min. wt. 30,000 lbs. -----		4
312	May 1, 1918	Tile: Building (Hollow), Fireproofing, Gypsum Building Tile, Cement Building Blocks, Fire Clay Fire Linings and Fire Clay Chimney Pipe (exclusive of chimney tops): N. O. S. -----		39
		In crates or bagheads -----		41
		(Exception to Rule 27) -----		
		* Changes other than reduction or increase, reduction, advance, addition -----		F
313	May 1, 1918	Vehicles, Parts of: Poles or Tongues: Wood and Iron or Steel combined: Loose or in packages -----		2
		Loose or in packages, straight or mixed C. L., with iron or steel Vehicle Hooks, Doubletrucks, Eveners, Neckyokes or Singletrucks, min. wt. 30,000 lbs. -----		5
314	May 1, 1918	Brick (Item No. 54), C. L.: Brick (except Bath and Enameled), Blocks (Cement, Concrete, Artificial Stone), Building or Paving, Plain or Ornamental, Blocks (Hollow Building), Blocks (Segment Sewer), Blocks (Solid Building), Clay Conduits, Crenelated Paving Blocks, Drain Tile, Ground Ganister, Hollow Building Tile, Fire Clay Tile (not glazed or enameled), Fire Clay, in straight carloads, or mixed with Fire Brick, Tank Tile or Blocks, (Straight C. L. or mixture of Fire or Blocks, straight with Fire Brick or Fire Clay Flattening and Fire Clay, Blocks, Slabs (Concrete or Cement, Reinforced), Inlaid or Roofing, Minimum weight 50,000 pounds except as follows: Exceptions: -----		

Index No.	Date Effective	ARTICLE	I. C. L.	C. L.
		Where for carrier's convenience a car of less than 50,000 pounds capacity is furnished, the marked capacity of the car will be the minimum weight.		
		Drain Tile in straight carloads, minimum weight 30,000 lbs.		
		Hollow Building Tile or Blocks in straight carloads, minimum weight 40,000 lbs.		
315	May 1, 1918	Common Lime, Salt, Stucco (Item No. 56), C. L.: The minimum weight on lime, plaster and stucco, in straight or mixed carloads, will be 24,000 lbs.; minimum C. L. weight on Cement 49,000 lbs.; minimum C. L. weight on Plaster Board and Plaster Studding, 30,000 lbs.; minimum C. L. weight on Salt, 37,500 lbs.		
		†Reduction.		
		*Addition.		
		†Changes other than reduction or increase.		
		‡Advances.		
316	May 1, 1918	†Corn (Item No. 65), C. L.: Corn, oats, barley, flaxseed screenings, hemp seed and other articles taking same rates, as listed in Rule No. 416-K, Western Trunk Line Clr. I. M. I. C. O. A-688 Supplements thereto and resises thereof.		
		‡Mill products, mixed carloads: The highest carload rate will apply on mixed carloads of mill products, such as flour, meal, bran, chop feed and grain in sacks.		
		‡Mill products (Feed) and articles taking corn and oat rates, as listed in Rule No. 416-K, Western Trunk Line Clr. I. M. I. C. O. A-688, supplements thereto and resises thereof, and Digester Tankage in bags, mixed carloads, minimum C. L. weight 24,000 lbs.		
		‡Flour and other grain products, taking grain tariff rates, in straight or mixed carloads, minimum weight 24,000 lbs.		
317	May 1, 1918	Sheep, S. D. (Item No. 71), C. L.: (See Note) Sheep in single deck cars, minimum carload weight 10,000 lbs.		
		* Note: In no case shall the charge on stock sheep in a single deck car exceed the charge on stock sheep in a double deck car.		
318	May 1, 1918	Egg Cases or Carriers: * Wooden: K. D., in bundles or crates	4	B
319	May 1, 1918	Insect Destroyer: * Oil for hog oilers: In boxes or bins	3	B
		†Changes other than reduction or increase.		
		*Addition.		

GENERAL CASES CLOSED BY CORRESPONDENCE.

No. 8742—1918.

J. Auracher, Shenandoah, Iowa, v. Wabash Railroad Co. *Refusal of railroad company to renew leases on elevator sites at Summit and Bingham, Iowa.*

Hearing in this case was held in the office of the Board on January 6, 1914. All parties were represented. It appearing that tentative adjustment of the case was in progress, decision of the Commission was not made, and, on May 10, 1918, the Commerce Counsel advised the Board that desired leases had been secured and the case should be dismissed. Filed April 9, 1913. Closed May 13, 1918.

No. 8743—1918.

E. W. Ross, Sewal, Iowa, v. C., R. I. & P. Ry. Co. *Dangerous Overhead Crossing at Harvard, Iowa.*

Complaint was taken up with the railway company, and it developed that there was a dispute between the county authorities and the railway company concerning the proper division of maintenance expense on the structure in question. It also appeared that the Board of Supervisors had taken the matter up with the Highway Commission, who referred the subject to the Railroad Commission for consideration. After considerable correspondence, the Board was advised that an agreement in the matter of division of expense had been reached between the railroad company and the county authorities, and the work was progressing. Filed October 26, 1915. Closed December 12, 1917.

No. 8744—1918.

Illinois Central Railroad Co. *Application for Adoption of I. C. C. Rules and Forms for Reporting Accidents in Iowa.*

It appearing that the report forms of the Interstate Commerce Commission were more complete, and in general use by the railroads in reporting accidents throughout the country, the Board, on January 15, 1917, adopted such forms for use in this state. Filed January 20, 1916. Closed August 23, 1918.

No. 8745—1918.

Robert Woolworth, et al., James, Iowa, v. Illinois Central Rd. *Petition for New Depot.*

Depot constructed. Filed March 15, 1916. Closed February 8, 1918.

No. 8746—1918.

W. T. O. Hart, Maloy, Iowa, v. C. G. W. R. R. Co. *Crossing.*

In order to locate the desired crossing it appeared that it would be necessary to remove the depot building of the railroad, and this the rail-

road company declined to do voluntarily. The case was referred to the Commerce Counsel, on request of attorneys for complainant, and the Commission was advised on July 11, 1918, that nothing had been heard from the petitioners for almost a year, and the case was, therefore, closed. Filed August 11, 1916. Closed July 12, 1918.

No. 8747—1918.

City of Des Moines v. C. & N. W. and I. U. Railways. *Viaduct.*

Certified copy of Ordinance No. 2440, declaring the necessity for a viaduct over the tracks of the C. & N. W. and I. U. Railways at University Avenue, Des Moines.

On April 3, 1917, the Commission was advised by Hon. H. W. Byers, Corporation Counsel of the City of Des Moines, that this ordinance was later amended and failed of its final passage, and suggested that an entry be made dismissing the matter without prejudice, which was done. Filed March 22, 1916. Closed August 23, 1918.

No. 8748—1918.

Elmer Brown, Gravity, Iowa, v. C., B. & Q. R. R. Co. *Dangerous Crossing.*

This case was taken up with the railroad company, who advised the Board that they had had several meetings with the citizens concerned, and the Highway Commission, but that there had been no adjustment. Later, the papers in the case were referred to the Commerce Counsel, who, on February 1, 1918, advised the Board that he had been unable to get any response to letters addressed to complainant on several occasions, and, therefore, the case was dismissed. Filed April 12, 1916. Closed February 2, 1918.

No. 8749—1918.

Farmers' Equity Association, Riceville, Iowa, v. C. G. W. R. R. *Application for Elevator Site.*

Site granted. Filed August 26, 1916. Closed June 19, 1918.

No. 8750—1918.

Miller & Craver, Avery, Iowa, v. C., B. & Q. R. R. *Stock Yards—Application for Construction of.*

See No. 8690—1918. Filed September 26, 1916. Closed November 30, 1918.

No. 8751—1918.

E. P. Monroe, et al., Conger, Iowa, v. C. G. W. R. R. *Petition for Shelter and Flag Station.*

Shelter furnished. Filed October 20, 1916. Closed March 6, 1918.

No. 8752—1918.

W. F. Stebbins, Des Moines, Iowa, v. M. & St. L. R. R. and C., M. & St. P. Ry. Co. *Transfer of Freight at Ruthven.*

Complainant desired that interchange of freight between the defendant railroads be accomplished at the depot of the C., M. & St. P. Ry., at Ruthven, instead of being transferred by dray between the two depots. The railway companies concerned objected, on the ground that proposed arrangement would increase operating expenses and make additional ware-

housing facilities necessary. On request of complainant the case was referred to the Commerce Counsel, who, on October 22, 1917, advised that he had heard nothing from complainant for several months, and the case was, therefore, closed without prejudice. Filed December 21, 1916. Closed September 20, 1918.

No. 8753—1918.

M. W. Orcutt, Plainfield, Iowa, v. Illinois Central R. R. Co. *Drainage.* Adjusted satisfactory to complainant. Filed March 16, 1917. Closed December 31, 1917.

No. 8754—1918.

Community Welfare Club, Ruthven, Iowa, v. C., M. & St. P. Ry. Co. *Condition of Stock Yards.*

Complainants failing to respond to letters from the Commission, the case was closed. Filed April 17, 1917. Closed August 15, 1918.

No. 8755—1918.

Community Welfare Club, Ruthven, Iowa, v. M. & St. L. R. R. Co. *Condition of Stock Yards.*

Complainants failing to respond to letters from the Commission, the case was closed. Filed April 17, 1917. Closed August 15, 1918.

No. 8756—1918.

H. R. Pepper, Dows, Iowa, v. C. G. W. R. R. *Hog Tight Fence.*

Fence constructed. Filed April 24, 1917. Closed December 28, 1917.

No. 8757—1918.

Frank Cram & Sons, Des Moines, Iowa, v. C., R. I. & P. Ry. Co. *Failure to Furnish Cars for Sand Loading.*

The railroad company advised the Commission that it was unable to furnish cars for this class of loading on account of scarcity of equipment, and the case was referred to the Commerce Counsel, who advised that he was unable to elicit replies from complainants to his communications, and that inasmuch as the railroads had been taken over by the Government, he recommended the case be closed without prejudice, which was done. Filed April 28, 1917. Closed February 2, 1918.

No. 8758—1918.

Frank Cram & Sons, Des Moines, Iowa, v. M. & St. L. R. R. *Refusal to Furnish Cars for Sand Loading.*

The railroad company advised that their refusal was at the direction of the Commission on Car Service, Washington, D. C., acting under instructions of the Special Committee on National Defense. The files were turned over to the Commerce Counsel, who recommended that the case be closed without prejudice. Filed April 28, 1917. Closed February 2, 1918.

No. 8759—1918.

H. Barron & Sons, Clarinda, Iowa, v. C., B. & Q. R. R. *Installation of Track Scales.*

In reply to complaint of petitioner the railroad company stated that

in their opinion the scales were desired in order to facilitate the business of buying and selling scrap; that such being the case, it was not the duty of the railroad company to furnish track scales. The case was referred to the Commerce Counsel, who advised that the complainants did not desire to press the case during the progress of the war. The file was, therefore, closed without prejudice. Filed May 3, 1917. Closed February 8, 1918.

No. 8760—1918.

L. E. Mason, Slater, Iowa, v. C., M. & St. P. and C. & N. W. Rys. *Electric Lights in Depot.*

The railroad company agreed to provide the lights, as requested. Filed May 26, 1917. Closed November 7, 1918.

No. 8761—1918.

Wm. H. Meyer, Corley, Iowa, v. C., R. I. & P. Ry. Co. *Fence Gates Along Right of Way.*

Adjusted satisfactory to complainant. Filed May 14, 1917. Closed July 18, 1918.

No. 8762—1918.

Farmers Elevator Co., Plainfield, Iowa, v. Illinois Central R. R. *Elevator Site.*

Case was referred to Commerce Counsel, who advised that he had been unable to receive reply to his communications to complainant, and recommended that it be closed without prejudice, which was done. Filed May 7, 1917. Closed July 12, 1918.

No. 8763—1918.

Board of Trustees, Madison Township, Hancock County, Forest City, Iowa, v. C., R. I. & P. Ry. Co. *Overhead Crossing.*

Crossing placed in condition satisfactory to complainants. Filed June 12, 1917. Closed October 7, 1918.

No. 8764—1918.

Mrs. Helena Miller, Cumming, Iowa, v. C. G. W. R. R. Co. *Fence Along Right of Way.*

Satisfactorily adjusted. Filed June 16, 1917. Closed September 20, 1918.

No. 8765—1918.

J. W. Frazier, et al., Honey Creek, Iowa, v. Illinois Central R. R. *Obstruction of Drainage by Low Bridge.*

Bridge inspected by Commissioner Lewis, who found that a new structure had been built, satisfactorily eliminating the former trouble. Filed June 14, 1917. Closed March 19, 1918.

No. 8766—1918.

McKee Brothers, Muscatine, Iowa, v. C., M. & St. P. Ry. Co. *Refrigerator Car Service.*

Complainants desired cars of a description which were not possessed by the railroad company, and failed to furnish destination and routing, as required, before cars could be secured from another company. It was,

therefore, impossible to supply them. Filed July 18, 1917. Closed September 20, 1918.

No. 8767—1918.

V. C. Bailey, Town Clerk, Lamoni, Iowa, v. C., B. & Q. R. R. *Poor Condition of Crossing.*

Complainant in this case stated that the railroad crossing at Main and Elm Streets, in Lamoni, was in a very dangerous condition. The complaint was taken up with the railroad company, which took the position that the crossing was in safe condition and declined to make any change. The files were then sent to the Commerce Counsel, who later advised the Commission that he was unable to secure response from complainant, and the case was closed without prejudice. Filed July 24, 1917. Closed July 12, 1918.

No. 8768—1918.

Keokuk Pure Ice Co., Keokuk, Iowa, v. C., B. & Q. R. R. *Inability to Secure Cars for Shipment of Ice.*

Closed without prejudice. Filed August 7, 1917. Closed September 20, 1918.

No. 8769—1918.

Statter & Co., Sioux City, Iowa, v. Illinois Central Railroad. *Refrigerator Car Service.*

This case was referred to the Commerce Counsel, who later advised the Commission that he was unable to get response from complainants, and the file was, therefore, closed without prejudice. Filed August 13, 1917. Closed July 12, 1918.

No. 8770—1918.

Hill & Burket, Minburn, Iowa, v. M. & St. L. R. R. *Freight Service at Minburn.*

Closed without prejudice. Filed June 26, 1917. Closed September 20, 1918.

No. 8771—1918.

Citizens of Spragueville, by Wolfe & Wolfe, Attys., Clinton, Iowa, v. C., M. & St. P. Ry. *Passenger Service—Refusal to Sell Tickets at Spragueville.*

Satisfactorily adjusted. Filed August 17, 1917. Closed February 14, 1918.

No. 8772—1918.

F. D. Dennis, Albion, Iowa, v. M. & St. L. R. R. *Refusal to Install Telephone in Depot.*

Satisfactorily adjusted. Filed August 29, 1917. Closed April 29, 1918.

No. 8773—1918.

Citizens of Hancock, Kossuth, Wright & Humboldt Counties, by Dunn & Bryant, Mason City, Iowa, v. M. & St. L. R. R. *Petition for Sidetracks at a point between Kanawha and Corwith, to be known as Denhart.*

Satisfactorily adjusted. Filed September 4, 1917. Closed August 17, 1918.

No. 8774—1918.

Adolph Torkelson, Hudson, S. D., v. C. M. & St. P. Ry. *Petition for Underground Crossing near Austin, Iowa.*

No reply being received from the complainant to a letter from the Commission, asking for statement of his position, case was closed without prejudice. Filed October 3, 1917. Closed September 20, 1918.

No. 8775—1918.

Adel Clay Products Co., Adel, Iowa, v. C., R. I. & P. Ry. *Freight Service—Refusal to Note Damage to Shipments on Freight Bills.*

Adjusted. Filed September 17, 1917. Closed May 1, 1918.

No. 8776—1918.

Drake Hardware Co., Burlington, Iowa, v. C., R. I. & P. Ry. *Freight Service—Delay in Delivering Shipments after Arrival at Destination.*

Satisfactorily adjusted. Filed October 17, 1917. Closed August 13, 1918.

No. 8777—1918.

Phil R. Wilkinson, Winterset, Iowa, v. C. G. W. R. R. *Petition for Highway Crossing in South Township, Madison County.*

Satisfactorily adjusted. Filed October 24, 1917. Closed August 13, 1918.

No. 8778—1918.

Commercial Club, Davis City, Iowa, v. C., B. & Q. R. R. *Petition for Installation of Electric Lights in and around Depot.*

Satisfactorily adjusted. Filed November 13, 1917. Closed April 10, 1918.

No. 8779—1918.

Chas. Isaacson, Albia, Iowa, v. C., B. & Q. R. R. *Relocation of Farm Grade Crossing.*

Dismissed without prejudice, at request of complainant. Filed November 15, 1917. Closed December 17, 1917.

No. 8780—1918.

Clinton Fruit & Produce Co., Clinton, Iowa, v. C., B. & Q. R. R. and C., R. I. & P. Ry. *Switching Service—Delay in Transferring Cars.*

Dismissed without prejudice. Filed September 24, 1917. Closed September 20, 1918.

No. 8781—1918.

G. Albert Katuim, St. Charles, Iowa, v. C. G. W. R. R. *Protest Against Keeping Depot at Hanley Closed.*

Dismissed without prejudice. Filed November 2, 1917. Closed September 20, 1918.

No. 8782—1918.

H. B. Whitney, Sioux City, Iowa, v. C. & N. W. Ry. *Lack of Place to Unload Freight at Fenton and Lone Rock.*

Satisfactorily adjusted. Filed November 1, 1917. Closed June 21, 1918.

No. 8783—1918.

Hon. Geo. F. Tucker, Clinton, Iowa, v. C. & N. W. Ry. *Petition Asking that Agent be Re-installed at Almont.*

Satisfactorily adjusted. Filed November 19, 1917. Closed January 24, 1918.

No. 8784—1918.

Carl Abel, Wall Lake, Iowa, v. C. & N. W. Ry. *Hog Tight Fence Along Right of Way.*

Adjusted. Filed November 23, 1917. Closed March 19, 1918.

No. 8785—1918.

Johnston Bros. Clay Works, Clayworks, Iowa, v. M. & St. L. R. R. and Illinois Central R. R. *Failure to Furnish Cars.*

Dismissed without prejudice. Filed November 20, 1917. Closed September 20, 1918.

No. 8786—1918.

R. H. Dynas, Bellevue, Iowa, v. C., M. & St. P. Ry. *Station Service.*

Adjusted. Filed October 31, 1917. Closed September 20, 1918.

No. 8787—1918.

McCarty & Alborn, by E. D. Carter, Perry, Iowa, v. C., M. & St. P. Ry. *Complaint Account one Firm Having Exclusive Control of Stock Yards and Scales.*

Satisfactorily adjusted. Filed November 27, 1917. Closed July 22, 1918.

No. 8788—1918.

Wabash Railway Co., by J. T. Sheahan, Moberly, Mo., v. Joe Mowery, Des Moines, Iowa. *Failure to Keep Gates Closed.*

No further complaint being received, case closed. Filed November 23, 1917. Closed January 15, 1918.

No. 8789—1918.

Wabash Railway Co., by J. T. Sheahan, Moberly, Mo., v. E. E. Gitchell, Des Moines, Iowa. *Failure to Keep Gates Closed.*

No further complaint being received, case closed. Filed November 23, 1917. Closed January 15, 1918.

No. 8790—1918.

Wabash Railway Co., by J. T. Sheahan, Moberly, Mo., v. S. D. Whinery, Des Moines, Iowa. *Failure to Keep Gates Closed.*

No further complaint being received, case closed. Filed November 23, 1917. Closed January 15, 1918.

No. 8791—1918.

Wabash Railway Co., by J. T. Sheahan, Moberly, Mo., v. Peet Vanderburg, Pifield, Iowa. *Failure to Keep Gates Closed.*

No further complaint being received, case closed. Filed November 23, 1917. Closed January 15, 1918.

No. 8792—1918.

Wabash Railway Co., by J. T. Sheahan, Moberly, Mo., v. Bill Karr, Pifield, Iowa. *Failure to Keep Gates Closed.*

No further complaint being received, case closed. Filed November 23, 1917. Closed January 15, 1918.

No. 8792—1918.

Wabash Railway Co., by J. T. Sheahan, Moberly, Mo., v. R. A. Cline, Fifield, Iowa. *Failure to Keep Gates Closed.*

No further complaint being received, case closed. Filed November 23, 1917. Closed January 15, 1918.

No. 8794—1918.

Wabash Railway Co., by J. T. Sheahan, Moberly, Mo., v. Bardes Cline, Fifield, Iowa. *Failure to Keep Gates Shut.*

No further complaint being received, case closed. Filed November 23, 1917. Closed January 15, 1918.

No. 8795—1918.

Wabash Railway Co., by J. T. Sheahan, Moberly, Mo., v. A. De Heer, Fifield, Iowa. *Failure to Keep Gates Closed.*

No further complaint being received, case closed. Filed November 23, 1917. Closed January 15, 1918.

No. 8796—1918.

James N. Smith, Pres., United Shippers, Bonair, Iowa, v. C. M. & St. P. Ry. *Discrimination in Distribution of Stock Cars and Use of Stock Yards at Cresco.*

Investigation developed that discrimination was not being practiced. Filed November 23, 1917. Closed August 15, 1918.

No. 8797—1918.

G. A. Drewelow, New Hampton, Iowa, v. C. G. W. R. R. *Failure to Furnish Cars at Boyd.*

Satisfactorily adjusted. Filed November 23, 1917. Closed September 20, 1918.

No. 8798—1918.

Charles Nonweiler, Hayfield, Iowa, v. M. & St. L. R. R. *Failure to Heat Depot at Hawley, Iowa.*

Dismissed without prejudice. Filed December 5, 1917. Closed September 20, 1918.

No. 8799—1918.

Arlington Co-operative Commission Co., Arlington, Iowa, v. C. M. & St. P. Ry. *Failure to Furnish Stock Cars.*

Investigation developed that discrimination was not being practiced. Filed November 28, 1917. Closed February 5, 1918.

No. 8800—1918.

Ogden Consolidated Coal Co., Ogden, Iowa, v. Illinois Central Railroad and Ft. Dodge, D. M. & S. R. R. *Failure to Furnish Coal Cars.*

Cars furnished to extent of ability. Filed December 4, 1917. Closed February 5, 1918.

No. 8801—1918.

C. A. Green, Rolfe, Iowa, v. C. M. & St. P. Ry. *Failure to Furnish Cars for Shipments of Hogs.*

Dismissed without prejudice. Filed December 8, 1917. Closed September 6, 1918.

No. 8802—1918.

Central Iowa Fuel Co., Chariton, Iowa, v. Q. O. & K. C. R. R. *Failure to Furnish Cars for Shipment of Lumber.*

Cars furnished. Filed December 7, 1917. Closed December 24, 1917.

No. 8803—1918.

H. B. Walling, Atty., Anthon, Iowa, v. Illinois Central R. R. *Failure to Furnish Stock Shippers with Cars.*

Cars furnished. Filed December 8, 1917. Closed September 20, 1918.

No. 8804—1918.

Commercial Club, What Cheer, Iowa, v. C. & N. W. Ry. *Failure to Make Connection at What Cheer.*

Arrangements made to hold train for connection. Filed December 8, 1917. Closed March 8, 1918.

No. 8805—1918.

E. R. Drewelow, Algona, Iowa, v. C. M. & St. P. Ry. *Failure to Furnish Stock Cars at Wesley.*

Adjusted. Filed February 8, 1918. Closed September 9, 1918.

No. 8806—1918.

American Co-operative Assn., Wausau, Wis., v. C. M. & St. P. Ry. *Discrimination in Distribution of Stock Cars at Lansing, Iowa.*

Investigation disclosed that complainant had not ordered any cars. Filed December 3, 1917. Closed January 26, 1918.

No. 8807—1918.

J. L. Manuel, Britt, Iowa, v. C. M. & St. P. Ry. *Failure to Furnish Cars for Loading Hay.*

Adjusted. Filed December 11, 1917. Closed August 14, 1918.

No. 8808—1918.

R. A. Dyas, Bellevue, Iowa, v. C. M. & St. P. Ry. *Failure to Furnish Cars for Stock Shipments.*

Cars furnished. Filed December 10, 1917. Closed February 5, 1918.

No. 8809—1918.

Gault Bros., Creston, Iowa, v. C. B. & Q. R. R. *Failure to Furnish Cars.* Railroad company advised they would use every effort to furnish cars.

Filed December 12, 1917. Closed February 5, 1918.

No. 8810—1918.

Melbourne Lumber Co., Melbourne, Iowa, v. C. M. & St. P. Ry. *Switching Service.*

Adjusted. Filed December 12, 1917. Closed December 18, 1917.

No. 8811—1918.

Hays Lumber Co., Corydon, Iowa, v. C., B. & Q. R. R. *Delay in Transit.* Car delivered. Filed December 11, 1917. Closed December 24, 1917.

No. 8812—1918.

Geo. Moulton and Welmer Hay Co., Ledyard, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Cars at Germania for Shipments of Hay.*

Investigation developed that shippers were unable to load. Filed February 24, 1917. Closed December 17, 1917.

No. 8813—1918.

A. Boleyn, Volga City, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Cars.*

Investigation disclosed that such cars as were available were being distributed without discrimination. Filed December 14, 1917. Closed February 6, 1918.

No. 8814—1918.

H. Schol, George, Iowa, v. Illinois Central R. R. *Failure to Furnish Stock Cars.*

Investigation developed that in view of the general car shortage it was impossible to fill all orders, but cars were being distributed equitably. Filed December 14, 1917. Closed January 17, 1918.

No. 8815—1918.

York & Matteson, Ladora, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Stock Cars.*

Investigation showed cars were being distributed equitably. Filed December 17, 1917. Closed August 15, 1918.

No. 8816—1918.

Joseph P. Maher, Des Moines, Iowa, v. C., R. I. & P. Ry. *Delay in Transit.*

Adjusted. Filed December 17, 1917. Closed September 20, 1918.

No. 8817—1918.

Chas. A. Benshoof, et al., Des Moines, Iowa, v. Ft. D., D. M. & S. R. R. *Train Service from Des Moines to Carney and Oralabor.*

Train service furnished. Filed December 17, 1917. Closed January 9, 1918.

No. 8818—1918.

Sheffield Brick & Tile Co., Sheffield, Iowa, v. C. & N. W. Ry. *Right of Shipper to Select Route.*

Satisfactorily adjusted. Filed December 18, 1917. Closed September 20, 1918.

No. 8819—1918.

American Co-operative Association, Wausau, Wis., v. C., M. & St. P. Ry. *Discrimination in Distribution of Stock Cars at Lawler.*

Investigation disclosed no discrimination was being practiced. Filed November 12, 1917. Closed December 26, 1917.

No. 8820—1918.

H. R. Pepper, Dows, Iowa, v. C. & N. W. Ry. *Failure to Furnish Coal Cars.*

Investigation developed that cause for complaint lay with the coal mine. Filed December 19, 1917. Closed January 9, 1918.

No. 8821—1918.

Iowa Light & Power Co., Eldora, Iowa, v. C. & N. W. Ry. *Failure to Furnish Cars for Coal.*

Investigation showed that inability to secure coal was not the fault of the railroad company. Filed December 19, 1917. Closed January 9, 1918.

No. 8822—1918.

W. D. Bell, et al., Massena, Iowa, v. C., B. & Q. R. R. *Petition for Elevator Site.*

Complainant failing to reply to communications from the Commission, the case was dismissed without prejudice. Filed December 20, 1917. Closed August 15, 1918.

No. 8823—1918.

Jno. E. Gable & Co., Oxford Junction, Iowa, v. C., M. & St. P. Ry. *Delay in Transit.*

Adjusted. Filed December 20, 1917. Closed December 24, 1917.

No. 8824—1918.

J. A. Voorhees, Monticello, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Stock Cars.*

Adjusted. Filed December 20, 1917. Closed March 6, 1918.

No. 8825—1918.

Board of Railroad Commissioners, Des Moines, Iowa, v. C., R. I. & P. Ry. Co., et al. *Discrimination in Distribution of Cars.*

Investigation showed the state of Iowa was getting its fair proportion of stock cars on the lines of railroads operating in Iowa. Filed December 21, 1917. Closed June 25, 1918.

No. 8826—1918.

Axel Shefelvland, Hayfield, Iowa, v. M. & St. L. R. R. *Right of Way Fence.*

Fence repaired. Filed December 24, 1917. Closed November 7, 1918.

No. 8827—1918.

Peterson Power & Milling Co., Peterson, Iowa, v. C., B. & Q. R. R. *Delay in Transit to Cars of Coal.*

Coal delivered. Filed December 27, 1917. Closed January 8, 1918.

No. 8828—1918.

H. Dreyer, Jr., Aplington, Iowa, v. Illinois Central Railroad. *Failure to Furnish Cars for Grain.*

Adjusted. Filed December 29, 1917. Closed January 9, 1918.

No. 8829—1918.

Capt. Robert Middlebrook, Camp Dodge, Iowa, v. C., B. & Q. R. R. Co. *Dangerous Approach to Crossing Near Osceola.*

Requests for additional information from the complainant not being answered, the file was closed. Filed December 31, 1917. Closed February 6, 1918.

No. 8830—1918.

George F. Meyer, Dows, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Stock Cars.*

Investigation showed complainant was getting his fair proportion of cars available. Filed January 5, 1918. Closed February 27, 1918.

No. 8831—1918.

Burke & Stephenson, Story City, Iowa, v. M. & St. L. R. R. *Failure to Furnish Grain Cars.*

Investigation showed that because of congestion in eastern part of United States and car shortage in Iowa, the situation was extremely acute, but that such cars as were available were being distributed equitably. Filed January 3, 1918. Closed January 21, 1918.

No. 8832—1918.

H. W. Lucas & Co., West Chester, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Grain Doors.*

Grain doors furnished. Filed January 4, 1918. Closed February 18, 1918.

No. 8833—1918.

Farmers Co-operative Elevator Co., Ackley, Iowa, v. Illinois Central R. R. Co. *Refusal to Permit Spur Track Connection with Main Line M. & St. L. R. R., Near Interlocker.*

Track built. Filed January 3, 1918. Closed April 20, 1918.

No. 8834—1918.

Graydon W. Johnson, Mechanicsville, Iowa, v. C. & N. W. Ry. *Stock Train Service to Chicago.*

The service complained of being interstate, and the result of an order of the Railroad Administration, the Railroad Commission had no jurisdiction, and the case was dismissed. Filed January 4, 1918. Closed March 8, 1918.

No. 8835—1918.

T. M. Gushee, Smithland, Iowa, v. Illinois Central R. R. *Failure to Repair Fence Along Right of Way.*

Satisfactorily adjusted. Filed January 7, 1918. Closed September 20, 1918.

No. 8836—1918.

Wm. Schmedika, Radcliffe, Iowa, v. C. & N. W. Ry. *Failure to Furnish Cars for Stock Shipments.*

Cars furnished. Filed January 2, 1918. Closed March 8, 1918.

No. 8837—1918.

E. M. Fuller, New Hampton, Iowa, v. C. G. W. R. R. *Failure to Furnish Emigrant Car.*

Car furnished. Filed January 4, 1918. Closed January 9, 1918.

No. 8838—1918.

Farmers Co-operative Exchange, Essex, Iowa, v. C., B. & Q. R. R. *Discrimination in Distribution of Grain Cars.*

Adjusted. Filed January 8, 1918. Closed January 29, 1918.

No. 8839—1918.

W. A. Blakely, Grant Center, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Cars for Hay Loading.*

Cars furnished. Filed January 9, 1918. Closed March 15, 1918.

No. 8840—1918.

A. H. Bierkamp, Durant, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Stock Cars.*

On account of critical car condition, it was impossible to furnish cars as desired. Filed January 10, 1918. Closed February 28, 1918.

No. 8841—1918.

W. A. Coglizer, Des Moines, Iowa, v. C., R. I. & P. Ry. *Train Service on Sibley Branch.*

More adequate facilities afforded. Filed January 10, 1918. Closed February 15, 1918.

No. 8842—1918.

J. F. Eisele, Malcom, Iowa, v. C., R. I. & P. *Failure to Furnish Stock Cars.*

On account of critical car condition, it was impossible to furnish cars as desired. Filed January 11, 1918. Closed January 15, 1918.

No. 8843—1918.

James De Vault, Varina, Iowa, v. C., M. & St. P. Ry. *Discrimination in Distribution of Grain Cars.*

On account of critical car condition, it was impossible to furnish cars as desired. Filed January 11, 1918. Closed February 7, 1918.

No. 8844—1918.

Chas. A. Benschopf, et al., Des Moines, Iowa, v. Ft. D., D. M. & S. R. R. *Train Service from Des Moines to Carney and Oralabor.*

Complainant failing to respond to communications from the Commission, case dismissed without prejudice. Filed January 9, 1918. Closed January 21, 1918.

No. 8845—1918.

Gamble-Robinson Co., Minneapolis, Minn., v. C., R. I. & P. Ry. *Failure to Furnish Heated Car at Estherville.*

Case dismissed without prejudice, on request of complainant. Filed January 8, 1918. Closed February 19, 1918.

No. 8846—1918.

Chas. B. Thompson, Russell, Iowa, v. Ft. D., D. M. & So. R. R. Co. *Failure to Forward Freight.*

Adjusted. Filed January 9, 1918. Closed January 15, 1918.

No. 8847—1918.

Farmers Grain & Coal Co., Plover, Iowa, v. M. & St. L. R. Co. *Failure to Furnish Grain Cars.*

Investigation developed that the critical car shortage existing made it impossible to furnish all cars needed, but those available were being distributed without discrimination. Filed January 12, 1918. Closed January 29, 1918.

No. 8848—1918.

M. D. Campbell, Knierim, Iowa, v. I. C. R. R. Co. *Petition for re-installation of Track Scales.*

Dismissed without prejudice. Filed January 14, 1918. Closed February 19, 1918.

No. 8849—1918.

Staceyville Grain & Coal Co., Staceyville, Iowa, v. I. C. R. R. Co. *Failure to Furnish Grain Cars.*

Investigation developed that complainants were receiving their fair share of available cars. Filed January 16, 1918. Closed February 6, 1918.

No. 8850—1918.

A. A. Taylor, Coal Admr. for Guthrie County, Stuart, Iowa, v. C., R. I. & P. Ry. Co. *Failure to Furnish Mines at Norwoodville with Coal Cars.* Cars furnished. Filed January 16, 1918. Closed January 24, 1918.

No. 8851—1918.

Citizens of Van Meter, Van Meter, Iowa, v. C., R. I. & P. Ry. Co. *Station Service: Lighting Depot Platform.*

Adjusted. Filed January 18, 1918. Closed June 28, 1918.

No. 8852—1918.

Citizens of Varina, Varina, Iowa, v. C., M. & St. P. Ry. Co. *Discrimination in Distribution of Stock Cars and Unsatisfactory Freight Service.*

Investigation developed that complainants were having their fair share of available cars. Filed January 21, 1918. Closed February 8, 1918.

No. 8853—1918.

E. L. Hughes, Receiver, C. W. & D. M. Ry., Macksburg, Iowa, v. C., B. & Q. R. R. Co. *Failure to Furnish Cars.*

Satisfactorily adjusted. Filed January 16, 1918. Closed January 21, 1918.

No. 8854—1918.

Farmers Grain Dealers Assn. of Iowa, Fort Dodge, Iowa, for Callender Grain Co., Callender, Iowa, v. M. & St. L. R. R. Co. *Discrimination in Distribution of Grain Cars.*

Satisfactorily adjusted. Filed January 19, 1918. Closed February 8, 1918.

No. 8855—1918.

Pocahontas Elevator Co., Pocahontas, Iowa, v. C., R. I. & P. Ry. Co. *Discrimination in Distribution of Grain Cars.*

Investigation developed the fact that there was no discrimination in

the distribution of available cars. Filed January 21, 1918. Closed February 20, 1918.

No. 8856—1918.

G. W. Nicholson Co., Grand Junction, Iowa, v. C. & N. W. Ry. Co. *Failure to Furnish Refrigerator Cars.*

Investigation developed that there was misunderstanding in placing the order and the situation was satisfactorily explained by the railway company. Filed January 21, 1918. Closed January 29, 1918.

No. 8857—1918.

R. L. Bordner, Sec. Consolidated Independent School District, Jesup, Iowa, v. I. C. R. R. Co. *Dangerous Highway Crossings.*

Protection installed. Filed January 21, 1918. Closed December 14, 1918.

No. 8858—1918.

C. C. Kendall, Marysville, Iowa, v. C., B. & Q. R. R. Co. *Failure to Furnish Stock Cars at Hamilton.*

Cars furnished. Filed January 25, 1918. Closed February 1, 1918.

No. 8859—1918.

M. D. Wolcott, Dakota City, Iowa, v. C. & N. W. Ry. Co. *Discrimination in Distribution of Stock Cars.*

Cars furnished. Filed January 22, 1918. Closed March 16, 1918.

No. 8860—1918.

Mike Freeman, Madrid, Iowa, v. C., M. & St. P. Ry. Co. *Failure to Furnish Car for Iron Shipment.*

Car furnished. Filed January 24, 1918. Closed January 29, 1918.

No. 8861—1918.

Mr. Darner, Fremont, Iowa, v. C., B. & Q. R. R. Co. *Failure to Furnish Stock Cars.*

Investigation developed that because of storms in Chicago district the railroad company had been unable to move cars into Iowa, and there were, therefore, none available. Filed January 10, 1918. Closed January 12, 1918.

No. 8862—1918.

C. H. Olson, Charlotte, Iowa, v. C., M. & St. P. Ry. Co. *Discrimination in Distribution of Cars at Riggs Station.*

Cars furnished. Filed January 23, 1918. Closed January 28, 1918.

No. 8863—1918.

John Butler, Muscatine, Iowa, v. M. B. & S. Ry. Co. *Train Service: Failure to Light and Heat Coaches.*

Investigation developed that service rendered by railroad company was undoubtedly unsatisfactory, but was due to unusual weather conditions and conditions were unlikely to re-occur. Filed January 23, 1918. Closed January 30, 1918.

No. 8864—1918.

A. E. Rodskier, Cashier, Farmers Savings Bank, Spragueville, Iowa, v. C., M. & St. P. Ry. Co. *Discrimination in Distribution of Stock Cars.*

Investigation developed that condition complained of was in some respects at least due to instructions issued by the United States Food Administration in an effort to stabilize the movement of live stock and was unavoidable. Filed January 25, 1918. Closed January 31, 1918.

No. 8865—1918.

Maag & Reisinger, Dike, Iowa, v. C. & N. W. Ry. Co. *Failure to Furnish Stock Cars.*

Investigation developed that because of inability of Union Stock Yards at Chicago to accept shipments, the railroad company was limited in the amount of stock it could accept. Filed January 28, 1918. Closed January 31, 1918.

No. 8866—1918.

E. E. O'Farrell, Arnolds Park, Iowa, v. C., M. & St. P. Ry. Co. *Failure to Furnish Stock Cars at Milford.*

Cars furnished. Filed January 26, 1918. Closed January 29, 1918.

No. 8867—1918.

L. B. Coffin, Norwalk, Iowa, v. C., B. & Q. R. R. Co. *Failure to Furnish Cars.*

Because of shortage of cars in this territory, the railroad company was unable to furnish cars as desired. Filed January 29, 1918. Closed January 31, 1918.

No. 8868—1918.

Business Men of Pocahontas, Pocahontas, Iowa, v. C., R. I. & P. Ry. Co. *Discrimination in Distribution of Cars and Unsatisfactory Freight Service.*

Investigation developed that although car supply was insufficient, such cars as were available were being distributed without discrimination. Filed January 26, 1918. Closed February 4, 1918.

No. 8869—1918.

J. H. Stouffer, Walcott, Iowa, v. C., R. I. & P. Ry. Co. *Failure to Furnish Stock Cars.*

Investigation developed that, although car supply was insufficient, such cars as were available were being distributed without discrimination. Filed January 25, 1918. Closed June 21, 1918.

No. 8870—1918.

R. B. Smith, Wynne, Ark., v. C., B. & Q. R. R. Co. *Delay in Transit of Household Goods.*

Investigation developed that delay was not due to the C., B. & Q. Ry. Co. Filed January 25, 1918. Closed February 20, 1918.

No. 8871—1918.

Business Men of Ottumwa, by C. O. Dawson, Ottumwa, Iowa, v. C., R. I. & P. Ry. Co. *Protest Against Proposed Reduction of Train Service on K. & D. M. Branch.*

Investigation developed that complainants had been misinformed, that

the railroad company contemplated no reduction in train service along the branch line concerned. Filed January 29, 1918. Closed February 7, 1918.

No. 8872—1918.

C. O. Dawson, for Business Men of Ottumwa, Iowa, v. C., M. & St. P. Ry. *Protest Against Reduction of Train Service on Kansas City Division.* Company furnished one day a week service. Filed January 29, 1918. Closed April 1, 1918.

No. 8873—1918.

Farmers Grain Company, Huxley, Iowa, v. Ft. D., D. M. & S. R. R. Co. *Failure to Furnish Cars for Corn Loading at Huxley and Midvale.* All available cars furnished. Filed January 29, 1918. Closed February 1, 1918.

No. 8874—1918.

Mr. O. C. Collman, Cashier, First National Bank, George, Iowa, v. Illinois Central R. R. Co. *Failure to Furnish Ice Cars.*

The railroad company was unable to furnish immediate relief, but expected to do so within a few days. Filed February 1, 1918. Closed February 23, 1918.

No. 8875—1918.

George A. French, Cherokee, Iowa, v. I. C. R. R. Co. *Failure to Furnish Cars for Corn Loading.*

Cars furnished. Filed February 1, 1918. Closed February 28, 1918.

No. 8876—1918.

W. E. Ehrenhard, Fremont, Iowa, v. C., B. & Q. R. R. Co. *Failure to Furnish Cars.*

Cars furnished. Filed February 2, 1918. Closed February 6, 1918.

No. 8877—1918.

O. H. Pearson, Altoona, Iowa, v. C., R. I. & P. Ry. Co. *Failure to Furnish Cars for Corn Loading.*

Because of weather conditions and acute car shortage, it was impossible to furnish cars when desired. Filed February 2, 1918. Closed February 7, 1918.

No. 8878—1918.

A. C. Lau, Klemme, Iowa, v. C., R. I. & P. Ry. Co. *Failure to Furnish Stock Cars.*

Adjusted. Filed February 2, 1918. Closed June 28, 1918.

No. 8879—1918.

Strawberry Point Co-operative Commission Co., Strawberry Point, Iowa, v. C., M. & St. P. Ry. Co. *Discrimination in Distribution of Cars.*

Adjusted. Filed February 1, 1918. Closed February 28, 1918.

No. 8880—1918.

Carl W. Lundahl, Madrid, Iowa, v. C., M. & St. P. Ry. Co. *Failure to Furnish Cars for Soft Corn.*

Because of acute car shortage, it was impossible to furnish all cars

desired, but such cars as were available were furnished. Filed February 1, 1918. Closed February 4, 1918.

No. 8881—1918.

A. A. Brinkman, Rolfe, Iowa, v. C. & N. W. Ry. Co. *Failure to Furnish Cars for Stock.*

Because of acute car shortage, the railroad company was unable to furnish all cars desired, but promised to do so as soon as possible. Filed February 2, 1918. Closed February 7, 1918.

No. 8882—1918.

F. P. Finn, Geneva, Iowa, v. M. & St. L. R. R. Co. *Failure to Furnish Stock Cars.*

Cars furnished. Filed February 1, 1918. Closed February 9, 1918.

No. 8883—1918.

P. L. Cockerill, Jefferson, Iowa, v. C., M. & St. P. Ry. Co. *Failure to Furnish Cars for Corn Loading at Farlin.*

Adjusted. Filed February 2, 1918. Closed June 26, 1918.

No. 8884—1918.

Jesse Cummings, Bunch, Iowa, v. C., R. I. & P. Ry. Co. *Failure to Furnish Stock Car at Paris Station.*

Car furnished. Filed February 4, 1918. Closed February 7, 1918.

No. 8885—1918.

Marvin Snyder, Strawberry Point, Iowa, v. C., M. & St. P. Ry. Co. *Discrimination in Distribution of Cars.*

Investigation developed that discrimination was not being practiced. Filed February 4, 1918. Closed March 15, 1918.

No. 8886—1918.

J. J. Monahan, Charlotte, Iowa, v. C. & N. W. Ry. Co. *Failure to Furnish Stock Cars.*

Because of acute car shortage, it was impossible to supply all cars demanded, but available cars were being distributed without discrimination. Filed February 5, 1918. Closed February 8, 1918.

No. 8887—1918.

Redfield Brick & Tile Works, by W. A. Queale, Redfield, Iowa, v. C., M. & St. P. Ry. Co. *Discrimination in Distribution of Cars.*

Satisfactorily adjusted. Filed February 5, 1918. Closed May 8, 1918.

No. 8888—1918.

J. G. Mitchell, Atty., Greene, Iowa, for Shippers of Greene, v. C., R. I. & P. Ry. *Failure to Furnish Stock Cars.*

Investigation developed that a serious car shortage existed all over the country, but that cars available were being distributed equitably. Filed February 6, 1918. Closed February 11, 1918.

No. 8889—1918.

Commercial Club, Council Bluffs, Iowa, v. Railroads Entering Council Bluffs. *Complaint Account Closing Freight Houses at Council Bluffs Earlier than at Omaha.*

Owing to war conditions, complainants agreed to close the case without prejudice, subject to re-opening at any time. Filed February 2, 1918. Closed May 31, 1918.

No. 8890—1918.

Lehigh Live Stock Co., Lehigh, Iowa, v. Ft. D., D. M. & S. R. R. *Failure to Furnish Stock Cars.*

Adjusted. Filed February 4, 1918. Closed February 11, 1918.

No. 8891—1918.

Farmers Elevator Co., Farragut, Iowa, v. C., B. & Q. R. R. *Failure to Furnish Cars.*

Cars furnished. Filed February 8, 1918. Closed February 19, 1918.

No. 8892—1918.

Farmers Elevator Co., Dedham, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Stock and Grain Cars.*

Adjusted. Filed February 8, 1918. Closed February 8, 1918.

No. 8893—1918.

A. J. Berkstrand, Cambridge, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Stock Cars.*

Cars furnished. Filed February 11, 1918. Closed February 23, 1918.

No. 8894—1918.

Chas. W. Reeves, Norwalk, Iowa, v. C., B. & Q. R. R. *Failure to Furnish Emigrant Cars.*

Cars furnished. Filed February 8, 1918. Closed February 21, 1918.

No. 8895—1918.

Farmers Savings Bank, Dike, Iowa, v. C. & N. W. Ry. *Failure to Furnish Stock Cars.*

Cars furnished. Filed February 8, 1918. Closed February 8, 1918.

No. 8896—1918.

C. O. Edge, Newton, Iowa, v. M. & St. L. R. R. *Dangerous Condition of Overhead Crossing.*

Complainant failing to answer letters from this office, case closed without prejudice. Filed February 5, 1918. Closed October 26, 1918.

No. 8897—1918.

H. H. Waldron, Paton, Iowa, v. M. & St. L. R. R. *Failure to Furnish Emigrant Cars.*

Adjusted. Filed February 8, 1918. Closed February 18, 1918.

No. 8898—1918.

P. T. Pinkerton, Albert City, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Stock Cars.*

Adjusted. Filed February 8, 1918. Closed February 14, 1918.

No. 8899—1918.

Jennings Ritland, et al., Huxley, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Stock Cars.*

Adjusted. Filed February 9, 1918. Closed February 11, 1918.

No. 8900—1918.

F. W. Myers, Des Moines, Iowa, v. C., R. I. & P. Ry. *Failure to Light Coaches.*

Satisfactorily adjusted. Filed February 5, 1918. Closed June 21, 1918.

No. 8901—1918.

C. H. Coomer, Dayton, Iowa, v. C. & N. W. Ry. *Failure to Furnish Stock Cars.*

Adjusted. Filed February 6, 1918. Closed February 15, 1918.

No. 8902—1918.

F. D. White & Son, Sioux Rapids, Iowa, v. C. & N. W. Ry. *Discrimination in Distribution of Stock Cars.*

Investigation disclosed that no discrimination was practiced. Filed February 8, 1918. Closed February 11, 1918.

No. 8903—1918.

Stock Shippers of Paullina, Iowa, v. C. & N. W. Ry. *Failure to Furnish Stock Cars.*

Adjusted. Filed February 11, 1918. Closed February 19, 1918.

No. 8904—1918.

G. R. Wrage, Gladbrook, Iowa, v. C. G. W. R. R. and C. & N. W. Ry. *Failure to Furnish Stock Cars at Berlin and Beaman.*

Cars furnished. Filed February 13, 1918. Closed February 16, 1918.

No. 8905—1918.

W. T. Baumgart, Beaman, Iowa, v. C. & N. W. Ry. *Failure to Furnish Stock Cars.*

Cars furnished. Filed February 11, 1918. Closed February 16, 1918.

No. 8906—1918.

A. E. Decou, Woodbine, Iowa, v. Illinois Central R. R. *Failure to Furnish Stock Cars.*

Adjusted. Filed February 15, 1918. Closed February 25, 1918.

No. 8907—1918.

The Albert Commission Co., Coon Rapids, Iowa, v. C., M. & St. P. Ry. *Discrimination in Distribution of Grain Cars.*

Investigation showed no discrimination being practiced. Filed February 14, 1918. Closed March 8, 1918.

No. 8908—1918.

McKee Grain Co., Conesville, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Grain Cars at Cone.*

Adjusted. Car situation critical. Filed February 13, 1918. Closed October 9, 1918.

No. 8909—1918.

Wm. Thies, Avoca, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Stock Cars.*

Adjusted. Filed February 12, 1918. Closed October 9, 1918.

No. 8910—1918.

Farmers Elevator Co., Plainfield, Iowa, v. Illinois Cent. R. R. *Discrimination in Distribution of Cars.*

Investigation disclosed no discrimination being practiced. Filed February 13, 1918. Closed April 1, 1918.

No. 8911—1918.

I. H. Halverson, Rembrandt, Iowa, v. M. & St. L. R. R. *Failure to Furnish Stock Cars.*

Adjusted. Situation critical. Filed February 13, 1918. Closed February 21, 1918.

No. 8912—1918.

W. H. Hoelscher, Mayor, Hubbard, Iowa, v. C. & N. W. Ry. *Failure to Furnish Stock Cars.*

Cars furnished. Filed February 13, 1918. Closed February 15, 1918.

No. 8913—1918.

H. D. Hanson, Mayor, Union, Iowa, v. M. & St. L. R. R. *Discrimination in Distribution of Stock Cars.*

Investigation showed no discrimination practiced. Filed February 13, 1918. Closed March 6, 1918.

No. 8914—1918.

Board of Supervisors of Mahaska County, and Trustees of White Oak Township, by W. W. Stewart, Rose Hill, Iowa, v. C., R. I. & P. Ry. *Dangerous Grades at Highway Crossing.*

Crossing improved. Filed February 6, 1918. Closed December 1, 1918.

No. 8915—1919.

Rufus Feagins, Hamilton, Iowa, v. C., B. & Q. R. R. *Failure to Furnish Stock Cars.*

Adjusted. Filed February 14, 1918. Closed February 14, 1918.

No. 8916—1918.

H. L. De Late, Perry, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Car for Household Goods.*

Car could not be furnished when wanted account priority order covering shipments of soft corn. Filed February 14, 1918. Closed February 15, 1918.

No. 8917—1918.

W. E. Snook, Shenandoah, Iowa, v. C., B. & Q. R. R. *Failure to Furnish Stock Cars.*

Cars furnished. Filed February 14, 1918. Closed February 15, 1918.

No. 8918—1918.

Ben Wright, Dana, Iowa, v. M. & St. L. R. R. *Failure to Furnish Stock Cars.*

Adjusted. Filed February 14, 1918. Closed February 18, 1918.

No. 8919—1918.

Henry Thede, Gladbrook, Iowa, v. C. G. W. R. R. *Failure to Furnish Stock Cars.*

Cars furnished. Filed February 15, 1918. Closed February 18, 1918.

No. 8920—1918.

Stock Shippers of Bagley, Bagley, Iowa, v. C. M. & St. P. Ry. *Failure to Furnish Stock Cars.*

Cars furnished. Filed February 14, 1918. Closed February 15, 1918.

No. 8921—1918.

Niles & Waters Savings Bank, Anamosa, Iowa, v. C. & N. W. Ry. and C. M. & St. P. Ry. *Failure to Furnish Stock Cars.*

Adjusted. Filed February 13, 1918. Closed February 15, 1918.

No. 8922—1918.

Bouton Live Stock Co., Bouton, Iowa, v. C. M. & St. P. Ry. *Discrimination in Distribution of Stock Cars.*

Adjusted. Filed February 19, 1918. Closed October 29, 1918.

No. 8923—1918.

Stock Shippers of Ruthven, Iowa, v. M. & St. L. R. R. and C. M. & St. P. Ry. *Failure to Furnish Stock Cars.*

Account extreme shortage of cars, railroad company advised would fill order as promptly as possible. Filed February 6, 1918. Closed February 7, 1918.

No. 8924—1918.

J. S. Hull, Dunlap, Iowa, v. Illinois Central Railroad. *Failure to Furnish Stock Cars.*

Cars furnished. Filed February 15, 1918. Closed February 21, 1918.

No. 8925—1918.

J. M. Dimick, Exira, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Stock Cars.*

Adjusted. Filed February 14, 1918. Closed March 6, 1918.

No. 8926—1918.

Van Cleve Savings Bank, Van Cleve, Iowa, v. M. & St. L. Rd. *Failure to Furnish Stock Cars.*

Railroad company advised impossible to furnish cars at time desired, account critical shortage all over country. Filed February 16, 1918. Closed February 19, 1918.

No. 8927—1918.

John Wegener, Fenton, Iowa, v. C. & N. W. Ry. *Failure to Furnish Stock Cars.*

Company advised car situation very close, but would furnish cars as promptly as possible. Filed February 20, 1918. Closed February 23, 1918.

No. 8928—1918.

Augustine & Boyer, West Chester, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Stock Cars.*

Adjusted. Filed February 19, 1918. Closed February 19, 1918.

No. 8929—1918.

Thos. Holroyd, New Hampton, Iowa, v. Illinois Central R. R. *Failure to Furnish Car for Hay Loading at Boyd.*

Company advised Boyd not shown in their tariffs as station at which carload shipments of freight could be loaded, and that they had no track facilities to hold car awaiting loading; further, their records showed no order having been received for the car referred to. Filed February 20, 1918. Closed March 13, 1918.

No. 8930—1918.

Louis Helmer, Grafton, Iowa, v. C. G. W. R. R. *Failure to Furnish Emigrant Cars at Manly.*

Investigation disclosed no car ordered. Filed February 19, 1918. Closed March 8, 1918.

No. 8931—1918.

F. S. Livermore, Garner, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Grain Cars at Titonka.*

Cars furnished. Filed February 20, 1918. Closed February 25, 1918.

No. 8932—1918.

Samuel Baird, Morning Sun, Iowa, v. M. & St. L. R. R. and C., B. & Q. R. R. *Failure to Furnish Cars at Marsh, Newport, Winfield, and Morning Sun.*

Some cars furnished; serious shortage existing. Filed February 19, 1918. Closed July 16, 1918.

No. 8933—1918.

A. J. Shinn, Woodbine, Iowa, v. C. & N. W. Ry. *Failure to Furnish Stock Cars.*

Cars furnished. Filed February 15, 1918. Closed February 20, 1918.

No. 8934—1918.

Frank P. Shekleton & Sons, Lawler, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Cars for Horses.*

Cars furnished. Filed February 21, 1918. Closed March 7, 1918.

No. 8935—1918.

S. A. Sylvester, Westgate, Iowa, v. C. G. W. R. R. *Failure to Furnish Stock Cars.*

Cars furnished. Filed February 19, 1918. Closed June 21, 1918.

No. 8936—1918.

R. D. Ramsey, Portsmouth, Iowa, v. C., M. & St. P. Ry. *Discrimination in Distribution of Grain Cars.*

Adjusted. Filed February 15, 1918. Closed March 5, 1918.

No. 8937—1918.

Thos. Blakey, Keystone, Iowa, v. C. M. & St. P. Ry. *Failure to Furnish Cars for Ice Loading at Tama.*

Railroad company advised impossible to furnish cars for ice loading, inasmuch as preference was being given to loading of soft corn and grain products. Filed February 21, 1918. Closed February 27, 1918.

No. 8938—1918.

Z. H. Cole, Des Moines, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Cars for Hay Loading at Thompson Station.*

Adjusted. Filed February 21, 1918. Closed October 29, 1918.

No. 8939—1918.

Anderson Coal Co., Des Moines, Iowa, v. C., R. I. & P. Ry. *Alleged Refusal to Deliver Freight to Wabash Railway at Harvey, Iowa.*

Railroad company advised they had not refused to make such delivery of cars, and did not intend so to do. Filed February 9, 1918. Closed February 15, 1918.

No. 8940—1918.

Stock Shippers of Mechanicsville, Iowa, v. C. & N. W. Ry. *Failure to Furnish Stock Cars.*

Adjusted. Filed February 20, 1918. Closed February 23, 1918.

No. 8941—1918.

Milford Commercial Club, Milford, Iowa, v. C., M. & St. P. Ry. *Discrimination in Distribution of Stock Cars.*

Investigation showed no discrimination being practiced. Car shortage very acute. Adjusted. Filed February 22, 1918. Closed February 23, 1918.

No. 8942—1918.

Elgin Canning Co., Elgin, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Two Refrigerator Cars.*

Adjusted. Filed February 22, 1918. Closed October 29, 1918.

No. 8943—1918.

State Savings Bank, Liscomb, Iowa, v. M. & St. L. R. R. *Failure to Furnish Stock Cars.*

Adjusted. Investigation disclosed no discrimination in distribution of available cars. Filed February 21, 1918. Closed May 1, 1918.

No. 8944—1918.

Chas. Cockerill, Jefferson, Iowa, v. C. & N. W. Ry. *Failure to Furnish Stock Cars.*

Cars furnished. Filed February 20, 1918. Closed February 23, 1918.

No. 8945—1918.

Ellsworth Gibson, Maxwell, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Stock Cars.*

Adjusted. Filed February 21, 1918. Closed February 25, 1918.

No. 8946—1918.

Roberts & Beir, Waucoma, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Cars for Hay Loading.*

Due to order for preferential loading of grain, sufficient cars could not be furnished at one time for hay loading. Filed February 25, 1918. Closed March 5, 1918.

No. 8947—1918.

D. L. Clark, Newton, Iowa, v. C., R. I. & P. Ry. *Discrimination in Distribution of Stock Cars.*

Investigation showed no discrimination. Serious shortage of stock cars. Filed February 14, 1918. Closed March 4, 1918.

No. 8948—1918.

J. P. Snipps, Forest City, Iowa, v. M. & St. L. R. R. *Discrimination in Distribution of Stock Cars.*

Investigation disclosed car furnished other party through error, when should have been given to complainant. Car shortage very acute. Employee making error reprimanded. Filed February 21, 1918. Closed March 11, 1918.

No. 8949—1918.

Melvin Fisk & Son, Curlew, Iowa, v. M. & St. L. R. R. *Failure to Furnish Cars.*

Investigation disclosed the fact that the car situation was critical. Company doing the best they could under existing circumstances. Filed February 28, 1918. Closed March 5, 1918.

No. 8950—1918.

E. D. Baird, North English, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Stock Cars.*

Investigation disclosed serious car shortage. Company doing best they could to furnish cars. Filed February 25, 1918. Closed February 26, 1918.

No. 8951—1918.

H. H. Hartshorn, Route 2, Alden, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Cars at Popejoy.*

Railroad promised to do the best they could. Car situation serious. Filed February 27, 1918. Closed March 1, 1918.

No. 8952—1918.

Bates & Sashfield, Colo, Iowa, v. C. & N. W. Ry. *Failure to Furnish Stock Cars.*

Company advised complainants receiving their equitable proportion of available cars. Car situation critical. Filed February 27, 1918. Closed March 7, 1918.

No. 8953—1918.

A. W. Taylor, Pleasantville, Iowa, v. C., B. & Q. R. R. *Failure to Furnish Stock Cars.*

Cars furnished. Filed February 26, 1918. Closed March 7, 1918.

No. 8954—1918.

William Quantz, Manilla, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Emigrant Cars.*

Cars furnished. Filed February 19, 1918. Closed February 23, 1918.

No. 8955—1918.

Stock Shippers of Peterson, Iowa, v. C. & N. W. Ry. *Failure to Furnish Stock Cars.*

Cars furnished. Situation critical. Filed February 27, 1918. Closed March 5, 1918.

No. 8956—1918.

D. H. Held, Geneva, Iowa, v. M. & St. L. R. R. *Failure to Furnish Cars for Stock Shipments.*

Investigation developed car shortage with M. & St. L. very critical. Company doing the best they could under circumstances. Filed February 26, 1918. Closed March 15, 1918.

No. 8957—1918.

L. H. Ducommun, Cleghorn, Iowa, v. Illinois Central R. R. *Failure to Furnish Stock Cars.*

Investigation disclosed complainant receiving his fair proportion of available cars. Situation serious. Filed February 23, 1918. Closed March 15, 1918.

No. 8958—1918.

Stock Shippers of Gilmore City, Iowa, v. M. & St. L. R. R. *Failure to Furnish Stock Cars.*

Some cars furnished. Situation critical. Filed February 26, 1918. Closed June 21, 1918.

No. 8959—1918.

Plowman Bros., Douds, Iowa, v. C., R. I. & P. Ry. *Complaint Account Unsatisfactory Freight Service.*

Adjusted. Filed February 25, 1918. Closed March 15, 1918.

No. 8960—1918.

Capital City Sand Co., Des Moines, Iowa, v. C., B. & Q. R. R.; C., R. I. & P. Ry.; C. & N. W. Ry.; C., M. & St. P. Ry.; and Ft. D., D. M. & S. R. R. *Failure to Furnish Cars for Sand and Gravel Loading.*

Adjusted. Filed February 26, 1918. Closed March 15, 1918.

No. 8961—1918.

E. J. Smith & Sons, North English, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Cars for Drain Tile Loading.*

All cars available furnished. Situation critical. Filed February 16, 1918. Closed March 15, 1918.

No. 8962—1918.

R. A. Lenocker, Dexter, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Stock Cars.*

Car situation critical. Company promised to furnish cars as promptly as possible. Filed March 4, 1918. Closed March 15, 1918.

No. 8963—1918.

J. A. Long, Malcom, Iowa, v. M. & St. L. *Failure to Furnish Stock Cars at Ewart.*

Cars furnished. Filed March 4, 1918. Closed March 23, 1918.

No. 8964—1918.

Hon. Charles Parker, Hawkeye, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Cars for Scrap Iron, at Waucoma.*

Investigation developed that car had not been ordered. Filed March 6, 1918. Closed April 24, 1918.

No. 8965—1918.

Carl C. Carlsen, Harlan, Iowa, v. C. G. W. R. R. *Failure to Furnish Car for Hogs.*

Car furnished. Filed February 27, 1918. Closed March 6, 1918.

No. 8966—1918.

J. Carl Rush, Williamsburg, Iowa, v. C., R. I. & P. Ry. and C., M. & St. P. Ry. *Failure to Furnish Stock Cars at Marengo and Williamsburg.*

Railroads advised car shortage very acute, but would do the best they could. Complainant failed to answer inquiries from this office and case was closed. Filed February 28, 1918. Closed March 15, 1918.

No. 8967—1918.

Farmers' Elevator Co., Popejoy, Iowa v. C., R. I. & P. Ry. *Failure to Furnish Grain Cars.*

Investigation disclosed Popejoy receiving its proportion of cars. Company promised to make special effort to furnish cars. Situation serious. Filed February 28, 1918. Closed March 15, 1918.

No. 8968—1918.

Stock Shippers of Sheffield, Iowa, v. M. & St. L. R. R. and C., R. I. & P. Ry. *Failure to Furnish Stock Cars.*

Companies promised to do the best they could. Car shortage acute. Filed March 6, 1918. Closed March 15, 1918.

No. 8969—1918.

Shipleigh Grain Co., Shipleigh, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Grain Cars.*

Cars furnished. Filed March 6, 1918. Closed March 7, 1918.

No. 8970—1918.

Dave Shaughnessy, Dana, Iowa, v. M. & St. L. R. R. *Failure to Furnish Emigrant Cars at Milford.*

Cars furnished. Filed March 4, 1918. Closed March 7, 1918.

No. 8971—1918.

Webster Bros., Waucoma, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Car for Shipment of Timothy.*

Car furnished. Filed March 4, 1918. Closed March 13, 1918.

No. 8972—1918.

F. A. Hall, Boxholm, Iowa, v. Ft. D., D. M. & S. R. R. *Failure to Furnish Stock Cars.*

Cars furnished. Filed March 6, 1918. Closed March 12, 1918.

No. 8973—1918.

Union State Bank, West Branch, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Emigrant Cars.*

Cars furnished. Filed March 9, 1918. Closed March 13, 1918.

No. 8974—1918.

J. S. Farley, Grinnell, Iowa, v. M. & St. L. R. R. *Failure to Furnish Stock Cars.*

Serious shortage existing. Company promised to furnish cars. Filed March 9, 1918. Closed March 26, 1918.

No. 8975—1918.

Grant Sergase, New Hampton, Iowa, v. C. G. W. R. R. *Failure to Furnish Emigrant Cars.*

Cars furnished. Filed March 7, 1918. Closed March 8, 1918.

No. 8976—1918.

J. B. Spurgeon, Adel, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Stock Cars at Kennedy.*

Adjusted. Filed March 11, 1918. Closed June 21, 1918.

No. 8977—1918.

Centerville Timber Co., Centerville, Iowa, v. Wabash Ry. *Failure to Furnish Cars for Shipment of Mine Ties at Hiattsville.*

Cars furnished. Filed March 6, 1918. Closed March 9, 1918.

No. 8978—1918.

Mason City Brick & Tile Co., Mason City, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Cars for Tile Shipments.*

Account order giving grain preferential loading, only cars unfit for grain loading furnished for tile loading. Serious car shortage existing. Company promised to do the best they could. Filed March 8, 1918. Closed March 15, 1918.

No. 8979—1918.

C. O. Goodale, Lake City, Iowa, v. C. G. W. R. R. *Failure to Furnish Stock Cars at Wightman.*

Cars furnished. Filed March 6, 1918. Closed March 13, 1918.

No. 8980—1918.

E. A. Dennis, Spencer, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Cars for Wood Shipments.*

Account extreme shortage of cars, all cars suitable for grain and emigrant outfits being used for that purpose. Company would make no definite promise of cars for movement of wood, until after shortage relieved. Filed March 8, 1918. Closed March 13, 1918.

No. 8981—1918.

Interstate Flour & Feed Co., Omaha, Neb., v. C. G. W. R. R. *Delay in Transit.*

Car moved. Filed March 11, 1918. Closed March 13, 1918.

No. 8982—1918.

Hugh Scott, Fayette, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Emigrant Car.*

Car furnished. Filed March 8, 1918. Closed March 12, 1918.

No. 8983—1918.

Stock Shippers of Dillon, Iowa, v. M. & St. L. R. R. *Failure to Furnish Stock Cars.*

Cars furnished. Filed March 12, 1918. Closed March 18, 1918.

No. 8984—1918.

John Morrell & Co., Ottumwa, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Stock Cars on Marion Branch.*

Cars furnished. Filed March 7, 1918. Closed March 20, 1918.

No. 8985—1918.

C. H. Webster, Waucoma, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Emigrant Car at Bonair.*

Car furnished. Filed March 1, 1918. Closed March 4, 1918.

No. 8986—1918.

J. W. McGuire, by Mantz & White, Audubon, Iowa, v. C. & N. W. Ry. *Alleged Discrimination in Distribution of Stock Cars.*

Investigation disclosed no discrimination. Agent instructed to keep close record of cars furnished. Filed February 5, 1918. Closed April 7, 1918.

No. 8987—1918.

D. C. McCorkle, Grimes, Iowa, v. I. U. Ry. Co. *Complaint Account Abandonment of Lambert Station.*

Adjusted. Filed February 25, 1918. Closed March 18, 1918.

No. 8988—1918.

J. M. Kendall, Hamilton, Iowa, v. C., B. & Q. R. R. *Failure to Furnish Grain Cars.*

Car furnished. Filed March 13, 1918. Closed March 15, 1918.

No. 8989—1918.

Farmers' Co-operative Association, Boyden, Iowa, v. C., M. & St. P. *Discrimination in Distribution of Stock Cars.*

Investigation disclosed Boyden had all the cars they needed. Filed March 12, 1918. Closed March 15, 1918.

No. 8990—1918.

John Morrell & Co., Ottumwa, Iowa, v. C., B. & Q. R. R. *Complaint Account Unfair Distribution Stock Cars at South Omaha.*

Investigation disclosed no discrimination being practiced. Car shortage general. Filed March 9, 1918. Closed April 10, 1918.

No. 8991—1918.

C. B. Crumpacker, Afton, Iowa, v. C., B. & Q. R. R. *Failure to Furnish Cars for Shipment of Tankage.*

Investigation developed no car ordered; misunderstanding as to loading. Filed March 15, 1918. Closed April 10, 1918.

No. 8992—1918.

J. M. Collins, Sheldon, Iowa, v. C., M. & St. P. Ry. *Complaint Account Failure to Make Connection With C. & N. W. Train.*

Investigation disclosed that North Western operator reported no passengers to make connection, hence train did not wait for connection. Filed March 14, 1918. Closed March 25, 1918.

No. 8993—1918.

J. W. Leuty, for Sam Emerson, Percy, Iowa, v. Wabash Ry. *Failure to Furnish Cars for Shipment of Mine Supplies at Clay and Dunreath.*

Adjusted. Filed March 16, 1918. Closed March 26, 1918.

No. 8994—1918.

Turner Bros., Red Oak, Iowa, v. C., R. I. & P. Ry. and C., B. & Q. R. R. *Discrimination in Distribution of Grain Cars at Griswold.*

Investigation disclosed no discrimination. Serious shortage existing. Filed March 14, 1918. Closed April 5, 1918.

No. 8995—1918.

A. D. Wakefield, Alden, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Cars for Hay Loading at Popejoy.*

Cars furnished. Filed March 17, 1918. Closed April 3, 1918.

No. 8996—1918.

Farmers' Co-operative Live Stock Shipping Association v. C. G. W. R. R. *Discrimination in Distribution of Stock Cars at Readlyn Station.*

Investigation disclosed no discrimination. Filed March 18, 1918. Closed April 20, 1918.

No. 8997—1918.

T. M. Sinclair & Co., Ltd., Cedar Rapids, Iowa, v. C., R. I. & P. Ry. *Discrimination in Distribution of Stock Cars at Dysart.*

Adjusted. Filed March 11, 1918. Closed April 10, 1918.

No. 8998—1918.

T. M. Sinclair & Co., Ltd., Cedar Rapids, Iowa, v. W., C. F. & N. Ry. *Failure to Furnish Stock Cars for Shipments to Cedar Rapids.*

Cars furnished. Filed March 11, 1918. Closed March 18, 1918.

No. 8999—1918.

C. C. Kendall, Everist, Iowa, v. Wabash Ry. *Failure to Furnish Grain Car.*

Car furnished. Filed March 18, 1918. Closed March 19, 1918.

No. 9000—1918.

T. W. Wright, Knierim, Iowa, v. Illinois Central R. R. *Discrimination in Distribution of Cars.*

Cars furnished. Filed March 19, 1918. Closed April 17, 1918.

No. 9001—1918.

Thomas Sawyer, Humboldt, Iowa, v. M. & St. L. R. R. *Discrimination in Distribution of Stock Cars.*

Investigation showed no discrimination being practiced. Filed March 20, 1918. Closed March 29, 1918.

No. 9002—1918.

Stock Shippers of Schleswig, Iowa, v. C. & N. W. Ry. *Failure to Furnish Stock Cars.*

Cars furnished. Filed March 19, 1918. Closed March 28, 1918.

No. 9003—1918.

Fort Dodge Portland Cement Corporation, Gilmore City, Iowa, v. M. & St. L. R. R. *Failure to Furnish Cars for Cement Loading.*

Regional Director Alshon promised early relief. Filed March 15, 1918. Closed April 1, 1918.

No. 9004—1918.

J. M. Trimble, Chariton, Iowa, v. C., B. & Q. R. R. *Failure to Furnish Stock Cars.*

Cars furnished. Filed March 21, 1918. Closed March 24, 1918.

No. 9005—1918.

L. W. Barnes, Weston, Iowa, v. C., R. I. & P. Ry. *Petition to Stop No. 5 on Flag.*

The railroad company offered to stop No. 13 two days a week, the particular days to be designated by the complainant. The complainant failed to respond to a letter from this office, asking if they would accept this proposition, or if they desired a formal hearing. Receiving no reply to our letter, the file was closed without prejudice. Filed March 11, 1918. Closed April 1, 1918.

No. 9006—1918.

Western Brick & Supply Co., Hastings, Neb., v. C., B. & Q. R. R. *Claim for Overcharge.*

Adjusted. Filed March 22, 1918. Closed June 30, 1918.

No. 9007—1918.

A. J. Gettle, Manly, Iowa, v. C. & N. W. Ry. *Delay in Delivery of Shipment.*

Shipment delivered. Filed March 21, 1918. Closed March 27, 1918.

No. 9008—1918.

P. T. Lepley, New Providence, Iowa, v. C. & N. W. Ry. *Failure to Furnish Stock Cars at Lawn Hill.*

Adjusted. Filed March 25, 1918. Closed April 3, 1918.

No. 9009—1918.

T. I. Killam, St. Charles, Iowa, v. C., B. & Q. R. R. *Failure to Furnish Cars for Hay Loading.*

Investigation developed no order placed for cars. Filed March 30, 1918. Closed April 1, 1918.

No. 9010—1918.

Charles Black, Pioneer, Iowa, v. M. & St. L. R. R. *Failure to Furnish Grain Cars.*

Adjusted. Filed March 29, 1918. Closed September 20, 1918.

- No. 9011—1918.
Gethmann Brick Co., Gladbrook, Iowa, v. C. & N. W. Ry. *Failure to Furnish Cars for Brick Loading.*
Cars furnished. Filed March 30, 1918. Closed September 20, 1918.
- No. 9012—1918.
Clermont Brick & Tile Co., Clermont, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Sand and Gravel Cars.*
Complainants failed to answer inquiry as to whether or not they could use box cars for their loading. Filed March 17, 1918. Closed September 30, 1918.
- No. 9013—1918.
J. G. Shea, Cherokee, Iowa, v. Illinois Central R. R. *Discrimination in Distribution of Stock Cars.*
Investigation developed no discrimination. Filed April 4, 1918. Closed September 20, 1918.
- No. 9014—1918.
Burt Vilas, Madrid, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Cars for Egg Shipments.*
Cars furnished. Filed April 2, 1918. Closed April 3, 1918.
- No. 9015—1918.
A. O. Wyland, Underwood, Iowa, v. C. G. W. R. R.; C., M. & St. P. R. R. and C., R. I. & P. Ry. *Inefficient Handling of Freight.*
Adjusted. Filed March 17, 1918. Closed April 19, 1918.
- No. 9016—1918.
D. A. Fenn, Salem, Iowa, v. C., B. & Q. R. R. Co. *Failure to Furnish Cars for Shipment of Hay.*
Adjusted. Filed April 10, 1918. Closed April 30, 1918.
- No. 9017—1918.
Mitchell Implement Co., Fort Dodge, Iowa, v. C., B. & Q. R. R. *Freight Service—Delay in Delivering Shipments.*
Shipments delivered. Filed April 12, 1918. Closed May 17, 1918.
- No. 9018—1918. z
Community Club, Elkader, Iowa, v. C., M. & St. P. Ry. *Inadequate Train Service on Elkader Branch.*
Complainants failed to respond to our letter, asking if they desired a formal hearing, and the case was closed without prejudice. Filed April 19, 1918. Closed December 1, 1918.
- No. 9019—1918.
W. F. Stebbins, Des Moines, Iowa, v. C. B. & Q. R. R. *Refusal to Allow Public Access to Freight Tariffs.*
Closed without prejudice. Filed December 13, 1916. Closed April 17, 1918.
- No. 9020—1918.
Iowa Light, Heat & Power Co., Carroll, Iowa, v. C. G. W. R. R. and C. & N. W. Ry. *Switching service at Carroll, Iowa.*

- Satisfactorily adjusted. Filed May 11, 1918. Closed October 25, 1918.
- No. 9021—1918.
W. B. Barney, Des Moines, Iowa, v. C. & N. W. R. R. *Failure to Furnish Refrigerator Car Service at Lone Rock, Ringsted and Fenton, Iowa.*
Refrigerator service furnished. Filed May 13, 1918. Closed May 20, 1918.
- No. 9022—1918.
Anchor Coal Co., Lincoln, Neb., v. C., B. & Q. R. R. *Failure to Furnish Cars for Coal Loading at Centerville, Iowa.*
Cars furnished. Filed May 13, 1918. Closed May 18, 1918.
- No. 9023—1918.
Bomberger Bros., Gowrie, Iowa, v. C. & N. W. Ry. *Failure to Furnish Cars for Stock Loading.*
Cars furnished. Filed April 29, 1918. Closed May 16, 1918.
- No. 9024—1918.
Bomberger Bros., Gowrie, Iowa, v. Ft. D., D. M. & S. R. R. *Delay in Transferring Cars.*
Car delivered. Filed April 29, 1918. Closed May 16, 1918.
- No. 9025—1918.
Geo. C. Call, Sioux City, Iowa, v. C., M. & St. P. Ry. *Delay in Unloading Cars of Coal.*
Adjusted. Filed April 17, 1918. Closed April 30, 1918.
- No. 9026—1918.
Cedar River Sand & Material Co., Waterloo, Iowa, v. C. G. W. and C., R. I. & P. Ry. *Failure to Furnish Cars.*
Owing to ruling of Railroad Administration giving coal preferential loading, cars could not be furnished as promptly as desired. Filed April 19, 1918. Closed September 20, 1918.
- No. 9027—1918.
Central Park Fuel Co., Cedar Rapids, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Cars.*
Cars furnished. Filed April 22, 1918. Closed May 1, 1918.
- No. 9028—1918.
Paul Crowley, Des Moines, Iowa, v. C. & N. W. Ry. *Unsatisfactory Freight Service.*
Adjusted. Filed April 25, 1918. Closed May 31, 1918.
- No. 9029—1918.
Farmers' Grain Co., Granger, Iowa, v. C., M. & St. P. Ry. and Inter-Urban Ry. *Establishment of Switching Charge Between C., M. & St. P. and Inter-Urban Railway at Granger, Iowa.*
Adjusted. Filed April 10, 1918. Closed June 27, 1918.
- No. 9030—1918.
C. O. Friedlund, Eagle Grove, Iowa, v. C. & N. W. Ry. *Failure to Furnish Car at Linn Grove, Iowa.*

Car furnished. Filed April 30, 1918. Closed May 15, 1918.

No. 9031—1918.

George Creamery Co., George, Iowa, v. Illinois Central Ry. *Failure to Furnish Refrigerator Cars for Dairy Shipments.*

Cars furnished. Filed May 28, 1918. Closed June 22, 1918.

No. 9032—1918.

Winifred Coal Co., Mystic, Iowa, v. M. & St. L. R. R. *Delay in Moving Shipment of Coal.*

Shipment delivered. Filed May 29, 1918. Closed June 15, 1918.

No. 9033—1918.

C. O. Friedlund, Linn Grove, Iowa, v. C. & N. W. Ry. *Failure to Furnish Stock Cars.*

Adjusted. Filed May 29, 1918. Closed June 13, 1918.

No. 9034—1918.

D. D. Knowles, Manly, Iowa, v. C., M. & St. P. Ry. *Delay in Shipment of Merchandise.*

Shipment delivered. Filed May 31, 1918. Closed June 1, 1918.

No. 9035—1918.

Mammoth Vein Coal Co., Tracy, Iowa, v. Wabash R. R. *Failure to Furnish Cars for Coal Shipments.*

Adjusted. Filed May 1, 1918. Closed May 31, 1918.

No. 9036—1918.

B. F. Lilliard, Emmetsburg, Iowa, v. C., R. I. & P. Ry. *Failure to Repair Right of Way Fence.*

Fence repaired. Filed May 6, 1918. Closed July 18, 1918.

No. 9037—1918.

W. F. Jordan, Bailey, Iowa, v. C. G. W. R. R. *Failure to Furnish Cars for Grain Shipments.*

Adjusted. Filed April 15, 1918. Closed April 30, 1918.

No. 9038—1918.

S. D. Young, Elma, Iowa, v. C. G. W. R. R. *Failure to Rebuild Overhead Bridge.*

Bridge built. Filed June 7, 1918. Closed September 17, 1918.

No. 9039—1918.

J. W. Fowler, Grinnell, Iowa, v. C., R. I. & P. Ry. *Failure to Furnish Refrigerator Cars.*

Refrigerator service furnished. Filed June 10, 1918. Closed July 8, 1918.

No. 9040—1918.

Farmers' Creamery & Produce Co., Guthrie Center, Iowa, v. C., R. I. & P. Ry. *Complaint Account Inadequate Refrigerator Car Service.*

Adjusted. Filed June 11, 1918. Closed November 1, 1918.

No. 9041—1918.

I. D. Platt & Son, Oelwein, Iowa, v. C. & N. W. Ry. *Failure to Furnish Cars at Iowa Falls for Shipments of Stone.*

Complainant failing to reply to request for additional information, case closed without prejudice. Filed April 18, 1918. Closed May 15, 1918.

No. 9042—1918.

Blair Bros., Breda, Iowa, v. C. & N. W. Ry. *Refusal to Accept Shipment of Stock.*

Adjusted. Delay due to engine failure. Filed June 17, 1918. Closed June 30, 1918.

No. 9043—1918.

Thor Lumber Co., Thor, Iowa, v. C. & N. W. Ry. *Failure to Furnish Cars for Shipments of Brick and Building Block.*

Cars furnished. Filed April 23, 1918. Closed May 1, 1918.

No. 9044—1918.

John Maher, Spragueville, Iowa, v. C., M. & St. P. *Train Service at Spragueville.*

Satisfactorily adjusted. Filed May 21, 1918. Closed November 10, 1918.

No. 9045—1918.

Ottumwa Sand Co., Ottumwa, Iowa, v. C., M. & St. P. Ry. Co. and Wabash Ry. *Overloaded Cars of Sand.*

After considerable correspondence file closed without prejudice. Filed April 10, 1918. Closed May 15, 1918.

No. 9046—1918.

L. J. Nason, Township Clerk, Melbourne, Iowa, v. C. G. W. R. R. *Bad Condition of Highway Crossing.*

Satisfactorily adjusted. Filed June 25, 1918. Closed July 10, 1918.

No. 9047—1918.

Dayton Coal Co., Lehigh, Iowa, v. Ft. D., D. M. & S. R. R. *Complaint as to Switching Charge.*

Adjusted. Filed June 29, 1918. Closed July 15, 1918.

No. 9048—1918.

H. E. Slack, Carlisle, Iowa, v. C., R. I. & P. Ry. *Train Service at Carlisle.*

Service adjusted. Filed July 2, 1918. Closed July 5, 1918.

No. 9049—1918.

Farmers' Grain Dealers' Association of Iowa, Fort Dodge, Iowa, v. M. & St. L. R. R. *Failure to Furnish Grain Doors at Truesdale.*

Adjusted. Filed July 10, 1918. Closed July 29, 1918.

No. 9050—1918.

W. A. Gillett, Ames, Iowa, v. Ft. D., D. M. & S. R. R. *Refusal to Accept Shipment of Live Stock.*

Complainant failing to comply with our request for further information, file closed without prejudice. Filed July 15, 1918. Closed July 23, 1918.

- No. 9051—1918.
Callender Grain Co., Callender, Iowa, v. M. & St. L. R. R. *Delay Shipment of Corn.*
Car delivered. Filed July 13, 1918. Closed July 26, 1918.
- No. 9052—1918.
Coffin & Wadsworth, Moravia, Iowa, v. Wabash R. R. *Failure to Build Loading Platform.*
Company advised not sufficient business to justify expense of building platform. Complainant failed to reply to letter from this office asking if they desired hearing, and file closed without prejudice. Filed July 18, 1918. Closed August 21, 1918.
- No. 9053—1918.
Wm. H. Chivers, Knoxville, Iowa, v. C., R. I. & P. Ry. *Passenger Fare, Oskaloosa to Anderson Mine.*
Adjusted. Filed July 16, 1918. Closed November 8, 1918.
- No. 9054—1918.
Farmers' Grain Co., Yetter, Iowa, v. Illinois Central R. R. *Discrimination in Distribution of Cars.*
Company advised doing all possible to furnish cars during acute car shortage. Filed July 31, 1918. Closed August 26, 1918.
- No. 9055—1918.
Farmers' Grain Co., Royal, Iowa, v. C., B. & Q. R. R. *Rate on Coal from Maryville, Illinois, to Royal, Iowa.*
Rate as charged found to be correct. Filed July 20, 1918. Closed October 3, 1918.
- No. 9056—1918.
Farmers' Co-operative Co., Napier, Iowa, v. Ft. D., D. M. & S. R. R. *Failure to Furnish Cars for Grain Loading.*
Cars furnished. Filed August 9, 1918. Closed August 19, 1918.
- No. 9057—1918.
Farmers' Elevator Co., Gillett Grove, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Cars for Loading of Oats.*
Car furnished. Filed August 8, 1918. Closed August 17, 1918.
- No. 9058—1918.
Ethel Roberts, Des Moines, Iowa, v. Inter-Urban Ry. *Train Service Between Colfax and Des Moines.*
Closed without prejudice. Filed August 14, 1918. Closed August 17, 1918.
- No. 9059—1918.
G. D. McMillen, Racine, Iowa, v. C., R. I. & P. Ry. *Freight Service at Racine.*
Satisfactorily adjusted. Filed August 22, 1918. Closed October 26, 1918.
- No. 9060—1918.
W. F. Stebbins, Des Moines, v. C., R. I. & P. Ry. *Alleged Refusal to Forward Baggage.*

- After considerable correspondence, file closed without prejudice. Commission's jurisdiction not sufficient. Filed September 5, 1918. Closed October 16, 1918.
- No. 9061—1918.
W. H. Rick, for Citizens of Williams, Iowa, v. I. C. R. R. *Bad Condition of Station Platforms and Walks.*
Necessary repairs made. Filed September 11, 1918. Closed November 20, 1918.
- No. 9062—1918.
Henry Skinner, Adel, Iowa, v. C., M. & St. P. Ry. *Delay in Shipment Grain Drills.*
Shipment delivered. Filed September 14, 1918. Closed September 19, 1918.
- No. 9063—1918.
The Valley Mills, Missouri Valley, Iowa, v. C. & N. W. Ry. *Failure to Furnish Cars for Grain Loading.*
Delay due to embargo. Car furnished. Filed September 13, 1918. Closed September 18, 1918.
- No. 9064—1918.
W. A. Coad, Hull, Iowa, v. C., M. & St. P. Ry. *Delay to Car of Gasoline.*
Car delivered. Filed September 25, 1918. Closed October 26, 1918.
- No. 9065—1918.
Jacob Dorenkamp, Belmond, Iowa, v. C. G. W. R. R. *Failure to Repair Right of Way Fence.*
Fence repaired. Filed September 30, 1918. Closed October 11, 1918.
- No. 9066—1918.
Farmers' Elevator Co., Forest City, Iowa, v. M. & St. L. *Failure to Furnish Cars for Grain Loading.*
Cars furnished. Filed October 3, 1918. Closed October 7, 1918.
- No. 9067—1918.
Geo. W. Voss Co., Lincoln, Neb., v. C. & N. W. Ry. Co. *Coal Lost in Transit.*
Adjusted. Filed October 10, 1918. Closed November 7, 1918.
- No. 9068—1918.
Farmers' Mercantile Co., Red Oak, Iowa, v. C., B. & Q. R. R. *Refusal to Furnish Location for Scales at Stock Yards.*
Location furnished. Filed October 19, 1918. Closed November 7, 1918.
- No. 9069—1918.
Des Moines Coal Co., Des Moines, Iowa, v. M. & St. L. R. R. *Train Service Between Valley Junction and Des Moines Coal Mine.*
Complainants failing to advise as to whether or not they desired formal hearing, case closed. Filed October 18, 1918. Closed December 1, 1918.

EXPRESS COMPANY CASES CLOSED.

No. 9070—1918.

Citizens of Spragueville, by Wolfe & Wolfe, Attorneys, Clinton, Iowa, v. Wells-Fargo & Co. Express. Refusal to accept shipments of currency. New agent installed and trains re-routed in order to handle this express. Filed August 17, 1917. Closed February 15, 1918.

No. 9071—1918.

F. S. Lind, Cedar Rapids, Iowa, v. Adams Express Co. Express Service: Failure to deliver suit case.

The complainant failing to reply to letter requesting additional information, the file was closed. Filed November 26, 1917. Closed May 15, 1918.

No. 9072—1918.

J. P. Brady, Farmington, Iowa, v. American Express Co. Express service: Damage account non-notice of arrival.

Complaint investigated and the facts disclosed showed express company not at fault. Complainant failing to reply to our letter of explanation, file closed without prejudice. Filed December 4, 1918. Closed December 20, 1917.

No. 9073—1918.

Peoples Trust & Savings Bank, Clinton, Iowa, v. American Express Co. Refusal to accept shipments of currency.

Irregular train service, due to snow and weather conditions, prevented company from handling money shipments. Service resumed as soon as weather improved. Filed January 21, 1918. Closed February 14, 1918.

No. 9074—1918.

Peoples Trust & Savings Bank, Clinton, Iowa, v. Wells-Fargo & Co. Express. Refusal to accept shipments of currency.

Service discontinued temporarily due to snow blockade. Service resumed as soon as weather improved. Filed January 23, 1918. Closed February 4, 1918.

No. 9075—1918.

W. F. Stebbins, Des Moines, Iowa, v. American Express Co. Express service: Failure to notify of refusal of C. O. D. shipments.

Adjusted. Filed January 19, 1918. Closed July 12, 1918.

No. 9076—1918.

Business Men of Hartley, Iowa, by C. A. Charles, v. Wells-Fargo & Co. Express. Petition for additional express service.

Company refused to grant petition. Complainants failed to reply to

letter from this office, asking if they desired formal hearing, and the case was closed.

Filed January 26, 1918. Closed July 10, 1918.

No. 9077—1918.

Christiansen Bros., Battle Creek, Iowa, v. American Express Co. Express service: Failure to furnish free delivery.

Company refused to grant petition. Complainants failed to reply to letter from this office, asking if they desired formal hearing, and case was closed. Filed February 11, 1918. Closed July 10, 1918.

No. 9078—1918.

Hon. Benjamin I. Sallinger, Carroll, Iowa, v. American Express Co. Express service: Delay in transit.

Adjusted. Filed February 15, 1918. Closed March 16, 1918.

No. 9079—1918.

Peoples Trust & Savings Bank, Clinton, Iowa, v. American Express Co. Refusal to accept shipments of currency, Maquoketa to Anamosa.

Satisfactorily adjusted. Filed February 21, 1918. Closed March 25, 1918.

No. 9080—1918.

C. O. Dawson, T. M., Commercial Club, Ottumwa, Iowa, v. American Express Co. Express service: Delay in making returns on C. O. D. shipments, and payment of claims.

Satisfactorily adjusted. Filed February 23, 1918. Closed March 13, 1918.

No. 9081—1918.

W. F. Stebbins, Des Moines, Iowa, v. American Express Co. Express service: Complaint account non-delivery of consignment.

Adjusted. Filed March 11, 1918. Closed April 3, 1918.

No. 9082—1918.

W. D. Roop, Des Moines, Iowa, v. Adams Express Co. Claim for loss. Not hearing further from the claimant, case closed. Filed March 17, 1918. Closed November 1, 1918.

No. 9083—1918.

L. E. Koenig, Fairfield, Iowa, v. American Express Co. Claim for loss. Adjusted. Filed March 16, 1918. Closed May 4, 1918.

No. 9084—1918.

Chris Lehman, Alleman, Iowa, v. American Express Co. Delay in returning milk cans.

Satisfactorily adjusted. Filed March 19, 1918. Closed July 10, 1918.

No. 9085—1918.

Earl Ferris, Hampton, Iowa, v. Adams Express Co. Express service: Refusal to accept shipments.

Adjusted. Filed April 3, 1918. Closed September 9, 1918.

No. 9086—1918.

Fort Dodge Creamery Co., Fort Dodge, Iowa, v. Adams Express Co. Complaint as to inadequate express service.

Adjusted. Filed May 28, 1918. Closed June 6, 1918.

No. 9087—1918.
Paul Crowley, Deputy Dairy and Food Commissioner, Des Moines, Iowa, v. American Express Co. Express service: Delay in returning milk cans.

Adjusted. Filed May 25, 1918. Closed September 9, 1918.

No. 9088—1918.
Lewis Richards, Fort Dodge, Iowa, v. Adams Express Co. Complaint account unsatisfactory wagon service.

Adjusted. Filed June 3, 1918. Closed September 9, 1918.

No. 9089—1918.
Paul Crowley, Secretary Iowa Creamery Butter Manufacturers' Association, Des Moines, Iowa, v. American Express Co. Express service: Delay in returning milk cans.

Satisfactorily adjusted. Filed June 21, 1918. Closed September 19, 1918.

No. 9090—1918.
New Hampton Implement Co., New Hampton, Iowa, v. Wells-Fargo & Co. Express. Express service: Delay in shipment steam engine repairs. Shipment traced and hurried through. Filed July 8, 1918. Closed September 9, 1918.

No. 9091—1918.
C. N. Weeda, Tingley, Iowa, v. American Railway Express Co. Claim for loss of eggs.

Claim adjusted. Filed August 23, 1918. Closed September 9, 1918.

No. 9092—1918.
H. M. Humphrey, M. D., Indianola, Iowa, v. American Railway Express Co. Express service: Delay in returning empty milk cans. Matter taken up with express company. No further complaint being received, case closed. Filed August 28, 1918. Closed October 10, 1918.

No. 9093—1918.
D. Swalve, George, Iowa, v. American Railway Express Co. Claim account loss eighteen cases eggs.

Adjusted. Filed September 28, 1918. Closed November 7, 1918.

No. 9094—1918.
E. B. Higley Co., Mason City, Iowa, v. American Railway Express. Complaint account reduction express service.

Adjusted. Filed May 13, 1918. Closed July 9, 1918.

CLAIMS ADJUSTED BY CORRESPONDENCE.

The following cases were handled informally, by correspondence, this Commission having no jurisdiction of claims:

No. 9095—1918.
Linby Cement Tile Co., Linby, Ia., v. Wabash Railroad Co. and C. M. & St. P. Ry. Co. *Claim for Overcharge.*

Papers were referred to Commerce Counsel, who, on July 10, 1918, returned them to this office, stating that he had heard nothing from the complainants since September 23, 1916, and suggesting that the file be closed without prejudice. Filed June 2, 1916. Closed July 12, 1918.

No. 9096—1918.
Des Moines Horse Sales Co., by Freight Rate Adjustment Co., Des Moines, Ia., v. M. & St. L. R. R. Co. *Overcharge on Shipment of Horses.* Claim withdrawn. Filed May 28, 1917. Closed December 26, 1917.

No. 9097—1918.
Kenneth F. Raitt, Des Moines, Ia., v. C. G. W. R. R. Co., *Claim.* Adjusted. Filed November 6, 1917. Closed December 27, 1917.

No. 9098—1918.
Frank Swinderman, Charleston, Ia., v. C. B. & Q. R. R. *Claim Account Delay in Transit.*

Adjusted. Filed November 16, 1917. Closed December 6, 1917.

No. 9099—1918.
Hyman Barron & Sons, Clarinda, Ia., v. C. B. & Q. R. R. *Failure to Answer Letters Regarding Status of Claims.*

Correspondence answered. No jurisdiction in this Board. Filed November 16, 1917. Closed January 7, 1918.

No. 9100—1918.
Des Moines Silo & Mfg. Co., Des Moines, Ia., v. C. M. and St. P. Ry. *Claim for Overcharge.*

Adjusted. Filed November 20, 1917. Closed October 2, 1918.

No. 9109—1918.
Henry Graaf, Town Clerk, Bellevue, Ia., v. C. M. & St. P. Ry. Co. *Overcharge on Electrical Machinery.*

Charge as made found correct. Filed December 28, 1917. Closed January 4, 1918.

No. 9102—1918.
Spry & MacArthur, Des Moines, Ia., v. Wabash Ry. Co. *Claim Account Damage In Transit.*

Adjusted. Filed February 20, 1918. Closed November 4, 1918.

No. 9103—1918.

Chas. Hardie, Des Moines, Ia., v. C. R. I. & P. Ry. *Complaint as to \$5.00 Switching Charge.*

Railroad Co. ordered switching charge cancelled. Filed May 14, 1918. Closed May 23, 1918.

No. 9104—1918.

O. N. Ellertsen, Minneapolis, Minn., v. C. R. I. & P. Ry. *Overcharge in Passenger Fare.*

Overcharge refunded. Filed August 8, 1918. Closed September 7, 1918.

No. 9105—1918.

Mystic Coal Co., Mystic, Ia., v. M. & St. L. R. R. *Overcharge on Coal shipped from Mystic, Ia., to Points on the M. & St. L. R. R.*

Adjusted. Filed August 19, 1918. Closed August 27, 1918.

No. 9106—1918.

O. I. Cook, Des Moines, Ia., v. C. G. W. R. R. *Claim Account Damage to Barrel of Dishes.*

Claim adjusted. Filed August 24, 1918. Closed November 15, 1918.

No. 9107—1918.

Frank Toyne, Rowan, Ia., v. C. R. I. & P. Ry. *Claim for Overcharge Account Mis-routing.*

Adjusted. Filed September 12, 1918. Closed September 16, 1918.

INTERLOCKING, SIGNAL AND OTHER SAFETY DEVICES.

Plans for original construction of, or for changes to be made in, the following named interlocking plants, were approved, subject to inspection:

Town or City	Railroads Involved
Ackley	Ill. Cent. and M. & St. L.
Altoona	C. R. I. & P. (end of double track)
Arion	C. & N. W., C. M. & St. P. and Ill. Cent.
Burlington (Draw-bridge)	C. B. & Q., Mississippi River
Chlo	C. R. I. & P. (Crossover)
Cone	C. M. & St. P. and C. R. I. & P.
Culver	C. R. I. & P. and C. M. & St. P.
Hampton "A"	C. G. W. and M. & St. L.
Hampton "B"	C. G. W., C. R. I. & P. and M. & St. L.
Iowa City	C. R. I. & P. (end of double track)
Laurens	C. R. I. & P. and C. & N. W.
Manson	Ill. Cent. and C. R. I. & P.
Mason City	M. & St. L. and C. & N. W.
Mason City	C. & N. W. and C. G. W.
Moorland	C. G. W. and M. & St. L.
Neola	C. R. I. & P. and C. M. & St. P.
New Hampton	C. G. W. and C. M. & St. P.
Oneida	C. G. W., C. M. & St. P. and M. & O.
Rowan	C. G. W. and C. R. I. & P.
Sargents Bluffs	C. & N. W. and C. M. & St. P.
Shopton	A. T. & S. F.
Somers	C. G. W. and C. R. I. & P.
Spencer	C. M. & St. P. and M. & St. L.
Tama	C. & N. W. and C. M. & St. P.
Ute	C. & N. W. and C. M. & St. P.

Original inspections were made of the following named plants for which certificates of approval were issued:

Town or City	Railroads Involved
Altoona	C. R. I. & P. (end of double track)
Iowa City	C. R. I. & P. (end of double track)
Nahant	C. R. I. & P. and C. M. & St. P.

Plants approved provisionally, subject to future inspection:

Town or City	Railroads Involved
Mason City	C. G. W. and C. & N. W.
Shopton	A. T. & S. F.
Tama	C. & N. W. and C. M. & St. P.

The following named plants having been modified, or having been repaired in accordance with suggestions of the Commission, reinspections were made and reinspection certificates of approval issued:

Town or City	Railroads Involved
Ackley	Ill. Cent. & M. & St. L.
Arion	C. & N. W., C. M. & St. P. and Ill. Cent.
Cone	C. M. & St. P. and C. R. I. & P.
Dubuque (Drawbridge)	Ill. Cent., C. G. W. and C. B. & Q.
Elberon	C. & N. W. and C. M. & St. P.
Fairfield	C. R. I. & P. and C. B. & Q.
Manson	Ill. Cent. and C. R. I. & P.
Mason City	M. C. & C. L. and C. & N. W.
Rowan	C. G. W. & C. R. I. & P.

Seymour	C. M. & St. P. and C. R. I. & P.
State Center	C. G. W. & M. & St. L.
Ute	C. & N. W. and C. M. & St. P.
Webb	C. R. I. & P. and C. M. & St. P.

Pursuant to reports of plant failures or of derailments in plant territory, inspections were made of the following named plants:

Town or City	Railroads Involved
Albia	Wabash & C. B. & Q.
Ames	C. & N. W. and Ft. D. D. M. & S.
Aurora	C. G. W. (end of double track)
Balfour	C. B. & Q. (end of double track)
Beverly	C. & N. W. and C. M. & St. P.
Boone (8th St.)	C. & N. W. (Yards)
Capron	C. M. & St. P. and M. & St. L.
Colfax	Col. Nor. and C. R. I. & P.
Culver	C. R. I. & P. and C. M. & St. P.
Dubuque (Fairgrounds)	C. G. W. (end of double track)
Fonda	C. M. & St. P. and Ill. Cent.
Gladbrook	C. G. W. and C. & N. W.
Hampton	C. G. W. and M. & St. L.
Hampton "B"	C. G. W. and C. R. I. & P. and M. & St. L.
Hicks	C. G. W. and C. & N. W.
Mason City	C. G. W. and C. & N. W.
Otis	C. & N. W. (Junction Switches)
Red Oak	C. B. & Q. (end of double track)
Waterloo (West)	C. R. I. & P. and W. C. F. & N.
Waverly	C. G. W. and Ill. Cent.
Webster City	Ill. Cent. and C. & N. W.

Inspections were made of the following named plants and certificates of approval withheld pending changes or adjustments recommended to be made.

Town or City	Railroads Involved
Beverly	C. & N. W. and C. M. & St. P.
Cedar River Bridge	C. & N. W. (Gauntlet Bridge)
Centerville	C. R. I. & P. and C. B. & Q.
Clarion	C. G. W. and C. R. I. & P.
Clinton (Drawbridge)	C. & N. W. and Mississippi River
Council Bluffs (Draw-bridge)	Ill. Cent. and Missouri River
Council Bluffs (Tower 190A)	C. B. & Q., C. R. I. & P. and C. M. & St. P.
Council Bluffs	Junction of U. P. Tracks
Davenport (West)	C. R. I. & P. and C. M. & St. P.
Denison	Ill. Cent. and C. & N. W.
Estherville (No. 1)	C. R. I. & P. and M. & St. L.
Estherville (No. 2)	C. R. I. & P. and M. & St. L.
Gypsum (Ft. Dodge)	Ft. D. D. M. & S. and Ill. Cent.
Iowa Falls	Ill. Cent. and C. R. I. & P.
Jeff	C. G. W. (Jet. of Nor. and West Div.)
Lockridge	C. B. & Q. (Yard terminal)
Mason City	C. & N. W. and C. G. W.
Maxon	C. B. & Q. and M. & St. L.
Melrose	C. B. & Q.
Moorland	C. G. W. and M. & St. L.
Moravia	Wab. and C. M. & St. P.
Oelwein	C. G. W. and C. R. I. & P.
Oneida	C. G. W., C. M. & St. P. and M. & O.
Otis	C. & N. W. (Junction Switches)
Ottumwa (Market Street)	C. B. & Q. and C. R. I. & P.
Seymour	C. M. & St. P. and C. R. I. & P.
Sibley	C. St. P. M. & O. and C. R. I. & P.
Spencer	C. M. & St. P. and M. & St. L.
Washington	C. M. & St. P. and C. R. I. & P.
Waterloo (West)	C. R. I. & P. and W. C. F. & N.

INTERSTATE CASES HANDLED BY COMMERCE COUNSEL OF IOWA.

FOR THE YEAR ENDING DECEMBER 2, 1918.

In the Matter of Bills of Lading, I. C. C. 4844, relative to uniform bills of lading. Hearing at Chicago, January 1, 1914. Commerce Counsel intervened at request of shippers. Hearing at New York City May 19, 1916, and at Washington, on live stock contracts, on October 17, 1916. Pending.

W. G. Block Company, Muscatine, Iowa, v. The A. T. & S. F. Ry. Co., et al., steam coal rates from Illinois, I. C. C. No. 9457. Complaint, as amended, filed with I. C. C. January 19, 1917. Hearing at Muscatine on May 7, 1917. By opinion in 50 I. C. C., 469, rates on coal, carloads, from mines in Illinois to Muscatine, Iowa, not shown to be unreasonable, unjustly discriminatory, or unduly prejudicial, and complaint dismissed.

Kansas City Millers' Club, et al., v. The A. T. & S. F. Ry. Co., et al., minimum weight on flour and other mill products, I. C. C. No. 8354. At direction of Iowa Railroad Commission, Commerce Counsel intervened, January 4, 1917, hearing at Kansas City, Mo., at which time state commissioners represented at hearing filed a motion, asking the I. C. C. to decline to consider the question of minimum weights on grain, state and interstate, until the carriers had filed application with state commissions,—the record in such cases to be presented to the I. C. C. for consideration. Assigned for further hearing at Kansas City, October 29, 1917. 50 I. C. C., 170.

R. C. Laird v. Northern Ry. Co., et al., Joint Freight Rates, I. C. C. No. 9255. Complaint filed with I. C. C. October 12, 1916. Hearing at Des Moines, April 17, 1917. Rates on live stock, in carloads, from Tabor, Iowa, to South Omaha, Nebr., found unreasonable. Reasonable maximum rates prescribed for the future. 48 I. C. C., 733.

Commerce Counsel for Clinton Sugar Refining Company, Clinton, Iowa, and J. C. Hubinger Bros. Co., Keokuk, Iowa, C. C. 157. On August 1, 1916 filed application for suspension of tariffs advancing rates on glucose and corn syrup, unmixed, from Chicago to New York and other eastern points. Case never came to hearing and case has been closed.

Cement Investigation, I. C. C. No. 8182. Hearing at Chicago, September 18, 1916. Office of Commerce Counsel represented at request of Railroad Commissioners on suggestion of I. C. C. Hearing at Chicago, November 13, 1916. Decided January 15, 1918, 48 I. C. C., 201, prescribing zones and rates.

In Matter of Rates on and Classification of Lumber and Lumber Products, I. C. C. No. 8131. Hearing at Chicago, July 10, 1916. Hearing

at Washington, January 18, 1918. November 30, 1918, submitted to I. C. C. Pending.

Commerce Counsel for Board of Control and for Iowa Shippers, Woodenware Package Rating, I. & S. No. 1096. Complaint filed with I. C. C., May 19, 1917. Assigned for hearing at Minneapolis, Minn., on September 16, 1917. Decided February 19, 1918, 48 I. C. C., 708. Proposed increased rating on butter tubs not justified.

J. C. Hubinger Bros. Co., v. Railroads, reparation claim, I. C. C. No. 9482. Hearing at Des Moines, May 10, 1917. Decided February 9, 1918, 49 I. C. C. 23. Failure to provide cars under tariff provisions found unreasonable, and reparation awarded.

I. & S. No. 1050, Reconsignment Case. Protest and application for suspension filed February 24, 1917. Assigned for hearing at Chicago, May 7, 1917. Decided December 24, 1917, 47 I. C. C., 596. Rules as to charges, diversion, reconsignment, etc.

Board of Railroad Commissioners of the State of Iowa v. Wabash Ry Co., et al., C. C. 187. This action was brought to require of the Wabash Railway Company to transport wheat and other grain that has been brought in from northwestern Iowa to Council Bluffs, over two or more lines, where 80% of the sum of the locals was paid, and the grain sold and delivered to purchasers at Council Bluffs. The Company refused to transport the grain to the general markets on the proportional rate, but insisted upon charging the local rate from Council Bluffs to St. Louis. The case was instituted in the state court; was removed to the Federal Court. Pending.

National Live Stock Exchange v. Abilene & Southern Ry. Co., et al., I. C. C. No. 9239. Cleaning and Disinfecting Live Stock Cars. Iowa Board of Railroad Commissioners, et al., intervened in above cause. Charges found not to be unreasonable and complaint dismissed. 50 I. C. C., 578.

In the Matter of Private Cars, I. C. C. 4906. Hearing at Chicago, February 4, 5 and 6, 1918. Opinion 50 I. C. C., 652.

Commerce Counsel of Iowa for Department of Agriculture, C. C. 197. Free return of exhibits from fairs and expositions. Protest filed with I. C. C. April 9, 1918. Advised under date of August 19, 1918, that the fifteenth section application cancelling rules providing for free return of exhibits had been withdrawn; case closed.

The National Council of Farmers' Co-operative Association v. Wm. G. McAdoo, Director General of Railroads, et al., I. C. C. No. 10233. Rates on coarse grains. On September 14, 1918, board of railroad commissioners of Iowa intervened. Hearing at Chicago, November 11, 1918. Pending.

Commerce Counsel of Iowa, for Shippers, Receivers and Consumers of Lumber in Iowa. Rates on lumber from St. Louis, Mo., to Des Moines, et al., I. C. C. 10121. On March 4, 1918, filed protest with I. C. C. October 14, 1918, received advices of withdrawal of petition of carriers, and case dismissed.

Wheeler Lumber, Bridge & Supply Co. v. The C. R. I. & P. Ry. Co., et al., I. C. C. 9829. Rates on lumber, etc., from Kansas City to Des Moines.

Complaints filed with I. C. C. and hearing held December 20, 1917. Pending.

Commerce Counsel of Iowa for Champion Feed Milling Co., C. C. 207, proposed increase in rates on blackstrap molasses. Protest filed with I. C. C. June 27, 1918. Pending.

Commerce Counsel of Iowa, for Iowa Railroad Commission, et al., C. C. 200. Rates on carload potatoes, and other coarse vegetables. Protest filed with I. C. C. February 28, 1918. August 22, 1918, received advices from Secretary of the Interstate Commerce Commission that application had been withdrawn and case closed.

Commerce Counsel of Iowa for Jobbers and Consumers, I. & S. No. 1151, advance in rates on potatoes. Protest and application for suspension filed with I. C. C. Hearing had, briefs filed, oral argument held, and Commission found increased rates not justified. 50 I. C. C., 407.

Commerce Counsel of Iowa for shippers, I. & S. No. 1156, shipments in refrigerator, insulated or heated cars during zero weather. Hearing March 18, 1918. Received advices on September 16, 1918, that carriers had withdrawn tariff provision which was the subject of investigation in above case. Case closed.

Commerce Counsel of Iowa for Manufacturers and Shippers, I. & S. No. 1158, rates on sash, doors, blinds, etc. Protest and application for suspension filed January 19, 1918. Hearing at Chicago, April 19, 1918. June 19, 1918, received advices from the Secretary of the Interstate Commerce Commission that the carriers had filed tariffs cancelling rates under suspension, and case discontinued.

Commerce Counsel of Iowa, for Iowa producers and shippers of sand and gravel, C. C. 205, in the matter of absorption of connecting line switching charges. Protest and request for suspension filed with Interstate Commerce Commission June 17, 1918. On August 21, 1918, received advices from I. C. C. that fifteenth section application had been withdrawn. Case closed.

Board of Railroad Commissioners of Iowa and Des Moines Saw Mill Co. v. Q. O. & K. C. R. R. Co., et al., I. C. C. 9711, rate on walnut logs from Missouri points to Iowa points. Complaint filed with I. C. C., hearing held and briefs filed. Pending.

Chamber of Commerce of Cedar Rapids, Iowa, v. Wm. G. McAdoo, Director General of Railroads, et al., I. C. C. No. 10231, rates on coal from Illinois mines to Cedar Rapids, Iowa. Complaint filed with I. C. C. July 8, 1918. Hearing at Cedar Rapids, November 21, 1918. Pending.

Proposed increase in express rates, I. C. C. No. 9972. December 17, 1917, hearing at Washington. Application of express companies for a ten per cent increase in interstate rates granted. 50 I. C. C., 385.

Commerce Counsel of Iowa for Traffic Association of Upper Mississippi River Cities, I. & S. No. 1051, Iron and Steel articles from C. F. A. territory to Upper Mississippi River Crossings, C. F. A. Class Rate Scale, (No. 2.) Protest and application for suspension filed with I. C. C. January 11, 1918, received order from I. C. C. that proceeding was discontinued.

Memphis Southwestern Investigation, I. C. C. No. 9702. Proposed ad-

vances on class and commodity rates between Memphis and related points, and points in Iowa, Missouri, Minnesota, etc. Hearing at Kansas City, April 15, 1918. Pending.

Proposed increases in rates on petroleum fuel oil, etc., from Kansas and Oklahoma points to Keokuk and Fort Madison, C. C. 208. Protest and application for suspension filed with I. C. C. July 9, 1918. Pending.

State of Iowa ex rel J. H. Henderson, Commerce Counsel, v. Wabash Ry. Co., et al., I. C. C. No. 9075, Peoria Rate Case. Opinion of Commission in 46 I. C. C., 703. Petition of complaint for additional and more specific order filed, and denied by Commission.

Commerce Counsel of Iowa for Iowa shippers and receivers of freight, C. C. 206, cancellation of proportional class rates between Burlington, Clinton and Keokuk, and Iowa Cities. Protest and application for suspension filed with I. C. C. June 17, 1918. July 25, 1918, received advice from I. C. C. that application of carriers had been withdrawn. Case closed.

The De Laval Separator Co. v. Aberdeen & Rockfish R. R. Co., et al., I. C. C. No. 9461. May 3, 1918, hearing at Washington. On August 19, 1918, received advices from I. C. C. that 15th Section Application of carriers was withdrawn. Case heard, tentative report of Examiner filed, final argument had before I. C. C. Pending.

Commerce Counsel for Northern Gravel Co., Muscatine, Iowa, C. C. 204, switching rates. Formal complaint filed with I. C. C. June 15, 1918. Pending.

Board of Railroad Commissioners of the State of Iowa, et al., v. The M. & St. L. R. R. Co., I. C. C. No. 10149. Proportional rate on walnut dimension lumber. March 28, 1918, filed complaint with I. C. C. Hearing at Des Moines, November 23, 1918. Pending.

FIFTEENTH SECTION APPLICATIONS.

There were a large number of increases in rates by the carriers, under what was termed in the law, Fifteenth Section Applications. These were taken up and considered. Many of them did not result in hearings—many of them did—and there is reported a few of these cases presented to the Fifteenth Section Board.

Fifteenth Section Application No. 1684, C. C. 201, application of C. B. & Q. R. R. Co., to increase rates on grain and grain products between Missouri River points and points in Illinois, Iowa, etc. Hearing before 15th Section Board February 18, 1918. Dismissed.

Commerce Counsel of Iowa for Iowa Shippers, C. C. 199. Increased rates on coffee and sugar. Hearing at Washington February 27, 1918, before 15th Section Board, and protest filed. Dismissed.

HEARINGS BEFORE THE COMMITTEES APPOINTED BY THE RAILROAD ADMINISTRATION DURING THE PERIOD OF FEDERAL CONTROL.

There were established various committees over the entire nation, representing certain districts. The Western District Freight Traffic Committee, located at Chicago, had charge of the northwest portion of the Union. This Committee was subdivided into district freight traffic committees and the State of Iowa was within the jurisdiction of the

Chicago District. Before these Committees a large number of matters of rates and regulations and practices were presented, and required attendance before the Committee, though much of it was done by correspondence. The principal work of this office was with these two freight committees at Chicago, though we had some matters with the District Committee at St. Paul, St. Louis and Kansas City. Not many practical results were had, though a number of matters were properly adjusted. Of the great number of these presentations I submit a few, as typical of all the cases:

Commodity rates between Iowa points and Des Moines and intermediate with Illinois points, including St. Louis, Mo., C. C. 221. Formal complaint filed with Chicago Western District Freight Traffic Committee October 12, 1918. Pending.

Proportional commodity rates between Mississippi River points and Iowa points, C. C. 222. Formal complaint filed with Chicago Western District Freight Traffic Committee October 12, 1918. Pending.

GENERAL ORDER NO. 28.

General Order No. 28 was issued by the Director General of Railroads, increasing rates generally 25 per cent. This order involved an immense amount of correspondence, as affecting so many interests in the state and an endeavor to make adjustments necessitated appearance several times before the Railroad Administration at Washington. The amount of correspondence, applications and efforts to adjust is so great that no more than this reference is profitable to give and include in the report.

OFFICERS AND DIRECTORS OF COMPANIES

OF STEAM RAILWAY COMPANIES

THE ATCHISON, TOPEKA AND SANTA FE RAILWAY COMPANY

Directors: Benjamin P. Cheney, Boston, Mass.; T. DeWitt Cuyler, Philadelphia, Pa.; Augustus D. Juilliard, New York, N. Y.; Edward P. Ripley, Chicago, Ill.; Henry S. Pritchett, New York, N. Y.; Charles Steele, New York, N. Y.; Howel Jones, Topeka, Kas.; H. Rieman Duval, New York, N. Y.; Ogden L. Mills, New York, N. Y.; Charles S. Gleed, Topeka, Kas.; Walker D. Hines, New York, N. Y.; Edward J. Berwind, New York, N. Y.; Henry C. Frick, Pittsburgh, Pa.; Andrew C. Jobs, Merriam, Kas.; Homer A. Stillwell, Chicago, Ill.

General Officers: President, E. P. Ripley, Chicago, Ill.; Vice President, W. B. Storey, Chicago, Ill.; Vice President, Edward Chambers, Chicago, Ill.; Vice President, W. E. Hodges, Chicago, Ill.; Secretary & Treasurer, E. L. Copeland, Topeka, Kas.; General Counsel, Walker D. Hines, New York, N. Y.; General Solicitor, Gardiner Lathrop, Chicago, Ill.; Comptroller, D. L. Gallup, New York, N. Y.; General Auditor, W. E. Bailey, Chicago, Ill.; General Manager Eastern Lines, F. C. Fox, Topeka, Kas.; General Manager, Western Lines, R. J. Parker, Amarillo, Tex.; General Manager Coast Lines, A. G. Wells, Los Angeles, Cal.; General Managers S F P & P Lines, W. A. Drake, Prescott, Ariz.; Chief Engineer, C. F. W. Felt, Chicago, Ill.; Mechanical Superintendent, John Purcell, Chicago, Ill.; General Supt. E. Raymond, Topeka, Kas.; General Supt. W. K. Eiter, Newton, Kas.; General Supt. C. H. Bristol, La Junta, Col.; General Supt. T. H. Sears, Amarillo, Tex.; Commissioner of Taxes, G. G. Tunell, Chicago, Ill.

ATLANTIC NORTHERN RAILWAY COMPANY.

Directors: S. C. Pedersen, Elk Horn, Iowa; John Peterson, Elk Horn, Iowa; John Liestad, Elk Horn, Iowa; Bertel Christensen, Elk Horn, Iowa; Thomas Christensen, Elk Horn, Iowa; Geo. Marcusen, Kimballton, Iowa; Oluf Hansen, Kimballton, Iowa.

General Officers: President, S. C. Pedersen, Elk Horn, Iowa; Vice President, John Peterson, Elk Horn, Iowa; Secretary, Chas. E. Spar, Atlantic, Iowa; Treasurer, Geo. Marcusen, Kimballton, Iowa; Attorney or General Counsel, W. A. Follett, Atlantic, Iowa; General Manager, Chas. E. Spar, Atlantic, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

Directors: George B. Harris, Chicago, Ill.; Jule M. Hannaford, St. Paul, Minn.; Ralph Budd, St. Paul, Minn.; Hale Holden, Chicago, Ill.; Geo. T. Slade, St. Paul, Minn.; Louis W. Hill, St. Paul, Minn.; Charles E. Perkins, Burlington, Iowa; Frederick H. Rawson, Chicago, Ill.; Oliver M. Spencer, Chicago, Ill.; Robert J. Dunham, Chicago, Ill.; Samuel C. Scotten, Chicago, Ill.

General Officers: President, Hale Holden, Chicago, Ill.; Vice President, T. S. Howland, Chicago, Ill.; Vice President, W. W. Baldwin, Burlington, Iowa; Vice President, E. P. Bracken, Chicago, Ill.; Vice President (Executive) C. G. Burnham, Chicago, Ill.; Vice President, E. A. Howard, Chicago, Ill.; Vice President, C. E. Spens, Chicago, Ill.; Asst. to President, P. M. Benedict, Chicago, Ill.; Secretary and Treasurer, T. S. Howland, Chicago, Ill.; General Counsel, O. M. Spencer, Chicago, Ill.; General Auditor, C. I. Sturgis, Chicago, Ill.; General Manager, G. W. Holdrege, Omaha, Nebr.; General Manager, L. B. Allen, Chicago, Ill.; Chief Engineer, A. W. Newton, Chicago, Ill.; General Supt. Motive Power, F. A. Torrey, Chicago, Ill.; General Supt. F. L. Johnson, Galesburg, Ill.; General Supt. F. H. Ustick, Burlington, Iowa; General Supt. Robt. Rice, St. Louis, Mo.; General Supt. A. G. Smart, Lincoln, Nebr.; General Supt. E. E. Young, Alliance, Nebr.

CHICAGO GREAT WESTERN RAILROAD COMPANY.

Directors: S. M. Felton, Chicago, Ill.; Charles Steele, New York, N. Y.; E. M. Hurley, Chicago, Ill.; Clyde M. Carr, Chicago, Ill.; A. A. Sprague II, Chicago, Ill.; E. C. Finkbine, Des Moines, Iowa; Charles H. Thorne, Chicago, Ill.; John Washburn, Minneapolis, Minn.; John A. Spoor, Chicago, Ill.; Milton Tootle, Jr., St. Joseph, Mo.; G. W. Wattles, Omaha, Nebr.; E. F. Swinney, Kansas City, Mo.; E. A. Cudahy, Chicago, Ill.

General Officers: President, S. M. Felton, Chicago, Ill.; First Vice President, W. L. Park, 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.; Supt. of Motive Power, H. C. Eich, Oelwein, Iowa.

MASON CITY AND FORT DODGE RAILROAD COMPANY.

Directors: S. M. Felton, Chicago, Ill.; Luther Drake, Omaha, Nebr.; J. W. Blabon, Chicago, Ill.; Geo. A. Hormel, Austin, Minn.; W. H. McCord, Omaha, Nebr.; C. H. McNider, Mason City, Iowa.

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.

WISCONSIN, MINNESOTA AND PACIFIC RAILROAD COMPANY.

Directors: S. M. Felton, Chicago, Ill.; J. W. Blabon, Chicago, Ill.; J. H. Rich, Red Wing, Minn.; B. Sommers, St. Paul, Minn.; C. J. McConville, St. Paul, Minn.

General Officers: President, S. M. Felton, Chicago, Ill.; Vice President, J. W. Blabon, Chicago, Ill.; Secretary and Treasurer, J. F. Coykendall, Chicago, Ill.; Auditor, Con F. Krebs, Chicago, Ill.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Directors: H. E. Byram, Chicago, Ill.; Donald G. Geddes, New York, N. Y.; William Rockefeller, New York, N. Y.; John A. Stewart, New York, N. Y.; J. Ogden Armour, Chicago, Ill.; Stanley Field, Chicago, Ill.; L. J. Pettit, Milwaukee, Wis.; P. A. Rockefeller, New York, N. Y.; Walter P. Bliss, New York, N. Y.; A. J. Earling, Chicago, Ill.; Edw. S. Harkness, New York, N. Y.; Samuel McRoberts, New York, N. Y.; John D. Ryan, New York, N. Y.

General Officers: President, H. E. Byram, Chicago, Ill.; Vice President, H. R. Williams, New York, N. Y.; Vice President, E. D. Sewall, Chicago, Ill.; Vice President, D. L. Bush, Chicago, Ill.; Vice President, H. B. Earling, Seattle, Wash.; Vice President, C. B. Ferry, New York, N. Y.; Vice President, C. A. Goodnow, Chicago, Ill.; Vice President, R. M. Calkins, Chicago, Ill.; Secretary, E. W. Adams, Milwaukee, Wis.; Treasurer, A. G. Loomis, Chicago, Ill.; General Counsel, Burton Hanson, Chicago, Ill.; General Solicitor, H. H. Field, Chicago, Ill.; Comptroller, G. J. Bunting, Chicago, Ill.; General Manager, J. T. Gillick, Chicago, Ill.; Chief Engineer, C. F. Loweth, Chicago, Ill.; General Supt. Motive Power, H. R. Warnock, Chicago, Ill.; General Supt. W. S. Cooper, Chicago, Ill.; General Supt. P. C. Eldredge, Milwaukee, Wis.; General Supt. J. H. Foster, Minneapolis, Minn.; General Supt. W. B. Foster, Seattle, Wash.; General Tax Agent, A. S. Dudley, Milwaukee, Wis.

CHICAGO AND NORTH WESTERN RAILWAY COMPANY.

Directors: 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.; Richard H. Aishton, Chicago, Ill.; Chauncey M. Depew, New York, N. Y.; Henry C. Frick, Pittsburgh, Pa.; David P. Kimball, Boston, Mass.; John V. Farwell, Chicago, Ill.; Edward M. Hyzer, Chicago, Ill.; Homer A. Miller, Des Moines, Iowa; Marvin Hughitt, Chicago, Ill.; William K. Vanderbilt, Jr., New York, N. Y.; James Stillman, New York, N. Y.; Oliver Ames, Boston, Mass.

General Officers: Chairman, Marvin Hughitt, Chicago, Ill.; President, Richard H. Aishton, Chicago, Ill.; Vice President, Samuel A. Lynde, New York, N. Y.; Vice President, Hiram R. McCullough, Chicago, Ill.; Vice President, Marvin Hughitt, Jr., Chicago, Ill.; Vice President, Edward M. Hyzer, Chicago, Ill.; Secretary, John D. Caldwell, Chicago, Ill.; Treasurer,

Arthur S. Pierce, New York, N. Y.; General Counsel, Edward M. Hyzer, Chicago, Ill.; General Solicitor, Carl C. Wright, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.; General Auditor, Charles D. Brandriff, Chicago, Ill.; General Manager, Samuel G. Strickland, Chicago, Ill.; Chief Engineer, William H. Finley, Chicago, Ill.; General Supt. George B. Vilas, Chicago, Ill.; Land Commissioner, Josiah F. Cleveland, Chicago, Ill.; Tax Commissioner, Thomas A. Polleys, Chicago, Ill.; General Solicitor, William G. Wheeler, Chicago, Ill.; Asst. General Counsel, Edward M. Smart, Chicago, Ill.; General Manager, Frank Walters, Omaha, Nebr.; Asst. General Manager, Walter J. Towne, Chicago, Ill.; General Supt. Chester T. Dike, Huron, S. Dak.; General Supt. Stanley M. Braden, Norfolk, Nebr.; General Traffic Manager, Alexander C. Johnson, Chicago, Ill.; Freight Traf. Manager, Frank P. Eyman, Chicago, Ill.; Asst. Freight Traf. Manager, Edmund D. Brigham, Chicago, Ill.; Asst. Freight Traf. Manager, Henry W. Beyers, Chicago, Ill.; General Freight Agent, Samuel F. Miller, Chicago, Ill.; Passenger Traffic Manager, Charles A. Cairns, Chicago, Ill.; General Passenger Agent, John L. Ferguson, Chicago, Ill.; General Supt. Motive Power and Car Department, Robert Quayle, Chicago, Ill.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY COMPANY.

Directors: Chauncey M. Depew, New York, N. Y.; Marvin Hughitt, Chicago, Ill.; David P. Kimball, Boston, Mass.; Harold S. Vanderbilt, New York, N. Y.; Oliver Ames, Boston, Mass.; Samuel Carr, Boston, Mass.; James T. Clark, St. Paul, Minn.; Edward M. Hyzer, Chicago, Ill.; William K. Vanderbilt, New York, N. Y.; Frederick W. Vanderbilt, New York, N. Y.; William K. Vanderbilt, Jr., New York, N. Y.; Samuel A. Lynde, New York, N. Y.

General Officers: Chairman of the Board, Marvin Hughitt, Chicago, Ill.; President, James T. Clark, St. Paul, Minn.; Vice President, Samuel A. Lynde, New York, N. Y.; Vice President, Edward M. Hyzer, Chicago, Ill.; Vice President, A. W. Trenholm, St. Paul, Minn.; Asst. Secretary, Samuel A. Lynde, New York, N. Y.; Asst. Secretary, Arthur S. Pierce, New York, N. Y.; Asst. Secretary, Charles A. Leggo, Hudson, Wis.; Secretary, John D. Caldwell, Chicago, Ill.; Treasurer, Arthur S. Pierce, New York, N. Y.; General Counsel, Edward M. Hyzer, Chicago, Ill.; General Solicitor, James B. Shecon, St. Paul, Minn.; Comptroller, Charles Jensch, St. Paul, Minn.; Land Commissioner, G. W. Bell, Hudson, Wis.; General Manager, A. W. Trenholm, St. Paul, Minn.; Chief Engineer, Herman Rettinghouse, St. Paul, Minn.; Supt. M. P. & M., John J. O'Neil, St. Paul, Minn.; General Supt. Frank R. Pechin, St. Paul, Minn.; Tax Commissioner, Thomas A. Polleys, Chicago, Ill.; General Traffic Manager, Hiram M. Pearce, St. Paul, Minn.; General Freight Agent, Albion M. Fenton, St. Paul, Minn.; General Passenger Agent, George H. MacRae, St. Paul, Minn.

IOWA SOUTHERN RAILWAY COMPANY.

Directors: Marvin Hughitt, Chicago, Ill.; Richard H. Aishton, Chicago, Ill.; Marvin Hughitt, Jr., Chicago, Ill.; Lewis A. Robinson, Chicago, Ill.; John D. Caldwell, Chicago, Ill.

General Officers: President, Richard H. Aishton, Chicago, Ill.; First Vice President, Marvin Hughitt, Jr., Chicago, Ill.; Assistant Secretary and Asst. Treasurer, James C. Davis, Des Moines, Iowa; Secretary, John D. Caldwell, Chicago, Ill.; Treasurer, Arthur B. Jones, Chicago, Ill.; General Counsel, Edward M. Hyzer, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.; Chief Engineer, William H. Finley, Chicago, Ill.

THE CHICAGO, ROCK ISLAND AND PACIFIC RAILWAY COMPANY.

Directors: N. L. Amster, Boston, Mass.; Chas. Hayden, New York, N. Y.; J. G. Shedd, Chicago, Ill.; James Speyer, New York, N. Y.; J. E. Gorman, Chicago, Ill.; Beman G. Dawes, Columbus, Ohio; J. A. Patten, Chicago, Ill.; F. W. Scott, Richmond, Va.; Henry Bruere, New York, N. Y.; A. C. Rearick, New York, N. Y.; Wm. Z. Ripley, Newton Center, Mass.; P. G. Ten Eyck, Albany, N. Y.; Nathaniel French, Davenport, Iowa.

General Officers: President, J. E. Gorman, Chicago, Ill.; Vice President, A. C. Ridgway, Chicago, Ill.; Vice President, Secretary and Treasurer, Geo. H. Crosby, Chicago, Ill.; Asst. to the President, H. M. Sloan, Chicago, Ill.; Asst. Secretary and Asst. Treasurer, Carl Nyquist, Chicago, Ill.; General Counsel, M. L. Bell, Chicago, Ill.; Comptroller, Frank Nay, Chicago, Ill.; General Auditor, W. H. Burns, Chicago, Ill.; General Managers, C. W. Jones, Des Moines, Iowa and T. H. Beacom, El Reno, Okla.; Asst. General Managers, A. B. Ramsdell, Des Moines, Iowa and H. L. Reed, El Reno, Okla.; General Purchasing Agent, F. D. Reed, Chicago, Ill.; Chief Engineer, C. A. Mors, Chicago, Ill.; General Mechanical Supt., W. J. Tollerton, Chicago, Ill.; Supt. of Telegraph, G. D. Hood, Chicago, Ill.; Freight Traffic Manager, S. H. Johnson, Chicago, Ill.; Passenger Traffic Manager, L. M. Allen, Chicago, Ill.; Real Estate & Tax Agent, T. J. Newkirk, Chicago, Ill.; Transfer Agent, F. A. Smith, New York, N. Y.

ST. PAUL AND KANSAS CITY SHORT LINE RAILROAD COMPANY.

Directors: J. E. Gorman, Chicago, Ill.; A. C. Ridgway, Chicago, Ill.; Geo. H. Crosby, Chicago, Ill.; H. M. Sloan, Chicago, Ill.; A. T. Hert, Louisville, Ky.

General Officers: President, J. E. Gorman, Chicago, Ill.; Vice President, A. C. Ridgway, Chicago, Ill.; Vice President, H. M. Sloan, Chicago, Ill.; Vice President, Asst. Secretary and Treasurer, Geo. H. Crosby, Chicago, Ill.; Vice President, Asst. Secretary and Asst. Treasurer, Carl Nyquist, Chicago, Ill.; Secretary and Asst. Treasurer, F. W. Sargent, Des Moines, Iowa; Comptroller, Frank Nay, Chicago, Ill.; General Auditor, W. H. Burns, Chicago, Ill.

COLFAX NORTHERN RAILWAY COMPANY.

Directors: Thos. W. Griggs, Davenport, Iowa; W. A. Seevers, Des Moines, Iowa; M. B. Seevers, Des Moines, Iowa; Robert Ryan, Des Moines, Iowa; J. B. Ryan, Colfax, Iowa.

General Officers: President, Thos. W. Griggs, Davenport, Iowa; Vice President and Treasurer, Marion B. Seevers, Des Moines, Iowa; Secretary and General Manager, W. Blakely, Colfax, Iowa.

COLFAX CONSOLIDATED COAL COMPANY.

Directors: Not organized.

General Officers: President, W. A. Seevers, Des Moines, Iowa; First Vice President, Robert Ryan, Des Moines, Iowa; Secretary, Treasurer and General Manager, J. B. Ryan, Colfax, Iowa.

SECURITY INVESTMENT COMPANY.

Directors: F. H. Griggs, Davenport, Iowa; T. W. Griggs, Davenport, Iowa; Thos. Agar, Davenport, Iowa.

General Officers: President, F. H. Griggs, Davenport, Iowa; First Vice President, Thos. Agar, Davenport, Iowa; Secretary and Treasurer, Thos. W. Griggs, Davenport, Iowa.

CRESTON, WINTERSET & DES MOINES R. R. CO.

Directors: T. C. Phillips, Orient, Iowa; G. M. White, Orient, Iowa; John Ramsbottom, Orient, Iowa; Henry Ramsbottom, Orient, Iowa; A. S. Lynn, Orient, Iowa; F. Ramsbottom, Orient, Iowa; E. B. Marsh, Macksburg, Iowa; C. E. Wilson, Macksburg, Iowa; M. E. Harris, Macksburg, Iowa; Theo. S. Deloy, Macksburg, Iowa.

General Officers: Vice President and Receiver, Clarence E. Wilson, Macksburg, Iowa; Comptroller and General Manager, E. L. Hughes, Macksburg, Iowa.

GREAT NORTHERN RAILWAY COMPANY.

Directors: Ralph Budd, St. Paul, Minn.; P. L. Howe, Minneapolis, Minn.; E. T. Nichols, New York, N. Y.; A. D. Thomson, Duluth, Minn.; L. E. Katzenbach, St. Paul, Minn.; W. P. Kenney, St. Paul, Minn.; E. C. Lindley, St. Paul, Minn.; A. L. Ordean, Duluth, Minn.; L. W. Hill, St. Paul, Minn.; W. B. Dean, St. Paul, Minn.; F. E. Weyerhaeuser, St. Paul, Minn.; A. B. Hepburn, New York, N. Y.

General Officers: Chairman of the Board and President, Louis W. Hill, St. Paul, Minn.; Asst. to President, Ralph Budd, St. Paul, Minn.; Vice President, E. T. Nichols, New York, N. Y.; Vice President, W. P. Kenney, St. Paul, Minn.; Vice President, J. M. Gruber, St. Paul, Minn.; Vice President, G. R. Martin, St. Paul, Minn.; Vice President, E. C. Lindley, St. Paul, Minn.; Secretary and Treasurer, L. E. Katzenbach, St. Paul, Minn.; General Counsel, E. C. Lindley, St. Paul, Minn.; Comptroller, G. R. Martin, St. Paul, Minn.; General Manager, J. M. Gruber, St. Paul, Minn.; Chief Engineer, A. H. Hogeland, St. Paul, Minn.; Supt. of Motive Power, A. C. Deverell, St. Paul, Minn.; Mechanical Engineer, W. R. Wood, St. Paul, Minn.; Railway Land & Tax Commissioner, James T. Maher, St. Paul, Minn.; Asst. General Manager, C. O. Jenks, Seattle, Wash.; Asst. General Manager, F. Bell, St. Paul, Minn.; General Supt. Lake District, F. S. Elliott, Superior, Wis.; General Supt. Eastern District, L. W. Bowen, St. Paul, Minn.; General Supt. Central District, W. R. Smith, Great Falls,

Mont.; General Supt. Western District, J. H. O'Neill, Seattle, Wash.; General Supt. of Transportation, W. C. Watrous, St. Paul, Minn.

ILLINOIS CENTRAL RAILROAD COMPANY.

Directors: His Excellency, Frank O. Lowden, Governor of Illinois, Springfield, Ill.; Walther Luttgren, New York, N. Y.; John W. Auchincloss, New York, N. Y.; Robert Walton Goelet, Newport, R. I.; Cornelius Vanderbilt, New York, N. Y.; Henry W. DeForest, New York, N. Y.; Charles H. Markham, Chicago, Ill.; Robert S. Lovett, New York, N. Y.; J. Ogden Armour, Chicago, Ill.; Philip Stockton, Boston, Mass.; Charles A. Peabody, New York, N. Y.; John G. Shedd, Chicago, Ill.; William Averell Harriman, Harriman, N. Y.

General Officers: President, C. H. Markham, Chicago, Ill.; Vice President, C. M. Kittle, Chicago, Ill.; Vice President, W. L. Park, Chicago, Ill.; Vice President, F. B. Bowes, Chicago, Ill.; Vice President, C. F. Parker, Chicago, Ill.; Vice President, T. J. Foley, Chicago, Ill.; Secretary, D. L. Burbank, New York, N. Y.; Treasurer, A. J. Wykes, New York, N. Y.; General Solicitor, Blewett Lee, Chicago, Ill.; Comptroller, W. D. Beymer, Chicago, Ill.; General Manager, A. E. Clift, Chicago, Ill.; Chief Engineer, A. S. Baldwin, Chicago, Ill.; Asst. Comptroller, L. A. Harkness, Chicago, Ill.; General Auditor of Expenditures, C. H. Drazy, Chicago, Ill.; General Auditor of Receipts, J. F. Shepherd, Chicago, Ill.; General Supt. of Motive Power, R. W. Bell, Chicago, Ill.; General Supt. Transportation, J. F. Porterfield, Chicago, Ill.; General Supt. Northern Lines, L. A. Downs, Chicago, Ill.; General Superintendent Western Lines, W. S. Williams, Waterloo, Iowa; General Superintendent Southern Lines, J. J. Pelley, New Orleans, La.; Freight Traffic Manager, D. W. Longstreet, Chicago, Ill.; Passenger Traffic Manager, S. G. Hatch, Chicago, Ill.; Land & Tax Commissioner, W. L. Tarbet, Chicago, Ill.

DUBUQUE AND SIOUX CITY RAILROAD COMPANY.

Directors: J. T. Adams, Dubuque, Iowa; J. W. Auchincloss, New York, N. Y.; D. R. Burbank, New York, N. Y.; Henry DeForest, New York, N. Y.; R. W. Goelet, New York, N. Y.; W. A. Harriman, New York, N. Y.; C. M. Kittle, Chicago, Ill.; A. R. Loomis, Fort Dodge, Iowa; R. S. Lovett, New York, N. Y.; Walther Luttgren, New York, N. Y.; C. H. Markham, Chicago, Ill.; C. A. Peabody, New York, N. Y.; Philip Stockton, New York, N. Y.; Cornelius Vanderbilt, New York, N. Y.

General Officers: President, C. H. Markham, Chicago, Ill.; Vice President, C. M. Kittle, Chicago, Ill.; Vice President, F. B. Bowes, Chicago, Ill.; Vice President, T. J. Foley, Chicago, Ill.; Vice President, W. L. Park, Chicago, Ill.; Secretary and Assistant Treasurer, Miss F. E. Couch, Dubuque, Iowa; Treasurer, R. E. Connelly, New York, N. Y.; Assistant Secretaries, D. R. Burbank, New York, N. Y., and B. A. Beck, Chicago, Ill.; Comptroller, W. D. Beymer, Chicago, Ill.

KEOKUK AND DES MOINES RAILWAY COMPANY.

Directors: Geo. H. Crosby, Chicago, Ill.; Carl Nyquist, Chicago, Ill.; H. M. Sloan, Chicago, Ill.; Jacob M. Dickinson, Chicago, Ill.; J. E. Gorman, Chicago, Ill.; M. L. Bell, Chicago, Ill.; W. F. Dickinson, Chicago, Ill.; A. C. Ridgway, Chicago, Ill.; Frank Nay, Chicago, Ill.

General Officers: President, J. E. Gorman, Chicago, Ill.; Vice President, Assistant Secretary and Treasurer, Geo. H. Crosby, Chicago, Ill.; Secretary, F. W. Sargent, Des Moines, Iowa; Assistant Secretary and Assistant Treasurer, Carl Nyquist, Chicago, Ill.; General Counsel, M. L. Bell, Chicago, Ill.; Comptroller, Frank Nay, Chicago, Ill.; General Auditor, W. H. Burns, Chicago, Ill.; General Manager, C. W. Jones, Chicago, Ill.; Chief Engineer, C. A. Morse, Chicago, Ill.; Mechanical Superintendent, W. J. Tollerton, Chicago, Ill.; General Land and Tax Agent, T. J. Newkirk, Chicago, Ill.

MANCHESTER AND 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. S. Blair, Manchester, Iowa; L. Matthews, Manchester, Iowa; Hubert Carr, Manchester, Iowa; Jos. Hutchinson, Manchester, Iowa; Wm. Hockaday, Manchester, Iowa; A. R. Leroy, Manchester, Iowa; A. D. Long, Manchester, Iowa; Chas. McCormick, Manchester, Iowa; R. W. Tirrill, Manchester, Iowa; J. S. Jones, Manchester, Iowa.

General Officers: President, Jos. Hutchinson, Manchester, Iowa; Vice President, E. H. Hoyt, Manchester, Iowa; Secretary, L. Matthews, Manchester, Iowa; Treasurer, A. R. LeRoy, Manchester, Iowa; Auditor, Chas. J. Seeds, Manchester, Iowa; General Counsel, A. S. Blair, Manchester, Iowa; Traffic Manager, C. J. Bourdway, Manchester, Iowa; Superintendent Maintenance of Way, J. S. Jones, Manchester, Iowa; General Freight Agent, W. H. Hutchinson, Manchester, Iowa; General Passenger Agent, Hubert Carr, Manchester, Iowa.

THE MINNEAPOLIS AND ST. LOUIS RAILROAD COMPANY.

Directors: Chas. Hayden, New York, N. Y.; F. H. Davis, New York, N. Y.; G. S. Bache, New York, N. Y.; W. H. Bremner, Minneapolis, Minn.; F. C. Letts, New York, N. Y.; H. E. Huntington, New York, N. Y.; F. P. Frazier, New York, N. Y.; F. A. Chamberlain, New York, N. Y.; Newman Erb, New York, N. Y.; Eugene V. R. Thayer, New York, N. Y.; F. E. Kenston, New York, N. Y.

General Officers: President, W. H. Bremner, Minneapolis, Minn.; Vice President, F. H. Davis, New York, N. Y.; Vice President, F. B. Townsend, Minneapolis, Minn.; Vice President, G. S. Bache, New York, N. Y.; Secretary, A. E. Doan, New York, N. Y.; Treasurer, F. H. Davis, New York, N. Y.; General Counsel, F. M. Miner, Minneapolis, Minn.; General Attorney, M. M. Joyce, Minneapolis, Minn.; Comptroller, A. E. Smith, Minneapolis, Minn.; General Manager, R. G. Kenly, Minneapolis, Minn.;

Chief Engineer, J. H. Reinholdt, Minneapolis, Minn.; Superintendent Motive Power and Rolling Stock, G. W. Seidel, Minneapolis, Minn.; Land and Tax Agent, C. F. Foote, Minneapolis, Minn.

MUSCATINE, BURLINGTON AND SOUTHERN RAILROAD COMPANY.

Directors: C. J. Von Maur, Davenport, Iowa; C. G. Hipwell, Davenport, Iowa; E. H. Ryan, Davenport, Iowa; J. I. McDonald, St. Joseph, Mo.; L. D. W. VanVliet, St. Joseph, Mo.

General Officers: First Vice President, E. H. Ryan, Davenport, Iowa; Secretary, T. W. Krein, Muscatine, Iowa; Treasurer, C. N. Voss, Davenport, Iowa; General Auditor, S. E. Schweitzer, Muscatine, Iowa; General Manager, T. W. Krein, Muscatine, Iowa.

THE TABOR AND NORTHERN RAILWAY COMPANY.

Directors: Robert McClelland, Tabor, Iowa; Thomas McClelland, Galesburg, Ill.; R. S. McClelland, Tabor, Iowa; Myra McClelland, Tabor, Iowa.

General Officers: President, Robert McClelland, Tabor, Iowa; Vice President, Thomas McClelland, Galesburg, Ill.; Secretary, E. V. Stopper, Tabor, Iowa; Treasurer and Auditor, Myra McClelland, Tabor, Iowa; General Manager, R. S. McClelland, Tabor, Iowa.

UNION PACIFIC RAILROAD COMPANY.

Directors: Oliver Ames, Boston, Mass.; A. J. Earling, Chicago, Ill.; Robert W. Goelet, Newport, R. I.; A. W. Harriman, Arden, N. Y.; Marvin Hughitt, Chicago, Ill.; Otto H. Kahn, Morristown, N. J.; Robert S. Lovett, Locust Valley, N. Y.; Chas. A. Peabody, New York, N. Y.; William Rockefeller New York, N. Y.; Wm. G. Rockefeller, New York, N. Y.; Mortimer L. Schiff, Oyster Bay, N. Y.; C. B. Seger, New York, N. Y.; Joseph F. Smith, Salt Lake City, Utah; W. V. S. Thorne, New York, N. Y.; Frank A. Vanderlip, New York, N. Y.

General Officers: President, E. E. Calvin, Omaha, Neb.; Director of Traffic, B. L. Winchell, Chicago, Ill.; Vice President and Comptroller, C. B. Seger, New York, N. Y.; Vice President, C. C. Stillman, New York, N. Y.; Vice President in charge of Purchases, W. A. Harriman, New York, N. Y.; Counsel, H. W. Clark, New York, N. Y.; Secretary, Thomas Price, New York, N. Y.; Treasurer, Frederic V. S. Crosby, New York, N. Y.; General Manager, Wm. M. Jeffers, Omaha, Neb.; Vice President in charge of Traffic, John A. Munroe, Omaha, Neb.; Passenger Traffic Manager, Gerrit Fort, Chicago, Ill.; General Freight Agent, C. J. Lane, Omaha, Neb.; General Passenger Agent, W. S. Basinger, Omaha, Neb.; General Solicitor, N. H. Loomis, Omaha, Neb.; I. C. C. Attorney, H. A. Scandrett, Chicago, Ill.; Auditor, H. J. Stirling, Omaha, Neb.; Chief Engineer, R. L. Huntley, Omaha, Neb.; Land Commissioner, J. A. Griffith, Omaha, Neb.

WABASH RAILWAY COMPANY.

Directors: William H. Williams, New York, N. Y.; Robert Goelet, Newport, R. I.; Henry Rogers Winthrop, New York, N. Y.; J. Horace Harding, New York, N. Y.; Alvin W. Krech, New York, N. Y.; Winslow S. Pierce,

New York, N. Y.; Edward F. Kearney, St. Louis, Mo.; Henry K. Pomroy, New York, N. Y.; Guy E. Tripp, New York, N. Y.; Henry B. Joy, Detroit, Mich.; John N. Willys, Toledo, Ohio; J. Leonard Replogle, New York, N. Y.; William A. Jamison, New York, N. Y.; William V. Stuart, Lafayette, Ind.; George W. Davison, New York, N. Y.

General Officers: President, Edward F. Kearney, St. Louis, Mo.; Vice President and General Solicitor, J. L. Minnis, St. Louis, Mo.; Vice President in charge of operation, J. E. Taussig, St. Louis, Mo.; Vice President in charge of Traffic, W. C. Maxwell, St. Louis, Mo.; Vice President, Henry Rogers Winthrop, New York, N. Y.; Vice President, Secretary and Assistant Treasurer, J. C. Otteson, New York, N. Y.; Treasurer, F. L. O'Leary, St. Louis, Mo.; General Counsel, Winslow S. Pierce, New York, N. Y.; General Solicitor, J. L. Minnis, St. Louis, Mo.; Comptroller, L. G. Scott, St. Louis, Mo.; Auditor and Assistant Secretary, T. J. Tobin, St. Louis, Mo.; General Manager, S. E. Cotter, St. Louis, Mo.; Chief Engineer, A. O. Cunningham, St. Louis, Mo.; General Superintendent, T. J. Jones, St. Louis, Mo.; General Claim Agent and Tax Commissioner, B. C. Winston, St. Louis, Mo.

OF TERMINAL RAILWAY COMPANIES

DES MOINES TERMINAL COMPANY.

Directors: F. M. Hubbell, Des Moines, Iowa; H. D. Thompson, Des Moines, Iowa; F. O. Thompson, Des Moines, Iowa.

General Officers: President, F. M. Hubbell, Des Moines, Iowa; First Vice President, H. D. Thompson, Des Moines, Iowa; Secretary and Treasurer, F. O. Thompson, Des Moines, Iowa; General Auditor, J. C. Mobley, 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 City, N. Y.; G. C. Hubbell, Des Moines, Iowa; J. C. Cook, Chicago, Ill.; D. L. Bush, Chicago, Ill.; E. B. Pryor, St. Louis, Mo.

General Officers: President, F. C. Hubbell, Des Moines, Iowa; First Vice President, 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. Barnes, Des Moines, Iowa; Chief Engineer, A. L. Morgan, Des Moines, Iowa; General Superintendent, J. A. Wagner, Des Moines, Iowa.

DES MOINES WESTERN RAILWAY COMPANY.

Directors: F. M. Hubbell, Des Moines, Iowa; H. D. Thompson, Des Moines, Iowa; F. O. Thompson, Des Moines, Iowa; O. P. Thompson, Des Moines, Iowa; G. C. Hubbell, Des Moines, Iowa.

General Officers: President, F. M. Hubbell, Des Moines, Iowa; First Vice President, O. P. Thompson, Des Moines, Iowa; Secretary and Treasurer, H. D. Thompson, Des Moines, Iowa; General Auditor, 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, Ill.; F. H. Ustick, Burlington, Iowa.

General Officers: President, F. C. Hubbell, Des Moines, Iowa; First Vice President, F. H. Ustick, Burlington, Iowa; Secretary, Treasurer and General Superintendent, J. A. Wagner, Des Moines, Iowa; General Auditor, H. R. Brown, Des Moines, Iowa.

SIOUX CITY TERMINAL RAILWAY COMPANY.

Directors: F. L. Eaton, Sioux City, Iowa; Wm. Milchrist, Sioux City, Iowa; R. F. Murray, Sioux City, Iowa; L. F. Swift, Chicago, Ill.; F. S. Brooks, Chicago, Ill.

General Officers: President, F. L. Eaton, Sioux City, Iowa; First Vice President, Wm. Milchrist, Sioux City, Iowa; Second Vice President, F. S. Brooks, U. S. Yards, Chicago, Ill.; Secretary, R. F. Murray, Sioux City, Iowa; Treasurer, Geo. S. Parker, Sioux City, Iowa; General Counsel, Wm. Milchrist, Sioux City, Iowa; General Superintendent, C. F. Morrison, Sioux City, Iowa.

OF RAILWAY BRIDGE COMPANIES

DUNLEITH AND DUBUQUE BRIDGE COMPANY.

Directors: C. H. Markham, Chicago, Ill.; C. M. Kittle, Chicago, Ill.; F. B. Bowes, Chicago, Ill.; W. D. Beymer, Chicago, Ill.; Blewett Lee, Chicago, Ill.

General Officers: President, C. H. Markham, Chicago, Ill.; Vice President, C. M. Kittle, Chicago, Ill.; Assistant Secretary, D. R. Burbank, New York, N. Y.; Assistant Secretary in Chicago, B. A. Beck, Chicago, Ill.; Secretary, Miss F. E. Couch, Dubuque, Iowa; Treasurer, O. F. Nau, Chicago, Ill.; Comptroller, W. D. Beymer, Chicago, Ill.; General Manager, A. E. Clift, Chicago, Ill.; Superintendent, L. E. McCabe, Dubuque, Iowa.

KEOKUK & HAMILTON BRIDGE COMPANY.

Directors: Andrew Carnegie, New York, N. Y.; Theodore F. Hicks, New York, N. Y.; David Paton, New York, N. Y.; Matthias Nicoll, New York, N. Y.; Joseph J. Asch, South Norwalk, Conn.; James F. Secor, Pelham Manor, N. Y.; Henry E. Smith, Philadelphia, Pa.; Theodore Gilman, New York, N. Y.; Winthrop S. Gilman, New York, N. Y.

General Officers: President, Andrew Carnegie, New York, N. Y.; First Vice President, Matthias Nicoll, New York City, N. Y.; Secretary and Treasurer, Theodore Gilman, New York, N. Y.; General Superintendent, J. H. Cole, Keokuk, Iowa.

MISSOURI VALLEY AND BLAIR RAILWAY AND BRIDGE COMPANY.

Directors: Marvin Hughitt, Chicago, Ill.; David R. Kimball, Boston, Mass.; Richard H. Aishton, Chicago, Ill.; Hiram R. McCullough, Chicago, Ill.; John D. Caldwell, Chicago, Ill.

General Officers: President, Marvin Hughitt, Chicago, Ill.; First Vice President, Richard H. Aishton, Chicago, Ill.; Assistant Secretary, James C. Davis, Des Moines, Iowa; Assistant Treasurer, Frederic Mates, Chicago, Ill.; Secretary, John D. Caldwell, Chicago, Ill.; Treasurer, Arthur B. Jones, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.

OMAHA BRIDGE AND TERMINAL RAILWAY COMPANY.

Directors: C. H. Markham, Chicago, Ill.; B. A. Beck, Chicago, Ill.; F. B. Bowes, Chicago, Ill.; W. D. Beymer, Chicago, Ill.; Blewett Lee, Chicago, Ill.; C. M. Kittle, Chicago, Ill.; J. R. Webster, Omaha, Neb.

General Officers: President, C. H. Markham, Chicago, Ill.; Vice President, C. M. Kittle, Chicago, Ill.; Assistant Secretary, B. A. Beck, Chicago, Ill.; Secretary, J. R. Webster, Omaha, Neb.; Treasurer, O. F. Nau, Chicago, Ill.; Comptroller, W. D. Beymer, Chicago, Ill.

SIOUX CITY BRIDGE COMPANY.

Directors: Marvin Hughitt, Chicago, Ill.; Richard H. Aishton, Chicago, Ill.; David R. Kimball, Boston, Mass.; Hiram R. McCullough, Chicago, Ill.; James T. Clark, St. Paul, Minn.; Lewis A. Robinson, Chicago, Ill.; John D. Caldwell, Chicago, Ill.

General Officers: President, Marvin Hughitt, Chicago, Ill.; Vice President, James T. Clark, St. Paul, Minn.; Assistant Secretary, James C. Davis, Des Moines, Iowa; Assistant Treasurer, Frederic Mates, Chicago, Ill.; Secretary, John D. Caldwell, Chicago, Ill.; Treasurer, Arthur B. Jones, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.

OF ELECTRIC INTERURBAN RAILWAY COMPANIES

ALBIA LIGHT AND RAILWAY COMPANY.

Directors: Albert L. Fowle, New York, N. Y.; Merle R. Walker, New York, N. Y.; Ray M. Walker, New York, N. Y.; A. S. Leland, New York, N. Y.; Ralph W. Boyer, Albia, Iowa.

General Officers: President, Albert L. Fowle, New York, N. Y.; First Vice President, Merle R. Walker, New York, N. Y.; Secretary, A. S. Leland, New York, N. Y.; Treasurer and General Manager, Ralph W. Boyer, Albia, Iowa.

CEDAR RAPIDS AND MARION CITY RAILWAY COMPANY.

Directors: Glenn M. Averill, Cedar Rapids, Iowa; Frank T. Hulswit, Grand Rapids, Mich.; Richard Schaddelee, Grand Rapids, Mich.; B. J. Denman, Davenport, Iowa; Ed H. Smith, Cedar Rapids, Iowa; S. G. Armstrong, Cedar Rapids, Iowa; E. C. Allen, Cedar Rapids, Iowa.

General Officers: President, Glenn M. Averill, Cedar Rapids, Iowa; First Vice President, Richard Schaddelee, Grand Rapids, Mich.; Second Vice President, B. J. Denman, Davenport, Iowa; Secretary, E. C. Allen, Cedar Rapids, Iowa; Treasurer, C. M. Hurd, Grand Rapids, Mich.; General Counsel, Barnes, Chamberlain & Hanzlik, Cedar Rapids, Iowa; General Auditor, C. Fred Meyer, Cedar Rapids, Iowa; General Manager, E. C. Allen, Cedar Rapids, Iowa; Mechanical Superintendent, Fred M. Ford, Cedar Rapids, 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, Charles City, Iowa.

General Officers: President, C. W. Hart, Charles City, Iowa; First Vice President, E. M. Sherman, Charles City, Iowa; Secretary, C. H. Parr, Charles City, Iowa; Treasurer, M. W. Ellis, Charles City, Iowa; General Manager, E. R. Ernsberger, Charles City, Iowa.

CLINTON, DAVENPORT & MUSCATINE RAILWAY COMPANY.

Directors: B. J. Denman, Davenport, Iowa; J. G. Huntoon, Davenport, Iowa; H. E. Weeks, Davenport, Iowa; Joe R. Lane, Davenport, Iowa; F. S. Dewey, Muscatine, Iowa.

General Officers: President, B. J. Denman, Davenport, Iowa; First Vice President, J. G. Huntoon, Davenport, Iowa; Secretary and Treasurer, H. E. Weeks, Davenport, Iowa; General Counsel, Joe R. Lane, Davenport, Iowa; General Manager, J. G. Huntoon, Davenport, Iowa.

COLFAX SPRINGS RAILWAY COMPANY.

Directors: James P. Donahue, Colfax, Iowa; E. S. H. Donahue, Colfax, Iowa; Dick R. Lane, Colfax, 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.

FORT DODGE, DES MOINES AND SOUTHERN RAILROAD COMPANY.

Directors: Homer Loring, Boston, Mass.; C. Sidney Shepard, New Haven, N. Y.; Wallace B. Danham, Boston, Mass.; Parley Sheldon, Ames, Iowa; J. J. Bodell, Providence, R. I.

General Officers: President, Homer Loring, Boston, Mass.; First Vice President, C. H. Crooks, Boone, Iowa; Secretary, Geo. G. Beals, Boston, Mass.; Treasurer and Auditor, F. M. Johnston, Boone, Iowa; General

Counsel, S. R. Dyer, Boone, Iowa; General Manager, C. H. Crooks, Boone, Iowa; Chief Engineer, R. L. Cooper, Boone, Iowa; Mechanical Superintendent, John Duncan, Boone, Iowa; Superintendent, C. M. Kelley, Boone, Iowa.

INTER URBAN RAILWAY COMPANY.

Directors: A. W. Harris, Chicago, Ill.; Ed 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; W. H. McHenry, Des Moines, Iowa.

General Officers: President, Emil G. Schmidt, Des Moines, Iowa; First Vice President, W. H. McHenry, Des Moines, Iowa; Assistant Secretary and Assistant Treasurer, H. A. Dow, Chicago, Ill.; Secretary, O. H. Bernd, Des Moines, Iowa; Treasurer, F. M. Harris, Des Moines, Iowa; General Counsel, W. H. McHenry, Des Moines, Iowa; General Auditor, O. H. Bernd, Des Moines, Iowa; General Manager, W. Clapper, Des Moines, Iowa; Chief Engineer, W. L. Wilson, Des Moines, Iowa; Mechanical Superintendent, F. C. Chambers, Des Moines, 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; E. E. Pinney, Cedar Rapids, Iowa; M. W. Houser, Cedar Rapids, Iowa; W. F. Severa, Cedar Rapids, Iowa; R. S. Cook, Cedar Rapids, Iowa; R. I. Safely, Cedar Rapids, Iowa; Dr. W. J. Morrison, Cedar Rapids, Iowa; Sutherland C. Dows, Cedar Rapids, Iowa; Benjamin Thaw, Pittsburgh, Pa.

General Officers: President, William G. Dows, Cedar Rapids, Iowa; Vice President, Isaac B. Smith, Cedar Rapids, Iowa; Vice President, John A. Reed, Cedar Rapids, Iowa; Secretary and General Auditor, C. S. Woodward, Cedar Rapids, Iowa; Treasurer, Isaac B. Smith, Cedar Rapids, Iowa; General Counsel, John A. Reed, Cedar Rapids, Iowa; General Manager, William G. Dows, Cedar Rapids, Iowa.

IOWA SOUTHERN UTILITIES COMPANY.

Directors: D. C. Bradley, Centerville, Iowa; Frank S. Payne, Centerville, Iowa; J. B. Bruckshaw, Centerville, Iowa; John De Wolf, Milwaukee, Wis.; John C. Meiners, Milwaukee, Wis.

General Officers: President, D. C. Bradley, Centerville, Iowa; First Vice President, John C. Meiners, Milwaukee, Wis.; Secretary, Lyman C. Bernhard, Milwaukee, Wis.; Treasurer, General Solicitor, and General Manager, Frank S. Payne, Centerville, Iowa; General Auditor, G. E. Peck, Centerville, Iowa.

MASON CITY AND 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.; C. M. Hurd, Grand Rapids, Mich.

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 and General Manager, F. J. Hanlon, Mason City, Iowa; Treasurer, L. H. Heinke, Grand Rapids, Mich.; General Counsel, Earl Smith, Mason City, Iowa; General Auditor, F. E. Wells, Mason City, Iowa; Mechanical Superintendent, F. M. Graham, Mason City, Iowa; General Superintendent, J. H. Slesseger, Mason City, Iowa.

OSKALOOSA & BUXTON ELECTRIC RAILWAY COMPANY.

Directors: W. B. McKinley, Champaign, Ill.; Geo. M. Mattis, Champaign, Ill.; W. H. Carnahan, Champaign, Ill.; M. G. Linn, Des Moines, Iowa; E. A. Macnutt, Montreal, Canada.

General Officers: President, W. B. McKinley, Champaign, Ill.; First Vice President, W. H. Carnahan, Champaign, Ill.; Secretary, M. G. Linn, Des Moines, Iowa; Treasurer, Geo. M. Mattis, Champaign, Ill.; Comptroller, J. M. C. Horn, Champaign, Ill.; General Auditor, B. E. Bramble, Champaign, Ill.

OSKALOOSA TRACTION & LIGHT COMPANY.

Directors: W. B. McKinley, Champaign, Ill.; Geo. M. Mattis, Champaign, Ill.; M. G. Linn, Des Moines, Iowa; E. A. Macnutt, Montreal, Canada; J. A. Ewing, Montreal, Canada.

General Officers: President, W. B. McKinley, Champaign, Ill.; First Vice President, Geo. M. Mattis, Champaign, Ill.; Secretary, E. A. Macnutt, Montreal, Canada; Treasurer, Geo. M. Mattis, Champaign, Ill.; General Counsel, G. 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 Superintendent, J. H. Porter, Oskaloosa, Iowa.

TAMA AND TOLEDO RAILWAY COMPANY.

Directors: W. C. Walters, Toledo, Iowa; Wm. G. Dows, Cedar Rapids, Iowa; Isaac B. Smith, Cedar Rapids, Iowa; John A. Reed, Cedar Rapids, Iowa; C. S. Woodward, Cedar Rapids, Iowa.

General Officers: President, W. C. Walters, Toledo, Iowa; Vice President and General Manager, Wm. G. Dows, Cedar Rapids, Iowa; Secretary, C. S. Woodward, Cedar Rapids, Iowa; Treasurer, Isaac B. Smith, Cedar Rapids, Iowa.

THE WATERLOO, CEDAR FALLS AND NORTHERN RAILWAY CO.

Directors: L. S. Cass, Waterloo, Iowa; J. F. Cass, Waterloo, Iowa; C. D. Cass, Waterloo, Iowa.

General Officers: President, L. S. Cass, Waterloo, Iowa; First Vice President, J. F. Cass, Waterloo, Iowa; Secretary, F. E. Farwell, Waterloo, Iowa; Treasurer and General Auditor, W. H. Burk, Waterloo, Iowa; General Counsel, Pickett, Swisher and Farwell, Waterloo, Iowa; General Manager, C. D. Cass, Waterloo, Iowa.

OF EXPRESS COMPANIES

THE ADAMS EXPRESS COMPANY.

Directors: William M. Barrett, New York, N. Y.; Caleb S. Spencer, New York, N. Y.; Alexander J. Hemphill, New York, N. Y.; Charles D. Norton, New York, N. Y.; Oliver De G. Vanderbilt, New York, N. Y.; Henry E. Huff, Philadelphia, Pa.; Grant D. Curtis, Chicago, Ill.; Morton F. Plant, New York, N. Y.

Principal Officers: President, William M. Barrett, New York, N. Y.; Vice President, Caleb S. Spencer, New York, N. Y.; Vice President and General Manager in charge of Eastern Dept., Henry E. Huff, Philadelphia, Pa.; Vice President and General Manager in charge of Western Dept., Grant D. Curtis, Chicago, Ill.; Vice President in charge of Traffic, Edgar M. Williams, New York, N. Y.; 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, Henry D. Freeman, New York, N. Y.; General Manager of New York Dept., Charles Mackay, New York, N. Y.; General Manager of Foreign Dept., Joseph S. Bigger, Paris, France; Traffic Manager, J. Edward Cronin, New York, N. Y.

AMERICAN EXPRESS COMPANY.

Directors: George C. Taylor, 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.; John G. Milburn, New York, N. Y.; James S. Alexander, New York, N. Y.; Frederick P. Small, New York, N. Y.

Principal Officers: President, George C. Taylor, New York, N. Y.; First Vice President in charge of General, Frederick P. Small, New York, N. Y.; Vice President in charge of Financial and Special Depts., 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 & Milburn, New York, N. Y.; Comptroller, Robert Mundle, New York, N. Y.; Assistant Comptroller, A. R. Marshall, New York, N. Y.; Vice President and General Manager, Eastern Lines, Robert E. M. Cowie, Grand Central Terminal, N. Y.; Acting General Manager, Western Lines, C. D. Summy, Chicago, Ill.; General Manager, Foreign Department United States and Canada, South America, and Orient, Harry Gee, New York, N. Y.; Director General, Foreign Department, Europe, William S. Dalliba, 11 Rue Scribe, Paris, France; Manager Department of Equipment and Supplies, Elisha Flagg, New York, N. Y.; Traffic Manager, Edwin E. Bush, New York, N. Y.

GREAT NORTHERN EXPRESS COMPANY.

Directors: J. M. Gruber, St. Paul, Minn.; L. W. Hill, St. Paul, Minn.; W. P. Kenney, St. Paul, Minn.; G. R. Martin, St. Paul, Minn.; Ronald Stewart, St. Paul, Minn.

Principal Officers: President, W. P. Kenney, St. Paul, Minn.; Vice President and General Manager, Ronald Stewart, St. Paul, Minn.; Secretary and Treasurer, L. E. Katzenbach, St. Paul, Minn.; General Counsel, E. C. Lindley, St. Paul, Minn.; Comptroller, G. R. Martin, St. Paul, Minn.; Auditor, L. L. Stenseth, St. Paul, Minn.; Superintendent of Traffic, C. H. Quirnbach, St. Paul, Minn.; Superintendent, F. W. Preston, St. Paul, Minn.; Superintendent, J. Waring, Seattle, Wash.; Assistant Superintendent, S. H. Piatt, Great Falls, Mont.

WELLS FARGO & COMPANY.

Directors: B. D. Caldwell, New York, N. Y.; F. D. Underwood, New York, N. Y.; C. A. Peabody, New York, N. Y.; H. W. DeForest, New York, N. Y.; R. Delafeld, New York, N. Y.; J. H. Schiff, New York, N. Y.; W. V. S. Thorne, New York, N. Y.; W. A. Harriman, New York, N. Y.; L. F. Loree, New York, N. Y.; H. E. Huntington, New York, N. Y.; E. A. Stedman, Chicago, Ill.; A. Christeson, San Francisco, Cal.; W. F. Herrin, San Francisco, Cal.

Principal Officers: President, B. D. Caldwell, New York, N. Y.; Vice President, A. Christeson, San Francisco, Cal.; Vice President, E. A. Stedman, Chicago, Ill.; Secretary, C. H. Gardner, New York, N. Y.; Treasurer, B. H. River, New York, N. Y.; Vice President and General Counsel, C. W. Stockton, New York, N. Y.; Vice President and Comptroller, J. W. Newlean, Chicago, Ill.; Assistant Comptroller, R. Burr, Chicago, Ill.; General Manager, A. Christeson, San Francisco, Cal.; General Manager, E. A. Stedman, Chicago, Ill.; Vice President in charge of Traffic, F. S. Holbrook, New York, N. Y.; Traffic Manager, G. S. Lee, New York, N. Y.

STATISTICS

OF

Steam Railway Companies

For Year Ended December 31, 1917.

STATISTICS OF STEAM RAILWAY COMPANIES

FOR YEAR ENDED DECEMBER 31, 1917

STATISTICS OF STEAM RAILWAY COMPANIES.

In the following tables all names indented are of lesser companies, with the exception of the Chicago, St. Paul, Minneapolis & Omaha Railway Company which is controlled by the Chicago & North Western Railway Company through the ownership of 50.04% of the stock.

All tables with the suffix "A" as Table 3-A refer to statistics within the state of Iowa.

The following note applies to all tables of the statistics of steam railways:

(a) This report covers the period from January 1, 1917, to June 24, 1917, at which time the operations of this road were taken over by the Chicago, Rock Island & Pacific R. R. Co.

TABLE 1—CAPITAL STOCK. PART I.

Number	Railway Companies	Par Value of Amount Authorized		Total Par Value Outstanding at Close of Year		Total Par Value Nominally Issued and Nominally Outstanding at Close of Year				
		Common stock	Preferred stock	Common stock	Preferred stock	Common stock	Preferred stock	In Treasury	Pledged as Collateral	In Sinking or Other Funds
1	A., T., & S. F.	\$ 250,000,000.00	\$ 124,199,500.00	\$ 250,000,000.00	\$ 124,199,500.00	\$ 44,500.00	\$ 35,800.00			
2	Atlantic Northern	15,000.00		15,000.00						
3	C., Burl. & Quincy	110,820,100.00	59,000,000.00	110,820,100.00	59,000,000.00	44,137,402.50	210,800.00			
4	Chicago & North Western	20,000,000.00	14,000,000.00	19,325,465.00	13,633,752.00					
5	Wis., Minn. & Pac.	10,000,000.00		5,890,400.00						
6	C., Mil. & St. Paul	223,725,350.00	116,274,000.00	233,725,100.00	116,274,000.00	116,274,000.00	343,000.00			\$ 5,300.00
7	C. & N. W. Ry. Co.	145,395,400.00	28,365,000.00	145,395,400.00	28,365,000.00	145,395,400.00	28,365,000.00			
8	C. & N. P. M. & O.	18,550,000.00	11,320,000.00	18,550,000.00	11,320,000.00	10,000.00	11,250,000.00			
9	Iowa Southern	10,000.00		10,000.00						
10	Chicago, Rock Island & Pacific R. R. Co.	75,000,000.00	35,000,000.00	75,000,000.00	35,000,000.00	54,422,100.00	660,277.50			
11	St. P. & N. O. Ry.	50,000.00		50,000.00						
12	St. P. & N. O. Ry. Co.	10,000.00		10,000.00						
13	Colfax C. Canal Co.									
14	Security Inv. Co.									
15	Creston Inv. & D. M.	38,600.00		38,600.00						
16	Dav. & S. W.	2,000,000.00		2,000,000.00						
17	Great North. Ry. Co.	20,000,000.00	850,000,000.00	20,000,000.00	850,000,000.00	269,478,320.00	1,112.00			
18	Ill. Cen. R. R. Co.	123,052,000.00		11,560.00				4,928.33		
19	D. & S. C. R. R.	15,000,000.00	11,750,500.00	100,594,500.00						
20	K. & D. M. Ry. Co.	2,000,000.00	1,254,000.00	2,000,000.00	1,254,000.00	1,024,000.00				
21	M. & S. U. R. Co.	26,000,000.00		2,600,400.00						
22	M. & S. U. R. Ry. Co.			35,732,000.00						
23	M. B. & S. R. R. Co.	450,000.00	300,000.00	450,000.00	300,000.00	300,000.00				
24	M. B. & S. R. R. Co.	120,000.00		35,300.00						
25	Tabor & N. Ry. Co.	500,000,000.00	300,000,000.00	222,591,000.00		99,543,500.00				
26	Union Pac. R. R. Co.	47,238,000.00	96,170,000.00	47,238,000.00	96,170,000.00	94,228,134.00				
27	Wabash Ry. Co.									\$ 5,300.00
	Total	\$ 1,445,038,300.00	\$ 652,948,400.00	\$ 1,281,327,067.33	\$ 1,281,327,067.33	\$ 832,263,468.00	\$ 117,039,345.83	\$ 590,711.00		\$ 5,300.00

¹Special. ²Script. ³Receipts.

TABLE 1—CAPITAL STOCK—Continued.

PART II—OUTSTANDING AND DIVIDENDS.

Number	Railway Companies	Total Par Value Actually Outstanding at Close of Year		Par Value of Amount Nominally But Not Actually Issued to Close of Year		Par Value of Total Amount Re-acquired After Actual Issue and Held Alive		Dividends Declared During Year			
		Common stock	Preferred stock	Common stock	Preferred stock	Common stock	Preferred stock	Rate, %	Amount	Rate, %	Amount
1	Atchison, Top. & S. F. Ry. Co.	\$ 230,455,500.00	\$ 124,173,700.00	\$ 44,500.00	\$ 25,800.00			6 %	\$13,177,095.00	5 %	\$ 6,208,685.00
2	Atlantic Northern Ry. Co.	15,000.00									
3	C. Burl. & Quincy R. R. Co.	110,829,100.00						8	\$19,051,088.00		
4	Chicago Gr. Western R. R. Co.	45,310,515.00	43,929,602.00	36,400.00	42,000.00		\$ 168,800.00			1	439,360.00
5	M. C. & Ft. D. R. R. Co.	19,335,490.00	16,630,752.00								
6	Wis. Minn. & P. R. R. Co.	5,592,400.00									
7	C., Mil. & St. P. Ry. Co.	117,406,000.00	115,845,800.00	116,312,800.00		\$ 5,300.00	\$6,100.00	4½	5,288,270.00	7	8,100,356.00
8	Chicago & N.-W. Ry. Co.	145,152,500.00	6,338.32								
9	C., St. P., M. & O. Ry. Co.	18,555,700.00	22,295,000.00					7	9,307,300.50	8	1,791,000.00
10	Iowa Southern Ry. Co.	10,000.00	11,250,300.00					5	927,835.00	7	788,151.00
11	C. R. I. & Pac. Ry. Co.	74,359,722.50	54,422,100.00	122,800,000.00		517,477.50				6	1,779,773.50
12	St. P. & K. C. S. L. R. R.	50,000.00									
13	Colfax Northern Ry. Co.	10,000.00									
14	Colfax Consol'd Coal Co.										
15	Security Investment Co.										
16	Creston, W. & D. M. R. R. Co.	98,600.00									
17	Dav., R. I. & N. W. Ry. Co.	2,000,000.00									
18	Great Northern Ry. Co.		249,477,138.00							7	*17,402,069.50
19	Illinois Central R. R. Co.	109,291,891.07				4,968.33	1,112.00	3¼	17,028,559.00		
20	Dubuque & S. C. R. R. Co.	11,750,500.00									
21	Keokuk & D. M. Ry. Co.	2,000,400.00	1,524,600.00								
22	Man. & Oueda Ry. Co.	62,732.50									
23	Minn. & St. Louis R. R. Co.	25,732,600.00									
24	Mns., Burl. & S. R. R. Co.	450,000.00	300,000.00								
25	Tabor & Northern R. R. Co.	25,300.00									
26	Union Pacific R. R. Co.	222,291,600.00	99,545,500.00					10	22,229,160.00	4	3,981,740.00
27	Wabash Ry. Co.	43,564,405.00	94,928,134.00					4	1,848,000.00		
	Total	\$ 1,176,106,701.49	\$ 834,456,686.00	\$ 239,194,700.00	\$ 67,800.00	\$ 527,385.83	\$ 956,912.00		\$79,300,223.50		\$42,409,381.00

*Includes \$196.00 being 1½% on \$1,400.00—\$ dividends or 1½%—from December 22, 1914, to August 3, 1915.

†Includes extra 10% dividend, September 26, 1917. Amount \$11,085,910.00.

‡Includes ½% dividend, October 17, 1915. Amount \$1,022,960.00 less \$401.00, being dividend on stock owned.

TABLE 1—CAPITAL STOCK—Continued.
PART III—CAPITAL STOCK ISSUED DURING YEAR.
STOCKS ACTUALLY ISSUED DURING PRESENT YEAR.

Number	Railway Companies	Par Value		Cash Received as Consideration for Issue		Cash Value of Other Property Acquired or Services Received as Consideration of Issue		Net Total Discounts	
		Common stock	Preferred stock	Common stock	Preferred stock	Common stock	Preferred stock	Common stock	Preferred stock
1	Atchison, Topeka & Santa Fe	\$ 3,878,000.00				\$ 3,878,000.00			
2	Atlantic Northern								
3	Chicago, Burlington & Quincy	2,500.00				2,500.00			
4	Chicago Great Western								
5	Mason City & Fort Dodge								
6	Wisconsin, Minnesota & Pacific								
7	Chicago, Milwaukee & St. Paul	15,038,000.00		\$15,038,000.00					
8	Chicago & North-Western Ry. Co.								
9	Chicago, St. Paul, Minn. & Omaha								
10	Iowa Southern Ry. Co.								
11	Chicago, Rock Island & Pacific	75,000,000.00	854,422,100.00		\$34,422,100.00	75,000,000.00	\$20,000,000.00		
12	St. Paul & Kansas City Short Line								
13	Colfax Northern								
14	Colfax Consolidated Coal Co.								
15	Security Investment Co.								
16	Creston, Winterset & Des Moines								
17	Davenport, Rock Island & Northwestern								
18	Great Northern		1,328.00		1,328.00				\$ 80.00
19	Illinois Central								
20	Dubuque & Sioux City								
21	Keokuk & Des Moines								
22	Manchester & Oueda								
23	Minnesota & St. Louis								
24	Moscatine, Burlington & Southern								
25	Tabor & Northern								
26	Union Pacific	6,073.00	2,024.00			6,073.00	2,024.00		
27	Wabash Ry. Co.								
	Total	\$68,934,573.00	\$54,435,512.00	\$15,038,000.00	\$34,422,430.00	\$75,896,573.00	\$20,022,024.00		\$ 80.00

*Premium.

TABLE 2—UNMATURED FUNDED DEBT

PART I—MORTGAGE BONDS.

Number	Railway Companies	Par value of extent of indebtedness authorized	Total par value outstanding at close of year	Total Par Value Nominally Issued and Nominally Outstanding at Close of Year		
				In treasury	Pledged as collateral	In sinking or other funds
1	Atchison, Topeka & Santa Fe.....	\$ 225,356,300.00	\$ 218,129,768.00	\$ 1,928,000.00		
2	Atlantic Northern.....	100,000.00	100,000.00			
3	Chicago, Burlington & Quincy.....	219,802,000.00	202,216,800.00	13,571,000.00	\$ 31,000.00	\$ 14,370,000.00
4	Chicago Great Western.....	75,500,000.00	34,731,000.00	9,833,000.00		
5	Mason City & Ft. Dodge R. R. Co.....	12,000,000.00	12,000,000.00			
6	Wisconsin, Minnesota & Pacific R. R. Co.....	6,232,000.00	6,232,000.00			
7	Chicago, Milwaukee & St. Paul Ry. Co.....	372,605,000.00	358,754,500.00	107,259,200.00		2,109,500.00
8	Chicago & North-Western Ry. Co.....	194,025,000.00	192,585,300.00	19,135,300.00	31,492,000.00	1,468,000.00
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.....	32,882,000.00	30,187,000.00			
10	Iowa Southern Ry. Co.....					
11	Chicago, Rock Island & Pacific Ry. Co.....	367,750,000.00	210,208,000.00	40,181,000.00		
12	St. Paul & Kansas City Short Line R. R. Co.....	30,000,000.00	12,627,730.00			
13	Colfax Northern Ry. Co.....					
14	Colfax Consolidated Coal Co.....					
15	Security Investment Co.....	60,000.00	35,500.00			
16	Creston, Winterset & Des Moines.....					
17	Davenport, Rock Island & Northwestern Ry. Co.....					
18	Great Northern Ry. Co.....	738,548,680.00	301,169,300.00	17,716,000.00	39,813,300.00	590,000.00
19	Illinois Central R. R. Co.....	336,385,000.00	168,769,065.00	18,070,300.00		
20	Dubuque & Sioux City R. R. Co.....	2,930,000.00	2,930,000.00			
21	Koekuk & Des Moines Ry. Co.....	2,750,000.00	2,750,000.00			
22	Manchester & Onida Ry. Co.....	128,000.00	65,000.00			
23	Minneapolis & St. Louis R. R. Co.....	152,822,000.00	45,538,954.31	1,594,044.12	1,130,000.00	
24	Muscatine, Burlington & Southern R. R. Co.....	750,000.00	480,700.00	309,300.00		
25	Tabor & Northern Ry. Co.....	50,000.00	50,000.00			
26	Union Pacific Railroad Co.....	300,000,000.00	199,249,820.00	33,498,000.00		
27	Wabash Ry. Co.....	70,300,000.00	62,649,909.00			
	Total.....	\$ 3,643,820,489.00	\$ 1,962,468,665.91	\$ 233,660,044.12	\$ 72,456,393.00	\$ 18,447,500.00

PART 14—MORTGAGE BONDS—Continued.

Number	Railway Companies	Total par value actually outstanding at close of year	Amount of Interest Accrued During Year		Amount of interest paid during year	Total par value nominally but not actually issued	Total par value required after acquisition of all bonds alive at close of year
			Charged to Income	Charged to construction or other investment account			
1	Atchison, Topeka & Santa Fe Ry. Co.....	\$ 216,137,169.20	\$ 8,867,169.03		\$ 8,816,538.56	\$ 1,928,000.00	\$ 54,599.50
2	Atlantic Northern.....	100,000.00			5,000.00		
3	Chicago, Burlington & Quincy.....	174,244,800.00	6,790,885.50		6,737,253.00	9,879,000.00	18,060,850.00
4	Chicago Great Western.....	35,883,600.00	1,032,820.00		1,036,140.00	8,610,800.00	227,500.00
5	Mason City & Ft. Dodge R. R. Co.....	12,000,000.00	480,000.00		473,100.00		
6	Wisconsin, Minnesota & Pacific R. R. Co.....	6,232,000.00					
7	Chicago, Milwaukee & St. Paul Ry. Co.....	249,285,800.00	11,088,180.00		10,713,916.35	107,259,200.00	2,109,500.00
8	Chicago & North-Western Ry. Co.....	149,300,000.00	6,328,754.50		6,346,547.82	42,494,300.00	601,000.00
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.....	30,187,000.00	1,702,870.00		1,700,100.00		
10	Iowa Southern Ry. Co.....						
11	Chicago, Rock Island & Pacific Ry. Co.....	170,027,000.00	6,943,630.00		6,743,630.00	40,180,000.00	1,000.00
12	St. Paul & Kansas City Short Line R. R. Co.....	12,627,730.00	439,361.52		440,694.41		
13	Colfax Northern Ry. Co.....						
14	Colfax Consolidated Coal Co.....						
15	Security Investment Co.....	35,500.00	1,937.50		2,187.50		
16	Creston, Winterset & Des Moines.....						
17	Davenport, Rock Island & Northwestern Ry. Co.....						
18	Great Northern Ry. Co.....	143,149,515.16	6,439,307.56		6,277,170.11	54,759,000.00	3,200,850.00
19	Illinois Central R. R. Co.....	150,699,465.00	2,315,617.71		2,321,637.68	18,070,300.00	36,500.00
20	Dubuque & Sioux City R. R. Co.....	2,930,000.00	343,200.00		394,442.59		
21	Koekuk & Des Moines Ry. Co.....	2,750,000.00	66,458.34		67,705.00		
22	Manchester & Onida Ry. Co.....	65,000.00			3,250.00		
23	Minneapolis & St. Louis R. R. Co.....	42,822,000.70	1,959,250.01		1,927,075.00	2,707,000.00	7,044.12
24	Muscatine, Burlington & Southern R. R. Co.....	480,700.00	23,000.93		24,015.59	22,000.00	
25	Tabor & Northern R. R. Co.....	50,000.00			1,250.00		
26	Union Pacific Railroad Co.....	165,751,820.00	6,627,568.88		6,241,755.00	33,498,000.00	
27	Wabash Ry. Co.....	62,649,909.00	2,979,355.00		2,964,016.66		
	Total.....	\$ 1,618,719,459.15	\$ 67,977,656.92		\$ 66,858,555.38	\$ 319,381,200.00	\$ 24,436,696.62

TABLE 2—UNMATURED FUNDED DEBT

PART II—EQUIPMENT OBLIGATIONS.

Number	Railway Companies	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 matured and unpaid at close of year	Actually outstanding obligations unpaid at close of year	Interest matured and unpaid at close of year	Interest accrued and not due at close of year	Accrued Year		Interest paid during year
										Charged to income	Charged to cost of property	
1	A. T. & S. F. Ry.											
2	Atlantic North. Ry.											
3	C. B. & Q. R. R.											
4	C. G. W. R. R.											
5	M. C. & Ft. D.											
6	Wis., M. & P.											
7	C. M. & St. P. Ry.											
8	C. & N. W. Ry.	\$24,271,828.07	\$24,271,828.07	\$ 9,700,000.00	4½ & 5%	\$ 4,000.00	\$ 5,396,000.00		\$ 16,875.00	\$ 342,820.00		\$ 242,820.00
9	C. St. P. M. & O.	1,111,240.69	1,111,240.69		5%							
10	Iowa South. Ry.											
11	C. R. I. & P. Ry.	36,600,109.80	5,182,000.80	31,418,109.00	4½ & 5%	176,000.00	12,875,215.40	143,525.00	79,924.43	658,387.59		608,256.28
12	St. P. & K. C.											
13	Colfax North. Ry.											
14	Colfax C. C. Co.											
15	Security Inv. Co.											
16	C. W. & D. M.											
17	D. R. I. & N. W.											
18	Great North. Ry.											
19	Ill. Cen. R. R.	25,887,255.69	4,807,355.69	20,380,000.00	4½ & 5%		13,065,000.00	38,677.50	157,539.68	654,968.57		684,321.07
20	D. & S. C. R. R.											
21	K. & D. M. Ry.											
22	Man. & Onedia Ry.											
23	M. & St. L. R. R.	4,661,425.00	877,168.33	3,790,000.00	5 & 6%		2,575,250.00		45,364.54	124,538.85		89,512.50
24	M. B. & S. R. R.											
25	Tabor & N. R. R.											
26	Union Pac. R. R.											
27	Wabash Ry.	3,002,795.64	2,766.64	3,000,000.00	5%		800,000.00	1,350.00	14,406.67	51,147.08		58,020.82
	Total	\$65,534,654.80	\$36,252,279.22	\$28,888,109.00		\$ 180,000.00	\$34,651,465.40	\$ 183,552.50	\$ 314,170.32	\$ 1,732,062.09		\$ 1,782,900.67

TABLE 2—UNMATURED FUNDED DEBT.

PART III—COLLATERAL TRUST BONDS.

Number	Railway Companies	Par value of mortgages authorized	Total par value outstanding at close of year	Total Par Value Nominally Issued and Nominally Outstanding at Close of Year		
				In treasury	Pledged as collateral	In sinking and other funds
1	Atchison, Topeka & Santa Fe Ry. Co.					
2	Atlantic Northern Ry. Co.					
3	Chicago, Burlington & Quincy R. R. Co.					
4	Chicago Great Western R. R. Co.	\$ 7,968,000.00	\$ 7,310,200.00	\$ 42,500.00		\$ 6,988,000.00
5	Mason City & Fort Dodge R. R. Co.					
6	Wisconsin, Minnesota & Pacific R. R. Co.					
7	Chicago, Milwaukee & St. Paul Ry. Co.					
8	Chicago & North-Western Ry. Co.					
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	32,632,000.00	29,201,000.00	8,000.00		970,000.00
10	Iowa Southern Ry. Co.					
11	Chicago, Rock Island & Pacific Ry. Co.					
12	St. Paul & Kansas City Short Line R. R. Co.	24,000,000.00	1,494,000.00			
13	Colfax Northern Ry. Co.					
14	Colfax Consolidated Coal Co.					
15	Security Investment Co.					
16	Creston, Winterset & Des Moines R. R. Co.					
17	Davenport, Rock Island & Northwestern Ry. Co.					
18	Great Northern Ry. Co.					
19	Illinois Central R. R. Co.	222,400.00	127,613,500.00			
20	Dubuque & Sioux City R. R. Co.	48,352,000.00	48,296,000.00	71,000.00		
21	Keokuk & Des Moines Ry. Co.					
22	Manchester & Onedia Ry. Co.					
23	Minneapolis & St. Louis R. R. Co.					
24	Muscatine, Burlington & Southern R. R. Co.					
25	Tabor & Northern R. R. Co.					
26	Union Pacific R. R. Co.					
27	Wabash Ry. Co.	1,500,000.00	1,500,000.00			
	Total	\$ 114,674,400.00	\$ 215,384,700.00	\$ 121,900.00		\$ 7,523,900.00

TABLE 2—UNMATURED FUNDED DEBT
PART III—COLLATERAL TRUST BONDS—Continued.

Number	Railway Companies	Total value actually outstanding at close of year	Amount of Interest Accrued During Year		Amount of interest paid during year	Total par value nominally but not actually issued	Total par value re-acquired after maturity but held alive at close of year
			Charged to income	Charged to construction or other investment account			
1	Aitchison, Topeka & Santa Fe Ry. Co.						
2	Atlantic Northern Ry. Co.						
3	Chicago, Burlington & Quincy R. R. Co.	\$ 713,400.00	\$ 32,116.00		\$ 34,894.00		\$ 6,590,800.00
4	Chicago Great Western R. R. Co.						
5	Mason City & Fort Dodge R. R. Co.						
6	Wisconsin, Minnesota & Pacific R. R. Co.						
7	Chicago, Milwaukee & St. Paul Ry. Co.						
8	Chicago & North-Western Ry. Co.	28,223,000.00	1,284,884.73		1,288,217.23	\$ 150,000.00	828,000.00
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.						
10	Iowa Southern Ry. Co.						
11	Chicago, Rock Island & Pacific Ry. Co.	1,494,000.00	79,680.00		89,640.00		
12	St. Paul & Kansas City Short Line R. R. Co.						
13	Colfax Northern Ry. Co.						
14	Colfax Consolidated Coal Co.						
15	Security Investment Co.						
16	Creston, Winterset & Des Moines R. R. Co.						
17	Davenport, Rock Island & Northwestern Ry. Co.						
18	Great Northern Ry. Co.	127,613,500.00	4,637,873.33		4,304,540.00		
19	Illinois Central R. R. Co.	48,195,000.00	1,901,470.00		1,777,162.50	71,000.00	
20	Des Moines & Sioux City R. R. Co.						
21	Koosuk & Des Moines Ry. Co.						
22	Manchester & Oneida Ry. Co.						
23	Minneapolis & St. Louis R. R. Co.						
24	Muscateine, Burlington & Southern R. R. Co.						
25	Tabor & Northern R. R. Co.						
26	Union Pacific R. R. Co.						
27	Wabash Ry. Co.	1,500,000.00	60,000.00		60,420.00		
	Total	\$ 207,738,900.00	\$ 7,906,024.00		\$ 42,413,979.73	\$ 251,000.00	\$ 7,424,800.00

PART IV—INCOME BONDS.

Number	Railway Companies	Par value of extent of indebtedness authorized	Total par value outstanding at close of year	Total Par Value Nominally Issued and Nominally Outstanding at Close of Year			Total par value actually outstanding at close of year	Amount of Interest Accrued During Year		Amount of interest paid during year	Total par value nominally but not actually issued	Total par value re-acquired after maturity and held alive at close of year
				In treasury	Pledged as collateral	In sinking fund		Charged to income	Charged to construction or other investment account			
1	A., T. & S. F. Ry. Co.	\$51,728,000.00	\$51,728,000.00	\$ 382,000.00			\$51,346,000.00	\$ 2,063,840.00		\$ 2,009,300.00	\$ 382,000.00	
2	Atlantic North. Ry. Co.											
3	C., B. & Q. R. R. Co.											
4	O. G. W. R. R. Co.											
5	M. C. & Ft. D. R. R.											
6	W. M. & P. R. R.											
7	C., M. & St. P. Ry. Co.											
8	C. & N. W. Ry. Co.											
9	C., St. P., M. & O.											
10	Iowa South. Ry. Co.											
11	C., R. I. & P. Ry. Co.											
12	St. P. & K. C. S. I.											
13	Colfax North. Ry. Co.											
14	Colfax Con. Coal Co.											
15	Security Inv. Co.											
16	C., W. & D. M. R. R.											
17	D., R. I. & N. W. Ry.											
18	Great North. Ry. Co.											
19	Ill. Cen. Ry. Co.	122,000.00	6,000.00									
20	D. & S. C. R. R. Co.						6,000.00					\$ 116,000.00
21	K. & D. M. Ry. Co.											
22	Man. & O. Ry. Co.											
23	M. & St. L. R. R. Co.											
24	M., B. & S. R. R. Co.											
25	Tabor & N. R. R. Co.											
26	Union Pac. R. R. Co.											
27	Wabash Ry. Co.	25,500,000.00	232,450.00				232,450.00	14,370.00		13,390.00		1,016,000.00
	Total	\$78,350,000.00	\$51,960,450.00	\$ 382,000.00			\$51,584,450.00	\$ 2,068,210.00		\$ 2,022,620.00	\$ 382,000.00	\$ 1,132,000.00

TABLE 2—UNMATURED FUNDED DEBT

PART V—MISCELLANEOUS OBLIGATIONS.

Number	Railway Companies	Par value of extent of indebtedness authorized	Total par value outstanding at close of year	Total Par Value Nominally Issued and Nominally Outstanding at Close of Year		
				In treasury	Protected as collateral	In sinking or other funds
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 128,447,000.00	\$ 20,516,820.00			
2	Atlantic Northern Ry. Co.					
3	Chicago, Burlington & Quincy R. R. Co.	4,300,000.00	3,500,000.00			\$ 3,546,000.00
4	Chicago Great Western R. R. Co.					
5	Mason City & Fort Dodge R. R. Co.					
6	Wisconsin, Minnesota & Pacific R. R. Co.					
7	Chicago, Milwaukee & St. Paul Ry. Co.		121,545,664.00			102,300.00
8	Chicago & North-Western Ry. Co.	20,000,000.00	19,171,000.00		100,000.00	230,000.00
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	13,300,000.00	13,300,000.00	2,000,000.00		
10	Iowa Southern Ry. Co.					
11	Chicago, Rock Island & Pacific Ry. Co.					
12	St. Paul & Kansas City Short Line R. R. Co.					
13	Colfax Northern Ry. Co.					
14	Colfax Consolidated Coal Co.					
15	Security Investment Co.					
16	Creston, Winterset & Des Moines R. R. Co.					
17	Davenport, Rock Island & Northwestern Ry. Co.					
18	Great Northern Ry. Co.					
19	Illinois Central R. R. Co.	10,115,000.00	10,104,700.00			
20	Dubuque & Sioux City R. R. Co.	5,868,074.76	5,868,074.76			
21	Keokuk & Des Moines Ry. Co.					
22	Manchester & Onida Ry. Co.					
23	Minneapolis & St. Louis R. R. Co.					
24	Muscatine, Burlington & Southern R. R. Co.	100,000.00	52,100.00	47,900.00		
25	Tabor & Northern R. R. Co.					
26	Union Pacific R. R. Co.	75,000,000.00	26,835,225.00			
27	Wabash Ry. Co.					
	Total	\$ 257,030,074.76	\$ 230,853,574.42	\$ 2,156,900.00		\$ 3,878,300.00

PART VI—MISCELLANEOUS OBLIGATIONS—Continued.

Number	Railway Companies	Total par value actually outstanding at close of year	Amount of Interest Accrued During Year		Amount of interest paid during year	Total par value nominally but not actually issued	Total par value re-acquired after actual issue and held alive at close of year
			Charged to income	Charged to construction or other investment account			
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 20,516,820.00	\$ 815,560.00	\$ 3,000.00	\$ 787,130.00		
2	Atlantic Northern Ry. Co.						
3	Chicago, Burlington & Quincy R. R. Co.	14,690.00	1,174.56		1,540.00		\$ 3,546,000.00
4	Chicago Great Western R. R. Co.						
5	Mason City & Fort Dodge R. R. Co.						
6	Wisconsin, Minnesota & Pacific R. R. Co.						
7	Chicago, Milwaukee & St. Paul Ry. Co.	121,543,454.00	5,508,443.64		4,943,371.24		102,300.00
8	Chicago & North-Western Ry. Co.	18,832,000.00	942,075.00		339,141.67		339,000.00
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	11,300,000.00	500,000.00		500,175.00	2,000,000.00	
10	Iowa Southern Ry. Co.						
11	Chicago, Rock Island & Pacific Ry. Co.						
12	St. Paul & Kansas City Short Line R. R. Co.						
13	Colfax Northern Ry. Co.						
14	Colfax Consolidated Coal Co.						
15	Security Investment Co.						
16	Creston, Winterset & Des Moines R. R. Co.						
17	Davenport, Rock Island & Northwestern Ry. Co.						
18	Great Northern Ry. Co.						
19	Illinois Central R. R. Co.	10,104,700.00	4,062.50		4,509.50		
20	Dubuque & Sioux City R. R. Co.	5,868,074.76	167,783.82		50,422.32		
21	Keokuk & Des Moines Ry. Co.						
22	Manchester & Onida Ry. Co.						
23	Minneapolis & St. Louis R. R. Co.						
24	Muscatine, Burlington & Southern R. R. Co.	52,100.00	3,136.00		3,136.00		
25	Tabor & Northern R. R. Co.						
26	Union Pacific R. R. Co.	26,835,225.00	1,073,469.00		913,840.00		
27	Wabash Ry. Co.						
	Total	\$ 224,866,374.42	\$ 9,079,134.51	\$ 3,000.00	\$ 8,203,908.73	\$ 2,000,000.00	\$ 3,987,300.00

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE

PART I—EXPENDITURES FOR ROAD DURING YEAR.

Number	Railway Companies	Engineering	Land for transportation purposes	Grading	Underground power tubes	Tunnels and subways	Bridges, trestles and culverts	Elevated structures	Ties	Rails
1	Atchison, Top. & Santa Fe Ry. Co.	\$ 104,573.57	\$ 260,392.90	\$ 1,147,232.56		\$ *326.06	\$ 631,842.51		\$ 359,513.49	\$ 524,072.56
2	Atlantic Northern Ry. Co.									
3	Chicago, Burl. & Quincy R. R. Co.	154,545.65	804,130.03	818,759.41		992.27	1,504,498.24		340,494.20	604,612.81
4	Chicago Great Western R. R. Co.		1,898.17	47,972.68			24,844.65		5,709.47	27,830.99
5	Mason City & Ft. Dodge R. R. Co.	306.00	72.65	959.44			18,659.74		*1,437.35	*653.08
6	Wisconsin, Minn. & Pac. R. R. Co.		1.75	5,337.70			17,248.60		2,251.02	27,290.28
7	Chicago, Mil. & St. Paul Ry. Co.	250,025.30	203,230.22	985,339.10		50,461.00	625,106.37	\$18,542.50	122,845.59	353,745.23
8	Chicago & North-Western Ry. Co.	131,733.91	302,198.75	685,655.94			1,108,430.80		130,492.44	354,359.59
9	Chicago, St. P., M. & O. Ry. Co.	9,191.42	20,737.70	162,736.87		2,765.35	165,035.58		1,807.24	25,063.80
10	Iowa Southern Ry. Co.	375.69	10,180.51	4,108.58			1,773.16		2,935.73	4,306.03
11	Chicago, R. I. & Pac. Ry. Co.	44,184.53	768,354.82	496,701.63			3,533,278.07		86,123.48	1,647,516.35
12	St. P. & K. O. S. L. R. R. Co.	889.45	4,618.32	22,150.49			62,651.10		5,130.43	13,686.41
13	Colfax Northern Ry. Co.									
14	Colfax Consolidated Coal Co.							9.00		104.64
15	Security Investment Co.		16.82				*547.21			
16	Creston, Win. & D. M. R. R. Co.						*750.55			
17	Day, E. I. & N. W. Ry. Co.		3,601.00				636,734.70		843.60	3,600.63
18	Great Northern Ry. Co.	161,172.62	*54,729.69	793,737.07		93,302.41	636,734.70		337,449.04	808,483.02
19	Illinois Central R. R. Co.	77,146.90	324,452.18	255,553.96		1,806.55	329,490.40		177,592.49	337,894.84
20	Dubuque & Sioux City R. R. Co.	5,943.44	50,170.55	108,364.71			41,142.27		10,309.19	55,781.63
21	Keokuk & Des Moines R. R. Co.						2,730.13		9.80	227.88
22	Manchester & Oneida Ry. Co.									
23	Minneapolis & St. Louis R. R. Co.	2,959.01	7,196.25	13,347.44						
24	Muscatine, Burl. & S. R. R. Co.							12,419.76		21,831.00
25	Tabor & Northern R. R. Co.							397.54		68,178.17
26	Union Pacific R. R. Co.	100,189.50	158,160.32	1,457,959.91		506,530.81	850,630.81		608,326.23	1,040,325.12
27	Wabash Ry. Co.	4,551.57	10,462.48	113,415.25			35,677.88		20,594.38	49,032.49
	Total	\$ 1,126,624.53	\$ 2,054,405.86	\$ 9,982,283.45		\$ 754,678.56	\$ 9,684,660.23	\$18,542.50	\$ 2,156,506.30	\$ 5,843,950.29

*Credit item.

PART II—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Other track material	Ballast	Track laying and surfacing	Right of way fences	Snow and sand fences and snow sheds	Crossings and signs	Station and office buildings	Roadway buildings	Water stations
1	A. T. & S. F. Ry. Co.	\$ 608,121.64	\$ 121,538.92	\$ 341,534.56	\$ 40,051.91	\$ 1,302.24	\$ 167,903.91	\$ 1,322,735.65	\$ 131,978.91	\$ 294,856.18
2	Atlantic North. Ry. Co.									
3	O. B. & Q. R. R. Co.	917,191.11	138,884.19	448,051.32	14,904.31	322.69	125,754.77	815,885.25	12,976.17	255,880.57
4	C. G. W. R. R. Co.	45,329.78	17,328.39	6,784.47	3,492.58	3,150.05	20,400.80	17,323.21	4,372.51	32,397.62
5	M. C. & Ft. D. R. R. Co.	3,461.35		*45.19			3,943.65	*437.91	67.05	2,303.73
6	C. M. & St. P. Ry. Co.	216,452.80	2,748.16	*683.11	*13.03		803.47	5,428.42		3,154.40
7	Chicago & N. W. Ry. Co.	223,340.25	294,128.75	40,813.33		1,335.42	158,040.05	330,656.58	47,503.02	199,469.42
8	C. St. P. M. & O. Ry. Co.	35,288.53	8,726.15	14,129.86	3,855.89	1,353.07	108,331.68	274,582.92	13,131.28	97,078.96
9	Iowa Southern Ry. Co.	3,621.13	704.50	3,249.35		955.11	29,292.18	129,569.08	*1,061.53	19,469.14
10	C. R. I. & P. Ry. Co.	1,114,737.45	580,601.21	272,823.62	75,707.50	1,345.25	151,228.48	354,538.13	25,125.32	127,625.26
11	St. P. & K. O. S. L. Co.	9,433.34	3,513.67	11,606.17	3,771.70	1,307.45	3,815.34	2,962.59	993.51	556.50
12	Colfax Northern Ry. Co.									
13	Colfax Cons'd Coal Co.			188.24						
14	Security Inv. Co.	79.53								
15	C. W. & D. M. R. R. Co.						*60.82	*1,375.84		
16	D. R. I. & N. W. Ry. Co.	9,083.96	1,099.73	821.07						
17	Great Northern Ry. Co.	494,199.21	242,068.83	579,463.84	65,798.90	251,414.44	169,053.49	2,326.23	79.40	516.69
18	Ill. Cen. R. R. Co.	345,361.26	120,047.75	271,004.10	5,352.12		66,297.74	463,822.56	7,326.95	451,127.59
19	D. & S. C. R. R. Co.	74,051.14	6,962.74	36,529.79	762.48		10,450.79	829,570.45	18,644.13	92,758.13
20	Keokuk & D. M. Ry. Co.	1,654.85		6.26			32.94	69,639.36	7,373.33	6,372.73
21	Man. & Oneida Ry. Co.				1,289.89			908.06	112.67	89.30
22	M. & St. L. R. R. Co.	37,299.25	2,018.88	25,330.74	1,882.52		18,222.63		970.36	3,716.78
23	M. B. & S. R. R. Co.		88.10	147.40	237.09			60,140.08		449.27
24	Tabor & North. R. R. Co.							175.53		
25	Union Pacific R. R. Co.	659,725.77	321,137.26	633,427.28	21,333.85	732,597.89	49,286.99	527,110.42	96,189.75	309,223.15
26	Wabash Ry. Co.	92,064.06	\$3,683.40	29,330.71	\$,082.62		23,476.75	54,215.46	823.76	6,986.97
	Total	\$ 5,108,988.40	\$ 2,030,304.07	\$ 3,184,242.90	\$ 303,544.33	\$ 1,016,349.23	\$ 1,194,562.88	\$ 5,259,592.07	\$ 305,435.29	\$ 1,899,053.31

*Credit item.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE

PART III—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Fuel stations	Shop and engine houses	Grain elevators	Storage warehouses	Wharves and docks	Coal and ore wharves	Gas producing plants	Telegraph and telephone lines	Signals and interlockers
1	Atchison Topeka & Santa Fe Ry. Co.	\$ 102,877.94	\$ 814,506.10	\$ 3,312.14		\$ 10,030.95			\$ 4,613.92	\$ 214,226.60
2	Atlantic Northern Ry. Co.									
3	Chicago, Burl. & Quincy R. R. Co.	190,375.16	767,329.80			*1,737.68			61,065.53	631,900.79
4	Chicago Great Western R. R. Co.	7,533.32	7,716.98	*450.00					462.40	19,365.85
5	Mason City & Ft. Dodge R. R. Co.		285.30						69.74	
6	Wis., Minn. & Pacific R. R. Co.	177.64	43.61							
7	Chicago, Mil. & St. Paul Ry. Co.	90,692.82	448,573.76	70,287.55	*5,880.07	37,540.74	*3,224.39		16,385.03	489,888.34
8	Chicago & North-Western Ry. Co.	20,073.20	900,311.00	2,022,227.56		*29,039.37	782,667.00	171.46	26,003.64	435,909.12
9	C., St. P., Minn. & O. Ry. Co.	*1,480.31	49,168.06					134.81	2,040.16	600.88
10	Iowa Southern Ry. Co.	50,161.73	343,308.00	55,459.55	6,228.60	4,630.02			7,430.73	28,038.50
11	Chicago, E. I. & Pacific Ry. Co.	3,452.59							190.20	
12	St. P. & K. C. S. L. R. R. Co.									
13	Colfax Northern Ry. Co.									
14	Colfax Consolidated Coal Co.									
15	Security Investment Co.									
16	Creston, Win. & D. M. R. R. Co.	*231.13	*484.00						*29.70	
17	Dav., R. I. & N. W. Ry. Co.		*11.20							
18	Great Northern Ry. Co.	110,733.29	1,176,330.16			14,565.50	6,700.06		939,512.76	11,293.37
19	Illinois Central R. R. Co.	41,471.94	435,415.32			3,900.47			37,373.09	195,390.99
20	Dubuque & Sioux City R. R. Co.	4,214.13	44,339.78						491.27	11,780.06
21	Kookuk & Des Moines Ry. Co.									
22	Manchester & Oquelda Ry. Co.									
23	Minneapolis & St. Louis R. R. Co.	1,128.83	30,021.40							795.30
24	Muscatine, Burl. & South, R. R. Co.		167.55							
25	Tabor & Northern R. R. Co.	267,800.79	645,323.60						80,782.57	252,691.54
26	Union Pacific R. R. Co.	8,265.50	99,383.45	5,976.10		95.51			263.32	28,037.70
27	Wabash Ry. Co.									
	Total	\$ 826,717.54	\$ 5,810,732.57	\$ 2,186,812.90	\$ 4,348.53	\$ 40,022.17	\$ 790,123.27	\$ 226.27	\$ 1,184,706.95	\$ 2,318,340.95

*Credit item.

PART IV—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Power dams, canals and pipe lines	Power plant buildings	Power substation buildings	Power transmission systems	Power distribution systems	Power line and pole structures	Underground conduits	Miscellaneous structures	Painting	Roadway machines	Roadway small tools
1	A., T. & S. F. Ry. Co.								\$ 10,462.72	\$ 7,068.40	\$ 59,931.79	\$ 2.84
2	Atlantic North. Ry. Co.											
3	C., B. & O. R. R. Co.		\$ 4,057.94						59,317.28	1,013.02	21,678.23	41.78
4	C. G. W. R. R. Co.										6,979.66	1,270.31
5	M. C. & Ft. D. R. R.											
6	W. M. & P. R. R.											
7	C., M. & St. P. Ry. Co.		17,628.62	\$ 124,865.95	\$ 11,536.45	\$ 129,454.02	\$ 204,600.00	\$ 163.31	19,416.60	3,519.10	11,077.62	3,423.79
8	C. & N. W. Ry. Co.								697.17	7,065.71	1,854.25	
9	C., St. P., M. & O.		23,758.09	114.75	95.00	343.93	177.17		4,455.38	372.89	372.89	
10	Iowa South. Ry. Co.											
11	C. R. I. & P. Ry. Co.		4,890.40						4,579.67	30,553.36	53,951.67	853.84
12	St. P. & K. C. S. L.										387.60	
13	Colfax North. Ry. Co.											
14	Colfax Con. Coal Co.											
15	Security Inv. Co.											
16	C., W. & D. M. R. R.											
17	D., R. I. & N. W. Ry.											
18	Great Northern Ry. Co.	\$ 1,179.83	24,963.80			32,576.36	4,492.45		54,947.53	631.68	3,565.71	73.61
19	Ill. Cen. R. R. Co.		15,735.85		1,464.05		1,160.12		2,583.64	11,590.76	90,230.67	8,464.04
20	D. & S. C. R. R. Co.		8,326.94						221.90	1,275.17	45,400.97	221.77
21	K. & D. M. Ry. Co.											
22	Man. & Oquelda Ry. Co.											
23	M. & St. L. R. R. Co.								597.51	445.96	3,916.19	453.49
24	M., B. & S. R. R. Co.											11.60
25	Tabor & N. R. R. Co.											
26	Union Pac. R. R. Co.		136,845.77			9,081.52			*1,141.70		54,677.99	858.83
27	Wabash Ry. Co.					878.11				541.15		275.87
	Total	\$ 1,179.83	\$ 256,197.41	\$ 124,980.70	\$ 13,080.10	\$ 172,663.84	\$ 270,428.79	\$ 163.31	\$ 142,375.45	\$ 63,222.24	\$ 361,064.32	\$ 16,939.11

*Credit item.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE

PART V—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Assessments for public improvements	Revenues and operating expenses during construction	Cost of road purchased	Reconstruction of road purchased	Other expenditures—road	Shop machinery	Power plant machinery	Power substation apparatus	Unapplied construction material and supplies	Total expenditures for road
1	A. T. & St. P. Ry. Co.	\$ 80,711.96		\$1,412,341.01		\$ 2.63	\$ 301,148.20				\$ 6,405,300.15
2	Atlantic Northern Ry. Co.										9,903,305.49
3	C. B. & O. R. R. Co.	55,394.96				278,023.41	210,946.58	150,194.56	\$ 20,331.54		841,308.03
4	C. G. W. R. R. Co.	9,969.97		11,506.98			19,480.51	16.19			41,805.25
5	M. C. & Ft. D. R. R. Co.	10,906.78					3,580.78				67,671.40
6	W. M. & P. R. R. Co.	792.22					121.01				7,092,111.29
7	C. M. & St. P. Ry. Co.	150,998.87	*2,083.83	*63.94		57,729.27	91,001.32	11,241.15	\$ 690,301.66		8,548,609.11
8	C. & N. W. Ry. Co.	75,623.28					142,181.29	4,309.84			880,330.52
9	C. St. P., M. & O. Ry.	13,802.34					83,558.05	73,358.05			39,233.04
10	Iowa Southern Ry. Co.										10,227,460.23
11	C. R. I. & P. R. R. Co.	107,747.52	*153.09			63.25	119,559.47	49,780.23	2.30		158,038.72
12	St. P. & K. C. S. L.	4,684.35					1,577.55				89.17
13	Colfax Northern Ry. Co.										881.41
14	Colfax Cons'd Coal Co.										*108,308.67
15	Security Investment Co.	*123.40		*105,466.67				484.00			30,449.86
16	C. W. & D. M. R. R. Co.	111.35									8,000,437.29
17	D. R. I. & N. W. Ry. Co.										5,000,084.62
18	Great Northern Ry. Co.	90,461.85	*.38	*137,942.43		*5,778.17	315,028.87	55,543.00	*209,328.20		662,608.02
19	Ill. Cent. R. R. Co.	94,637.08				744,230.30	106,166.67	74,889.80			7,530.12
20	D. & S. O. R. R. Co.	35,276.49				6,804.80	0,514.90	86.75			*7,403,705.90
21	Keokuk & Des Moines Ry. Co.	798.44									4,981.51
22	Man. & Oneida Ry. Co.										
23	Minn. & St. L. R. R. Co.	21,061.25		*7,768,506.51		543.31	1,222.15	3,290.43			
24	M. B. & South. R. R. Co.										
25	Tabor & North. R. R. Co.	11,033.55		1,406,758.02	*42,433.70	3.00	338,937.72	133,557.31			11,471,739.80
26	Union Pacific R. R. Co.	38,802.31		*29,564.22		1,406.88	13,214.84	4,533.39			603,950.78
27	Wabash Ry. Co.										
	Total	\$ 884,512.02	\$*2,376.71	\$*7,949,517.89	\$*42,433.70	\$ 1,211,539.23	\$ 1,780,528.24	\$ 567,564.96	\$ 226,303.85	\$*180,000.42	\$ 301,725,504.02

*Credit item.

RAILROAD COMMISSIONERS' REPORT

PART VI—EXPENDITURES FOR EQUIPMENT DURING YEAR.

Number	Railway Companies	Steam locomotives	Other locomotives	Freight train cars	Passenger train cars	Motor equipment of cars	Floating equipment	Work equipment	Miscellaneous equipment	Total expenditures for equipment
1	Atchafalpa, Topeka & S. F. Ry. Co.	\$ 526,506.51		\$ 1,884,107.47	\$ 72,075.04		\$ 214.58	\$ 329,819.49	\$ 500.00	\$ 2,713,223.29
2	Atlantic Northern Ry. Co.									
3	Chicago, Burl. & Quincy R. R. Co.	2,301,196.35		7,502,829.25	305,812.84		*33,301.20	33,793.55	2,547.70	10,072,818.43
4	Chicago Great Western R. R. Co.	*100,301.04		*25,626.06	31,777.42			1,467.14		*155,582.54
5	Mason City & Ft. Dodge R. R. Co.	*17,743.49		*13,199.79				105.20		*30,845.08
6	Wab. Minn. & Pacific R. R. Co.	*36,308.77		1,659.63				18.06		*38,226.08
7	Chicago, M.B. & St. Paul Ry. Co.	*306,714.40	788,669.10	1,633,541.14	*70,934.65	103.00		43,796.63	369.50	5,175,821.62
8	Chicago & North-Western Ry. Co.	3,603,017.63		5,453,414.77	486,991.89			119,136.22		9,711,560.15
9	Chicago, St. P., M. & O. Ry. Co.	335,523.60		851,835.05	34,332.48			10,653.90		1,136,644.09
10	Iowa Southern Ry. Co.									
11	Chicago, R. I. & Pacific Ry. Co.	374,050.57		1,659,122.02	85,039.75	16.47		*18,953.39		*2,089,576.43
12	St. P. & K. C. S. L. R. R. Co.			18,413.63				368.57		18,807.25
13	Colfax Northern Ry. Co.									
14	Colfax Consolidated Coal Co.									
15	Security Investment Co.	*7,192.96								*7,192.96
16	Creston, Win. & D. M. R. R. Co.							1,162.32		1,162.32
17	Davenport, R. I. & N. W. Ry. Co.									
18	Great Northern Railway Co.	128,561.77	.70	*480,188.32	*5,710.92			*103,351.61		*669,528.32
19	Illinois Central R. R. Co.	480,803.89		5,507,425.19	666,162.67			92,481.27	3,036.90	6,839,959.92
20	Debuque & S. O. R. R. Co.									
21	Keokuk & Des Moines Ry. Co.									
22	Manchester & Oneida Ry. Co.									
23	Minneapolis & St. Louis R. R. Co.	*34,318.60		2,051,446.02	*3,363.78			15,840.18		2,090,708.76
24	Mus. Burl. & Southern R. R. Co.					850.32		7,039.89		7,890.21
25	Tabor & Northern R. R. Co.			4,299,758.74	68,109.48					4,367,868.22
26	Union Pacific R. R. Co.	1,320,170.36		1,309,191.69	96,952.97			130,381.67	*3,777.60	3,019,575.85
27	Wabash Ry. Co.	1,321,958.47						59,658.91		1,381,617.38
	Total	\$ 9,705,480.53	\$ 788,669.86	\$ 31,736,951.66	\$ 1,771,144.86	\$ 30,150.29	\$ 34,352.12	\$ 659,185.30	\$ 9,223.00	\$ 44,734,876.02

*Credit item.

STATISTICS OF STEAM RAILWAYS

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE
PART VII—GENERAL EXPENDITURES DURING YEAR AND GRAND TOTAL INVESTMENT.

Number	Railway Companies	Organization expenses	General officers and clerks	Law	Stationery and printing	Taxes	Interest during construction	Other expenditures—general	Total general expenditures	Grand total investment during year—entire line
1	Atchison, Topeka & Santa Fe Ry. Co.						\$ 90,365.63		\$ 90,365.63	\$ 9,049,896.91
2	Atlantic Northern Ry. Co.									20,036,677.09
3	Chicago, Burlington & Quincy R. R. Co.						290,604.10	\$ 50.00	290,654.10	186,230.29
4	Chicago Great Western R. R. Co.									10,008.18
5	Mason City & Ft. Dodge R. R. Co.									42,445.32
6	Wisconsin, Minnesota & Pacific R. R. Co.						85,123.31	6,543.13	141,806.36	9,409,739.17
7	Chicago, Milwaukee & St. Paul Ry. Co.						307,955.35		232,365.07	18,492,454.23
8	Chicago & North-Western Ry. Co.	\$ 25,246.97		52.75			3,637.72		5,637.72	2,022,512.32
9	Chicago, St. Paul, Minn. & O. Ry. Co.						79.20		79.20	39,243.78
10	Iowa Southern Ry. Co.						7,008.04		1,038,187.35	13,345,924.00
11	Chicago, Rock Island & Pacific Ry. Co.	1,030,846.00			333.31		1.07		1.07	176,807.04
12	St. Paul & K. C. Short Line R. R. Co.									20.17
13	Colfax Northern Ry. Co.									281.41
14	Colfax Consolidated Coal Co.								*465.46	*116,056.80
15	Security Investment Co.	*465.46								
16	Creston, Winterset & Des Moines R. R. Co.									21,612.18
17	Davenport, E. I. & N. W. Ry. Co.									7,576,035.29
18	Great Northern Ry. Co.		*1,407.07			*77.10	38,364.18	*53.63	36,826.32	11,883,609.73
19	Illinois Central R. R. Co.						14,685.19		14,685.19	662,698.02
20	Dubuque & Sioux City R. R. Co.									7,539.12
21	Kookuk & Des Moines Ry. Co.									
22	Manchester & Omaha Ry. Co.									*5,453,692.23
23	Minneapolis & St. Louis R. R. Co.								230.88	13,092.58
24	Muscatine, Burlington & Southern R. R. Co.				220.86					
25	Tabor & Northern R. R. Co.								*500,000.00	16,800,008.15
26	Union Pacific R. R. Co.								*500,000.00	3,388,971.76
27	Wabash Ry. Co.									
	Total	\$ 1,055,027.51	\$ 12,118.29	\$ 5,583.99	\$ 21,902.00	\$ 5,506.32	\$ 577,134.07	\$ 430,458.50	\$ 1,188,543.69	\$ 107,648,424.23

*Credit Item.

PART VIII—INVESTMENT TO JUNE 30, 1907.

Number	Railway Companies	Road			Equipment		
		Leased lines	Owned lines	Total	Leased lines	Owned lines	Total
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 1,029,571.07	\$ 480,699,779.65	\$ 482,629,350.70	*	*	*
2	Atlantic Northern Ry. Co.		**	**			
3	Chicago, Burlington & Quincy R. R. Co.				\$ 345,281,500.50	\$ 345,281,500.50	
4	Chicago Great Western R. R. Co.						
5	Mason City & Ft. Dodge R. R. Co.		42,766,182.71	42,766,182.71		1,519,986.67	1,519,986.67
6	Wisconsin, Minn. & Pacific R. R. Co.		11,357,627.37	11,357,627.37		760,764.91	760,764.91
7	Chicago, Milwaukee & St. Paul Ry. Co.		216,540,735.04	216,540,735.04		47,600,579.97	47,600,579.97
8	Chicago & North-Western Ry. Co.		227,705,303.67	227,705,303.67		*	*
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.		62,408,611.00	62,408,611.00		*	*
10	Iowa Southern Ry. Co.						
11	Chicago, Rock Island & Pacific Ry. Co.	1,030,630.22	161,105,911.53	162,136,541.75		30,974,666.13	30,974,666.13
12	St. Paul & Kansas City Short Line R. R. Co.						
13	Colfax Northern Ry. Co.						
14	Colfax Consolidated Coal Co.		81,969.81	81,969.81			
15	Security Investment Co.		138,806.02	138,806.02		29,315.10	29,315.10
16	Creston, Winterset & Des Moines R. R. Co.						
17	Davenport, Rock Island & Northwestern Ry. Co.		3,171,381.84	3,171,381.84		112,433.67	112,433.67
18	Great Northern Railway Co.		330,947,770.98	330,947,770.98		44,084,373.57	44,084,373.57
19	Illinois Central R. R. Co.		**	**		100,002,970.68	100,002,970.68
20	Dubuque & Sioux City R. R. Co.		29,679,249.89	29,679,249.89		*	*
21	Kookuk & Des Moines Ry. Co.		6,721,111.52	6,721,111.52		*	*
22	Manchester & Omaha Ry. Co.		118,801.66	118,801.66		*	*
23	Minneapolis & St. Louis R. R. Co.		24,900,332.94	24,900,332.94		4,465,864.50	4,465,864.50
24	Muscatine, Burlington & Southern R. R. Co.					*	*
25	Tabor & Northern R. R. Co.		92,917.75	92,917.75		*	*
26	Union Pacific R. R. Co.		228,773,871.90	228,773,871.90		11,108,065.08	11,108,065.08
27	Wabash Ry. Co.					*	*
	Total	\$ 2,069,221.89	\$ 1,731,300,554.00	\$ 1,734,369,775.86		\$ 594,879,620.28	\$ 594,879,620.28

*Amount included in investment of road.

**Amount included in equipment of road.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE

PART IX—INVESTMENT SINCE JULY 1, 1907.

Number	Railway Companies	Investment from July 1, 1907, to June 30, 1914			Investment Since June 30, 1914		
		Leased lines	Owned lines	Total	Leased lines	Owned lines	Total
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 88,321.98	\$ 109,704,142.91	\$ 109,792,464.89	\$ 234,786.87	\$ 23,226,400.57	\$ 23,461,187.44
2	Atlantic Northern Ry. Co.						
3	Chicago, Burlington & Quincy R. R. Co.		88,544,889.22	88,544,889.22		39,516,198.49	39,516,198.49
4	Chicago Great Western R. R. Co.		*109,154,896.98	*109,154,896.98	3,346.46	2,797,355.58	2,797,355.58
5	Mason City & Ft. Dodge R. R. Co.		470,749.71	470,749.71		130,195.46	130,195.46
6	Wisconsin, Minn. & Pacific R. R. Co.		11,941.77	11,941.77		181,500.74	181,500.74
7	Chicago, Milwaukee & St. Paul Ry. Co.		292,874,062.15	292,874,062.15		51,319,041.40	51,319,041.40
8	Chicago & North-Western Ry. Co.		121,823,308.55	121,823,308.55	10,150.61	38,377,991.06	38,388,146.67
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.		11,971,393.46	11,971,393.46		5,279,148.12	5,279,148.12
10	Iowa Southern Ry. Co.		735,499.88	735,499.88		81,413.98	81,413.98
11	Chicago, Rock Island & Pacific Ry. Co.	3,378,581.43	41,744,491.43	45,123,072.84	1,846,108.25	20,389,109.05	21,835,217.40
12	St. Paul & Kansas City Short Line R. R. Co.		12,506,721.24	15,506,721.24		666,719.27	666,719.27
13	Colfax Northern Ry. Co.		192.77	192.77		39.17	39.17
14	Colfax Consolidated Coal Co.		7,223.06	7,223.06		4,782.29	4,782.29
15	Security Investment Co.		5,151.12	5,151.12		1,116,056.09	1,116,056.09
16	Creston, Winterset & Des Moines R. R. Co.						
17	Davenport, Rock Island & Northwestern Ry. Co.		207,459.41	207,459.41		66,146.38	66,146.38
18	Great Northern Railway Co.		102,302,760.09	102,302,760.09	3,637.52	24,456,013.88	24,459,651.40
19	Illinois Central R. R. Co.		41,831,063.25	41,831,063.25		22,712,306.60	22,712,306.60
20	Dubuque & Sioux City R. R. Co.		1,321,711.41	1,321,711.41		1,654,306.45	1,654,306.45
21	Keokuk & Des Moines Ry. Co.		1858.18	1858.18		9,835.71	9,835.71
22	Manchester & Onkeda Ry. Co.		12,485.00	12,485.00		4,271.59	4,271.59
23	Minneapolis & St. Louis R. R. Co.		\$3,010,313.17	33,010,313.17		1,966,483.04	1,966,483.04
24	Muscataine, Burlington & Southern R. R. Co.		1,373,946.71	1,373,946.71		14,978.15	14,978.15
25	Tabor & Northern R. R. Co.						
26	Union Pacific R. R. Co.		51,728,410.28	51,728,410.28		21,700,571.55	21,700,571.55
27	Wabash Ry. Co.					1,906,342,288.34	1,906,342,288.34
	Total	\$ 2,466,903.29	\$ 1,022,138,186.53	\$ 1,025,605,085.92	\$ 1,706,034.81	\$ 458,264,851.19	\$ 460,069,886.94

*Investment from September 1, 1905, to June 30, 1914. Investment since November 15, 1913. †Credit item.

PART X—TOTAL INVESTMENT TO CLOSE OF YEAR.

Number	Railway Companies	Total Investment in Road and Equipment			Length of road owned—miles	Average investment (owned lines) per mile of road
		Leased lines	Owned lines	Total		
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 2,262,650.52	\$ 613,630,322.51	\$ 615,892,973.03	7,140.16	\$ 85,941.41
2	Atlantic Northern Ry. Co.					
3	Chicago, Burlington & Quincy R. R. Co.		473,342,587.71	473,342,587.71	8,948.94	52,808.69
4	Chicago Great Western R. R. Co.	3,346.46	111,942,522.86	111,945,869.32	737.47	147,784.40
5	Mason City & Ft. Dodge R. R. Co.		44,725,825.63	44,725,825.63	375.23	119,195.76
6	Wisconsin, Minn. & Pacific R. R. Co.		12,297,561.25	12,297,561.25	277.42	41,238.12
7	Chicago, Milwaukee & St. Paul Ry. Co.		692,334,418.56	692,334,418.56	9,887.54	69,918.53
8	Chicago & North-Western Ry. Co.		397,966,593.28	397,916,748.89	7,991.74	50,166.27
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.		79,656,152.58	79,656,152.58	1,076.81	47,904.58
10	Iowa Southern Ry. Co.		816,919.86	816,919.86	13.77	59,236.66
11	Chicago, Rock Island & Pacific Ry. Co.	5,964,329.98	254,304,178.14	260,268,508.12	5,369.29	47,543.07
12	St. Paul & Kansas City Short Line R. R. Co.		13,175,440.51	13,175,440.51	182.97	71,908.75
13	Colfax Northern Ry. Co.	231.94		231.94		
14	Colfax Consolidated Coal Co.		93,976.16	93,976.16	6.87	13,676.30
15	Security Investment Co.		50,315.25	50,315.25	.54	102,350.46
16	Creston, Winterset & Des Moines R. R. Co.					
17	Davenport, Rock Island & Northwestern Ry. Co.		3,547,421.30	3,547,421.30	49.76	71,364.44
18	Great Northern Railway Co.	3,637.52	401,790,918.52	401,794,556.04	7,130.60	56,331.45
19	Illinois Central R. R. Co.		173,546,459.71	173,546,459.71	2,366.27	73,074.64
20	Dubuque & Sioux City R. R. Co.		32,626,357.70	32,626,357.70	760.97	42,912.81
21	Keokuk & Des Moines Ry. Co.		6,730,689.65	6,730,689.65	163.31	41,404.41
22	Manchester & Onkeda Ry. Co.		135,648.19	135,648.19	8.32	16,392.67
23	Minneapolis & St. Louis R. R. Co.		62,950,317.37	62,950,317.37	1,539.14	40,869.09
24	Muscataine, Burlington & Southern R. R. Co.		1,288,924.86	1,288,924.86	49.48	26,049.41
25	Tabor & Northern R. R. Co.		92,917.75	92,917.75	8.79	10,579.85
26	Union Pacific R. R. Co.		313,316,918.81	313,316,918.81	3,020.27	86,392.73
27	Wabash Ry. Co.		306,342,288.34	306,342,288.34	1,951.62	156,728.72
	Total	\$ 2,224,392.03	\$ 2,806,573,966.16	\$ 2,814,807,358.19	60,122.86	63,313.24

*Includes cost of \$19,355,400 common, and \$12,635,762 preferred capital stocks of Mason City & Ft. Dodge R. R. Co., and \$5,893,400 common capital stock of Wisconsin, Minn. & Pacific R. R. Co., all of which is owned by the Chicago Great Western R. R. Co.

TABLE 3A—INVESTMENT IN ROAD AND EQUIPMENT—IOWA

PART I—EXPENDITURES FOR ROAD DURING YEAR.

Number	Railway Companies	Engineering	Land for transportation purposes	Grading	Bridges, trestles and culverts	Ties	Rails	Other track material	Ballast	Track laying and surfacing
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 202.33	\$ 206.94	\$ 13,482.65	\$ 8,867.94	\$ 1,946.00	\$ 5,634.32	\$ 5,187.58	\$ 74.12	\$ 3,399.66
2	Atlantic Northern Ry. Co.									
3	Chicago, Burlington & Quincy R. R. Co.	12,654.79	58,972.13	36,183.81	79,394.28	7,335.03	37,566.52	117,672.05	4,922.69	18,655.34
4	Chicago Great Western R. R. Co.		111.72	42,881.17	17,551.71	299.80	4,338.77	17,520.13	8,333.19	*1,070.11
5	Mason City & Ft. Dodge R. R. Co.	306.00	72.68	667.71	17,454.17	*1,529.99	*918.81	1,117.01		39.34
6	Wisconsin, Minn. & Pacific R. R. Co.				3,334.05	259.37		244.44		89.61
7	Chicago, Milwaukee & St. Paul Ry. Co.	31,065.80	4,036.13	288,769.32	94,818.89	34,763.97	61,681.13	30,536.18	18,780.73	79,333.18
8	Chicago & North-Western Ry. Co.	34,712.07	235,444.50	139,430.31	248,323.13	6,513.37	66,142.28	39,707.13	19,210.30	11,650.92
9	Chicago, St. Paul, Minn. & O. Ry. Co.	373.91	*8.75	3,408.66	14,400.62	*705.77	1,676.47	1,047.71	*304.14	*66.60
10	Iowa Southern Ry. Co.	378.66	10,180.51	4,108.58	1,773.16	2,935.73	4,206.03	2,621.12	704.50	2,249.35
11	Chicago, Rock Island & Pacific Ry. Co.									
12	St. Paul & K. C. Short Line R. R. Co.	289.45	4,618.82	22,180.49	62,651.10	5,130.43	15,695.41	9,438.34	3,513.67	11,660.17
13	Colfax Northern Ry. Co.									
14	Colfax Consolidated Coal Co.				9.00		104.64	79.53		188.24
15	Security Investment Co.		16.82		*547.21					
16	Creston, Winterset & D. M. R. R. Co.		3,001.09		*760.53		1,699.13	7,411.86	1,669.79	218.38
17	Davenport, R. I. & Northwestern Ry. Co.		5,917.53	4,994.01	10,916.62	1,722.40	561.18	1,301.13	*13.28	272.74
18	Great Northern Railway Co.	1,650.35								
19	Illinois Central R. R. Co.									
20	Dubuque & Sioux City R. R. Co.	5,780.58	61,777.55	108,364.71	41,030.55	17,941.76	55,613.01	69,703.35	6,654.64	96,136.33
21	Kokuk & Des Moines Ry. Co.				2,730.13	9.30	227.88	1,634.85		6.26
22	Manchester & Ouedia Ry. Co.									
23	Minneapolis & St. Louis R. R. Co.	819.35	6,390.00	10,235.57	13,490.24	14,226.17	35,664.22	14,380.69	584.64	11,389.77
24	Muscatine, Burlington & Southern R. R. Co.				397.54				88.10	147.40
25	Tabor & Northern R. R. Co.									
26	Union Pacific R. R. Co.	3,008.51	60.75	2,936.65	105,242.38	9,637.34	8,011.09	8,809.20	689.91	10,890.95
27	Wabash Ry. Co.									
	Total	\$ 112,371.80	\$ 391,397.63	\$ 637,609.64	\$ 721,549.65	\$ 101,158.36	\$ 285,773.27	\$ 328,562.30	\$ 64,578.86	\$ 183,829.21

*Credit item.

†Cannot furnish.

PART II—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Right of way fences	Snow and sand fences, and snow sheds	Crossings and signs	Stations and office buildings	Roadway buildings	Water stations	Fuel stations	Shops and engine-houses	Grain elevators
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 86.10		\$ 166.52	\$ 34,141.65	\$ 532.52	\$ 8,851.07	\$ 23,539.70	\$ 7,198.50	
2	Atlantic Northern Ry. Co.									
3	Chicago, Burlington & Quincy R. R. Co.	72.78		10,139.33	14,017.68	*6,016.32	\$ 3,463.52	13,464.52	234,614.23	
4	Chicago Great Western R. R. Co.	3,033.81		8,636.24	3,517.44	3,089.40	12,749.57	611.25	5,336.34	
5	Mason City & Ft. Dodge R. R. Co.			3,893.61	*914.14	67.65	2,393.73		285.25	
6	Wisconsin, Minn. & Pacific R. R. Co.	*70.78			.02					
7	Chicago, Milwaukee & St. Paul Ry. Co.	6,023.61		6,416.15	61,473.56	5,929.95	120,819.55	44,474.64	384,142.44	*6,871.42
8	Chicago & North-Western Ry. Co.	77.58		32,253.58	60,597.29	2,514.72	9,679.90	215.62	5,164.51	784,870.26
9	Chicago, St. Paul, Minn. & O. Ry. Co.			5,662.28	7,644.35		1,325.84	*2,449.70	*14,308.84	
10	Iowa Southern Ry. Co.									
11	Chicago, Rock Island & Pacific Ry. Co.									
12	St. Paul & K. C. Short Line R. R. Co.	3,771.70	1,397.45	3,315.34	2,662.59	998.51	556.50	3,452.59	2,141.83	
13	Colfax Northern Ry. Co.									
14	Colfax Consolidated Coal Co.									
15	Security Investment Co.	*690.72		*90.82	*1,375.84			*231.13	*484.00	
16	Creston, Winterset & D. M. R. R. Co.									
17	Davenport, R. I. & Northwestern Ry. Co.			492.26	1,856.66	45.87	192.66			
18	Great Northern Railway Co.	518.79		243.76	12,441.30	116.99	7,058.19	243.65	21,704.80	
19	Illinois Central R. R. Co.									
20	Dubuque & Sioux City R. R. Co.	762.48	403.44	10,450.79	69,349.69	7,375.33	6,372.73	4,214.13	43,922.30	
21	Kokuk & Des Moines Ry. Co.	1,289.39		32.94	608.09	112.67	89.30		167.50	
22	Manchester & Ouedia Ry. Co.									
23	Minneapolis & St. Louis R. R. Co.	2,684.97		1,292.72	23,782.60	880.53	1,355.01	1,108.76	14,573.65	
24	Muscatine, Burlington & Southern R. R. Co.	397.09			175.53		449.27			
25	Tabor & Northern R. R. Co.									
26	Union Pacific R. R. Co.			96.63	13,026.38	124.06			1,509.53	
27	Wabash Ry. Co.									
	Total	\$ 17,217.82	\$ 1,800.89	\$ 82,073.74	\$ 303,364.88	\$ 15,712.89	\$ 181,349.24	\$ 87,643.63	\$ 694,557.57	\$ 777,998.84

*Credit item.

TABLE 3A—INVESTMENT IN ROAD AND EQUIPMENT—IOWA

PART III—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Coal and ore wharves	Gas producing plants	Telegraph and telephone lines	Signals and interlockers	Power plant buildings	Power substation buildings	Power transmission systems	Power distribution systems	Power line poles and fixtures	Miscellaneous structures	Paving
1	Atchison, Topeka & Santa Fe Ry. Co.				\$ 9,027.45							
2	Atlantic Northern Ry. Co.											
3	Chicago, Burlington & Quincy R. R. Co.			290.14	148,294.09	\$ 5,659.31					\$ 827.07	
4	Chicago Great Western R. R. Co.			157.78	7,788.50							
5	Mason City & Ft. Dodge R. R. Co.			69.74								
6	Wisconsin, Minn. & Pacific R. R. Co.											
7	Chicago, Milwaukee & St. Paul Ry. Co.	\$ *63.23		224.64	8,041.42	12,725.13	\$ 612.94	\$ *3.38	\$ 82.27	\$ 18.10	1.84	\$ 331.15
8	Chicago & North-Western Ry. Co.			1,036.10	3,886.34							
9	Chicago, St. Paul, Minn. & O. Ry. Co.			*48.76	*16.00	216.27			104.36			4,455.98
10	Iowa Southern Ry. Co.			27.10								
11	Chicago, Rock Island & Pacific Ry. Co.											
12	St. Paul & K. C. Short Line R. R. Co.			195.39								
13	Colfax Northern Ry. Co.											
14	Colfax Consolidated Coal Co.											
15	Security Investment Co.			*20.70								
16	Creston, Winterset & D. M. R. R. Co.											
17	Davenport, R. I. & Northwestern Ry. Co.											
18	Great Northern Ry. Co.			16,892.01					1,635.34			
19	Illinois Central R. R. Co.											
20	Dubuque & Sioux City R. R. Co.			491.27	11,780.96	1,100.83					221.50	1,275.17
21	Keokuk & Des Moines Ry. Co.											
22	Manchester & Onsdia Ry. Co.											
23	Minneapolis & St. Louis R. R. Co.				249.43						587.51	445.90
24	Muscatine, Burlington & South. R. R. Co.											
25	Tabor & Northern R. R. Co.											
26	Union Pacific Ry. Co.			36.93	570.46							
27	Wabash Ry. Co.											
	Total	\$ *63.23		\$ 19,351.64	\$ 189,592.68	\$ 19,701.54	\$ 612.94	\$ *3.38	\$ 1,821.87	\$ 18.10	\$ 1,137.92	\$ 6,308.26

*Credit item.

PART IV—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Roadway machines	Roadway small tools	Assessments for public improvements	Revenues and operating expenses during construction	Cost of road purchased	Other expenditures—road	Shop machinery	Power plant machinery	Unapplied construction material and supplies	Total expenditures for road
1	Atchison, Topeka & S. F. Ry. Co.										
2	Atlantic Northern Ry. Co.							\$ 41,806.31			\$ 164,481.39
3	Chicago, Burl. & Quincy R. R. Co.	\$ 1,724.70		\$ 9,949.20							1,154,826.20
4	Chicago Great Western R. R. Co.	1,385.97	\$ 475.55	4,431.90			\$ 56,549.87	157,600.34	\$ 147,197.08	\$ 9,423.72	146,256.18
5	Mason City & Ft. D. R. Co.			10,990.76				6,595.80	10.19		37,113.48
6	Wis., Minn. & Pacific R. R. Co.							3,590.78			4,306.44
7	Chicago, Milwaukee & St. P. Ry. Co.	86.80	525.75	41,661.80							1,444,508.63
8	Chicago & North-Western Ry. Co.	1,091.70		37,635.57			27,630.74	54,867.35	10,678.05		1,779,888.69
9	Chicago, St. P., M. & O. Ry. Co.	48.88		1,915.14				49,042.16			54,575.33
10	Iowa Southern Ry. Co.							11,957.91	18,277.87		39,383.94
11	Chicago, R. I. & Pacific Ry. Co.						68.30				
12	St. Paul & K. C. S. L. B. R. Co.										
13	Colfax Northern Ry. Co.	387.60		4,664.26					1,577.58		158,058.72
14	Colfax Consolidated Coal Co.								39.17		39.17
15	Security Investment Co.										
16	Creston, Win. & D. M. R. R. Co.			*122.40		\$ *105,486.67					*108,268.67
17	Davenport, R. I. & N. W. Ry. Co.			101.25					484.00		
18	Great Northern Ry. Co.			1,013.92							14,846.75
19	Illinois Central R. R. Co.							1,276.66			91,621.48
20	Dubuque & S. C. R. R. Co.										
21	Keokuk & Des Moines Ry. Co.	45,400.97	221.77	36,333.43							659,236.82
22	Manchester & Onsdia Ry. Co.			798.44			6,064.05	9,514.90	56.75		7,539.12
23	Minneapolis & St. Louis R. R. Co.	151.20	262.20	20,809.93							*7,589,176.03
24	Muscatine, Burl. & South. R. R. Co.		11.60			*7,764,105.51	*66.23		\$ 3,290.43		4,981.51
25	Tabor & Northern R. R. Co.										
26	Union Pacific R. R. Co.								465.25	13.77	164,553.35
27	Wabash Ry. Co.			.67							
	Total	\$ 50,277.82	\$ 1,466.96	\$ 106,924.23		\$ *7,809,572.18	\$ 90,846.73	\$ 341,709.04	\$ 176,723.36	\$ 9,432.72	\$ *1,782,181.63

*Credit item.

†Cannot furnish.

TABLE 3A—INVESTMENT IN ROAD AND EQUIPMENT—IOWA
PART V—EXPENDITURES FOR EQUIPMENT DURING YEAR.

Number	Railway Companies	Steam locomotives	Freight train cars	Passenger train cars	Motor equipment cars	Floating equipment	Work equipment	Total expenditures for equipment
1	Atchison, Topeka & Santa Fe Ry. Co.†							
2	Atlantic Northern Ry. Co.†							
3	Chicago, Burlington & Quincy R. R. Co.†							
4	Chicago Great Western R. R. Co.†							
5	Mason City & Fort Dodge R. R. Co.†							
6	Wisconsin, Minn. & Pacific R. R. Co.†							
7	Chicago, Milwaukee & St. Paul Ry. Co.							
8	Chicago & North-Western Ry. Co.	\$ 730,684.48	\$ 1,100,297.31	\$ 98,274.92			\$ 24,041.70	\$ 1,959,298.41
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	10,453.49	37,804.47	1,533.68			752.43	50,533.07
10	Iowa Southern Ry. Co.							
11	Chicago, Rock Island & Pacific Ry. Co.†							
12	St. Paul & Kansas City Short Line R. R. Co.		38,413.58				303.57	18,807.35
13	Colfax Northern Ry. Co.†							
14	Colfax Consolidated Coal Co.†							
15	Security Investment Co.	\$ 7,192.86						7,192.86
16	Oreston, Winterset & Des Moines R. R. Co.							
17	Davenport, Rock Island & Northwestern Ry. Co.						1,115.84	1,115.84
18	Great Northern Ry. Co.†							
19	Illinois Central R. R. Co.†							
20	Des Moines & Sioux City R. R. Co.†							
21	Keokuk & Des Moines Ry. Co.†							
22	Manchester & Onida Ry. Co.							
23	Minneapolis & St. Louis R. R. Co.	\$ 12,608.23	1,132,414.06	\$ 1,751.18			8,873.07	1,126,925.33
24	Muscatine, Burlington & Southern R. R. Co.				\$ 850.32	7,039.86		7,890.21
25	Tabor & Northern R. R. Co.							
26	Union Pacific R. R. Co.†							
27	Wabash Ry. Co.†							
	Total	\$ 727,335.86	\$ 2,288,929.52	\$ 98,047.42	\$ 850.32	7,039.86	35,177.21	\$ 3,157,530.34

*Credit item.

†Not compiled.

PART VI—GENERAL EXPENDITURES DURING YEAR.

Number	Railway Companies	Organization expense	Law	Stationary and printing	Taxes	Interest during construction	Other expenditures—general	Total general expenditures	Grand total
1	Atchison, Topeka & Santa Fe Ry. Co.†								
2	Atlantic Northern Ry. Co.†					\$ 583.56		\$ 583.56	162,847.83
3	Chicago, Burlington & Quincy R. R. Co.†								1,154,326.20
4	Chicago Great Western R. R. Co.†								146,255.18
5	Mason City & Fort Dodge R. R. Co.†								87,113.48
6	Wisconsin, Minn. & Pacific R. R. Co.†								4,303.44
7	Chicago, Milwaukee & St. Paul Ry. Co.								37,112.48
8	Chicago & North-Western Ry. Co.								4,303.44
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	\$ 5,055.54	\$ 80.75	\$ 1,214.92	\$ 205.29	22,441.94	\$ 13.58	1,494.07	1,446,069.10
10	Iowa Southern Ry. Co.							27,584.23	3,766,270.73
11	Chicago, Rock Island & Pacific Ry. Co.†								105,108.46
12	St. Paul & Kansas City Short Line R. R. Co.					9.36		9.36	29,243.78
13	Colfax Northern Ry. Co.†								
14	Colfax Consolidated Coal Co.†					1.07		1.07	176,867.04
15	Security Investment Co.								39.17
16	Oreston, Winterset & Des Moines R. R. Co.	\$ 465.46							881.41
17	Davenport, Rock Island & Northwestern Ry. Co.								\$ 110,366.99
18	Great Northern Ry. Co.†								
19	Illinois Central R. R. Co.†								15,962.59
20	Des Moines & Sioux City R. R. Co.†								91,521.48
21	Keokuk & Des Moines Ry. Co.†								
22	Manchester & Onida Ry. Co.								659,236.81
23	Minneapolis & St. Louis R. R. Co.								7,539.12
24	Muscatine, Burlington & Southern R. R. Co.								
25	Tabor & Northern R. R. Co.			259.86					\$ 6,462,347.91
26	Union Pacific R. R. Co.†							229.86	15,692.58
27	Wabash Ry. Co.†								164,523.35
	Total	\$ 4,590.06	\$ 86.75	\$ 1,435.78	\$ 205.29	\$ 21,850.97	17.56	\$ 28,242.46	\$ 1,463,441.07

†Not compiled.

*Credit item.

TABLE 4—INCOME ACCOUNT

PART I—OPERATING INCOME.

Number	Railway Companies	Railway operating revenue	Railway operating expenses	Net revenue from railway operations	Railway tax accruals	Uncollectible railway revenue	Railway operating income
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 140,978,026.14	\$ 88,504,049.77	\$ 52,474,886.37	10,585,156.12	20,378.09	\$ 41,869,549.15
2	Atlantic Northern Ry. Co.	39,963.87	41,879.98	*2,915.21			*2,915.21
3	Chicago, Burlington & Quincy R. R. Co.	122,342,706.60	78,622,343.53	43,720,363.07	8,400,174.84	29,432.51	\$ 35,289,755.72
4	Chicago Great Western R. R. Co.	16,368,323.03	12,492,411.95	3,875,911.10	719,465.32	10,253.82	\$ 3,146,191.76
5	Mason City & Ft. Dodge R. R. Co.						
6	Wisconsin, Minn. & Pacific R. R. Co.						
7	Chicago, Milwaukee & St. Paul Ry. Co.	118,730,201.66	85,199,963.74	28,530,237.92	6,817,211.97	58,968.28	\$ 21,697,122.57
8	Chicago & North-Western Ry. Co.	108,964,983.23	78,758,988.73	29,505,994.50	5,677,430.29	13,108.67	\$ 23,815,405.53
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	21,476,569.67	15,841,312.84	5,635,196.23	1,227,995.30	8,969.59	\$ 4,398,535.04
10	Iowa Southern Ry. Co.						
11	Chicago, Rock Island & Pacific Ry. Co.	85,709,549.47	63,489,080.49	22,220,468.98	4,158,681.33	22,744.03	\$ 18,038,688.63
12	St. Paul & Kansas City Short Line R. R. Co.						
13	Colfax Northern Ry. Co.	23,780.41	30,405.26	2,384.15	1,120.15		1,363.99
14	Colfax Consolidated Coal Co.						
15	Security Investment Co.						
16	Oreston, Winterset & Des Moines R. R. Co.	9,336.69	16,387.23	*7,051.53			*7,051.53
17	Davenport, Rock Island & Northwestern Ry. Co.	130,900.46	142,635.80	*15,685.43	26,339.08		*42,035.41
18	Great Northern Ry. Co.	88,534,106.29	59,243,785.46	\$ 29,290,377.74	6,297,188.85	5,643.16	\$ 32,987,545.73
19	Illinois Central R. R. Co.	\$ 7,144,786.37	\$ 62,339,834.41	\$ 24,304,961.96	6,186,364.94	12,370.40	\$ 18,006,216.62
20	Dubuque & Sioux City R. R. Co.						
21	Keokuk & Des Moines Ry. Co.	342,423.19	358,380.86	74,302.33	21,571.94	3.34	\$ 42,027.65
22	Manchester & Oesida Ry. Co.	21,769.21	19,979.43	1,789.88	1,302.09		487.19
23	Minneapolis & St. Louis R. R. Co.	11,065,062.65	7,809,191.22	3,135,871.23	545,801.46	3,222.05	\$ 2,589,871.84
24	Muscatine, Burlington & Southern R. R. Co.	151,337.56	151,953.42	38,305.68	4,832.11		\$ 33,422.97
25	Tabor & Northern R. R. Co.	36,363.76	23,861.68	2,700.08	668.59		2,031.49
26	Union Pacific R. R. Co.	76,988,423.18	45,938,666.01	31,049,757.17	4,543,122.05	8,076.90	\$ 36,498,637.32
27	Wabash Ry. Co.	46,471,068.00	28,468,860.13	12,002,107.78	1,453,503.23	5,027.00	\$ 10,543,881.95
	Total	\$ 913,775,526.78	\$ 627,440,988.19	\$ 286,334,538.59	\$ 56,474,565.28	\$ 199,456.82	\$ 229,660,576.30

*Debit Item.

PART II—OPERATING INCOME—Continued.

Number	Railway Companies	Revenue from miscellaneous operations	Expenses of miscellaneous operations	Net revenue from miscellaneous operations	Taxes on miscellaneous operating property	Miscellaneous operating income	Total operating income
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 562,331.18	498,812.02	63,718.25	7,477.29	\$ 60,240.96	\$ 41,925,590.11
2	Atlantic Northern Ry. Co.						*2,915.21
3	Chicago, Burlington & Quincy R. R. Co.						\$ 35,289,755.72
4	Chicago Great Western R. R. Co.						\$ 3,146,191.76
5	Mason City & Ft. Dodge R. R. Co.						
6	Wisconsin, Minn. & Pacific R. R. Co.						
7	Chicago, Milwaukee & St. Paul Ry. Co.						\$ 21,697,122.57
8	Chicago & North-Western Ry. Co.						\$ 23,815,405.53
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.						\$ 4,398,535.04
10	Iowa Southern Ry. Co.						
11	Chicago, Rock Island & Pacific Ry. Co.						\$ 18,038,688.63
12	St. Paul & Kansas City Short Line R. R. Co.						
13	Colfax Northern Ry. Co.						1,363.99
14	Colfax Consolidated Coal Co.						
15	Security Investment Co.						
16	Oreston, Winterset & Des Moines R. R. Co.						*7,051.53
17	Davenport, Rock Island & Northwestern Ry. Co.						*42,035.41
18	Great Northern Ry. Co.						\$ 32,987,545.73
19	Illinois Central R. R. Co.						\$ 18,006,216.62
20	Dubuque & Sioux City R. R. Co.						
21	Keokuk & Des Moines Ry. Co.						\$ 42,027.65
22	Manchester & Oesida Ry. Co.						487.19
23	Minneapolis & St. Louis R. R. Co.						\$ 2,589,871.84
24	Muscatine, Burlington & Southern R. R. Co.						\$ 33,422.97
25	Tabor & Northern R. R. Co.						2,031.49
26	Union Pacific R. R. Co.	28,019.00	7,138.95	30,880.05	36,900.06	*6,070.01	\$ 36,498,637.32
27	Wabash Ry. Co.						\$ 10,543,881.95
	Total	\$ 560,559.18	\$ 505,951.88	\$ 54,607.30	\$ 34,427.35	\$ 50,179.95	\$ 229,710,747.34

*Debit Item.

TABLE 4—INCOME ACCOUNT
PART III—NON-OPERATING INCOME.

Number	Railway Companies	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
			Locomotive	Passenger train cars	Floating equipment	Work equipment				
1	Atchison, Topeka & S. F. Ry. Co.	\$ 27,347.50	\$ 323,799.66	\$ 319,045.42		\$ 63,077.23	\$ 351,134.72	\$ 140,005.85	\$ 235,109.97	\$ 12,925.99
2	Atlantic Northern Ry. Co.									
3	Chicago, Burl. & Q. R. R. Co.	333,475.14	67,337.37	179,134.16	813,198.39	169,539.04	653,296.25	2,844.12	177,964.86	6,287.85
4	Chicago Great Western R. R. Co.	297,999.37	20,381.80	5,977.66		13,442.56	28,488.15		44,949.83	3,394.48
5	Mason City & Ft. D. R. R. Co.							480,000.00		
6	Wis., Minn. & Pac. R. R. Co.									
7	C. M. & St. Paul Ry. Co.		49,338.53	69,454.87		100,632.13	316,768.65	166.66	201,469.24	226,584.61
8	Chicago & North-Western Ry. Co.	78,797.85	113,570.38	307,632.43		39,946.31	103,182.30		171,672.53	14,430.18
9	C. St. P., Minn. & O. Ry. Co.	113,825.03	69,834.40	133,667.25		9,132.01	141,500.92		30,946.70	5,667.50
10	Iowa Southern Ry. Co.								40,150.01	
11	Chicago, R. I. & Pac. Ry. Co.	424,632.65	131,940.53	247,546.47		24,112.05	334,321.61		8,245.53	127,149.56
12	St. P. & K. C. S. L. R. R. Co.								439,361.52	46,880.12
13	Colfax Northern Ry. Co.	2,198.85								
14	Colfax Consolidated Coal Co.								3,947.70	
15	Security Investment Co.								*2,767.24	
16	Creston, Win. & D. M. R. R. Co.									
17	Dav., R. I. & N. W. Ry. Co.	6,430.28	6,500.60				35,816.88		289.85	
18	Great Northern Ry. Co.	425,581.14	55,283.41	199,568.82	450.00	33,306.74	841,472.58	346.03	339,234.35	54,685.79
19	Illinois Central R. R. Co.	2,064,038.98	94,791.74	313,361.90	14,966.17	66,948.48	1,148,450.90	32,288.96	282,475.27	45,997.79
20	Dubuque & S. C. R. R. Co.								773,883.78	
21	Keokuk & Des Moines Ry. Co.		2.37				3.65		979.07	651.61
22	Manchester & Onida Ry. Co.								104.00	
23	Minn. & St. Louis R. R. Co.		26,222.24				114,982.42		104,420.66	42.57
24	Mus., Burl. & South R. R. Co.									1,539.40
25	Tabor & Northern R. R. Co.									
26	Union Pacific R. R. Co.		28,653.55	353,665.77		13,121.80	588,333.14	22,309.54	34,195.47	12.00
27	Wabash Ry. Co.		30,813.65	30,176.79	12,533.87	7,932.61	187,843.26	4,900.00	21,538.57	88,113.19
	Total	\$ 3,063,208.20	\$ 1,034,501.30	\$ 2,129,251.60	\$ 840,748.43	\$ 477,684.61	\$ 4,851,500.65	\$ 2,052,711.16	\$ 1,717,764.43	\$ 594,096.90

*Debit item.

PART IV—NON-OPERATING INCOME—Continued—AND GROSS INCOME.

Number	Railway Companies	Separately operated properties—profit	Dividend income	Income From				Release of pre-munitions on funded debt	Miscellaneous income	Total non-operating income	Gross income
				Funds' securities	Unfunded securities	Sinking and other reserve funds					
1	Atchison, Topeka & S. F. Ry. Co.	\$ 22,305.48	\$ 123,953.71	\$ 7,592,827.05	\$ 1,431,631.54	\$ 57,907.11		\$ 394,721.22	\$ 11,205,792.45	\$ 53,131,382.56	
2	Atlantic Northern Ry. Co.									*2,215.21	
3	Chicago, Burl. & Q. R. R. Co.		307,932.22	41,633.61	1,633,135.81	4,272.58		2,189.13	3,133,693.96	38,414,359.68	
4	Chicago Great Western R. R. Co.		4,556.89	3,416.00	49,428.68			231.00	473,257.83	3,619,449.59	
5	Mason City & Ft. D. R. R. Co.								480,000.00	480,000.00	
6	Wis., Minn. & Pac. R. R. Co.										
7	Chicago, M. & St. P. Ry. Co.		279,471.00	5,263.00	597,494.59	36,208.39		1,900,310.27	3,063,447.26	23,933,432.84	
8	Chicago & North-Western Ry. Co.		1,895,554.00	383,149.89	507,106.99	39,687.06	14,288.88	3,495,045.12	27,311,450.65	4,961,549.78	
9	C. St. P., M. & O. Ry. Co.		84,182.00	6,675.00	57,236.83		10,243.32	99.00	653,911.74	40,159.01	
10	Iowa Southern Ry. Co.								40,150.01		
11	Chicago, R. I. & Pac. Ry. Co.		24,549.00	1,461,357.69	111,410.57				2,937,322.19	29,976,065.81	
12	St. P. & K. C. S. L. R. R. Co.								439,361.52	439,361.52	
13	Colfax Northern Ry. Co.								3,947.70	3,947.70	
14	Colfax Consolidated Coal Co.								*2,767.24	*2,767.24	
15	Security Investment Co.									*7,651.53	
16	Creston, Win. & D. M. R. R. Co.										
17	Dav., R. I. & N. W. Ry. Co.								52,026.71	52,026.71	
18	Great Northern Ry. Co.		10,653,942.50	95,778.24	658,706.98	39,224.59		18,994.62	12,786,785.80	35,774,331.53	
19	Illinois Central R. R. Co.		1,739,924.00	1,601,298.25	444,129.89	139,700.00		21,883.91	5,009,395.49	29,615,582.92	
20	Dubuque & Stone City R. R. Co.		125,000.00		13.00	74,084.43			973,980.21	973,980.21	
21	Keokuk & Des Moines Ry. Co.				1,073.20			1.00	3,710.00	45,327.95	
22	Manchester & Onida Ry. Co.				709.00				804.00	804.00	
23	Minn. & St. Louis R. R. Co.		166,344.23	63.33	29,510.18				115.00	3,032,957.87	
24	Mus., Burl. & South R. R. Co.									23,422.97	
25	Tabor & Northern R. R. Co.	29,509.28	11,284,183.05	7,364,866.61	856,978.61			2,274.49	29,979,988.91	47,072,446.23	
26	Union Pacific R. R. Co.	59,000.00	78,824.00	7,580.00	52,141.75	106.25		213.22	571,787.16	11,115,669.11	
27	Wabash Ry. Co.										
	Total	\$ 131,314.70	\$ 206,006,608.51	\$ 18,467,919.77	\$ 5,850,597.04	\$ 381,599.32	\$ 24,532.20	\$ 531,160.66	\$ 68,247,732.52	\$ 297,658,486.86	

*Debit item.

TABLE 4—INCOME ACCOUNT
PART V—DEDUCTIONS FROM GROSS INCOME.

Number	Railway Companies	Hire of freight cars—debit balance	Rent For				Joint facility rents	Rent for leased roads	Miscellaneous rents
			Locomotives	Passenger train cars	Floating equipment	Work equipment			
1	Atchison, Topeka & Santa Fe Ry. Co.		\$ 59,598.54	\$ 82,564.89	\$18,217.78	\$ 7,335.25	\$ 943,728.51	\$ 1,339,710.92	\$ 165,469.96
2	Atlantic Northern Ry. Co.								
3	Chicago, Burlington & Quincy R. R. Co.		48,140.15	165,849.15	331.34	10,399.47	1,785,687.23	29,080.09	25,656.66
4	Chicago Great Western R. R. Co.		2,286.65	28,301.69		2,023.00	665,748.57	480,000.00	35,142.82
5	Mason City & Ft. Dodge R. R. Co.								
6	Wisconsin, Minn. & Pacific R. R. Co.								
7	Chicago, Milwaukee & St. Paul Ry. Co.	\$ 1,230,941.84	17,467.94	101,795.45		9,462.35	999,314.54		26,832.83
8	Chicago & North-Western Ry. Co.		112,154.70	264,188.49		2,352.20	314,144.84	128,791.47	140,728.93
9	Chicago, St. Paul, Minneapolis & O. Ry. Co.		8,816.86	141,894.11		2,725.76	392,918.75		1,403.03
10	Iowa Southern Ry. Co.								
11	Chicago, Rock Island & Pacific Ry. Co.		117,495.53	224,437.57		12,345.72	1,613,577.26	1,955,857.18	5,546.01
12	St. Paul & Kansas City Short Line R. R. Co.								
13	Colfax Northern Ry. Co.							7,281.00	5.00
14	Colfax Consolidated Coal Co.								
15	Security Investment Co.								
16	Creston, Winterset & Des Moines R. R. Co.								
17	Davenport, Rock Island & Northwestern Ry. Co.					12.66	7,089.72		2,898.92
18	Great Northern Ry. Co.		43,433.00	103,342.49	10,044.00	16,078.70	1,089,223.04		9,128.56
19	Illinois Central R. R. Co.		22,144.87	58,794.00	176.09	11,539.40	622,556.98	2,009,933.45	8,687.09
20	Dubuque & Sioux City R. R. Co.								
21	Keokuk & Des Moines Ry. Co.	43,661.59	24,722.82	10,984.23		2,379.72	2,666.67	603.26	
22	Manchester & Oneida Ry. Co.	394.15	28.64	40.00		1.56	240.00		
23	Minneapolis & St. Louis R. R. Co.	4,955.70		13,298.25		538.41	141,331.33	4,043.96	370.00
24	Muscatine, Burlington & Southern R. R. Co.	17,117.70	280.00			132.31	5,368.65		407.25
25	Tabor & Northern R. R. Co.		1,200.00						
26	Union Pacific R. R. Co.	533,571.46	25,014.28	419,115.35		4,645.66	334,062.22	80,042.62	1,785.00
27	Wabash Ry. Co.	1,631,817.73	84,508.84	47,002.96	11,468.73	16,742.21	1,810,338.46	72,796.92	25,540.99
	Total	\$ 3,478,490.17	\$ 567,293.87	\$ 1,661,655.63	\$40,237.94	\$ 101,692.47	\$10,723,027.37	\$ 6,103,111.07	\$ 449,603.05

PART VI—DEDUCTIONS FROM GROSS INCOME—Continued—AND NET INCOME.

Number	Railway Companies	Miscellaneous tax accruals	Separately operated properties—loss	Interest On		Amortization of dis- count on funded debt	Maintenance of investment organization	Miscellaneous in- come charges	Total deductions from gross income	Net income
				Funded Debt	Unfunded debt					
1	Atchison, Topeka & S. F. Ry. Co.	\$ 180.91	\$ 43,931.47	\$11,852,976.77	\$ 13,518.87			\$ 99,721.12	\$ 14,626,853.89	\$ 28,564,528.67
2	Atlantic Northern Ry. Co.									*2,215.21
3	Chicago, Burl. & Quincy R. R. Co.	16,963.16	79,876.06	6,799,176.59	802.09	\$ 55,373.16		9,005,327.25	29,406,032.43	
4	Chicago Great Western R. R. Co.	1,218.35		1,032,820.00	3,150.14	13,510.44		8,406.35	2,273,608.70	1,345,840.80
5	Mason City & Ft. Dodge R. R. Co.			480,000.00					480,000.00	
6	Wisconsin, Minn. & Pac. R. R. Co.									
7	Chicago, Mil. & St. Paul Ry. Co.	119,979.96	95,922.34	16,596,623.64	40,591.23			92,995.89	10,327,838.30	4,935,594.54
8	Chicago & North-Western Ry. Co.	114,561.70	182,913.41	8,911,294.84	3,426.13			18,706.94	10,186,419.81	17,125,930.84
9	O., St. P., Minn. & O. Ry. Co.	13,123.67		2,262,870.00	3,151.28			5,057.41	2,832,961.06	2,118,588.73
10	Iowa Southern Ry. Co.			40,150.01					40,150.01	
11	Chicago, R. I. & Pacific Ry. Co.		24,937.32	8,735,214.29	278,232.87			439,703.13	13,469,488.85	7,566,518.96
12	St. P. & K. C. Short Line R. R. Co.			439,361.52					439,361.52	
13	Colfax Northern Ry. Co.			492.53					7,778.52	*4,465.68
14	Colfax Consolidated Coal Co.			1,937.50	252.98				4,190.48	*3,947.70
15	Security Investment Co.									*4,957.72
16	Creston, Win. & Des Moines R. R. Co.									*7,061.53
17	Dav., R. I. & Northwestern Ry. Co.									
18	Great Northern Ry. Co.	238,970.06		11,077,180.85	21,301.47	88,588.88		54,488.72	12,752,579.87	23,021,751.06
19	Illinois Central R. R. Co.	7,331.06	145,937.23	8,477,618.78	35,635.45		576.80	23,327.51	11,424,255.73	15,191,326.29
20	Dubuque & S. C. R. R. Co.			559,038.35					559,038.35	416,881.86
21	Keokuk & Des Moines Ry. Co.			66,453.34	3.99				151,481.62	*109,143.67
22	Manchester & Oneida Ry. Co.			3,259.04	8.40				3,959.79	*9,638.00
23	Minneapolis & St. Louis R. R. Co.			2,663,788.86	30,459.54	111,024.27		12,977.54	2,881,907.86	651,650.01
24	Mus., Burl. & South. R. R. Co.			36,733.23					80,169.49	*26,745.52
25	Tabor & Northern R. R. Co.			1,250.00					2,450.00	*415.51
26	Union Pacific R. R. Co.	12.70		7,709,977.88	240,998.78			97,282.63	9,469,598.09	37,605,937.62
27	Wabash Ry. Co.	20,973.41	58,229.66	3,104,872.08	1,088.12	181.05		3,077.07	6,888,563.84	4,327,165.27
	Total	\$ 533,320.86	\$ 629,947.48	\$90,225,199.71	\$ 680,518.94	\$ 269,024.45	\$ 576.80	\$ 64,844.03	\$ 116,322,652.84	\$ 181,633,523.02

*Deficit.

TABLE 4—INCOME ACCOUNT
PART VII—DISPOSITION OF NET INCOME.

Number	Railway Companies	Disposition Net Income					Total appropriations of income	Income credit balance transferred to profit and loss	Income debit balance transferred to profit and loss
		Income applied to sinking or reserve funds	Dividend appropriations of income	Income appropriated for investment in physical property	Miscellaneous appropriations of income				
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 70,434.11	\$ 22,695,687.50	\$ 8,848,179.60	\$ 40,909.92	\$ 31,154,011.22	\$ 7,350,517.45		
2	Atlantic Northern Ry. Co.							\$ 2,215.21	
3	Chicago, Burlington & Quincy R. R. Co.	1,397,630.96	19,951,638.00	8,667,963.57		23,406,632.43	1,345,840.89		
4	Chicago Great Western R. R. Co.								
5	Mason City & Ft. Dodge R. R. Co.								
6	Wisconsin, Minn. & Pacific R. R. Co.								
7	Chicago, Milwaukee & St. Paul Ry. Co.	139,902.80				139,902.89	4,408,631.65		
8	Chicago & North-Western Ry. Co.	170,851.63	11,628,996.50			11,859,848.13	5,365,182.71		
9	Chicago, St. Paul, Minn. & O. Ry. Co.		1,715,986.00			1,715,986.00	407,632.72		
10	Iowa Southern Ry. Co.								
11	Chicago, Rock Island & Pacific Ry. Co.		1,779,773.50			1,779,773.50	5,789,745.46		
12	St. Paul & K. C. Short Line R. R. Co.								
13	Colfax Northern Ry. Co.							4,405.68	
14	Colfax Consolidated Coal Co.						3,947.70		
15	Security Investment Co.							4,957.72	
16	Creston, Winterset & D. M. R. R. Co.							7,061.53	
17	Davenport, R. I. & Northwestern Ry. Co.								
18	Great Northern Ry. Co.	69,474.50	17,462,569.50		5,385,635.00	22,909,069.00	112,682.66		
19	Illinois Central R. R. Co.	118,300.00		56,933.21		175,133.21	15,016,193.08		
20	Dubuque & Sioux City R. R. Co.	131,028.03				131,028.03	285,853.83		
21	Koosuk & Des Moines Ry. Co.							109,143.67	
22	Manchester & Oskola Ry. Co.							2,068.00	
23	Minneapolis & St. Louis R. R. Co.						661,000.01		
24	Muscatine, Burl. & Southern R. R. Co.							26,740.53	
25	Tabor & Northern R. R. Co.							418.51	
26	Union Pacific R. R. Co.		26,210,900.00	11,356,667.62		37,605,567.62	4,172,045.27		
27	Wabash Ry. Co.	55,000.00				55,000.00			
	Total	\$ 2,140,672.02	\$ 101,504,711.00	\$ 27,858,114.00	\$ 5,425,944.92	\$ 136,928,842.03	\$ 44,861,293.43	\$ 151,607.44	

TABLE 5—PROFIT AND LOSS ACCOUNT
PART I—DEBITS.

Number	Railway Companies	Debit balance at beginning of year	Debit balance transferred from income	Surplus applied to sinking and other reserve funds	Dividend appropriations of surplus	Surplus appropriated for investment in physical property	Stock discount extinguished through surplus	Debit discount extinguished through surplus
2	Atlantic Northern Ry. Co.							\$ 5,411,856.99
3	Chicago, Burlington & Quincy R. R. Co.							
4	Chicago Great Western R. R. Co.							
5	Mason City & Ft. Dodge R. R. Co.							
6	Wisconsin, Minn. & Pacific R. R. Co.	\$ 84,200.00				439,266.00	1,748.75	
7	Chicago, Milwaukee & St. Paul Ry. Co.							
8	Chicago & North-Western Ry. Co.			\$ 184,540.00		13,399,476.00	30,321.52	\$ 1,732,315.80
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.						77,353.48	100,701.84
10	Iowa Southern Ry. Co.						787,701.00	
11	Chicago, Rock Island & Pacific Ry. Co.	7,865,643.88					14,118.35	
12	St. Paul & Kansas City Short Line R. R. Co.							48,390.50
13	Colfax Northern Ry. Co.	35,375.93	4,405.68					
14	Colfax Consolidated Coal Co.		4,957.72					
15	Security Investment Co.							
16	Creston, Winterset & Des Moines R. R. Co.							
17	Davenport, Rock Island & Northwestern Ry. Co.							
18	Great Northern Ry. Co.							
19	Illinois Central R. R. Co.			6,131.87				
20	Dubuque & Sioux City R. R. Co.				7,923,369.00		133,653.31	26,613.21
21	Koosuk & Des Moines Ry. Co.	263,865.88	109,143.67				9,866.84	200,339.35
22	Manchester & Oskola Ry. Co.		2,068.00				2,719.35	
23	Minneapolis & St. Louis R. R. Co.							
24	Muscatine, Burlington & Southern R. R. Co.							425.56
25	Tabor & Northern R. R. Co.		26,746.52					
26	Union Pacific R. R. Co.	39,308.80	418.51					
27	Wabash Ry. Co.				1,848,000.00			
	Total	\$ 7,709,326.49	\$ 145,340.70	\$ 190,671.87	\$ 823,603,301.00	\$ 6,468,917.50		\$ 2,218,776.80

TABLE 5—PROFIT AND LOSS ACCOUNT

PART II—DEBITS—Continued.

Number	Railway Companies	Miscellaneous appropriations of surplus	Loss on retired road and equipment	Delayed income debits	Miscellaneous debits	Credit balance carried to balance sheet	Total
1	Atchison, Topeka & Santa Fe Ry. Co.		\$ 7,800.00		\$ 846,188.52	\$ 33,193,364.30	\$ 89,458,738.81
2	Atlantic Northern Ry. Co.						
3	C., Burl. & Quincy R. R. Co.		407,372.29		64,724.17	115,604,586.35	116,076,582.81
4	Chicago Great Western R. R. Co.		42,723.06		35,652.09	7,070,891.98	7,500,183.08
5	Mason City & Ft. Dodge R. R. Co.						84,200.00
6	Wisconsin, Minn. & Pacific R. R. Co.						84,200.00
7	Chicago, Milwaukee & St. Paul Ry. Co.		579,610.85		305,653.63	30,975,174.09	47,190,091.39
8	Chicago & North-Western Ry. Co.		538,731.83		16,920.15	54,239,461.18	55,033,228.48
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.		135,129.30		4,494.32	6,167,586.51	7,094,971.13
10	Iowa Southern Ry. Co.						14,118.35
11	Chicago, Rock Island & Pacific Ry. Co.		329,759.66	\$ 11,593.32	1,345,148.18	7,919,626.49	17,019,703.03
12	St. Paul & Kansas City Short Line R. R. Co.		5,980.29			95,004.20	99,884.49
13	Colfax Northern Ry. Co.			388.00			40,169.61
14	Colfax Consolidated Coal Co.	\$ 3,820.76				83,467.28	87,278.04
15	Security Investment Co.		95,021.96	239.25		4,827.73	105,046.06
16	Creston, Winterset & Des Moines R. R. Co.						
17	Davenport, Rock Island & Northwestern Ry. Co.					37,790.00	37,790.00
18	Great Northern Ry. Co.		419,677.76		1,326,248.16	75,329,382.54	77,201,706.85
19	Illinois Central R. R. Co.		84,941.59		30,694.53	22,356,221.14	30,671,971.85
20	Dubuque & Sioux City R. R. Co.		6,453.25		32,678.75	321,537.63	393,168.38
21	Keokuk & Des Moines Ry. Co.						370,039.55
22	Manchester & Onida Ry. Co.					15,426.00	15,104.99
23	Minneapolis & St. Louis R. R. Co.		39,298.31		11,220.34	1,217,679.77	1,298,624.08
24	Muscatine, Burlington & Southern R. R. Co.	801.56				10,302.46	37,910.57
25	Tabor & Northern R. R. Co.						30,627.31
26	Union Pacific R. R. Co.	10,581,948.00	73,229.21		2,153.71	78,675,698.89	89,332,428.81
27	Wabash Ry. Co.		23,006.20		19,276.80	7,988,388.06	9,838,671.06
	Total	\$ 10,586,570.35	\$ 2,786,694.97	\$ 11,889.57	\$ 4,057,252.94	\$ 441,296,576.00	\$ 499,105,228.34

PART III—CREDITS.

Number	Railway Companies	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
1	Atchison, Top. & S. F. Ry. Co.	\$ 32,043,452.11	\$ 7,350,517.45	\$ 4,546.35		\$ 18,094.30	\$ 33,228.30	\$ 3,800.21		\$ 39,458,738.81
2	Atlantic Northern Ry. Co.									
3	C., Burl. & Quincy R. R. Co.	114,481,547.43	5,335,244.47	3,323.29		6,259.95	5,269.11	1,580,183.08		116,076,582.81
4	Chicago Great Western R. R. Co.	5,335,244.47	1,345,849.89	25,222.55		1,584.81	1,748.75	10,541.31		7,500,183.08
5	Mason City & Ft. D. R. R. Co.								\$ 84,200.00	84,200.00
6	Wis. Minn. & Pac. R. R. Co.									84,200.00
7	C., Mil. & St. Paul Ry. Co.	42,247,394.23	4,468,631.65	925.00		58,485.35	30,321.53	386,213.61		47,190,091.39
8	Chicago & North-Western Ry. Co.	47,941,322.96	5,265,182.71	37,669.41		4,544.32	77,353.43	1,717,765.20		55,033,228.48
9	C., St. P., Minn. & O. Ry. Co.	5,860,255.16	402,622.72	572,227.23		28,832.40	219,736.08	11,547.84		7,094,971.13
10	Iowa Southern Ry. Co.									14,118.35
11	Chicago, R. I. & Pac. Ry. Co.		5,786,745.46	3,722.69		8,300.22	700.00	11,220,174.42		17,019,703.03
12	St. Paul & K. C. S. L. R. R. Co.	99,884.49								99,884.49
13	Colfax Northern Ry. Co.				\$ 182.10				39,687.51	40,169.61
14	Colfax Consolidated Coal Co.	83,044.26	3,917.70		286.08					87,278.04
15	Security Investment Co.	104,064.84			981.22					105,046.06
16	Creston, Win. & D. M. R. R. Co.									
17	Davenport, R. I. & N. W. Ry. Co.	37,790.00								37,790.00
18	Great Northern Ry. Co.	76,809,829.47	112,682.66	15,694.56		47,651.02	54,178.44	127,790.70		77,201,706.85
19	Illinois Central R. R. Co.	16,065,908.73	16,010,193.08	24,740.70			9,855.84	15,273.50		30,671,971.85
20	Dubuque & S. C. R. R. Co.	74,526.20	265,853.83				2,719.35			393,168.38
21	Keokuk & Des Moines Ry. Co.								370,039.55	370,039.55
22	Manchester & Onida Ry. Co.	15,065.20						39.46		15,104.99
23	Minn. & St. Louis R. R. Co.	693,598.38	651,050.01					2,161.66		1,398,624.08
24	Mus., Burl. & South. R. R. Co.	37,710.57					200.00			37,910.57
25	Tabor & Northern R. R. Co.				1,787.91				20,627.31	30,627.31
26	Union Pacific R. R. Co.	88,844,914.24	5,630,727.76		20,360.31	3.22	1,685.25	465,396.25		89,332,428.81
27	Wabash Ry. Co.		4,172,045.27	65.00				4,141.56		9,838,671.06
	Total	\$ 436,842,379.50	\$ 44,801,283.43	\$ 678,088.23	\$ 1,449.40	\$ 205,991.13	\$ 455,124.47	\$ 15,945,947.82	\$ 514,364.37	\$ 499,105,228.34

*Debit item.

TABLE 6—RAILWAY OPERATING REVENUES—ENTIRE LINE

PART I—RAIL LINE TRANSPORTATION REVENUES.

Number	Railway Companies	Freight	Passenger	Excess baggage	Shipping car	Parlor and chair car	Mail	Express
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 98,801,487.73	\$ 30,907,445.28	\$ 345,586.34		\$ 44,963.05	\$ 2,307,787.29	\$ 5,208,377.68
2	Atlantic Northern Ry. Co.	31,969.17	2,730.82	157.80			861.62	733.74
3	Chicago, Burlington & Quincy R. R. Co.	87,008,589.67	24,373,779.64	356,879.29		1,668.72	5,507,898.51	3,212,079.48
4	Chicago Great Western R. R. Co.	11,007,427.74	5,933,131.12	37,335.71		31,223.34	234,947.17	413,338.87
5	Mason City & Ft. Dodge R. R. Co.							
6	Wisconsin, Minn. & Pacific R. R. Co.							
7	Chicago, Milwaukee & St. Paul Ry. Co.	79,967,271.48	31,329,946.47	183,841.04	\$ 1,386,630.78	78,004.40	2,217,022.97	3,164,464.25
8	Chicago & North-Western Ry. Co.	72,264,461.50	24,516,357.50	212,706.94		301,442.74	1,833,913.76	3,217,588.40
9	Chicago, St. Paul, Minneapolis & O. Ry. Co.	13,884,709.56	5,741,637.78	61,889.76		30,087.87	349,538.12	641,948.02
10	Iowa Southern Ry. Co.							
11	Chicago, Rock Island & Pacific Ry. Co.	56,897,269.60	22,449,782.78	186,663.66		18,821.77	1,742,507.30	2,030,428.57
12	St. Paul & Kansas City Short Line R. R. Co.							
13	Colfax Northern Ry. Co.	23,810.40	7,088.81					
14	Colfax Consolidated Coal Co.							
15	Security Investment Co.							
16	Creston, Winterset & Des Moines R. R. Co.	9,335.60						
17	Davenport, Rock Island & Northwestern Ry. Co.						138.45	
18	Great Northern Ry. Co.	64,360,669.32	15,836,341.21	127,286.63	\$ 844,248.62	78,587.05	1,975,371.69	2,177,184.98
19	Illinois Central R. R. Co.	63,128,728.19	17,090,134.53	133,171.59		28,371.32	1,404,293.54	2,384,826.30
20	Dubuque & Sioux City R. R. Co.							
21	Keokuk & Des Moines Ry. Co.	180,410.61	129,186.18	1,638.00			11,450.46	13,279.35
22	Manchester & Onida Ry. Co.	13,250.66	7,631.00	85.68			365.79	992.80
23	Minneapolis & St. Louis R. R. Co.	8,382,445.75	1,952,181.87	17,676.67		56.65	228,306.57	201,466.47
24	Muscataine & Burlington Southern R. R. Co.	98,315.94	33,615.71	302.16			2,150.07	2,965.17
25	Tabor & Northern R. R. Co.	19,392.31	2,747.73	64.91			670.17	835.30
26	Union Pacific R. R. Co.	55,839,583.91	13,918,940.03	106,809.80		7,355.13	1,829,323.00	1,900,324.63
27	Wabash Ry. Co.	29,342,854.70	7,673,810.48	62,640.64		35,833.98	789,493.67	1,976,249.63
	Total	\$ 641,138,910.20	\$ 189,916,309.01	\$ 1,782,667.22	\$ 2,230,879.40	\$ 606,705.92	\$ 17,434,673.30	\$ 20,149,191.76

PART II—RAIL LINE TRANSPORTATION REVENUES—Continued.

Number	Railway Companies	Other passenger train	MILK	Switching	Special service train	Other freight train	Total rail-line transportation revenue
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 881,812.07	\$ 34,656.07	\$ 714,237.27	\$ 88.00	\$ 66,925.96	\$ 139,303,871.07
2	Atlantic Northern Ry. Co.			38.00			35,791.15
3	Chicago, Burlington & Quincy R. R. Co.	63,542.30	473,500.00	1,458,687.26	29,094.44		119,385,935.34
4	Chicago Great Western R. R. Co.	8,569.13	165,250.95	242,207.23	7,159.15		16,072,554.31
5	Mason City & Ft. Dodge R. R. Co.						
6	Wisconsin, Minn. & Pacific R. R. Co.						
7	Chicago, Milwaukee & St. Paul Ry. Co.	63,633.87	934,140.89	2,169,375.73	30,324.62		111,545,325.49
8	Chicago & North-Western Ry. Co.	223,348.89	1,344,305.82	1,627,124.57	69,325.30	\$ 469.87	105,559,126.35
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	68,307.69	34,675.45	374,436.29			21,096,191.26
10	Iowa Southern Ry. Co.						
11	Chicago, Rock Island & Pacific Ry. Co.						
12	St. Paul & Kansas City Short Line R. R. Co.			2,243.20			22,642.41
13	Colfax Northern Ry. Co.						
14	Colfax Consolidated Coal Co.						
15	Security Investment Co.						
16	Creston, Winterset & Des Moines R. R. Co.			114,508.62			9,335.60
17	Davenport, Rock Island & Northwestern Ry. Co.	19,801.52		1,028,910.25		382.03	89,417,682.16
18	Great Northern Ry. Co.	119,663.00	314,063.96	968,562.00	52,015.34		85,523,616.68
19	Illinois Central R. R. Co.						
20	Dubuque & Sioux City R. R. Co.			8,155.68			339,140.28
21	Keokuk & Des Moines Ry. Co.		8.82	1.50			21,756.31
22	Manchester & Onida Ry. Co.			183,508.00		19,656.30	10,910,522.73
23	Minneapolis & St. Louis R. R. Co.	3,545.06		9,483.16			147,022.21
24	Muscataine, Burlington & Southern R. R. Co.		218.98	2,374.00			36,109.46
25	Tabor & Northern Ry. Co.	385,800.83		357,198.90		17,187.25	74,482,473.57
26	Union Pacific R. R. Co.	6,744.41	62,589.58	461,417.80		16,451.50	39,729,284.20
27	Wabash Ry. Co.						
	Total	\$ 1,950,835.81	\$ 3,363,516.50	\$ 10,145,955.83	\$ 375,979.71	\$ 23,923.30	\$ 866,119,148.06

*Debit item.

TABLE 6—RAILWAY OPERATING REVENUES—ENTIRE LINE

PART III—INCIDENTAL OPERATING REVENUES.

Number	Railway Companies	Dining and buffet	Hotel and restaurant	Station, train and boat privileges	Parcel room	Storage—freight	Storage—baggage	Demurrage
1	Atchison, Topeka & Santa Fe Ry. Co.			\$ 353,773.71	\$ 4,259.82	\$ 62,322.65	\$ 41,451.31	\$ 574,760.95
2	Atlantic Northern Ry. Co.							307.00
3	Chicago, Burlington & Quincy R. R. Co.	\$ 808,590.34	\$ 190,474.05	\$ 745.77	17,514.46	47,574.05	20,754.09	575,812.95
4	Chicago Great Western R. R. Co.	115,713.66	26,601.21	5,088.29	678.90	17,155.23	1,656.96	32,025.80
5	Mason City & Ft. Dodge R. R. Co.							
6	Wisconsin, Minn. & Pacific R. R. Co.							
7	Chicago, Milwaukee & St. Paul Ry. Co.	725,650.24	3,339.91	63,073.78	3,511.37	56,281.00	26,163.87	582,820.11
8	Chicago & North-Western Ry. Co.	628,674.57	109,887.57	63,238.05	43,542.29	45,021.41	23,692.39	669,142.48
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	135,517.66	42,560.75	\$ 174.79	1,384.98	18,825.81	1,185.65	108,073.03
10	Iowa Southern Railway Co.							
11	Chicago, Rock Island & Pacific Ry. Co.	514,232.77	33,636.60	83,800.75	10,836.81	38,758.09	21,030.27	408,469.98
12	St. Paul & Kansas City Short Line R. R. Co.							190.00
13	Colfax Northern Ry. Co.							
14	Colfax Consolidated Coal Co.							
15	Security Investment Co.							
16	Creston, Winterset & Des Moines R. R. Co.			39.16	599.20	461.50		9,765.00
17	Davenport, Rock Island & Northwestern Ry. Co.							
18	Great Northern Ry. Co.	593,879.23	496,230.83	9,237.75	48,864.90	19,388.49	38,052.96	341,462.41
19	Illinois Central R. R. Co.	440,028.90	506,230.70	114,074.18	85,495.55	162,866.23	11,092.77	431,045.68
20	Dubuque & Sioux City R. R. Co.							
21	Keokuk & Des Moines Ry. Co.			311.21		120.95	53.45	2,691.70
22	Manchester & Oneida Ry. Co.							13.00
23	Minneapolis & St. Louis R. R. Co.	743.25		5,163.09	83.40	3,684.19	793.55	56,677.95
24	Muscataine, Burlington & Southern R. R. Co.					40.35		1,825.40
25	Tabor & Northern R. R. Co.					12.35		134.00
26	Union Pacific R. R. Co.	796,230.70	1,096,471.80	45,813.22	5,919.55	18,030.86	22,923.78	194,510.30
27	Wabash Ry. Co.	213,166.08		25,463.89	3,111.76	17,989.48	1,285.25	236,624.51
	Total	\$ 4,965,424.75	\$ 2,204,983.61	\$ 737,052.54	\$ 157,392.89	\$ 509,364.19	\$ 210,085.90	\$ 4,075,524.95

PART IV—INCIDENTAL OPERATING REVENUES—Continued.

Number	Railway Companies	Telegraph and telephone	Grain elevator	Stockyard	Power	Rents of buildings and other property	Miscellaneous	Total incidental operating revenues
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 208,619.39		\$ 237,322.79		\$ 21,417.31	\$ 352,124.19	\$ 1,650,551.36
2	Atlantic Northern Ry. Co.					207.90	3,357.82	3,872.72
3	Chicago, Burlington & Quincy R. R. Co.	259,843.19		590,953.37		168,779.67	183,268.91	2,842,357.85
4	Chicago Great Western R. R. Co.	1,149.85				11,936.16	30,440.05	282,309.80
5	Mason City & Ft. Dodge R. R. Co.							
6	Wisconsin, Minn. & Pacific R. R. Co.							
7	Chicago, Milwaukee & St. Paul Ry. Co.	119,830.12		75,232.16		182,025.48	294,448.15	2,063,431.85
8	Chicago & North-Western Ry. Co.			70,894.16		305,080.83	743,675.55	2,703,400.21
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.					12,324.12	11,710.48	339,756.07
10	Iowa Southern Ry. Co.							
11	Chicago, Rock Island & Pacific Ry. Co.	29,991.07						1,272,409.72
12	St. Paul & Kansas City Short Line R. R. Co.					27.00		147.00
13	Colfax Northern Ry. Co.							
14	Colfax Consolidated Coal Co.							
15	Security Investment Co.							
16	Creston, Winterset & Des Moines R. R. Co.					1,381.40	57.13	12,306.39
17	Davenport, Rock Island & Northwestern Ry. Co.					73,263.07	450,208.15	2,119,559.71
18	Great Northern Ry. Co.	46,023.92				41,785.80	164,203.94	1,609,321.75
19	Illinois Central R. R. Co.							
20	Dubuque & Sioux City R. R. Co.						88.55	3,265.86
21	Keokuk & Des Moines Ry. Co.							13.00
22	Manchester & Oneida Ry. Co.					15,689.65	4,223.51	91,616.11
23	Minneapolis & St. Louis R. R. Co.	1,597.52				1,594.00	872.54	4,335.29
24	Muscataine, Burlington & Southern R. R. Co.						30.48	484.30
25	Tabor & Northern R. R. Co.	307.47						2,493,134.80
26	Union Pacific R. R. Co.	115,513.97			\$ 2,843.22	117,152.93	82,724.88	57,641.50
27	Wabash Ry. Co.		\$ 26,645.80			47,829.20		627,048.48
	Total	\$ 708,229.44	\$ 26,645.80	\$ 944,467.98	\$ 2,843.22	\$ 1,016,882.25	\$ 2,419,523.54	\$ 18,119,210.87

TABLE 6—RAILWAY OPERATING REVENUES—ENTIRE LINE

PART V—JOINT FACILITY REVENUES AND TOTAL OPERATING REVENUES.

Number	Railway Companies	Joint facility— credit	Joint facility— debit	Total joint facility revenue	Total railway oper- ating revenue
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 56,621.40	\$ 32,108.29	\$ 24,513.11	\$ 140,978,006.14
2	Atlantic Northern Ry. Co.	119,061.48	7,718.02	111,343.41	89,663.87
3	Chicago, Burlington & Quincy R. R. Co.	13,627.57	108.65	13,518.92	122,343,706.60
4	Chicago Great Western R. R. Co.				16,968,323.03
5	Mason City & Fort Dodge R. R. Co.		364.69		
6	Wisconsin, Minn. & Pacific R. R. Co.		12,286.44	2,420.70	
7	Chicago, Milwaukee & St. Paul Ry. Co.	130,868.00		130,443.31	113,730,301.66
8	Chicago & North-Western Ry. Co.				108,204,083.32
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.		16,531.19	46,561.14	21,476,569.07
10	Iowa Southern Ry. Co.				
11	Chicago, Rock Island & Pacific Ry. Co.	86,732.54	5,811.30	79,921.04	88,709,549.47
12	St. Paul & Kansas City Short Line R. R. Co.				
13	Colfax Northern Ry. Co.				82,780.41
14	Colfax Consolidated Coal Co.				
15	Security Investment Co.				
16	Creston, Winterset & Des Moines R. R. Co.				9,335.69
17	Davenport, Rock Island & Northwestern Ry. Co.				129,950.46
18	Great Northern Ry. Co.				88,334,163.30
19	Illinois Central R. R. Co.	47,480.63	50,556.36	3,689.67	87,144,796.37
20	Dubuque & Sioux City R. R. Co.	54,570.37	42,523.43	12,047.94	
21	Keokuk & Des Moines Ry. Co.				342,423.19
22	Manchester & Onedia Ry. Co.	17.05		17.05	21,769.31
23	Minneapolis & St. Louis R. R. Co.	2,923.81		2,923.81	11,046,462.65
24	Muscatine, Burlington & Southern R. R. Co.				151,357.80
25	Tabor & Northern R. R. Co.				26,500.76
26	Union Pacific R. R. Co.	36,790.20	23,971.39	12,814.81	76,988,423.18
27	Wabash Ry. Co.	105,000.22		105,000.22	40,471,995.90
	Total	\$ 785,106.50	\$ 160,040.70	\$ 527,067.80	\$ 910,775,520.78

*Debit item.

TABLE 6A—RAILWAY OPERATING REVENUES—IOWA

PART I—RAIL LINE TRANSPORTATION REVENUES.

Number	Railway Companies	Freight	Passenger	Excess baggage	Sleeping car	Parlor and chair car	Mail	Express
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 708,500.02	\$ 156,484.02	\$ 1,739.85			\$ 26,128.11	\$ 44,962.62
2	Atlantic Northern Ry. Co.	31,369.17	2,730.82	137.80			861.02	733.74
3	Chicago, Burlington & Quincy R. R. Co.	8,778,695.54	3,418,762.52	35,815.44			771,853.57	309,019.88
4	Chicago Great Western R. R. Co.	5,662,667.57	2,305,851.04	16,473.84		\$ 13,972.83	125,249.12	208,245.35
5	Mason City & Ft. Dodge R. R. Co.							
6	Wisconsin, Minn. & Pacific R. R. Co.							
7	Chicago, Milwaukee & St. Paul Ry. Co.	13,944,303.03	5,183,838.09	31,656.44	\$ 178,849.81		294,162.70	573,831.10
8	Chicago & North-Western Ry. Co.	17,201,649.49	5,439,559.36	60,623.10		28,478.50	559,104.83	968,825.19
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	701,956.50	466,833.92	5,327.77		2,797.92	44,892.19	45,806.03
10	Iowa Southern Ry. Co.							
11	Chicago, Rock Island & Pacific Ry. Co.	13,284,519.70	5,627,630.35	57,962.62		.60	450,242.67	612,654.03
12	St. Paul & Kansas City Short Line R. R. Co.	23,310.40	7,088.81					
13	Colfax Northern Ry. Co.							
14	Colfax Consolidated Coal Co.							
15	Security Investment Co.							
16	Creston, Winterset & Des Moines R. R. Co.	9,335.69						
17	Davenport, Rock Island & Northwestern Ry. Co.	442,086.68	75,517.87	600.45	30.81		11,322.85	6,448.19
18	Great Northern Ry. Co.	4,735,270.42	1,795,947.30	16,606.94		5,774.90	163,335.06	233,882.81
19	Illinois Central R. R. Co.							
20	Dubuque & Sioux City R. R. Co.							
21	Keokuk & Des Moines Ry. Co.	180,410.01	129,196.18	1,626.62			11,450.46	13,379.33
22	Manchester & Onedia Ry. Co.	15,356.66	7,051.00	85.68			365.79	362.86
23	Minneapolis & St. Louis R. R. Co.	4,072,828.09	911,125.79	9,954.22			129,223.91	97,455.76
24	Muscatine, Burlington & Southern R. R. Co.	98,515.94	33,615.71	292.16			2,150.07	2,965.17
25	Tabor & Northern R. R. Co.	19,292.31	2,747.73	64.91			576.17	835.36
26	Union Pacific R. R. Co.	107,165.19	11,378.38	168.38			2,587.56	3,920.54
27	Wabash Ry. Co.	685,165.82	356,573.41	2,971.66			43,368.00	30,661.28
	Total	\$70,069,961.24	\$23,808,325.30	\$242,194.82	\$ 173,870.62	\$ 51,054.75	\$ 2,636,929.96	\$ 3,152,740.96

TABLE 6A—RAILWAY OPERATING REVENUES—IOWA

PART II—RAIL LINE TRANSPORTATION REVENUES—Continued.

Number	Railway Companies	Other passenger train	Milk	Switching	Special service train	Other freight—train	Total rail-line transportation revenue
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 9,282.54	29.73	709.70		4.14	942,541.14
2	Atlantic Northern Ry. Co.			38.00			35,791.15
3	Chicago, Burlington & Quincy R. R. Co.	8,107.40	55,358.37	53,017.37	5,092.40		13,457,216.59
4	Chicago Great Western R. R. Co.	3,517.87	99,671.12	71,946.56	4,965.09		8,383,563.49
5	Mason City & Ft. Dodge R. R. Co.						
6	Wisconsin, Minn. & Pacific R. R. Co.						
7	Chicago, Milwaukee & St. Paul Ry. Co.	14,061.03	80,900.49	144,471.63	5,147.15		18,443,921.44
8	Chicago & North-Western Ry. Co.	77,023.03	69,730.12	105,501.54	11,344.85	*107.90	24,511,031.59
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	5,225.50	2,103.30	8,116.44	1,474.50		1,312,164.17
10	Iowa Southern Ry. Co.						
11	Chicago, Rock Island & Pacific Ry. Co.	21,989.05		125,104.47	9,981.88		20,190,416.22
12	St. Paul & Kansas City Short Line R. R. Co.						
13	Colfax Northern Ry. Co.			2,343.30			32,642.41
14	Colfax Consolidated Coal Co.						
15	Security Investment Co.						9,335.69
16	Creston, Winterset & Des Moines R. R. Co.			61,799.45			
17	Davenport, Rock Island & Northwestern Ry. Co.			7,010.05			543,069.80
18	Great Northern Ry. Co.	99.99					
19	Illinois Central R. R. Co.	2,676.13	21,606.04	35,147.33	1,965.00		7,009,611.87
20	Dubuque & Sioux City R. R. Co.						
21	Keokuk & Des Moines Ry. Co.			3,185.68			339,140.28
22	Manchester & Onida Ry. Co.		8.83	1.50			21,764.31
23	Minneapolis & St. Louis R. R. Co.	2,054.78		37,988.74	5,617.50		5,290,248.70
24	Muscatine, Burlington & Southern R. R. Co.			9,483.16			147,023.21
25	Tabor & Northern R. R. Co.		218.98	2,374.00			26,109.46
26	Union Pacific R. R. Co.	644.65		357.20		62.79	136,224.77
27	Wabash Ry. Co.	111.40	1,292.19	7,337.45		321.01	1,139,403.83
	Total	\$ 145,690.94	\$ 245,015.16	\$ 674,106.44	\$ 45,975.00	\$ 1,206.15	\$ 101,807,207.27

*Debit item.

PART III—INCIDENTAL OPERATING REVENUES.

Number	Railway Companies	Dining and buffet	Hotel and restaurant	Station, train and boat privileges	Parcel room	Storage—freight	Storage—baggage	Demurrage	Telegraph and telephone
1	Atchison, Topeka & Santa Fe Ry. Co.			\$ 2,294.81	95.90	157.85	56.06	160.00	267.89
2	Atlantic Northern Ry. Co.								307.00
3	Chicago, Burlington & Quincy R. R. Co.	\$ 91,700.05		1,276.13	1,234.60	6,711.61	2,202.70	43,067.53	60,620.87
4	Chicago Great Western R. R. Co.	52,358.24	7,915.30	3,349.49	436.19	4,514.41	962.93	31,737.06	845.50
5	Mason City & Ft. Dodge R. R. Co.								
6	Wisconsin, Minn. & Pacific R. R. Co.								
7	Chicago, Milwaukee & St. Paul Ry. Co.	56,772.47		8,319.17	1,279.20	8,073.13	1,120.51	45,677.75	15,063.51
8	Chicago & North-Western Ry. Co.	157,946.43		9,146.47	228.90	9,311.75	5,515.00	63,756.46	
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	10,497.50		489.84		597.35	250.35	5,584.00	
10	Iowa Southern Ry. Co.								
11	Chicago, Rock Island & Pacific Ry. Co.	134,799.38		16,968.36	995.65	11,924.73	6,236.79	103,081.90	7,479.12
12	St. Paul & Kansas City Short Line R. R. Co.								
13	Colfax Northern Ry. Co.							120.00	
14	Colfax Consolidated Coal Co.								
15	Security Investment Co.								
16	Creston, Winterset & Des Moines R. R. Co.								
17	Davenport, Rock Island & Northwestern Ry. Co.			35.12	473.30	326.50			2,821.00
18	Great Northern Ry. Co.	2.50		43.32	609.80	157.00	89.80		3,985.60
19	Illinois Central R. R. Co.	37,522.00		10,949.22	978.70	4,630.73	911.05	27,051.60	32.69
20	Dubuque & Sioux City R. R. Co.								
21	Keokuk & Des Moines Ry. Co.			311.21		120.95	53.45		2,691.70
22	Manchester & Onida Ry. Co.								15.00
23	Minneapolis & St. Louis R. R. Co.			3,536.16	51.40	1,823.18	72.56		26,033.55
24	Muscatine, Burlington & Southern R. R. Co.					49.33			1,828.40
25	Tabor & Northern R. R. Co.					12.35			134.00
26	Union Pacific Railroad Co.	790.23	1,066.47	45.81	5.92	18.68	22.92		194.51
27	Wabash Ry. Co.	5,179.00		1,692.72	64.92	473.50	21.15		5,331.00
	Total	\$ 547,564.77	\$ 9,011.67	\$ 58,367.83	\$ 6,446.29	\$ 47,832.61	\$ 15,628.35	\$ 302,050.56	\$ 85,454.32

TABLE 6A—RAILWAY OPERATING REVENUES—IOWA

PART IV—INCIDENTAL OPERATING REVENUES—Continued—JOINT FACILITY REVENUE AND TOTAL RAILWAY OPERATING REVENUES.

Number	Railway Companies	Incidental Operating Revenues—Cont'd				Joint Facility Revenues			Total railway operating revenues
		Power	Rents & buildings and other property	Miscellaneous	Total	Joint facility—credit	Joint facility—debit	Total facility operating revenues	
1	Aitchison, Topeka & Santa Fe Ry. Co.	\$ 181.19	\$ 13,764.37	\$	16,978.06			\$ 16,978.06	\$ 650,519.20
2	Atlantic Northern Ry. Co.	307.90	3,257.82		3,572.72			3,572.72	39,693.87
3	Chicago, Burlington & Quincy R. R. Co.	14,395.76	19,647.31		340,367.89	\$ 21,342.11	\$ 194.86	\$ 21,147.25	13,098,731.73
4	Chicago Great Western R. R. Co.	437.34	7,428.02		109,964.29	148.09	168.65	"29.56	8,443,506.23
5	Mason City & Ft. Dodge R. R. Co.								
6	Wisconsin, Minn. & Pacific R. R. Co.								
7	Chicago, Milwaukee & St. Paul Ry. Co.	6,038.95	7,750.05		148,534.54	45,166.08	129.21	45,036.87	15,037,492.83
8	Chicago & North-Western Ry. Co.	42,446.24	37,659.15		324,011.40	7,738.47	7,214.76	523.71	24,535,566.70
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	15.00	942.12		17,860.16	9,876.38	3,979.38	1,897.00	1,331,967.33
10	Iowa Southern Ry. Co.								
11	Chicago, Rock Island & Pacific Ry. Co.	6,407.28	9,283.74		297,136.86	332.06	189.35	142.71	30,487,468.79
12	St. Paul & Kansas City Short Line R. R. Co.								
13	Colfax Northern Ry. Co.	27.00			147.00				22,789.41
14	Colfax Consolidated Coal Co.								
15	Security Investment Co.								
16	Creston, Winterset & Des Moines R. R. Co.								9,325.09
17	Davenport, Rock Island & Northwestern Ry. Co.	310.86	55.94		65,923.43				65,923.43
18	Great Northern Ry. Co.	693.00	1,895.72		7,444.83				546,425.73
19	Illinois Central R. R. Co.	2,678.70	5,211.70		89,921.70		4,085.96	*4,085.96	7,099,468.07
20	Dubuque & Sioux City R. R. Co.								
21	Keokuk & Des Moines Ry. Co.		88.55		3,265.85	17.05		17.05	342,423.19
22	Manchester & Onida Ry. Co.				13.00				21,769.31
23	Minneapolis & St. Louis R. R. Co.	5,070.49	1,617.73		42,114.50	14.83		14.83	5,208,388.55
24	Muscatine, Burlington & Southern R. R. Co.	1,594.00	1,872.54		4,335.29				151,357.50
25	Tabor & Northern R. R. Co.		30.48		494.30				36,598.76
26	Union Pacific R. R. Co.	2.84	117.15		83.73	2,493.13	36.79	23.97	12,828,730.72
27	Wabash Ry. Co.		1,015.63	2,305.49	15,989.84	121.01		121.01	1,165,514.08
	Total	\$ 2.84	\$ 85,191.39	\$ 111,865.46	\$ 1,390,815.20	\$ 80,792.87	\$ 16,001.64	\$ 64,791.23	\$ 108,322,763.70

*Debit.

TABLE 7—RAILWAY OPERATING EXPENSES—ENTIRE LINE

Number	Railway Companies	Maintenance of way and structures	Maintenance of equipment	Traffic expenses	Transportation—rail line	Miscellaneous operations	General expenses	Transportation for investment—credit	Grand total railway operating expenses	Operating ratio—per cent
2	Atlantic Northern Ry. Co.	19,929.20	4,070.00		13,855.10	847.16	3,177.62		41,879.08	
3	C. B. & Q. R. R. Co.	12,984,598.91	18,166,488.95	1,681,961.94	42,253,222.68	1,455,938.67	2,764,770.21	743,796.98	78,632,345.53	64.27
4	C. & W. R. R. Co.	2,131,192.50	2,882,950.36	556,462.15	6,350,827.22	144,587.33	499,573.69	15,181.42	12,492,411.60	
5	M. C. & Ft. D. R. R. Co.									
6	Wis. M. & P. R. R. Co.									
7	C. M. & St. P. Ry. Co.	10,953,308.83	22,015,200.63	1,803,963.65	48,083,125.30	813,678.84	2,163,192.25	635,505.86	86,195,960.74	74.99
8	C. & N. W. Ry. Co.	13,394,113.15	17,809,538.42	1,304,907.23	43,177,645.81	790,667.17	2,860,503.63	168,229.68	78,756,989.23	72.73
9	C. I. St. P. R. & O. Ry.	2,851,819.87	3,016,674.43	344,165.32	9,279,451.68	191,731.33	544,356.15	16,865.41	15,841,313.84	73.76
10	Iowa Southern Ry. Co.									
11	C. R. I. & P. Ry. Co.	10,378,114.40	16,341,938.07	1,072,487.38	32,604,080.08	559,001.00	2,225,539.63	292,079.67	63,489,000.49	74.07
12	St. P. & K. O. S. I.									
13	Colfax Northern Ry. Co.	5,745.01	6,649.92	40.65	16,034.43		1,935.25		30,466.26	92.73
14	Colfax Cons'd Coal Co.									
15	Security Inv. Co.									
16	C. W. & D. M. R. R. Co.	10,593.22	1,754.00		4,040.00				16,387.22	
17	D., R. I. & N. W. Ry. Co.	31,836.91	23,041.10		82,059.46		2,731.42		142,635.89	113.35
18	Great Northern Ry. Co.	11,535,903.04	11,899,672.20	1,339,870.36	32,242,472.13	1,133,911.31	1,569,634.22	422,677.89	59,242,785.46	66.02
19	Ill. Central R. R. Co.	11,289,315.48	15,214,178.18	1,832,010.77	29,076,857.91	559,456.05	2,083,164.64	215,142.62	62,339,834.41	71.54
20	Irb. & S. C. R. R. Co.									
21	Keokuk & D. M. Ry. Co.	62,577.84	30,796.29	2,684.97	173,969.05		8,245.27	44.56	398,239.86	78.33
22	Manchester & O. Ry. Co.	2,477.70	2,676.61	775.22	11,896.31		343.59		19,079.43	91.80
23	Minn. & St. L. R. R. Co.	1,535,259.25	1,270,519.17	215,072.82	4,575,865.74	998.95	273,067.48	1,604.19	7,869,191.32	71.51
24	Mus., Burl. & S. R. R. Co.	25,669.02	14,501.59	5,457.00	67,730.15		10,294.66		123,052.42	81.29
25	Tabor & Northern R. R. Co.	8,515.82	1,287.70	5.94	9,019.14		5,065.08		32,869.08	89.80
26	Union Pacific R. R. Co.	8,390,174.55	10,005,284.30	1,367,396.60	23,308,565.91	1,733,629.82	2,133,737.79	610,702.57	45,998,606.91	59.67
27	Wabash Ry. Co.	2,961,074.66	5,466,119.82	1,089,212.42	16,888,339.72	239,932.46	918,640.11	37,575.15	28,498,806.12	70.94
	Total	\$ 105,764,525.90	\$ 159,825,669.72	\$ 18,029,811.38	\$ 331,431,943.36	\$ 7,811,917.33	\$ 20,174,815.64	\$ 3,506,695.23	\$ 627,440,988.19	68.60

TABLE 7A—RAILWAY OPERATING EXPENSES AND TAXES—IOWA

Number	Railway Companies	Maintenance of way and structures	Maintenance of equipment	Traffic expenses	Transportation rail line	Miscellaneous operations	General expenses	Transportation for investment—credit	Grand total railway operating expenses	Operating ratio—per cent	Taxes—Iowa
1	A. T. & S. F. Ry. Co.	\$ 204,651.45	\$ 173,484.11	\$ 13,822.09	\$ 337,476.51	847.16	\$ 26,585.52	\$ 2,801.31	\$ 813,248.37	84.76	\$ 26,816.27
2	Atlantic North. Ry. Co.	19,929.29	4,070.00		13,555.10		3,177.62		41,879.08		
3	C. B. & Q. R. R. Co.	2,005,940.68	2,063,108.35	236,506.27	4,753,749.29	93,546.55	370,894.21	86,418.75	9,467,326.63	69.11	671,779.45
4	C. G. W. R. R. Co.	1,136,198.72	1,510,778.94	296,649.97	3,885,625.99	77,079.56		8,093.21	6,659,704.80	78.87	313,764.19
5	M. C. & Ft. D. R. R.										
6	W. M. & P. R. R.										
7	C. M. & St. P. Ry. Co.	1,762,295.68	4,351,837.13	384,633.54	8,151,483.47	99,882.85	441,379.05	140,632.01	15,050,869.71	80.76	749,437.37
8	C. & N. W. Ry. Co.	3,294,143.31	4,463,239.19	332,593.80	10,789,428.87	187,885.65	573,188.06	41,601.51	19,597,397.31	78.91	794,658.28
9	C. St. P., M. & O.	166,530.12	303,415.85	23,089.48	622,649.82	13,616.66	36,526.30	1,127.64	1,062,703.59	79.79	33,419.68
10	Iowa South. Ry. Co.										
11	C. R. I. & P. Ry. Co.	2,783,085.81	4,195,619.46	433,408.18	8,310,279.75	142,586.73	571,908.03	71,661.58	16,365,225.38	79.88	765,979.15
12	St. P. & K. C. S. L.										
13	Colfax North. Ry. Co.			40.65	16,034.43				30,405.26	92.729	
14	Colfax Con. Coal Co.	5,745.01	6,649.92				1,935.25				
15	Security Inv. Co.								16,387.23		
16	C., W. & D. M. R. R.	10,593.22	1,754.00		4,040.00				16,387.23		
17	D., R. I. & N. W. Ry.	27,766.12	8,423.47		38,166.11		1,923.27		75,277.97	114.19	14,131.30
18	Great North'n Ry. Co.	118,798.25	102,715.90	11,770.82	267,300.04	1,362.76	15,968.90	2,464.87	515,451.80	94.33	31,989.66
19	Ill. Cen. R. R. Co.	1,398,763.88	1,810,222.81	145,186.43	2,770,652.10	39,567.32	298,629.44	11,274.54	6,291,737.44	88.62	272,000.00
20	Dub. & S. C. R. R.										
21	K. & D. M. Ry. Co.	62,577.84	20,796.29	2,684.97	173,960.05		8,246.27	44.56	268,220.86	78.33	
22	Man. & O. Ry. Co.	4,477.70	2,676.61	775.22	11,806.31		243.50		19,979.43	91.80	
23	M. & St. L. R. R. Co.	745,350.24	674,708.20	109,702.02	2,390,947.39		133,962.76	805.21	3,953,896.00	74.48	198,055.64
24	M., B. & S. R. R. Co.	25,069.02	14,561.59	5,457.00	67,730.15		10,294.66		123,052.42	81.29	4,882.11
25	Tabor & N. R. E. Co.	8,515.82	1,287.70	5.94	9,019.14		5,065.08		23,893.68	89.80	
26	Union Pac. R. R. Co.	35,729.70	40,261.14	5,471.83	89,234.25	6,894.52	8,615.03	2,442.82	183,754.66	142.74	44,740.36
27	Wabash Ry. Co.	217,427.90	313,231.36	52,582.61	669,682.97	5,306.04	51,356.07	438.79	1,209,148.25	104.64	56,277.96
	Total	\$14,063,530.76	\$19,891,863.96	\$ 2,054,381.42	\$42,773,121.75	\$ 667,074.83	\$ 2,750,453.94	\$ 399,806.89	\$51,700,559.86	79.14	\$ 3,967,930.82

TABLE 8—SECURITIES OF OTHER CORPORATIONS HELD AS INVESTMENTS

PART I—INVESTMENTS IN SECURITIES OF NON-CARRIER COMPANIES AFFILIATED WITH RESPONDENT.

Number	Railway Companies	Stocks Non-Carrier Corporations—Active				Stocks Non-Carrier Corporations—Inactive			
		Pledged		Unpledged		Pledged		Unpledged	
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 4,297,100.00		\$39,164,538.00	\$ 2,756,871.03				
2	Atlantic Northern Ry. Co.								
3	Chicago, Burlington & Quincy R. R. Co.			2,347,266.66	1,803,876.33			\$ 1,000.00	\$ 1,000.00
4	Chicago Great Western R. R. Co.	57,700.00	\$ 182,700.00						
5	Mason City & Ft. Dodge R. R. Co.	100.00	100.00	220,600.00	220,600.00	\$ 400,000.00	\$ 20,000.00		
6	Wisconsin, Minn. & Pacific R. R. Co.								
7	Chicago, Milwaukee & St. Paul Ry. Co.			1,349,000.00	1,050,299.30			999,700.00	306,166.93
8	Chicago & North-Western Ry. Co.			4,790,000.00	345,000.00				
9	Chicago, St. Paul, Minn. & O. Ry. Co.								
10	Iowa Southern Ry. Co.								
11	Chicago, Rock Island & Pacific Ry. Co.			2,678,600.00	34,998.00	50,000.00	1.00	25,000.00	1.00
12	St. Paul & K. O. Short Line R. R. Co.								
13	Colfax Northern Ry. Co.								
14	Colfax Consolidated Coal Co.								
15	Security Investment Co.								
16	Creston, Winterset & D. M. E. R. Co.								
17	Davenport, R. I. & Northwestern Ry. Co.								
18	Great Northern Ry. Co.			3,323,550.00	2,857,945.99	1,750,000.00	1,750,000.00		
19	Illinois Central R. R. Co.					1,315,000.00	1,068,000.00	10,000.00	2.00
20	Dubuque & Sioux City R. R. Co.								
21	Keokuk & Des Moines Ry. Co.								
22	Manchester & Oneida Ry. Co.								
23	Minneapolis & St. Louis R. R. Co.			40,000.00	265,834.81	700.00	.01		
24	Muscatine, Burlington & Southern R. R. Co.								
25	Tabor & Northern R. R. Co.			12,041,470.00	9,506,802.10				
26	Union Pacific R. R. Co.								
27	Wabash Ry. Co.								
	Total	\$ 4,354,900.00	\$ 182,800.00	\$65,925,024.66	\$18,932,227.56	\$ 3,515,700.00	\$ 2,828,001.01	\$ 1,035,700.00	\$ 207,169.93

TABLE 8—SECURITIES OF OTHER CORPORATIONS HELD AS INVESTMENTS
PART IV—INVESTMENTS IN SECURITIES OF CARRIER COMPANIES AFFILIATED WITH RESPONDENT—Continued.

Number	Railway Companies	Bonds Carrier Corporations—Active				Bonds Carrier Corporations—Inactive	
		Unpledged		Pledged		Pledged	
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 23,457,500.00	\$ 214,000.00	\$ 7,865,600.00	\$ 8,318,228.63		
2	Atlantic Northern Ry. Co.						
3	Chicago, Burlington & Quincy R. R. Co.			1,900,000.00	1,619,226.93		
4	Chicago Great Western R. R. Co.	6,221,000.00	6,221,000.00	27,000.00	25,537.50		
5	Mason City & Ft. Dodge R. R. Co.						
6	Wisconsin, Minn. & Pacific R. R. Co.						
7	Chicago, Milwaukee & St. Paul Ry. Co.			155,000.00	140,000.00		
8	Chicago & North-Western Ry. Co.			1,976,500.00	390,857.29		
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.			137,000.00	137,000.00		
10	Iowa Southern Ry. Co.						
11	Chicago, Rock Island & Pacific Ry. Co.	10,874,000.00	9,158,460.38	13,459,160.19	7,885,664.50	\$ 4,000,000.00	2.00
12	St. Paul & Kansas City Short Line R. R. Co.						
13	Colfax Northern Railway Co.						
14	Colfax Consolidated Coal Co.						
15	Security Investment Co.						
16	Oreston, Winterset & Des Moines R. R. Co.						
17	Davenport, Rock Island & Northwestern Ry. Co.						
18	Great Northern Ry. Co.			37,795,000.00	26,737,600.50		
19	Illinois Central R. R. Co.	8,266,000.00	8,266,000.00	6,643,074.76	6,643,074.76	5,680,000.00	5,680,000.00
20	Dubuque & Sioux City R. R. Co.						
21	Koekuk & Des Moines Ry. Co.						
22	Manchester & Oneida Ry. Co.						
23	Minneapolis & St. Louis R. R. Co.						
24	Muscatine, Burlington & Southern R. R. Co.						
25	Tabor & Northern R. R. Co.						
26	Union Pacific R. R. Co.			77,929,500.00	70,539,905.31		
27	Wabash Ry. Co.			361,000.00	348,790.00		
	Total	\$ 48,518,500.00	\$ 23,839,460.38	\$ 148,248,834.06	\$ 122,475,865.53	\$ 10,280,000.00	\$ 5,680,002.00

PART V—INVESTMENTS IN SECURITIES OF CARRIER COMPANIES AFFILIATED WITH RESPONDENT—Continued.

Number	Railway Companies	Bonds Carrier Corporations—Inactive		Notes Carrier Corporations—Active		Miscellaneous Securities Carrier Corporations—Active	
		Unpledged		Unpledged		Unpledged	
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry. Co.			\$ 44,439,893.44	\$ 28,599,688.39	\$ 26,463,695.00	\$ 26,463,695.00
2	Atlantic Northern Ry. Co.						
3	Chicago, Burlington & Quincy R. R. Co.			425,294.72	425,294.72		
4	Chicago Great Western R. R. Co.						
5	Mason City & Ft. Dodge R. R. Co.						
6	Wisconsin, Minn. & Pacific R. R. Co.						
7	Chicago, Milwaukee & St. Paul Ry. Co.						
8	Chicago & North-Western Ry. Co.			21,242,638.65	13,314,086.38		
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.						
10	Iowa Southern Ry. Co.						
11	Chicago, Rock Island & Pacific Ry. Co.	\$ 500,000.00	\$ 1.00				
12	St. Paul & Kansas City Short Line R. R. Co.						
13	Colfax Northern Railway Co.						
14	Colfax Consolidated Coal Co.						
15	Security Investment Co.						
16	Oreston, Winterset & Des Moines R. R. Co.						
17	Davenport, Rock Island & Northwestern Ry. Co.						
18	Great Northern Ry. Co.						
19	Illinois Central R. R. Co.	2,782,000.00	2,782,600.00	1,810,831.45	1,810,831.45		
20	Dubuque & Sioux City R. R. Co.			1,000,000.00	1,000,000.00		
21	Koekuk & Des Moines Ry. Co.						
22	Manchester & Oneida Ry. Co.						
23	Minneapolis & St. Louis R. R. Co.						
24	Muscatine, Burlington & Southern R. R. Co.						
25	Tabor & Northern R. R. Co.						
26	Union Pacific R. R. Co.			3,707,142.87	3,677,351.34		
27	Wabash Ry. Co.						
	Total	\$ 3,282,000.00	\$ 2,782,601.00	\$ 71,612,861.13	\$ 47,827,252.18	\$ 26,463,695.00	\$ 26,463,695.00

TABLE 8—SECURITIES OF OTHER CORPORATIONS HELD AS INVESTMENTS

PART VI—INVESTMENTS IN SECURITIES OF NON-AFFILIATED COMPANIES.

Number	Railway Companies	Stocks Carrier Corporations—Active				Stocks Carrier Corp'ns—Inactive		Stocks Non-Carrier Corporations—Active			
		Pledged		Unpledged		Unpledged		Pledged		Unpledged	
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
1	Atchison, Topeka & S. F. Ry. Co.	\$ 4,000.00						\$22,744.90		\$ 441,284.00	\$ 207,428.46
2	Atlantic Northern Ry. Co.										
3	Chicago, Burl. & Quincy R. R. Co.			\$ 6,000.00	\$ 6,000.00					2,000.00	2,000.00
4	Chicago Great Western R. R. Co.							12,500.00	\$ 1.00	500.00	500.00
5	Mason City & Ft. D. R. R. Co.										
6	Wis., Minn. & Pac. R. R. Co.										
7	Chicago, Mil. & St. Paul Ry. Co.									272,093.12	272,014.42
8	Chicago & North-Western Ry. Co.			4,171,509.00	3,910,575.93						
9	O., St. P., M. & O. Ry. Co.										
10	Iowa Southern Ry. Co.										
11	Chicago, R. I. & Pac. Ry. Co.	5,925.00	\$ 2.00	463,500.00	60,004.00	899,700.00				16,150.00	10,583.00
12	St. Paul & K. C. S. L. R. R. Co.										
13	Colfax Northern Ry. Co.										
14	Colfax Consolidated Coal Co.										
15	Security Investment Co.										
16	Creston, Win. & D. M. R. R. Co.										
17	Dav., R. I. & Northwestern Ry. Co.										
18	Great Northern Ry. Co.			4,573,600.00	72,918.50					1,448,549.17	1,228,054.60
19	Illinois Central R. R. Co.			558,400.00		1.00				4,650.00	4,650.00
20	Dubuque & S. C. R. R. Co.										
21	Keokuk & Des Moines Ry. Co.										
22	Manchester & Onida Ry. Co.										
23	Minneapolis & St. Louis R. R. Co.										
24	Muscantine, Burl. & South R. R. Co.										
25	Tabor & Northern R. R. Co.			29,543,127.00	36,234,437.78					55,000.00	3,025.00
26	Union Pacific R. R. Co.			5,300.00	4,323.00						
27	Wabash Ry. Co.										
	Total	\$ 9,925.00	\$ 2.00	\$39,321,427.00	\$40,288,220.21	899,700.00		\$35,244.90	\$ 1.00	\$ 2,240,176.29	\$ 1,727,255.55

PART VII—INVESTMENT IN SECURITIES OF NON-AFFILIATED COMPANIES—Continued.

Number	Railway Companies	Stocks Non-Carrier Corp'ns—Inactive		Bonds Carrier Corporations—Active				Bonds Non-Carrier Corporations—Active		Bonds Non-Carrier Corp'ns—Inactive	
		Unpledged		Pledged		Unpledged		Unpledged		Unpledged	
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
1	A., T. & S. F. Ry. Co.					\$ 171,000.00	\$ 153,437.07	\$ 7,844,200.00	\$ 7,843,620.01		
2	Atlantic North. Ry. Co.										
3	C. B. & Q. R. R. Co.	\$ 2,960.00	\$10.00			126,500.00	119,598.00	5,607,099.00	5,606,801.85	\$12,000.00	\$12,000.00
4	C. G. W. R. R. Co.							29,070.00			
5	M. C. & Ft. D. R. R. Co.										
6	W., M. & P. R. R. Co.										
7	O., M. & St. P. Ry. Co.					1,000.00	1,000.00	28,600.00	25,097.05		
8	O. & N.-W. Ry. Co.			\$ 1,750,000.00	\$ 1,750,000.00	906,000.00	895,023.44				
9	C., St. P., M. & O. Ry. Co.										
10	Iowa South. Ry. Co.										
11	O., R. I. & P. Ry. Co.	302,000.00	5.00			5,456,000.00	2,187,924.60	100.00	100.00		
12	St. P. & K. C. S. L.										
13	Colfax North. Ry. Co.										
14	Colfax Cons'd Coal Co.										
15	Security Inv. Co.										
16	C., W. & D. M. R. R. Co.										
17	Dav., R. I. & N. W.										
18	Great North. Ry. Co.					1,323,500.00	1,283,675.39	2,520,600.00	2,520,600.00		
19	Ill. Cen. R. R. Co.			28,736,000.00	20,752,402.48	1,338,000.00	1,338,000.00	254,850.00	232,200.00		
20	Dub. & S. C. R. R. Co.	670.00	1.00								
21	Keokuk & D. M. Ry. Co.										
22	Man. & Onida Ry. Co.										
23	Minn. & St. L. R. R. Co.							92,500.00	92,500.00		
24	Mus., B. & South R. R. Co.										
25	Tabor & North. R. R. Co.										
26	Union Pacific R. R. Co.					101,223,200.00	96,799,034.12	30,307.00	24,100.00		
27	Wabash Ry. Co.	1,300,000.00	1.00			10,433.00	1.00				
	Total	\$ 1,505,630.00	\$17.00	\$30,486,000.00	\$22,502,402.48	\$ 119,555,733.00	\$ 102,778,926.71	\$16,467,310.00	\$16,431,998.91	\$12,000.00	\$12,000.00

TABLE 8—SECURITIES OF OTHER CORPORATIONS HELD AS INVESTMENTS

TABLE VIII—INVESTMENTS IN SECURITIES OF NON-AFFILIATED COMPANIES—Continued.

Number	Railway Companies	Notes Carrier Corporations—Active		Notes Non-Carrier Corporations—Active		Notes Non-Carrier Corporations—Inactive		Misc. Securities Carrier Corp's—Active		Misc. Securities Non-Carrier Corp's—Non-Active	
		Unpledged		Unpledged		Unpledged		Unpledged		Unpledged	
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
1	A., T. & S. F. Ry. Co.	\$ 10,700.00	\$ 10,700.00	\$10,567,345.40	\$10,367,043.40						
2	Atlantic North. Ry. Co.										
3	C., B. & Q. R. R. Co.	163,695.74	162,696.74	169,678.83	169,678.83	\$ 5,088.87	\$ 5,088.87				
4	C. G. W. R. R. Co.									\$ 72,000.00	\$ 72,000.00
5	M. C. & Ft. D. R. R.										
6	W., M. & P. R. R. Co.										
7	C., M. & St. P. Ry. Co.										
8	C. & N. W. Ry. Co.							\$ 3,481.10	\$ 3,481.10		
9	C., St. P., M. & O. Ry.										
10	Iowa South. Ry. Co.										
11	C., R. I. & P. Ry. Co.										
12	St. P. & K. C. S. I.										
13	Colfax North. Ry. Co.										
14	Colfax Cons'd Coal Co.										
15	Security Inv. Co.										
16	C., W. & D. M. R. R.										
17	Dav., R. I. & N. W. Ry.										
18	Great North. Ry. Co.	3,235,669.46	2,635,075.35								
19	Ill. Cent. R. R. Co.	40,000.00	40,000.00	81,335.59	81,335.59						32.00
20	Dub. & S. C. R. R. Co.										
21	Koosuk & D. M. Ry. Co.										
22	Man. & Oneida Ry. Co.										
23	Minn. & St. L. R. R. Co.										
24	Mor., B. & S. R. R. Co.										
25	Tabor & Naeth. R. R. Co.										
26	Union Pac. R. R. Co.	4,636,000.00	4,570,583.33								
27	Wabash Ry. Co.									5,060.00	4,636.00
	Total	\$ 8,086,065.20	\$ 7,420,054.42	\$10,818,337.82	\$10,618,057.82	\$ 5,088.87	\$ 5,088.87	\$ 3,481.10	\$ 3,481.10	\$ 77,060.00	\$ 76,593.00

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS

PART I—INVESTMENTS.

Number	Railway Companies	Investment in road and equipment	Improvement on leased railway property	Sinking funds	Deposited in lieu of mortgaged property sold	Miscellaneous physical property	Investments in Affiliated Companies			
							Stocks	Bonds	Notes	Advances
1	A., T. & S. F.	\$ 613,630,322.51	\$ 2,252,680.52	\$ 627.50		\$ 9,852,235.27	\$ 18,691,347.15	\$ 8,532,228.65	\$ 76,139,209.66	\$ 9,210,424.30
2	Atlantic North.									
3	C., B. & Q. R. R.	473,342,587.71		215,314.53	\$ 76,536.05	932,657.70	30,204,612.12	1,619,236.53	425,294.72	1,422,950.23
4	C. G. W. R. R.	111,942,252.86	3,246.46			110,288.20	526,992.90	6,246,537.50		10,488.94
5	M. C. & Ft. D.	44,725,825.63				15,931.02	340,000.00			
6	W., M. & P.	13,297,951.25				950.00				
7	C., M. & St. P.	602,334,418.56		173,146.87	119,135.58	2,922,619.53	11,033,155.12	140,000.00		25,027,441.33
8	C. & N. W. Ry.	397,916,748.80		710,261.30		671,612.87	12,545,800.44	590,857.29	522,338.05	11,689,302.67
9	C., S. P., M. & O.	79,656,152.58			339,041.55	197,294.48	212,500.00	137,000.00		98.03
10	Iowa South. Ry.	816,919.86				13,831.06				
11	C., R. I. & P.	254,394,178.14	5,964,339.98			3,472,819.07	26,265,063.02	29,399,770.16		14,096,169.00
12	St. P. & K. C.	13,179,440.51	142.06							
13	Colfax North.		80.28							
14	Colfax C. C. Co.	93,976.16								
15	Security Inv. Co.	55,215.23								
16	C., W. & D. M.									
17	D., R. I. & N. W.	3,547,421.30								
18	Great Northern	401,790,918.62	3,637.52	9,405.09	28,157.13	5,490,759.14	189,103,623.87	26,787,600.59	3,488,441.88	9,806,043.45
19	Illinois Central	173,546,459.71				1,554,532.28	38,142,031.58	23,371,674.76	16,960,512.65	91,018,084.76
20	Dub. & S. C.	32,655,357.70		1,905,611.18			2,836,440.63			6,553.54
21	Koosuk & D. M.	6,739,069.05								
22	Man. & Oneida	135,648.19								
23	Minn. & St. Louis	62,950,217.57			61,246.20	61,713.27	309,434.94			9,141.57
24	M., B. & S.	1,288,924.86								
25	Tabor & Naeth	92,917.75								
26	Union Pacific	313,310,918.51			45,306.99	376,285.53	130,399,634.87	73,768,253.68	2,677,351.34	7,144,393.99
27	Wabash	306,342,288.34		295,366.84	5,500.00	2,852,590.25	1,485,506.00	348,760.00		339,970.00
	Total	\$ 3,806,583,294.37	\$ 8,224,093.76	\$ 3,280,733.21	\$ 674,923.50	\$28,525,519.68	\$ 452,147,832.64	\$ 161,902,919.47	\$ 100,213,148.80	\$ 169,871,081.90

*Included in road and equipment.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS

PART II—INVESTMENTS—Continued.

Number	Railway Companies	Other Investments					Total Investments December 31, 1917	Total Investments December 31, 1916	Increase 1917	Decrease 1917
		Stocks	Bonds	Notes	Advances	Miscellaneous				
1	A. T. & S. F.	\$ 207,423.46	\$ 7,997,357.08	\$10,377,743.40	\$ 75,000.00		\$ 756,966,304.50	\$ 732,438,283.76	\$ 24,528,020.74	
2	Atlantic Northern									
3	C. B. & Q.	8,010.00	5,798,699.85	338,463.44		25.00	514,384,388.28	485,928,580.22	28,455,808.06	
4	C. Gt. Western	501.00	29,670.00			72,000.00	118,941,477.86	118,691,619.66	349,858.20	
5	M. C. & Ft. D.						45,082,356.65	45,071,367.45	10,989.20	
6	W. M. & Pac.						12,268,901.25	12,256,455.93	42,445.32	
7	C. M. & St. P.	272,014.49	24,007.05				642,045,338.53	631,269,830.46	10,775,508.07	
8	C. & N. W.	3,910,575.03	2,646,023.44			3,481.10	431,207,062.48	410,216,542.66	20,990,519.82	
9	C. S. P., M. & O.						80,542,086.64	78,180,691.64	2,361,395.00	
10	Iowa Southern						830,750.91	801,507.13	29,243.78	
11	C. R. I. & Pac.	70,864.00	2,188,024.69				326,622,248.75	308,880,734.92	17,741,513.83	
12	St. P. & K. C.						13,175,440.51	12,998,578.47	176,862.04	
13	Colfax Northern						321.94	192.77	39.17	
14	Colfax C. C. Co.						93,976.16	93,594.75	381.41	
15	Security Inv. Co.						55,215.25	171,272.24		\$ 116,056.99
16	C. W. & D. M.									
17	D. R. I. & N. W.						3,547,421.30	3,525,909.12	21,512.18	
18	Great Northern	1,300,973.10	3,804,275.39	2,635,210.00	145,838.15	559,583.96	645,044,467.70	633,701,914.84	21,342,552.86	
19	Illinois Central	4,651.00	22,322,602.48	121,335.59	3,492,401.52	32.00	370,534,408.33	349,524,443.34	21,009,964.99	
20	Dub. & S. C.	1.00					37,403,964.05	33,798,585.08	3,605,378.97	
21	Keokuk & D. M.						6,730,089.05	6,722,549.93	7,539.12	
22	Man. & Onelda						135,648.19	135,648.19		
23	Minn. & St. Louis		92,500.00				63,544,253.45	69,021,427.33		5,477,173.88
24	M. B. & Southern						1,288,924.86	1,276,382.28	12,542.58	
25	Tabor & Northern						92,917.75	92,917.75		
26	Union Pacific	36,236,462.78	90,823,134.12	4,570,583.33			655,343,324.86	622,673,355.31	32,669,969.55	
27	Wabash	4,323.88	1.00		169,325.00	4,536.00	211,819,187.31	208,042,296.72	3,776,870.59	
	Total	\$42,015,805.64	\$ 141,725,395.19	\$18,043,335.76	\$ 3,882,654.67	\$ 639,658.06	\$ 4,937,730,396.56	\$ 4,755,414,576.95	\$ 187,909,050.43	\$ 5,593,230.87

PART III—CURRENT ASSETS.

Number	Railway Companies	Cash	Demand loans and deposits	Time drafts and deposits	Special deposits	Loans and bills receivable	Traffic and car-service balance receivable	Net balance receivable from agents and conductors	Miscellaneous accounts receivable
2	Atlantic Northern Ry. Co.								
3	Chicago, Burlington & Quincy R. R. Co.	10,172,988.23	\$ 25,000.00	1,092,632.08		4,085,739.70	1,407,052.39	5,389,035.34	4,874,011.18
4	Chicago Great Western R. R. Co.	2,359,571.98			67,007.50	1,878.80	298,747.39	450,836.24	766,730.92
5	Mason City & Ft. Dodge R. R. Co.								
6	Wisconsin, Minn. & Pacific R. R. Co.								
7	Chicago, Milwaukee & St. Paul Ry. Co.	7,418,940.49			4,301,088.73	439,662.64	151,781.15	1,015,287.38	3,901,126.70
8	Chicago & North-Western Ry. Co.	5,722,651.43				501,712.35	639,396.46	4,135,108.13	3,570,966.87
9	Chicago, St. Paul, Minn. & O. Ry. Co.	472,808.58			150,000.00	1,302.60	78,611.10	894,790.43	1,130,293.21
10	Iowa Southern Ry. Co.	1,664.66							14,118.35
11	Chicago, Rock Island & Pacific Ry. Co.	4,053,012.57	52,500.00		3,765,330.66	20,187.54	807,867.46	1,755,306.11	2,776,276.12
12	St. Paul & K. C. Short Line R. R. Co.								
13	Colfax Northern Ry. Co.	1,540.89							
14	Colfax Consolidated Coal Co.	2,530.75					3,990.81	635.97	817.80
15	Security Investment Co.	225.77							17.62
16	Creston, Winterset & Des Moines R. R. Co.								
17	Davenport, R. I. & Northwestern R. R.	9,076.66					2,322.63	2,448.01	139,389.23
18	Great Northern Ry. Co.	20,368,821.59	580,000.00	7,275,000.00		3,054,522.97	1,166,411.41	4,989,315.92	6,235,723.74
19	Illinois Central R. R. Co.	3,619,277.94			176,228.54	544,682.82	1,514,821.39	3,032,424.25	6,261,468.89
20	Dubuque & Sioux City R. R. Co.				243.82				227,355.68
21	Keokuk & Des Moines Ry. Co.	9,493.98			3,977.00		2,354.81	16,763.54	39,303.22
22	Manchester & Onelda Ry. Co.	3,836.81					51.54	291.34	465.73
23	Minneapolis & St. Louis R. R. Co.	337,937.23				17,500.00	84,070.77	546,908.73	10,542.52
24	Muscatine, Burlington & South R. R. Co.	*2,344.32			74,553.29	80,964.07	18.61	3,819.41	8,801.58
25	Tabor & Northern R. R. Co.	3,971.07					359.02	556.84	
26	Union Pacific R. R. Co.	5,014,460.49			632,020.00	1,093.89	926,467.63	609,965.26	3,615,949.13
27	Wabash Ry. Co.	1,375,052.76			1,372.50	605.04	1,072,639.33	1,947,571.50	1,866,980.77
	Total	\$95,394,368.01	\$ 657,500.00	\$10,108,632.08	\$ 9,411,206.46	\$11,917,992.82	\$10,498,916.79	\$28,485,120.86	\$43,850,580.60

*Debit item.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS

PART IV—CURRENT ASSETS—Continued.

Number	Railway Companies	Material and supplies	Interest and dividends receivable	Rents receivable	Other current assets	Total current assets December 31, 1917	Total current assets December 31, 1916	Increase 1917	Decrease 1917
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 19,132,001.88	\$ 1,667,027.04			\$ 71,913,474.55	\$ 69,934,273.72	\$10,979,200.83	
2	Atlantic Northern Ry. Co.								
3	Chicago, Burlington & Q. R. R. Co.	15,694,240.51				42,740,680.52	51,696,377.55		\$ 8,955,678.03
4	Chicago Great Western R. R. Co.	1,753,119.17	2,505.88		\$ 55,693.10	5,773,700.07	5,400,327.16	373,472.91	
5	Mason City & Ft. Dodge R. R. Co.								
6	Wisconsin, Minn. & Pac. R. R. Co.								
7	Chicago, Milwaukee & St. P. Ry. Co.	14,688,584.96	5,111,774.59		794,196.13	38,723,073.80	33,909,431.74	4,813,541.06	
8	Chicago & North-Western Ry. Co.	9,777,605.69			762,787.84	25,109,708.77	22,841,281.29	2,268,327.48	
9	Chicago, St. P., Minn. & O. Ry. Co.	3,175,718.00				5,903,613.32	5,379,542.37	524,070.95	
10	Iowa Southern Ry. Co.					15,783.01	353.11	14,929.90	
11	Chicago, Rock Island & P. Ry. Co.	9,587,057.07	345,553.43	835,773.13	991,718.90	24,130,582.99	22,050,972.57	2,080,510.42	
12	St. Paul & K. C. Short Line R. R. Co.					7,492.06	5,557.61	1,934.45	
13	Colfax Northern Ry. Co.	506.59				20,155.75	16,003.38	4,152.37	
14	Colfax Consolidated Coal Co.			17,625.00		2,071.96	500.00	1,571.96	
15	Security Investment Co.	1,339.97		488.00					
16	Creston, Winterset & D. M. R. R. Co.					172,145.18	144,377.98	27,767.20	
17	Davenport, R. I. & Northwestern Ry.	18,908.05				56,659,511.85	32,338,080.48	24,321,431.37	
18	Great Northern Ry. Co.	12,023,879.83	24,500.00		688,745.39	29,316,770.55	27,194,208.77	2,122,561.78	
19	Illinois Central R. R. Co.	12,729,376.16	538,490.56			227,369.50	198,720.92	28,648.58	
20	Dubuque & Sioux City R. R. Co.					104,411.67	122,689.30		22,247.63
21	Keokuk & Des Moines Ry. Co.	26,326.43			2,192.69	22,298.18	27,630.57		4,322.39
22	Manchester & Oneida Ry. Co.	371.02			841.74				
23	Minneapolis & St. Louis R. R. Co.	986,421.29	690.66	1,343.16		2,704,377.05	2,340,192.38	366,275.67	
24	Muscatine, Burlington & Southern R. R. Co.	7,076.75				19,112.97	43,287.39		24,174.42
25	Tabor & Northern R. R. Co.					13,688.51	11,250.22	2,438.29	
26	Union Pacific R. R. Co.	13,561,571.24	2,200,250.37	14,588.49	441,936.32	27,078,242.82	51,094,994.32		24,016,751.50
27	Wabash Ry. Co.	3,562,394.34	22,200.00	14,400.00	914,323.80	10,776,539.04	10,773,674.41	2,864.63	
	Total	\$ 116,729,390.58	\$ 9,913,892.53	\$ 84,217.78	\$ 4,682,434.91	\$ 341,734,352.42	\$ 326,523,197.30	\$ 15,211,155.12	\$ 15,211,155.12

PART V—DEFERRED ASSETS.

Number	Railway Companies	Working fund advances	Insurance and other funds	Other deferred assets	Total deferred assets December 31, 1917	Total deferred assets December 31, 1916	Increase 1917	Decrease 1917
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 13,631.22	\$ 1,973,774.12	\$ 3,620,723.64	\$ 5,614,128.98	\$ 5,294,782.17	\$ 319,346.81	
2	Atlantic Northern Ry. Co.							
3	Chicago, Burlington & Quincy R. R. Co.	31,186.00						
4	Chicago Great Western R. R. Co.	13,736.32		340,440.00	371,623.06	339,414.38	32,211.68	
5	Mason City & Ft. Dodge R. R. Co.				13,736.32	8,045.61	5,690.71	
6	Wisconsin, Minn. & Pac. R. R. Co.							
7	Chicago, Milwaukee & St. Paul Ry. Co.	288,032.08	801,000.00		1,089,032.08	1,634,304.67	54,272.41	
8	Chicago & North-Western Ry. Co.	3,921,427.22			3,921,427.22	4,302,166.53		
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	5,482.79			5,482.79	8,735.51		440,739.31
10	Iowa Southern Ry. Co.			416.80	5,899.59			2,820.92
11	Chicago, Rock Island & Pacific Ry. Co.	148,956.07			148,956.07	64,290.39	84,755.68	
12	St. Paul & Kansas City Short Line R. R. Co.							
13	Colfax Northern Ry. Co.							
14	Colfax Consolidated Coal Co.							
15	Security Investment Co.							
16	Creston, Winterset & Des Moines R. R. Co.			7,698.59	7,698.59	6,458.45	1,240.14	
17	Davenport, Rock Island & Northwestern Ry. Co.							
18	Great Northern Ry. Co.	32,568.10	517,180.95	6,829,998.68	6,879,747.73	3,073,414.04	3,806,333.69	
19	Illinois Central R. R. Co.	21,352.62	2,614,163.91	47,474.61	2,682,991.04	2,681,294.44	1,696.60	
20	Dubuque & Sioux City R. R. Co.							
21	Keokuk & Des Moines Ry. Co.							
22	Manchester & Oneida Ry. Co.	10.00			10.00	10.00		
23	Minneapolis & St. Louis R. R. Co.	1,576.72		3,857.27	5,433.99	3,157.05	2,276.94	
24	Muscatine, Burlington & Southern R. R. Co.							
25	Tabor & Northern R. R. Co.	17,987.62		5,568,913.31	5,586,300.93	1,960,376.66	3,625,924.27	
26	Union Pacific R. R. Co.	22,274.58	5,212.50		27,487.08	18,633.94	8,853.14	
27	Wabash Ry. Co.							
	Total	\$ 4,517,621.30	\$ 5,911,271.48	\$ 15,925,522.90	\$ 36,354,415.68	\$ 18,854,984.84	\$ 17,500,430.84	\$ 18,503,934.84

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS

PART VI—UNADJUSTED DEBITS.

Number	Railway Companies	Rents and insurance premiums paid in advance	Discount on capital stock	Discount on funded debt	Other unadjusted debits	Total unadjusted debits December 31, 1917	Total unadjusted debits December 31, 1916	Increase 1917	Decrease 1917
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 271,576.65			\$ 731,785.84	\$ 1,005,362.52	\$ 1,388,150.78		\$ 384,797.26
2	Atlantic Northern Ry. Co.								
3	Chicago, Burlington & Quincy R. R. Co.	34,772.83		\$ 2,240,995.40	5,400,844.15	7,676,619.38	6,341,242.29	1,335,377.09	
4	Chicago Great Western R. R. Co.	18,210.77		562,933.35	2,512,309.23	3,093,455.35	2,148,217.70	945,237.65	
5	Mason City & Ft. Dodge R. R. Co.				621,496.46	621,496.46	565,046.67	56,449.79	
6	Wisconsin, Minn. & Pacific R. R. Co.				297,854.52	297,854.52	260,684.32	37,170.20	
7	Chicago, Milwaukee & St. Paul Ry. Co.				4,612,072.20	4,612,072.20	2,799,523.82	1,812,548.38	
8	Chicago & North-Western Ry. Co.	22,618.51			1,708,933.84	1,729,532.35	1,213,408.38	516,123.97	
9	Chicago, St. Paul, Minn. & O. Ry. Co.			12,908.72	915,137.17	928,045.89	651,689.16	276,356.73	
10	Iowa Southern Ry. Co.				8,484.40	8,484.40		8,484.40	
11	Chicago, Rock Island & Pacific Ry. Co.	36,267.63			3,472,557.40	3,508,795.03	2,308,661.90	1,140,133.07	
12	St. Paul & K. C. Short Line R. R. Co.								
13	Colfax Northern Ry. Co.	110.35				110.35	93.38	16.97	
14	Colfax Consolidated Coal Co.								
15	Security Investment Co.								
16	Creston, Winterset & Des Moines R. R. Co.								
17	Davenport, R. I. & Northwestern Ry. Co.				174.98	174.98	746.65		571.67
18	Great Northern Ry. Co.	52,779.54		711,111.12	2,494,798.03	3,258,688.69	2,252,324.72	1,006,363.97	
19	Illinois Central R. R. Co.				1,169,739.85	1,169,739.85	943,925.49	225,814.36	
20	Dubuque & Sioux City R. R. Co.								
21	Keokuk & Des Moines Ry. Co.	5.73			6,969.90	6,675.63	14,181.01		7,505.38
22	Manchester & Oneida Ry. Co.								
23	Minneapolis & St. Louis R. R. Co.	2,078.24	\$ 8,339,182.50	2,604,231.30	405,535.78	11,351,028.82	4,345,815.65	7,005,213.17	
24	Muscatine, Burlington & South. R. R. Co.	186.75		1,977.50	4,154.59	6,218.84	5,039.14	1,279.70	
25	Tabor & Northern R. R. Co.								
26	Union Pacific R. R. Co.	541.14			355,929.51	357,470.65	245,251.56	112,219.09	
27	Wabash Ry. Co.	10,066.34		512.95	424,261.56	434,840.85	197,976.09	236,864.76	
	Total	\$ 449,191.51	\$ 8,339,182.50	\$ 6,134,672.34	\$ 25,141,740.41	\$ 40,064,786.76	\$ 25,741,377.86	\$ 14,716,283.21	\$ 302,874.31

PART VII—GRAND TOTALS.

Number	Railway Companies	December 31, 1917	December 31, 1916	Increase 1917	Decrease 1917
1	Atchison, Topeka & Santa Fe Ry. Co.				
2	Atlantic Northern Ry. Co.				
3	Chicago, Burlington & Quincy R. R. Co.	\$ 835,407,270.55	\$ 800,055,490.43	\$ 35,441,771.12	
4	Chicago Great Western R. R. Co.	565,173,333.24	544,305,614.44	20,867,718.80	
5	Mason City & Ft. Dodge R. R. Co.	127,822,369.60	120,148,110.22	7,674,259.38	
6	Wisconsin, Minn. & Pacific R. R. Co.	45,703,853.11	45,636,414.12	67,438.99	
7	Chicago, Milwaukee & St. Paul Ry. Co.	12,596,795.77	12,516,540.25	80,255.52	
8	Chicago & North-Western Ry. Co.	686,469,415.61	669,013,090.69	17,456,324.92	
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	461,967,780.82	438,632,498.80	23,334,281.96	
10	Iowa Southern Ry. Co.	87,379,645.44	84,220,649.68	3,158,995.76	
11	Chicago, Rock Island & Pacific Ry. Co.	855,018.32	802,360.24	52,658.08	
12	St. Paul & Kansas City Short Line R. R. Co.	354,410,582.84	333,363,659.84	21,046,923.00	
13	Colfax Northern Ry. Co.	13,175,440.51	12,998,573.47	176,867.04	
14	Colfax Consolidated Coal Co.	7,834.35	5,843.70	1,990.65	
15	Security Investment Co.	114,131.91	109,598.13	4,533.78	
16	Creston, Winterset & Des Moines R. R. Co.	64,965.20	178,230.69		\$ 113,265.49
17	Davenport, Rock Island & Northwestern Ry. Co.				
18	Great Northern Ry. Co.	3,719,741.46	3,670,633.75	49,107.71	
19	Illinois Central R. R. Co.	712,142,815.97	661,365,734.08	50,777,081.89	
20	Dubuque & Sioux City R. R. Co.	403,703,849.77	380,343,872.04	23,359,977.73	
21	Keokuk & Des Moines Ry. Co.	37,631,563.55	33,997,396.00	3,634,167.55	
22	Manchester & Oneida Ry. Co.	6,837,186.35	6,859,400.30		22,213.95
23	Minneapolis & St. Louis R. R. Co.	158,946.37	163,268.70		4,322.33
24	Muscatine, Burlington & Southern R. R. Co.	77,607,094.21	75,710,562.41	1,896,531.80	
25	Tabor & Northern R. R. Co.	1,314,856.67	1,324,708.81		9,852.14
26	Union Pacific R. R. Co.	106,606.26	104,167.97	2,438.29	
27	Wabash Ry. Co.	688,365,339.26	675,973,977.85	12,391,361.41	
	Total	\$ 5,845,883,951.42	\$ 5,136,534,136.95	\$ 219,499,048.44	\$ 150,133.97

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE

PART VIII—STOCK.

Number	Railway Companies	Capital stock	Stock liability for conversion	Premium on capital stock	Total stock Decem-ber 31, 1917	Total stock Decem-ber 31, 1916	Increase 1917	Decrease 1917
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 344,029,300.00			\$ 344,029,300.00	\$ 340,751,300.00	\$ 3,278,000.00	
2	Atlantic Northern Ry. Co.	110,839,100.00			110,839,100.00	110,839,100.00		
3	Chicago, Burlington & Quincy R. R. Co.	80,137,115.00			80,137,115.00	80,137,115.00		
4	Chicago Great Western R. R. Co.	32,841,152.00			32,841,152.00	32,841,152.00		
5	Mason City & Ft. Dodge R. R. Co.	5,893,400.00			5,893,400.00	5,893,400.00		
6	Wisconsin, Minn. & Pacific R. R. Co.	232,251,800.00	\$ 39,183.87		232,291,983.87	232,291,983.87		
7	Chicago, Milwaukee & St. Paul R. Co.	167,612,500.00	76,338.82	29,657.75	167,648,496.57	132,606,506.57	35,041,990.00	
8	Chicago & North-Western Ry. Co.	29,816,000.00	2,879.69		29,818,945.78	29,818,945.78		
9	Chicago, St. Paul, Minn. & Omaha Ry. Co.	19,000.00			19,000.00	19,000.00		
10	Iowa Southern Ry. Co.	128,781,862.50	122,800.00		128,904,662.50	74,482,522.50	54,422,140.00	
11	Chicago, Rock Island & Pacific Ry. Co.	50,000.00			50,000.00	50,000.00		
12	St. Paul & Kansas City Short Line R. R. Co.	10,000.00			10,000.00	10,000.00		
13	Colfax Northern Ry. Co.							
14	Colfax Consolidated Coal Co.							
15	Security Investment Co.							
16	Creston, Winterset & Des Moines R. R. Co.	3,000,000.00			3,000,000.00	3,000,000.00		
17	Davenport, Rock Island & Northwestern Ry. Co.	319,477,138.00		81,308.44	319,558,446.44	319,559,998.44	1,450.00	
18	Great Northern Ry. Co.	169,281,821.67			169,281,821.67	169,281,821.67		9,570.00
19	Illinois Central R. R. Co.	11,759,500.00			11,759,500.00	11,759,500.00		
20	Dubuque & Sioux City R. R. Co.	4,125,000.00			4,125,000.00	4,125,000.00		
21	Keokuk & Des Moines Ry. Co.	62,732.50			62,732.50	62,732.50		
22	Manchester & Ouedia Ry. Co.	25,792,600.00			25,792,600.00	25,792,600.00		
23	Minneapolis & St. Louis R. R. Co.	750,000.00			750,000.00	750,000.00		
24	Muscatine, Burlington & Southern R. R. Co.	25,300.00			25,300.00	25,300.00		
25	Tabor & Northern R. R. Co.	331,836,100.00			331,836,100.00	331,836,100.00		
26	Union Pacific R. R. Co.	138,492,536.97			138,492,536.97	138,484,440.21	8,096.76	
27	Wabash Ry. Co.							
	Total	\$ 2,007,483,448.64	\$ 132,684.00	\$ 147,110.00	\$ 2,007,763,643.30	\$ 1,994,401,718.54	\$ 773,360,924.76	

*Scrip.

PART IX—GOVERNMENTAL GRANTS AND LONG TERM DEBT.

Number	Railway Companies	Governmental Grants			Long-Term Debt					
		Grants in Aid of Construction			Funded debt un-matured	Non-negotiable debt to affil-iated companies open accounts	Total long-term debt, December 31, 1917	Total long-term debt, December 31, 1916	Increase 1917	Decrease 1917
		December 31, 1917	December 31, 1916	Increase 1917						
1	A. T. & S. F. Ry. Co.			\$ 288,019,980.20		\$ 288,019,980.20	\$ 297,279,760.60		\$ 9,259,771.40	
2	Atlantic Northern Ry. Co.			174,972,300.00		174,972,300.00	176,487,960.00		1,515,660.00	
3	C. & N. W. Ry. Co.			35,882,000.00		35,882,000.00	35,882,000.00			
4	C. G. W. R. R. Co.			12,000,000.00	\$ 47,924.77	12,047,924.77	12,047,924.77			
5	M. C. & Ft. D. R. R. Co.			6,232,000.00		6,232,000.00	6,232,000.00			
6	W. M. & P. R. R. Co.			380,829,254.66		380,829,254.66	336,070,254.66	24,759,000.00		
7	O. M. & St. P. Ry. Co.	\$ 8,428.77	\$ 2,654.23	\$ 5,774.54		301,951,000.00	305,900,500.00	3,949,500.00		
8	C. & N. W. Ry. Co.			41,387,000.00		41,387,000.00	41,387,000.00			
9	C. St. P., M. & O. Ry.				816,000.00	816,000.00	792,000.00	24,000.00		
10	Iowa South. Ry. Co.									
11	C. R. I. & P. Ry. Co.			184,396,215.40	728,703.10	185,124,918.50	235,691,092.20	49,966,140.64		
12	St. P. & K. C. S. L.			12,627,730.00	401,806.31	13,029,536.31	12,848,688.98	180,847.33		
13	Colfax Northern Ry. Co.									
14	Colfax Con. Coal Co.									
15	Security Investment Co.			35,500.00		35,500.00	47,500.00	12,000.00		
16	O., W. & D. M. R. R. Co.									
17	D., R. I. & N. W. Ry. Co.				542,490.51	542,490.51	520,878.32	21,612.18		
18	Great Northern Ry. Co.	69,465.47	52,167.89	17,297.58	270,754,015.16	271,044,239.25	251,173,285.49	19,870,953.86		
19	Illinois Central R. R. Co.	19,233.75	11,776.50	7,557.16	222,610,165.00	222,610,165.00	221,636,665.00	973,500.00		
20	Dub. & S. C. R. R. Co.			9,798,074.76	10,904,105.21	10,706,179.97	10,988,809.13	272,629.16		
21	Keokuk & Des Moines Ry.			2,750,000.00	41,000.00	2,791,000.00	2,750,000.00	41,000.00		
22	Manchester & Ouedia Ry.			65,000.00		65,000.00	65,000.00			
23	Minn. & St. Louis R. R.	748.00	748.00		45,297,300.79	45,297,300.79	43,066,266.79	2,231,034.00		
24	M. D. & So. R. R. Co.			522,800.00		522,800.00	510,800.00	12,000.00		
25	Tabor & Northern R. R.			50,000.00		50,000.00	50,000.00			
26	Union Pacific R. R. Co.			192,587,045.00		192,587,045.00	165,235,316.53	27,351,728.47		
27	Wabash Ry. Co.			65,182,859.23		65,182,859.23	65,592,929.23	410,070.00		
	Total	\$98,095.99	\$66,588.71	\$31,417.23	\$ 2,137,490,649.20	\$ 2,151,832,964.19	\$ 2,171,543,876.62	\$ 48,118,034.14	\$ 67,828,936.57	

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE

PART X—CURRENT LIABILITIES.

Number	Railway Companies	Loans and bills payable	Traffic and car expenses payable	Audited accounts and wages payable	Miscellaneous accounts payable	Interest matured unpaid	Dividends matured unpaid	Funded debt matured unpaid	Unmatured dividends declared
1	Atchison, Top. & Santa Fe Ry. Co.		\$ 618,591.31	\$14,884,344.83	\$ 6,895,000.39	\$ 1,395,921.00	\$ 125,714.40	\$ 205,000.00	\$ 6,412,750.00
2	Atlantic Northern Ry. Co.								
3	Chicago, Burlington & Q. R. R. Co.		2,318,629.72	9,384,531.56	1,235,508.04	1,728,068.00	501.25	5,000.00	
4	Chicago Great Western R. R. Co.		867,059.78	982,734.40	132,418.54	23,627.50			
5	Mason City & Ft. Dodge R. R. Co.								
6	Wisconsin, Minn. & Pacific R. R. Co.		345,355.88	9,569,324.60	1,455,826.96	8,737,240.25	9,070.50	7,782.62	
7	Chicago, Milwaukee & St. Paul Ry. Co.		2,037,478.48	5,599,718.76	385,907.91	700,147.84	2,909,726.70	183,700.00	
8	Chicago & North-Western Ry. Co.	\$ 2,295,000.00							
9	C., St. Paul, Minn. & O. Ry. Co.	500,000.00	534,931.18	1,851,817.86	343,489.06	55,761.00	82.50		887,998.00
10	Iowa Southern Ry. Co.		809,004.60	6,275,294.28	441,226.40	2,650,337.14	215.50	448,800.18	1,779,773.50
11	Chicago, Rock Island & Pac. Ry. Co.								
12	St. Paul & K. C. Short Line R. R.								
13	Colfax Northern Ry. Co.	8,208.50	3.10	1,009.46					
14	Colfax Consolidated Coal Co.								
15	Security Investment Co.	12,808.05							
16	Creston, Winterset & D. M. R. R. Co.								
17	Dav., Rock Island & N. W. Ry. Co.		2,158.30	52,854.70	9,330.00				
18	Great Northern Ry. Co.		1,183,293.53	6,592,093.82	11,842,711.95	2,561,519.97	22,148.51	1,300.00	
19	Illinois Central R. R. Co.	1,500,000.00	1,018,146.19	12,138,284.21	5,308,417.03	1,591,875.40	64,913.03	90,066.16	1,912,680.00
20	Dubuque & Sioux City R. R. Co.			25.00	592.55	119,708.50	138.49	2,800,000.00	
21	Keokuk & Des Moines Ry. Co.		71,871.82	106,064.29	1,833.48	3,885.00			
22	Manchester & Oneida Ry. Co.		6,547.13						
23	Minneapolis & St. Louis R. R. Co.	444,850.00	379,901.72	1,477,551.84	182,563.42	146,443.68			
24	Muscatine, Burlington & South. R. R. Co.		15,198.32	1,766.72					
25	Tabor & Northern R. R. Co.	30,630.52	3,127.04		15,296.88				
26	Union Pacific R. R. Co.		1,137,103.62	6,347,145.70	6,703,519.46	3,309,045.10	6,178,380.18		
27	Wabash Ry. Co.	880,000.00	1,102,258.57	3,983,759.24	569,670.99	304,544.50	1,925.00	232,300.00	462,000.00
	Total	\$ 5,171,481.04	\$12,381,650.29	\$78,978,992.45	\$35,459,372.66	\$23,728,702.64	\$ 9,292,808.05	\$ 3,979,838.96	\$11,425,196.50

PART XI—CURRENT LIABILITIES—Continued.

Number	Railway Companies	Unmatured interest accrued	Unmatured rents accrued	Other current liabilities	Total current liabilities December 31, 1917	Total current liabilities December 31, 1916	Increase 1917	Decrease 1917
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 3,166,659.18	455,915.23		\$ 34,136,959.60	\$ 30,794,609.29	\$13,402,350.31	
2	Atlantic Northern Ry. Co.							
3	Chicago, Burlington & Quincy R. R. Co.	1,069,361.67	390,340.99		15,642,150.24	11,389,896.74	4,252,253.50	
4	Chicago Great Western R. R. Co.		92,468.62	\$ 325,677.03	2,703,235.99	2,263,987.73	439,238.26	
5	Mason City & Ft. Dodge R. R. Co.							
6	Wisconsin, Minn. & Pacific R. R. Co.							
7	Chicago, Milwaukee & St. Paul Ry. Co.	1,686,891.16			21,789,391.97	31,416,338.14	364,653.83	
8	Chicago & North-Western Ry. Co.	1,315,492.59	6,000.00	1,118,682.37	17,045,764.56	13,198,825.90	3,846,938.66	
9	Chicago, St. Paul, Minneapolis & O. Ry. Co.				4,542,592.19	3,305,544.75	1,237,047.44	
10	Iowa Southern Ry. Co.				781.62	300.34	481.28	
11	Chicago, Rock Island & Pacific Ry. Co.	1,607,004.65	723,177.78		14,835,524.03	17,610,325.28		\$ 2,974,801.25
12	St. Paul & Kansas City Short Line R. R. Co.							
13	Colfax Northern Ry. Co.	1,407.57	1,131.75	16,763.59	28,523.67	23,170.95	5,352.72	
14	Colfax Consolidated Coal Co.							
15	Security Investment Co.	488.13			13,599.15	13,588.27		98.12
16	Creston, Winterset & Des Moines R. R. Co.							
17	Davenport, Rock Island & Northwestern Ry. Co.			57.17	94,409.17	44,702.12	19,698.05	
18	Great Northern Ry. Co.			861,111.81	23,853,446.18	12,456,465.12	11,396,980.05	
19	Illinois Central R. R. Co.	1,159,277.09	39,000.62	391,965.56	25,174,325.23	16,123,376.99	9,050,948.24	
20	Dubuque & Sioux City R. R. Co.	16,375.00			2,596,827.54	308,796.54	2,543,041.00	
21	Keokuk & Des Moines Ry. Co.							
22	Manchester & Oneida Ry. Co.	32,683.34	34.90		215,764.86	128,620.28	77,144.58	
23	Minneapolis & St. Louis R. R. Co.	2,768.34			9,255.47	11,848.66		2,593.10
24	Muscatine, Burlington & South. R. R. Co.	469,270.91	1,350.86		2,982,931.93	2,188,199.18	794,732.75	
25	Tabor & Northern R. R. Co.	555.55		1,439.61	15,285.05	35,055.98		6,670.03
26	Union Pacific R. R. Co.	876,976.08	48,640.91	324,179.88	49,698.99	46,812.15	2,786.84	
27	Wabash Ry. Co.	607,730.42	163,340.91	477,988.88	24,835,080.86	36,248,570.15		1,413,489.27
	Total	\$12,832,766.33	\$ 1,531,064.21	\$ 3,327,856.32	\$ 139,300,719.35	\$ 154,437,951.37	\$48,869,430.77	\$ 4,067,652.79

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE

PART XII—DEFERRED LIABILITIES AND UNADJUSTED CREDITS.

Number	Railway Companies	Deferred Liabilities						Unadjusted Credits		
		Liability for provident funds	Other deferred liabilities	Total deferred liabilities December 31, 1917	Total deferred liabilities December 31, 1916	Increase 1917	Decrease 1917	Tax liability	Premiums on funded debt	Insurance and casualty reserve
1	Atchafalpa, Top. & S. F. Ry. Co.		\$ 290,007.10	\$ 290,007.10	\$ 192,826.18	\$ 97,180.92		\$ 5,769,856.83		
2	Atlantic Northern Ry. Co.									
3	Chicago, Burl. & Q. R. R. Co.		316,794.63	316,794.63	32,366.49	284,428.14		5,702,895.25		\$ 1,529,703.14
4	Chicago Great West'n R. R. Co.		70,908.16	70,908.16	37,360.10	33,548.06		563,465.61		
5	M. C. & Ft. D. R. R. Co.									
6	Wis., Minn. & P. R. R. Co.									
7	Chicago, Mil. & St. Paul Ry. Co.		945,105.83	945,105.83	666,728.67	278,377.16		744,000.00		2,775,841.32
8	Chicago & North-Western Ry. Co.		163,273.34	163,273.34	190,914.61		827,640.77	989,829.04	997,836.75	
9	C., St. P., M. & O. Ry. Co.		3,102.31	3,102.31	43,939.78		40,837.47	901,223.54	127,188.16	
10	Iowa Southern Ry. Co.									
11	Chicago, R. I. & Pac. Ry. Co.		1,041,021.56	1,041,021.56	842,671.65	198,349.91		2,604,391.87		725,441.42
12	St. P. & N. W. Ry. Co.									
13	Colfax Northern Ry. Co.							534.38		
14	Colfax Consolidated Coal Co.									
15	Security Investment Co.									
16	Creston, Win. & D. M. R. R. Co.									
17	Dav., R. I. & N. W. Ry. Co.									
18	Great Northern Ry. Co.		6,504,735.78	6,504,735.78	2,656,439.90	3,848,295.88		4,400,524.56		1,673,060.60
19	Illinois Central R. R. Co.	\$ 250,000.00	91,634.41	341,034.41	275,323.00	65,711.41		2,607,186.05		2,398,832.32
20	Dubuque & S. C. R. R. Co.									
21	Keokuk & Des Moines Ry. Co.		16,341.44	16,341.44	4,730.63	11,511.41		55,639.80		
22	Manchester & Oneida Ry. Co.									
23	Minneapolis & St. L. R. R. Co.		27,776.98	27,776.98	28,618.07		742.00	433,715.64		106,758.68
24	Mus., Burl. & South. R. R. Co.									
25	Tabor & Northern R. R. Co.		1,077,106.34	1,077,106.34	752,119.30	1,224,987.14		2,252,251.77		470,963.21
26	Union Pacific R. R. Co.		26,307.19	26,307.19	37,207.35			900.16	1,046,632.94	
27	Wabash Ry. Co.									
	Total	\$ 250,000.00	\$ 11,473,533.97	\$ 11,723,533.97	\$ 5,751,204.43	\$ 6,042,450.03	\$ 70,120.40	\$ 28,069,148.24	\$ 1,125,024.80	\$ 9,684,630.89

PART XIII—UNADJUSTED CREDITS—Continued.

Number	Railway Companies	Operating reserves	Accrued depreciation—road	Accrued depreciation—equipment	Accrued depreciation—miscellaneous physical property	Other unadjusted credits	Total unadjusted credits December 31, 1917	Total unadjusted credits December 31, 1916	Increase 1917	Decrease 1917
2	Atlantic North. Ry. Co.									
3	C. B. & Q. R. R. Co.			29,811,732.53		2,905,653.88	49,739,984.80	45,466,095.83	7,273,888.97	
4	C. G. W. R. R. Co.	31,900.00		921,778.88		1,434,779.66	2,948,524.23	2,612,437.39	336,086.86	
5	M. C. & Ft. D. R. R. Co.			109,169.83		705,006.51	814,175.34	747,337.35	67,438.99	
6	Wis., M. & P. R. R. Co.			52,295.29		303,399.48	555,555.77	475,949.25	80,215.52	
7	C. O. M. & St. P. Ry. Co.			11,778,641.14		2,765,819.17	18,664,361.83	14,735,866.56	3,328,415.27	
8	C. & N. W. Ry. Co.			13,679,556.76		1,335,811.36	17,205,633.89	15,954,683.64	5,238,451.25	
9	C., St. P., M. & O. Ry. Co.			2,939,271.95		483,315.93	4,441,668.62	3,870,305.69	805,756.53	
10	Iowa South. Ry. Co.					14,118.35	14,118.35		14,118.35	
11	C., R. I. & P. Ry. Co.	2,627,050.54		6,301,780.22		4,203,759.89	16,529,441.94	13,738,356.33	3,782,085.61	
12	St. P. & N. W. Ry. Co.			8,748.52		15.22	9,268.19	8,048.74	1,240.45	
13	Colfax Northern Ry. Co.			1,050.00			30,674.63	30,553.87	4,120.76	
14	Colfax Con. Coal Co.		29,624.63							
15	Security Inv. Co.			11,397.32			11,397.32	13,277.58		\$ 1,910.26
16	C., W. & D. M. R. R. Co.									
17	D., R. I. & N. W. Ry. Co.			55,000.78			75,069.78	67,563.30	7,497.48	
18	Great North. Ry. Co.	1,403,753.32	1,630,082.70	28,031,692.96		8,638,194.11	44,142,656.63	38,956,835.01	5,184,960.62	
19	Ill. Central R. R. Co.			14,667,239.45		3,122,496.38	23,196,559.32	16,784,359.56	6,412,918.76	
20	D. & S. C. R. R. Co.									
21	Keokuk & D. M. Ry. Co.	1,393.35				2,125.46	56,158.67	104,945.87		45,787.20
22	Man. & Oneida Ry. Co.			3,678.06			3,675.00	3,775.00	900.00	
23	M. & St. L. R. R. Co.			984,721.35		515,668.43	2,040,799.19	3,044,376.35	1,665.90	1,668,577.35
24	M., B. & S. R. R. Co.			1,946.16		862.00	2,809.16	1,142.36	1,666.90	
25	Tabor & North. R. R. Co.			2,234.58			2,334.58	2,204.62	69.96	
26	Union Pacific R. R. Co.		137,562.71	12,242,961.17		3,811,635.17	18,921,424.02	15,442,450.13	3,478,964.90	
27	Wabash Ry. Co.	30,848.98	742,341.74			1,118,093.18	2,943,919.84	2,291,113.14	652,806.70	
	Total	\$ 7,054,187.70	\$ 2,569,502.78	\$ 106,601,561.39	\$ 564,114.99	\$ 33,394,936.62	\$ 249,008,167.50	\$ 202,981,790.00	\$ 47,027,648.21	\$ 1,051,274.71

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE

PART XIV—CORPORATE SURPLUS.

Number	Railway Companies	Additions to property through income and surplus	Funded debt retired through income and surplus	Sinking fund reserves	Miscellaneous fund reserves	Appropriated surplus—partially invested	Total appropriated surplus	Profit and loss credit balance
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 85,316,097.30	\$ 12,082.50	\$ 85,849.15	\$ 1,973,774.12	\$ 583,041.82	\$ 87,970,844.80	\$ 33,193,364.30
2	Atlantic Northern Ry. Co.							
3	Chicago, Burlington & Quincy R. R. Co.	49,218,215.86	16,085,693.72	34,824,509.86		7,968,100.78	98,058,517.22	115,094,586.35
4	Chicago Great Western R. R. Co.	8,704.28					8,704.28	7,970,891.98
5	Mason City & Ft. Dodge R. R. Co.							
6	Wisconsin, Minn. & Pacific R. R. Co.							\$4,300.00
7	Chicago, Milwaukee & St. Paul Ry. Co.	198,557.75		450,216.87			678,774.59	39,975,174.09
8	Chicago & North Western Ry. Co.	242,630.18		3,374,121.20			3,716,751.38	54,239,461.13
9	Chicago, St. Paul, Minneapolis & O. Ry. Co.	1,018,450.12					1,018,450.12	6,107,586.51
10	Iowa Southern Ry. Co.	14,118.35					14,118.35	
11	Chicago, Rock Island & Pacific Ry. Co.	64,307.76					64,307.76	7,919,626.49
12	St. Paul & Kansas City Short Line R. R. Co.							95,904.39
13	Colfax Northern Ry. Co.							\$9,387.51
14	Colfax Consolidated Coal Co.							83,457.29
15	Security Investment Co.							4,827.73
16	Creston, Winterset & Des Moines R. R. Co.							37,790.00
17	Davenport, Rock Island & Northwestern Ry. Co.							37,790.00
18	Great Northern Ry. Co.	32,231,711.44	1,019,872.51	18,849.33	6,327,685.00	1,961,297.39	41,059,614.67	75,239,382.54
19	Illinois Central R. R. Co.	711,908.55					711,908.55	22,356,231.14
20	Dubuque & Sioux City R. R. Co.	6,097.82		1,906,611.18			1,911,709.01	321,337.03
21	Kookuk & Des Moines Ry. Co.							\$70,059.55
22	Manchester & Oelids Ry. Co.							15,439.00
23	Minneapolis & St. Louis R. R. Co.	1,309.68				145,948.90	147,258.64	1,217,079.77
24	Muscatine, Burlington & Southern R. R. Co.							10,303.46
25	Taber & Northern R. R. Co.							\$20,027.31
26	Union Pacific R. R. Co.	1,709,824.91				47,824,059.21	49,534,484.12	78,075,098.39
27	Wabash Ry. Co.		78,000.00	55,944.48			133,944.48	7,935,388.06
	Total	\$ 170,768,744.35	\$ 17,193,648.73	\$ 830,714,565.07	\$ 8,371,459.12	\$ 858,453,748.16	\$ 285,502,195.46	\$ 440,751,721.63

*Debit balance.

PART XV—CORPORATE SURPLUS—Continued—AND GRAND TOTALS.

Number	Railway Companies	Corporate Surplus—Continued				Grand Total			
		Total corporate surplus December 31, 1917	Total corporate surplus December 31, 1916	Increase 1917	Decrease 1917	December 31, 1917	December 31, 1916	Increase 1917	Decrease 1917
1	Atchison T. & S. F. Ry. Co.	\$ 106,160,209.19	\$ 106,160,451.33	\$ 14,964,757.96		\$ 836,497,270.55	\$ 800,055,499.43	\$ 35,441,771.12	
2	Atlantic Northern Ry. Co.								
3	Chicago, B. & Q. R. R. Co.	212,663,103.57	205,000,255.38	10,572,848.19		565,178,338.24	544,306,614.44	20,871,723.80	
4	Chicago Gt. West'n R. R. Co.	7,979,569.39	6,214,210.00	865,359.39		127,822,369.69	126,148,110.22	1,674,259.38	
5	M. C. & Ft. D. R. R. Co.					45,708,853.11	45,639,414.12	67,435.99	
6	Wis. M. & P. R. R. Co.	\$4,300.00	\$4,300.00			12,566,755.77	12,519,540.25	47,215.52	
7	C. M. & St. P. Ry. Co.	31,555,985.68	42,843,244.56	5,190,342.52	\$11,290,256.88	680,469,415.61	669,015,690.69	17,453,724.92	
8	C. & N.-W. Ry. Co.	87,350,212.56	55,793,870.94	1,096,022.35		461,997,790.82	438,633,408.86	23,364,381.96	
9	C., St. P., M. & O. Ry.	7,188,039.63	6,091,014.25	14,118.35		87,379,645.44	84,220,649.68	3,158,995.76	
10	Iowa Southern Ry. Co.	14,118.35				855,018.52	802,300.24	52,658.08	
11	Chicago, R. I. & P. Ry. Co.	7,983,094.25	*7,301,278.12	15,285,272.37		354,410,582.84	333,393,659.84	21,046,923.00	
12	St. P. & K. C. S. L. R. R.	95,904.20	99,884.49		3,980.29	13,175,440.51	12,968,573.47	179,867.04	
13	Colfax Northern Ry. Co.	*29,957.51	\$3,675.92		4,611.58	7,834.35	5,843.70	1,990.59	
14	Colfax Cons'd Coal Co.	83,457.29		413.02		114,121.91	109,598.13	4,523.78	
15	Security Investment Co.	4,827.73	104,064.84			64,985.20	178,230.69	\$ 113,245.49	
16	C., W. & D. M. R. R. Co.								
17	D., R. I. & N. W. Ry. Co.								
18	Great Northern Ry. Co.	37,790.00	37,790.00			3,719,741.46	3,670,938.75	48,802.71	
19	Ill. Central R. R. Co.	116,968,967.21	106,511,551.32	10,457,445.89		712,142,815.97	661,265,734.06	50,877,081.91	
20	Dub. & S. C. R. R. Co.	2,233,046.04	1,855,399.33	377,536.71		603,709,849.77	380,543,872.04	222,599,977.73	
21	Kookuk & D. M. Ry. Co.	*270,059.55	*363,895.88		106,143.67	37,621,563.55	33,997,306.00	3,624,257.55	
22	Man. & Oelids Ry. Co.	15,353.46	29,912.69		2,039.20	6,327,186.25	6,359,499.30		22,213.06
23	Minn. & St. L. R. R. Co.	1,304,338.41	750,698.02	614,330.39		158,946.37	161,308.76	4,323.30	
24	M., B. & South. R. R. Co.	10,303.46	37,710.57			77,067,094.21	75,710,502.41	1,356,591.80	
25	Taber & Northern R. R. Co.	*20,027.31	*30,308.80		27,248.11	1,314,356.67	1,234,708.81	79,647.86	
26	Union Pacific R. R. Co.	158,309,583.01	116,402,412.84	11,807,170.17	418.51	106,004.26	104,167.97	2,436.29	
27	Wabash Ry. Co.	5,072,332.54	5,730,795.02	2,341,537.52		688,365,339.26	675,079,977.85	12,201,361.41	
	Total	\$ 736,253,917.00	\$ 657,350,968.28	\$ 806,436,583.16	\$ 11,533,664.35	\$ 5,845,883,061.42	\$ 5,126,534,136.95	\$ 219,409,948.44	\$ 150,133.07

*Deficit.

TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE

PART I—AVERAGE MILEAGE OPERATED AND TRAIN MILES.

Number	Railway Companies	Average mileage of road operated	Train Miles							
			Freight			Passenger	Mixed	Special	Total transportation service	Work service
			Ordinary	Light	Total					
1	Atchison, Topeka & Santa Fe Ry. Co.	8,642.32	39,483,476	227,070	30,710,546	20,171,750	2,592,437	119,080	43,893,831	1,048,531
2	Atlantic Northern Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Chicago, Burlington & Quincy R. R. Co.	9,373.88	39,038,734	182,707	30,221,461	18,288,729	661,035	30,020	39,191,245	820,905
4	Chicago Great Western R. R. Co.	1,496.06	2,568,862	8,337	2,567,199	3,198,481	81,751	5,111	5,892,542	150,410
5	Mason City & Ft. Dodge R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....
6	Wisconsin, Minn. & Pacific R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....
7	Chicago, Milwaukee & St. Paul Ry. Co.	10,256.53	39,707,837	222,110	30,059,947	18,166,288	1,805,700	16,797	40,738,831	1,085,246
8	Chicago & North-Western Ry. Co.	8,108.07	18,320,862	327,662	18,648,464	20,143,896	1,878,408	25,976	40,696,247	1,195,389
9	Chicago, St. Paul, Minn. & O. Ry. Co.	1,740.33	3,705,932	82,263	3,788,195	3,705,157	612,295	3,701	8,009,318	193,356
10	Iowa Southern Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	Chicago, Rock Island & Pacific Ry. Co.	7,744.55	16,380,929	79,501	16,469,430	16,207,202	601,420	17,293	33,595,345	806,033
12	St. Paul & Kansas City Short Line R. R.	7.41	8,923	.....	.....	.....	.....	.....	.....	.....
13	Colfax Northern Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Colfax Consolidated Coal Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....
15	Security Investment Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	Oreston, Winterset & Des Moines R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....
17	Davenport, R. I. & Northwestern Ry. Co.	30.55	.....	.....	.....	.....	.....	.....	.....	.....
18	Great Northern Ry. Co.	8,230.99	11,432,795	245,160	11,677,955	12,317,833	835,731	13,839	24,845,060	1,273,315
19	Illinois Central R. R. Co.	4,796.04	17,576,930	218,214	17,795,144	14,343,445	224,303	21,064	32,384,046	804,763
20	Dubuque & Sioux City R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....
21	Keokuk & Des Moines Ry. Co.	169.18	87,372	.....	.....	.....	.....	.....	.....	.....
22	Manchester & Onida Ry. Co.	81.46	.....	.....	.....	.....	.....	.....	.....	.....
23	Minneapolis & St. Louis R. R. Co.	1,646.75	2,563,706	16,221	2,519,927	2,017,894	253,271	10,414	4,801,506	125,608
24	Muscatine, Burlington & Southern R. R. Co.	54.97	45,752	.....	.....	.....	.....	.....	.....	.....
25	Tabor & Northern R. R. Co.	10.75	.....	.....	.....	.....	.....	.....	.....	.....
26	Union Pacific R. R. Co.	3,622.42	12,398,532	337,845	12,736,377	10,629,228	1,031,735	13,141	24,432,601	767,007
27	Wabash Ry. Co.	2,519.06	8,199,861	141,877	8,341,738	7,395,063	88,883	9,669	15,835,303	183,236
	Total	68,548.82	154,459,683	2,138,067	156,398,650	146,750,086	10,725,548	275,096	314,359,880	9,380,613

PART II—LOCOMOTIVE MILES.

Number	Railway Companies	Freight				Passenger				Mixed Train			
		Principal	Helper	Light	Total	Principal	Helper	Light	Total	Principal	Helper	Light	Total
1	A. T. & S. F. Ry. Co.	30,717,379	1,506,325	1,120,333	23,343,637	30,062,684	1,153,767	555,918	21,712,669	2,509,491	43,913	78,091	2,714,495
2	Atlantic Northern Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	C. B. & Q. R. R. Co.	30,244,277	984,355	1,067,547	22,296,179	18,235,579	159,095	351,433	18,734,108	661,327	2,895	6,134	670,556
4	C. G. W. R. R. Co.	2,568,299	292,517	182,869	3,033,675	3,153,254	61,820	56,331	3,271,406	81,751	1,696	3,288	86,735
5	M. C. & Ft. D. R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6	W. M. & P. R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7	C. M. & St. P. Ry. Co.	21,117,485	706,871	730,498	22,544,854	18,014,722	184,840	210,662	18,469,634	1,634,674	2,199	3,882	1,640,146
8	C. & N.-W. Ry. Co.	18,703,124	553,475	301,817	19,558,416	30,123,199	118,812	122,591	30,394,692	1,878,411	4,832	4,727	1,887,970
9	C. St. P., M. & O. Ry.	3,988,512	243,365	134,784	4,366,661	3,743,168	15,273	52,475	3,810,916	522,547	500	2,134	525,181
10	Iowa South. Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	C. R. I. & P. Ry. Co.	16,469,430	347,732	134,807	16,851,969	16,084,925	70,696	177,140	16,332,791	901,420	2,573	11,490	915,486
12	St. P. & K. O. S. L. R. R.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13	Colfax North Ry. Co.	8,923	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Colfax Cons. Coal Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15	Security Inv. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	C. W. & D. M. E. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
17	Dav., R. I. & N. W. Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
18	Great Northern Ry. Co.	11,677,955	468,297	526,361	12,673,533	12,293,002	342,887	328,474	12,964,423	835,731	2,070	5,039	846,840
19	Ill. Central R. R. Co.	17,795,144	78,822	384,902	18,258,828	14,319,095	51,304	361,848	14,732,178	224,303	.....	2,545	225,958
20	Dub. & S. C. R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
21	Keokuk & Des Moines Ry. Co.	87,372	3,190	294	90,020	146,898	561	122	147,581	604	.....	.....	1,098
22	Man. & Onida Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
23	Minn. & St. Louis R. R. Co.	2,519,927	277,479	148,273	2,945,679	2,017,894	13,118	27,091	2,068,106	253,271	404	1,623	255,298
24	M. B. & S. R. R. Co.	45,752	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
25	Tabor & Northern R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
26	Union Pacific R. R. Co.	12,761,727	625,076	635,710	14,322,513	10,212,462	562,369	465,416	11,240,147	1,031,892	5,513	32,218	1,077,623
27	Wabash Ry. Co.	8,341,738	176,392	115,885	8,634,015	7,395,083	48,237	125,364	7,568,684	88,883	22	668	89,573
	Total	157,047,144	6,252,776	5,774,030	169,073,950	145,762,144	2,779,680	2,834,265	151,376,089	10,774,611	75,115	155,842	11,005,568

TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE

PART III—LOCOMOTIVE MILES—Continued.

Number	Railway Companies	Special				Train switching	Yard Switching			Total transportation service	Work service
		Principal	Helper	Light	Total		Freight	Passenger	Total		
1	Aetehson, Topeka & Santa Fe Ry. Co.	119,089	15,379	7,725	142,193	399,934	7,188,054	629,018	7,817,072	56,121,870	1,006,838
2	Atlantic Northern Ry. Co.	39,080	1,280	496	40,856	1,002,918	10,320,479	646,647	10,967,126	53,732,283	1,495,019
3	Chicago, Burlington & Quincy R. R. Co.	5,111	694	1,652	7,457	159,882	1,302,324	81,094	1,383,418	7,941,782	184,580
4	Mason City & Ft. Dodge R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5	Wisconsin, Minn. & Pacific R. R. Co.	17,063	802	497	18,362	1,485,447	10,743,743	543,234	11,290,977	89,235,570	1,065,820
6	Chicago, Milwaukee & St. Paul Ry. Co.	25,976	.....	.....	25,976	1,400,104	10,238,434	975,924	11,214,358	54,511,435	1,650,279
7	Chicago & North-Western Ry. Co.	4,094	432	125	4,651	483,725	1,800,838	155,094	2,016,832	11,157,066	229,658
8	Chicago, St. Paul, Minneapolis & O. Ry. Co.	17,203	.....	.....	17,203	1,143,007	6,140,812	520,023	6,661,736	42,023,252	806,933
9	Iowa Southern Ry. Co.	.....	.....	.....	.....	5,332	.....	.....	.....	22,929	.....
10	Chicago, Rock Island & Pacific Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	St. Paul & Kansas City Short Line R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
12	Colfax Northern Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13	Colfax Consolidated Coal Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Security Investment Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15	Creston, Winnetka & Des Moines R. R. Co.	.....	.....	.....	.....	.....	128,046	.....	128,046	128,046	6,093
16	Davenport, Rock Island & Northwestern Ry. Co.	13,839	540	3,138	17,517	1,156,443	4,984,324	345,196	5,239,522	32,897,208	1,282,467
17	Great Northern Ry. Co.	21,064	25	4,783	25,872	676,123	6,972,838	692,209	7,666,041	41,455,980	1,328,094
18	Illinois Central R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
19	Dubuque & Sioux City R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20	Kookuk & Des Moines Ry. Co.	40	.....	.....	40	5,602	18,706	.....	18,706	393,023	894
21	Manchester & Ouedia Ry. Co.	532	.....	.....	532	.....	.....	.....	.....	.....	.....
22	Minneapolis & St. Louis R. R. Co.	10,414	.....	.....	10,414	132,316	771,440	50,339	821,979	6,223,780	125,038
23	Muscatine, Burlington & Southern R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
24	Tabor & Northern R. R. Co.	.....	.....	1,681	.....	14,296	192,766	3,223,519	3,417,023	3,441,444	20,288,788
25	Union Pacific R. R. Co.	9,659	194	.....	9,853	609,515	3,735,123	158,077	3,893,200	30,866,810	331,791
26	Wabash Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
27	Total	276,357	19,459	20,097	315,913	8,708,844	67,738,033	4,661,776	72,680,909	413,165,173	11,189,291

PART IV—CAR MILES.

Number	Railway Companies	Freight Train					Passenger Train				
		Loaded	Empty	Sum of loaded and empty	Carboose	Total	Passenger	Shocking, and other observation	Dining	Other	Total
1	A. T. & S. F. Ry. Co.	551,410,873	215,925,092	767,335,965	21,485,493	788,821,458	41,435,940	48,000,378	4,130,436	45,002,768	128,629,512
2	Atlantic North. Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	C. B. & Q. R. R. Co.	559,669,738	245,838,173	805,507,911	39,267,755	844,775,666	47,302,308	28,542,797	4,947,985	39,301,990	120,684,996
4	C. G. W. R. R. Co.	77,656,582	21,304,958	98,961,540	2,782,850	101,694,390	6,999,840	5,605,418	377,832	4,709,101	17,872,191
5	M. C. & Ft. D. R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6	W. M. & P. R. R. Co.	320,957,353	180,314,982	501,272,335	20,875,753	522,148,088	37,510,688	29,808,197	5,450,074	37,500,260	110,350,319
7	C. M. & St. P. Ry. Co.	440,339,372	192,738,708	633,078,080	19,119,854	652,197,934	53,535,584	22,008,466	3,975,081	40,010,131	118,600,924
8	C. & N. W. Ry. Co.	78,745,501	27,124,093	105,869,594	9,849,855	109,710,449	9,242,788	5,709,875	581,449	7,439,680	23,023,801
9	C., St. P., M. & O. Ry.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
10	Iowa Southern Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	Chicago, R. I. & P. Ry. Co.	353,492,574	125,541,432	479,034,006	16,433,768	495,477,774	38,203,490	25,680,236	3,052,392	37,371,238	96,307,413
12	St. P. & K. C. S. L.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13	Colfax North. Ry. Co.	26,501	36,809	63,310	1,833	65,143	22,875	.....	.....	.....	.....
14	Colfax Cons'd Coal Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15	Security Inv. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	C., W. & D. M. R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
17	D. R. I. & N. W. Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
18	Great Northern Ry. Co.	348,885,256	119,021,387	467,906,643	11,838,439	480,645,082	25,969,884	17,691,821	4,923,906	27,907,781	76,592,482
19	Ill. Central R. R. Co.	467,829,239	203,913,995	671,743,234	17,222,205	688,965,439	35,898,901	18,247,966	2,740,354	37,110,627	83,097,548
20	Ind. & S. C. R. R. Co.	736,572	212,799	949,371	83,117	1,032,488	294,731	11,191	.....	122,776	438,666
21	Kookuk & D. M. Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
22	Man. & Ouedia Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
23	Minn. & St. L. R. R. Co.	49,267,227	17,409,807	66,677,034	2,519,204	69,196,238	4,601,515	911,632	.....	2,844,891	5,445,425
24	M., B. & South. R. R. Co.	349,334	74,075	423,409	45,752	469,211	44,794	.....	.....	.....	44,794
25	Tabor & North. R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
26	Union Pacific R. R. Co.	335,016,578	114,497,903	450,414,481	11,961,806	462,396,287	19,948,945	26,796,663	5,303,757	28,254,679	80,264,014
27	Wabash Ry. Co.	219,292,893	78,179,541	297,472,434	8,391,861	305,904,295	16,665,175	9,494,075	1,735,531	10,490,205	38,381,596
28	Total	4,004,243,175	1,540,023,375	5,544,266,550	157,553,596	5,701,820,146	337,717,158	238,739,286	37,225,844	298,342,111	912,024,498

TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE

PART V—CAR MILES—Continued

Number	Railway Companies	Mixed Train							Total
		Freight loaded	Freight empty	Caboose	Passenger	Sleeping, parlor and observation	Dining	Other passenger train	
1	Atchison, Topeka & Santa Fe Ry. Co.	14,872,861	6,308,774	135,186	3,564,535	430,658	773	1,055,968	26,358,465
2	Atlantic Northern Ry. Co.								
3	Chicago, Burlington & Quincy R. R. Co.	2,777,359	900,179	19,639	1,092,348	127,815		268,110	5,174,850
4	Chicago Great Western R. R. Co.	317,536	88,515	5,013	119,380	9,368		10,797	859,492
5	Mason City & Ft. Dodge R. R. Co.								
6	Wisconsin, Minn. & Pacific R. R. Co.								
7	Chicago, Milwaukee & St. Paul Ry. Co.	5,104,828	2,174,117	69,027	2,342,517	9,355		485,754	10,185,598
8	Chicago & North-Western Ry. Co.	13,936,467	5,610,897	273,917	2,330,748			107,477	21,289,476
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	1,210,792	522,333		1,011,534			371,663	3,015,672
10	Iowa Southern Ry. Co.								
11	Chicago, Rock Island & Pacific Ry. Co.	4,301,031	1,391,080	183,046	1,343,797	540,425	431	270,570	8,000,990
12	St. Paul & Kansas City Short Line R. R. Co.								
13	Colfax Northern Ry. Co.	8,854	8,707		7,170				24,797
14	Colfax Consolidated Coal Co.								
15	Security Investment Co.								
16	Creston, Winterset & Des Moines R. R. Co.								
17	Davenport, Rock Island & Northwestern Ry. Co.								
18	Great Northern Ry. Co.	5,278,003	2,091,692	110,146	1,219,861	18,827		182,000	8,007,000
19	Illinois Central R. R. Co.	294,184	115,580		399,301	45		236,012	1,045,122
20	Dubuque & Sioux City R. R. Co.								
21	Keokuk & Des Moines Ry. Co.	3,423		489		4,075		489	8,476
22	Manchester & Onida Ry. Co.	12,298	6,544						18,842
23	Minneapolis & St. Louis R. R. Co.	1,097,307	504,775	34,369	349,650	7,031		35,161	2,029,183
24	Muscatine, Burlington & Southern R. R. Co.	30,472		30,472					69,944
25	Tabor & Northern R. R. Co.				26,918				26,918
26	Union Pacific R. R. Co.	9,847,004	4,383,145	85,678	1,036,342	21,787	134	190,804	15,564,804
27	Wabash Ry. Co.	212,335	97,469		142,301			28,820	451,349
	Total	58,305,906	24,204,231	952,282	15,016,204	1,160,286	1,463	3,132,685	102,773,117

PART VI—CAR MILES—Continued

Number	Railway Companies	Special Train							Total transportation service	Work service		
		Freight loaded	Freight empty	Caboose	Passenger	Sleeping, parlor and observation	Dining	Other passenger train				
1	Atchison, Topeka & Santa Fe Ry. Co.	512,763	11,550	41,988	220,581	630,301	2,240	112,471	1,531,894	956,341,289	8,465,888	
2	Atlantic Northern Ry. Co.											
3	Chicago, Burlington & Quincy R. R. Co.	237,301	31,467	19,680	79,180				60	367,648	2,265,924	
4	Chicago Great Western R. R. Co.	63,826		5,060	20,195	666			158	89,906	516,638	
5	Mason City & Ft. Dodge R. R. Co.											
6	Wisconsin, Minn. & Pacific R. R. Co.											
7	Chicago, Milwaukee & St. Paul Ry. Co.	184,731	293	10,223	5,708	29,937	5,809	10,569	245,319	842,668,224	23,829,840	
8	Chicago & North-Western Ry. Co.	359,130	23,784	95,031	104,473				515,498	792,536,832	6,929,176	
9	Chicago, St. Paul, Minneapolis & O. Ry. Co.	62,194		3,409					185,321,525	286,740		
10	Iowa Southern Ry. Co.											
11	Chicago, Rock Island & Pacific Ry. Co.	232,511	493	15,784	1,242	79,348	624	2,187	332,389	698,948,550	1,408,284	
12	St. Paul & Kansas City Short Line R. R. Co.											
13	Colfax Northern Ry. Co.											
14	Colfax Consolidated Coal Co.									102,300		
15	Security Investment Co.											
16	Creston, Winterset & Des Moines R. R. Co.											
17	Davenport, Rock Island & Northwestern Ry. Co.											
18	Great Northern Ry. Co.	195,869		13,514	65,350				487	275,013	595,379,687	4,777,454
19	Illinois Central R. R. Co.	248,922	1,446	13,917	13,506	1,336			2,331	261,458	774,996,621	5,246,053
20	Dubuque & Sioux City R. R. Co.											
21	Keokuk & Des Moines Ry. Co.	204	7	40		72			12	335	1,469,997	668
22	Manchester & Onida Ry. Co.										18,842	
23	Minneapolis & St. Louis R. R. Co.	34,068		2,683	39,733	3,123			79,606	79,733,552	240,074	
24	Muscatine, Burlington & Southern R. R. Co.										574,949	
25	Tabor & Northern R. R. Co.	137,828		11,063	50,716						26,918	
26	Union Pacific R. R. Co.	133,067	1,318	9,241	144	465			217	199,627	558,524,842	5,882,948
27	Wabash Ry. Co.									144,452	344,971,682	1,017,151
	Total	2,402,657	72,348	172,492	598,828	745,147	8,673	128,512	4,128,657	6,723,746,418	61,860,388	

TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE

PART VII—FREIGHT AND PASSENGER SERVICE.

Number	Railway Companies	Freight Service						Passenger Service	
		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 Ry. Co.	31,320,927	7,971,328	39,292,165	10,789,599,943	1,460,611,522	12,259,211,475	11,831,906	1,353,867,521
2	Atlantic Northern Ry. Co.								
3	Chicago, Burlington & Quincy R. R. Co.	45,364,523	9,715,752	55,080,304	33,143,186,449	6,030,721,073	15,173,907,522	22,670,459	1,186,081,521
4	Chicago Great Western R. R. Co.	5,963,583	1,414,143	7,377,726	1,639,674,604	133,282,481	1,772,957,082	2,772,028	188,027,881
5	Mason City & Ft. Dodge R. R. Co.								
6	Wisconsin, Minn. & Pacific R. R. Co.								
7	Chicago, Milwaukee & St. Paul Ry. Co.	38,444,253	5,069,523	44,113,876	10,545,443,499	1,479,690,439	12,025,133,895	15,484,374	990,728,974
8	Chicago & North-Western Ry. Co.	60,288,031	7,465,116	67,753,147	9,229,973,367	1,498,371,633	11,159,548,059	34,903,407	1,335,655,584
9	Chicago, St. Paul, Minneapolis & O. Ry. Co.	10,695,284	1,812,397	12,507,681	1,978,239,772	196,188,889	1,844,419,651	5,179,642	298,990,307
10	Iowa Southern Ry. Co.								
11	Chicago, Rock Island & Pacific Ry. Co.	27,442,698	5,472,512	32,915,210	6,809,465,837	933,006,111	7,742,410,948	19,569,569	1,064,884,067
12	St. Paul & Kansas City Short Line R. R. Co.								
13	Colfax Northern Ry. Co.	388,812	3,662	392,474	1,444,000	14,622	1,458,883	144,458	723,320
14	Colfax Consolidated Coal Co.								
15	Security Investment Co.								
16	Creston, Winterset & Des Moines R. R. Co.								
17	Davenport, Rock Island & Northwestern Ry. Co.	30,650,814	5,515,491	36,166,305	8,309,349,197	1,374,940,473	9,774,289,670	8,382,033	667,036,192
18	Great Northern Ry. Co.	42,469,189	7,022,513	49,491,702	11,230,069,579	1,370,330,811	12,606,400,300	28,398,574	840,177,480
19	Illinois Central R. R. Co.								
20	Dubuque & Sioux City R. R. Co.								
21	Keokuk & Des Moines Ry. Co.	304,548	19,117	323,665	12,434,753	990,945	13,311,068	909,066	6,531,751
22	Manchester & Onida Ry. Co.	95,745		95,745	399,821	399,821	399,821	35,859	210,564
23	Minneapolis & St. Louis R. R. Co.	6,007,644	838,551	7,446,225	1,119,930,904	197,307,023	1,287,128,827	2,217,112	88,013,320
24	Muscatine, Burlington & Southern R. R. Co.	181,481		181,481	5,062,207	5,062,207	5,062,207	63,839	1,394,025
25	Tabor & Northern R. R. Co.	18,786		18,786	291,960	291,960	291,960	84,387	7,800
26	Union Pacific R. R. Co.	15,604,127	6,213,080	21,817,167	6,829,983,009	1,221,339,660	8,115,333,356	5,487,882	650,060,798
27	Wabash Ry. Co.	18,159,359	2,772,726	20,922,085	4,785,374,795	348,913,828	5,134,288,622	5,621,407	388,460,288
	Total	333,740,067	61,846,028	395,586,095	86,275,155,404	12,643,747,949	98,918,963,344	102,962,427	8,956,011,983

PART VIII—REVENUES AND EXPENSES.

Number	Railway Companies	Freight revenue	Passenger revenue	Passenger service train revenue	Operating revenues	Operating expenses	Net operating revenue
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 98,801,487.72	\$ 29,907,445.38	\$ 29,739,628.45	\$ 149,978,936.14	\$ 88,504,049.77	\$ 52,474,886.37
2	Atlantic Northern Ry. Co.						
3	Chicago, Burlington & Quincy R. R. Co.	87,008,589.67	24,373,779.64	20,888,643.97	122,342,706.69	78,632,343.53	43,710,363.17
4	Chicago Great Western R. R. Co.	11,007,427.74	3,905,131.12	4,810,696.19	16,308,233.63	12,492,411.93	3,815,821.70
5	Mason City & Ft. Dodge R. R. Co.						
6	Wisconsin, Minn. & Pacific R. R. Co.						
7	Chicago, Milwaukee & St. Paul Ry. Co.	79,957,271.45	21,329,946.47	29,388,984.67	113,739,201.66	85,195,963.74	28,543,237.92
8	Chicago & North-Western Ry. Co.	73,264,461.50	24,516,337.50	31,568,754.05	108,294,983.32	78,758,988.73	29,535,994.59
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	13,884,709.56	5,741,037.75	6,929,671.69	21,476,509.97	15,841,312.84	5,635,197.13
10	Iowa Southern Ry. Co.						
11	Chicago, Rock Island & Pacific Ry. Co.	56,807,229.60	22,440,782.78	26,794,338.90	85,709,549.47	63,489,000.49	22,220,548.98
12	St. Paul & Kansas City Short Line R. R. Co.						
13	Colfax Northern Ry. Co.						
14	Colfax Consolidated Coal Co.						
15	Security Investment Co.						
16	Creston, Winterset & Des Moines R. R. Co.						
17	Davenport, Rock Island & Northwestern Ry. Co.			138.45	129,950.46	142,635.80	*15,685.43
18	Great Northern Ry. Co.	64,300,666.22	15,836,341.21	21,058,834.98	88,534,163.29	59,243,785.46	29,290,377.74
19	Illinois Central R. R. Co.	62,136,728.10	17,069,134.53	21,439,081.24	87,144,786.37	62,839,834.41	24,304,951.96
20	Dubuque & Sioux City R. R. Co.						
21	Keokuk & Des Moines Ry. Co.	180,416.01	129,126.18	155,874.59	342,423.19	298,239.86	74,183.33
22	Manchester & Onida Ry. Co.						
23	Minneapolis & St. Louis R. R. Co.	8,332,448.75	1,962,181.87	2,404,822.69	11,905,062.65	7,869,191.32	3,135,871.33
24	Muscatine, Burlington & Southern R. R. Co.	117,741.72	39,612.71	39,612.71	151,957.59	125,662.42	26,295.17
25	Tabor & Northern R. R. Co.						
26	Union Pacific R. R. Co.	55,839,584.91	13,918,949.05	18,268,533.51	76,988,423.18	45,968,696.01	31,049,727.17
27	Wabash Ry. Co.	29,342,854.76	7,673,810.48	9,904,212.39	40,471,998.90	28,468,896.12	12,003,102.78
	Total	\$ 641,061,677.82	\$ 189,896,699.65	\$ 243,410,258.88	\$ 913,645,374.74	\$ 627,308,443.52	\$ 286,336,931.22

*Deficit.

TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE

PART IX—AVERAGES PER MILE OF ROAD.

Number	Railway Companies	Freight train miles	Passenger train miles	Mixed train miles	Special train miles	Trans-shipment service train miles	Work train miles	Locomotive miles, transportation	Freight service car miles	Passenger service car miles	Freight revenues	Passenger service train revenue	Operating revenues	Operating expenses	Net operating revenues
1	Atchison, Topeka & Santa Fe Ry. Co.	2,306	2,331	300	14	5,044	121	6,494	93,806	16,730	\$11,432.29	\$4,507.22	\$16,312.03	\$10,240.78	\$ 6,071.85
2	Atlantic Northern Ry. Co.	4,157	1,951	71	7	4,181	90	5,735	89,361	12,977	9,282.52	3,295.36	15,062.14	8,388.90	4,663.24
3	Chicago, Burlington & Quincy R. R. Co.	1,716	2,138	55	2	3,913	100	5,308	68,396	10,054	7,337.61	3,215.92	10,940.95	8,350.21	2,590.74
4	Chicago Great Western R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5	Mason City & Ft. Dodge R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6	Wisconsin, Minn. & Pacific R. R. Co.	2,044	1,771	185	.....	3,972	194	5,305	71,118	11,041	7,795.74	2,965.32	11,069.44	8,306.51	2,782.93
7	Chicago, Milwaukee & St. Paul Ry. Co.	2,306	2,484	332	.....	5,019	147	6,725	82,301	14,946	8,912.66	2,887.29	15,352.74	9,713.05	5,639.09
8	Chicago & North-Western Ry. Co.	2,166	2,118	293	.....	4,579	111	6,378	63,747	12,856	7,937.16	3,959.61	15,276.99	9,985.65	5,321.34
9	Chicago, St. Paul, Minn. & O. Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
10	Iowa Southern Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	Chicago, Rock Island & Pacific Ry. Co.	2,127	2,068	116	2	4,338	104	5,436	64,756	12,583	7,346.75	3,459.77	11,007.08	8,197.91	2,809.17
12	St. Paul & Kansas City S. L. R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13	Colfax Northern Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Colfax Consolidated Coal Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15	Security Investment Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	Creston, Winterset & D. M. R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
17	Davenport, Rock Island & N. W. Ry. Co.	1,419	1,496	102	2	3,018	155	3,996	59,330	9,481	7,812.02	2,892	5,590.83	3,910.94	*229.11
18	Great Northern Ry. Co.	3,734	3,010	47	4	6,795	169	8,704	144,847	17,761	13,245.11	4,497.07	15,284.53	13,089.01	2,205.52
19	Illinois Central R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20	Dubuque & Sioux City R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
21	Koekuk & Des Moines Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
22	Manchester & Onedia Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
23	Minneapolis & St. Louis R. R. Co.	1,830	1,235	154	6	3,015	76	3,779	43,065	5,836	5,059.93	1,400.34	4,778.63	3,044.83	1,733.80
24	Muscatine, Burlington & Southern R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
25	Tabor & Northern R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
26	Union Pacific R. R. Co.	3,621	2,654	285	5	6,744	212	8,361	131,042	22,844	15,414.99	5,043.19	21,553.31	19,081.76	2,471.55
27	Wabash Ry. Co.	3,311	2,936	35	4	6,286	73	8,289	121,640	15,306	11,648.33	3,931.71	16,066.31	11,901.40	4,704.91
	Total	2,284	2,141	156	4	4,682	137	6,027	84,479	13,008	\$ 9,351.90	\$ 3,550.90	\$13,328.39	\$ 9,151.26	\$ 4,177.12

*Deficit.

PART X—AVERAGES PER MILE OF ROAD—Continued—AND PER TRAIN MILE.

Number	Railway Companies	Average per Mile of Road					Average Per Train Mile						
		Ton miles—freight	Ton miles—all freight	Passenger miles—revenue	Loaded freight car miles—freight	Loaded freight car miles—mixed	Empty freight car miles—freight	Empty freight car miles—mixed	Ton miles—revenue freight	Ton miles—all freight	Passenger train car miles—passenger	Passenger train car miles—mixed	Revenue passenger miles
1	Atchison, Topeka & Santa Fe Ry. Co.	1,248,461	1,418,509	156,654	26.62	5.74	16.43	2.43	463.01	535.68	6.87	1.94	69.47
2	Atlantic Northern Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Chicago, Burlington & Quincy R. R. Co.	1,402,188	1,618,830	125,991	27.68	4.39	13.16	1.36	629.39	726.63	6.57	2.24	62.62
4	Chicago Great Western R. R. Co.	1,056,950	1,185,984	125,083	30.25	3.38	8.30	1.08	615.99	692.31	5.59	1.71	57.59
5	Mason City & Ft. Dodge R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6	Wisconsin, Minn. & Pacific R. R. Co.	1,025,166	1,172,437	95,020	24.84	3.39	8.61	1.36	667.53	533.13	6.07	1.78	49.63
7	Chicago, Milwaukee & St. Paul Ry. Co.	1,137,326	1,376,351	155,725	23.61	6.89	10.34	2.99	449.21	543.66	5.89	1.31	57.84
8	Chicago & North-Western Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
10	Iowa Southern Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	Chicago, Rock Island & Pacific Ry. Co.	879,251	909,711	137,501	21.46	4.77	7.02	1.54	392.00	445.71	5.87	2.39	62.34
12	St. Paul & Kansas City Short Line R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13	Colfax Northern Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Colfax Consolidated Coal Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15	Security Investment Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	Creston, Winterset & Des Moines R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
17	Davenport, Rock Island & Northwestern Ry. Co.	1,020,454	1,187,469	81,040	22.88	6.33	10.37	2.59	671.21	781.09	6.21	1.79	56.71
18	Great Northern Ry. Co.	2,356,368	2,645,677	176,234	36.29	1.31	11.46	0.52	623.22	699.76	5.86	2.53	57.67
19	Illinois Central R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20	Dubuque & Sioux City R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
21	Koekuk & Des Moines Ry. Co.	73,441	78,916	38,608	8.41	6.79	2.43	.....	141.07	151.59	2.92	9.05	44.31
22	Manchester & Onedia Ry. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
23	Minneapolis & St. Louis R. R. Co.	680,079	751,618	53,447	19.55	4.33	6.91	1.99	403.84	464.12	4.19	1.55	38.75
24	Muscatine, Burlington & Southern R. R. Co.	108,065	108,065	35,390	7.03	1.00	1.62	.....	74.28	74.28	2.00	1.00	39.36
25	Tabor & Northern R. R. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
26	Union Pacific R. R. Co.	1,908,143	2,240,394	181,368	35.23	9.54	8.98	4.25	699.96	588.57	7.56	1.21	56.34
27	Wabash Ry. Co.	1,809,667	2,088,176	154,308	36.30	2.39	9.37	1.10	567.02	699.00	5.19	1.92	51.91
	Total	1,258,594	1,443,043	130,652	25.57	5.44	9.35	2.26	515.62	591.18	6.21	1.80	56.87

TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE

PART XI—AVERAGES PER TRAIN MILE—Continued—AND PER LOCOMOTIVE MILE.

Number	Railway Companies	Averages Per Train Mile—Continued					Averages Per Locomotive Mile							
		Freight revenue	Passenger revenue	Operating revenues	Operating expenses	Net operating revenues	Train miles—freight-trains	Car miles—freight-train	Train miles—passenger	Car miles—passenger-trains	Train miles—mixed-trains	Car miles—mixed-trains	Train miles—special-trains	Car miles—special-trains
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 4.24	\$ 1.75	\$ 3.33	\$ 2.03	\$ 1.30	.89	33.70	.92	6.38	.90	9.71	.84	10.77
2	Atlantic Northern Ry. Co.	4.17	1.63	3.12	3.01	1.11	.91	37.04	.98	6.41	.99	7.72	.93	17.05
3	Chicago, Burlington & Quincy R. R. Co.	4.19	1.47	2.90	2.14	.96	.85	33.52	.98	5.46	.94	6.35	.71	12.54
4	Chicago Great Western R. R. Co.													
5	Mason City & Ft. Dodge R. R. Co.													
6	Wisconsin, Minn. & Pacific R. R. Co.													
7	Chicago, Milwaukee & St. Paul Ry. Co.	3.54	1.49	2.79	2.69	.70	.93	32.02	.99	5.99	.97	6.31	.91	15.24
8	Chicago & North-Western Ry. Co.	3.52	1.43	2.66	1.94	.73	.95	33.24	.99	5.82	.99	11.28	1.00	19.84
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	3.23	1.63	2.68	1.98	.70	.87	35.13	.97	6.04	.98	5.74	.80	14.11
10	Iowa Southern Ry. Co.													
11	Chicago, Rock Island & Pacific Ry. Co.	3.28	1.57	2.55	1.89	.66	.97	29.23	.90	5.83	.98	8.77	1.00	19.22
12	St. Paul & Kansas City Short Line R. R. Co.													
13	Colfax Northern Ry. Co.													
14	Colfax Consolidated Coal Co.													
15	Security Investment Co.													
16	Creston, Winterset & Des Moines R. R. Co.													
17	Davenport, Rock Island & Northwestern Ry. Co.													
18	Great Northern Ry. Co.	5.14	1.90	3.56	2.38	1.18	.92	37.93	.95	5.90	.99	10.52	.79	15.70
19	Illinois Central R. R. Co.	3.50	1.47	2.69	1.92	.77	.97	37.77	.97	5.70	.99	4.61	.81	10.88
20	Dubuque & Sioux City R. R. Co.													
21	Keokuk & Des Moines Ry. Co.	2.06	1.06	1.46	1.14	.32	.97	11.47	1.00	2.00	.50	8.41	1.00	8.38
22	Manchester & Onida Ry. Co.													
23	Minneapolis & St. Louis R. R. Co.	3.00	1.06	2.29	1.64	.65	.86	23.49	.98	4.10	.99	7.05	1.00	7.64
24	Muscatine, Burlington & Southern R. R. Co.	1.54	.63	1.53	1.34	.28	1.00	10.25	1.00	2.00	1.00	2.00		
25	Tabor & Northern R. R. Co.	1.05	1.57	3.15	1.88	1.27	.89	32.28	.91	7.09	.96	14.44	.85	13.96
26	Union Pacific R. R. Co.	5.48	1.82	2.96	1.80	.76	.97	35.44	.98	5.07	.99	5.37	.98	14.71
27	Wabash Ry. Co.													
	Total	\$ 3.83	\$ 1.55	\$ 2.91	\$ 2.00	\$.91	.93	33.74	.97	6.02	.97	9.34	.87	13.07

PART XII—AVERAGES PER LOADED FREIGHT CAR MILE, PER CAR MILE, AND MISCELLANEOUS AVERAGES.

Number	Railway Companies	Averages Per Loaded Freight Car-Mile			Averages Per Car-Mile Passenger		Miscellaneous Averages								
		Ton-miles—freight	Ton-miles—all freight	Freight revenue	Passenger-revenue	Passenger revenue	Revenue freight	Non-revenue freight	All freight	Miles carried, passengers	Ton of freight	Ton-mile of freight	Passenger	Passenger-mile	Operating ratio
1	Atchison, Topeka & Santa Fe Ry. Co.	19.05	21.65	\$ 1,747	14.48	\$ 330.63	344.40	184.36	312.00	114.42	\$3,154.49	.00016	\$2,612.30	.02283	62.70
2	Atlantic Northern Ry. Co.	23.37	26.98	1,5470	15.42	3,1069	289.72	309.01	375.49	52.34	1,917.99	.00062	1,075.14	.02054	64.27
3	Chicago, Burlington & Quincy R. R. Co.	21.03	22.74	1,4116	14.71	3,0086	273.93	94.25	239.59	68.05	1,828.06	.00071	1,419.69	.02896	76.32
4	Chicago Great Western R. R. Co.														
5	Mason City & Ft. Dodge R. R. Co.														
6	Wisconsin, Minn. & Pacific R. R. Co.														
7	Chicago, Milwaukee & St. Paul Ry. Co.	20.06	22.67	1,5907	14.08	3,0615	274.30	260.99	372.59	63.34	2,079.81	.00758	1,377.51	.02175	74.90
8	Chicago & North-Western Ry. Co.	20.33	24.02	1,5945	16.19	3,1437	152.56	261.79	164.85	36.17	1,189.65	.00784	702.41	.01942	72.75
9	Chicago, St. Paul, Minneapolis & O. Ry. Co.	20.99	23.07	1,7365	16.80	3,5859	156.91	91.65	147.45	51.63	1,298.29	.00827	1,108.89	.02134	73.76
10	Iowa Southern Ry. Co.														
11	Chicago, Rock Island & Pacific Ry. Co.	19.04	21.94	1,5966	16.19	3,4135	248.13	170.49	235.22	54.43	2,073.82	.00836	1,148.18	.02108	74.07
12	St. Paul & Kansas City Short Line R. R. Co.														
13	Colfax Northern Ry. Co.														
14	Colfax Consolidated Coal Co.														
15	Security Investment Co.														
16	Creston, Winterset & Des Moines R. R. Co.														
17	Davenport, Rock Island & Northwestern Ry. Co.														
18	Great Northern Ry. Co.	23.73	27.00	1,8156	14.85	3,3246	274.03	249.29	270.25	79.58	2,097.84	.00766	1,889.92	.02374	66.92
19	Illinois Central R. R. Co.	23.99	26.94	1,3485	15.40	3,1348	294.48	196.42	254.82	29.50	1,480.73	.00692	1,002.11	.02025	71.54
20	Dubuque & Sioux City R. R. Co.														
21	Keokuk & Des Moines Ry. Co.	16.79	18.04	2,4380	21.07	4,1673	60.74	48.45	59.69	32.23	882.92	.01452	639.99	.01978	78.33
22	Manchester & Onida Ry. Co.														
23	Minneapolis & St. Louis R. R. Co.	22.24	25.56	1,6544	14.77	3,2751	169.49	199.39	172.86	39.70	1,261.03	.00744	889.61	.02218	71.51
24	Muscatine, Burlington & Southern R. R. Co.	14.90	14.90	3,9669	18.32	4,4692	31.39		31.39	21.84	6,487.8	.02979	5,296.65	.02411	81.29
25	Tabor & Northern R. R. Co.														
26	Union Pacific R. R. Co.	19.94	23.47	1,6150	13.75	2,9933	441.80	196.58	371.97	119.72	3,578.62	.00810	2,539.60	.02119	69.67
27	Wabash Ry. Co.	21.79	23.38	1,3302	14.77	2,9176	263.57	125.83	245.32	69.10	1,616.13	.00613	1,369.10	.01975	70.34
	Total	21.24	24.35	\$ 1,5780	15.11	\$ 3,9043	258.51	204.44	250.06	54.96	\$1,929.84	.00743	\$1,165.28	.02120	68.66

TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA

PART I—AVERAGE MILEAGE OPERATED AND TRAIN MILES.

Number	Railway Companies	Average mileage of road operated	Train Miles							
			Freight			Passenger	Mixed	Special	Total transportation service	Work services
			Ordinary	Light	Total					
1	Atchison, Topeka & Santa Fe Ry. Co.	19.89	127,720	487	128,207	115,500	8,082		251,888	17,181
2	Atlantic Northern Ry. Co.									
3	Chicago, Burlington & Quincy R. R. Co.	1,488.56	2,255,666	8,801	2,264,467	5,033,879	143,454	3,993	5,446,549	77,442
4	Chicago Great Western R. R. Co.	776.41	1,889,846	5,130	1,894,976	1,670,870	50,257	3,649	3,119,761	78,977
5	Mason City & Ft. Dodge R. R. Co.									
6	Wisconsin, Minn. & Pacific R. R. Co.									
7	Chicago, Milwaukee & St. Paul Ry. Co.	1,943.72	4,594,020	43,202	4,637,222	3,505,546	420,755	2,669	8,606,482	275,653
8	Chicago & North-Western Ry. Co.	1,033.29	4,062,249	57,267	4,119,516	4,793,728	268,553	5,041	70,004,970	197,543
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	192.94	257,829	1,667	259,496	283,972	13,444	458	537,290	6,940
10	Iowa Southern Ry. Co.									
11	Chicago, Rock Island & Pacific Ry. Co.	2,217.18	4,424,620	9,356	4,433,976	4,223,173	333,345	4,513	9,027,007	305,905
12	St. Paul & Kansas City Short Line R. R. Co.									
13	Colfax Northern Ry. Co.	7.41	8,923		8,923	6,401	1,988		17,297	
14	Colfax Consolidated Coal Co.									
15	Security Investment Co.									
16	Creston, Winterset & Des Moines R. R. Co.	30.55								
17	Davenport, Rock Island & Northwestern Ry. Co.	35.29								
18	Great Northern Ry. Co.	77.86	126,483	678	127,161	108,990			221,151	3,333
19	Illinois Central R. R. Co.	718.12	1,975,026	3,552	1,978,578	1,589,527		275	3,568,290	115,007
20	Dubuque & Sioux City R. R. Co.									
21	Keokuk & Des Moines Ry. Co.	169.18	87,572		87,572	146,806	504	40	235,014	894
22	Manchester & Onida Ry. Co.	8.14					22,002	552	22,554	
23	Minneapolis & St. Louis R. R. Co.	884.33	1,308,587	8,901	1,407,488	1,033,956	183,211	4,271	2,627,928	90,324
24	Muscatine, Burlington & Southern R. R. Co.	54.97	45,762		45,762	22,397	30,472		98,021	
25	Tabor & Northern R. R. Co.	10.75	25,902	220	26,122	12,053	13,459		38,252	55,432
26	Union Pacific R. R. Co.	2.46	25,902	220	26,122	12,053	2	6	38,252	55,432
27	Wabash Ry. Co.	308.96	874,841	10,291	885,132	452,776		130	838,026	10,819
	Total	10,329.21	21,973,389	150,901	22,124,290	21,066,267	1,508,227	25,847	44,724,831	1,105,345

PART VI—CAR MILES—Continued.

Number	Railway Companies	Special Train							Total transportation service	Work services
		Freight—loaded	Freight—empty	Caboose	Passenger	Shipping and mail and observation	Dining	Other passenger train			Total
1	Atchison, Topeka & Santa Fe Ry. Co.								7,255,330	50,878
2	Atlantic Northern Ry. Co.									
3	Chicago, Burlington & Quincy R. R. Co.	42,552		3,909	13,098				60,469	100,150,784
4	Chicago Great Western R. R. Co.	61,633		3,434	13,796	666		124	59,990	61,142,569
5	Mason City & Ft. Dodge R. R. Co.									
6	Wisconsin, Minn. & Pacific R. R. Co.									
7	Chicago, Milwaukee & St. Paul Ry. Co.	42,474	281	2,471	90	3,769	234	1,396	50,724	175,615,568
8	Chicago & North-Western Ry. Co.	68,132		5,041	23,089				66,195	262,186,837
9	Chicago, St. Paul, Minneapolis & O. Ry. Co.	7,220		468					7,723	7,530,755
10	Iowa Southern Ry. Co.									
11	Chicago, Rock Island & Pacific Ry. Co.	61,535		4,407	213	19,423	257	365	80,200	148,514,445
12	St. Paul & Kansas City Short Line R. R. Co.									
13	Colfax Northern Ry. Co.									102,300
14	Colfax Consolidated Coal Co.									
15	Security Investment Co.									
16	Creston, Winterset & Des Moines R. R. Co.									
17	Davenport, Rock Island & N. W. Ry. Co.									
18	Great Northern Ry. Co.									
19	Illinois Central R. R. Co.	4,851		223	196			49	5,318	64,372,804
20	Dubuque & Sioux City R. R. Co.									
21	Keokuk & Des Moines Ry. Co.	304	7	40		72		12	335	1,469,907
22	Manchester & Onida Ry. Co.									18,842
23	Minneapolis & St. Louis R. R. Co.	57,607		2,122	13,346	2,250			45,324	42,679,485
24	Muscatine, Burlington & Southern R. R. Co.									874,949
25	Tabor & Northern R. R. Co.	12		6	9					26,915
26	Union Pacific R. R. Co.	2,392		130					2,527	843,718
27	Wabash Ry. Co.									8,931,080
	Total	298,137	288	22,250	64,576	28,189	491	1,590	413,911	895,363,108

TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA

PART VII—FREIGHT AND PASSENGER SERVICE.

Number	Railway Companies	Freight Service					Passenger Service		
		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	Atholton, Topeka & Santa Fe Ry. Co.	4,301,846	551,829	4,754,475	82,969,860	7,365,085	90,334,945	375,712	6,995,778
2	Atlantic Northern Ry. Co.								
3	Chicago, Burlington & Quincy R. R. Co.	9,447,637	2,088,289	11,486,923	1,046,223,533	325,984,328	1,282,207,871	4,651,647	161,220,612
4	Chicago Great Western R. R. Co.	4,525,637	986,875	5,514,512	835,682,430	82,275,840	917,958,330	1,943,064	106,715,380
5	Mason City & Ft. Dodge R. R. Co.								
6	Wisconsin, Minn. & Pacific R. R. Co.								
7	Chicago, Milwaukee & St. Paul Ry. Co.	10,999,755	786,930	11,786,685	1,841,970,091	295,381,022	2,047,332,023	3,449,163	146,990,783
8	Chicago & North-Western Ry. Co.	11,394,049	2,148,684	13,482,733	2,315,320,022	375,635,490	2,690,956,412	4,252,779	253,823,805
9	Chicago, St. Paul, Minneapolis & O. Ry. Co.	1,213,696	348,619	1,562,315	65,552,320	9,802,990	75,415,310	619,399	23,007,737
10	Iowa Southern Ry. Co.								
11	Chicago, Rock Island & Pacific Ry. Co.	11,574,052	*	11,574,052	1,663,032,395	*	1,663,032,396	5,291,567	308,117,989
12	St. Paul & Kansas City Short Line R. R. Co.								
13	Colfax Northern Ry. Co.	288,812	5,675	292,487	1,444,000	14,823	1,458,823	144,428	722,220
14	Colfax Consolidated Coal Co.								
15	Security Investment Co.								
16	Creston, Winterset & Des Moines R. R. Co.								
17	Davenport, Rock Island & Northwestern Ry. Co.								
18	Great Northern Ry. Co.	655,685	*	655,685	44,287,005	4,468,594	48,755,599	85,692	3,483,985
19	Illinois Central R. R. Co.	4,032,184	796,705	4,811,889	700,629,253	106,480,705	807,119,960	1,912,951	87,330,236
20	Dubuque & Sioux City R. R. Co.								
21	Keokuk & Des Moines Ry. Co.	394,542	15,117	223,659	12,424,763	926,245	13,351,008	202,656	6,531,753
22	Manchester & Onida Ry. Co.	35,745	*	35,745	209,821	*	209,821	25,829	210,000
23	Minneapolis & St. Louis R. R. Co.	4,027,785	688,810	4,711,595	584,175,284	107,056,283	691,274,567	1,369,917	43,674,819
24	Muscatine, Burlington & Southern R. R. Co.	181,481	*	181,481	5,002,207	*	5,002,207	63,829	1,394,025
25	Tabor & Northern R. R. Co.	18,786	*	18,786	291,860	*	291,860	7,850	84,387
26	Union Pacific R. R. Co.	4,348,518	715,665	5,064,123	10,107,639	1,690,180	11,847,819	243,900	560,326
27	Wabash Ry. Co.	1,739,000	136,820	1,975,820	109,109,295	4,000,321	113,338,616	432,222	16,907,826
	Total	68,769,053	9,222,957	78,022,008	9,319,123,761	1,141,252,926	10,460,377,687	24,462,644	1,127,727,287

*Not compiled.

PART II—LOCOMOTIVE MILES.

Number	Railway Companies	Freight				Passenger				Mixed Train			
		Principal	Helper	Light	Total	Principal	Helper	Light	Total	Principal	Helper	Light	Total
1	Atholton, Topeka & Santa Fe Ry. Co.	128,173	3,226	15,177	146,585	115,671	3,860	13,384	132,954	8,092	142	748	8,972
2	Atlantic Northern Ry. Co.												
3	Chicago, Burlington & Quincy R. R. Co.	2,267,865	129,009	103,063	2,500,888	3,033,375	2,027	23,934	3,059,296	143,454	681	2,036	146,171
4	Chicago Great Western R. R. Co.	1,355,531	149,221	81,884	1,617,656	1,628,029	28,342	26,342	1,682,913	59,257	1,117	2,428	63,802
5	Mason City & Ft. Dodge R. R. Co.												
6	Wisconsin, Minn. & Pacific R. R. Co.												
7	Chicago, Milwaukee & St. Paul Ry. Co.	4,957,172	66,631	86,522	4,810,325	3,583,658	23,096	19,367	3,626,111	435,802	1,010	206	427,108
8	Chicago & North-Western Ry. Co.	4,920,629	66,829	122,748	5,149,213	4,763,738	7,670	21,658	4,793,066	208,958	1,611	84	270,653
9	Chicago, St. Paul, Minn. & O. Ry. Co.	245,869	8,705	7,591	252,455	290,170	409	4,454	297,023	14,300	7	1,108	15,446
10	Iowa Southern Ry. Co.												
11	Chicago, Rock Island & Pacific Ry. Co.	4,433,976	112,980	39,062	4,586,018	4,329,813	17,058	14,280	4,361,751	353,345	460	7,999	361,800
12	St. Paul & Kansas City Short Line												
13	Colfax Northern Ry. Co.	8,923			8,923	6,491			6,491	1,983			1,983
14	Colfax Consolidated Coal Co.												
15	Security Investment Co.												
16	Creston, Win. & Des Moines R. R. Co.												
17	Davenport, Rock Island & N. W. Ry. Co.												
18	Great Northern Ry. Co.	117,051	80	2,517	119,728	103,990	1,138	698	105,806				
19	Illinois Central R. R. Co.	1,978,578	8,279	10,186	1,997,043	1,829,827	14,377	37,729	1,941,597				
20	Dubuque & Sioux City R. R. Co.												
21	Keokuk & Des Moines Ry. Co.	87,572	2,160	294	90,026	146,968	561	122	147,581	594	504		1,098
22	Manchester & Onida Ry. Co.												
23	Minneapolis & St. Louis R. R. Co.	1,407,488	180,567	102,304	1,690,359	1,053,666	3,473	19,880	1,047,918	189,213	290	765	193,271
24	Muscatine, Burlington & South. R. R. Co.	45,752			45,752	22,307			22,307	39,472			39,472
25	Tabor & Northern R. R. Co.									13,450			13,450
26	Union Pacific R. R. Co.	26,191	4,068	14,214	45,378	12,053	326	21,069	33,428	2	4		6
27	Wabash Ry. Co.	383,132	732	85	385,949	452,776	3,141	10,526	466,437				
	Total	22,155,102	715,312	585,947	23,456,361	21,612,542	105,947	206,409	21,324,889	1,514,959	5,825	15,369	1,536,153

TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA

PART III—LOCOMOTIVE MILES—Continued.

Number	Railway Companies	Special				Train switching	Yard Switching			Total transportation service	Work service
		Principal	Helper	Light	Total		Freight	Passenger	Total		
1	Atchison, Topeka & Santa Fe Ry. Co.						161,110	1,608	162,718	451,280	17,509
2	Atlantic Northern Ry. Co.										
3	Chicago, Burlington & Quincy R. R. Co.	3,963	231	77	4,271	191,724	928,079	85,992	1,012,571	6,915,861	137,044
4	Chicago Great Western R. R. Co.	3,649	64	677	4,390	66,618	518,812	20,352	549,164	3,974,243	169,577
5	Mason City & Ft. Dodge R. R. Co.										
6	Wisconsin, Minn. & Pacific R. R. Co.										
7	Chicago, Milwaukee & St. Paul Ry. Co.	5,006	867	306	6,179	387,833	1,214,258	92,197	1,296,555	10,631,610	275,683
8	Chicago & North-Western Ry. Co.	5,041			5,041	81,372	1,268,673	135,997	1,404,670	11,704,015	309,428
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	496	9	32	537	13,122	245,807	19,440	265,247	882,938	5,238
10	Iowa Southern Ry. Co.										
11	Chicago, Rock Island & Pacific Ry. Co.	4,513			4,513	490,304	1,388,968	112,567	1,396,185	11,100,521	265,995
12	St. Paul & Kansas City Short Line R. R. Co.										
13	Colfax Northern Ry. Co.					5,632				22,929	
14	Colfax Consolidated Coal Co.										
15	Security Investment Co.										
16	Creston, Winterset & Des Moines R. R. Co.										
17	Davenport, Rock Island & Northwestern Ry. Co.						36,444		36,444	36,444	6,020
18	Great Northern Ry. Co.			78	78	6,630	113,363	11,911	125,274	357,546	3,253
19	Illinois Central R. R. Co.	275	23	5	303	125,816	478,304	41,177	519,481	4,284,240	121,427
20	Dubuque & Sioux City R. R. Co.										
21	Keokuk & Des Moines Ry. Co.	40			40	5,692	18,706		18,706	263,023	394
22	Manchester & Onida Ry. Co.	552			552	630			630	23,190	
23	Minneapolis & St. Louis R. R. Co.	4,271			4,271	47,836	315,170	30,019	345,189	3,316,244	60,324
24	Muscatine, Burlington & Southern R. R. Co.						30,120		30,120	125,747	
25	Tabor & Northern R. R. Co.	6		3	9		318,915	45,858	364,773	443,500	36,182
26	Union Pacific R. R. Co.	120			120	32,308	71,715	1,908	73,713	958,527	10,807
27	Wabash Ry. Co.										
	Total	25,932	694	1,177	27,803	1,453,757	7,092,276	567,176	7,569,452	55,398,415	1,246,661

PART IV—CAR MILES.

Number	Railway Companies	Freight Train					Passenger Train				
		Loaded	Empty	Sum of loaded and empty	Chaboose	Total	Passenger	Sleeping, parlor and observation	Dining	Other	Total
1	Atchison, Topeka & S. F. Ry. Co.	4,234,451	1,879,633	6,114,084	128,248	6,242,332	188,099	329,833	42,615	388,539	948,736
2	Atlantic Northern Ry. Co.										
3	Chicago, Burlington & Quincy R. R. Co.	55,735,444	23,569,379	79,304,823	2,367,764	81,672,587	6,031,651	3,467,211	538,596	7,037,457	17,709,865
4	Chicago Great Western R. R. Co.	39,280,309	10,888,232	50,168,541	1,479,756	51,748,297	3,677,924	3,077,156	79,734	2,446,508	9,681,317
5	Mason City & Ft. Dodge R. R. Co.										
6	Wisconsin, Minn. & Pacific R. R. Co.										
7	Chicago, Milwaukee & St. Paul Ry. Co.	106,454,477	43,285,371	149,739,848	4,774,397	154,514,245	7,056,599	4,983,392	639,464	6,273,233	18,921,687
8	Chicago & North-Western Ry. Co.	116,629,909	49,234,485	165,864,394	5,123,001	170,987,395	10,042,825	7,375,752	919,977	10,533,157	28,871,691
9	Chicago, St. Paul, Minn. & O. Ry. Co.	3,642,397	1,719,237	5,361,634	243,463	5,604,097	721,836	451,970	55,829	643,515	1,872,460
10	Iowa Southern Ry. Co.										
11	Chicago, Rock Island & Pacific Ry. Co.	88,475,975	30,456,396	118,932,370	4,456,016	123,388,386	9,177,653	5,439,180	877,858	7,169,693	22,598,254
12	St. Paul & Kansas City S. L. R. R. Co.										
13	Colfax Northern Ry. Co.	26,561	30,300	53,861	1,833	54,694				22,873	
14	Colfax Consolidated Coal Co.										
15	Security Investment Co.										
16	Creston, Winterset & D. M. R. R. Co.										
17	Davenport, Rock Island & N. W. Ry. Co.										
18	Great Northern Ry. Co.	2,421,249	1,058,874	3,480,123	66,523	3,546,643	281,731	856		111,149	393,738
19	Illinois Central R. R. Co.	36,805,345	17,389,500	54,194,845	1,985,068	56,179,913	4,242,436	1,477,867	733	2,466,497	8,187,993
20	Dubuque & Sioux City R. R. Co.										
21	Keokuk & Des Moines Ry. Co.	736,572	212,799	949,371	88,117	1,037,488	234,731	11,191		122,776	426,698
22	Manchester & Onida Ry. Co.										
23	Minneapolis & St. Louis R. R. Co.	35,747,805	9,980,132	45,727,937	1,407,488	47,135,425	2,270,269	358,810	211	1,377,142	4,001,438
24	Muscatine, Burl. & South R. R. Co.	349,384	74,075	423,459	45,752	469,211	44,794				44,794
25	Tabor & Northern R. R. Co.	531,927	135,599	667,526	30,459	697,985	38,806	42,506	12,122	69,830	155,754
26	Union Pacific R. R. Co.	5,027,918	1,880,799	6,908,717	386,513	7,294,191	965,234	197,159	467	471,517	1,634,377
27	Wabash Ry. Co.										
	Total	486,699,730	191,890,821	677,990,541	22,467,978	700,458,519	45,658,682	27,266,968	3,168,545	38,849,977	114,883,297

TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA

PART V—CAR MILES—Continued.

Number	Railway Companies	Mixed Train						Total
		Freight—loaded	Freight—empty	Caboose	Passenger	Stacking and unloading observation	Other passenger train	
1	Atchison, Topeka & Santa Fe Ry. Co.	42,167	586	332	7,996	1,039	12,338	64,458
2	Atlantic Northern Ry. Co.	.....	.....	.....	.....	.....	.....	.....
3	Chicago, Burlington & Quincy R. R. Co.	363,083	119,003	1,699	288,429	7,205	29,914	807,873
4	Chicago & Great Western R. R. Co.	120,323	41,456	3,139	81,551	4,422	2,952	253,854
5	Mason City & Ft. Dodge R. R. Co.	.....	.....	.....	.....	.....	.....	.....
6	Wisconsin, Minn. & Pacific R. R. Co.	.....	.....	.....	.....	.....	.....	.....
7	Chicago, Milwaukee & St. Paul Ry. Co.	1,104,536	354,899	10,274	881,738	4,860	62,597	2,118,912
8	Chicago & North-Western Ry. Co.	1,506,021	870,312	52,637	366,991	.....	44,997	2,339,958
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	19,681	6,157	29,935	.....	.....	.....	52,473
10	Iowa Southern Ry. Co.	.....	.....	.....	.....	.....	.....	.....
11	Chicago, Rock Island & Pacific Ry. Co.	1,325,004	455,738	66,221	481,369	55,479	53,784	2,441,596
12	St. Paul & Kansas City Short Line R. R. Co.	.....	.....	.....	.....	.....	.....	.....
13	Colfax Northern Ry. Co.	8,854	8,767	.....	7,176	.....	.....	24,797
14	Colfax Consolidated Coal Co.	.....	.....	.....	.....	.....	.....	.....
15	Security Investment Co.	.....	.....	.....	.....	.....	.....	.....
16	Oreston, Winterset & Des Moines R. R. Co.	.....	.....	.....	.....	.....	.....	.....
17	Davenport, Rock Island & N. W. Ry. Co.	.....	.....	.....	.....	.....	.....	.....
18	Great Northern Ry. Co.	.....	.....	.....	.....	.....	.....	.....
19	Illinois Central R. R. Co.	.....	.....	.....	.....	.....	.....	.....
20	Dubuque & Sioux City R. R. Co.	.....	.....	.....	.....	.....	.....	.....
21	Keokuk & Des Moines Ry. Co.	5,423	.....	489	.....	4,075	480	8,476
22	Manchester & Onondia Ry. Co.	12,298	6,544	.....	.....	.....	.....	18,842
23	Minneapolis & St. Louis R. R. Co.	776,101	392,999	33,558	284,739	4,140	5,751	1,497,278
24	Muscatine, Burlington & Southern R. R. Co.	30,472	.....	30,472	.....	.....	.....	60,944
25	Tabor & Northern R. R. Co.	.....	.....	.....	.....	.....	.....	.....
26	Union Pacific R. R. Co.	.....	.....	.....	26,918	.....	.....	26,918
27	Wabash Ry. Co.	.....	.....	.....	.....	.....	.....	.....
	Total	5,706,713	2,257,061	225,467	2,136,917	82,311	206,922	10,607,381

PART VIII—REVENUES AND EXPENSES.

Number	Railway Companies	Freight revenue	Passenger revenue	Passenger service train revenue	Operating revenues	Operating expenses	Net operating revenues
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 708,500.02	\$ 156,484.03	\$ 238,327.28	\$ 969,519.29	\$ 815,248.37	\$ 146,370.83
2	Atlantic Northern Ry. Co.	.....	.....	.....	.....	.....	.....
3	Chicago, Burlington & Quincy R. R. Co.	8,778,695.54	2,418,702.52	4,590,511.28	15,686,731.73	9,467,320.02	4,231,405.19
4	Chicago Great Western R. R. Co.	5,665,667.37	2,255,851.04	2,503,580.37	8,445,568.22	6,559,704.80	1,788,863.42
5	Mason City & Ft. Dodge R. R. Co.	.....	.....	.....	.....	.....	.....
6	Wisconsin, Minn. & Pacific R. R. Co.	.....	.....	.....	.....	.....	.....
7	Chicago, Milwaukee & St. Paul Ry. Co.	13,944,303.63	2,183,836.00	4,350,069.63	18,637,492.86	15,660,809.71	3,566,623.14
8	Chicago & North-Western Ry. Co.	17,331,549.49	5,429,559.36	7,119,242.70	24,880,569.79	*19,597,367.31	5,333,169.39
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	701,965.50	469,833.02	600,577.73	1,331,867.23	1,062,703.59	269,163.74
10	Iowa Southern Ry. Co.	.....	.....	.....	.....	.....	.....
11	Chicago, Rock Island & Pacific Ry. Co.	13,284,519.70	5,027,630.35	6,770,810.23	20,487,685.79	16,365,225.38	4,122,460.41
12	St. Paul & Kansas City Short Line R. R. Co.	.....	.....	.....	.....	.....	.....
13	Colfax Northern Ry. Co.	.....	.....	.....	.....	.....	.....
14	Colfax Consolidated Coal Co.	.....	.....	.....	.....	.....	.....
15	Security Investment Co.	.....	.....	.....	.....	.....	.....
16	Oreston, Winterset & Des Moines R. R. Co.	.....	.....	.....	.....	.....	.....
17	Davenport, Rock Island & Northwestern Ry. Co.	.....	.....	.....	.....	.....	.....
18	Great Northern Ry. Co.	442,086.68	75,517.87	94,000.13	65,923.43	75,277.97	10,645.54
19	Illinois Central R. R. Co.	4,732,270.42	1,795,347.30	2,239,229.12	7,699,468.07	6,291,737.44	807,730.63
20	Dubuque & Sioux City R. R. Co.	.....	.....	.....	.....	.....	.....
21	Keokuk & Des Moines Ry. Co.	180,410.01	129,186.18	155,574.59	342,423.19	268,220.86	74,202.33
22	Manchester & Onondia Ry. Co.	.....	.....	.....	.....	.....	.....
23	Minneapolis & St. Louis R. R. Co.	4,072,828.06	911,135.79	1,149,814.46	5,398,288.52	3,953,896.00	1,354,492.52
24	Muscatine, Burlington & Southern R. R. Co.	117,741.79	33,615.71	39,023.11	151,357.50	123,062.42	28,305.08
25	Tabor & Northern R. R. Co.	.....	.....	.....	.....	.....	.....
26	Union Pacific R. R. Co.	107,165.19	11,378.36	18,099.59	128,730.72	181,754.66	155,023.94
27	Wabash Ry. Co.	686,105.83	366,578.41	444,269.54	1,155,514.68	1,309,148.25	155,633.57
	Total	\$ 70,616,728.86	\$ 23,848,707.54	\$ 30,489,280.43	\$ 103,192,601.66	\$ 81,637,615.19	\$ 21,556,986.47

*Proportional deficit.

RAILROAD COMMISSIONERS' REPORT

TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA

PART IX—AVERAGES PER MILE OF ROAD.

Number	Railway Companies	Freight train miles	Passenger train miles	Mixed train miles	Special train miles	Transportation service train—miles	Work train miles	Locomotive miles—	Miles	Passenger service	Freight revenue	Freight revenue	Passenger revenue	Operating revenues	Operating expenses	Net operating revenues
1	Atchison, Topeka & S. F. Ry. Co.	6,446	5,812	466		12,654	864	22,689	\$16,009	\$7,774	\$39,553	\$11,682	\$7,949	\$87,803	\$7,353	\$90
2	Atlantic Northern Ry. & O. R. R. Co.	1,575	2,169	100		3,796	54	4,467	55,426	12,545	6,135	3,197	9,522	6,681	2,844	2,844
3	Chicago & North Western R. R. Co.	1,797	2,162	65		4,018	101	5,115	60,920	11,859	7,285	39	10,875	5,977	4,898	4,898
4	Chicago Great Western R. R. Co.															
5	Mason City & Ft. Dodge R. R. Co.	2,886	1,850	216		4,952	142	5,413	89,454	17,077	7,173	93	2,588	2,588	0	0
6	Wisconsin, Minn. & St. Paul Ry. Co.	3,041	2,916	156		6,353	156	5,350	55,249	18,611	6,879	63	4,405	4,405	0	0
7	Chicago & North Western Ry. Co.	2,347	2,782	132		5,261	68	5,097	60,615	10,468	5,991	60	9,340	9,340	0	0
8	Chicago, St. Paul, Minn. & O. Ry. Co.															
9	Iowa Southern Ry. Co.	2,000	1,910	159		4,071	98	5,097	60,615	10,468	5,991	60	9,340	9,340	0	0
10	Chicago, Rock Island & Pacific Ry. Co.															
11	Chicago, Rock Island & Pacific Ry. Co.															
12	Collins Northern Ry. Co.															
13	Collins Consolidated Coal Co.															
14	Security Investment Co.															
15	Creston, Winneton & Des Moines R. R. Co.															
16	Creighton, Rock Island & Northwestern Ry. Co.															
17	Chicago & North Western R. R. Co.															
18	Illinois Central R. R. Co.															
19	Des Moines & Sioux City R. R. Co.															
20	Des Moines & Sioux City R. R. Co.															
21	Keokuk & Des Moines Ry. Co.															
22	Keokuk & Des Moines Ry. Co.															
23	Muscatine, Burlington & Southern R. R. Co.															
24	Tabor & Northern R. R. Co.															
25	Union Pacific R. R. Co.															
26	Wabash Ry. Co.															
27	Wabash Ry. Co.															
28	Average	2,142	2,003	146		3,420	107	5,300	68,637	11,305	6,836	61	9,600	7,903	1,697	1,697

*Promotional. †Deduct.

STATISTICS OF STEAM RAILWAYS

PART X—AVERAGES PER MILE OF ROAD—Continued—AND PER TRAIN MILE.

Number	Railway Companies	Averages Per Mile of Road			Averages Per Train Mile												
		Freight	Passenger	all freight	Loaded freight—car-miles	Loaded freight—car-miles	Loaded freight—mixed car-miles	Empty freight—car-miles	Freight trains	Passenger trains	all freight	Revenue freight	Revenue freight	Revenue freight	Revenue freight	Revenue freight	Revenue freight
1	Atchison, Topeka & Santa Fe Ry. Co.	4,171,426	5,541,727	331,723	33,061	5,222	14,066	67,608	78,682	82	8.21	2.04	56.56				
2	Atlantic Northern Ry. Co.	797,071	893,313	112,072	24,601	3,114	19,146	55,044	55,332	31	5.84	2.25	50.15				
3	Chicago & North Western R. R. Co.	1,076,514	1,825,473	137,444	25,150	2,709	7,886	33,878	32,625	15	5.43	1.77	61.00				
4	Mason City & Ft. Dodge R. R. Co.																
5	Chicago, Milwaukee & St. Paul Ry. Co.	947,652	1,033,316	179,627	22,624	2,602	9,031	31,443	31,513	13	6.07	1.53	69.93				
6	Chicago, Milwaukee & St. Paul Ry. Co.	1,613,418	729,076	225,968	15,211	1,946	7,115	250,143	228,115	6.59	1.86	77.53					
7	Iowa Southern Ry. Co.																
8	Chicago, Rock Island & Pacific Ry. Co.	750,006	*	139,927	19,956	3,716	6,387	1,29,847	38	*	5.34	1.07	58.43				
9	Omaha, Paul & Kansas City Short Line R. R. Co.																
10	Collins Consolidated Coal Co.																
11	Security Investment Co.																
12	Creston, Winneton & Des Moines R. R. Co.																
13	Creighton, Rock Island & Northwestern Ry. Co.																
14	Chicago & North Western R. R. Co.	563,832	626,195	44,105	30,067	3,420	9,044	573,001	416,114	4.79	1.05	52.05					
15	Illinois Central R. R. Co.	975,658	1,123,935	131,609	15,500	1,910	8,779	354,111	407,003	5.15	1.05	52.84					
16	Des Moines & Sioux City R. R. Co.	78,441	78,916	38,608	8.41	6.79	2.45	141,071	151,259	2.92	0.65	44.21					
17	Keokuk & Des Moines Ry. Co.	690,585	751,692	49,367	15,201	4,235	7,001	3,16,367	474,645	3.67	1.02	55.91					
18	Keokuk & Des Moines Ry. Co.	105,000	103,005	35,390	7,031	1,600	1,002	74,228	74,228	3.90	1.00	36.36					
19	Muscatine, Burlington & Southern R. R. Co.	4,129,122	4,516,187	325,775	58,311	7,118	5,118	367,802	363	31.02	1.06	66.44					
20	Tabor & Northern R. R. Co.	322,441	341,310	69,919	13,160	1,600	4,888	286,493	264	5.01	1.06	67.44					
21	Union Pacific R. R. Co.	997,311	1,012,996	159,152	31,97	3,718	8,671	1,49,294	242,462	5.45	1.60	49.93					
22	Wabash Ry. Co.																

*Not computed.

TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA

PART XI—AVERAGES PER TRAIN MILE—Continued—AND PER LOCOMOTIVE MILE.

Number	Railway Companies	Average Per Train Mile—Con.					Averages Per Locomotive Mile							
		Freight revenue	Passenger service train revenue	Operating revenue	Operating expenses	Net operating revenue	Train miles—freight trains	Car miles—freight trains	Train miles—passenger trains	Car miles—passenger trains	Train miles—mixed trains	Car miles—mixed trains	Train miles—special trains	Car miles—special trains
1	Atchison, Topeka & Santa Fe Ry. Co.	\$ 5.16	\$ 1.90	\$ 3.81	\$ 3.23	\$.58	.87	42.59	.87	7.14	.90	7.18	†	†
2	Atlantic Northern Ry. Co.	3.64	1.45	2.52	1.74	.78	.91	32.63	.99	5.79	.98	5.53	.93	14.10
3	Chicago, Burlington & Quincy R. R. Co.	3.92	1.51	2.71	2.14	.57	.86	31.98	.99	5.40	.93	4.71	.83	13.45
4	Chicago Great Western R. R. Co.													
5	Mason City & Ft. Dodge R. R. Co.													
6	Wisconsin, Minn. & Pacific R. R. Co.	2.76	1.08	2.15	1.74	.41	.96	32.12	.90	5.22	.99	4.96	.80	13.79
7	Chicago, Milwaukee & St. Paul Ry. Co.	3.29	1.43	2.48	1.96	*.52	.96	33.21	.99	6.02	.99	11.94	†	19.08
8	Chicago & North-Western Ry. Co.	5.78	2.02	2.48	1.98	*.50	.91	21.35	.96	6.30	.87	5.40	.86	14.38
9	Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	3.00	1.48	2.87	1.81	.46	.97	26.21	.99	5.30	.98	6.75	1.00	19.10
10	Iowa Southern Ry. Co.													
11	Chicago, Rock Island & Pacific Ry. Co.													
12	St. Paul & Kansas City Short Line R. R. Co.													
13	Colfax Northern Ry. Co.													
14	Colfax Consolidated Coal Co.													
15	Security Investment Co.													
16	Creston, Winterset & Des Moines R. R. Co.													
17	Davenport, Rock Island & Northwestern Ry. Co.													
18	Great Northern Ry. Co.	3.77	.90	2.47	2.33	.14	.98	29.62	.98	3.72	†	†	†	†
19	Illinois Central R. R. Co.	2.39	1.41	1.99	1.76	.23	.99	28.13	.97	4.99	†	†	†	17.56
20	Dubuque & Sioux City R. R. Co.													
21	Koosuk & Des Moines Ry. Co.	2.05	1.06	1.46	1.14	.32	.97	11.47	1.00	2.90	.90	8.41	1.00	8.38
22	Manchester & Oneida Ry. Co.													
23	Minneapolis & St. Louis R. R. Co.	2.56	.95	2.02	1.50	.52	.83	21.97	.99	3.82	.99	8.17	1.00	10.61
24	Muscatine, Burlington & Southern R. R. Co.	1.54	.73	1.53	1.34	.28	1.00	10.25	1.00	2.00	1.00	2.00	†	†
25	Tabor & Northern R. R. Co.	4.09	1.55	3.37	4.87	†1.43	.98	15.16	.96	4.66	.33	.33	.66	3.00
26	Union Pacific R. R. Co.	1.89	.98	1.00	1.44	†.06	1.00	18.90	.97	3.50	†	†	†	20.93
27	Wabash Ry. Co.													
	Average	\$ 2.99	\$ 1.35	\$ 2.31	\$ 1.83	\$.48	.94	29.86	.99	5.39	.98	6.91	.92	14.88

*Proportional. †Debit. ‡Not compiled.

PART XII—AVERAGES PER LOADED FREIGHT CAR MILE, PER CAR MILE, AND MISCELLANEOUS AVERAGES.

Number	Railway Companies	Average Per Loaded Freight Car—Mile		Average Per Car—Mile		Miscellaneous Averages									
		Ton-miles—freight	Ton-miles—freight	Freight revenue	Passenger miles—revenue	Passenger revenue	Miles Hauled			Revenue Per				Operating ratio—per cent	
		Revenue freight	Non-revenue freight	All freight	Miles carried—passengers	Ton of freight	Ton-miles of freight	Passenger	Passenger—mile	Operating ratio					
1	Atchison, Topeka & Santa Fe Ry. Co.	19.40	21.12	\$.16450	13.29	\$.29718	19.75	13.32	19.00	18.62	\$.16743	\$.00848	\$.41650	\$.02287	84.76
2	Atlantic Northern Ry. Co.														
3	Chicago, Burlington & Quincy R. R. Co.	18.65	22.96	.15648	15.51	.32890	110.74	115.78	111.63	39.79	.92919	.00829	.84380	.02139	69.11
4	Chicago Great Western R. R. Co.	21.21	23.30	.14372	13.59	.32244	184.65	83.20	166.46	54.90	1.25124	.00678	1.13489	.01867	78.87
5	Mason City & Ft. Dodge R. R. Co.														
6	Wisconsin, Minn. & Pacific R. R. Co.														
7	Chicago, Milwaukee & St. Paul Ry. Co.	17.13	19.03	.13994	11.64	.35215	167.46	399.90	173.70	42.62	1.23708	.00757	.92309	.02194	80.76
8	Chicago & North-Western Ry. Co.	19.53	22.70	.14513	14.27	.30584	254.28	174.83	199.59	39.68	1.51770	.00743	1.27906	.02143	*78.91
9	Chicago, St. Paul, Minn. & O. Ry. Co.	17.90	20.59	.19160	19.21	.41138	54.01	98.20	48.27	37.23	.57839	.01070	.79728	.02142	79.79
10	Iowa Southern Ry. Co.														
11	Chicago, Rock Island & Pacific Ry. Co.	18.52	†	.14793	17.69	.37135	143.69	†	†	50.67	1.14778	.00790	1.06381	.02069	79.88
12	St. Paul & Kansas City S. L. R. R. Co.														
13	Colfax Northern Ry. Co.														
14	Colfax Consolidated Coal Co.														
15	Security Investment Co.														
16	Creston, Winterset & Des Moines R. R. Co.														
17	Davenport, Rock Island & N. W. Ry. Co.														
18	Great Northern Ry. Co.	18.29	20.14	.18257	12.15	.36724	67.54	†	†	40.07	.67416	.00996	.86127	.02199	94.33
19	Illinois Central R. R. Co.	19.04	21.93	.12860	15.27	.31285	174.63	133.15	167.73	45.65	1.17922	.00676	.93852	.02556	88.62
20	Dubuque & Sioux City R. R. Co.	16.79	18.04	.24380	11.07	.41673	69.74	48.45	59.69	32.33	.88202	.01432	.63095	.01978	78.33
21	Koosuk & Des Moines Ry. Co.														
22	Manchester & Oneida Ry. Co.														
23	Minneapolis & St. Louis R. R. Co.	23.02	26.06	.15320	14.99	.31278	145.04	156.62	146.72	31.80	1.01118	.00997	.95519	.02986	74.48
24	Muscatine, Burlington & Southern R. R. Co.	14.90	14.90	.30999	18.52	.44692	31.20	†	31.20	21.84	.64878	.02079	.52965	.02411	81.29
25	Tabor & Northern R. R. Co.	19.10	22.27	.20125	6.01	.74628	2.34	2.36	2.34	2.30	.02463	.01034	.04664	.02381	142.74
26	Union Pacific R. R. Co.	21.71	23.52	.13805	14.55	.31537	62.78	99.34	60.37	28.72	.39454	.00928	.81062	.02169	104.64
27	Wabash Ry. Co.														
	Average	18.95	21.27	\$.14359	15.02	\$.31767	135.45	133.74	134.07	46.65	\$ 1.09942	\$.00758	\$.97370	\$.02146	79.11

†Not compiled. *Proportional.

TABLE 11—REVENUE FREIGHT CARRIED DURING YEAR

PART I—PRODUCTS OF AGRICULTURE.

Number	Railway Companies	Grain		Flour		Other Mill Products		Hay		Tobacco		Cotton		Fruit and Vegetables		Other Products of Agriculture		Total Products of Agriculture	
		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	Atchison, T. & S. F. Ry. Co.	1,059,546	5.30	572,961	1.83	228,360	1.05	532,691	1.7			63,733	.30	1,563,337	4.99	390,646	1.25	5,112,270	16.32
2	Atlantic Northern Ry. Co.																		
3	Chicago, B. & Q. R. R. Co.	4,494,920	9.7	815,818	1.8	341,486	1.7	300,655	.7	15,632		39,735	.1	1,431,844	3.5	297,442	.7	7,086,561	17.
4	Chicago Gt. W. R. R. Co.	786,652	13.1	271,776	4.6	125,368	2.1	46,427	.8	889		1,432		148,430	2.5	61,923	1.	1,441,826	24.1
5	M. C. & Ft. D. R. R. Co.																		
6	W. M. & P. R. R. Co.																		
7	Chicago, Mil. & St. P. Ry. Co.	4,079,581	10.6	1,049,265	2.7	477,840	1.3	246,183	.6	46,233	.1	28,249	.1	759,785	2.	322,746	.8	7,009,902	18.2
8	Chicago & N.-W. Ry. Co.	5,047,590	8.4	771,882	1.3	706,828	1.2	348,513	.6	16,117		2,341		908,542	1.5	377,840	.6	8,174,753	13.6
9	O. St. P., M. & O. Ry. Co.	2,173,838	20.5	408,058	3.8	230,611	2.7	90,000	.8	1,051		188		368,314	4.4	33,221	.8	3,315,279	31.
10	Iowa Southern Ry. Co.																		
11	Chicago, R. I. & P. Ry. Co.	3,245,168	11.8	899,708	3.2	720,775	3.6	229,837	.9	4,114		107,433	.4	636,215	3.3	377,252	1.4	6,191,502	22.6
12	St. P. & K. C. S. L. R. R.																		
13	Colfax Northern Ry. Co.																		
14	Colfax Cons'd Coal Co.																		
15	Security Investment Co.																		
16	C. W. & D. M. R. R. Co.																		
17	Dav., E. I. & N. W. Ry. Co.																		
18	Great Northern Ry. Co.	3,050,418	9.05	512,624	1.67	321,276	.72	194,626	.64	1,999	.01	16,152	.05	506,697	1.63	391,733	.66	4,706,525	15.36
19	Ill. Central R. R. Co.	3,126,696	7.4	392,333	.9	286,158	.9	253,921	.6	94,432	.2	263,902	.6	1,183,595	2.8	431,874	1.	6,131,021	14.4
20	Dub. & S. C. R. R. Co.																		
21	Kookuk & D. M. Ry. Co.	32,624	15.9	2,047	1.	7,552	3.7	1,348	.7					1,326	.7	509	.2	45,406	22.2
22	Man. & Onedia Ry. Co.																		
23	Minn. & St. L. R. R. Co.	1,061,788	16.37	365,327	5.53	104,414	1.06	15,007	.23	742	.01	2,359	.04	139,774	2.11	35,090	.53	1,744,591	30.40
24	M. B. & South. R. R. Co.	11,106	6.1	2,973	1.7	1,042	.8	575	.3					2,499	1.4	1,211	.6	19,906	10.9
25	Tabor & Northern R. R. Co.																		
26	Union Pacific R. R. Co.	2,031,833	13.	394,646	2.5	169,393	.7	208,002	1.3	9,882	.1	4,861		1,222,391	11.7	157,721	1.	4,732,658	30.3
27	Wabash Ry. Co.	1,574,597	8.7	253,691	1.4	289,448	1.6	165,343	.9	8,540	.1	58,677	.3	441,936	2.4	179,243	1.	2,971,155	16.4
	Total	32,305,077	9.09	6,673,498	2.	4,107,625	1.33	2,643,161	.79	79,076	.06	588,157	.18	9,853,685	2.95	2,918,456	.88	59,289,335	17.78

PART II—PRODUCTS OF ANIMALS.

Number	Railway Companies	Live Stock		Dressed Meats		Other Packing House Products		Poultry, Game and Fish		Wool		Hides and Leather		Other Products of Animals		Total Products of Animals	
		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, T. & S. F. Ry. Co.	1,203,826	4.45	95,356	.18	71,543	.23	15,00	.06								
2	Atlantic Northern Ry. Co.																
3	Chicago, B. & Q. R. R. Co.	2,153,780	4.7	270,219	.6	113,468	.3	129,68	.3	18,169		32,254	.1	181,485	.4	2,809,660	6.4
4	Chicago Great Western R. R. Co.	344,734	4.1	47,213	.8	76,209	1.3			2,914	.1	12,247	.2	24,490	.4	428,554	7.2
5	Mason City & Ft. D. R. R. Co.																
6	W. M. & P. R. R. Co.																
7	Chicago, Mil. & St. P. Ry. Co.	1,452,467	3.8	269,906	.5	96,710	.2	67,330	.2	11,863	.1	79,794	.2	257,670	.7	2,169,679	5.7
8	Chicago & North-Western Ry. Co.	1,709,971	2.8	269,308	.4	122,530	.2	68,692	.1	25,076		98,795	.2	205,215	.4	2,499,687	4.1
9	Chicago, St. P., M. & O. Ry. Co.	476,232	4.5	60,587	.5	12,324	.2	5,924				18,317	.2	43,961	.4	646,022	6.1
10	Iowa Southern Ry. Co.																
11	Chicago, R. I. & P. Ry. Co.	1,240,468	4.5	168,320	.6	206,984	.7	72,149	.3	5,547		47,918	.2	88,321	.3	1,829,862	6.9
12	St. Paul & K. C. S. L. R. R. Co.																
13	Colfax Northern Ry. Co.																
14	Colfax Consolidated Coal Co.																
15	Security Investment Co.																
16	Creston, Wis. & D. M. R. R. Co.																
17	Dav., E. I. & N. W. Ry. Co.																
18	Great Northern Ry. Co.	399,328	1.20	18,459	.06	14,222	.06	77,626	.25	9,242	.08	16,449	.06	62,758	.20	568,064	1.25
19	Illinois Central R. R. Co.	524,435	1.2	138,214	.3	206,105	.5	58,649	.1	9,707		26,972	.1	232,963	.6	1,300,945	2.8
20	Dubuque & S. C. R. R. Co.																
21	Kookuk & D. M. Ry. Co.	10,333	5.1	212	1.	7,779	3.8	1,157	.6			76		236	.1	19,782	9.7
22	Manchester & Onedia Ry. Co.																
23	Minn. & St. Louis R. R. Co.	214,414	3.24	30,994	.47	8,829	.13	17,647	.27	3,612	.06	3,779	.06	10,915	.16	289,581	4.38
24	Mus., Burl. & South. R. R. Co.	6,412	3.6											296	.1	6,707	3.7
25	Tabor & Northern R. R. Co.	269,783	6.1	30,167	.2	43,564	.3	98,207	.6	31,132	.2	17,789	.1	49,288	.3	1,308,023	7.8
26	Union Pacific R. R. Co.	429,633	2.3	122,870	1.1	174,385	1.	117,300	.6	15,009	.1	54,991	.3	141,064	.8	1,125,112	6.2
27	Wabash Ry. Co.																
	Total	11,165,061	3.35	1,421,825	.43	1,151,534	.34	756,310	.23	152,653	.06	422,979	.13	1,564,478	.47	16,634,840	5.

TABLE 11—REVENUE FREIGHT CARRIED DURING YEAR

PART III—PRODUCTS OF MINES.

Number	Railway Companies	Anthracite Coal		Bituminous Coal		Coke		Ores		Stone, Sand and Other Like Articles		Other Products of Mines		Total Products of Mines	
		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	Aetehison Topeka & Santa Fe Ry. Co.	26,929	.69	4,163,359	13.29	534,578	1.71	5,306,035	17.13	1,678,366	5.36	2,906,549	9.28	14,676,716	46.86
2	Atlantic Northern Ry. Co.														
3	Chicago, Burlington & Q. R. R. Co.	87,065	.2	15,692,988	34.6	289,399	.6	681,039	1.5	2,509,482	5.3	541,278	1.2	19,801,788	43.6
4	Chicago Great Western R. R. Co.	85,347	1.4	1,189,671	19.9	25,472	.4	11,564	.2	839,259	5.7	201,336	3.3	1,852,649	30.0
5	Mason City & Ft. Dodge R. R. Co.														
6	Wisconsin, Minn. & Pacific R. R. Co.														
7	Chicago, Milwaukee & St. Paul Ry. Co.	805,926	3.3	4,988,257	13.	323,854	.8	3,025,128	7.9	3,239,313	5.9	242,824	.6	11,715,375	30.5
8	Chicago & North-Western Ry. Co.	1,190,332	3.	9,105,692	15.2	530,032	.9	14,182,536	23.5	4,276,261	7.1	183,752	.3	29,528,515	49.0
9	Chicago, St. P., Minn. & O. Ry. Co.	349,810	3.3	1,320,485	11.4	68,998	.6	4,337	.0	205,836	1.9	69,406	.7	1,915,872	17.9
10	Iowa Southern Ry. Co.														
11	Chicago, Rock Island & Pacific Ry. Co.	149,076	.6	5,303,425	19.3	180,737	.7	376,641	1.4	3,023,824	11.	528,371	1.9	9,571,074	34.0
12	St. Paul & K. C. S. L. R. R. Co.														
13	Colfax Northern Ry. Co.														
14	Colfax Consolidated Coal Co.														
15	Security Investment Co.														
16	Oreston, Winterset & Des Moines R. R. Co.														
17	Davenport, R. I. & N. W. Ry. Co.														
18	Great Northern Ry. Co.	1,677,028	.55	2,462,826	8.04	114,193	.37	14,073,629	45.92	458,750	1.50	272,553	.88	18,294,417	69.69
19	Illinois Central R. R. Co.	746,033	2.43	2,175,009	41.3	340,534	.8	232,793	.5	1,952,968	4.6	486,893	1.1	20,482,579	48.2
20	Dubuque & Sioux City R. R. Co.	40		49,291	24.1	455	.2			4,705	2.3	2,592	1.3	57,083	27.9
21	Keokuk & Des Moines Ry. Co.														
22	Manchester & Oneida Ry. Co.														
23	Minn. & St. Louis R. R. Co.	61,806	.94	1,799,359	37.23	25,800	.39	6,117	.09	408,088	6.18	38,280	.58	3,330,414	35.41
24	Muscatine, Burlington & South. R. R. Co.	634	.3	70,978	39.1	3,101	1.7			18,163	10.	568	.3	93,444	51.4
25	Tabor & Northern R. R. Co.														
26	Union Pacific R. R. Co.	36,554	.2	2,983,582	19.1	119,983	.6	359,405	1.7	472,434	3.	559,313	3.6	4,481,331	28.4
27	Wabash Ry. Co.	430,425	2.4	5,029,888	37.7	101,880	.6	86,534	.5	741,995	4.1	814,109	4.5	7,201,891	39.8
	Total	4,200,669	1.29	71,617,514	21.48	2,568,413	.77	38,306,118	11.49	18,328,550	5.50	6,847,844	2.06	141,965,148	42.58

*Lignite coal.

PART IV—PRODUCTS OF FORESTS AND MANUFACTURES.

Number	Railway Companies	Products of Forests						Manufactures							
		Lumber		Other Products of Forests		Total Products of Forests		Petroleum and Other Oils		Sugar		Naval Stores		Iron Pig and Bloom	
		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	Aetehison Topeka & Santa Fe Ry. Co.	1,229,482	3.93	391,752	1.25	1,621,234	5.18	1,645,529	5.35	372,195	1.19			124,039	.4
2	Atlantic Northern Ry. Co.														
3	Chicago, Burlington & Quincy R. R. Co.	2,646,832	5.3	189,858	.44	2,836,690	6.2	1,852,967	4.1	297,591	.9	20,638		314,662	.7
4	Chicago Great Western R. R. Co.	908,107	5.1	16,409	.3	924,516	5.4	259,418	4.3	64,773	1.1	214		54,238	.9
5	Mason City & Ft. Dodge R. R. Co.														
6	Wisconsin, Minn. & Pacific R. R. Co.														
7	Chicago, Milwaukee & St. Paul Ry. Co.	5,677,901	14.8	753,396	1.9	6,431,297	16.7	747,148	1.9	141,337	.4	13,238	.1	597,417	1.3
8	Chicago & North-Western Ry. Co.	3,245,738	5.4	3,797,308	6.3	7,043,044	11.7	821,170	1.4	152,363	.2	1,048		1,098,458	1.8
9	Chicago, St. Paul, Minn. & O. Ry. Co.	1,142,461	10.7	939,835	8.8	2,082,296	19.5	173,481	1.6	39,843	.3			182,831	1.7
10	Iowa Southern Ry. Co.														
11	Chicago, Rock Island & Pacific Ry. Co.	2,007,926	7.3	401,278	1.5	2,409,204	8.8	683,728	2.5	217,477	.8	36,662	.1	119,617	.4
12	St. Paul & K. C. Short Line R. R. Co.														
13	Colfax Northern Ry. Co.														
14	Colfax Consolidated Coal Co.														
15	Security Investment Co.														
16	Oreston, Winterset & Des Moines R. R. Co.														
17	Davenport, R. I. & North-Western Ry. Co.														
18	Great Northern Ry. Co.	2,773,478	9.05	437,842	1.48	3,211,320	10.48	482,749	1.58	44,754	.15	6,598	.02	100,537	.33
19	Illinois Central R. R. Co.	6,197,463	14.6	495,432	1.2	6,692,895	15.8	595,621	1.4	385,392	.9	30,577	.1	583,703	1.4
20	Dubuque & Sioux City R. R. Co.														
21	Keokuk & Des Moines Ry. Co.	10,297	.5	4,254	2.1	14,551	7.1	4,489	2.2	6,890	3.4			53	
22	Manchester & Oneida Ry. Co.														
23	Minneapolis & St. Louis R. R. Co.	398,135	6.02	9,049	.14	407,175	6.16	177,158	2.68	34,521	.59	99		55,719	.84
24	Muscatine, Burlington & South. R. R. Co.	7,455	4.1	2,675	1.5	10,130	5.6	3,784	2.1	868	.5			941	.5
25	Tabor & Northern R. R. Co.														
26	Union Pacific R. R. Co.	1,233,528	7.8	38,899	.3	1,272,427	8.1	355,855	2.3	405,925	2.0	1,374		56,721	.4
27	Wabash Ry. Co.	1,140,716	6.3	122,846	.7	1,263,562	7.	489,474	2.7	128,388	.7	23,106	.1	170,571	.9
	Total	38,007,549	8.4	7,599,752	2.28	45,607,301	10.68	8,290,552	2.49	2,389,989	.72	133,515	.04	3,360,777	1.01

TABLE 11—REVENUE FREIGHT CARRIED DURING YEAR

PART V—MANUFACTURES—Continued.

Number	Railway Companies	Iron and Steel Rails		Other Castings and Machinery		Bar and Sheet Metal		Cement, Brick and Lime		Agricultural Implements		Wagons, Carriages, Tools, Etc.		Wines, Liquors and Beers	
		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 Ry. Co.	69,289	.22	817,976	2.61	297,573	.95	1,363,398	4.35	78,024	.25	196,652	.63	157,464	.50
2	Atlantic Northern Ry. Co.														
3	Chicago, Burlington & Quincy R. R. Co.	200,312	.4	521,811	1.1	755,020	1.7	2,117,064	4.7	276,277	.8	225,236	.5	190,636	.4
4	Chicago Great Western R. R. Co.	12,836	.2	184,413	3.1	104,896	1.8	441,560	7.4	25,888	.4	30,619	.5	24,842	.4
5	Mason City & Ft. Dodge R. R. Co.														
6	Wisconsin, Minn. & Pacific R. R. Co.														
7	Chicago, Milwaukee & St. Paul Ry. Co.	81,104	.2	645,646	1.4	635,689	1.7	1,577,954	4.1	270,686	.7	256,169	.7	496,497	1.3
8	Chicago & North-Western Ry. Co.	140,322	.2	642,584	1.1	887,713	1.5	1,491,561	2.5	217,016	.4	45,037	.1	238,308	.4
9	Chicago, St. Paul, Minn. & O. Ry. Co.	138,573	1.2	84,292	.8	69,906	.7	309,854	2.9	50,621	.5	11,968	.1	27,070	.3
10	Iowa Southern Ry. Co.														
11	Chicago, Rock Island & Pacific Ry. Co.	53,366	.2	371,519	1.4	448,906	1.6	1,490,372	5.3	205,156	.8	278,418	1.	148,383	.5
12	St. Paul & K. C. Short Line R. R. Co.														
13	Colfax Northern Ry. Co.														
14	Colfax Consolidated Coal Co.														
15	Security Investment Co.														
16	Creston, Winterstet & D. M. R. R. Co.														
17	Davenport, R. I. & Northwestern Ry. Co.														
18	Great Northern Ry. Co.	65,410	.33	148,582	.21	340,254	.48	622,236	1.11	165,792	2.03	82,669	.35	51,200	.27
19	Illinois Central R. R. Co.	134,731	.3	300,281	.7	237,058	.6	1,204,144	2.8	113,225	.3	123,030	.3	154,300	.4
20	Dubuque & Sioux City R. R. Co.														
21	Koeluk & Des Moines Ry. Co.	522	.3	1,166	.6	1,830	.9	12,807	6.3	2,520	1.2	2,368	1.1		
22	Manchester & Onondia Ry. Co.														
23	Minn. & St. Louis R. R. Co.	4,563	.07	152,458	2.31	108,982	1.65	559,693	8.47	38,390	.58	29,476	.45	29,119	.44
24	Muscatine, Burlington & South. R. R. Co.			72				6,915	3.8	126	.1			154	.1
25	Tabor & Northern R. R. Co.														
26	Union Pacific R. R. Co.	88,994	.6	357,532	1.6	484,698	3.1	445,236	2.9	76,662	.5	162,473	1.	86,326	.5
27	Wabash Ry. Co.	65,883	.4	468,462	2.2	368,218	2.	654,723	3.6	52,779	.3	249,114	1.4	110,705	.6
	Total	1,045,905	.31	4,436,798	1.33	4,749,133	1.42	12,367,469	3.68	1,515,680	.45	1,692,109	.51	1,705,724	.51

PART VI—MANUFACTURES—Continued—MISCELLANEOUS L. C. L. GOODS AND GRAND TOTAL.

Number	Railway Companies	Manufacturing—Continued						Miscellaneous Commodities Not Specified in Foregoing (Car'd Rates)		L. C. L. Goods Not Distributed in Foregoing		Grand total all commodities	Per cent of whole
		Household Goods and Furniture		Other Manufactures		Total Manufactures		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 Ry. Co.	118,591	.36	1,131,469	3.61	6,364,183	20.33	137,455	.44	1,648,449	5.29	31,310,927	100
2	Atlantic Northern Ry. Co.												
3	Chicago, Burlington & Quincy R. R. Co.	118,478	.3	1,466,173	3.1	8,339,655	18.5	1,175,354	2.6	2,567,645	5.7	45,364,532	100
4	Chicago Great Western R. R. Co.	39,575	.7	298,674	5.	1,541,964	25.5	60,873	1.	337,231	5.6	5,986,683	100
5	Mason City & Ft. Dodge R. R. Co.												
6	Wisconsin, Minn. & Pacific R. R. Co.												
7	Chicago, Milwaukee & St. Paul Ry. Co.	169,735	.4	1,522,988	3.9	6,905,658	18.1	1,412,216	3.7	2,741,166	7.1	38,444,353	100
8	Chicago & North-Western Ry. Co.	192,222	.3	3,168,847	5.2	9,086,611	15.1	1,237,958	2.	3,718,133	4.5	60,288,051	100
9	Chicago, St. Paul, Minn. & O. Ry. Co.	33,828	.3	830,574	7.7	1,939,540	18.1	131,171	1.2	665,274	6.2	10,095,354	100
10	Iowa Southern Ry. Co.												
11	Chicago, Rock Island & Pacific Ry. Co.	202,434	.7	1,259,781	4.6	5,468,818	19.9	496,102	1.8	1,482,346	5.4	27,443,698	100
12	St. Paul & K. C. Short Line R. R. Co.												
13	Colfax Northern Ry. Co.												
14	Colfax Consolidated Coal Co.												
15	Security Investment Co.												
16	Creston, Winterstet & Des Moines R. R. Co.												
17	Davenport, Rock Island & N. W. Ry. Co.												
18	Great Northern Ry. Co.	42,447	.14	463,919	1.51	2,558,117	8.35	342,622	1.11	969,719	3.15	30,659,814	100
19	Illinois Central R. R. Co.	108,948	.2	1,331,981	3.1	5,302,961	12.5	883,704	2.1	1,769,984	4.2	42,469,189	100
20	Dubuque & Sioux City R. R. Co.												
21	Koeluk & Des Moines Ry. Co.	2,553	1.2	9,799	4.8	45,043	22.	2,172	1.1	29,566	10.	294,542	100
22	Manchester & Onondia Ry. Co.												
23	Minneapolis & St. Louis R. R. Co.	27,075	.41	152,824	2.31	1,369,568	29.73	124,977	1.89	322,498	5.09	6,667,644	100
24	Muscatine, Burlington & Southern R. R. Co.	979	.6	11,480	6.3	25,319	14.2	11,318	6.2	14,667	8.	181,481	100
25	Tabor & Northern R. R. Co.												
26	Union Pacific R. R. Co.	43,340	.3	551,907	3.5	3,015,953	19.2	288,798	1.8	664,667	4.3	15,934,137	100
27	Wabash Ry. Co.	97,822	.5	1,115,784	6.1	3,935,091	21.5	692,586	3.3	1,666,892	5.8	18,159,259	100
	Total	1,189,927	.36	13,243,958	3.97	56,607,881	16.80	6,997,546	2.07	16,984,863	5.09	323,396,714	100

TABLE 12—CLASSIFICATION OF LOCOMOTIVES, CAR AND FLOATING EQUIPMENT

PART I—STEAM LOCOMOTIVES AND FREIGHT TRAIN CARS.

Number	Railway Companies	Steam Locomotives						Freight Train Cars											
		Number of Units		Units Available for Service at Close of Year				Number of Units			Units Available for Service at Close of Year								
		Available for service beginning of year	Installed during year	Retired from service during year	Total number	No. fully owned	No. held under equip-ment lease from a railway company	No. held under lease from a railway company	No. held under title	Available for service at beginning of year	Installed during year	Retired from service during year	Box cars	Flat cars	Stock cars	Coal cars	Tank cars	Refrigerator cars	Caboose cars
1	Atchison, T. & S. F. Ry. Co.	1,784	22	22	1,784	1,195	30	559	57,000	1,084	880	30,520	2,344	8,563	9,418	2,991			788
2	Atlantic Northern Ry. Co.	1			1	1													
3	Chicago, B. & Q. R. R. Co.	1,746	50	12	1,784	1,784			66,220	4,902	983	31,753	1,927	7,363	25,675	215	2,857	736	
4	Chicago Gr. West'n R. R. Co.	306		42	358	258			10,404	14	159	7,435	530	808	1,340		422	135	
5	M. C. & Ft. D. R. R. Co.																		
6	Wis. M. & P. R. R. Co.																		
7	Chicago, M. & St. P. Ry. Co.	2,019	9	47	1,981	1,981			63,315	2,113	2,342	40,750	4,850	5,519	6,540		2,233	1,067	
8	Chicago & N. W. Ry. Co.	1,842	142	14	1,970	1,678	292		65,086	5,012	1,178	38,170	4,464	4,437	13,220		2,287	853	
9	C. S. P., M. & O. Ry. Co.	388	11	7	392	381	11		12,348	850	286	9,344	1,151	317	1,659		469	172	
10	Iowa Southern Ry. Co.																		
11	Chicago, E. I. & P. Ry. Co.	1,540		16	1,524	514	220	212	45,530	30	446	37,217	1,771	4,240	6,500		1,740	655	
12	St. P. & K. C. S. L. R. R.																		
13	Colfax Northern Ry. Co.																		
14	Colfax Cons'd Coal Co.																		
15	Security Investment Co.																		
16	C. Win. & D. M. R. R. Co.			1	1	1													
17	Day, R. I. & N. W. Ry. Co.	12		12	12	12			123			19	34		69				1
18	Great Northern Ry. Co.	1,313	12	1	1,324	1,321½		2½	57,401	1,754	900	34,692	4,239	2,088	1,046		4,759	618	
19	Illinois Central R. R. Co.	1,437	14	4	1,447	1,101	274	72	62,502	3,050	1,569	27,910	2,788	1,459	27,037	10	4,057	732	
20	Dub. & S. C. R. R. Co.																		
21	Keokuk & D. M. Ry. Co.																		
22	Man. & Onedia Ry. Co.																		
23	Minn. & St. Louis R. R. Co.	227		1	224	149	75		7,495	1,506	172	6,295	151	435	1,741		22	106	
24	Mus. B. & South. E. R. Co.	7		1	6	6			8			5	1					2	
25	Tabor & Northern R. R. Co.																		
26	Union Pacific R. R. Co.	589	68	38	685	847	21		17,347	2,904	623	11,677	2,687	2,243	100			32	
27	Wabash Ry. Co.	589	27	2	612	484	71	58	17,686	1,331	465	10,917	651	1,382	5,277			332	
	Total	14,050	305	211	14,194	11,715½	1,043	338	484,097	24,638	10,013	286,684	25,307	38,674	102,580	3,325	18,846	6,559	

PART II—FREIGHT TRAIN CARS—Continued.

Number	Railway Companies	Units Available for Service at Close of Year																		
		Other freight train cars		Total freight train cars		Number fully owned		Number held under equipment trust		Number held under lease from a railway company										
		Number	Aggregate capacity—tons	Number	Aggregate capacity—tons	Number	Aggregate capacity—tons	Number	Aggregate capacity—tons	Number	Aggregate capacity—tons									
1	Atchison, Topeka & Santa Fe Ry.	3,474	5,804	28,704			1,070	28,330												
2	Atlantic Northern Ry.																			
3	Chicago, Burlington & Quincy R. R.	79	70,266	70,935					2,801	1,138,080	6,291	256,920			41,013	1,485,953				
4	Chicago Great Western R. R.	1	10,549	10,548				1	909	45,450	2,854	114,100			6,786	212,825				
5	Mason City & Fort Dodge R. R.																			
6	Wisconsin, Minn. & Pacific R. R.																			
7	Chicago, Milwaukee & St. Paul Ry.	2,113	63,086	63,685					25	1,520,000	35,671	1,038,860			37,368	1,244,060				
8	Chicago & North-Western Ry.	6,880	69,820	59,870	15,950				4,471	223,590	21,319	935,070			44,630	1,544,068				
9	Chicago, St. Paul, Minn. & O. Ry.		13,112	12,412	700						4,215	174,280			8,897	250,472				
10	Iowa Southern Ry.																			
11	Chicago, Rock Island & Pacific Ry.		45,132	10,504	16,281	7,445	10,992		1,625	81,250	22,309	912,140			21,198	689,570				
12	St. Paul & K. C. Short Line R. R.																			
13	Colfax Northern Ry.																			
14	Colfax Consolidated Coal Co.																			
15	Security Investment Co.																			
16	Creston, Winterset & D. M. R. R.	4	6																130	
17	Davenport, Rock Island & N. W. Ry.		122	122																
18	Great Northern Ry.	9,913	58,355	57,990			205	5,963	293,260	5,872	142,600			48,862	1,750,480					
19	Illinois Central R. R.		63,990	46,728	10,623	6,476	169	11,224	561,600	21,509	897,080			30,658	1,205,800					
20	Dubuque & Sioux City R. R.																			
21	Keokuk & Des Moines Ry.																			
22	Manchester & Onedia Ry.																			
23	Minneapolis & St. Louis R. R.	109	8,829	5,669	3,150	20		101	5,050	780	31,900			7,948	257,295					
24	Muscataine, Burl. & Southern R. R.		15	15																
25	Tabor & Northern R. R.																			
26	Union Pacific R. R. Co.	2,272	19,529	19,529			282	3,194	148,910	15,196	697,080			1,229	49,960					
27	Wabash Ry. Co.		18,559	14,651	2,760		860	875	37,940	8,544	381,450			9,808	299,140					
	Total	24,343	447,025	304,027	49,444	15,298	40,620	51,198	3,785,900	159,321	5,690,550			287,572	10,049,212					

TABLE 12—CLASSIFICATION OF LOCOMOTIVES, CAR AND FLOATING EQUIPMENT
PART III—PASSENGER TRAIN CARS.

Number	Railway Companies	Units Available for Service at Close of Year.													Total seating capacity	Average seating capacity							
		Available for service at beginning of year	Installed during year	Retired from service during year	Coaches	Combination passenger cars	Other combination cars	Dining cars	Parlor cars	Sleeping cars	Huggage and express cars	Postal cars	Other passenger train cars	Total passenger train cars			Number fully owned	Number held under lease from a railway company	Number held under other forms of title	Number of cars of steel construction with steel under-frames	Number of cars of wood construction	Total capacity	
1	Atchafalaya, Topoka & S. F. Ry.	1,022	25	51	883	106	48	19	—	492	52	1,000	798	—	58	275	539	785	64,865	60			
2	Chicago & North Western Ry.	1,885	59	36	669	156	116	44	14	329	48	1,301	1,303	—	110	187	1,004	49,715	57				
3	Chicago & North Western Ry.	184	9	8	84	19	13	6	15	43	5	185	185	—	59	37	157	5,057	53				
4	Mason City & F. D. R. R.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
5	Chicago & North Western Ry.	1,669	1	32	1,668	135	118	61	34	309	57	1,577	1,577	—	485	123	1,020	58,355	37				
6	Chicago & North Western Ry.	1,668	57	5	1,669	172	116	37	74	201	50	2,007	1,828	179	634	304	1,179	79,143	46				
7	C. St. P., Minn. & O. Ry.	340	5	5	178	34	32	8	17	62	9	340	340	—	91	10	259	11,513	43				
8	Iowa Southern Ry.	1,113	15	28	880	116	100	47	4	100	41	1,031	444	338	113	306	389	15	791	44,500	33		
9	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
10	St. Paul & N. W. Ry.	6	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
11	Colfax Consolidated Coal Co.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
12	Security Investment Co.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
13	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
14	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
15	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
16	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
17	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
18	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
19	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
20	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
21	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
22	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
23	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
24	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
25	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
26	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
27	Wabash Ry.	11,973	398	245	5,734	949	789	389	229	623	3,305	417	659	11,968	9,703	881	147	1,077	1,063	7,676	465,137	53	
Total																							

PART IV—COMPANY SERVICE CARS AND ALL CLASSES OF CARS IN SERVICE.

Number	Railway Companies	Company Service Equipment													All Classes of Cars in Service												
		Available for service at beginning of year	Installed during year	Retired from service during year	Number of units	Units Available for Service at Close of Year	Available for service at beginning of year	Installed during year	Retired during year	Number of units	Number held under other forms of title	Number held under equipment lease from a Ry. Co.	Number fully owned	Total service cars	Other companies	Wrecking cars	Steam shovels	Derrick cars	Ballast cars	Officers' and pay cars	Number held under equip-ment trust	Number held under title	Available for service at beginning of year	Installed during year	Retired during year		
1	Atchafalaya, Topoka & Santa Fe Ry.	5,796	346	229	42	300	38	16	2	5,613	3,913	3,646	—	67	300	63,327	1,057	1,169	—	—	—	—	—	—	—	—	—
2	Chicago, Burlington & Quincy R. R.	5,136	90	277	33	2,302	21	12	19	2,716	5,069	5,069	—	—	52,729	5,081	1,286	—	—	—	—	—	—	—	—	—	—
3	Chicago Great Western R. R.	479	—	6	—	4	—	5	3	414	471	471	—	—	11,373	23	173	—	—	—	—	—	—	—	—	—	
4	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
5	Chicago, Milwaukee & St. Paul Ry.	4,295	156	130	23	2,284	4	21	15	4,615	4,105	4,105	—	—	89,652	2,525	1,463	—	—	—	—	—	—	—	—	—	
6	Chicago, St. Paul, Minneapolis & Omaha Ry.	3,712	236	247	23	1,614	34	30	10	2,402	3,091	3,091	—	—	10,096	5,000	1,443	—	—	—	—	—	—	—	—	—	
7	Iowa Southern Ry.	338	49	15	2	137	—	—	—	280	362	362	—	—	13,216	904	396	—	—	—	—	—	—	—	—	—	
8	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
9	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
10	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
11	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
12	St. Paul & N. W. Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
13	Colfax Consolidated Coal Co.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
14	Security Investment Co.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
15	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
16	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
17	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
18	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
19	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
20	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
21	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
22	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
23	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
24	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
25	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
26	Chicago & North Western Ry.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
27	Wabash Ry.	20,107	1,497	1,819	331	10,063	242	130	395	17,794	28,785	27,895	797	107	1,890	925,549	36,355	12,072	—	—	—	—	—	—	—	—	—
Total																											

TABLE 12—CLASSIFICATION OF LOCOMOTIVES, CAR AND FLOATING EQUIPMENT

PART V—ALL CLASSES OF CARS IN SERVICE—Continued—FLOATING EQUIPMENT, AND EQUIPMENT OWNED OR LEASED, NOT IN SERVICE OF RESPONDENT.

Number	Railway Companies	All Classes of Cars in Service—Continued					Floating Equipment					Equipment Owned, Not in Service of Respondent							
		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	No. held under equipment trust	No. under lease from R. R. Co.	No. under lease from other title	Steam and tugboats	Barges, car floats and canal boats	Other float'g equipment	Total equipment	No. fully owned	Locomotives	Passenger train cars	Freight train cars	Total cars	Number fully owned	Available for service at close of year		
1	Atchison, Topeka & Santa Fe Ry.	63,613	33,088		1,165	29,360	5	4	9	9	103		9,304	9,304	4,001	9,302	77	75	
2	Atlantic Northern Ry.																		
3	Chicago, Burlington & Quincy R. R.	76,515	76,515																
4	Chicago Great Western R. R.	11,333	11,304				29	3	58	11	72	72							
5	Mason City & Ft. Dodge R. R.																		
6	Wisconsin, Minn. & Pacific R. R.																		
7	Chicago, Milwaukee & St. Paul Ry.	68,768	68,768																
8	Chicago & North-Western Ry.	75,515	59,389	16,129															
9	Chicago, St. P., Minn. & Omaha Ry.	13,814	13,114	700															
10	Iowa Southern Ry.																		
11	Chicago, Rock Island & Pacific Ry.	50,348	13,456	17,886	7,688	13,818													
12	St. Paul & K. O. Short Line R. R.																		
13	Colfax Northern Ry.	11					11												
14	Colfax Consolidated Coal Co. Security Investment Co.																		
15	Creston, Winterset & D. M. R. R.																		
16	Davenport, Rock Island & N. W. Ry.																		
17	Great Northern Ry.	60,411	60,141			270							1		1	1			
18	Illinois Central R. R.	68,001	50,406	10,653	6,476	106	3	2	9	10	23	23							
19	Dubuque & Sioux City R. R.																		
20	Kookuk & Des Moines Ry.																		
21	Manchester & Onida Ry.																		
22	Minneapolis & St. Louis R. R.	6,343	6,173	3,150	20														
23	Missouri, Burlington & Southern R. R.																		
24	Tabor & Northern R. R.																		
25	Union Pacific R. R.	32,592	22,592										27						
26	Wabash Ry.	19,713	15,723	2,804	282	906													
27	Total	539,880	429,568	31,122	15,631	43,559	11	76	21	168	106	1	9,304	9,306	4,002	9,302	77	75	

TABLE 13—ROAD OPERATED AT CLOSE OF YEAR—ENTIRE LINE
PART I—MILEAGE OF ROAD OPERATED—SINGLE TRACK AND ALL TRACKS.

Number	Railway Companies	Mileage of Road Operated—Single Track						Mileage of Road Operated—All Tracks							
		Line Owned		Line operated by subsidiary companies	Line operated under lease	Line operated under contract or agreement	Line operated under truckage rights	Total mileage operated—single track	Miles of first main track	Miles of second main track	Miles of third main track	Miles of fourth main track	Miles of all other main tracks	Miles of yard track and siding, etc.	Total mileage operated—all tracks
		Main line	Branches and spurs												
1	Atchison, Top. & S. R. Ry.	4,516.83	2,601.97		1,304.15		146.61	8,639.59	8,639.59	992.32	29.27	7.43		3,435.52	13,075.13
2	Atlantic Northern Ry.														
3	Chicago, Burl. & Q. R. R.	4,487.33	4,461.71	69.92	30.76		323.45	9,373.07	9,373.07	1,068.09	44.65	5.41		3,198.57	13,659.79
4	Chicago Great Western R. R.	715.29	42.18			662.66	85.99	1,496.06	1,496.06	106.73	11.34	11.24		581.29	2,396.47
5	Mason City & Ft. D. R. R.														
6	Wisconsin, Minn. & Pac. R. R.	6,022.56	3,804.98				417.75	10,305.29	10,305.29	1,119.18	26.10	16.83		2,498.36	14,965.36
7	Chicago, Mil. & St. P. Ry.	3,049.59	4,882.15	1.98		84.45	76.78	8,094.95	8,094.95	917.67	104.49	95.36		3,522.71	12,775.18
8	Chicago & North-Western Ry.	1,676.81					72.38	1,749.19	1,749.19	199.69	16.64	12.77		645.59	3,617.88
9	Chicago, St. P., M. & O. Ry.														
10	Iowa Southern Ry.														
11	Chicago, R. I. & Pac. Ry.	3,580.27	1,789.35		1,679.59	102.31	611.83	7,823.65	7,823.65	439.48	8.01			2,284.10	10,553.24
12	St. P. & K. C. S. L. R. R.														
13	Colfax Northern Ry.													2.92	10.33
14	Colfax Consolidated Coal Co. Security Investment Co.														
15	Creston, Win. & D. M. R. R.													2.00	32.55
16	Dav., R. I. & N. W. Ry.	41.68	5.08				2.34	49.00	49.00	1.06				43.37	93.43
17	Great Northern Ry.	7,047.86	75.91	710.74			421.47	8,255.98	8,255.98	235.29	9.28	9.29	3.76	2,370.95	10,902.52
18	Illinois Central R. R.	2,396.37		9.16	1,420.20	861.41	308.83	4,765.97	4,765.97	792.73	29.58	26.05	145.02	2,234.06	7,991.02
19	Dubuque & Sioux City R. R.														
20	Kookuk & Des Moines Ry.	162.31					5.06	169.18	169.18					22.57	191.75
21	Manchester & Onida Ry.	8.63			1.81		.12	8.15	8.15					.75	8.90
22	Minneapolis & St. Louis R. R.	1,271.99	165.70				109.06	1,646.75	1,646.75	1,646.75	34.00			373.30	3,044.05
23	Mus., Burl. & South. R. R.	47.77	1.71				6.00	55.48	55.48					7.00	62.48
24	Tabor & Northern R. R.	5.79					1.95	39.75	39.75					1.90	11.75
25	Union Pacific R. R.	1,935.77	1,658.55			5.75	39.39	3,639.37	3,639.37	922.85	2.67	2.67		1,406.78	6,014.14
26	Wabash Ry.	1,839.23	106.56	88.83	9.07		478.37	2,519.05	2,519.05	508.37	13.38			1,301.00	4,342.41
27	Total	38,815.93	19,654.75	880.63	4,513.42	1,766.53	2,966.14	68,627.45	68,627.45	7,396.45	282.71	196.56	148.78	24,833.59	101,465.45

PART II—MILEAGE OF ROAD OWNED.

Number	Railway Companies	Miles of first main track	Miles of second main track	Miles of third main track	Miles of fourth main track	Miles of all other main tracks	Miles of yard track and siding, etc.	Total mileage owned—all tracks
1	Aetehison, Topeka & Santa Fe Ry.	7,119.24	906.06	6.66	6.11		2,952.04	10,991.01
2	Atlantic Northern Ry.	17.00					1.18	18.18
3	Chicago, Burlington & Quincy R. R.	8,948.04	956.08	44.05	5.41		3,150.89	13,105.97
4	Chicago Great Western R. R.	757.47	67.82				309.66	1,135.95
5	Mason City & Ft. Dodge R. R.	383.35	9.15				109.69	502.20
6	Wisconsin, Minn. & Pacific R. R.	277.43					39.33	316.76
7	Chicago, Milwaukee & St. Paul Ry.	9,864.52	1,038.61	24.90	16.33		3,387.08	14,331.50
8	Chicago & North-Western Ry.	7,931.74	859.88	104.49	85.36		3,440.90	12,432.46
9	Chicago, St. Paul, Minn. & Omaha Ry.	1,679.60	183.05	6.37	2.50		633.88	2,505.38
10	Iowa Southern Ry.	13.77					8.37	22.14
11	Chicago, Rock Island & Pacific Ry.	5,309.52	282.36	8.01			1,697.84	7,357.73
12	St. Paul & Kansas City Short Line R. R.	182.97					66.01	248.98
13	Colfax Northern Ry.	6.87					1.99	8.86
14	Colfax Consolidated Coal Co.	.54					.93	1.47
15	Security Investment Co.	20.55					3.00	23.55
16	Oreston, Winterset & Des Moines R. R.	46.79	1.05				43.37	91.19
17	Davenport, Rock Island & North Western Ry.	7,124.89	246.14	9.28	9.29	3.76	2,239.23	9,632.58
18	Great Northern Ry.	3,271.30	400.95	26.58	26.66	48.56	1,165.65	3,989.70
19	Illinois Central R. R.	704.39	.59				245.68	1,029.10
20	Dubuque & Sioux City R. R.	8.03					.71	8.78
21	Keokuk & Des Moines Ry.	1,537.69	9.02				372.02	1,919.63
22	Manchester & Oneida Ry.	49.48					7.00	56.48
23	Minneapolis & St. Louis R. R.	8.79					1.00	9.79
24	Muscataine, Burlington & Southern R. R.	3,592.80	972.67	2.07	2.07		1,465.86	5,075.47
25	Tabor & Northern R. R.	1,944.79	321.78				873.56	3,140.13
26	Union Pacific R. R.							
27	Wabash Ry.							
	Total	59,922.34	6,247.01	233.07	103.73	61.85	22,212.99	88,840.99

TABLE 13A—ROAD OPERATED AT CLOSE OF YEAR—IOWA
MILEAGE OF ROAD OPERATED—SINGLE TRACK—AND MILEAGE MAIN TRACK OWNED.

Number	Railway Companies	Mileage of Road Operated—Single Track						Total mileage operated—single track	Mileage of main track owned
		Line Owned		Line operated by proprietary companies	Line operated under lease	Line operated under contract or agreement	Line operated under truckage rights		
		Main line	Branches and spurs						
1	Aetehison, Topeka & Santa Fe Ry.	19.89						19.89	19.89
2	Atlantic Northern Ry.	17.00						17.00	17.00
3	Chicago, Burlington & Quincy R. R.	371.68	993.44				73.44	1,438.56	1,365.12
4	Chicago Great Western R. R.	370.77	29.42			370.40	5.82	776.41	400.19
5	Mason City & Ft. Dodge R. R.							247.90	247.90
6	Wisconsin, Minn. & Pacific R. R.							32.50	32.50
7	Chicago, Milwaukee & St. Paul Ry.	1,198.09	676.34				68.94	1,943.37	1,874.63
8	Chicago & North-Western Ry.	363.78	1,239.55			18.77	17.56	1,634.66	1,663.33
9	Chicago, St. Paul, Minneapolis & Omaha Ry.	74.54					27.50	102.04	74.54
10	Iowa Southern Ry.							13.77	13.77
11	Chicago, Rock Island & Pacific Ry.	1,103.12	755.48		182.97	162.31	92.03	2,295.91	1,858.60
12	St. Paul & Kansas City Short Line R. R.							182.97	182.97
13	Colfax Northern Ry.				7.41			7.41	
14	Colfax Consolidated Coal Co.								
15	Security Investment Co.								
16	Oreston, Winterset & Des Moines R. R.	20.55						20.55	20.55
17	Davenport, Rock Island & North Western Ry.	34.50					.70	35.20	34.50
18	Great Northern Ry.	77.86						77.86	77.86
19	Illinois Central R. R.						1.68	718.12	
20	Dubuque & Sioux City R. R.				1.81		5.06	169.15	162.31
21	Keokuk & Des Moines Ry.	162.31						162.31	162.31
22	Manchester & Oneida Ry.	8.03						8.03	8.03
23	Minneapolis & St. Louis R. R.	634.84	165.70				88.79	894.33	800.54
24	Muscataine, Burlington & Southern R. R.	47.77	1.71				6.00	55.48	49.48
25	Tabor & Northern R. R.	8.79						8.79	8.79
26	Union Pacific R. R.	2.46						2.46	2.46
27	Wabash Ry.	203.38					5.58	208.96	203.38
	Total	4,719.36	3,861.84		192.19	1,363.92	388.19	10,424.50	9,871.78

TABLE 14—CONSUMPTION OF FUEL BY LOCOMOTIVES

PART I—BITUMINOUS COAL—TONS.

Number	Railway Companies	Tons Consumed By					Total transportation locomotives	Tons consumed by work service locomotives	Grand total tons consumed, all locomotives	Average cost per ton
		Freight locomotives	Passenger locomotives	Mixed-train locomotives	Special locomotives	Yard switching locomotives				
1	Atchison, Topeka & Santa Fe Ry.	1,057,330	625,487	84,280	2,707	277,810	2,648,226	32,429	2,680,655	2.37
2	Atlantic Northern Ry.									
3	Chicago, Burlington & Quincy R. R.	5,152,829	1,005,440	81,836	2,907	731,944	4,974,056	58,310	5,032,366	1.99
4	Chicago Great Western R. R.	289,354	154,943	5,523	389	90,811	675,820	11,888	687,688	2.41
5	Mason City & Ft. Dodge R. R.									
6	Wisconsin, Minn. & Pacific R. R.									
7	Chicago, Milwaukee & St. Paul Ry.	2,296,285	1,008,799	102,341	5,141	736,719	4,114,276	56,989	4,171,265	2.81
8	Chicago & North-Western Ry.	3,382,780	1,169,925	106,939	2,904	913,111	4,566,706	97,493	4,664,199	1.99
9	Chicago, St. Paul, Minneapolis & Omaha Ry.	441,968	234,908	37,049	228	134,169	815,119	15,525	830,644	4.10
10	Iowa Southern Ry.									
11	Chicago, Rock Island & Pacific Ry.	2,051,992	698,829	56,689	1,150	479,842	3,506,202	63,767	3,569,969	2.31
12	St. Paul & Kansas City Short Line R. R.									
13	Colfax Northern Ry.									
14	Colfax Consolidated Coal Co.									
15	Security Investment Co.									
16	Creston, Winterset & Des Moines R. R.									
17	Davenport, Rock Island & N. W. Ry.									
18	Great Northern Ry.	1,696,113	589,489	63,018	1,101	9,157	9,157	191	9,348	3.62
19	Illinois Central R. R.	2,274,900	803,829	16,051	2,300	529,680	3,629,646	99,046	3,728,692	1.59
20	Dubuque & Sioux City									
21	Koosuk & Des Moines Ry.									
22	Manchester & Onida Ry.	8,782	6,352	47	4	2,109	17,254	56	17,310	2.89
23	Minneapolis & St. Louis R. R.									
24	Muscatine, Burlington & Southern R. R.	345,216	100,597	28,622	673	50,085	525,193	6,712	531,905	2.30
25	Taber & Northern R. R.	2,174	2,028	2,711					8,810	2.06
26	Union Pacific R. R.	5,000,038	723,738	105,914	1,065	221,671	3,062,661	55,061	3,117,692	3.24
27	Wabash Ry.	1,082,321	462,666	6,338	1,023	312,861	1,804,559	21,178	1,825,737	1.97
	Total	19,632,553	7,768,521	676,288	22,548	4,919,274	33,019,184	609,894	33,629,078	

TABLE 14—CONSUMPTION OF FUEL BY LOCOMOTIVES

PART II—FUEL OIL GALLONS, WOOD-CORDS AND TOTAL FUEL CONSUMED.

Number	Railway Companies	Fuel Oil—Gallons		Wood—Cords				Total fuel consumed—tons—by all locomotives
		Amount gallons consumed by all locomotives	Average cost per gallon	Amount consumed by all locomotives	Average cost per cord	Amount consumed by all locomotives	Average cost per cord	
1	Atchison, Topeka & Santa Fe Ry.	321,324,760	.02195					4,724,861
2	Atlantic Northern Ry.							
3	Chicago, Burlington & Quincy R. R.	18,174,267	.01994			41,464	2.074	3,391,456
4	Chicago Great Western R. R.							687,683
5	Mason City & Ft. Dodge R. R.							
6	Wisconsin, Minn. & Pacific R. R.							
7	Chicago, Milwaukee & St. Paul Ry.	51,732,988	.0269					4,522,093
8	Chicago & North-Western Ry.	47,464,781	.0157			32,503	1.444	5,075,864
9	Chicago, St. Paul, Minneapolis & Omaha Ry.					6,719	2.51	837,004
10	Iowa Southern Ry.							
11	Chicago, Rock Island & Pacific Ry.	5,018,964	.16815	8,747	6.1099			3,669,163
12	St. Paul & Kansas City Short Line R. R.							
13	Colfax Northern Ry.							
14	Colfax Consolidated Coal Co.							
15	Security Investment Co.							
16	Creston, Winterset & Des Moines R. R.							
17	Davenport, Rock Island & N. W. Ry.							
18	Great Northern Ry.	61,806,343	.025	104	2.08	21,300	2.62	3,130,790
19	Illinois Central R. R.	128,994	.0422	23,447	2.594			3,742,799
20	Dubuque & Sioux City R. R.							
21	Koosuk & Des Moines Ry.	14,393	.04397	117	4.3968			17,473
22	Manchester & Onida Ry.							
23	Minneapolis & St. Louis R. R.					1,865	5.42	532,837
24	Muscatine, Burlington & Southern R. R.							8,816
25	Taber & Northern R. R.							
26	Union Pacific R. R.	691,688	.0643			2,551	1.92	3,123,085
27	Wabash Ry.							1,825,737
	Total	508,817,084		32,415		107,302		37,108,934

TABLE 15—TIES AND RAILS LAID IN REPLACEMENT AND IN BETTERMENT

Number	Railway Companies	Ties Laid in Replacement and Betterment					Rails Laid in Replacement and Betterment			
		Cross Ties		Switch Ties			Total charges on account of ties during year	Total number of tons (of 2,240 lbs.) of rail applied	Average cost per ton at distributing point	Total charges on account of rail applied
		Total number applied	Average cost per tie at distributing point	Number of feet applied (10' rd measure)	Average cost per M. feet at distributing point	Total				
1	Atchison, Topeka & Santa Fe Ry.	2,337,380	.75	4,742,106	\$ 30.83	\$ 1,817,834.68	72,756.29	\$ 26.71	\$ 1,043,566.24	
2	Atlantic Northern Ry.	2,755,390	.73	7,984,223	21.78	2,308,387.18	57,690.8	29.67	1,712,088.99	
3	Chicago, Burlington & Quincy R. R.	348,887	.67	504,880	26.63	246,154.66	12,568.02	29.95	376,424.41	
4	Chicago Great Western R. R.									
5	Mason City & Ft. Dodge R. R.									
6	Wisconsin, Minn. & Pacific R. R.									
7	Chicago, Milwaukee & St. Paul Ry.	1,880,923	.50	6,568,842	18.39	1,013,482.04	36,330.01	29.57	965,412.51	
8	Chicago & North-Western Ry.	2,416,604	.6286	5,537,388	26.34	1,604,923.50	41,443.43	26.43	1,095,396.00	
9	Chicago, St. Paul, Minneapolis & Omaha Ry.	549,304	.66	1,646,969	29.51	419,665.31	7,204.	25.26	186,358.39	
10	Iowa Southern Ry.									
11	Chicago, Rock Island & Pacific Ry.	1,722,138	.71	3,373,419	18.15	1,377,754.58	43,657.25	29.33	1,074,764.30	
12	St. Paul & Kansas City Short Line R. R.									
13	Colfax Northern Ry.									
14	Colfax Consolidated Coal Co.									
15	Security Investment Co.									
16	Creston, Winterset & Des Moines R. R.									
17	Davenport, Rock Island & North Western Ry.	18,210	.745	34,042	31.00	14,614.11	108.78	6.50	707.16	
18	Great Northern Ry.	2,558,552	.48	3,419,508	13.16	1,372,472.06	23,456.32	28.68	670,575.82	
19	Illinois Central R. R.	1,580,107	.53	4,257,062	21.72	927,900.43	49,131.57	27.37	1,344,945.09	
20	Dubuque & Sioux City R. R.									
21	Keokuk & Des Moines Ry.	25,346	.65	30,022	22.04	17,243.46	177.47	22.00	4,321.55	
22	Manchester & Onida Ry.									
23	Minneapolis & St. Louis R. R.	510,529	.68	653,808	24.02	302,891.55	9,863.45	29.78	293,751.21	
24	Muscatine, Burlington & Southern R. R.	10,353	.51			5,434.30				
25	Tabor & Northern R. R.									
26	Union Pacific R. R.	1,202,563	.83	4,430,122	25.48	1,166,337.80	37,160.	25.69	954,966.49	
27	Wabash Ry.	846,363	.61	1,612,765	25.84	555,928.47	12,874.38	25.97	334,424.81	
	Total	18,734,140	.6887	44,785,226	22.533	\$13,071,114.22	404,427.77	\$ 27.00	\$10,957,662.77	

TABLE 16—RAILWAY ACCIDENTS FROM JULY 1ST TO DECEMBER 31, 1917 IN IOWA

PART I.

Number	STEAM ROADS	Collisions or Derailments				Other Train Accidents				Highway Crossings—Automobiles												
		Pas-sengers		Em-ployees		Other Persons		Total		Pas-sengers		Em-ployees		Other Persons		Total						
		Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured					
1	Atchison, Topeka & Santa Fe Ry.					1	15								1	1	1	1				
2	Atlantic Northern Ry.																					
3	Chicago, Burlington & Quincy R. R.			1																		
4	Chicago Great Western R. R.							1	70	12	9	13	79			6	15	6	15			
5	Chicago, Milwaukee & St. Paul Ry.		49	3	8	1	4	55	10	7	14	70			4	6	4	6				
6	Chicago & North-Western Ry.				10	2	12	11	116	3	15	5	142			7	10	7	10			
7	Chicago, St. Paul, Minn. & O. Ry.		53					1	19	3	12	1	21			7	20	7	20			
8	Chicago, Rock Island & Pacific Ry.		9		5	1	14		6	14	12	7	18	21								
9	Colfax Northern Ry.																					
10	Creston, Winterset & Des Moines R. R.														5	17	5	17				
11	Davenport, Rock Island & N. W. Ry.							1	1			2										
12	Great Northern Ry.							2				3	5									
13	Illinois Central R. R.		134	1	12		146	4	2	44	4	9	6	57			6	9	6			
14	Manchester & Onida Ry.																					
15	Minneapolis & St. Louis R. R.	2																				
16	Muscatine, Burlington & South. R. R.			1																		
17	Tabor & Northern R. R.																					
18	Union Pacific R. R.																					
19	Wabash Ry.																					
	Total	2	245	5	41	2	9	328	36	17	436	45	63	62	525		36	80	36	80		
	ELECTRIC ROADS																					
1	Clinton, Davenport & Muscatine																					
2	Ft. Dodge, Des Moines & Southern																					
3	Inter-Urban		1	1	5		35	1	41	1	3	13	5	1	21							
4	Waterloo, Cedar Falls & Northern																					
	Total		1	1	5		35	1	41	1	3	19	9	1	31			8	10	8	10	
	BRIDGE AND TERMINAL COMPANIES																					
1	Des Moines Union Ry. Co.																					
2	Sioux City Terminal Ry. Co.																					
	Total																					
	Grand total	2	246	6	46	2	37	10	329	1	29	17	455	46	72	64	556		44	92	44	92

TABLE 16—RAILWAY ACCIDENTS FROM JULY 1ST TO DECEMBER 31, 1917 IN IOWA

PART II.

Number	STEAM ROADS	Highway Crossings—Vehicles				At Other Highway Crossings				Total						Grand Total												
		Pas-sengers		Em-ployees		Other Persons		Total		Pas-sengers		Em-ployees		Other Persons		Total												
		Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured											
1	Atchison, Topeka & Santa Fe Ry					1		1						1		15	1	2	1	15								
2	Atlantic Northern Ry																											
3	Chicago, Burlington & Quincy R. R.									1				1					30	95								
4	Chicago Great Western R. R.																		5	96								
5	Chicago, Milwaukee & St. Paul Ry					1		1						1		49	5	15	25	141								
6	Chicago & North-Western Ry															63	15	21	35	182								
7	Chicago, St. Paul, Minn. & O. Ry					1		1								126	11	45	13	179								
8	Chicago, Rock Island & Pacific Ry									1				1		9	6	19	15	56								
9	Colfax Northern Ry															1			1	1								
10	Creston, Winterset & Des Moines R. R.																											
11	Davenport, Rock Island & N. W. Ry																											
12	Great Northern Ry									1				1					4	6								
13	Illinois Central R. R.					1	6	1	6					138	9	56	11	24	14	218								
14	Manchester & Oneida Ry																											
15	Minneapolis & St. Louis R. R.					1		1								46	2	5	5	51								
16	Muscatine, Burlington & South. R. R.																											
17	Tabor & Northern R. R.																											
18	Union Pacific R. R.															6				6								
19	Wabash Ry																											
	Total					2	16	2	16					1	10	1	10	2	271	22	477	86	171	110	919			
	ELECTRIC ROADS																											
1	Clinton, Davenport & Muscatine																											
2	Ft. Dodge, Des Moines & Southern																											
3	Inter-Urban																											
4	Waterloo, Cedar Falls & Northern																											
	Total																											
	BRIDGE AND TERMINAL COMPANIES																											
1	Des Moines Union Ry. Co.																											
2	Sioux City Terminal Ry. Co.																											
	Total																											
	Grand total					2	17	2	17					2	10	2	10	3	275	23	501	96	228	122	1,004			

TABLE 17—NON-TRAIN ACCIDENTS—FROM JULY 1ST TO DECEMBER 31, 1917

Number	STEAM ROADS	No. of Accidents	Shopmen		Stationmen		Trackmen		Bridge and Building Men		Other Employees		All Other Persons		Total		
			Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	
1	Atchison, Topeka & Santa Fe Ry	31		19		2			5		2					31	
2	Atlantic Northern Ry																
3	Chicago, Burlington & Quincy R. R.	268		114		22			45		15					368	
4	Chicago Great Western R. R.	102		45		4	1	28	11		13				1	101	
5	Chicago, Milwaukee & St. Paul Ry	327		191		33		73	12		18					477	
6	Chicago & North-Western Ry	190		72		10		31	6		59					360	
7	Chicago, Rock Island & Pacific Ry	47		25		9		6	3		3					87	
8	Chicago, St. Paul, Minn. & Omaha Ry																
9	Colfax Northern Ry																
10	Creston, Winterset & D. M. R. R.																
11	Davenport, Rock Island & N. W. Ry																
12	Great Northern Ry	16		9		7			1		1					16	
13	Illinois Central R. R.	122		60		7		27	1	4	3	14			4	118	
14	Manchester & Oneida Ry																
15	Minneapolis & St. Louis R. R.	120		78		4		24	5		11			3		120	
16	Muscatine, Burlington & South. R. R.																
17	Tabor & Northern R. R.																
18	Union Pacific R. R.	31		24		4		1			2					31	
19	Wabash Ry																
	Total	1,460		865		113	1	330	1	69	3	130			8	5	1,455
	ELECTRIC RAILWAYS																
1	Ft. Dodge, Des Moines & Southern	12		3		1			5							12	
2	Inter-Urban Railway Co.	3		1		1										3	
3	Waterloo, Cedar Falls & Northern	12		2		2			6							12	
	Total	27		6		4			11							27	
	BRIDGE AND TERMINAL RAILWAYS																
1	Des Moines Union Ry. Co.	1		1												1	
	Total	1		1												1	
	Grand total	1,488		872		117	1	341	1	71	3	134			8	5	1,483

TABLE 18—EMPLOYES AND THEIR COMPENSATION—FOR THE YEAR ENDED DECEMBER 31, 1917

Number	Railway Companies	Average Number of Employees in Service	Total Compensation During Year	Average Yearly Compensation	Average Monthly Compensation	Average Daily Compensation
1	Atchison, Topeka & Santa Fe Ry.....	50,654	\$ 52,304,984.38	\$ 1,031.53	\$ 85.98	\$ 2.866
2	Atlantic Northern Ry.....	37	14,887.81	355.30	46.26	1.542
3	Chicago, Burlington & Quincy R. R.....	47,349	49,179,635.13	1,038.66	86.55	2.886
4	Chicago Great Western R. R.....	8,105	7,504,701.54	925.03	77.16	2.57
5	Mason City & Ft. Dodge R. R.....					
6	Wisconsin, Minn. & Pacific R. R.....	47,488	55,592,665.78	1,170.67	97.55	3.25
7	Chicago, Milwaukee & St. Paul Ry.....	48,850	50,329,948.69	1,030.23	85.85	2.86
8	Chicago & North-Western Ry.....	8,675	9,019,615.28	1,039.73	86.64	2.89
9	Chicago, St. Paul, Minneapolis & Omaha Ry.....					
10	Iowa Southern Ry.....					
11	Chicago, Rock Island & Pacific Ry.....	39,814	38,318,590.22	962.44	80.20	2.67
12	St. Paul & Kansas City Short Line R. R.....					
13	Colfax Northern Ry.....	24	18,886.02	786.91	65.58	2.18
14	Security Investment Co.....					
15	Colfax Consolidated Coal Co.....					
16	Creston, Winterset & Des Moines R. R.....	15	11,290.60	753.67	63.72	2.09
17	Davenport, Rock Island & Northwestern Ry.....					
18	Great Northern Ry.....	36,592	39,975,749.44	1,010.51	84.21	2.81
19	Illinois Central R. R.....	45,196	41,887,233.84	926.78	77.23	2.57
20	Dubuque & Sioux City R. R.....					
21	Keokuk & Des Moines Ry.....	353	169,753.39	*453.80	72.30	2.41
22	Manchester & Oneida Ry.....	16	9,943.34	621.46	51.79	1.73
23	Minneapolis & St. Louis R. R.....	5,050	4,847,339.74	959.87	79.99	2.67
24	Missouri, Burlington & Southern R. R.....	85	72,965.91	858.32	71.53	2.38
25	Tabor & Northern R. R.....	17	10,216.04	600.94	50.07	1.67
26	Union Pacific R. R.....	27,346	27,742,710.84	1,014.51	84.54	2.82
27	Wabash Ry.....	16,563	16,436,190.99	992.34	82.60	2.76
	Total.....	382,119	\$300,345,389.33	\$ 1,021.82	\$ 85.15	\$ 2.84

*Six months only.

STATISTICS
OF
Railway Bridge Companies
For the Year Ended December 31, 1917

BRIDGE COMPANIES.

Statistics of Bridge Companies Doing Business in Iowa for the Year Ended December 31, 1917.

Items Reported	DuSable & Dubuque	Koosko & Hamilton	Missouri Valley & Blair	Omaha Bridge & Terminal	Sionx City Bridge	Total
CAPITAL STOCK—COMMON						
Par value amount authorized	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,900,000.00	\$ 7,500,000.00	\$ 945,800.00	\$12,375,800.00
Par value actually outstanding at close of year	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,900,000.00	5,000,000.00	945,800.00	9,875,800.00
Rate of dividends	12 1/2%	4%	4%	10%	10%	
Dividends declared	\$ 125,000.00		\$ 38,000.00		\$ 151,328.00	\$14,988.00
INVESTMENT IN ROAD AND EQUIPMENT AT CLOSE OF YEAR						
Investment to June 30, 1907:						
Road	1,016,822.82	2,000,000.00	1,900,000.00	6,738,391.68	945,800.00	12,601,055.50
Equipment				18,785.01		18,785.01
Investment from July 1, 1907, to June 30, 1914	38,141.77		132,888.70	19,325.28	914.60	169,819.75
Investment since June 30, 1914	2,716.23		87,959.63	16,677.92	5,713.90	101,819.00
Total	\$ 1,057,720.82	\$ 2,000,000.00	\$ 2,160,638.03	\$ 6,787,628.78	\$ 941,000.70	\$13,002,278.30
Length of road owned	2.00	.00	3.90	2.08	3.88	12.02
Average investment per mile of road	\$ 528,860.41	\$ 3,000,000.00	\$ 640,137.16	\$ 3,328,891.15	\$ 242,825.96	\$ 1,079,400.89
INCOME ACCOUNT						
Operating Income:						
Railway operating revenues		\$ 71,805.23				71,805.23
Railway operating expenses		22,769.06				22,769.06
Net revenue from railway operations		49,036.18				49,036.18
Railway tax accruals	\$ 47,100.00	5,103.36	\$ 14,182.44		\$ 22,114.09	\$8,499.89
Railway operating income	\$ 47,100.00	\$ 43,932.82	\$ 14,182.44		\$ 22,114.09	\$ 39,463.71
Non-operating Income:						
Joint facility rent income	174,104.63				103,690.00	277,794.63
Income from lease of road				36,458.34		36,458.34
Miscellaneous rent income			106,463.57		315.00	106,778.57
Income from funded securities			2,058.16		5,966.76	8,024.92
Income from unfunded securities and accounts			212.77		1,042.05	1,254.82
Total	\$ 174,104.63	\$ 212.77	\$ 109,521.88	\$ 36,458.34	\$ 110,134.86	\$ 430,452.48
Gross Income	\$ 127,004.63	\$ 44,145.69	\$ 95,369.44	\$ 36,458.34	\$ 88,010.77	\$ 300,988.77
Deductions from Gross Income:						
Interest on funded debt				36,458.34		36,458.34
Total deductions from gross income		80,000.00				80,000.00
Net income		80,000.00		36,458.34		116,458.34
Dividend appropriations of income	127,004.63	\$ 35,854.41	\$ 95,369.44		\$ 86,010.77	\$274,589.43
Total appropriations of income			77,300.00		151,328.00	228,628.00
Income balance transferred to credit of profit and loss	127,004.63		77,300.00		151,328.00	355,632.63
Income balance transferred to debit of profit and loss		35,854.41	38,169.44		68,317.33	142,341.18
PROFIT AND LOSS ACCOUNT						
Debit Items:						
Debit balance at beginning of year		\$ 1,388,906.49				\$ 1,388,906.49
Debit balance transferred from income		35,854.41			68,317.33	1,493,078.23
Dividend appropriations of surplus	\$ 125,000.00					125,000.00
Surplus appropriations for investment in physical property				139.29		139.29
Loss on retired road and equipment					3,048.90	3,048.90
Credit balance carried to balance sheet	22,003.90		\$ 210,506.00	47,665.62	42,832.59	323,107.81
Total	\$ 197,003.90	\$ 1,424,550.90	\$ 210,506.00	\$ 47,805.23	\$ 90,218.72	\$ 1,988,885.65
Credit Items:						
Credit balance at beginning of year						
Credit balance transferred from income	29,968.07		192,386.50	42,591.27	99,218.72	364,164.56
Profit on road and equipment sold	127,004.63		18,169.44			145,174.07
Donations				5,104.35		5,104.35
Debit balance carried to balance sheet		1,424,550.90		139.29		1,424,550.90
Total	\$ 157,003.90	\$ 1,424,550.90	\$ 210,506.00	\$ 47,805.23	\$ 99,218.72	\$ 1,988,885.65
RAILWAY OPERATING EXPENSES						
Maintenance of Way and Structures:						
Superintendence		2,400.00				2,400.00
Road maintenance		2,099.56	2,078.19		11,899.02	17,016.68
Maintaining buildings, etc.		2,541.34	34.00		11.96	2,587.30
Depreciation of way and structures					10,000.00	10,000.00
Miscellaneous expenses			8,076.43		4.62	8,081.05
Maintaining joint way and structures—Cr.	4,640.90					4,640.90
Total		\$ 8,588.50			\$ 21,895.50	\$ 30,494.40
Debit Item.						
Credit Item.						

BRIDGE COMPANIES—Continued.

Items Reported	Dunkleth & Dubouque	Kokuk & Hamilton	Missouri Valley & Blair	Onasha Bridge & Terminal	Sioux City Bridge	Total
Transportation—Rail Line:						
Superintendence and dispatching trains	\$ 2,584.02				5,388.40	7,972.42
Station service					110.00	110.00
Train employees		\$ 2,070.00				2,070.00
Other rail line transportation expenses	\$ 6,428.62	3,820.00			542.19	10,790.81
Operating joint tracks and facilities—Cr.	9,010.04				6,006.35	15,016.39
Total		\$ 5,890.00				\$ 5,890.00
General Expenses:						
Administration	\$ 2,454.56	8,790.46				11,245.02
Other general expenses					421.41	421.41
General joint facility expenses—Cr.	2,454.56				421.41	2,875.97
Total		\$ 8,790.46				\$ 8,790.46
Recapitulation of Expenses:						
Maintenance of way and structures		8,688.56				8,688.56
Transportation—Rail Line		5,890.00				5,890.00
General		8,790.46				8,790.46
Total		\$ 22,769.02				\$ 22,769.02
Ratio expenses to revenues		31.71				31.71
*Credit item.						
*Debit item.						
RAILWAY TAX ACCRUALS						
Iowa	\$ 14,785.00	\$ 2,042.38	3,520.00		\$ 9,451.00	\$ 29,798.38
Illinois	13,296.00	3,090.98				16,386.98
Nebraska			7,646.63		10,231.00	17,877.63
U. S. government			2,015.79		2,422.06	5,447.85
Federal income tax	8,400.00					8,400.00
Capital stock	517.00					517.00
Excess profits	10,100.00					10,100.00
Total	\$ 47,100.00	\$ 5,103.36	\$ 14,182.44		\$ 22,114.09	\$ 88,499.89

COMPARATIVE GENERAL BALANCE SHEET—ASSETS

Investments:						
In road and equipment						
In affiliated companies—Stocks	1,032,720.82	2,000,000.00	2,150,928.00	\$ 6,797,028.73	941,000.70	12,902,275.30
Bonds	1.00					1.00
Other investments—Bonds		15,000.00	76,128.50		115,631.25	115,631.25
Total, December 31, 1917	1,032,721.82	2,015,000.00	2,227,116.50	6,797,028.73	1,056,631.95	13,109,093.05
Total, December 31, 1916	1,031,284.74	2,000,300.00	2,111,967.31	6,759,643.69	1,046,617.80	13,109,093.05
Increase 1917	837.08	15,000.00	115,149.19	37,385.04	10,014.15	140,994.47
Decrease 1917				2,014.99		2,014.99
Current Assets:						
Cash		9,311.66	18,170.91		5,124.85	32,607.42
Miscellaneous accounts receivable	47,710.47		16,074.01		30,970.31	94,754.79
Total, December 31, 1917	47,710.47	9,311.66	34,844.95		36,095.16	123,962.24
Total, December 31, 1916	139,473.18	17,896.82	53,033.01	34,016.01	96,177.37	340,596.39
Grand Total, December 31, 1917	1,109,432.29	2,024,311.66	2,292,056.50	6,737,028.73	1,088,727.11	13,250,065.29
December 31, 1916	1,191,357.92	2,017,896.82	2,165,000.32	6,793,659.79	1,142,736.17	13,310,679.32
Increase 1917	837.08	15,000.00	115,149.19	37,385.04	10,014.15	140,994.47
Decrease 1917						
Total	90,925.63	6,444.84	96,955.18	36,000.97	54,098.06	181,024.06

COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES

Capital Stock						
December 31, 1917	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,900,000.00	5,000,000.00	945,800.00	9,875,800.00
December 31, 1916	1,000,000.00	1,000,000.00	1,900,000.00	5,000,000.00	945,800.00	9,875,800.00
Long term debt, open accounts						
December 31, 1917						
December 31, 1916				1,700,000.00		1,700,000.00
Decrease 1917				1,700,000.00		1,700,000.00
Current Liabilities:						
Loans and bills payable				40,996.63		40,996.63
Audited accounts and wages payable		16,000.00				16,000.00
Interest matured unpaid	1,000.84		44,159.50		4,580.30	50,740.64
Funded debt matured unpaid		1,412,802.56				1,412,802.56
Unmatured interest accrued		1,000,000.00				1,000,000.00
Total, December 31, 1917	1,690.84	2,448,802.56	44,159.50		20,000.00	4,183,862.90
Total, December 31, 1916	109,422.91	2,446,802.56	44,159.50		2,341.82	2,602,732.79
Increase 1917	108,732.07	2,446,802.56	44,159.50		1,658.18	4,183,862.90
Decrease 1917						
Unadjusted Credits:	107,762.07	42,299.25	40,185.74		2,298.07	192,545.13
Tax liability						
Accrued depreciation—Road	\$ 46,231.81		\$ 77,200.00			46,231.81
Total, December 31, 1917	46,231.81		77,200.00		105,434.63	128,634.44
Total, December 31, 1916	31,400.00		38,000.00		105,434.63	174,834.63
Increase 1917	14,831.81		39,200.00			53,034.81

BRIDGE COMPANIES—Continued.

Items Reported	Dunleith & Dubuque	Krebs & Hamilton	Missouri Valley & Blair	Omaha Bridge & Terminal	Sioux City Bridge	Total
COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES—CONTINUED						
Corporate Surplus:						
Additions to property through income and surplus.....	\$ 20,536.04			\$ 929.14		\$ 21,465.18
Profit and loss balance.....	32,002.00	\$1,424,550.90	\$ 210,550.00	47,005.03	\$ 32,802.00	\$1,101,443.00
Total, December 31, 1917.....	52,538.04	1,424,550.90	210,550.00	48,934.17	32,802.00	1,079,977.91
Total, December 31, 1916.....	50,535.01	1,388,696.49	192,386.56	43,759.70	99,318.72	1,002,806.56
Increase 1917.....	2,004.63		18,169.44	4,985.06		36,139.13
Decrease 1917.....		35,854.41			66,300.13	102,230.54
Grand Total:						
December 31, 1917.....	1,100,432.29	2,024,311.66	2,391,065.50	6,757,028.73	1,088,727.11	13,233,055.29
December 31, 1916.....	1,191,307.92	2,017,896.82	2,165,000.32	6,798,659.70	1,142,795.17	13,310,679.93
Increase 1917.....		6,444.84	96,966.18			103,400.02
Decrease 1917.....	90,925.03			36,130.97	54,068.00	181,024.00
EMPLOYEES AND THEIR COMPENSATION						
General Officers:						
Average number of.....	2	3				5
Number of days on duty.....	695	973				1,569
Compensation.....	\$ 1,010.00	\$ 6,775.00				\$ 8,385.00
Average daily compensation.....						5.24
All Other Employees:						
Average number of.....	4	8				12
Number of days on duty.....	1,460.00	2,920.00				4,380
Compensation.....	\$ 3,271.00	\$ 6,038.00				\$ 9,309.00
Average daily compensation.....						2.13
MILEAGE, DECEMBER 31, 1919						
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
*Debit Item.						

Branches, Spurs and All Other Tracks:	Dunleith & Dubuque	Krebs & Hamilton	Missouri Valley & Blair	Omaha Bridge & Terminal	Sioux City Bridge	Total
Iowa.....	.70		3.06	2.44	.68	8.12
Illinois.....			1.61	16.55	.58	18.90
Nebraska.....						
Total.....	2.06	.66	8.90	21.02	6.8	38.04
New line constructed during year.....				.71		.71

STATISTICS
OF
Railway Terminal Companies

For the Year Ended December 31, 1917

TERMINAL RAILWAY COMPANIES.

Statistics of Terminal Companies Doing Business in Iowa for the Year Ended December 31, 1917.

RAILROAD COMMISSIONERS' REPORT

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
MILEAGE, DECEMBER 31, 1917						
Line owned, main track.....	.91	4.18	1.47	.21	1.57	8.34
Yard, track and sidings.....	10.03	20.41	3.44	3.02	7.93	44.83
Total.....	10.94	24.59	4.91	3.23	9.50	53.17
New line constructed during year.....	.82	.00	.23	.01	.....	1.06
CAPITAL STOCK—COMMON						
Par value amount authorized.....	\$ 500,000.00	\$ 400,000.00	\$ 300,000.00	\$ 40,500.00	\$ 300,000.00	\$ 1,540,500.00
Par value amount actually outstanding.....	327,000.00	400,000.00	89,000.00	40,500.00	300,000.00	1,056,500.00
Stock actually issued during present year.....	.....	.....	.....	.....	100,000.00	100,000.00
Par value.....	.....	.....	.....	.....	100,000.00	100,000.00
Cash received as consideration for issue.....	.....	.....	.....	.....	5%	.....
Rate of dividend.....	.....	.....	.....	.....	\$ 2,025.00	\$ 2,025.00
Dividends declared.....	.....	.....	.....	.....	.....	.....
INVESTMENT IN ROAD AND EQUIPMENT DURING YEAR						
Expenditures for road:						
In new lines and extensions.....	6,889.89	.....	15,120.00	268.07	.....	22,277.96
In additions and betterments.....	.....	6,921.40	.....	.....	7,468.56	14,379.96
Total.....	\$ 6,889.89	\$ 6,921.40	\$ 15,120.00	\$ 268.07	\$ 7,468.56	\$ 36,637.92
Expenditures for equipment:						
In additions and betterments.....	.....	.....	.....	.....	57.25	57.25
General expenditures:						
In new lines and extensions.....	.....	.....	313.85	.....	.....	313.85
In additions and betterments.....	.....	250.00	.....	.....	.....	250.00
Grand Total:						
In new lines and extensions.....	6,889.89	.....	15,433.85	268.07	.....	22,601.81
In additions and betterments.....	.....	7,171.40	.....	.....	7,515.81	14,687.21
In road and equipment.....	6,889.89	7,171.40	15,433.85	268.07	7,515.81	37,279.02

INVESTMENT IN ROAD AND EQUIPMENT AT CLOSE OF YEAR
Investment to June 30, 1907:

Road.....	\$ 97,955.00	\$ 1,192,737.55	\$ 214,949.39	\$ 30,862.41	.....	\$ 1,536,424.35
Equipment.....	.....	31,386.63	.....	.....	.....	31,386.63
Investment from July 1, 1907, to June 30, 1914.....	54,115.71	91,634.40	67,023.48	2,859.61	134,948.56	246,581.76
Investment since June 30, 1914.....	34,132.00	24,592.69	13,909.56	7,194.11	31,083.57	100,822.99
Total.....	176,192.71	1,340,974.64	335,882.43	40,916.13	166,032.13	1,865,218.27
Length of road owned.....	.91	4.18	1.47	.21	1.67	8.34
Average investment per mile of road.....	\$ 193,618.43	\$ 320,602.98	\$ 110,000.00	\$ 194,005.86	\$ 100,753.27	\$ 229,045.30

INCOME ACCOUNT

Operating Income:						
Railway operating revenues.....	.....	136,149.36	.....	719.98	160,363.70	287,232.80
Railway operating expenses.....	.....	61,665.80	.....	.....	162,003.13	223,669.02
Net revenues from railway operations.....	.....	64,483.56	.....	719.98	1,639.43	68,842.97
Railway tax accruals.....	1,165.91	49,347.40	.....	587.54	1,671.97	52,772.82
Railway operating income.....	* 1,165.91	15,146.97	.....	132.39	3,311.40	10,501.95
Revenues from miscellaneous operations.....	.....	.....	.....	.....	629.59	629.59
Total.....	* 1,165.91	15,146.97	.....	132.39	2,681.81	11,430.04
Nonoperating Income:						
Hire of freight cars—credit balance.....	.....	29,190.00	.....	.....	.....	29,190.00
Joint facility rent income.....	.....	128,807.40	.....	.....	.....	128,807.40
Income from lease of road.....	.....	.....	5,981.46	3,236.36	.....	9,217.72
Miscellaneous rent income.....	5,457.08	.....	3,206.29	.....	.....	8,663.37
Miscellaneous non-operating physical property.....	.....	11,464.11	.....	.....	.....	11,464.11
Dividend income.....	.....	405.00	405.00	.....	.....	810.00
Income from unfunded securities and accounts.....	67.29	36,182.99	.....	.....	.....	36,250.28
Miscellaneous income.....	16,159.63	.....	.....	.....	.....	16,159.63
Total.....	31,683.90	306,049.50	9,592.75	3,236.36	.....	340,562.41
Gross Income.....	20,517.99	221,198.47	9,592.75	3,236.36	2,681.81	231,968.05
Deduction from Gross Income:						
Hire of freight cars—debit balance.....	.....	.....	.....	.....	423.08	423.08
Rent for locomotives.....	.....	.....	.....	.....	.....	.....
Joint facility rents.....	.....	923.05	.....	600.50	.....	1,523.55
Rent for leased roads.....	.....	6,679.06	.....	.....	.....	6,679.06
Miscellaneous rents.....	.....	1,229.34	.....	.....	10,230.00	11,928.34
Miscellaneous tax accruals.....	1,542.74	.....	1,134.18	.....	.....	2,676.92
Interest on funded debt.....	.....	89,550.00	107.63	.....	4,984.00	89,341.63
Interest on unfunded debt.....	.....	.....	.....	.....	.....	.....
Maintenance of investment organization.....	.....	.....	694.44	.....	.....	694.44
Miscellaneous income charges.....	7,110.63	.....	.....	.....	.....	7,110.63
Total.....	8,663.37	42,381.45	1,241.81	600.00	15,400.08	68,971.35
Net Income.....	11,854.62	178,817.02	7,650.94	2,736.36	1,081.81	183,011.90
Dividend appropriations of income.....	.....	.....	.....	.....	2,025.00	2,025.00
Income credit balance transferred to profit and loss.....	11,854.62	178,817.02	7,650.94	733.65	.....	199,098.79
Income debit balance transferred to profit and loss.....	.....	.....	.....	.....	18,061.89	18,061.89
Deficit.....	.....	.....	.....	.....	.....	.....
Credit item.....	.....	.....	.....	.....	.....	.....

STATISTICS OF RAILWAY TERMINAL COMPANIES

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
PROFIT AND LOSS ACCOUNT						
Debit Items:						
Debit balance transferred from income					\$ 18,081.89	\$ 18,081.89
Dividend appropriations of surplus						12.34
Surplus appropriations for investment in physical property	\$ 7,171.40					7,171.40
Miscellaneous appropriations of surplus	12.28					12.28
Loss on retired road and equipment			\$ 1,013.67			1,013.67
Delayed income debits						.70
Miscellaneous debits						.70
Credit balance carried to balance sheet	\$ 59,420.07	1,306,398.57	72,640.00	\$ 5,450.16		1,305,908.82
Total	\$ 59,420.07	\$ 1,373,582.21	\$ 73,654.25	\$ 18,081.89	\$ 1,630,188.02	\$ 5,450.16
Credit Items:						
Credit balance at beginning of year	47,555.45	1,171,149.61	65,906.79	4,716.01	8,264.76	1,297,683.12
Credit balance transferred from income	11,864.02	178,814.02	7,656.50	723.05		199,068.79
Delayed income credits						
Miscellaneous credits	22,613.56	1.00				23,619.56
Debit balance carried to balance sheet					9,817.13	9,817.13
Total	\$ 59,420.07	\$ 1,373,582.21	\$ 73,654.25	\$ 5,450.16	\$ 18,081.89	\$ 1,630,188.02
RAILWAY OPERATING REVENUES						
Rail Line Transportation Revenue:						
Switching		92,166.40			151,450.00	243,616.40
Total		92,166.40			151,450.00	243,616.40
Incidental Operating Revenue:						
Station, train and boat privileges		656.93				656.93
Parcel room		7,072.10				7,072.10
Storage—Freight		907.88				907.88
Baggage		2,379.76				2,379.76
Demurrage		18,514.35			7,676.20	26,190.55
Telegraph and telephone		226.00				226.00
Rents of buildings and other property		5,744.76				5,744.76
Miscellaneous				1,447.00	1,237.50	2,684.50
Total		\$ 33,082.77		1,447.00	8,913.70	44,344.40
Joint facility—Debtor				728.00		728.00
Total railway operating revenues		126,149.26		719.90	160,363.70	287,232.86

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
RAILWAY OPERATING EXPENSES						
Maintenance of way and structures		22,400.65		1,772.06	17,925.29	42,098.00
Maintenance of equipment		5,768.01			16,229.47	22,057.48
Traffic expenses		22,168.01			121,580.20	143,748.21
Transportation—Rail line		1,319.22		994.05	6,338.17	8,651.44
General expenses						
Total		\$ 61,655.89		\$ 2,767.03	\$ 162,063.13	\$ 226,426.05
Ratio expenses to revenues		48.86		38.43	101.06	78.80
COMPARATIVE GENERAL BALANCE SHEET—ASSETS						
Investments:						
In road and equipment	\$ 176,192.77	\$ 1,340,371.27	\$ 161,735.47	\$ 40,880.13	\$ 166,632.63	\$ 1,885,212.27
Miscellaneous physical property	191,579.59	60,350.00				251,929.59
Affiliated companies—stocks		8,100.00	8,100.00			16,200.00
Total December 31, 1917	367,772.76	1,408,821.27	169,835.47	40,880.13	166,632.63	1,734,942.26
Total December 31, 1916	300,379.94	1,401,619.87	154,401.62	40,618.06	108,516.82	1,605,536.31
Increase, 1917	7,392.82	7,171.40	15,433.85	266.07	7,515.81	128,405.95
Current Assets:						
Cash	2,385.56	67,870.30	640.80	1,968.91	1,818.21	74,683.74
Demand loans and deposits	9,000.00	469,425.61				478,425.61
Traffic and car service balance receivable		34,548.20				34,548.20
Net balance receivable from agents and conductors		7,447.80				7,447.80
Miscellaneous accounts receivable		3,989.63	214,443.32	1,288.24	3,572.65	213,293.84
Material and supplies		2,964.12	75,745.22			78,709.34
Rents receivable		46,506.08		435.42		47,441.50
Other current assets			806.51			806.51
Total December 31, 1917	18,289.31	856,676.52	2,738.63	5,776.08	85,513.97	968,953.51
Total December 31, 1916	13,254.05	1,322,928.71	1,459.88	5,292.94	64,841.14	1,507,776.72
Increase, 1917	4,705.16	433,747.81	1,278.75	483.14	20,672.83	151,176.79
Deferred Assets:						
Working fund advances		10.00				10.00
Other deferred assets	338.10					338.10
Total December 31, 1917	338.10	10.00				348.10
Total December 31, 1916	591.46	10.00				601.46
Decrease, 1917	253.36					253.36
Unadjusted Debits:						
Rents and insurance premiums paid in advance		2,603.89				2,603.89
Other unadjusted debits		671,900.00				671,900.00
Total December 31, 1917		674,503.89				674,503.89
Total December 31, 1916		607.59				607.59
Increase, 1917		673,896.30				673,896.30
Grand Total:		672,996.31				672,996.31
December 31, 1917	386,420.07	2,638,611.08	172,374.12	46,663.11	251,246.60	3,485,315.18
December 31, 1916	374,555.45	2,680,191.16	155,861.56	45,911.00	223,458.09	3,480,197.26
Increase, 1917	11,864.62	258,419.92	16,512.56	252.11	27,788.51	44,117.92

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES						
Capital Stock:						
December 31, 1917.....	\$ 327,000.00	\$ 400,000.00	\$ 89,000.00	\$ 40,500.00	\$ 200,000.00	\$ 1,056,500.00
December 31, 1916.....	327,000.00	400,000.00	89,000.00	40,500.00	100,000.00	956,500.00
Increase 1917.....					100,000.00	100,000.00
Unmatured Funded Debt:						
December 31, 1917.....		671,000.00				671,000.00
December 31, 1916.....					10,000.00	10,000.00
Current Liabilities:						
Loans and bills payable.....					2,757.00	2,757.00
Traffic and car service balance payable.....		18,036.95	1,032.10	712.95		20,782.00
Audited accounts and wages payable.....		61,027.62				62,772.67
Miscellaneous accounts payable.....					33,304.33	33,304.33
Funded debt matured unpaid.....		671,000.00				671,000.00
Unmatured interest accrued.....		5,501.00				5,501.00
Other current liabilities.....		5,900.50	9,902.00			15,802.50
Total, December 31, 1917.....	761,316.67	10,584.10	10,934.10	712.95	46,061.33	819,023.05
Total, December 31, 1916.....	55,675.11	864.71		694.49	101,571.43	159,105.74
Increase, 1917.....	705,641.56	10,069.39	10,069.39	18.46	35,489.90	715,739.41
Decrease, 1917.....					55,810.10	55,810.10
Unadjusted Credits:						
Tax liability.....		46,635.90			1,412.62	48,048.52
Accrued depreciation—Road.....		25,983.02				25,983.02
Equipment.....		8,478.75			13,889.78	22,368.53
Other unadjusted credits.....		23.47				23.47
Total, December 31, 1917.....	81,075.17				15,302.40	96,377.57
Total, December 31, 1916.....	64,821.57				13,821.90	78,143.47
Increase, 1917.....	16,253.60				1,480.50	18,234.10
Corporate Surplus:						
Additions to property through income and surplus.....		329,721.27				329,721.27
Profit and loss, credit balance.....	50,420.07	1,300,308.57	72,640.02	5,450.16	9,817.13	1,494,091.60
Total, December 31, 1917.....	50,420.07	1,606,119.84	72,640.02	5,450.16	9,817.13	1,823,812.96
Total, December 31, 1916.....	47,555.45	1,453,059.48	65,906.70	4,716.51	8,394.76	1,623,232.90
Increase, 1917.....	11,864.62	152,420.36	6,643.22	733.65		221,061.80
Decrease, 1917.....					18,081.80	18,081.80
Grand Total:						
December 31, 1917.....	386,420.07	2,038,591.68	172,574.12	46,663.11	351,546.00	3,795,715.58
December 31, 1916.....	374,555.45	2,685,106.16	135,861.50	45,911.00	223,458.09	3,484,982.20
Increase, 1917.....	11,864.62	353,315.52	16,712.62	752.11	28,087.91	310,733.88
*Debit item.						

DESCRIPTION OF EQUIPMENT OWNED					
Steam locomotives.....	9				13
Freight train cars—coal.....	15			5	15
Company Service Cars:					
Derrick.....	1				1
Other company service cars.....	8			1	9
Total.....	9			1	10
Total all cars in service.....	24			1	25
TRAFFIC AND CAR STATISTICS					
Switching Operations—Freight Traffic:					
Number cars handled earning revenue—Loaded.....	26,411			97,862	124,273
Number cars handled earning revenue—Empty.....	26,411			629	27,040
Number cars handled not earning revenue—Loaded.....				7,991	7,991
Number cars handled not earning revenue—Empty.....				96,889	96,889
Total number of cars handled.....	52,822			203,371	256,193
Terminal Operations—Freight Traffic:					
Number Cars handled at cost for tenant companies—Loaded.....	65,581		67,442		133,023
Number cars handled at cost for tenant companies—Empty.....	18,300		48,090		67,280
Total number of cars handled.....	83,871		115,492		200,363
Terminal Operations—Passenger Traffic:					
Number of cars handled at cost for tenant companies—Empty.....	26,555				26,555
Total number of cars handled.....	26,555				26,555
TIES LAID IN REPLACEMENT AND IN BETTERMENT					
Cross Ties:					
Number of applied.....	1,373	8,301		578	2,907
Average cost per tie at distributing point.....	\$.8047	\$.86		\$.84	\$.86
Switch Ties:					
Number feet (board measure) applied.....	50,072		1,350	17,588	69,010
Average cost per M feet at distributing point.....	\$ 40.65		\$ 41.00	\$ 31.47	\$ 38.32
Charges account of ties laid in replacement.....	1,138.95	9,192.40		550.87	13,229.95
Rails Laid in Replacement and Betterment:					
Number of tons of 2,240 pounds applied.....	4,002	172.99		.70	341.67
Average cost per ton at distributing point.....	\$ 30.11	\$ 37.83		\$ 22.00	\$ 45.12
Charges on account of rail applied.....	141.20	6,544.15		15.42	2,855.00
CONSUMPTION OF FUEL BY LOCOMOTIVES					
Switching Locomotives:					
Tons of bituminous coal.....		10,821		6,392	17,213
Average cost per ton.....		2.883		4.518	8.49

STATISTICS
OF
Electric Interurban Railways

For the Year Ended December 31, 1917

TABLE 1—ROAD OPERATED AT CLOSE OF YEAR.

Number	Electric Interurbans	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 turn-outs	Track in car-houses, shops, etc.	Total all tracks	First Track		Second track	Sidings and turn-outs	Tracks in car-houses, shops, etc.	Total all tracks
		Main line	Branches and spurs										Main line	Branches and spurs				
1	Albia Light & Ry.	10				10	10				10	10						10
2	Cedar Rapids & Marion City Ry.	2.80				2.80	2.80				2.80	2.80						2.80
3	Charles City Western Ry.	23.35				23.35	23.35		3.66		27.01	23.35						23.35
4	Clinton, Davenport & Muscatine Ry.	58.32			6.71	65.03	65.03	3.00	5.84	.74	75.21	68.32				.74		64.83
5	Collfax Springs Ry.	1				1	1				1	1						1
6	Ft. Dodge, Des Moines & Southern R. R.	144.91	4.90			152.02	152.02		36.26		188.28	144.91	4.90				33.93	183.74
7	Inter-Urban Ry.	59.56			10.26	69.82	69.82	13.07	18.61		100.50	59.56		6.81		18.61		84.98
8	Iowa Railway & Light	44.65				44.65	44.65		8.43		53.08	44.65				8.43		53.08
9	Iowa Southern Utilities	29.62			.81	30.43	30.43		3.31	.13	33.87	29.62				3.31	.13	33.06
10	Mason City & Clear Lake R. R.	14.62				14.62	14.62		5.54		20.16	14.62				5.54		20.16
11	Oskaloosa & Buxton Electric Ry.												2.30					2.30
12	Oskaloosa Traction & Light		2.30			2.30	2.30				2.30							2.30
13	Tama & Toledo Ry.	2.87				2.87	2.87		.08		2.95	2.87				.08		2.95
14	Waterloo, Cedar Falls & Northern Ry.	111.79			1.74	113.53	113.53	4.91	19.20	.63	138.27	111.79		4.91		19.20	.63	136.53
	Total	503.49	4.90	2.30		21.73	532.42	532.42	30.58	100.93	1.50	655.43	505.79	4.90	11.72	94.87	1.50	618.73

TABLE 2—CAPITAL STOCK.
PART I—AUTHORIZED AND ISSUED.

Number	Electric Interurbans	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
1	Albia Light & Ry.	\$ 400,000.00	\$ 100,000.00	\$ 500,000.00						
2	Cedar Rapids & Marion City Ry.									
3	Charles City Western Ry.	300,000.00		300,000.00	\$ 9,600.00		\$ 9,600.00	\$ 290,400.00		\$ 290,400.00
4	Clinton, Davenport & Muscatine Ry.	1,725,000.00		1,725,000.00				1,725,000.00		1,725,000.00
5	Collfax Springs Ry.	25,000.00		25,000.00				25,000.00		25,000.00
6	Ft. Dodge, Des Moines & South. R. R.	2,500,000.00	1,363,100.00	3,863,100.00				2,500,000.00	\$ 1,363,100.00	\$ 3,863,100.00
7	Inter-Urban Ry.	1,300,000.00		1,300,000.00				1,100,000.00		1,100,000.00
8	Iowa Railway & Light	3,000,000.00	5,000,000.00	8,000,000.00				1,700,000.00	3,434,565.05	5,134,565.05
9	Iowa Southern Utilities	1,000,000.00	500,000.00	1,500,000.00				580,000.00	300,000.00	940,000.00
10	Mason City & Clear Lake R. R.	400,000.00		400,000.00				400,000.00		400,000.00
11	Oskaloosa & Buxton Electric Ry.	500,000.00		500,000.00				170,984.66		170,984.66
12	Oskaloosa Traction & Light	300,000.00		300,000.00				300,000.00		300,000.00
13	Tama & Toledo Ry.	50,000.00		50,000.00				50,000.00		50,000.00
14	Waterloo, Cedar Falls & Northern Ry.	3,335,000.00	1,665,000.00	5,000,000.00				2,513,000.00	1,512,125.00	4,025,125.00
	Total	\$ 14,735,000.00	\$ 8,628,100.00	\$ 23,363,100.00	\$ 9,600.00		\$ 9,600.00	\$ 11,414,384.66	\$ 6,669,820.05	\$ 18,084,204.71

TABLE 2—CAPITAL STOCK.

PART II—RETIRED AND CANCELLED, OUTSTANDING AND ACTUALLY ISSUED PRIOR TO PRESENT YEAR.

Number	Electric Interurbans	Par Value of Total Amount Retired and Cancelled After Actual Issue			Par Value of Total Amount Resequired After Actual Issue and Held Alive	Par Value of Amount Actually Outstanding at Close of Year			Stocks Actually Issued Prior to Present Year		
		Common	Preferred	Total		Common	Preferred	Total	Par Value		
									Common	Preferred	Total
1	Albia Light & Ry.					\$ 400,000.00	\$ 100,000.00	\$ 500,000.00	\$ 400,000.00	\$ 100,000.00	\$ 500,000.00
2	C. R. & M. C. Ry.					290,400.00		290,400.00	290,400.00		290,400.00
3	Charles City Wm.					1,725,000.00		1,725,000.00	1,725,000.00		1,725,000.00
4	C. D. & Mus. Ry.					25,000.00		25,000.00	25,000.00		25,000.00
5	Colfax Spgs. Ry.					2,500,000.00	1,363,100.00	3,863,100.00	2,000,000.00	1,276,000.00	3,276,000.00
6	F. D., D. M. & S.					1,150,000.00		1,150,000.00	1,150,000.00		1,150,000.00
7	Inter-Urban Ry.					1,700,000.00	3,434,595.05	5,134,595.05	1,700,000.00	2,914,603.73	4,614,603.73
8	Iowa Ry. & Light					580,000.00	300,000.00	880,000.00	500,000.00	300,000.00	800,000.00
9	Iowa South. Util.					400,000.00		400,000.00	400,000.00		400,000.00
10	M. C. & C. L.					170,984.66		170,984.66	170,984.66		170,984.66
11	Osk. & B. Elec.	\$ 84.66		\$ 84.66		300,000.00		300,000.00	300,000.00		300,000.00
12	Osk. Tr. & Light					50,000.00		50,000.00	50,000.00		50,000.00
13	Tama & Toledo					1,963,000.00	202,325.00	2,165,325.00	2,513,000.00	1,510,275.00	4,023,275.00
14	Wat., C. F. & N.										
	Total	\$ 550,084.66	\$ 838,550.00	\$ 1,388,634.66	\$ 471,250.00	\$11,264,300.00	\$ 5,460,020.05	\$16,724,320.05	\$11,234,384.66	\$ 6,100,878.73	\$17,335,263.39

PART III—ACTUALLY ISSUED PRIOR TO PRESENT YEAR—Continued—AND ISSUED DURING PRESENT YEAR.

Number	Electric Interurbans	Stock Actually Issued Prior to Present Year							Stock Issued During Present Year		
		Cash Received as Consideration For Issue			Cash Value of Other Property Acquired as Consideration For Issue			Net Total Discounts	Par Value		
		Common	Preferred	Total	Common	Preferred	Total		Common	Preferred	Total
1	Albia Light & Ry.	\$ 400,000.00	\$ 100,000.00	\$ 500,000.00							
2	C. R. & M. C. Ry.										
3	Charles City West'n.	290,400.00		290,400.00							
4	C., Dav. & Mus.	1,725,000.00		1,725,000.00							
5	Colfax Spgs. Ry.	25,000.00		25,000.00							
6	Ft. D., D. M. & S.		73,120.00	73,120.00	\$ 2,000,000.00	\$ 1,200,000.00	\$ 3,200,000.00	\$ 2,880.00	\$ 500,000.00	\$ 87,100.00	\$ 587,100.00
7	Inter-Urban Ry.										
8	Iowa Ry. & Light	1,700,000.00	2,914,603.73	4,614,603.73							
9	Iowa South. Utilities	500,000.00	300,000.00	800,000.00					80,000.00	519,991.32	519,991.32
10	M. C. & C. L. R. R.	400,000.00		400,000.00						60,000.00	140,000.00
11	Osk. & Buxton Elec.	170,984.66		170,984.66							
12	Osk. Traction & Lt.	300,000.00		300,000.00							
13	Tama & Toledo Ry.				50,000.00		50,000.00				
14	Wat., C. F. & N.	2,513,000.00	1,510,275.00	4,023,275.00						1,850.00	1,850.00
	Total	\$ 8,024,384.66	\$ 4,807,908.73	\$12,832,293.39	\$ 2,050,000.00	\$ 1,200,000.00	\$ 3,250,000.00	\$ 2,880.00	\$ 580,000.00	\$ 608,941.32	\$ 1,248,941.32

TABLE 2—CAPITAL STOCK.

PART IV—ACTUALLY ISSUED DURING PRESENT YEAR—Continued—AND DIVIDENDS DECLARED.

Number	Electric Interurbans	Stock Actually Issued During Present Year							Dividends Declared				
		Cash Received as Consideration For Issue			Cash Value of Other Property Acquired as Consideration For Issue			Net Total Discounts	Rate		Amount of Dividend		
		Common	Preferred	Total	Common	Preferred	Total	Preferred	Common	Preferred	Common	Preferred	Total
1	Albia Light & Ry.								3%		\$ 3,000.00	\$ 3,000.00	
2	C. R. & M. C. Ry.												
3	Charles City W'n.												
4	C. D. & M. Ry.												
5	Colfax Spgs. Ry.												
6	F. D., D. M. & S.	\$ 500,000.00	\$ 86,140.00	\$ 586,140.00			\$ 900.00	31 3/4%	7	\$ 961,250.00	\$ 91,000.00	\$ 752,250.00	
7	Inter-Urban Ry.												
8	Iowa Ry. & Light.		\$ 519,991.82	\$ 519,991.82				6	7	102,000.00	\$ 230,361.76	\$ 332,361.76	
9	Iowa South. Util.				\$ 80,000.00	\$ 60,000.00	\$ 140,000.00				\$ 24,500.00	\$ 24,500.00	
10	M. C. & C. L.							2		8,000.00		\$ 8,000.00	
11	Osk. & B. Elec.							10+5%		17,217.47		\$ 17,217.47	
12	Osk. Tr. & Light.							6.9+		20,744.89		\$ 20,744.89	
13	Tama & Toledo.							4		2,000.00		\$ 2,000.00	
14	Wat., C. F. & N.		1,850.00	1,850.00									
	Total	\$ 500,000.00	\$ 607,981.82	\$ 1,107,981.82	\$ 80,000.00	\$ 60,000.00	\$ 140,000.00	\$ 900.00		\$ 811,212.27	\$ 348,861.76	\$ 1,160,074.03	

TABLE 3—FUNDED DEBT.

PART I—TOTAL FUNDED DEBT OTHER THAN EQUIPMENT OBLIGATIONS.

Number	Electric Interurbans	Total par value of extent of indebtedness authorized	Extent of authorization cancelled or revised	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	Resequired after actual issue and cancelled	Resequired after actual issue and held at close of year	Actually outstanding at close of year	Par value of total amount	Cash received as consideration for issue	Cash value of other property acquired as consideration for issue
1	Albia Light & Ry.	\$ 500,000.00			\$ 300,000.00			\$ 300,000.00	\$ 300,000.00		\$ 300,000.00
2	C. R. & M. C. Ry.										
3	Charles City W'n.	1,000,000.00		\$ 306,000.00	240,000.00			240,000.00	240,000.00	\$ 240,000.00	
4	C. D. & M. Ry.	1,300,000.00		137,000.00	1,963,000.00			1,963,000.00	1,963,000.00	1,963,000.00	
5	Colfax Spgs. Ry.										
6	F. D., D. M. & S.	5,731,000.00			5,731,000.00	\$ 106,333.33		5,824,666.67	5,731,000.00	799,261.51	4,831,000.00
7	Inter-Urban Ry.	1,510,000.00		100,000.00	1,410,000.00		\$ 16,000.00	1,394,000.00	1,410,000.00	1,200,000.00	
8	Ia. Ry. & Light.	14,049,500.00	\$ 545,000.00	918,000.00	6,915,500.00	1,276,000.00		5,649,500.00	6,148,500.00	5,001,004.92	49,500.00
9	Iowa South. Util.	2,010,000.00			1,108,700.00			1,108,700.00	750,000.00	690,000.00	
10	M. C. & C. L.	3,500,000.00		2,178,000.00	322,000.00	6,000.00		310,000.00	322,000.00	320,300.00	
11	Osk. & Bux. Elec.	1,500,000.00			42,000.00			42,000.00	42,000.00	16,547.00	23,000.00
12	Osk. Tr. & Light.	1,800,000.00			397,000.00	39,000.00		358,000.00	397,000.00	384,015.31	
13	Tama & Toledo.										
14	Wat., C. F. & N.	7,500,000.00		312,000.00	5,778,000.00			5,778,000.00	5,778,000.00	4,618,409.00	
	Total	\$ 30,300,500.00	\$ 545,000.00	\$ 3,051,000.00	\$ 23,202,200.00	\$ 1,427,333.33	\$ 16,000.00	\$ 21,868,866.67	\$ 22,176,500.00	\$ 15,001,618.74	\$ 5,203,200.00

TABLE 3—FUNDED DEBT.

PART II—TOTAL FUNDED DEBT OTHER THAN EQUIPMENT OBLIGATIONS—Continued.

Number	Electric Interurbans	Total discount on actual issues of prior years	Evidences of Debt Actually Issued During Present Year		Discount on interest on amount not included in interest on income	Interest During Year on Actual Outstanding Debt	
			Par value of total amount	Cash received as consideration for issue		Interest paid	Interest accrued
1	Albia Light & Ry.....					\$ 15,000.00	\$ 15,000.00
2	Cedar Rapids & Marion City Ry.....					16,800.00	16,800.00
3	Charles City Western Ry.....	\$ 6,806.93				53,150.00	53,150.00
4	Clinton, Davenport & Muscatine Ry.....						
5	Coifax Springs Ry.....						
6	Pt. Dodge, Des Moines & Southern R. R.....	190,738.49				284,800.00	284,586.41
7	Inter-Urban Ry.....	141,000.00				75,000.00	75,000.00
8	Iowa Railway & Light.....	497,995.08	\$ 777,000.00	\$ 743,075.00	\$ 23,925.00	268,959.72	260,819.97
9	Iowa Southern Utilities.....	49,632.00	348,700.00	320,804.00	27,896.90	59,901.00	57,727.53
10	Mason City & Clear Lake R. R.....	1,610.00				18,900.00	18,900.00
11	Oskaloosa & Buxton Electric Ry.....		19,000.00	16,547.90	2,452.00	1,029.51	2,065.51
12	Oskaloosa Traction & Light.....	6,640.00	45,000.00	39,315.31	5,684.69	17,868.97	18,236.34
13	Tama & Toledo Ry.....						
14	Waterloo, Cedar Falls & Northern Ry.....	1,154,600.00				288,650.00	288,650.00
	Total.....	\$ 1,959,024.50	\$ 1,189,700.00	\$ 1,110,611.31	\$ 69,758.69	\$ 1,068,338.90	\$ 1,068,999.55

PART III—EQUIPMENT OBLIGATIONS.

Number	Electric Interurbans	Contract price of equipment acquired	Cash paid on account of equipment	Total amount of obligations actually issued	Rate of interest per annum	Actually outstanding obligations unmatured at close of year	Interest accrued during year	Interest paid during year
2	Cedar Rapids & Marion City Ry.....							
3	Charles City Western Ry.....							
4	Clinton, Davenport & Muscatine Ry.....							
5	Coifax Springs Ry.....							
6	Pt. Dodge, Des Moines & Southern R. R.....	\$ 11,270.00	\$ 2,470.00	\$ 8,800.00	5%	\$ 4,400.00	\$ 306.76	\$ 222.50
7	Inter-Urban Ry.....							
8	Iowa Railway & Light.....							
9	Iowa Southern Utilities.....							
10	Mason City & Clear Lake R. R.....							
11	Oskaloosa & Buxton Electric Ry.....							
12	Oskaloosa Traction & Light.....							
13	Tama & Toledo Ry.....							
14	Waterloo, Cedar Falls & Northern Ry.....	270,194.00	48,880.00	221,374.00	6%	110,824.40	2,043.00	2,154.00
	Total.....	\$ 281,464.00	\$ 51,290.00	\$ 230,174.00		\$ 115,224.40	\$ 2,348.76	\$ 2,476.50

TABLE 4—INVESTMENT IN ROAD AND EQUIPMENT.
PART I—WAY AND STRUCTURES, EQUIPMENT AND POWER, DURING YEAR.

Number	Electric Interurbans	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 additions during year	Investment in additions and betterments during year	Total investment in road and equipment during year	Investment in new lines and extensions during year	Investment in additions and betterments during year	Total investment in road and equipment during year
1	Albia Light & Ry.....		\$ 6,718.00	\$ 6,718.00		\$ 10,930.05	\$ 10,930.05		\$ 24,334.13	\$ 24,334.13
2	Cedar Rapids & Marion City Ry.....									
3	Charles City Western Ry.....	\$ 3,746.32		3,746.32	\$ 535.07		535.07			
4	Clinton, Davenport & Muscatine Ry.....		*2,132.83	*2,132.83		466.95	466.95		2,017.02	2,017.02
5	Colfax Springs Ry.....									
6	Ft. Dodge, Des Moines & Southern R. R.....		171,677.16	171,677.16		95,000.95	95,000.95		47,067.33	47,067.33
7	Inter-Urban Ry.....	130,954.23	89,856.36	220,810.59		32,440.32	32,440.32	\$ 417.73	18,115.81	18,533.54
8	Iowa Railway & Light.....		24,216.89	24,216.89		4,597.93	4,597.93		523,670.87	523,670.87
9	Iowa Southern Utilities.....		5,329.87	5,329.87		1,039.08	1,039.08		110.00	110.00
10	Mason City & Clear Lake R. R.....	23,967.56	37,659.21	61,576.77		9,904.92	9,904.92		7,315.26	7,315.26
11	Oskaloosa & Buxton Electric Ry.....		1,738.64	1,738.64						
12	Oskaloosa Traction & Light.....		162.51	162.51						
13	Tama & Toledo Ry.....		*86,116.15	*86,116.15		20,953.03	20,953.03			
14	Waterloo, Cedar Falls & Northern Ry.....					*18,279.16	*18,279.16		*17,926.40	*17,926.40
	Total.....	\$ 158,678.11	\$ 249,660.26	\$ 407,738.37	\$ 535.07	\$ 157,653.97	\$ 158,189.04	\$ 417.73	\$ 605,604.02	\$ 606,021.75

*Credit item

PART II—GENERAL AND MISCELLANEOUS AND GRAND TOTAL DURING YEAR.

Number	Electric Interurbans	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 additions during year	Investment in additions and betterments during year	Total investment in road and equipment during year
1	Albia Light & Ry.....		\$ 129.05	\$ 129.05		\$ 42,111.83	\$ 42,111.83
2	Cedar Rapids & Marion City Ry.....						
3	Charles City Western Ry.....	\$ 319.10		319.10	\$ 4,600.49		4,600.49
4	Clinton, Davenport & Muscatine Ry.....		416.22	416.22		767.36	767.36
5	Colfax Springs Ry.....						
6	Ft. Dodge, Des Moines & Southern R. R.....		*8,227.44	*8,227.44		307,018.00	307,018.00
7	Inter-Urban Ry.....	1,050.00	49,882.99	50,932.99	131,381.96	141,462.39	272,544.35
8	Iowa Railway & Light.....		49,882.99	49,882.99		692,368.68	692,368.68
9	Iowa Southern Utilities.....		3,866.16	3,866.16		6,478.95	6,478.95
10	Mason City & Clear Lake R. R.....				23,967.56	58,666.55	82,634.11
11	Oskaloosa & Buxton Electric Ry.....						
12	Oskaloosa Traction & Light.....		26,642.70	26,642.70		49,334.37	49,334.37
13	Tama & Toledo Ry.....		170.16	170.16		162.51	162.51
14	Waterloo, Cedar Falls & Northern Ry.....					*122,151.55	*122,151.55
	Total.....	\$ 319.10	\$ 73,929.84	\$ 74,248.94	\$ 159,950.01	\$ 1,086,248.09	\$ 1,246,198.10

*Credit item.

TABLE 4—INVESTMENT IN ROAD AND EQUIPMENT.
PART III—AT CLOSE OF YEAR.

Number	Electric Interurbans	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
1	Albia Light & Ry.		\$ 794,178.97	\$ 46,302.22	\$ 840,541.19	\$ 84,054.12	\$ 84,054.12
2	Cedar Rapids & Marion City Ry.		495,349.95	191,083.53	617,382.50	30,080.00	30,080.00
3	Charles City Western Ry.		1,038,659.36	40,781.20	2,442,835.47	41,886.75	37,721.36
4	Clinton, Daveport & Muscatine Ry.	1,363,304.91				36,733.52	29,153.52
5	Colfax Springs Ry.		36,506.82	186.70	26,733.52	65,583.53	52,456.44
6	Pt. Dodge, Des Moines & Southern R. R.		7,327,458.01	2,494,628.98	9,822,086.99	52,490.00	37,490.00
7	Inter-Urban Ry.	2,460,302.22				155,337.56	130,667.34
8	Iowa Railway & Light.	2,399,690.48				34,739.36	31,170.31
9	Iowa Southern Utilities		1,879,052.49	1,766,103.54	6,935,822.31	63,296.65	45,902.63
10	Mason City & Clear Lake R. R.		289,148.70	741,241.85	1,030,490.55	53,247.81	53,247.81
11	Oskaloosa & Buxton Electric Ry.		723,993.61	301,405.40	925,397.01		
12	Oskaloosa Traction & Light.		103,381.96	19,988.03	123,499.96		
13	Tama & Toledo Ry.		692,837.51	102,713.88	795,550.39	17,596.96	17,119.76
14	Waterloo, Cedar Falls & Northern Ry.	2,441,886.80	4,653,505.83	1,458,503.89	8,553,896.53	81,258.40	66,533.92
	Total	\$ 9,556,359.97	\$ 18,301,529.48	\$ 7,471,070.51	\$ 35,329,559.96	\$ 67,034.91	\$ 56,182.10

*Not available, as investment includes other departments.

TABLE 5—INCOME ACCOUNT.
PART I—OPERATING INCOME.

Number	Electric Interurbans	Railway operating revenues	Railway operating expenses	Net revenues rail-way operations	Auxiliary Operations			Net operating revenue	Taxes assignable to railway operations	Operating income
					Revenues	Expenses	Net revenues			
1	Albia Light & Ry.	\$ 96,556.91	\$ 22,013.63	\$ 4,543.28	\$ 56,840.49	\$ 53,819.93	\$ 2,020.56	\$ 7,563.84	\$ 3,123.72	\$ 4,440.12
2	Cedar Rapids & Marion City Ry.	53,712.36	38,216.25	35,497.11				25,497.11	2,969.22	22,527.89
3	Charles City Western Ry.	84,003.70	50,965.20	34,237.50				24,237.50	4,691.47	19,546.03
4	Clinton, Dav. & Muscatine Ry.	259,012.71	200,711.17	88,361.54	98,418.31	67,622.07	30,796.24	119,097.78	13,590.15	105,507.63
5	Colfax Springs Ry.	2,532.90	2,850.87	*297.97				*297.97		
6	Pt. Dodge, D. M. & South.	1,483,076.86	845,796.57	637,310.29	166,578.89	66,016.82	100,562.07	737,872.36	49,024.30	688,848.06
7	Inter-Urban Ry.	769,141.52	635,454.06	133,687.46				133,687.46	15,309.00	118,378.46
8	Iowa Railway & Light.	288,124.75	226,410.11	61,714.64	701,454.35	474,894.59	216,569.76	378,284.40	43,081.88	335,202.52
9	Iowa Southern Utilities	113,876.76	68,169.94	45,706.82	201,142.51	187,253.49	73,889.02	119,565.84	6,030.53	113,535.31
10	Mason City & Clear Lake R. R.	131,630.59	93,178.24	38,452.02	91.45		91.45	38,543.47	8,292.46	30,251.01
11	Oskaloosa & Buxton Electric Ry.			*1,714.71	143,073.30	87,035.71	56,038.22	54,322.51	6,745.68	47,576.83
12	Oskaloosa Traction & Light.	21,852.98	23,567.69		2,389.33			2,389.33		2,389.33
13	Tama & Toledo Ry.	13,932.07	11,542.74	319,242.37				319,242.37	37,148.51	282,093.86
14	Waterloo, Cedar Falls & North'n	828,534.22	509,281.85							
	Total	\$ 4,696,597.00	\$ 2,707,527.32	\$ 1,389,069.68	\$ 1,517,599.93	\$ 906,632.01	\$ 580,967.32	\$ 1,970,037.06	\$ 189,869.92	\$ 1,780,167.09

*Deficit.

TABLE 5—INCOME ACCOUNT.
PART II—NONOPERATING INCOME AND GROSS INCOME.

Number	Electric Interurbans	Nonoperating Income								Gross Income
		Miscellaneous rent income	Net income from miscellaneous physical property	Dividend income	Income from funded securities	Income from unfunded securities and accounts	Income from sinking fund and other reserves	Contributions from others	Miscellaneous income	
1	Albia Light & Ry.....									\$ 4,440.12
2	Cedar Rapids & Marion City Ry.....									22,536.89
3	Charles City Western Ry.....		\$ 38.17							22,074.30
4	Clinton, Davenport & Muscatine Ry.....		251.48					\$ 2,046.84		107,833.95
5	Colfax Springs Ry.....									*297.97
6	Ft. Dodge, Des Moines & Southern R. R.....		594.69	\$ 136.14		\$ 6,474.42				7,205.25
7	Inter-Urban Ry.....				150.00	830.62			279.78	1,250.40
8	Iowa Railway & Light.....	\$ 2,375.94	237,690.34	6,445.92	4,189.81	20,441.89			*545.08	260,468.73
9	Iowa Southern Utilities.....					2,514.79	\$ 438.01	\$ 2,500.00		6,452.80
10	Mason City & Clear Lake R. R.....					3,309.13				24,083.93
11	Oskaloosa & Buxton Electric Ry.....			39,744.30						34,083.93
12	Oskaloosa Traction & Light.....									47,577.83
13	Tama & Toledo Ry.....									2,389.33
14	Waterloo, Cedar Falls & Northern Ry.....			570.30		1.81			1,003.11	1,875.22
	Total.....	\$ 2,375.94	\$ 238,544.68	\$ 238,197.16	\$ 4,339.81	\$ 34,592.57	\$ 438.01	\$ 2,500.00	\$ 2,784.65	\$ 303,672.82
										\$ 2,083,839.90

*Defect.

PART III—DEDUCTIONS FROM GROSS INCOME AND PROFIT AND LOSS BALANCE.

Number	Electric Interurbans	Deductions From Gross Income							Total deductions from gross income	Income balance transferred to profit and loss
		Miscellaneous rents	Miscellaneous taxes	Interest on funded debt	Interest on unfunded debt	Amortization of discount on funded debt	Miscellaneous debits			
1	Albia Light & Ry.....								\$ 4,440.12	
2	Cedar Rapids & Marion City Ry.....								22,536.89	
3	Charles City Western Ry.....	\$ 12.00		\$ 16,800.00	\$ 1,009.91		\$ 1,306.30		10,545.99	
4	Clinton, Davenport & Muscatine Ry.....		\$ 26.92	\$ 53,150.00	72,104.34				17,445.36	
5	Colfax Springs Ry.....								*297.97	
6	Ft. Dodge, Des Moines & Southern R. R.....			284,802.17	855.69	4,394.04	\$ 1,540.03		404,370.57	
7	Inter-Urban Ry.....			73,000.00	16,026.78		555.10		27,553.98	
8	Iowa Railway & Light.....			290,819.97	23,226.39	2,500.00			311,024.89	
9	Iowa Southern Utilities.....		4,444.97	57,727.33	3,949.82				66,122.12	
10	Mason City & Clear Lake R. R.....	12.00		18,929.00	13,299.34				4,471.47	
11	Oskaloosa & Buxton Electric Ry.....		480.00	6,136.04					17,467.33	
12	Oskaloosa Traction & Light.....			21,575.47		467.88			25,043.35	
13	Tama & Toledo Ry.....								2,389.33	
14	Waterloo, Cedar Falls & Northern Ry.....	150.00		298,689.14	20,084.64	50,067.04	3,526.53		367,537.35	
	Total.....	\$ 174.00	\$ 4,951.89	\$ 1,086,719.72	\$ 150,556.82	\$ 68,756.16	\$ 5,621.66	\$ 1,306,771.25	\$ 777,068.55	

*Debit balance.

TABLE 6—PROFIT AND LOSS ACCOUNT.

PART I—DEBITS.

Number	Electric Interurbans	Debit balance at beginning of year	Debit balance transferred from income account	Appropriations of money to sinking fund and other reserves	Dividend appropriations of surplus	Debit discount extinguished through surplus	Miscellaneous appropriations of surplus	Loss on road and equipment retired	Delayed income debits	Miscellaneous debits
1	Albia Light & Ry.....				\$ 6,000.00					
2	Cedar Rapids & Marion City Ry.....									
3	Charles City Western Ry.....	\$ 53,750.07							\$ 2,029.28	
4	Clinton, Davenport & Muscatine Ry.....	131,730.04	\$ 17,445.31							
5	Colfax Springs Ry.....	4,560.01	297.97							
6	Ft. Dodge, Des Moines & Southern R. R.....			\$ 16,151.72	782,350.00	\$ 2,197.47		\$40,025.02		\$ 62,935.00
7	Inter-Urban Ry.....							4,681.25		
8	Iowa Railway & Light.....			28,999.32	332,361.70	31,000.97	\$15,792.12			
9	Iowa Southern Utilities.....				24,500.00				69.85	
10	Mason City & Clear Lake R. R.....				2,000.00					3,198.88
11	Oskaloosa & Buxton Electric Ry.....				17,317.47				249.81	3.34
12	Oskaloosa Traction & Light.....				20,744.80		4,534.48		255.20	
13	Tama & Toledo Ry.....				2,000.00					
14	Waterloo, Cedar Falls & Northern Ry.....		\$ 83,568.37		*127.67	125.00		2,843.05		258,536.16
	Total.....	\$ 190,031.32	\$ 101,311.55	\$ 45,151.04	\$ 1,162,946.30	\$33,413.44	\$30,320.00	\$47,549.22	\$ 2,804.15	\$ 321,675.21

*Credit item.

PART II—DEBITS—Continued—AND CREDITS.

Number	Electric Interurbans	Debits			Credits					
		Credit balance carried forward to balance sheet	Total	Credit balance at beginning of year	Credit balance transferred from income account	Profit on road and equipment sold	Donations	Miscellaneous credits	Debit balance carried forward to balance sheet	Total
1	Albia Light & Ry.....	\$ 4,350.08	\$ 10,350.08	\$ 5,900.90	\$ 4,440.12					\$ 10,350.08
2	Cedar Rapids & Marion City Ry.....									
3	Charles City Western Ry.....		53,750.07		10,045.99				\$ 43,204.68	53,750.07
4	Clinton, Davenport & Muscatine Ry.....		131,195.23						151,195.23	131,195.23
5	Colfax Springs Ry.....		4,857.98						4,857.98	4,857.98
6	Ft. Dodge, Des Moines & South. R. R.....	243,800.45	1,116,822.21	704,500.00	404,370.57	\$ 312.88		\$ 7,638.57	4,857.98	1,116,822.21
7	Inter-Urban Ry.....	97,663.03	102,344.28	74,571.98	37,555.98			216.32		102,344.28
8	Iowa Railway & Light.....	433,861.56	842,105.73	528,570.67	311,024.89		\$ 1,010.17			842,105.73
9	Iowa Southern Utilities.....	95,250.17	119,830.02	72,376.88	47,443.19					119,830.02
10	Mason City & Clear Lake R. R.....		11,198.86	5,338.56	4,471.47			322.28	1,066.65	11,198.86
11	Oskaloosa & Buxton Electric Ry.....	2,333.91	19,734.44	2,257.15	17,467.29					19,734.44
12	Oskaloosa Traction & Light.....	101,093.70	127,228.18	101,698.70	25,034.48					127,228.18
13	Tama & Toledo Ry.....	582.68	2,582.68	193.35	2,389.33					2,582.68
14	Waterloo, Cedar Falls & Northern Ry.....	72,886.90	414,831.71	85,679.41		35,012.00			305,110.30	414,831.71
	Total.....	\$ 1,051,802.48	\$ 2,976,812.07	\$ 1,581,062.50	\$ 855,843.31	\$26,354.88	\$ 1,910.17	\$ 311,286.97	\$ 300,324.44	\$ 2,976,812.07

TABLE 7—RAILWAY OPERATING REVENUES.

PART I—REVENUE FROM TRANSPORTATION.

Number	Electric Interurbans	Revenue from Transportation									
		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
1	Albia Light & Ry.	\$ 26,556.91									\$ 26,556.91
2	Cedar Rapids & Marion City Ry.	48,647.98				\$ 4,827.90					53,475.88
3	Charles City Western Ry.	18,053.26	\$ 61.42				\$ 135.82	\$ 62,507.56	\$ 394.00		81,052.06
4	Clinton, Davenport & Muscatine Ry.	230,225.77	1,118.00		\$ 1,382.80	2,153.14	872.23	41,335.62	768.45	\$ 440.00	278,306.07
5	Colfax Springs Ry.	1,627.70								900.00	2,527.70
6	Ft. Dodge, Des Moines & South. R. R.	420,822.42	1,666.74	\$ 4,599.85	4,608.02	6,075.47		478,174.64	18,440.73		934,254.87
7	Inter-Urban Ry.	389,730.82	434.14	856.65	983.85	4,952.21	5,842.00	389,383.79	30,970.05	20.00	739,163.51
8	Iowa Railway & Light.	173,465.48	1,601.38		1,129.83	3,728.73	2,985.79	79,332.60	6,594.90	6.67	367,835.35
9	Iowa Southern Utilities	69,272.22	990.00		2,068.47	2,019.63	1.67	35,530.87	1,755.00		119,547.96
10	Mason City & Clear Lake R. R.	87,447.96	179.72		324.14		254.19	30,872.00	7,039.90		126,109.51
11	Oskaloosa & Buxton Electric Ry.	21,347.93			175.00						21,522.93
12	Oskaloosa Traction & Light.	11,256.16			374.33	1,459.39		791.53			13,811.41
13	Tama & Toledo Ry.	449,907.52	1,801.00	4,874.29	561.11	8,489.00	4,141.96	280,691.45	4,972.00		735,489.24
14	Waterloo, Cedar Falls & Northern Ry.										
	Total.	\$ 1,948,471.25	\$ 7,213.40	\$10,297.79	\$11,447.61	\$33,687.53	\$13,833.66	\$ 1,369,700.60	\$79,745.03	\$ 1,366.67	\$ 3,366,763.43

PART II—REVENUE FROM OTHER RAILWAY OPERATIONS AND TOTAL OPERATING REVENUES.

Number	Electric Interurbans	Revenue From Other Railway Operations.										Total operating revenues
		Station and car privileges	Parlor room receipts	Storage	Demurrage	Rent of tracks and facilities	Rent of equipment	Rent of buildings and car property	Power	Miscellaneous	Total revenue from other railway operations	
1	Albia Light & Ry.											\$ 26,556.91
2	Cedar Rapids & Marion City Ry.	\$ 130.63					\$ 990.00			\$ 115.80	\$ 236.43	53,712.26
3	Charles City Western Ry.	12.00		\$ 41.79	\$ 2,781.00		\$ 106.00				3,540.79	84,062.79
4	Clinton, Davenport & Muscatine Ry.	722.90	\$ 136.00	24.75	521.00	\$ 7,125.55	536.88	1,623.00		16.50	10,706.64	289,012.71
5	Colfax Springs Ry.											2,527.70
6	Ft. Dodge, D. M. & Southern R. R.	1,012.75		181.06	6,294.75		539,422.67	1,534.56		147.27	548,721.96	1,483,076.86
7	Inter-Urban Ry.	1,155.45		109.09	9,347.50	2,583.00	4,417.32	551.21	\$17,899.44	15.00	35,978.01	799,141.82
8	Iowa Railway & Light.	294.95		210.85	16,402.05		19.05	3,167.22		135.25	20,289.37	288,134.75
9	Iowa Southern Utilities	59.00		62.92	156.00		465.00				1,328.80	115,676.76
10	Mason City & Clear Lake R. R.	595.00		3.67	313.00	600.00						131,659.36
11	Oskaloosa & Buxton Electric Ry.	330.03									330.03	21,852.98
12	Oskaloosa Traction & Light.	84.90						34.00		2.00	120.66	13,932.07
13	Tama & Toledo Ry.	1,163.67	412.90	658.90	5,965.00	47.28	50,627.12	1,914.80	42,891.43	253.88	103,684.98	629,534.22
14	Waterloo, Cedar Falls & N. Ry.											
	Total.	\$ 5,313.12	\$ 677.40	\$ 1,292.94	\$40,839.30	\$10,355.83	\$ 506,088.04	\$13,726.00	\$60,790.87	\$ 749.96	\$ 729,833.55	\$ 4,096,597.00

TABLE 8—RAILWAY OPERATING EXPENSES.

Number	Electric Interurbans	Recapitulation of Expenses							Operating ratio
		Ways and structures	Equipment	Power	Conducting transportation	Traffic	General and miscellaneous	Grand total operating expenses	
1	Albia Light & Ry.....	\$ 2,108.94	\$ 3,263.92	\$ 7,400.00	\$ 7,110.87		\$ 2,194.90	\$ 22,018.63	82.89%
2	Cedar Rapids & Marion City Ry.....	2,843.52	2,946.33	5,141.52	13,435.20	26.12	4,822.56	28,215.25	52.53
3	Charles City Western Ry.....	5,077.59	5,090.36	7,309.02	13,865.47		5,098.18	50,393.29	69.13
4	Clinton, Davenport & Muscatine Ry.....	30,496.03	13,552.95	34,808.51	57,567.04		5,131.03	200,711.17	69.45
5	Colfax Springs Ry.....	977.06		900.00	741.43			2,800.87	111.67
6	Ft. Dodge, Des Moines & Southern R. R.....	146,044.04	179,482.90	136,766.05	197,099.40	24,156.80	161,616.78	845,766.57	57.03
7	Inter-Urban Ry.....	114,955.94	62,140.10	67,855.31	213,213.94	8,104.29	159,185.08	625,454.06	82.39
8	Iowa Railway & Light.....	29,058.38	29,017.16	38,734.83	67,649.75	5,145.32	61,913.67	225,410.11	78.58
9	Iowa Southern Utilities.....	12,696.71	6,729.57	13,009.95	20,761.85	1,841.32	15,739.83	68,169.94	59.80
10	Mason City & Clear Lake R. R.....	12,691.06	12,932.47	14,704.21	30,245.64	1,928.23	20,676.63	93,178.24	70.79
11	Oskaloosa & Buxton Electric Ry.....								
12	Oskaloosa Traction & Light.....	1,927.95	1,428.08	6,749.12	10,279.51		3,183.62	23,567.69	107.85
13	Tama & Toledo Ry.....	858.19	997.53	2,893.98	5,708.83		874.06	11,542.74	82.85
14	Waterloo, Cedar Falls & Northern Ry.....	55,907.54	62,166.11	77,855.27	183,967.17	14,056.58	114,999.18	599,281.85	61.47
	Total.....	\$ 422,437.86	\$ 274,248.88	\$ 413,914.68	\$ 820,935.74	\$ 63,683.04	\$ 612,307.12	\$ 2,707,527.32	66.69%

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS.

PART I—INVESTMENTS.

Number	Electric Interurbans	Road and equipment	Sinking fund	Deposits in lieu of mortgaged property held	Miscellaneous physical property	Investments in Affiliated Companies		Other Investments		
						Stocks	Advances	Stocks	Bonds	Notes
1	Albia Light & Ry.....	\$ 840,541.19								
2	Cedar Rapids & Marion City Ry.....									
3	Charles City Western Ry.....	617,283.50			10,358.00					
4	Clinton, Davenport & Muscatine Ry.....	2,442,835.47			1,476,004.46			\$ 275.00		
5	Colfax Springs Ry.....	20,753.53								
6	Ft. Dodge, Des Moines & Southern R. R.....	9,825,086.69			67,529.75	\$ 40,700.00	\$ 17,838.62	7,900.00	\$10,000.00	
7	Inter-Urban Ry.....	3,183,870.34	\$ 4,447.02	\$ 2,711.70	1,751.17			500.00		\$ 2,500.00
8	Iowa Railway & Light.....	6,935,822.31	160.00		3,183,604.00	109,967.79	161,783.07	118,887.04	88,437.50	18,151.60
9	Iowa Southern Utilities.....	1,030,490.55			1,106,310.79					
10	Mason City & Clear Lake R. R.....	925,367.01								
11	Oskaloosa & Buxton Electric Ry.....	122,669.96				98,165.78	105,553.56			
12	Oskaloosa Traction & Light.....	795,350.29	1,315.00							
13	Tama & Toledo Ry.....	59,903.28								
14	Waterloo, Cedar Falls & Northern Ry.....	9,083,876.55						5,313.00		
	Total.....	\$35,879,480.96	\$ 5,922.02	\$ 2,711.70	\$ 5,935,237.77	\$ 248,863.57	\$ 254,625.25	\$ 132,876.04	\$86,437.50	\$20,651.60

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS.

PART II—INVESTMENTS—Continued—AND CURRENT ASSETS.

Number	Electric Interurbans	Other Investments		Total Investments December 31, 1917	Total Investments December 31, 1916	Increase	Current Assets			
		Advances	Miscellaneous				Cash	Special deposits	Loans and notes receivable	Miscellaneous accounts receivable
1	Abbia Light & Ry.			\$ 840,541.19	\$ 798,429.96	\$ 42,111.53	\$ 537.96			\$ 9,296.31
2	Cedar Rapids & Marion City Ry.			627,542.10	622,941.61	4,600.49	9,332.12			4,214.54
3	Charles City Western Ry.			3,919,114.03	3,888,282.14	30,832.70	14,007.30			7,308.80
4	Clinton, Davenport & Muscatine Ry.			26,733.52	26,733.52		26.51			
5	Coifax Springs Ry.			0,965,328.96	0,610,692.97	354,635.99	105,510.69	\$ 47,828.21	\$ 3,155.10	148,442.31
6	Ft. Dodge, Des Moines & Southern R. R.			3,199,790.13	3,921,434.08	277,350.05	80,429.18	0,025.00		967,640.34
7	Inter-Urban Ry.	\$31,342.60	\$ 4,100.00	10,649,205.97	9,669,315.74	989,890.23	29,743.15	41,542.38	7,663.32	366,923.73
9	Iowa Southern Utilities			2,226,307.34	1,592,802.17	634,005.17	20,169.91		20.23	51,415.49
10	Mason City & Clear Lake R. R.			925,397.01	870,107.13	55,289.88	5,890.00	1,580.00		8,607.52
11	Oskaloosa & Burton Electric Ry.			328,139.30	272,881.71	55,257.59				840.00
12	Oskaloosa Traction & Light			796,855.39	746,681.02	50,174.37	19,377.33	25,438.55	5,917.62	28,799.71
13	Tama & Toledo Ry.			50,538.28	50,349.77	188.51	521.06			570.14
14	Waterloo, Cedar Falls & Northern Ry.			9,089,139.55	9,042,891.10	46,248.45	*14,645.07	144,875.00	9,690.47	63,256.59
	Total.....	\$31,342.60	\$ 4,100.00	\$42,642,228.07	\$40,103,493.32	\$ 2,538,734.75	\$ 280,952.18	\$ 270,289.14	\$39,452.74	\$ 1,647,225.37

*Credit item.

PART III—CURRENT ASSETS—Continued—AND DEFERRED ASSETS.

Number	Electric Interurbans	Current Assets					Deferred Assets				
		Material and supplies	Interest, dividends and rents receivable	Other current assets	Total current assets December 31, 1917	Total current assets December 31, 1916	Increase	Other deferred assets	Total deferred assets December 31, 1917	Total deferred assets December 31, 1916	Increase
1	Abbia Light & Ry.	\$ 180.75			\$ 9,875.04	\$ 12,888.01	\$ *2,062.97				
2	Cedar Rapids & Marion City Ry.			\$ 5.00	22,221.71	54,679.19	32,357.48				
3	Charles City Western Ry.	\$ 7,770.05			21,276.10	18,547.80	2,828.30				
4	Clinton, Davenport & Muscatine Ry.				28.51	36.48	7.97				
5	Coifax Springs Ry.				418,486.51	457,304.85	*38,878.34				
6	Ft. Dodge, D. M. & Southern R. R.	113,375.30	\$ 175.00		1,059,356.04	44,977.74	1,014,378.30				
7	Inter-Urban Ry.	1,972.33		298.19	768,556.74	567,725.48	201,231.26				
9	Iowa Southern Utilities	55,076.85			136,688.48	64,494.23	62,194.15	\$72,598.56	\$72,598.56	\$33,064.80	\$39,543.76
10	Mason City & Clear Lake R. R.	28,691.46			44,768.98	38,141.23	6,627.75				
11	Oskaloosa & Burton Electric Ry.				840.00	460.00	380.00				
12	Oskaloosa Traction & Light	30,223.24			66,766.47	52,068.19	14,698.28				
13	Tama & Toledo Ry.	1.80			1,066.00	1,363.07	297.07				
14	Waterloo, Cedar Falls & Northern Ry.	72,631.46			275,207.45	300,277.60	*25,070.15				
	Total.....	\$ 616,174.77	\$ 175.00	\$ 7,495.83	\$ 2,848,765.03	\$ 1,612,973.97	\$ 1,235,791.06	\$72,598.56	\$72,598.56	\$33,064.80	\$39,543.76

*Denotes decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS.
PART IV—UNADJUSTED DEBITS AND GRAND TOTAL.

Number	Electric Interurbans	Unadjusted Debits						Grand Total			
		Rents and hours pre- miums paid in advance	Discount on capital stock	Discount on funded debt	Other unad- justed debits	Total unad- justed debits December 31, 1917	Total unad- justed debits December 31, 1916	Increase	December 31, 1917	December 31, 1916	Increase
1	Albia Light & Railway.....								\$ 850,416.23	\$ 811,267.27	\$ 39,148.96
2	C. R. & Marion City Ry.										
3	Charles City Western Ry.										
4	Clinton, Davenport & Mus. Ry.	\$ 348.96		\$ 3,920.22	\$ 120.49	\$ 4,389.69	\$ 5,707.68	\$ *1,377.99	654,253.50	683,388.48	*29,134.98
5	Colfax Spgs. Ry.	997.39			2,277.64	3,275.03	2,060.92	285.11	3,043,766.06	3,009,819.86	33,946.20
6	Ft. Dodge, D. M. & S.	2,645.53	\$ 3,840.00		94,096.50	70,583.05	167,065.98	*14,070.89	25,788.03	25,700.00	*7.97
7	Inter-Urban Ry.	2,496.45		12,500.00	41,427.73	56,424.18	50,095.61	6,328.57	4,314,560.35	3,616,407.43	1,298,092.92
8	Iowa Railway & Light	7,352.36		389,692.08	2,065.50	409,350.54	403,973.91	5,376.63	11,827,513.25	10,631,015.13	1,196,498.12
9	Iowa Southern Utilities	622.07				622.07	598.26	113.81	2,426,716.45	1,690,859.56	735,856.89
10	Mason City & Clear Lake	569.31				569.31	547.98	51.33	370,765.30	308,796.34	61,968.96
11	Osk. & Burton Elec. Ry.			2,453.00		2,453.00		2,453.00	329,483.30	273,291.71	56,191.59
12	Oskaloosa Tr. & Light			11,351.36	8,631.43	19,982.79	6,334.55	13,648.24	916,014.65	806,083.76	110,930.89
13	Tama & Toledo Ry.								51,896.28	51,703.84	*192.44
14	Waterloo, C. F. & N'n.	1,714.98		1,102,908.07	12,633.30	1,117,246.35	1,174,478.33	*57,231.98	10,481,643.35	10,517,647.03	*36,003.68
	Total	\$16,677.07	\$ 3,840.00	\$ 1,023,161.83	\$ 137,130.04	\$ 1,780,808.94	\$ 1,825,833.11	\$ *45,024.17	\$47,344,390.60	\$43,575,355.20	\$ 3,769,035.40

*Denotes decrease.

PART V—CAPITAL STOCK, GOVERNMENT GRANTS AND FUNDED DEBT.

Number	Electric Interurbans	Capital Stock			Grants in Aid of Construction			Funded Debt		
		December 31, 1917	December 31, 1916	Increase	December 31, 1917	December 31, 1916	Increase	December 31, 1917	December 31, 1916	Increase
1	Albia Light & Ry.	\$ 500,000.00	\$ 500,000.00					\$ 300,000.00	\$ 300,000.00	
2	Cedar Rapids & Marion City Ry.									
3	Charles City Western Ry.	290,400.00	290,400.00		\$ 126,107.75	\$ 126,107.75		240,000.00	240,000.00	\$ 194,131.66
4	Clinton, Davenport & Muscatine Ry.	1,725,000.00	1,725,000.00					*2,151,370.80	2,215,502.40	
5	Colfax Spgs. Ry.	25,000.00	25,000.00							
6	Ft. Dodge, D. M. & Southern B. R.	3,863,100.00	3,276,000.00	\$ 587,100.00				5,629,066.67	5,681,000.00	151,933.33
7	Inter-Urban Ry.	1,160,000.00	1,160,000.00					1,394,000.00	1,394,000.00	
8	Iowa Railway & Light	5,134,595.05	4,614,603.73	519,991.32				5,640,500.00	4,874,500.00	775,000.00
9	Iowa Southern Utilities	940,000.00	800,000.00	140,000.00				1,108,700.00	760,500.00	348,200.00
10	Mason City & Clear Lake E. Ry.	400,000.00	400,000.00					316,000.00	324,000.00	18,000.00
11	Oskaloosa & Burton Electric Ry.	170,900.00	170,900.00					*128,036.94	97,200.40	30,836.54
12	Oskaloosa Traction & Light	300,000.00	300,000.00					\$463,563.56	370,195.97	93,367.59
13	Tama & Toledo Ry.	50,000.00	50,000.00					6,179,824.40	6,307,561.90	128,737.40
14	Waterloo, C. F. & Northern Ry.	2,165,325.00	3,518,275.00	*1,352,950.00						
	Total	\$16,724,320.05	\$16,830,178.73	\$ *105,858.68	\$ 126,107.75	\$ 126,107.75		\$23,589,062.40	\$22,564,400.66	\$ 1,024,661.74

*Includes \$1,118,370.83 notes.

*Denotes decrease.

*Includes \$86,036.94 open accounts.

*Includes \$105,563.56 open accounts.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.

PART VI—CURRENT LIABILITIES.

Number	Electric Interurbans	Loans and notes payable	Audited accounts and wages payable	Miscellaneous accounts payable	Matured interest dividends and rents unpaid	Accrued interest, dividends and rents payable	Other current liabilities	Total current liabilities December 31, 1917	Total current liabilities December 31, 1916	Increase
1	Albia Light & Ry.....		\$ 40,773.14			\$ 1,750.00		\$ 42,523.14	\$ 2,428.62	\$ 40,094.52
2	Cedar Rapids & Marion City Ry.....									
3	Charles City Western Ry.....	\$ 9,900.00	6,818.33	5,190.13	137.25	5,600.00	970.89	28,616.60	89,645.61	22,029.01
4	Clinton, Davenport & Muscatine Ry..		18,786.38		104.48	139,088.88		138,979.71	52,134.50	86,845.21
5	Colfax Springs Ry.....						6,640.01	6,640.01	6,300.01	290.00
6	Ft. Dodge, D. M. & Southern R. R.		123,513.78	12,355.83	13,844.80	23,973.91	7,728.14	181,411.46	193,708.73	*12,297.27
7	Inter-Urban Ry.....		462,838.06	120,192.14	713,805.95	28,155.00	14,748.10	1,339,589.19	280,756.08	1,058,833.11
8	Iowa Railway & Light.....		186,580.15	387,385.99		95,436.05	2,480.27	469,397.50	493,644.84	*26,747.34
9	Iowa Southern Utilities.....		194,000.00	56,419.71		19,503.49	1,144.56	271,067.76	49,241.39	221,826.37
10	Mason City & Clear Lake R. R.		158,800.00		38,129.30	1,580.00		158,969.30	110,145.96	48,823.34
11	Oskaloosa & Buxton Electric Ry.....				26,923.80	840.00		27,763.80	2,625.43	25,138.37
12	Oskaloosa Traction & Light.....			11,078.00		2,607.07		14,286.27	16,216.17	*1,929.90
13	Tama & Toledo Ry.....		1,013.00					1,013.00	1,510.49	*496.89
14	Waterloo, C. F. & North'n Ry.....		1,048,064.82	749,882.28	46,621.03	144,825.00		2,024,879.13	678,296.71	1,446,582.42
	Total.....	\$ 2,053,772.00	\$ 1,304,785.35	\$ 854,704.64	\$ 187,096.53	\$ 321,614.13	\$ 19,964.87	\$ 4,741,937.52	\$ 1,847,705.14	\$ 2,894,232.38

*Denotes decrease.

PART VII—DEFERRED LIABILITIES AND UNADJUSTED CREDITS.

Number	Electric Interurbans	Deferred Liabilities			Unadjusted Credits				
		Total deferred liabilities December 31, 1917	Total deferred liabilities December 31, 1916	Increase	Tax liability	Insurance and other reserves	Operating reserves	Accrued depreciation on equipment	Reserve for amortization of franchises
1	Albia Light & Ry.....				\$ 2,543.01				
2	Cedar Rapids & Marion City Ry.....								
3	Charles City Western Ry.....	\$ 1,967.00		\$ 1,967.00	4,377.72			\$ 4,489.11	
4	Clinton, Davenport & Muscatine Ry..	4,368.84	7,939.65	*3,570.81	12,816.27		\$ 15,946.46	15,782.72	
5	Colfax Springs Ry.....								
6	Ft. Dodge, Des Moines & Southern R. R.	5,971.15		2,971.15	27,696.38	\$ 700.00	7,310.39	544,830.13	
7	Inter-Urban Ry.....	37,591.44	44,846.52	*7,255.08	14,502.70		18,292.80	28,340.63	
8	Iowa Railway & Light.....				29,752.61	12,303.80	9,457.50	13,713.25	
9	Iowa Southern Utilities.....				7,408.43		1,222.94	9,701.50	
10	Mason City & Clear Lake R. R.				8,182.31	842.00	26,536.50	17,265.20	
11	Oskaloosa & Buxton Electric Ry.....				527.65				
12	Oskaloosa Traction & Light.....				5,889.55		8.69	25,438.55	
13	Tama & Toledo Ry.....								
14	Waterloo, Cedar Falls & Northern Ry..				9,345.13			25,982.01	\$ 35.93
	Total.....	\$ 46,928.43	\$ 52,783.17	\$ 5,854.74	\$ 123,991.60	\$ 13,146.40	\$ 82,875.28	\$ 678,580.15	\$ 35.93

*Denotes decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.
PART VIII—UNADJUSTED CREDITS—Continued—AND CORPORATE SURPLUS.

Number	Electric Interurbans	Unadjusted Credits				Increase	Corporate Surplus	
		Accrued depreciation property	Other unadjusted credits	Total unadjusted credits Dec. 31, 1917	Total unadjusted credits Dec. 31, 1916		Sinking fund reserves	Miscellaneous fund reserves
1	Albia Light & Ry.			\$ 3,543.01	\$ 9,928.79	\$ 614.22		
2	Cedar Rapids & Marion City Ry.			10,399.83	19,985.79	9,615.96		
3	Charles City Western Ry.			45,211.91	40,969.86	4,245.05		
4	Clinton, Davenport & Muscatine Ry.			606.46				
5	East Des Moines Ry.			10,920.91	375,880.07	320,307.64		
6	East Des Moines & Southern R. R.	\$ 5,650.31	203,968.51	209,618.82	41,994.17	223,110.79	\$ 20,447.02	\$ 33,953.41
7	Inter-Urban Ry.			395,137.16	69,900.23	\$ 4,776.07		464.74
8	Iowa Railway & Light			65,137.16	8,744.54	\$ 2,857.18		77,331.08
9	Iowa Southern Utilities			295.65	11,698.52			
10	Mason City & Clear Lake R. R.			907.94	57,292.53	69,811.52		
11	Oskaloosa & Buxton Electric Ry.			5,164.32	29,278.23	23,812.92		
12	Oskaloosa Traction & Light			26,481.12	16,471.52	19,286.39		
13	Thames & Toledo Ry.			4,364.80	29,757.57	11,893.76		27,854.11
14	Waterloo, Cedar Falls & Northern Ry.			\$ 227,858.90	\$ 1,132,139.26	\$ 659,892.46	\$ 473,246.78	\$ 29,447.02
	Total			\$ 5,659.91	\$ 2,132,139.26	\$ 659,892.46	\$ 473,246.78	\$ 29,447.02

*Denotes decrease.

PART IX—CORPORATE SURPLUS—Continued—AND GRAND TOTAL.

Number	Electric Interurbans	Corporate Surplus—Continued				Grand Total				
		Total appropriated surplus	Profit and loss	Total corporate surplus Dec. 31, 1917	Total corporate surplus Dec. 31, 1916	Increase	Total Dec. 31, 1916			
1	Albia Light & Ry.			\$ 4,329.08	\$ 4,329.08	\$ 11,239.86	\$ 859,415.23	\$ 811,297.37	\$ 29,148.89	
2	Cedar Rapids & Marion City Ry.			143,364.26	143,364.26	10,545.90	634,553.20	623,288.45	119,134.98	
3	Charles City Western Ry.			131,195.23	131,195.23	119,474.69	3,943,708.00	3,999,819.86	33,046.30	
4	Clinton, Davenport & Muscatine Ry.			4,857.08	4,857.08	4,160.01	1,297.97	26,734.00	17.97	
5	Cofax Springs Ry.			243,290.45	277,243.56	72,666.89	144,398.03	10,559,889.85	10,249,194.69	301,696.16
6	Ft. Dodge, Des Moines & Southern R. R.	20,911.76	97,693.03	118,574.79	14,900.00	25,078.73	4,314,599.35	3,015,497.43	1,298,092.02	
7	Inter-Urban Ry. & Light	77,581.08	69,299.37	95,259.17	72,470.83	22,878.34	2,436,716.45	1,699,559.54	1,738,899.49	
8	Iowa Southern Utilities			1,066.55	1,066.55	16,406.11	970,705.39	968,796.24	61,998.90	
9	Mason City & Clear Lake R. R.			2,253.01	2,253.01	15.24	329,492.39	272,291.71	56,199.09	
10	Oskaloosa & Buxton Electric Ry.			101,583.70	101,583.70	101,583.70	10,014.55	29,683.14	110,107.29	
11	Oskaloosa Traction & Light			72,896.90	72,896.90	86,079.41	132,792.51	10,481,643.35	10,517,947.03	436,000.08
12	Thames & Toledo Ry.									
13	Waterloo, Cedar Falls & Northern Ry.			\$ 132,427.15	\$ 851,478.04	\$ 983,965.19	\$ 1,478,286.92	\$ 1,494,381.73	\$ 847,344,350.60	\$ 43,575,355.30
14	Waterloo, Cedar Falls & Northern Ry.									
	Total			\$ 132,427.15	\$ 851,478.04	\$ 983,965.19	\$ 1,478,286.92	\$ 1,494,381.73	\$ 847,344,350.60	\$ 43,575,355.30

*Denotes balance.

†Denotes decrease.

TABLE 10—MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS.

PART I—CAR MILEAGE, CAR HOURS AND PASSENGERS CARRIED.

Number	Electric Interurbans	Car Mileage			Car Hours			Passengers Carried						
		Passenger	Freight, mail and express	Total	Passenger	Freight, mail and express	Total	Regular fare	Revenue transfer	Total revenue	Free transfer	Total passengers carried	Employees and others carried free	
1	Albia Light & Ry.....													
2	Cedar Rapids & Marion City Ry.....	170,765	12,301	182,556	14,106	3,068	17,222	435,605		435,605			435,605	
3	Charles City Western Ry.....	41,150	16,425	57,575	4,280	3,600	7,880	33,318		33,318			33,318	340
4	Clinton, Davenport & Muscatine Ry.....	572,814	129,492	702,306	30,440	15,227	45,667	654,975		654,975			654,975	33,085
5	Colfax Springs Ry.....													
6	Ft. Dodge, Des Moines & Southern R. R.....	1,170,630	1,515,125	2,685,755	72,536	170,735	243,291	1,086,141		1,086,141			1,086,141	
7	Inter-Urban Ry.....	798,132	104,620	910,782	39,677	32,300	61,877	2,067,010		2,067,010	25,887		2,092,897	49,892
8	Iowa Railway & Light.....	496,230	52,300	548,600				657,176		657,176			657,176	66,300
9	Iowa Southern Utilities.....	200,519	18,801	225,320	16,865	2,527	19,422	374,050	15,519	392,569	4,690		397,259	72,324
10	Mason City & Clear Lake R. R.....	320,238	30,254	356,492	34,022	6,288	40,310	1,150,141		1,150,141			1,184,985	70,919
11	Oskaloosa & Buxton Electric Ry.....													
12	Oskaloosa Traction & Light.....	235,908		235,908	30,166		30,166	425,272		425,272	48,002		473,274	31,697
13	Tama & Toledo Ry.....	67,480	2,100	69,580				160,000		160,000			160,000	8,000
14	Waterloo, Cedar Falls & Northern Ry.....	1,045,203	1,031,450	2,076,713	108,166	118,701	226,867	6,700,539		6,700,539	524,971		7,201,510	
	Total.....	5,698,530	2,919,058	7,951,588	350,881	851,391	701,772	14,410,233	853,490	14,903,723	113,423		15,077,146	878,567

PART II—MISCELLANEOUS STATISTICS.

Number	Electric Interurbans	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
2	Cedar Rapids & Marion City Ry.....	\$ 48,047.08	.1167	.1167	\$ 33,475.94	.39292	\$ 3.09252	\$ 230.43	.001295
3	Charles City Western Ry.....	18,063.96	.54	.54	31,062.00	1.41	10.28	3,540.70	.6
4	Clinton, Davenport & Muscatine Ry.....	280,233.77	.33152	.33152	278,306.97	.39627	6.09425	10,706.64	.01525
5	Colfax Springs Ry.....								
6	Ft. Dodge, Des Moines & Southern R. R.....	439,822.42	.249	.249	634,354.87	.848	3.219	948,731.90	.204
7	Inter-Urban Ry.....	380,729.82	.18854	.18921	723,163.51	.89195	11.98711	25,978.01	.04437
8	Iowa Railway & Light.....	173,465.48	.26396	.26396	267,835.38	.88200		20,289.37	.09098
9	Iowa Southern Utilities.....	69,372.33	.17946	.17438	112,547.96	.49650	5.79487	1,328.80	.00590
10	Mason City & Clear Lake R. R.....	87,447.96	.07933	.07580	139,169.31	.33375	3.12849	5,020.75	.01549
11	Oskaloosa & Buxton Electric Ry.....								
12	Oskaloosa Traction & Light.....	21,847.95	.05020	.04510	21,022.95	.09123	7.1348	330.60	.00140
13	Tama & Toledo Ry.....	11,205.16	.07059	.07059	13,811.41	.19849		129.66	.00173
14	Waterloo, Cedar Falls & Northern Ry.....	449,907.52	.06162	.06162	725,489.24	.34934	3.19784	100,034.98	.04901
	Total.....	\$ 1,920,286.04	.12833	.12736	\$ 3,337,078.84	.41975	\$ 4.75997	\$ 729,898.25	.09178

TABLE 10—MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS.

PART III—MISCELLANEOUS STATISTICS—Continued.

Number	Electric Interurbans	Revenue from other railway operations	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
		per car-hour						
1	Albia Light & Ry.....	.01367	\$ 53,712.86	.29423	\$ 3.10619	\$ 28,215.25	.15456	\$ 1.63168
2	Cedar Rapids & Marion City Ry.....	.45	84,602.70	1.47	10.73	50,305.20	.89	6.39
3	Charles City Western Ry.....	.23446	289,012.71	.41152	6.32871	300,711.17	.28579	4.35610
4	Clinton, Davenport & Muscatine Ry.....							
5	Colfax Springs Ry.....			.95				
6	Ft. Dodge, Des Moines & Southern R. R.....	2.175	1,483,676.86	.99633	5.87	845,796.37	.315	3.332
7	Inter-Urban Ry.....	.58144	759,141.52	.92519	12.36854	625,454.06	.77144	10.10802
8	Iowa Railway & Light.....		288,124.75	.52519		236,410.11	.41633	
9	Iowa Southern Utilities.....	.06842	113,876.76	.50340	5.85329	68,109.94	.30254	3.50963
10	Mason City & Clear Lake R. R.....	.13095	131,630.26	.30924	3.20545	95,178.24	.36138	2.31154
11	Oskaloosa & Buxton Electric Ry.....			.09293				
12	Oskaloosa Traction & Light.....	.01094	21,852.98	.20023	.72442	23,567.69	.09990	.78127
13	Tama & Toledo Ry.....		13,932.07	.20023		11,542.74	.16389	
14	Waterloo, Cedar Falls & Northern Ry.....	.45416	828,524.22	.39805	3.65292	509,281.85	.24523	2.24484
	Total.....	.10390	\$ 4,667,487.19	.51153	\$ 5.79002	\$ 2,682,692.82	.33737	\$ 3.82270

TABLE 11—ACCIDENTS TO PERSONS—EMPLOYEES.

Number	Electric Interurbans	Killed				Injured				General Administration		Maintenance of way and structures		Maintenance of equipment		Power		Transportation		Aggregate salaries and wages paid for the year		
		Passengers	Employees	Other persons	Total	Passengers	Employees	Other persons	Total	General officers	General office clerks	Superintendents	Other employees	Superintendents	Other employees	Superintendents	Other employees	Superintendents	Other employees		Total	
1	Albia Light & Ry.....								1	1	1	4	1	1					8	19	\$ 1,500.00	
2	Cedar Rapids & Marion City Ry.....																					
3	Charles City Western Ry.....								1	3	1	2	1	1					1	11	22	26,532.28
4	Clinton, Davenport & Muscatine Ry.....								4	12	1	3							4	48	99	89,289.19
5	Colfax Springs Ry.....																					1,397.03
6	Ft. Dodge, Des Moines & Southern R. R.....		4	4	12	139	17	168	6	21	3	77	2	86	89	5	303	493	303	493	490,858.14	
7	Inter-Urban Ry.....	1	1	6	44	28	14	86	5	10	3	57	1	8	9	2	303	400	303	400	240,048.86	
8	Iowa Railway & Light.....		1	1	20	48	6	74	6	51	1	32	1	22	3	91	1	84	661	559,619.69		
9	Iowa Southern Utilities.....								3	1	1	10	1	4		1	17	38	38	40,000.00		
10	Mason City & Clear Lake R. R.....		1	1					2			48				2	1	59	56	62,259.70		
11	Oskaloosa & Buxton Electric Ry.....																					
12	Oskaloosa Traction & Light.....				2			4	1	2		4							1	10	30	17,560.00
13	Tama & Toledo Ry.....		1	3	2				1	1		1				1	9	14	9	14	5,862.71	
14	Waterloo, Cedar Falls & Northern Ry.....		3	4	40	41	23	104	10	27	5	71	1	38	1	21	3	105	361	331,978.70		
	Total.....	1	3	16	20	119	369	62	450	41	132	16	333	9	158	8	214	19	809	*2,228	\$ 1,867,747.30	

*Includes 369 employees not listed.

EXPRESS COMPANIES.

Statistics of Express Companies Doing Business in Iowa for the Year Ended December 31, 1917.

Items Reported	Adams	American	Great Northern	Wells Fargo	Total
MILEAGE COVERED—ENTIRE LINE					
Steam roads	41,406.84	71,003.33	8,591.75	77,766.71	198,808.63
Electric lines	2,738.02	1,004.08	335.50	4,431.50	8,009.00
Coastwise steamboat lines				26,905.00	26,905.00
Inland steamboat lines	4,367.00	1,217.12	108.00	4,554.87	10,279.99
Stage lines				1,178.07	1,178.07
Miscellaneous lines		4.50		654.50	659.00
Total	48,602.86	78,289.03	9,005.25	115,820.05	246,507.39
Ocean-going mileage				30,717.00	30,717.00
MILEAGE COVERED—IOWA					
Steam roads	2,324.21	4,886.23	77.86	5,147.16	10,438.46
Electric lines	21.40	108.71		164.09	297.77
Total	2,345.61	4,994.94	77.86	5,311.25	10,738.23
CAPITAL STOCK—COMMON					
Number of shares authorized	120,000	180,000	10,000	240,000	500,000
Par value of one share	100.00	100.00	100.00	100.00	100.00
Par value authorized	12,000,000.00	18,000,000.00	1,000,000.00	24,000,000.00	55,000,000.00
Par value outstanding	12,000,000.00	18,000,000.00	1,000,000.00	23,967,400.00	54,967,400.00
Par value held by respondent in treasury	2,000,000.00	701,000.00			2,701,000.00
Par value not held by respondent	10,000,000.00	17,349,000.00	1,000,000.00	23,967,400.00	52,316,400.00
Rate of dividend—Per cent	5.00	6.00	27.00	6.00	
Dividends declared during year	360,000.00	1,016,100.00	270,000.00	1,438,044.00	3,304,334.00
FUNDED DEBT—COLLATERAL TRUST BONDS					
Par value authorized	30,000,000.00				30,000,000.00
Par value outstanding	30,000,000.00				30,000,000.00
Par value held by respondent:					
In treasury	53,500.00				53,500.00
Pledged as collateral	18,210,000.00				18,210,000.00

Par value not held by respondent	17,736,500.00				17,736,500.00
Interest, Rate per cent	4.00				4.00
Amount accrued during year	709,849.00				709,849.00
Amount paid during year	711,880.07				711,880.07
MISCELLANEOUS FUNDED OBLIGATIONS					
Par value authorized	4,000,000.00				4,000,000.00
Par value outstanding	3,000,000.00				3,000,000.00
Par value not held by respondent	3,000,000.00				3,000,000.00
Interest, Rate per cent	5.00				5.00
Amount accrued during year	162,638.89				162,638.89
Amount paid during year	175,138.89				175,138.89
COST OF REAL PROPERTY AND EQUIPMENT					
Land	\$ 1,568,024.90	\$ 3,799,752.99	\$ 5,381.67	\$ 1,536,534.06	\$ 6,899,693.51
Buildings:					
Buildings and appurtenances on land owned	1,855,880.70	6,016,053.28		5,584,706.97	11,457,210.05
Buildings and appurtenances on land not owned	220,784.01	239,775.13	1.00	874,172.18	1,302,522.32
Improvements to buildings not owned	29,784.78	10,605.38	6,143.67		49,594.95
Total buildings	\$ 2,110,254.49	\$ 6,254,904.00	\$ 6,144.67	\$ 4,458,879.15	\$ 12,869,326.40
Equipment:					
Cars		354,930.00		759,702.72	1,105,992.72
Horses	1,055,313.34	1,400,234.79	29,243.92	1,319,516.55	3,875,308.60
Automobiles	2,024,792.87	3,210,105.42	10,559.70	638,958.89	6,479,429.79
Wagons and sleighs	730,722.45	1,097,364.53		1,185,921.91	3,007,438.68
Harness equipment	138,842.07	158,274.12	2,121.38	223,113.26	622,300.95
Office furniture and equipment	608,491.02	1,100,278.05	18,949.17	883,623.91	3,501,342.15
Office safes	94,279.00	242,165.73	35,083.11	205,224.79	627,242.71
Trucks	316,462.51	689,071.98	42,072.57	411,043.83	1,409,350.89
Stable equipment	4,215.79	8,919.96	85.21	22,088.00	35,309.04
Garage equipment	34,289.78	114,641.90		15,701.61	164,899.30
Line equipment	183,833.29	339,955.70	13,902.71	296,917.05	733,488.75
Shop equipment	15,370.02	90,445.42		10,739.26	116,454.70
Miscellaneous equipment	189.00	31,419.27		1,989.13	33,528.50
Total equipment	\$ 5,686,609.09	\$ 8,828,240.15	\$ 155,458.89	\$ 6,051,300.06	\$ 20,721,009.11
Total real property and equipment:					
December 31, 1917	9,423,982.57	18,881,988.22	167,085.22	12,646,774.79	40,339,739.82
December 31, 1916	9,229,807.06	15,234,110.65	164,031.91	11,110,522.84	35,748,512.46
DEPRECIATION—BUILDINGS AND EQUIPMENT					
Buildings and appurtenances on land owned	110,981.58	1,127,703.36		217,350.31	1,456,165.77
Buildings and appurtenances on land not owned	130,070.11	71,900.54		105,871.68	316,922.23
Improvements to buildings not owned		5,348.27			5,348.27
Total buildings	\$ 250,051.69	\$ 1,200,132.74		\$ 323,221.99	\$ 1,778,446.27
Equipment:					
Cars		14,980.61		339,379.95	345,359.64
Horses	437,026.90	645,323.57	8,002.12	622,725.21	1,513,127.89

EXPRESS COMPANIES—Continued.

Items Reported	Adams	American	Great Northern	Wells Fargo	Total
Automobiles	1,009,167.99	1,327,092.37	1,473.12	165,097.72	2,502,831.10
Wagons and sleighs	452,959.02	589,313.22	8,613.60	458,191.93	1,509,077.77
Harness equipment	62,438.59	74,935.84	565.90	116,980.75	255,181.05
Office furniture and equipment	201,745.24	499,530.08	5,810.38	388,430.67	1,195,131.97
Office safes	42,367.35	123,310.33	7,054.45	62,779.42	275,441.73
Trucks	134,770.65	209,382.02	9,932.49	213,866.07	667,551.23
Stable equipment	2,795.77	5,137.06	29.07	14,674.21	22,636.11
Garage equipment	17,910.47	36,028.98			53,939.45
Line equipment	100,821.05	119,677.31	4,346.23	131,376.33	366,220.92
Shop equipment	7,477.99	27,791.87		3,883.02	39,152.88
Miscellaneous equipment	10.50	4,622.62		377.57	5,010.69
Total equipment	\$ 2,629,639.48	\$ 3,024,633.83	\$ 46,153.56	\$ 2,368,370.86	\$ 8,068,697.73
Total real property and equipment:					
December 31, 1917	3,779,591.12	4,829,706.57	46,163.56	2,681,693.75	10,337,144.00
December 31, 1916	2,710,966.17	4,010,406.03	30,229.26	2,304,164.40	9,115,409.86

INCOME ACCOUNT.

Operating income:					
Charges for transportation	\$ 53,730,085.10	\$ 75,920,831.18	\$ 5,808,456.50	\$ 50,313,391.05	\$ 185,772,713.06
Express privileges	26,707,164.83	37,715,796.16	2,314,182.16	31,686,319.65	98,223,462.84
Revenue from transportation	27,022,870.25	38,205,035.03	1,494,274.43	28,237,071.41	94,949,251.12
Revenue from operations other than transportation	600,830.29	3,894,238.28	69,879.82	1,351,260.14	5,946,217.33
Total operating revenues	37,653,705.54	49,909,273.21	1,594,153.96	29,578,240.65	100,835,408.35
Operating expenses	30,479,806.10	40,831,399.94	1,222,263.90	28,397,332.52	100,807,999.46
Net operating revenue	* 2,823,195.50	1,367,933.87	331,898.05	1,180,908.03	* 45,526.11
Uncollectible revenue from transportation	30,744.89	26,468.09	176.61	17,542.32	64,932.51
Express taxes	236,247.39	565,310.26	109,673.73	511,849.01	1,477,089.39
Operating income	\$ 3,187,187.84	\$ 679,184.42	\$ 222,042.71	\$ 611,416.70	\$ 1,584,544.01
Other income:					
Rent from real property and equipment used jointly	13,963.86	17,047.76	1,501.54	4,150.70	26,663.86
Net income from miscellaneous physical property	1,084.02	48,452.28		1,038.27	50,574.57
Dividend income	1,104,495.08	109,094.75		324,780.96	1,538,370.81

*Debit Item.

Income from funded securities	1,000,633.56	454,363.99	2,500.00	515,324.17	2,022,841.72
Income from unfunded securities and accounts	98,532.52	106,240.24	38,119.31	163,007.92	406,069.62
Income from sinking and other reserve funds		19,578.12			19,578.12
Miscellaneous income		45,822.32		84,467.57	130,299.89
Total other income	2,308,709.04	800,709.55	42,120.88	1,062,829.21	4,304,308.68
Gross income	* 828,478.80	1,539,896.97	294,163.59	1,744,245.91	2,719,824.67
Deductions From Gross Income:					
Rent for real property and equipment used jointly	9,843.15	10,524.43	318.94	8,000.98	29,686.50
Miscellaneous rents	10,642.61	22,701.38	54.24	37,082.65	67,000.89
Miscellaneous taxes	610.92	27,655.34		82,325.95	110,900.11
Net loss on miscellaneous physical property					
Interest on funded debt	871,967.89				871,967.89
Interest on unfunded debt	153,341.19	215,038.23		650.02	369,030.04
Miscellaneous income debits	9,339.22	381.51		755.75	10,476.48
Total deductions	1,656,667.98	282,300.70	373.18	119,303.95	1,498,131.90
Net income	* 1,884,542.78	1,257,596.18	363,790.41	1,624,941.96	1,901,692.77
Dividend appropriations of income			270,000.00	1,438,044.00	1,708,044.00
Income balance transferred to profit and loss	* 1,884,542.78	1,257,596.18	* 6,309.59	180,807.96	* 446,351.23

PROFIT AND LOSS ACCOUNT

Debit Items:					
Debit balance transferred from income	1,884,542.78		6,309.59		1,890,852.37
Dividend appropriations of surplus	550,000.00	1,046,190.00			1,596,190.00
Debit discount extinguished through surplus					
Loss on land sold					
Delayed income debits	5,662.70	970,574.73		17,904.03	17,904.03
Miscellaneous debits	8,015,005.08	6,213,917.06	632,473.23	4,122,784.98	12,984,180.05
Credit balance transferred to balance sheet					
Total	\$ 10,455,501.16	\$ 8,230,981.79	\$ 638,882.82	\$ 4,236,134.49	\$ 22,611,300.25
CREDIT ITEMS:					
Credit balance at beginning of year					
Credit balance transferred from income	\$ 10,350,433.35	\$ 6,923,549.47	\$ 638,108.93	\$ 4,020,094.02	\$ 21,932,186.27
Credit balance transferred from income		1,267,563.18		195,807.96	1,464,401.14
Profit on real property and equipment sold		35.00		2,500.00	2,535.00
Delayed income credits					
Unrefundable overcharges	869.35	1,456.80	137.75	11,633.91	14,156.81
Miscellaneous credits	104,198.46	45,308.34	436.14	65,078.10	215,021.04
Total	\$ 10,455,501.16	\$ 8,230,981.79	\$ 638,882.82	\$ 4,236,134.49	\$ 22,611,300.25

*Debit Item.

EXPRESS COMPANIES—Continued.

Items Reported	Adams	American	Great Northern	Wells Fargo	Total
Transportation:					
Express, domestic	\$ 35,330,741.00	\$ 75,440,004.07	\$ 3,818,210.09	\$ 50,684,128.01	\$ 165,273,083.17
Foreign	427,984.50			117,962.35	601,702.37
Miscellaneous	217,969.69	47,471.40	240.00	11,350.28	377,031.37
Total	\$ 35,976,695.19	\$ 75,935,485.47	\$ 3,818,450.09	\$ 50,813,440.64	\$ 166,544,071.35
Express privileges—Dr.	\$ 53,730,035.10	\$ 75,030,831.38	\$ 3,809,456.56	\$ 50,813,331.00	\$ 163,373,713.95
Revenue from transportation	29,707,164.35	37,715,796.15	2,314,132.10	31,680,310.65	98,323,462.84
Operations Other Than Transportation:	\$ 7,023,870.35	\$ 38,306,085.00	\$ 1,494,274.43	\$ 26,227,071.41	\$ 94,049,331.12
Carriage and commission fees	87,844.45	134,046.35	4,510.71	32,840.34	360,241.85
Orders	12,304.86	132,885.70	1,906.56	221,079.40	388,500.98
Bonds of buildings and other property	105,941.88	445,040.50	11,079.45	217,034.07	779,095.90
Money orders	333,455.92	674,875.29	45,041.88	326,827.37	1,490,197.46
C. O. D. checks	433.32	19,482.50		902.35	30,888.00
Limited and unlimited cheques	2,691.85	22,700.00	44.85	54,770.00	80,192.70
Travelers' cheques	9.11	52,700.00		10,432.34	28,147.45
Letters of credit	3,435.77	6,700.00		51,238.25	30,182.45
Foreign postal remittances	9,910.61	800,750.12	6,905.70	235,395.41	802,136.98
Profit on exchange and other financial revenues	32,844.40	1,475,832.54			1,702,219.05
Miscellaneous	\$ 630,830.29	\$ 3,894,258.28	\$ 69,879.05	\$ 1,351,300.14	\$ 5,997,267.76
Total	\$ 27,653,700.54	\$ 42,000,273.51	\$ 1,664,153.95	\$ 29,078,340.55	\$ 100,805,438.55
Total operating revenue	\$ 65,977,027	\$ 152,255,277	\$ 10,073,144	\$ 130,702,867	\$ 419,030,70
Maintenance	1,051,174.65	2,604,800.72	82,216.40	1,480,470.80	5,907,693.65
Traffic	115,831.16	309,320.00	21,413.16	359,509.89	705,000.00
Transportation	27,110,830.25	81,334,000.50	1,057,288.12	24,835,725.00	87,304,055.10
General	1,280,074.15	6,068,016.00	71,328.12	1,313,850.50	6,731,357.80
Total	\$ 30,476,910.16	\$ 40,801,339.94	\$ 1,332,335.90	\$ 28,397,532.52	\$ 100,977,004.46
Ratio of expenses to revenues, Per cent.	110.21	96.99	78.75	96.91	100.04

TAXES AND ASSESSMENTS—ENTIRE LINE

Ad Valorem Tax:	\$ 65,977.02	\$ 152,255.27	\$ 10,073.14	\$ 130,702.86	\$ 419,030.70
On value of real and personal property	58,765.32	265,160.75		3,000.15	365,830.23
On value of stocks, bonds, earnings, etc.					
Specific Tax:	88,177.64	1,670.04	43,808.94	232,027.37	365,896.80
On gross or net earnings, revenue or dividends	43,477.74	28,851.23	1,710.00	15,374.63	89,396.00
On stocks, etc.		2,000.00		14,384.99	17,384.99
Miscellaneous	36,689.76	71,999.02	36,327.65	56,331.11	215,148.54
Internal revenue, U. S. Government					
Total taxes—entire line	\$ 292,247.39	\$ 622,310.30	\$ 109,678.72	\$ 511,849.01	\$ 1,477,085.30
Total taxes—f Iowa	2,200.06	9,326.31	165.86		12,734.65
COMPARATIVE GENERAL BALANCE SHEET—ASSETS					
Investments:					
Real property and equipment	9,425,082.07	12,282,068.20	100,385.12	12,046,774.79	46,530,730.85
Miscellaneous physical property	57,418.05	2,011,678.00		16,000.00	2,085,196.05
Affiliated companies—Stocks	10,285,000.00	1,085,612.00			11,623,032.00
Bonds	740,000.00	740,000.00			740,000.00
Notes	300,510.07	300,510.07			300,510.07
Other investments—Stocks	7,728,600.51	9,751,109.21		5,445,091.37	21,694,801.09
Bonds	15,000,253.40	1,109,540.68		1,078,160.88	25,177,054.47
Notes	5.00				5.00
Mortgage loans	40,568,947.91	31,403,948.92		31,593,485.01	117,525,391.87
Total investments, December 31, 1917	22,305,000.32	32,403,915.75	\$ 31,019.03	\$ 17,006.63	118,350,907.87
December 31, 1916					3,806,396.49
Increase, 1917	5,000,022.41	3,900,393.17	2,003.22	1,019,889.01	4,205,822.02
Current Assets:					
Cash	1,800,756.07	3,676,011.80	185,294.50	5,678,561.02	13,961,567.88
Special deposits	25,107.00	5,473.20			70,800.77
Loans and notes receivable	300,000.00	300,774.00		263,000.19	364,067.61
Traffic balances receivable	5,423,800.51	10,000,231.48	44,089.10	118,230.36	27,678,318.10
Miscellaneous accounts receivable and messengers	762,734.02	6,301,394.50	1,880,237.20	3,195,255.27	19,771,574.48
Miscellaneous accounts receivable	250,000.00	250,000.00		1,315,035.86	30,235,992.44
Material and supplies	11,475.96	964,132.80	7,322.50	428,011.00	6,665,027.01
Interest, dividends and rents receivable		93,670.20			428,010.91
Working fund assets		21,285,600.00		244,333.90	48,188,045.45
Other current assets	8,797,387.47	18,865,573.46	9,202,870.94	14,879,034.44	47,188,045.45
Total, December 31, 1917	82,541.11	2,494,646.36	15,972,344.96	44,770,631.75	6,600,894.44
December 31, 1916		2,494,646.36	205,094.01		3,600,894.44
Increase, 1917					1,042,350.54
Decrease, 1917					

EXPRESS COMPANIES—Continued.

Items Reported	Adams	American	Great Northern	Wells Fargo	Total
COMPARATIVE GENERAL BALANCE SHEET—ASSETS—CONTINUED					
Deferred Assets:					
Provident funds	\$ 34,650.00				\$ 34,650.00
Insurance and other reserve funds		\$ 438,504.02			438,504.02
Advance payments on contracts				\$ 1,086,000.41	1,086,000.41
Other deferred assets					
Total, December 31, 1917	37,475.17	39,116.13			76,591.30
Total, December 31, 1916	73,123.17	477,619.65		\$ 1,086,000.41	1,636,743.23
Increase, 1917		601,408.47			1,608,074.92
Decrease, 1917	72,123.17				72,123.17
Unadjusted Debits:		213,788.92		80,000.04	293,788.96
Rents and insurance premiums paid in advance	32,549.81	48,800.14		95,627.07	177,077.02
Taxes paid in advance		33,730.00		88,000.00	121,880.00
Other unadjusted debits	260,990.98	1,000,061.07	2,150.48		1,263,102.53
Total, December 31, 1917	273,540.79	1,083,641.87	2,150.48	\$ 383,727.70	1,543,060.84
Total, December 31, 1916	121,372.12	1,105,602.13	1,506.67	198,543.94	1,427,024.86
Increase, 1917	152,168.67		643.81		152,812.48
Decrease, 1917		22,020.26		14,816.24	36,836.50
Grand Total Assets:					
December 31, 1917	58,741,919.37	69,210,663.24	2,485,941.37	47,632,823.61	198,090,447.59
December 31, 1916	60,271,918.83	63,136,439.83	2,277,840.33	50,708,780.04	166,394,979.03
Increase, 1917		6,074,223.41	207,301.14	3,655,966.43	6,281,404.53
Decrease, 1917	1,529,999.46				4,885,955.89
COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES					
Capital stock, December 31, 1917					
December 31, 1916	10,000,000.00	17,240,000.00	1,000,000.00	33,967,400.00	61,207,400.00
Decrease, 1917	10,000,000.00	17,522,480.00	1,000,000.00	23,967,400.00	41,512,880.00
Funded debt, December 31, 1917		308,480.00			308,480.00
December 31, 1916	21,618,706.86				21,618,706.86
Increase, 1917		22,812,488.36			22,812,488.36
Decrease, 1917					
Current Liabilities:	1,133,692.50				1,133,692.50
Loans and notes payable		18,000.00			18,000.00
Traffic balances payable	4,400,000.00	18,000.00		500,000.00	4,918,000.00
Audited accounts and wages unpaid		38,136.09	51,136.65	48,156.49	137,429.23
Miscellaneous accounts payable	2,285,976.74	5,135,700.13	65,730.08	3,888,333.30	11,365,740.25
Matured interest, dividends and rents unpaid	492,531.01	9,309,080.63	608.10		9,792,219.74
Decrease, 1917	94,211.56	31,666.67		20,286.63	166,164.86

Unpaid money orders, checks and drafts	\$ 1,385,989.54	\$ 8,176,104.14	\$ 79,677.84	\$ 4,403,941.56	\$ 14,135,713.08
Express privilege liabilities	4,230,736.16	5,106,620.30	373,952.87	3,203,586.34	12,977,795.63
Estimated tax liability	100,000.00	255,131.07	96,242.17	413,830.28	865,203.52
Unmatured interest, dividends and rents payable	235,001.66	260,929.50		320,077.64	816,008.80
Other current liabilities:			30,671.00	1,286,714.41	1,317,385.41
Total, December 31, 1917	13,154,446.61	28,223,877.99	698,073.21	\$ 10,374,630.23	\$ 52,451,027.00
Total, December 31, 1916	9,282,929.52	22,685,372.43	489,851.94	19,974,475.22	51,781,829.71
Increase, 1917	3,872,517.09	6,287,605.56	106,220.07		10,356,943.32
Decrease, 1917				3,609,944.97	5,699,944.97
Deferred Liabilities:					
On account of fidelity and indemnity funds	\$ 33,450.00	11,948.90			\$ 45,398.90
Other deferred liabilities					
Total, December 31, 1917	33,450.00	11,948.90			45,398.90
Total, December 31, 1916		61,162.42			61,162.42
Increase, 1917	33,450.00				33,450.00
Decrease, 1917		49,213.52			49,213.52
Unadjusted Credits:		49,213.52			49,213.52
Operating and insurance reserves	215,302.64	969,463.00	\$ 20,380.30	\$ 572,465.98	1,797,602.58
Accrued depreciation:					
Buildings	250,051.64	1,205,132.74		323,261.80	1,778,446.17
Equipment	2,620,630.48	3,634,633.83	46,163.56	3,308,370.89	8,509,607.73
Miscellaneous physical property	836.32	791,645.91		579.92	793,062.16
Other unadjusted credits	233,678.91	835,033.15	902.07	33,429.73	1,102,043.86
Total, December 31, 1917	3,729,298.99	7,415,911.50	67,445.53	3,286,168.38	13,907,723.18
Total, December 31, 1916	3,032,873.10	6,963,905.51	49,879.76	2,746,810.30	12,303,668.67
Increase	196,325.89	448,928.75	17,565.77	541,298.08	1,604,191.91
Corporate Surplus:					
Reserves from income and surplus	2,600,992.33		100,000.00		2,700,992.33
Appropriated surplus	2,600,992.33		100,000.00		2,700,992.33
Profit and loss balance	8,035,008.68	6,213,917.00	622,473.23	4,122,784.98	18,994,183.89
Total, December 31, 1917	10,735,997.91	6,213,917.00	728,473.23	4,122,784.98	21,779,173.18
Total, December 31, 1916	15,144,235.85	6,963,549.47	738,168.52	4,050,994.32	26,936,948.16
Increase, 1917					102,600.46
Decrease, 1917	4,408,237.94	709,632.47	5,685.70		5,123,556.05
Grand total—Liabilities:					
December 31, 1917	58,741,919.37	69,210,663.24	2,485,941.37	47,632,823.61	198,090,447.59
December 31, 1916	60,271,918.83	63,136,439.83	2,277,840.33	50,708,780.04	166,394,979.03
Increase, 1917		6,074,223.41	207,301.14	3,655,966.43	6,281,404.53
Decrease, 1917	1,529,999.46				4,885,955.89

EXPRESS COMPANIES—Continued.

Items Reported	Adams	American	Great Northern	Wells Fargo	Total
Equipment Owned:					
Cars, number		79		181	260
Value		\$ 339,949.40		\$ 520,383.02	\$ 860,332.42
Horses, number	4,630	6,630	180	6,330	17,790
Value	\$ 308,285.35	\$ 914,911.22	\$ 12,191.80	\$ 830,791.34	\$ 2,066,180.71
Automobiles—Gasoline, number	813	544	10	273	1,640
Value	\$ 1,045,227.41	\$ 1,034,402.50	\$ 9,126.58	\$ 433,765.00	\$ 2,521,511.49
Electric, number	933	661		29	1,623
Value	\$ 510,367.47	\$ 848,613.65		\$ 36,106.02	\$ 1,395,087.14
Wagons—Double, number	917	1,337	47	1,684	3,985
Value	\$ 114,635.22	\$ 186,362.38	\$ 4,707.52	\$ 308,669.35	\$ 703,622.47
Wagons—Single, number	2,749	2,484	119	2,796	9,138
Value	\$ 157,150.84	\$ 306,343.83	\$ 7,353.93	\$ 321,908.01	\$ 792,656.61
Sleighs, number	710	1,797	67	463	3,077
Value	\$ 6,612.13	\$ 27,900.91	\$ 1,423.99	\$ 5,735.54	\$ 41,122.57
Buggies, number	10	23		25	64
Value	\$ 147.24	\$ 724.39		\$ 3,056.68	\$ 3,988.31
Harness equipment, value	75,383.61	89,338.28	1,215.48	106,132.61	267,109.88
Office furniture and equipment, value	309,748.78	600,747.37	13,132.79	488,684.24	1,402,313.28
Office safes, number	1,803	6,422	339	5,141	14,705
Value	\$ 31,881.75	\$ 118,945.35	\$ 18,328.54	\$ 162,445.24	\$ 331,590.88
Trucks, number	12,116	17,542	1,265	16,030	47,513
Value	\$ 181,091.86	\$ 375,089.00	\$ 23,710.08	\$ 197,177.73	\$ 786,068.67
Stable equipment, value	1,422.02	3,782.42	56.14	12,807.44	18,068.02
Garage equipment, value	10,576.26	88,812.68		10,308.02	115,497.96
Line equipment:					
Safes, Car, number	297	320	50	503	1,390
Value	\$ 27,615.57	\$ 71,617.02	\$ 3,928.22	\$ 55,704.29	\$ 168,865.10
Messenger, number	3,751	2,808	248	2,847	9,714
Value	\$ 25,948.42	\$ 26,382.12	\$ 2,113.61	\$ 23,333.66	\$ 77,777.21
Trunks, Packing, number	6,245	9,415	1,645	7,623	24,328
Value	\$ 15,672.18	\$ 29,046.39	\$ 1,040.35	\$ 19,859.82	\$ 78,618.74
Other line equipment, value	\$ 10,806.07	\$ 13,332.30	\$ 1,034.90	\$ 56,342.05	\$ 81,515.32
Shop equipment, value	7,793.03	69,633.55		6,856.54	77,322.22
Miscellaneous equipment, value	119.50	26,789.75		1,611.35	28,620.61
Total equipment, value	3,157,159.61	5,203,636.32	109,305.33	3,022,930.12	12,168,001.88
FINANCIAL PAPER ISSUED					
Money orders, number	1,638,281	7,169,693	159,627	3,100,781	12,138,612
Amount	\$ 15,920,113.05	\$ 63,979,802.05	\$ 1,028,052.77	\$ 34,322,919.28	\$ 116,060,887.85
C. O. D. checks, number	1,566,646	2,611,315	306,822	2,556,831	6,967,634
Amount	\$ 26,759,246.00	\$ 68,454,726.88	\$ 3,027,826.08	\$ 41,670,269.00	\$ 139,212,068.01
Limited and unlimited cheques, number	4,054	229,422		171	233,717
Amount	\$ 277,123.39	\$ 108,679,800.27		\$ 129,756.70	\$ 108,488,779.99
Travelers' cheques, number	48,105	1,004,792	775	841,359	1,945,071
Amount	\$ 921,130.00	\$ 22,415,400.00	\$ 11,420.00	\$ 11,305,130.00	\$ 24,652,180.00
Telegraph and cable transfers, number		83,548		4,447	87,995
Amount		\$ 125,736,133.00		\$ 1,033,900.64	\$ 130,770,033.64
Letters of credit, number		697			697
Amount		\$ 4,062,074.84			\$ 4,062,074.84
Total, number	3,254,086	10,966,777	397,254	6,302,629	20,919,696
Amount	\$ 43,823,038.49	\$ 282,735,597.64	\$ 4,607,209.45	\$ 88,972,055.22	\$ 320,248,611.80
Number of express offices in U. S. December 31, 1917:					
Joint with Railroads	5,330	9,527	877	8,971	24,805
All other	1,489		54	1,268	2,811
Number offices in U. S. at which money orders were on sale Dec. 31, 1917	6,819	8,969	890	8,164	24,652

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STATE OF IOWA
1918

FORTY-SEVENTH ANNUAL REPORT
OF THE
TAXABLE VALUATION
OF

RAILROAD PROPERTY

INCLUDING

Railroads, Steam and Electric; Equipment Car Lines,
Sleeping Car Lines, Electric Transmission
Lines and Express Companies

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July 19, 1918

Compiled under Direction of

R. E. BALES

Secretary of Executive Council

By

A. U. SWAN

and

DELLA M. KELTNER

Assistants

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Vice-President—Thomas McClelland, Galesburg, Ill.
Secretary—E. N. Stopper, Tabor, Iowa.
Treasurer and Auditor—Myra McClelland, Tabor, Iowa.

TAXABLE VALUATION OF RAILROAD PROPERTY

UNION PACIFIC RAILROAD.

President—E. E. Calvin, Omaha, Neb.
Vice-Presidents—W. A. Harriman, C. C. Stillman, C. B. Seger, New York, N. Y.
Secretary—Thos. Price, New York, N. Y.
Treasurer—Frederick V. S. Crosby, New York, N. Y.
General Solicitor—N. H. Loomis, Omaha, Neb.
General Manager—W. M. Jeffers, Omaha, Neb.
Chief Engineer—Russell L. Huntley, Omaha, Neb.
Auditor—Harry J. Stirling, Omaha, Neb.
Tax Commissioner—A. W. Scribner, Omaha, Neb.
Superintendent of Iowa Division—G. O. Brophy, Omaha, Neb.

WABASH RAILROAD.

President—Edward F. Kearney, St. Louis, Mo.
Vice-Presidents—J. C. Otteson, J. E. Taussig, New York, N. Y.; James L. Minnis, W. C. Maxwell, St. Louis, Mo.
Secretary—J. C. Otteson, New York, N. Y.
Treasurer—F. L. O'Leary, St. Louis, Mo.
General Solicitor—J. L. Minnis, St. Louis, Mo.
General Manager—S. E. Cotter, St. Louis, Mo.
General Superintendent—T. J. Jones, St. Louis, Mo.
Chief Engineer—A. O. Cunningham, St. Louis, Mo.
Auditor—T. J. Tobin, St. Louis, Mo.
Tax Commissioner—B. C. Winston, St. Louis, Mo.
Superintendents of Iowa Divisions—L. W. Karnes, W. H. Eckard, Moberly, Mo.

INTERURBAN RAILROAD OFFICERS.

CEDAR RAPIDS & MARION CITY RAILWAY COMPANY.

President—Glenn M. Averill, Cedar Rapids, Iowa.
Vice-Presidents—Richard Schaddelee, Grand Rapids, Mich.; B. J. Denman, Davenport, Iowa.
Secretary and General Manager—E. C. Allen, Cedar Rapids, Iowa.
Treasurer—C. M. Hurd, Grand Rapids, Mich.
General Solicitor—Barnes, Chamberlain & Hanzlik, Cedar Rapids, Iowa.
Auditor—C. Fred Meyer, Cedar Rapids, Iowa.

IOWA SOUTHERN UTILITIES COMPANY.

President—D. C. Bradley, Centerville, Iowa.
Vice-President—John C. Meiners, Milwaukee, Wis.
Secretary—Lyman C. Bernhard, Milwaukee, Wis.
Treasurer, General Solicitor, General Manager and Tax Commissioner—Frank S. Payne, Centerville, Iowa.
General Superintendent—H. R. Longonecker, Centerville, Iowa.
Auditor—G. E. Peck, Centerville, Iowa.

CHARLES CITY WESTERN RAILWAY COMPANY.

President—C. W. Hart, Charles City, Iowa.
Vice-President—E. M. Sherman, Charles City, Iowa.
Secretary—C. H. Parr, Charles City, Iowa.
Treasurer—M. W. Ellis, Charles City, Iowa.
General Manager—E. R. Ernsberger, Charles City, Iowa.

CLINTON, DAVENPORT & MUSCATINE RAILWAY COMPANY.

President—B. J. Denman, Davenport, Iowa.
Vice-President—J. G. Huntoon, Davenport, Iowa.
Secretary-Treasurer and Auditor—H. E. Weeks, Davenport, Iowa.
General Solicitor—Joe R. Lane, Davenport, Iowa.
General Manager—J. G. Huntoon, Davenport, Iowa.
General Superintendent—Clark G. Anderson, Davenport, Iowa.

DES MOINES CITY RAILWAY COMPANY.

President—Emil G. Schmidt, Des Moines, Iowa.
Vice-President—W. H. McHenry, Des Moines, Iowa.
Secretary—O. H. Bernd, Des Moines, Iowa.
Treasurer—F. M. Harris, Des Moines, Iowa.
Auditor—O. H. Bernd, Des Moines, Iowa.
Chief Engineer—W. L. Wilson, Des Moines, Iowa.

FT. DODGE, DES MOINES & SOUTHERN RAILROAD COMPANY.

President—Homer Loring, Boston, Mass.
Secretary—Geo. G. Beals, Boston, Mass.
General Solicitor—S. R. Dyer, Boone, Iowa.
General Manager—C. H. Crooks, Boone, Iowa.
Chief Engineer—E. L. Cooper, Boone, Iowa.
Treasurer and Auditor—F. M. Johnston, Boone, Iowa.
Superintendent Iowa Division—C. M. Kelly, Boone, Iowa.

INTER-URBAN RAILWAY COMPANY.

President—Emil G. Schmidt, Des Moines, Iowa.
Vice-President—W. H. McHenry, Des Moines, Iowa.
Secretary and Auditor—O. H. Bernd, Des Moines, Iowa.

10 TAXABLE VALUATION OF RAILROAD PROPERTY

Treasurer—F. M. Harris, Des Moines, Iowa.
 General Solicitor—W. H. McHenry, Des Moines, Iowa.
 Chief Engineer—W. L. Wilson, Des Moines, Iowa.

CEDAR RAPIDS & IOWA CITY RAILWAY.

President and General Manager—William G. Dows, Cedar Rapids, Iowa.
 Vice-Presidents—Isaac B. Smith, John A. Reed, Cedar Rapids, Iowa.
 Secretary and Auditor—Chas. S. Woodward, Cedar Rapids, Iowa.
 Treasurer—Isaac B. Smith, Cedar Rapids, Iowa.
 General Solicitor—John A. Reed, Cedar Rapids, Iowa.

MASON CITY & CLEAR LAKE RAILROAD COMPANY.

President—R. Schaddelee, Grand Rapids, Mich.
 Vice-Presidents—W. E. Brice and C. H. McNider, Mason City, Iowa.
 Secretary and General Manager—F. J. Hanlon, Mason City, Iowa.
 Treasurer—L. H. Heinke, Grand Rapids, Mich.
 General Solicitor—Earl Smith, Mason City, Iowa.
 General Superintendent—J. H. Slesseger, Mason City, Iowa.
 Auditor—F. E. Wells, Mason City, Iowa.

OSKALOOSA & BUXTON ELECTRIC RAILWAY.

President—W. B. McKinley, Champaign, Ill.
 Vice-Presidents—W. H. Carnahan, Champaign, Ill.
 Secretary—M. G. Linn, Des Moines, Iowa.
 Treasurer—Geo. M. Mattis, Champaign, Ill.
 General Manager—H. E. Chubbuck, Peoria, Ill.
 General Superintendent—J. W. Porter, Oskaloosa, Iowa.
 Auditor—C. Barnhart, Oskaloosa, Iowa.

ALBIA LIGHT & RAILWAY COMPANY.

President—A. L. Fowle, New York, N. Y.
 Vice-President—Merle R. Walker, New York, N. Y.
 Secretary—A. S. Leland, New York, N. Y.
 Treasurer and General Manager—Ralph W. Boyer, Albia, Iowa.

WATERLOO, CEDAR FALLS & NORTHERN RAILWAY.

President—L. S. Cass, Waterloo, Iowa.
 Vice-President—J. F. Cass, Waterloo, Iowa.
 Secretary—Frank Farwell, Waverly, Iowa.
 Treasurer and Auditor—W. H. Burk, Waterloo, Iowa.
 General Solicitors—Pickett, Swisher & Farwell, Waterloo, Iowa.
 General Manager—C. D. Cass, Waterloo, Iowa.

TAMA & TOLEDO RAILWAY COMPANY.

President—W. C. Walters, Toledo, Iowa.
 Vice-President—Wm. G. Dows, Cedar Rapids, Iowa.
 Secretary—C. S. Woodward, Cedar Rapids, Iowa.
 Treasurer—Isaac B. Smith, Cedar Rapids, Iowa.
 General Manager—J. P. Walters, Toledo, Iowa.

TAXABLE VALUATIONS FOR 1918.

Railroad property	\$ 78,735,962
Interurbans	2,178,588
Sleeping cars	418,970
Equipment companies	832,510
Transmission lines	651,721
Express property	218,622
Totals	\$ 82,835,663

TABLE NO. 1—INTERURBANS.

Length of Inter-Urban Lines January 1, 1918, and the Taxable Value Thereof.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Cedar Rapids & Marion City Ry.	Linn	21.94	21.94	\$ 8,500	\$ 186,490
Charles City Western Railway	Floyd	23.35	23.35	3,500	81,725
Clinton, Davenport & Muscatine Ry.	Muscatine	18.17			
	Scott	31.06			
	Clinton	10.86	60.09	3,700	223,333
Des Moines City Ry. Co.	Polk	3.91	3.91	3,500	13,685
Fort Dodge, Des Moines & Southern R. R.	Boone	31.70			
	Calhoun	13.31			
	Greene	1.18			
	Polk	20.45			
	Story	19.22			
	Webster	57.31			
	Hamilton	5.76	149.12	3,700	546,675
Inter-Urban Railway	Dallas	21.20			
	Jasper	5.45			
	Polk	32.91	59.56	3,500	208,460
Iowa Southern Utilities Co.	Appanoose	21.11			
	Monroe	10.83	31.94	2,500	79,850
C. R. & Iowa City Ry. Co.	Johnson	18.37			
	Linn	26.28	44.65	3,700	165,205
Mason City & Clear Lake Railroad Company	Cerro Gordo	14.62	14.62	4,500	65,790
Oskaloosa & Buxton Electric Ry.	Mahaska	2.30	2.30	3,700	8,510
Albia Light & Ry. Co.	Monroe	10.00	10.00	3,000	30,000
Waterloo, Cedar Falls & Northern Railway	Benton	9.95			
	Black Hawk	64.50			
	Bremer	19.80			
	Buchanan	5.73			
	Linn	20.71	111.79	5,000	558,950
Tama & Toledo Ry. Co.	Tama	2.95	2.95	3,700	10,915
Total			536.22		\$2,178,588

TABLE NO. 2—RAILROADS.

Length of Railroads January 1, 1918, and the Taxable Value Thereof.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Utchison, Topeka & Santa Fe R'y</i>	Lee	19.80	19.80	828,000	\$ 517,140
Account sleeping cars				222	4,614
<i>Atlantic Northern R'y</i>			17.00	1,500	25,500
	Audubon	5.70			
	Cass	7.33			
	Shelby	3.97			
<i>Chicago, Burlington & Quincy R'y</i>			1,365.602	8,500	11,097,617
Account sleeping cars				49	62,818
Main Line	Adams	25,932			
	Clarke	25,822			
	Des Moines	18,070			
	Henry	19,394			
	Jefferson	24,586			
	Lucas	26,853			
	Mills	37,023			
	Monroe	27,915			
	Montgomery	35,932			
	Union	24,779			
	Wapello	39,723	273.509		
<i>Ft. Madison Branch</i>	Henry	3,670			
	Jefferson	13,060			
	Lee	25,640			
	Van Buren	14,720	56.030		
<i>Albia, K. & D. M. and D. M. & K. Branch</i>	Marion	39,204			
	Polk	10,135			
	Monroe	10,772			
	Warren	7,606	67.807		
<i>Chariton, D. M. & Southern Branch</i>	Lucas	9,651			
	Warren	21,439	30.490		
<i>Chariton Branch</i>	Decatur	15,007			
	Lucas	13,741			
	Wayne	6,893	36.541		
<i>Leon, Mt. Ayr & Southwestern Branch</i>	Decatur	35,439			
	Ringgold	38,642	54.281		
<i>Creston Branch</i>	Adams	3,930			
	Taylor	28,008			
	Union	10,742	42.680		
<i>Creston & Northern Branch</i>	Adair	18,414			
	Union	7,922	26.336		
<i>Western Iowa Railroad</i>	Adair	10,370			
	Cass	10,065	20.365		
<i>Nebraska City Branch</i>	Fremont	19,741			
	Montgomery	7,668			
	Page	11,800	39.209		
<i>Red Oak & Atlantic Branch</i>	Cass	3,357			
	Montgomery	12,439			
	Pottawattamie	1,996	17.922		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Neb. City, Sidney & North-east</i>	Fremont	12.139			
	Mills	8.918	21.057		
<i>Hastings & Avoca Branch</i>	Pottawattamie	5.244			
	Mills	10.483	15.727		
<i>Northern Division</i>	Dubuque	.532	.532		
<i>Burlington & Western R'y</i>	Henry	10.679			
	Jefferson	17.784			
	Keokuk	13.443			
	Mahaska	26.746			
	Marion	.803			
	Washington	13.875	83.339		
<i>Burlington & Northwestern R'y</i>	Des Moines	12.966			
	Henry	9.320			
	Louisa	3.148			
	Washington	13.014	38.678		
<i>Des Moines & Kansas City R. R.</i>	Clarke	20.508			
	Decatur	26.636			
	Madison	12.379			
	Polk	7.428			
	Warren	27.357	94.208		
<i>St. Louis, Keokuk & North-western</i>	Henry	14.250			
	Lee	36.750	51.000		
<i>Keokuk & St. Paul R'y</i>	Des Moines	8.880			
	Lee	33.346	42.326		
<i>Keokuk & Western R. R.</i>	Appanoose	29.200			
	Decatur	14.180			
	Wayne	29.860	73.240		
<i>Humeston & Shenandoah R. R.</i>	Decatur	14.350			
	Page	27.130			
	Ringgold	27.208			
	Taylor	27.000	96.748		
<i>Chicago, Burlington & Kansas City</i>	Appanoose	17.970			
	Davis	15.450			
	Lee	16.800			
	Van Buren	27.330	77.640		
<i>Kansas City, St. Joe & Council Bluffs</i>	Fremont	29.783			
	Mills	17.063			
	Pottawattamie	8.280	56.926		
<i>Clarinda, College Springs & Southwestern</i>	Page	17.768	17.768		
<i>Brownsville & Nodaway Valley</i>	Montgomery	2.418			
	Page	22.810	25.228		
<i>Tarkio Valley R. R.</i>	Page	2.174	2.174		
<i>Iowa & St. Louis R. R.</i>	Appanoose	5.430	5.430		

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Chicago Great Western R'y</i>			769.176	7,500	5,768,830
Account sleeping cars.....				67	51,536
Main line	Bremer	6.008			
	Buchanan	11.374			
	Chickasaw	35.526			
	Delaware	25.624			
	Dubuque	31.204			
	Fayette	19.841			
	Howard	13.030			
	Mitchell	9.886	142.468		
Southern Branch	Black Hawk	30.357			
	Buchanan	2.809			
	Fayette	6.561			
	Grundy	7.922			
	Jasper	19.022			
	Madison	19.466			
	Marshall	31.818			
	Polk	29.032			
	Ringold	23.800			
	Tama	12.626			
	Taylor	5.779			
	Union	22.696			
	Warren	15.787	228.194		
Cedar Falls Branch.....	Black Hawk	7.526	7.526		
Waverly Branch	Bremer	21.871	21.871		
M. C. & Ft. D.—Main Line..	Calhoun	18.568			
	Carroll	35.226			
	Cerro Gordo	31.484			
	Crawford	1.872			
	Franklin .....	.535			
	Harrison	1.949			
	Mitchell	5.305			
	Pottawattamie	28.373			
	Shelby	32.814			
	Webster	27.731			
	Worth	16.657			
	Wright	33.426	233.940		
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer	25.308			
	Butler	27.743			
	Fayette	7.349			
	Franklin	24.144			
	Wright	12.262	96.896		
M. C. & Ft. D.—Lehigh Br...	Webster	15.751	15.751		
Wisconsin, Minn. & Pacific Branch	Howard	1.511			
	Mitchell	20.994	22.506		

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Chicago, Milwaukee & St. Paul R'y</i>			1,868.400	8,150	15,227,949
Account sleeping cars.....				12	22,422
Iowa Division	Benton	24.08			
	Boone	9.92			
	Carroll	23.82			
	Clinton	35.31			
	Crawford	12.96			
	Dallas	20.51			
	Guthrie	19.56			
	Harrison	7.01			
	Jackson	12.92			
	Jones	25.47			
	Linn	25.80			
	Marshall	24.99			
	Pottawattamie	26.59			
	Shelby	24.07			
	Story	24.66			
	Tama	26.41	344.11		
Phildia Branch	Boone .....	.82			
	Dallas	5.87	6.69		
Green Island Branch.....	Clinton .....	.76			
	Jackson	12.14	12.90		
Kansas City Division.....	Appanoose	22.34			
	Benton	1.78			
	Iowa	32.59			
	Keokuk	39.70			
	Linn	17.37			
	Monroe	10.47			
	Wapello	27.94			
	Wayne	14.96	158.15		
Sioux City Branch.....	Crawford	30.78			
	Monona	27.53			
	Woodbury	31.96	90.27		
Dubuque Division	Allamakee	36.11			
	Clayton	36.22			
	Dubuque	32.81			
	Jackson	31.04	136.18		
Cascade Branch	Dubuque	19.50			
	Jackson	16.12	35.62		
Volga Branch	Clayton	42.01			
	Fayette	16.20	58.21		
Waukon Branch	Allamakee	22.81	22.81		
Davenport & Northwestern Division	Cedar	3.96			
	Clayton	12.17			
	Clinton	12.28			
	Delaware	28.96			
	Fayette	37.02			
	Jones	27.07			
	Scott	26.54			
	Winneshiek	2.47	151.07		
Dubuque & Southwestern Division	Delaware	7.95			
	Dubuque	7.79			
	Jones	19.78			
	Linn	8.11	43.63		
Maquoketa Branch	Clinton	21.50			
	Jackson	2.80			
	Scott	7.80	32.19		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value		
Clinton Branch	Clinton	10.58	10.58				
Iowa & Minnesota Division	Howard	24.88	41.34				
	Winneshiek	16.99					
Decorah Branch	Winneshiek	9.54	9.54				
Austin Branch	Cerro Gordo	8.93	27.95				
	Mitchell	7.75					
	Worth	11.27					
Iowa & Dakota Division	Allamakee	4.02	291.49				
	Cerro Gordo	24.22					
	Chickasaw	26.33					
	Clay	24.31					
	Clayton	22.68					
	Floyd	24.82					
	Hancock	24.15					
	Kossuth	24.35					
	Lyon	9.42					
	O'Brien	24.02					
	Palo Alto	24.34					
	Sioux	29.08					
	Winneshiek	29.75					
	Elkader Branch	Clayton		19.20	19.20		
Spirit Lake Branch	Clay	7.70	20.03				
	Dickinson	12.33					
Eden Branch	Sioux	8.99	8.99				
Sioux City & Dakota Division	Lyon	3.04	40.55				
	Plymouth	15.90					
	Sioux	14.83					
	Woodbury	5.63					
Des Moines Division—Main Line	Buena Vista	14.02	156.43				
	Calhoun	29.30					
	Clay	19.48					
	Dallas	26.71					
	Greene	27.36					
	Guthrie	16.59					
	Pocahontas	11.01					
	Polk	10.57					
	Des Moines Division—Boone Line	Boone		15.38	35.01		
		Dallas		9.62			
Polk		10.01					
Des Moines Division—Storm Lake Branch	Buena Vista	7.73	38.58				
	Calhoun	11.70					
	Sac	10.15					
Muscatine Line	Jefferson	4.02	76.94				
	Keokuk	9.38					
	Louisa	6.11					
	Muscatine	16.72					
	Scott	.64					
	Wapello	13.87					
	Washington	26.20					

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Chicago & North-Western R'y Account sleeping cars			1,615.070	9,700 75	15,686,179 121,130
Chicago & North-Western R'y	Benton	24.84	350.32		
	Boone	24.80			
	Carroll	25.41			
	Cedar	24.98			
	Clinton	40.17			
	Crawford	31.60			
	Greene	24.19			
	Harrison	30.33			
	Linn	23.38			
	Marshall	35.59			
	Pottawattamie	19.06			
	Story	24.23			
	Tama	25.34			
Iowa Midland Branch	Clinton	33.40	70.98		
	Jackson	14.60			
	Jones	22.98			
Stanwood & Tipton Branch	Cedar	8.50	8.50		
Ottumwa, Cedar Falls & St. Paul Branch	Benton	2.47	60.36		
	Keokuk	16.89			
	Mahaska	13.66			
	Poweshiek	27.23			
	Tama	.11			
Moingona Branch	Boone	10.00	10.00		
Southern Iowa Branch	Mahaska	19.15	21.55		
	Monroe	2.40			
Maple River Branch	Carroll	9.34	179.04		
	Ida	38.16			
	Monona	24.35			
	Plymouth	7.96			
	Sac	54.02			
Woodbury	45.21				
Boyer Valley Branch	Crawford	17.94	24.77		
	Sac	6.83			
Soldier River Branch	Crawford	28.44	61.31		
	Harrison	13.12			
	Monona	19.75			
Fox Lake Branch	Emmet	18.78	33.27		
	Kossuth	11.75			
	Palo Alto	2.74			
Iowa R'y Coal & Mfg. Co.	Boone	3.25	3.25		
Des Moines & Minneapolis Br.	Hamilton	7.45	57.34		
	Polk	24.16			
	Story	25.73			

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Iowa-Southwestern Branch	Audubon	11.65	57.63		
	Carroll	35.43			
	Crawford	1.83			
	Shelby	18.72			
Iowa-Minnesota & Northwestern Branch	Benton	.43	140.83		
	Black Hawk	6.27			
	Butler	31.11			
	Cerro Gordo	39.01			
	Floyd	.02			
	Grundy	18.47			
	Tama	30.51			
	Winnebago	11.43			
	Worth	13.78			
Sioux City & Pacific Branch	Harrison	32.40	80.47		
	Monona	35.75			
	Woodbury	22.32			
Alden Branch	Hardin	26.40	26.40		
Toledo & Northwestern Br	Buena Vista	23.77	383.20		
	Calhoun	23.84			
	Clay	5.70			
	Grundy	12.79			
	Hamilton	45.58			
	Hardin	24.81			
	Humboldt	35.14			
	Kossuth	46.51			
	O'Brien	25.30			
	Pocahontas	24.18			
	Sac	8.57			
	Sioux	35.06			
	Tama	32.14			
	Webster	25.96			
Wright	23.85				
Iowa Southern Branch	Monroe	13.77	13.77		
Hawarden Branch	Plymouth	20.52	28.15		
	Sioux	7.63			
Hawarden Branch (on C. St. P., M. & O. tracks)	Woodbury	1.56	1.56		
Hawarden Branch (on right of way of T. & N. W.)	Sioux	2.37	2.37		
Chicago, Rock Island & Pacific R'y			2,202.335	7,750	17,068,096
Account sleeping cars				45	99,105
Iowa Division	Adair	8.52	318.37		
	Cass	27.04			
	Cedar	6.89			
	Dallas	17.54			
	Guthrie	19.30			
	Iowa	25.25			
	Jasper	34.38			
	Johnson	37.50			
	Madison	8.50			
	Muscatine	24.85			
	Polk	27.73			
	Pottawattamie	45.29			
	Poweshiek	25.69			
	Scott	13.77			
	Shelby	6.42			

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Southwestern Division	Appanoose	29.89	192.59		
	Davis	32.89			
	Jefferson	26.37			
	Louisa	18.39			
	Muscatine	22.77			
	Scott	12.10			
	Wapello	7.72			
	Washington	24.10			
Wayne	27.76				
Oskaloosa Division	Keokuk	25.79	79.43		
	Mahaska	26.87			
	Washington	14.25			
Wilton Branch	Muscatine	11.97	11.97		
Newton & Monroe Branch	Jasper	17.02	17.02		
Des Moines, Indianola & Winterset Branch	Madison	12.96	47.08		
	Polk	7.66			
	Warren	26.52			
Guthrie Center Branch	Guthrie	14.51	14.51		
Audubon Branch	Audubon	16.34	25.23		
	Cass	8.89			
Griswold Branch	Cass	14.24	14.24		
Harlan Branch	Pottawattamie	1.16	11.89		
	Shelby	10.73			
Carson Branch	Pottawattamie	17.73	17.73		
Keosauqua Branch	Van Buren	4.50	4.50		
Gowrie & Northwestern R'y	Buena Vista	4.00	109.72		
	Calhoun	16.39			
	Clay	25.97			
	O'Brien	13.23			
	Osceola	18.33			
	Pocahontas	29.40			
	Webster	7.41			
Keokuk & Des Moines Division	Davis	.86	162.82		
	Jasper	17.52			
	Lee	27.18			
	Mahaska	21.35			
	Marion	14.65			
	Polk	17.14			
	Van Buren	38.65			
Wapello	29.97				

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value				
<i>Burlington, Cedar Rapids & North'n (C. R. I. & P. lessee)</i> Main Line -----	Benton	23.01	228.68						
	Black Hawk	32.73							
	Bremer	4.19							
	Butler	21.06							
	Cedar	8.94							
	Cerro Gordo	10.61							
	Des Moines	31.18							
	Floyd	20.38							
	Johnson	10.05							
	Linn	21.07							
	Louis	25.15							
	Muscatine	18.91							
	Worth	6.80							
Muscatine Division -----	Johnson	7.06	30.58						
	Muscatine	19.21							
	Washington	4.31							
Milwaukee Division -----	Allamakee	1.72	94.15						
	Buchanan	25.83							
	Fayette	44.45							
	Linn	21.09							
	Winneblesh	1.06							
Pacific Division -----	Benton	14.75	47.77						
	Grundy	14.85							
	Tama	18.17							
Iowa City & Western Branch.	Johnson	10.29	73.63						
	Keokuk	31.39							
	Mahaska	4.37							
	Poweshiek	6.50							
	Washington	21.01							
<i>Cedar Rapids, Iowa Falls & Northern Branch</i> -----	Dickinson	29.82	305.38						
	Emmet	16.39							
	Franklin	12.43							
	Grundy	11.39							
	Hancock	24.03							
	Hardin	17.80							
	Humboldt	24.99							
	Kossuth	10.37							
	Lyon	37.82							
	Oseola	26.29							
	Palo Alto	27.29							
	Winnebago	21.29							
	Wright	45.04							
	Cedar Rapids & Clinton Br...	Cedar				26.13	78.42		
		Clinton				14.50			
Johnson		19.15							
Scott		25.64							
Chicago, Decorah & Minnesota Branch -----	Fayette31	23.25						
	Winneblesh	22.94							
Davenport, Iowa & Dakota Branch -----	Cedar	9.15	29.92						
	Muscatine	7.12							
	Scott	13.65							
	Waverly Short Line -----	Bremer				5.68	5.68		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Germania Division -----	Emmet	20.02	50.70		
	Kossuth	25.32			
	Winnebago	4.92			
Garner Division -----	Hancock	21.09	24.70		
	Kossuth	3.61			
St. Paul & Kansas City Short Line -----	Cerro Gordo	15.856	182.815		
	Franklin	25.108			
	Hardin	27.234			
	Lucas	20.31			
	Marion	16.37			
	Polk	21.394			
	Story	28.613			
	Warren	12.36			
	Wayne	14.66			
	<i>Chicago, St. Paul, Minneapolis & Omaha R'y</i> Account sleeping cars. -----						74.41	18,970 90	1,059,508 6,097
Main Line -----		O'Brien	6.51	56.97	
	Oseola	17.38			
	Plymouth	9.48			
	Sioux	22.09			
	Woodbury .....	.81		
Rock River Branch. -----	Lyon	17.44	17.44		
<i>Colfax Northern R'y</i> -----	Jasper	7.414	7.414	2,000	14,828
<i>Creston, Winterset & Des Moines R'y</i> -----			20.55	500	10,275
<i>Davenport, Rock Island & North-western R'y</i> Account sleeping cars. -----	Adair	9.72	33.01	6,540 45	221,771 1,536
	Madison	8.38			
	Union	7.45			
<i>Des Moines Terminal R'y</i> -----	Polk91	.91	11,060	10,610
	<i>Des Moines Union R'y</i> Account sleeping cars. -----	Polk	4.22	4.22	105,000 65	443,100 274
<i>Dubuque & Sioux City R'y</i> Account sleeping cars. -----			716.99	7,500 41	5,877,425 29,397
Main Line -----	Black Hawk	27.58	327.59		
	Buchanan	24.56			
	Buena Vista	25.40			
	Butler	24.95			
	Calhoun	14.87			
	Cherokee	29.80			
	Delaware	24.46			
	Dubuque	30.42			
	Franklin	1.10			
	Hamilton	22.60			
	Hardin	23.75			
	Pocahontas	9.77			
	Plymouth	34.87			
	Webster	27.34			
Woodbury	6.12				

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Omaha District	Calhoun	25.84	133.08		
	Crawford	33.17			
	Harrison	29.42			
	Pottawattamie	19.72			
	Sac	15.93			
	Webster	5.97			
Cedar Rapids Branch	Delaware	14.07	41.85		
	Linn	27.78			
Mona Branch	Black Hawk	7.59	75.94		
	Bremer	19.44			
	Chickasaw	7.01			
	Floyd	19.18			
	Mitchell	22.72			
Stacyville Branch	Mitchell	7.93	7.93		
Onawa Branch	Charokey	16.01	60.49		
	Ida	2.22			
	Monona	16.32			
	Woodbury	25.94			
Sioux Falls Branch	Cherokee	11.40	70.11		
	Lyon	24.26			
	O'Brien	27.37			
	Sioux	7.08			
Dunleith & Dubuque Bridge Co	Dubuque	1.01	1.01	7,600	7,676
Great Northern R'y			77.86	6,490	505,311
	Lyon	18.42	77.86		
	Plymouth	25.29			
	Sioux	27.30			
	Woodbury	6.85			
Iowa & Omaha Short Line R'y	Pottawattamie	12.13	12.13	2,000	24,260
Iowa & Southwestern R'y	Page	17.18	17.18	2,250	38,655
Iowa Transfer R'y	Polk	.21	.21	30,000	6,300
Manchester & Oneida R'y	Delaware	8.028	8.028	2,500	20,070
Minneapolis & St. Louis R'y Account sleeping cars			798.692	4,600	3,673,983
				17	13,578
Southern Division	Boone	24.67	128.07		
	Hancock	25.71			
	Humboldt	23.42			
	Kossuth	7.80			
	Webster	23.21			
	Winnabago	20.92			
	Worth	.34			
Southwestern Division	Boona Vista	20.12	73.52		
	Clay	26.55			
	Dickinson	7.92			
	Emmet	18.93			

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Des Moines & Ft. Dodge R'y	Boone	2.93	137.62		
	Dallas	26.38			
	Greene	23.06			
	Humboldt	6.34			
	Palo Alto	20.49			
	Pocahontas	16.74			
	Polk	8.56			
	Webster	32.47			
Iowa Central—Main Line	Cerro Gordo	24.351	189.499		
	Franklin	27.231			
	Hardin	28.769			
	Jasper	3.591			
	Mahaska	25.253			
	Marshall	29.808			
	Monroe	13.584			
	Poweshiek	22.911			
	Wapello	.010			
	Worth	13.531			
Belmond Branch	Franklin	15.774	22.429		
	Wright	6.655			
Iowa Central & Western Br.	Hancock	13.086	26.594		
	Kossuth	14.551			
	Wright	8.957			
Story City Branch	Marshall	15.227	34.763		
	Story	19.476			
State Center Branch	Jasper	5.928	26.578		
	Marshall	20.650			
Monteruma Branch	Poweshiek	13.610	13.610		
Newton Branch	Jasper	23.253	30.707		
	Mahaska	7.332			
	Poweshiek	.072			
Eastern Division	Henry	19.148	95.262		
	Jefferson	1.792			
	Keokuk	25.343			
	Louisia	21.919			
	Mahaska	14.436			
	Washington	11.724			
Missouri Iron Co. R. R. switch	Allamakee	3.14	3.14	1,500	4,710
Muscatine, Burlington & Southern R. R.			47.80	2,000	95,600
	Des Moines	16.75	47.80		
	Louisia	23.33			
Muscatine	7.72				
Omaha Bridge & Terminal R'y Account sleeping cars	Pottawattamie	.50	.50	14,000	7,000
				24	12
Sioux City Bridge Company	Woodbury	1.00	1.00	7,500	7,500

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Sioux City Terminal R'y</i>	Woodbury	1.57	1.57	10,000	15,700
<i>Tabor & Northern R'y</i>	Mills	10.75	10.75	2,500	26,875
<i>Union Pacific R'y</i>			3.78	72,672	274,700
Account sleeping cars				428	1,618
Main Line	Pottawattamie .. 2.66				
Union Avenue Line	Pottawattamie .. 1.72				
<i>Wabash R'y</i>			212.23	4,800	1,018,704
Account sleeping cars				20	4,244
Main Line	Appanoose	7.361			
	Davis	26.246			
	Wapello	9.865	43.31		
<i>Omaha & St. Louis Line</i>	Fremont	8.74			
	Mills	35.94			
	Page	19.83			
	Pottawattamie .. 11.22		65.73		
<i>Des Moines & St. Louis Line</i> ..	Appanoose	17.88			
	Marion	39.60			
	Monroe	21.94			
	Polk	19.61	98.83		
Coal switches	Marion	9.36	9.36		
Totals			9,911.817	\$ 7,943	\$8,725,262
Totals for Sleeping Cars					418,970

TABLE NO. 3—SLEEPING CARS.

Railroads Assessed on Account of Sleeping Cars, with Mileage and Assessments for 1918.

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company	Miles on which assessments are placed	Taxable value per mile of sleeping cars	Aggregate taxable value of sleeping cars
Atchison, Topeka & Santa Fe Railway	19,800	\$ 232.00	\$ 4,614.00
Chicago Burlington & Quincy	1,365,602	46.00	62,818.90
Chicago Great Western Railway	769,176	67.00	51,535.90
Chicago, Milwaukee & St. Paul Railway	1,868,400	12.00	22,422.00
Chicago & North-Western Railway	1,615,070	75.00	121,130.20
Chicago, Rock Island & Pacific Railway	2,292,335	45.00	99,195.00
Chicago, St. Paul, Minneapolis & Omaha Ry.	74,41	90.00	6,697.00
Davenport, Rock Island & Northwestern Ry.	33,910	45.00	1,526.00
Des Moines Union Railway	4.22	65.00	274.00
Dubuque & Sioux City Railroad	716,990	41.00	29,597.00
Minneapolis & St. Louis Railway	708,662	17.00	13,578.00
Omaha Bridge & Terminal Railway	590	24.00	12.00
Union Pacific Railway	3,780	428.00	1,618.00
Wabash Railway	212,230	20.00	4,244.00
Totals	9,686,293		\$ 418,970.00

TABLE NO. 4.—EQUIPMENT CARS.

Assessment of Equipment Car Companies and Amount of Tax Assessed against said Companies by the Executive Council, July 19, 1913, at fifty-one and 98-100 (51.98) Mills on the Dollar of Taxable Property.

Names of Companies	Actual value of cars	Taxable value	Amount of tax
Actna Explosive Company, Inc., 120 Broadway, New York City			
American Cotton Oil Company, West New York, New Jersey	\$ 2,300.00	\$ 575.00	\$ 29.80
American Linseed Co., Woolworth Building, New York	800.00	200.00	10.40
American Refrigerator Transit Co., St. Louis, Mo.	5,000.00	2,000.00	103.96
American Tar Products Co., 208 S. LaSalle St., Chicago, Ill.	40,800.00	10,200.00	530.20
Archer-Daniels Linseed Co., Minneapolis, Minnesota	3,200.00	800.00	41.58
Armour & Co., Union Stock Yards, Chicago, Ill.	5,600.00	1,400.00	72.77
Arms Palace, Hotel Car, Room 614, 332 So. Michigan Ave., Chicago, Ill.	40,800.00	10,200.00	530.20
Associated Oil Co., 55 New Montgomery St., San Francisco, Calif.	1,600.00	400.00	20.79
Barratt Company, Philadelphia, Pa.	600.00	150.00	7.79
California Dispatch Line, 216 Pine St., San Francisco, Calif.	4,800.00	1,200.00	62.38
Capitol Refining Co., South Washington, Virginia	1,600.00	400.00	20.79
Cass, J. I., Threshing Co., Racine, Wisconsin	2,800.00	700.00	36.39
Central Commercial Co., Chicago, Ill.	800.00	200.00	10.40
Chicago, New York & Boston Refrigerator Co., 112 W. Adams St., Chicago, Ill.	1,000.00	250.00	13.00
Commonwealth Oil & Refining Co., 200 Dwight Bldg., Kansas City, Mo.	15,200.00	3,800.00	197.52
Conewago Refining Co., Market St., Warren, Pa.	800.00	200.00	10.40
Crew-Levick Co., Philadelphia, Pa.	1,600.00	400.00	20.79
Crystal Car Line Co., 213 E. Illinois St., Chicago, Ill.	800.00	200.00	10.40
Cudahy Milwaukee Refrigerator Line, Cudahy, Wis.	1,840.00	460.00	23.91
Cudahy Packing Co., Chicago, Ill.	1,900.00	475.00	24.69
Doid Refrigerator Car Line, Buffalo, N. Y.	105,600.00	26,400.00	1,372.27
Doud Stock Car Co., 2801 S. Morgan St., Chicago, Ill.	300.00	75.00	3.90
DuPont, E. J., de Nemours & Co., Wilmington, Del.	800.00	200.00	10.40
Fleischmann Transportation Co., 419 Plum St., Cincinnati, Ohio	3,300.00	800.00	41.58
Frisco Refrigerator Line, Frisco Bldg., St. Louis, Mo.	880.00	220.00	11.44
Fruit Growers Express, Inc., Union Stock Yards, Chicago, Ill.	31,200.00	7,800.00	405.44
General Chemical Co., 25 Broad St., New York City	29,400.00	7,350.00	382.05
Glenn-Pool Tank Line, Kansas City, Mo.	6,000.00	1,500.00	77.97
Graver, Wm., Tank Works, E. Chicago, Ind.	200.00	50.00	2.60
Gulf Refining Co., Frick Bldg., Annex, Pittsburgh, Pa.	1,400.00	350.00	18.19
Hatsby Brothers, 341 W. Jackson St., Chicago, Ill.	4,600.00	1,150.00	59.78
Helz Co., H. J., Pittsburgh, Pa.	1,800.00	450.00	23.23
Hercules Powder Co., Wilmington, Delaware	3,200.00	800.00	41.58
Illinois Oil Co. of Rock Island, 1517-19 Second Ave., Rock Island, Ill.	1,000.00	250.00	13.00
Imperial Oil Co. Ltd., Sarnia, Ontario	4,640.00	1,160.00	60.30
Independent Refining Co., Oil City, Pa.	600.00	150.00	7.79
Independent Refrigerator Car Co., 41st & Holsted St., Chicago, Ill.	80.00	20.00	1.04
Jap Ross Tank Line, Chicago, Ill.	200.00	50.00	2.60
Kansas Co-operative Refining Co., Kansas City, Mo.	2,000.00	500.00	25.99
Keith Railway Equipment, Chicago, Ill.	800.00	125.00	6.50
Lease Carriers, Chicago, Ill.	4,000.00	1,000.00	51.28
Libby, McNeill & Libby, Union Stock Yards, Chicago, Illinois	400.00	100.00	5.20
Liquids Despatch Line, 2513 S. Robey St., Chicago, Ill.	600.00	150.00	7.79
Live Poultry Transit Co., Chicago, Ill.	2,960.00	740.00	38.47
	2,980.00	770.00	40.02

TABLE NO. 4—CONTINUED.

Names of Companies	Actual value of cars	Taxable value	Amount of tax
Louisville Soap Co., Louisville, Ky.	500.00	125.00	6.50
Mineral Point Zinc Co., 140 S. Dearborn St., Chicago, Illinois	2,880.00	720.00	37.43
Minnesota Linseed Oil Co., Minneapolis, Minnesota	400.00	100.00	5.20
Midwest Refining Co.	3,200.00	800.00	41.58
Magnolia Petroleum Co., Dallas, Texas	1,600.00	400.00	20.79
Mather Stock Car Co., Chicago, Illinois	2,340.00	585.00	29.11
Menasha Wooden Ware Co., Menasha, Wisconsin	800.00	200.00	10.40
Marsh Refrigerator Service Co., Milwaukee, Wisconsin	6,600.00	1,650.00	85.77
Morris & Co., U. S. Yards, Chicago, Ill.	51,600.00	12,900.00	670.54
Mutual Oil Co., Kansas City, Mo.	2,000.00	500.00	25.99
National Refining Co., Cleveland, Ohio	1,300.00	325.00	16.50
National Zinc Co., 61 Broadway, New York City	880.00	220.00	11.44
Northern Linseed Oil Co., Minneapolis, Minn.	4,800.00	1,200.00	62.38
Pacific Fruit Express Co., 65 Market St., San Francisco, Calif.	133,200.00	33,300.00	1,730.93
Penn American Refining Co., Oil City, Pa.	800.00	200.00	10.40
Pennsylvania Tank Line, Sharon, Pa.	26,400.00	6,600.00	343.07
Pensacola Tar & Turpentine Co., Gull Point, Fla.	1,600.00	400.00	20.79
Phoenix Cotton Oil Co., Memphis, Tenn.	4,000.00	1,000.00	51.98
Phoenix Refining Co., 509 Palace Bldg., Tulsa, Okla.	5,000.00	1,250.00	64.98
Philadelphia Quartz Co., 121 S. Third St., Philadelphia, Pa.	800.00	200.00	10.40
Pierce Fordyce Oil Association, Dallas, Texas	1,800.00	450.00	23.23
Pittsburgh Oil Refining Co., 714 Bessemer Bldg., Pittsburgh, Pa.	1,600.00	400.00	20.79
Proctor & Gamble Transportation Co., Cincinnati, O.	6,000.00	1,500.00	77.97
Riverside Western Oil Co., 223 4th Ave., Pittsburgh, Pa.	3,000.00	750.00	38.00
Santa Fe Refrigerator Despatch Co., Railway Exchange Bldg., Chicago, Illinois	60,000.00	17,250.00	896.95
Sapulpa Refining Co., Sapulpa, Okla.	18,000.00	4,500.00	170.73
Seaboard Refining Co., Ltd., 907 Title Guarantee Bldg., New Orleans, La.	2,400.00	600.00	31.19
Semet-Solvay Co., Solvay, New York	300.00	75.00	3.90
Sensac Oil Works, Warren, Pennsylvania	1,600.00	400.00	20.79
Southern Cotton Oil Co., 130 Broadway, New York, N. Y.	7,200.00	1,800.00	93.56
Standard Car Equipment Co., 328 Chestnut St., Philadelphia, Pa.	11,000.00	2,750.00	142.95
Streets Co., W. 48th & S. Morgan Sts., Chicago, Ill.	1,600.00	400.00	20.79
Swift Refrigerator Transportation Co., Union Stock Yards, Chicago, Ill.	91,800.00	22,950.00	1,192.94
Taylor, Lowenstein & Co., Mobile, Alabama	600.00	125.00	6.50
Texas Co., Houston, Texas	14,400.00	3,600.00	187.13
Union Refrigerator Transit Co., Milwaukee, Wisconsin	57,000.00	14,250.00	749.72
Union Tank Line Co., Jersey City, New Jersey	441,600.00	110,400.00	5,738.59
United Refining Co., Warren, Pa.	2,400.00	600.00	31.19
Wadhams Oil Co., Milwaukee, Wis.	400.00	100.00	5.20
Warren Refining Co., Warren, Pa.	400.00	100.00	5.20
Wheeler Car Lines, Chicago, Illinois	4,800.00	1,200.00	64.46
Wood Products Co., Buffalo, New York	400.00	100.00	5.19
Western Chemical Manufacturing Co., Denver, Colo.	1,600.00	400.00	20.79
Totals	\$1,330,040.00	\$332,510.00	\$17,283.87

TABLE NO. 5—TRANSMISSION LINES.

	Mileage	Taxable value per mile	Total taxable value
Adel Light & Power Company—			
Dallas	15.75	\$ 75.00	\$ 1,181.25
A. P. Anderson Line—			
O'Brien	8.00	100.00	800.00
Bigelow, Minnesota, Municipal Transmission Co.—			
Osceola	7.75	140.00	1,085.00
Bondurant Municipal Electric Transmission Line—			
Polk	2.00	200.00	520.00
Burlington Railway & Light Company—			
Keokuk	27.00	140.00	3,780.00
Mahaska	1.00	140.00	140.00
Total	28.00	140.00	3,920.00
Cass County Light & Power Company—			
Cass	5.75	125.00	718.75
Montgomery .....	.75	98.75	98.75
Total	6.50	125.00	812.50
Clinton, Davenport & Muscatine Transmission Co.—			
Clinton .....	.31	500.00	173.60
Citizens Gas and Electric Company of Council Bluffs—			
Pottawattamie	2.62	400.00	1,205.20
Citizens Gas & Electric Company, Waterloo, Iowa—			
Black Hawk	49.37	240.00	11,848.00
Bremer	37.75	9,000.00	9,000.00
Buchanan .....	.70	168.00	168.00
Butler	45.49	10,917.00	10,917.00
Chickasaw	2.60	480.00	480.00
Floyd	25.25	6,000.00	6,000.00
Franklin	37.25	8,940.00	8,940.00
Total	197.81	240.00	47,473.00
Colfax Electric Light Company—			
Jasper	4.50	200.00	900.00
Commonwealth Utilities Company—			
Kossuth	30.50	275.00	10,037.50
Winnebago	1.00	275.00	275.00
Total	37.50	275.00	10,312.50
Creston Mutual Electric Light, Heat & Power Company—			
Union	12.00	200.00	2,400.00
Des Moines Electric Company—			
Jasper	5.86	320.00	1,875.20
Polk	23.25	7,440.00	7,440.00
Total	29.11	320.00	9,315.20
Dubuque Electric Co.—			
Dubuque	3.40	375.00	1,275.00
Duncombe Light & Power Co.—			
Hamilton	7.00	90.00	630.00
Eastern Iowa Electric Company—			
Dubuque	25.00	370.00	9,250.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Estherville, Iowa, City of—			
Emmet .....	.375	128.00	48.00
Fayette County Utilities Co.—			
Buchanan	10.00	300.00	3,180.00
Fayette	1.40	300.00	420.00
Total	12.00	300.00	3,600.00
Farmers Electric Line No. 1—			
Henry	4.00	150.00	600.00
Farmers Electric Company No. 1—			
Grundy	7.25	55.00	397.75
Farmers Electric Company No. 3—			
Grundy	8.50	55.00	467.50
Fitzshamons, Thos. A., Line—			
Henry	12.00	275.00	3,300.00
Jefferson	14.00	275.00	3,800.00
Total	26.00	275.00	7,150.00
Fonda, Incorporated, Town of—			
Pocahontas	7.00	125.00	875.00
Fort Dodge, Des Moines & Southern R. R. Company—			
Boone	1.80	260.00	468.00
Polk	4.60	260.00	1,196.00
Webster	4.50	260.00	1,170.00
Total	10.90	260.00	2,834.00
Garwin Electric Company—			
Tama	2.00	125.00	250.00
Grundy Center Electric Company—			
Grundy	2.25	90.00	202.50
Hansen Electric Line—			
Audubon	2.00	90.00	180.00
Shelby .....	.50	90.00	45.00
Total	2.50	90.00	225.00
Hull Electric Light & Power Company—			
Sioux	8.00	100.00	800.00
Incorporated Town of Pomeroy—			
Pocahontas	12.00	160.00	1,920.00
Interstate Power Company—			
Allamakee	38.625	200.00	7,725.00
Howard	1.25	250.00	250.00
Winnebago	49.00	250.00	9,800.00
Total	88.875	200.00	17,775.00
Iowa Gas & Electric Company—			
Washington	50.125	250.00	14,781.25
Henry	7.750	250.00	1,937.50
Jefferson	2.000	250.00	500.00
Keokuk	11.000	250.00	2,750.00
Total	79.875	250.00	19,968.75
Iowa City Light & Power Company—			
Johnson .....	.54	1,050.00	567.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Iowa Electric Company—			
Adair	4.50	200.00	900.00
Buchanan	6.40	-----	1,280.00
Cass	4.50	-----	900.00
Cedar	11.90	-----	2,380.00
Clinton	30.85	-----	6,170.00
Delaware	47.90	-----	9,580.00
Dubuque	30.00	-----	6,000.00
Guthrie	30.50	-----	6,100.00
Iowa	42.55	-----	8,510.00
Jackson	12.35	-----	2,470.00
Jefferson	33.85	-----	6,770.00
Jones	123.05	-----	24,610.00
Johnson	15.55	-----	3,110.00
Muscatine	3.35	-----	670.00
Van Buren	1.19	-----	220.00
Washington	17.90	-----	3,580.00
Total	386.55	200.00	77,310.00
Iowa Railway & Light Company—			
Benton	58.25	325.00	18,931.25
Boone	26.45	-----	8,595.25
Cedar	3.00	-----	975.00
Dallas	12.05	-----	3,915.25
Green	23.75	-----	7,118.75
Grundy	14.95	-----	4,868.75
Iowa	4.00	-----	1,405.00
Jasper	3.25	-----	1,050.25
Johnson	54.25	-----	17,738.75
Jones	4.40	-----	1,430.00
Linn	56.00	-----	18,200.00
Marshall	72.00	-----	23,565.00
Muscatine	2.05	-----	661.25
Story	32.70	-----	7,377.50
Tama	53.35	-----	17,338.75
Total	412.05	325.00	134,078.75
Iowa Falls Electric Company—			
Franklin	25.95	200.00	5,190.00
Grundy	4.12	-----	824.00
Hancock	11.50	-----	2,300.00
Hamilton	23.12	-----	4,624.00
Hardin	43.62	-----	8,724.00
Wright	22.75	-----	4,550.00
Total	131.06	200.00	26,212.00
Iowa Light, Heat & Power Company—			
Audubon	9.00	100.00	900.00
Buena Vista	5.00	-----	900.00
Calhoun	32.00	-----	3,200.00
Cerroll	19.00	-----	1,900.00
Jasper	17.00	-----	1,700.00
Lyon	3.50	-----	300.00
Poweshiek	20.00	-----	2,000.00
Sac	13.00	-----	1,300.00
Sioux	12.25	-----	1,225.00
Total	134.25	100.00	13,425.00
Iowa River Light & Power Company—			
Grundy	14.51	200.00	2,902.00
Hardin	32.00	-----	6,400.00
Total	46.51	200.00	9,302.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Incorporated Town of Woodstock Electric Company—			
Hamilton	6.50	150.00	975.00
Wright	1.00	-----	150.00
Total	7.50	150.00	1,125.00
Iowa Gas & Electric Company—			
Harrison	37.50	175.00	6,562.50
Iowa Southern Utilities Company—			
Appanoose	41.00	150.00	6,150.00
Decatur	31.00	-----	4,650.00
Lucas	2.00	-----	300.00
Ringgold	33.00	-----	5,250.00
Taylor	9.50	-----	1,425.00
Wayne	23.75	-----	3,562.50
Total	142.25	150.00	21,337.50
Keokuk Electric Company—			
Lee	2.40	100.00	240.00
Lamoni Electric Company—			
Decatur	25.00	92.00	2,300.00
Ringgold	2.25	-----	207.00
Total	27.25	92.00	2,507.00
Lee Light & Power Company—			
Adams	5.75	220.00	1,265.00
Page	27.50	-----	6,050.00
Taylor	25.50	-----	5,610.00
Total	58.75	220.00	12,925.00
Laurens, Town of—			
Pocahontas	22.75	200.00	4,550.00
Maxwell Electric Light & Power Company—			
Story	10.42	350.00	3,647.00
Mid-Continental Utilities Company—			
Clayton	23.70	100.00	2,370.00
Maher Light & Power Company—			
Clinton	23.00	125.00	2,875.00
Jackson	5.00	-----	625.00
Total	28.00	125.00	3,500.00
Muscatine Lighting Company—			
Muscatine	6.20	275.00	1,705.00
Scott	5.20	-----	1,430.00
Total	11.40	275.00	3,135.00
Malvern Light & Power Company—			
Mills	30.50	80.00	2,440.00
Northern-Eastern Iowa Power Co.—			
Buchanan	13.25	100.00	1,325.00
Chickasaw	6.50	-----	650.00
Clayton	18.50	-----	1,850.00
Delaware	3.00	-----	300.00
Fayette	66.50	-----	9,650.00
Total	127.75	100.00	13,775.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Mississippi River Power Company—			
Des Moines	8.56	650.00	5,564.00
Lee	19.38		12,597.00
Total	27.94	650.00	18,161.00
Nora Springs Light & Power Company—			
Cerro Gordo	7.50	210.00	1,575.00
Floyd	4.58		961.80
Total	12.08	210.00	2,536.80
North Star Electric Company—			
Story	2.87	148.00	424.76
Nott, Fred (Transmission Line)—			
O'Brien	3.50	100.00	350.00
Northern Iowa Gas & Electric Company—			
Calhoun	2.00	200.00	400.00
Dickinson	7.00		1,400.00
Hancock	7.90		1,580.00
Humboldt	49.75		9,950.00
Kossuth	10.00		2,000.00
Palo Alto	18.50		3,700.00
Pocahontas	49.87		9,974.00
Wright	52.87		10,574.00
Total	197.89	200.00	30,578.00
Ocheyedan Electric Company—			
Dickinson	3.163	150.00	474.45
Osceola	19.776		2,966.40
Total	22.939	150.00	3,440.85
Oskaloosa Traction & Light Company—			
Mahaska	23.14	250.00	5,785.00
Poweshiek	5.20		1,300.00
Total	28.34	250.00	7,085.00
Ottumwa Railway & Light Company—			
Jefferson	.25	500.00	130.00
Wapello	10.21		5,105.00
Total	10.47	500.00	5,235.00
Peterson Power & Milling Company—			
Buena Vista	20.00	375.00	7,500.00
Clay	22.00		8,250.00
O'Brien	5.50		2,062.50
Total	47.50	375.00	17,812.50
Redfield Power & Milling Company—			
Dallas	9.50	60.00	570.00
Guthrie	1.50		90.00
Total	11.00	60.00	660.00
Red Oak Electric Company—			
Fremont	11.50	200.00	2,300.00
Mills	34.00		6,800.00
Montgomery	39.75		7,950.00
Pottawattamie	34.30		6,840.00
Shelby	1.00		200.00
Total	120.45	200.00	24,090.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Schmidt Bros. & Company—			
Clayton	52.50	250.00	13,125.00
Delaware	1.00		250.00
Total	53.50	250.00	13,375.00
Shenandoah Artificial Ice, Power, Heat & Light Co.—			
Fremont	13.00	100.00	1,300.00
Page	38.00		3,800.00
Total	51.00	100.00	5,100.00
Sioux Valley Power Company—			
Lyon	10.75	140.00	1,505.00
Sioux	2.50		350.00
Total	13.25	140.00	1,855.00
Southern Iowa Electric Company—			
Clarke	20.71	180.00	3,727.80
Lucas	20.75		3,735.00
Total	41.46	180.00	7,462.80
Tegtmeler Bros.—			
Fayette	11.25	130.00	1,463.00
Town of Irwin—			
Shelby	6.75	125.00	843.75
Van Wert Electric Company—			
Decatur	5.37	125.00	671.25
W. A. Curtis Line—			
Story	4.50	100.00	450.00
Wapsie Power & Light Company—			
Cedar	49.75	250.00	12,437.50
Linn	5.25		1,312.50
Total	55.00	250.00	13,750.00
Totals for State	3,038.073		651,720.81

TABLE NO. 6—ASSESSMENT BY COUNTIES.

Length and Taxable Value of Railroads, By Counties, including Sleeping Cars.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Adair	46.924		\$ 316,405
Chicago, Burlington & Quincy—Creston & Northern Ry.	18.414	8,546	157,366
Chicago, Burlington & Quincy—Western Iowa R. R.	10.370	8,546	87,766
Chicago, Rock Island & Pacific—Iowa Division	8.52	7,795	66,413
Creston, Winterset & Des Moines—Iowa Division	9.72	500	4,860
Adams	29.682		235,199
Chicago, Burlington & Quincy—Main Line	25.262	8,546	221,615
Chicago, Burlington & Quincy—Creston Branch	3.420	8,546	33,584
Allamakee	67.80		531,832
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.72	7,795	13,407
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	4.02	8,162	32,811
Chicago, Milwaukee & St. Paul—Dubuque Division	36.11	8,162	294,723
Chicago, Milwaukee & St. Paul—Waukon Branch	22.81	8,162	186,175
Missouri Iron Co.	3.14	1,500	4,719
Appanoose	151.081		1,058,805
Iowa Southern Utilities Co.	21.11	2,590	62,775
Chicago, Burlington & Quincy—Keokuk & Western	29.20	8,546	249,543
Chicago, Burlington & Quincy—Chicago, Buri. & K. C.	17.97	8,546	153,972
Chicago, Burlington & Quincy—Iowa & St. Louis	5.43	8,546	46,495
Chicago, Rock Island & Pacific—Southwestern Division	29.29	7,795	227,692
Wabash—Main Line	7.291	4,320	34,998
Wabash—Des Moines & St. Louis	17.88	4,320	86,181
Chicago, Milwaukee & St. Paul—Kansas City Division	23.34	8,162	182,330
Audubon	84.09		251,287
Atlantic Northern Railway	6.70	1,500	10,050
Chicago, Rock Island & Pacific—Audubon Branch	16.34	7,795	127,370
Chicago & North-Western—Iowa Southwestern Branch	11.65	9,775	113,867
Benton	101.32		826,265
Burlington, Cedar Rapids & Northern—Main Line	23.01	7,795	179,362
Burlington, Cedar Rapids & Northern—Pacific Div.	14.75	7,795	114,976
Chicago & North-Western—Main Line	24.84	9,775	242,511
Chicago & North-Western—Ottumwa, C. F. & St. P.	2.47	9,775	24,144
Chicago & North-Western—Iowa, Minn. & Northwestern	4.43	9,775	43,032
Chicago, Milwaukee & St. Paul—Iowa Division	24.08	8,162	196,541
Chicago, Milwaukee & St. Paul—Kansas City Div.	1.78	8,162	14,528
Waterloo, Cedar Falls & Northern Ry.	9.95	5,000	49,500
Black Hawk	176.553		1,100,796
Burlington, Cedar Rapids & Northern—Main Line	32.73	7,795	255,139
Chicago Great Western—Southern Branch	30.357	7,567	229,711
Chicago Great Western—Cedar Falls Branch	7.536	7,567	56,949
Dubuque & Sioux City—Main Line	37.58	7,541	282,981
Dubuque & Sioux City—Mona Branch	7.59	7,541	57,236
Chicago & North-Western—Iowa, Minn. & Northwestern	6.27	9,775	61,289
Waterloo, Cedar Falls & Northern Railway	64.59	5,000	322,500
Boone	123.61		830,414
Ft. Dodge, Des Moines & Southern Railway	31.79	3,700	117,623
Minneapolis & St. Louis—D. M. & Ft. D.	2.98	4,617	13,759
Chicago & North-Western—Main Line	24.57	4,617	113,593
Chicago & North-Western—Main Line	24.80	9,775	242,420
Chicago & North-Western—Iowa R'y Coal & Mfg. Co.	3.25	9,775	31,789
Chicago & North-Western—Moltinga Branch	10.90	9,775	97,750
Chicago, Milwaukee & St. Paul—Chl. & C. B. Div.	9.92	8,162	80,997
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	15.38	8,162	125,332
Chicago, Milwaukee & St. Paul—Phildia Line	.82	8,162	6,693

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Bremer	93.477		681,131
Burlington, Cedar Rapids & Northern—Main Line	4.19	7,795	32,601
Burlington, Cedar Rapids & Northern—Waverly Short L.	5.68	7,795	44,275
Chicago Great Western—Main Line	6.608	7,567	49,853
Chicago Great Western—Oelwein Clarion Branch	25.898	7,567	192,187
Chicago Great Western—Waverly Branch	21.871	7,567	165,498
Dubuque & Sioux City—Mona Branch	19.44	7,541	146,597
Waterloo, Cedar Falls & Northern Railway	10.80	5,000	54,450
Buchanan	70.393		533,295
Burlington, Cedar Rapids & Northern—Milwaukee Div.	25.33	7,795	201,344
Chicago Great Western—Main Line	11.374	7,567	86,067
Chicago Great Western—Southern Branch	2.800	7,567	21,337
Dubuque & Sioux City—Main Line	24.56	7,541	185,297
Waterloo, Cedar Falls & Northern Railway	5.73	5,000	28,650
Buena Vista	95.94		732,830
Chicago, Rock Island & Pacific—Gowrie & Northwestern	4.00	7,795	31,180
Minneapolis & St. Louis—Southwestern Div.	20.12	4,617	92,894
Chicago & North-Western—Toledo & Northwestern	23.77	9,775	232,322
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	14.92	8,162	121,777
Chicago, M. & St. P.—D. M. Div.—Storm Lake Branch	7.73	8,162	63,022
Dubuque & Sioux City—Main Line	25.49	7,541	191,541
Butler	104.393		866,341
Burlington, Cedar Rapids & Northern—Main Line	21.99	7,795	164,162
Chicago Great Western—Oelwein-Clarion Branch	27.743	7,567	209,831
Chicago & North-Western—Iowa, Minn. & Northwestern	31.11	9,775	304,100
Dubuque & Sioux City—Main Line	24.95	7,541	186,148
Calhoun	153.968		1,192,917
Chicago, Rock Island & Pacific—Gowrie & Northwestern	16.29	7,795	127,790
Dubuque & Sioux City—Main Line	14.87	7,541	111,185
Dubuque & Sioux City—Omaha District	25.84	7,541	194,859
Chicago & North-Western—Toledo & Northwestern	23.84	9,775	233,030
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	29.20	8,162	239,884
Chicago, M. & St. P.—D. M. Div.—Storm Lake Branch	11.70	8,162	95,495
Chicago Great Western—M. C. & Ft. Dodge—Main Line	18.968	7,567	140,564
Ft. Dodge, Des Moines & Southern	13.31	3,700	49,247
Carroll	119.226		1,050,311
Chicago & North-Western—Main Line	25.41	9,775	248,383
Chicago & North-Western—Maple River Branch	9.34	9,775	92,270
Chicago & North-Western—Iowa-Southwestern Branch	25.43	9,775	248,578
Chicago, Milwaukee & St. P.—Iowa Division	23.82	8,162	194,410
Chicago Great Western—M. C. & Ft. Dodge—Main Line	35.229	7,567	266,565
Cass	71.152		518,729
Chicago, Burlington & Quincy—Western Iowa Ry.	10.655	8,546	90,272
Chicago, Burlington & Quincy—Hed Oak & Atlantic	3.357	8,546	28,626
Chicago, Rock Island & Pacific—Iowa Division	27.04	7,795	210,776
Chicago, Rock Island & Pacific—Audubon Branch	8.89	7,795	69,297
Chicago, Rock Island & Pacific—Griswold Branch	14.24	7,795	111,061
Atlantic Northern Railway	7.33	1,500	10,995
Cedar	88.55		737,989
Burlington, Cedar Rapids & Northern—Main Line	8.94	7,795	69,687
Burlington, Cedar Rapids & Northern—C. R. & Clinton	26.13	7,795	203,683
Burlington, Cedar Rapids & Northern—Dix., I. & D.	9.15	7,795	71,234
Chicago, Rock Island & Pacific—Iowa Div.	6.89	7,795	53,707
Chicago & North-Western—Main Line	24.98	9,775	244,170
Chicago & North-Western—Stanwood & Tipton Branch	8.50	9,775	83,087
Chicago, Milwaukee & St. Paul—Dav. & N. W.	3.96	8,162	32,322

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Cerro Gordo	159.681		1,178,193
Burlington, Cedar Rapids & Northern—Main Line.....	19.61	7,795	82,704
Chicago Great Western—M. C. & Ft. D.—Main Line.....	31.484	7,567	238,239
M. & St. L. Ry.—Iowa Central—Main Line.....	24.351	4,617	113,429
Chicago & North-Western—Iowa, Minn. & N. W.....	29.01	9,775	285,573
Chicago, Milwaukee & St. Paul—Austin Branch.....	8.93	8,162	72,887
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	24.22	8,162	197,684
Mason City & Clear Lake Railroad Company.....	14.62	4,590	65,790
Chicago, Rock Island & Pacific—St. P. & K. C. Short L.....	15.850	7,795	124,817
Cherokee	57.21		431,420
Dubuque & Sioux City—Onawa Branch.....	16.01	7,541	120,731
Dubuque & Sioux City—Sioux Falls Branch.....	11.40	7,541	85,967
Dubuque & Sioux City—Main Line.....	29.80	7,541	224,722
Chickasaw	58.866		460,922
Chicago Great Western—Main Line.....	25.526	7,567	193,155
Dubuque & Sioux City—Mona Branch.....	7.01	7,541	52,962
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division.....	26.33	8,162	214,905
Clarke	46.420		396,705
Chicago, Burlington & Quincy—Main Line.....	25.822	8,546	220,675
Chicago, Burlington & Quincy—Des Moines & K. C.....	20.598	8,546	176,030
Clay	109.71		806,996
Chicago, Rock Island & Pacific—Gowrie & N. W.....	25.97	7,795	202,430
Minneapolis & St. Louis—Southwestern Div.....	26.35	4,617	122,581
Chicago & North-Western—Toledo & Northwestern.....	5.70	9,775	55,718
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division.....	24.31	8,162	198,418
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	7.70	8,162	62,847
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line.....	19.48	8,162	158,990
Clayton	132.28		1,079,670
Chicago, Milwaukee & St. Paul—Dubuque Div.....	36.22	8,162	256,628
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division.....	22.68	8,162	185,114
Chicago, Milwaukee & St. Paul—Elkader Branch.....	19.29	8,162	156,710
Chicago, Milwaukee & St. Paul—Volga Branch.....	5.31	8,162	43,288
Chicago, Milwaukee & St. Paul—Davenport & N. W.....	12.17	8,162	99,932
Clinton	188.48		1,588,880
Davenport, Rock Island & Northwestern.....	9.12	6,585	60,055
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton.....	14.50	7,795	113,027
Chicago & North-Western—Main Line.....	40.17	9,775	392,662
Chicago & North-Western—Iowa Midland Branch.....	33.40	9,775	326,485
Chicago, Milwaukee & St. Paul—Iowa Division.....	35.31	8,162	288,299
Chicago, Milwaukee & St. Paul—Davenport & N. W.....	12.28	8,162	100,929
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	21.50	8,162	175,483
Chicago, Milwaukee & St. Paul—Clinton Branch.....	10.58	8,162	86,354
Chicago, Milwaukee & St. Paul—Green Island Branch.....	7.6	8,162	6,203
Clinton, Dubuque & Muscatine Ry.....	10.80	3,700	40,182
Crawford	158.638		1,401,692
Dubuque & Sioux City—Omaha Dist.....	33.17	7,541	250,135
Chicago & North-Western—Main Line.....	31.00	9,775	308,890
Chicago & North-Western—Royer Valley Branch.....	17.94	9,775	175,363
Chicago & North-Western—Soldier River Branch.....	28.44	9,775	278,001
Chicago & North-Western—Iowa Southwestern Branch.....	1.83	9,775	17,888
Chicago, Milwaukee & St. Paul—Iowa Division.....	12.99	8,162	106,024
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	20.78	8,162	170,226
Chicago Great Western—M. C. & Ft. D.—Main Line.....	1.872	7,567	14,163
Dallas	128.43		847,329
Interurban Railway.....	21.29	3,560	74,299
Chicago, Rock Island & Pacific—Iowa Division.....	17.54	7,795	136,734
Minneapolis & St. Louis—Des Moines & Ft. Dodge Div.....	26.98	4,617	124,567
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	20.51	8,162	167,403
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line.....	26.71	8,162	218,097
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line.....	2.62	8,162	21,462
Chicago, Milwaukee & St. Paul—Phildia Line.....	5.87	8,162	47,911

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Davis	65.446		443,671
Chicago, Burlington & Quincy—Chi., Burl. & K. C.....	15.45	8,546	132,086
Chicago, Rock Island & Pacific—Southwestern Div.....	22.89	7,795	178,427
Chicago, Rock Island & Pacific—Keokuk & D. M. Div.....	.86	7,795	6,703
Wabash—Main Line.....	26.246	4,820	126,506
Decatur	96.712		826,500
Chicago, Burlington & Quincy—Chariton Branch.....	15.907	8,546	135,941
Chicago, Burlington & Quincy—Leon, Mt. Ayr & S. W.....	25.639	8,546	219,111
Chicago, Burlington & Quincy—Humboldt & Shenandoah.....	14.35	8,546	122,633
Chicago, Burlington & Quincy—Keokuk & Western.....	14.18	8,546	121,182
Chicago, Burlington & Quincy—Des Moines & K. C.....	26.630	8,546	227,631
Delaware	109.022		805,783
Chicago Great Western—Main Line.....	25.624	7,567	192,897
Dubuque & Sioux City—Main Line.....	24.46	7,541	184,453
Dubuque & Sioux City—Cedar Rapids Branch.....	14.07	7,541	106,102
Manchester & Onedia Railway.....	8.028	2,590	20,970
Chicago, Milwaukee & St. Paul—Davenport & N. W.....	28.39	8,162	232,372
Chicago, Milwaukee & St. Paul—Dubuque & S. W.....	7.95	8,162	64,888
Des Moines	77.076		649,881
Burlington, Cedar Rapids & Northern—Main Line.....	21.18	7,795	165,088
Chicago, Burlington & Quincy—Main Line.....	18.07	8,546	154,426
Chicago, Burlington & Quincy—Keokuk & St. P.....	8.98	8,546	76,743
Chicago, Burlington & Quincy—Burlington & N. W.....	12.969	8,546	111,094
Muscatine, Burlington & Southern Ry.....	16.75	3,600	33,500
Dickinson	50.07		369,650
Burl., Cedar Rapids & Northern—O. R. I. F. & N. W.....	29.82	7,795	233,446
Minneapolis & St. Louis—Southwestern Div.....	7.92	4,617	36,567
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	12.33	8,162	100,637
Dubuque	123.296		968,276
Chicago, Burlington & Quincy—Northern Division.....	.532	8,546	4,546
Chicago Great Western—Main Line.....	31.294	7,567	236,121
Chicago, Milwaukee & St. Paul—Dubuque Division.....	32.81	8,546	281,735
Chicago, Milwaukee & St. Paul—Cascade Branch.....	19.59	8,162	159,159
Dubuque & Sioux City—Main Line.....	30.42	7,541	229,397
Chicago, Milwaukee & St. Paul—Dubuque & S. W.....	7.79	8,162	63,582
Dunleith & Dubuque Bridge Co.....	1.01	7,600	7,676
Emmet	78.93		553,398
Burl., Cedar Rapids & Northern—Germania Division.....	20.02	7,795	156,055
Burl., Cedar Rapids & Nor.—C. B. I. F. & N. W.....	16.29	7,795	126,279
Minneapolis & St. Louis—Southwestern Div.....	18.33	8,162	150,460
Chicago & North-Western—Fox Lake Branch.....	18.78	9,775	183,574
Esayette	132.161		1,041,933
Chicago Great Western—Oelwein-Clarion Branch.....	7.349	7,567	55,610
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	44.43	7,795	346,487
Burl., Cedar Rapids & Northern—Chi., Decatur & Minn.....	.31	7,795	2,416
Chicago Great Western—Main Line.....	19.841	7,567	150,137
Chicago Great Western—Southern Branch.....	6.991	7,567	52,901
Chicago, Milwaukee & St. Paul—Volga Branch.....	16.29	8,162	133,254
Chicago, Milwaukee & St. Paul—Davenport & N. W.....	37.02	8,162	302,157
Floyd	87.75		587,999
Burlington, Cedar Rapids & Northern—Main Line.....	29.38	7,795	228,622
Dubuque & Sioux City—Mona Branch.....	19.18	7,541	144,692
Chicago & North-Western—Iowa, Minnesota & N. W.....	.02	9,775	196
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.....	24.82	8,162	202,581
Charles City Western Railway.....	23.35	3,560	81,725

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Franklin	106,322		686,293
Burl., Cedar Rapids & Nor.—Cedar Rap., I. F. & N. W.	12.43	7,795	97,891
Chicago Great Western—Mason City & Ft. D.—Main Line	1,353	7,567	10,248
Chicago Great Western—Oelwein-Clarion Branch	24.144	7,567	182,698
Dubuque & Sioux City—Main Line	1.10	7,541	8,295
M. & St. L. Ry.—Iowa Central—Main Line	27.251	4,617	125,726
M. & St. L. Ry.—Belmond Branch	15.774	4,617	72,829
C., R. I. & P. Ry.—St. P. & K. C. Short Line	25.198	7,795	195,710
Fremont	70,403		569,090
Chicago, Burlington & Quincy—Neb. City Branch	19.743	8,546	168,707
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	12.129	8,546	103,746
Chicago, Burlington & Quincy—K. City, St. J. & C. B.	29.783	8,546	254,226
Wabash-Omaha & St. Louis Line	8.74	4,839	42,120
Greene	75.79		570,344
Minn. & St. Louis—Des Moines & Ft. Dodge Div.	33.06	4,617	152,468
Chicago & North-Western—Main Line	24.19	9,775	236,457
Chicago, Milwaukee & St. Paul—Des Moines Div.—M. L.	27.36	8,162	223,312
Ft. Dodge, Des Moines & Southern	1.18	3,700	4,107
Grundy	65,423		570,052
Burlington, Cedar Rapids & Northern—Pacific Div.	14.85	7,795	115,755
Bur., Cedar Rap. & Nor.—C., R., I. F. & N. W.	11.29	7,795	88,785
Chicago Great Western—Southern Branch	7.923	7,967	63,946
Chicago & North-Western—Iowa, Minn. & N. W.	15.47	9,775	150,544
Chicago & North-Western—Toledo & Northwestern	12.79	7,967	101,922
Guthrie	70.96		561,869
Chicago, Rock Island & Pacific—Iowa Div.	19.39	7,795	150,442
Chicago, Rock Island & Pacific—Guthrie Center Branch	14.31	7,795	111,195
Chicago, Milwaukee & St. Paul—Iowa Division	19.56	8,162	159,649
Chicago, Milwaukee & St. Paul—Des M. Div.—Main Line	16.90	8,162	138,672
Hamilton	81.29		710,107
Ft. Dodge, Des Moines & Southern R'y	5.70	3,700	21,312
Chicago & North-Western—Des Moines & Minneapolis	7.45	9,775	72,824
Chicago & North-Western—Toledo & N. W.	45.38	9,775	445,544
Dubuque & Sioux City—Main Line	22.69	7,541	170,427
Hancock	108,696		723,853
Burlington, C. R. & N.—Garner Div.	21.09	7,795	164,396
Burlington, C. R. & N.—C. R., I. F. & N. W.	24.06	7,795	187,224
M. & St. L. Ry.—Iowa Central & Western	13.66	6,617	90,416
Minneapolis & St. Louis—Southern Div.	25.71	4,617	118,793
Chicago, M. & St. P.—Iowa & Dakota Div.	24.15	8,162	197,112
Hardin	148,853		1,104,244
Burlington, Cedar Rapids & Northern—Main Line	17.89	7,795	139,452
M. & St. L. Ry.—Iowa Central—Main Line	28.769	4,617	132,826
Chicago & North-Western—Toledo & N. W.	24.81	9,775	242,518
Chicago & North-Western—Alden Branch	36.49	9,775	356,060
Dubuque & Sioux City—Main Line	22.75	7,541	170,629
Chicago, R. I. & P. Ry.—St. Paul & K. C. Short Line	27.234	7,795	212,289
Harrison	114,229		1,035,254
Dubuque & Sioux City—Omaha District	29.42	7,541	221,896
Chicago & North-Western—Main Line	39.53	9,775	386,476
Chicago & North-Western—Soldier River Branch	13.12	9,775	128,248
Chicago & North-Western—Sioux City Branch	32.40	9,775	316,710
Chicago, Milwaukee & St. P.—Chicago & O. B. Div.	7.01	8,162	57,216
Chicago Great Western—Mason City & Ft. D.—Main Line	1.910	7,567	14,748
Henry	75.631		571,110
Chicago, Burlington & Quincy—Main Line	19.364	8,546	165,485
Chicago, Burlington & Quincy—Ft. Madison Branch	2.670	8,546	22,818
Chicago, Burlington & Quincy—Burlington & Western	10.679	8,546	91,362
Chicago, Burlington & Quincy—Burlington & Northwestern	9.520	8,546	81,338
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	14.25	8,546	121,789
M. & St. L.—Eastern Division	19.148	4,617	88,495

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Howard	38,021		390,022
Chicago Great Western—Main Line	12.02	7,567	90,858
Chicago Great Western—Wiscoon, M. & P.	1,511	7,567	11,434
Chicago, Milwaukee & St. P.—Iowa-Minn. Div.	24.38	8,162	198,990
Humboldt	80.39		675,692
Burl., C. R. & N.—Cedar Rapids, I. F. & Northwestern	24.09	7,795	184,797
Minneapolis & St. Louis—Des Moines, M. & P.	6.34	4,617	29,272
Minneapolis & St. Louis—Main Line	23.42	4,617	108,130
Chicago & North-Western—Toledo & N. W.	35.14	9,775	343,493
Ia	40.28		380,755
Dubuque & Sioux City—Onawa Branch	2.22	7,541	16,741
Chicago & North-Western—Maple River Branch	38.16	9,775	373,014
Iowa	57.84		462,823
Chicago, Rock Island & Pacific—Iowa Division	25.25	7,795	196,853
Chicago, Milwaukee & St. Paul—Kansas City Division	32.59	8,162	266,000
Jackson	89.71		735,702
Chicago & North-Western—Iowa Midland Branch	14.60	9,775	143,715
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	12.92	8,162	105,454
Chicago, Milwaukee & St. Paul—Dubuque Div.	31.94	8,162	263,848
Chicago, Milwaukee & St. Paul—Casside Branch	16.12	8,162	131,571
Chicago, Milwaukee & St. Paul—Maquoketa Branch	2.89	8,162	23,588
Chicago, Milwaukee & St. Paul—Green Island Branch	12.14	8,162	99,087
Jasper	133,078		898,227
Collax Northern R'y	7.414	2,900	21,428
Chicago Great Western—Southern Branch	19,632	7,567	147,929
Chicago, Rock Island & Pacific—Iowa Division	34.28	7,795	267,922
Chi., Rock Island & Pac.—Newton & Monroe Branch	17.02	7,795	132,679
Chicago, Rock Island & Pacific—Keokuk & Des Moines	17.52	7,795	136,968
M. & St. L. Ry.—Iowa Central—Main Line	3,991	4,617	18,426
M. & St. L. Ry.—State Center Branch	5,928	4,617	27,370
M. & St. L.—Newton Branch	23,253	4,617	107,359
Interurban Railway	5.43	3,500	19,075
Jefferson	87,552		719,831
Chicago, Burlington & Quincy—Main Line	21,096	8,546	180,112
Chicago, Burlington & Quincy—Ft. Madison Branch	13.00	8,546	111,098
Chicago, Burlington & Quincy—Burlington & Western	17,784	8,546	151,982
Chicago, Rock Island & Pacific—Southwestern Div.	26.37	7,795	205,854
M. & St. L.—Eastern Division	1,792	4,617	8,274
Chicago, Milwaukee & St. P.—Hutledge-Muscataine Div.	4.62	8,162	37,811
Johnson	91.23		685,831
Burlington, Cedar Rapids & Northern—Main Line	16.03	7,795	125,100
Muscataine & Iowa City Ry. and B., C. R. & N.—Musc.	7.96	7,795	55,903
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	12.15	7,795	94,709
Muscataine & Iowa City Ry. and B., C. R. & N.—Iowa	10.29	7,795	80,590
City & Western	27.29	7,795	212,021
Chicago, Rock Island & Pacific—Iowa Division	18.37	3,700	67,969
Cedar Rapids & Iowa City Railway	95.69		819,802
Jones	32.98		234,629
Chicago & North-Western—Iowa Midland Branch	25.47	8,162	207,886
Chicago, Milwaukee & St. Paul—Iowa Division	37.67	8,162	307,843
Chicago, Milwaukee & St. Paul—Dubuque & Northwestern	19.78	8,162	161,444
Keokuk	153,966		1,174,227
Chicago, Milwaukee & St. Paul—Hutledge-Muscataine Div.	9.28	8,162	76,509
Muscataine & Iowa City Ry. and B., C. R. & N.—Iowa	31.26	7,795	244,415
Chicago, Burlington & Quincy—Burlington & Western	13.443	8,546	114,884
Chicago, Rock Island & Pacific—Okaloosa Div.	23.79	7,795	201,683
M. & St. L.—Eastern Div.	38,343	4,617	175,629
Chicago & North-Western—Ottumwa, C. F. & St. Paul	16.89	9,775	165,100
Chicago, Milwaukee & St. P.—Kansas City Div.	29.70	8,162	259,874

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Kossuth	144.601		1,180,800
Burlington, Cedar Rapids & Nor.—Germania Div.	25.82	7,795	201,296
Burlington, Cedar Rapids & Nor.—Garnier Div.	3.01	7,795	23,139
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	10.27	7,795	80,354
M. & St. L.—Iowa Central & Western.	14.551	4,617	67,182
Minneapolis & St. Louis—Southern Div.	7.80	4,617	36,013
Chicago & North-Western—Fox Lake Branch.	11.75	9,775	114,860
Chicago & North-Western—Toledo & Northwestern.	46.51	9,775	454,635
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division.	24.35	8,162	198,745
Lee	159.096		1,606,123
Atchison, Topeka & Santa Fe Railway	19.80	26,232	521,754
Chicago, Burlington & Quincy—Fort Madison Branch.	23.54	8,546	219,219
Chicago, Burlington & Quincy—Chi., B. & K. C.	16.80	8,546	144,342
Chicago, Burlington & Quincy—Keokuk & St. Paul.	33.246	8,546	284,975
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	36.75	8,546	314,065
Chicago, Rock Island & Pacific—Keokuk & Des Moines.	27.15	7,795	211,698
Linn	220.13		1,635,815
Cedar Rapids—Iowa City Ry.	36.28	2,700	97,236
Burlington, Cedar Rapids & Nor.—Main Line	21.67	7,795	168,917
Burlington, Cedar Rapids & Nor.—Milwaukee Div.	21.93	7,735	164,245
Dubuque & Sioux City—Cedar Rapids Branch.	27.78	7,541	209,489
Chicago & North-Western—Main Line	29.38	9,775	287,189
Chicago, Milwaukee & St. Paul—Iowa Division	25.80	8,162	210,580
Chicago, Milwaukee & St. Paul—Kansas City Div.	17.37	8,162	141,774
Chicago, Milwaukee & St. Paul—Dubuque & South W.	8.11	8,162	66,194
Chicago, Milwaukee & St. Paul—Dubuque & South W.	21.94	8,500	186,450
Waterloo, Cedar Falls & Nor. Ry.	20.71	5,000	103,550
Louis	96.647		533,114
Chicago, Milwaukee & St. Paul—Muscatine Line	6.11	8,162	49,870
Muscatine, Burlington & Southern Ry.	23.33	40,600	946,600
Burlington, Cedar Rapids & Northern—Main Line	23.15	7,795	180,454
Chicago, Burlington & Quincy—Burl. & Northwestern.	3.148	8,546	26,962
Chicago, Rock Island & Pacific—Southwestern Div.	18.59	7,795	148,027
M. & St. L.—Eastern Division	21.919	4,617	101,200
Lucas	69.955		582,583
Chicago, Burlington & Quincy—Main Line	39.853	8,546	339,486
Chicago, Burlington & Quincy—Chariton Branch.	13.741	13,546	184,431
Chicago, Burlington & Quincy—C. D. M. & Southern.	9.051	8,546	77,250
C., R. I. & P.—St. P. & K. C. Short Line.	20.31	7,795	158,318
Lyon	110.40		944,230
Great Northern Railway	18.42	6,400	119,545
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	37.82	7,795	294,860
Chicago, St. P., Minn. & Omaha—Rock River Branch.	17.44	14,000	244,200
Dubuque & Sioux City—Sioux Falls Branch.	34.26	7,541	257,945
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	9.42	8,162	76,880
Chicago, Milwaukee & St. P.—Sioux City & Dak. Div.	3.04	8,162	24,812
Madison	56.625		421,592
Chicago, Burlington & Quincy—Des Moines & K. C.	12.570	8,546	107,291
Chicago Great Western—Southern Branch	19.460	7,567	147,299
Chicago, Rock Island & Pacific—Iowa Division	8.50	7,795	66,257
Chicago, Rock Island & Pacific—D. M., Indiana & W.	12.90	7,795	100,565
Creston, Waterent & D. M. Ry.	3.38	500	1,690
Maxbaska	161.517		1,185,063
Muscatine & Iowa City Ry. and B., C. R. & N.—Iowa City & Western	4.37	7,795	34,064
Chicago, Burlington & Quincy—Burlington & Western.	26.746	8,546	228,571
Chicago, Rock Island & Pacific—Oskaloosa Division.	29.87	7,795	231,481
Chicago, Rock Island & Pacific—Keokuk & Des Moines.	31.35	7,795	243,423
M. & St. L. Ry.—Iowa Central—Main Line.	25.253	4,617	116,263
M. & St. L.—Newburg Branch.	7.282	4,617	34,063
M. & St. L.—Eastern Branch.	14.430	9,617	138,611
Chicago & North-Western—Ottumwa, C. F. & St. Paul	13.66	9,775	132,526
Chicago & North-Western—Southern Iowa Ry Branch.	19.15	9,775	187,191
Oskaloosa & Buxton Electric Railway.	2.30	3,700	8,510

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Marion	131.007		914,287
Chi., Burl. & Quincy—Albia, Knoxville & Des Moines.	39.204	8,546	335,037
Chicago, Rock Island & Pacific—Oskaloosa Division.	12.52	7,795	97,693
Chicago, Rock Island & Pacific—Keokuk & Des Moines.	14.65	7,795	114,190
Wabash—Des Moines & St. Louis.	39.00	4,820	187,080
Chicago, Burlington & Quincy—Burlington & Western.	8.03	8,546	68,662
C., R. I. & P.—St. Paul & K. C. Short Line.	16.37	7,795	127,604
Wabash—Coal Switches	9.300	4,820	45,115
Marshall	149.543		1,092,231
Chicago Great Western—Southern Branch	31.818	7,567	240,767
M. & St. L. Ry.—Iowa Central—Main Line	29.868	4,617	137,900
M. & St. L.—Story City Branch.	15.227	4,617	70,303
Chicago & North-Western—Main Line	25.99	9,775	254,052
Chicago, Milwaukee & St. Paul—Iowa Division.	24.59	8,162	200,268
M. & St. L.—State Center Branch.	39.65	4,617	182,341
Mills	161.677		707,284
Tabor & Northern Railway	10.775	3,900	42,075
Chicago, Burlington & Quincy—Main Line	37.633	8,546	321,666
Chicago, Burlington & Quincy—Seb. City, S. & N. E.	8.918	8,546	76,213
Chicago, Burlington & Quincy—Hastings & Avoca.	19.483	8,546	166,588
Wabash—Omaha & St. Louis Line	25.94	4,820	125,039
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.	17.063	8,546	145,512
Mitchell	74.585		508,199
Chicago Great Western—Main Line	9.886	7,567	74,807
Chicago Great Western—Mason City & Ft. D.—Main Line	5.305	7,567	40,143
Dubuque & Sioux City—Mona Branch.	22.73	7,541	171,332
Dubuque & Sioux City—Stacyville Railroad	7.93	7,541	59,860
Chicago, Milwaukee & St. Paul—Austin Branch.	7.75	8,162	63,252
Chicago Great Western—Wis., Minn. & Pacific.	20.954	7,567	158,802
Monona	113.70		1,000,522
Dubuque & Sioux City—Onawa Branch.	16.32	7,541	123,069
Chicago & North-Western—Maple River Branch.	24.35	9,775	238,021
Chicago & North-Western—Soldier River Branch.	19.75	9,775	193,056
Chicago & North-Western—Sioux City & Pac. Branch.	25.75	9,775	251,795
Chicago, Milwaukee & St. Paul—Sioux City Branch.	27.53	8,162	224,679
Monroe	121.681		709,681
Iowa Southern Utilities Co.	16.83	2,900	48,795
Chicago, Burlington & Quincy—Main Line	27.913	8,546	238,568
Chicago, Burlington & Quincy—Albia, K. & D. M.	10.772	8,546	92,058
Wabash—Des Moines & St. Louis Line	21.94	4,820	105,750
M. & St. L. Ry.—Iowa Central—Main Line.	13.584	4,617	62,718
Chicago & North-Western—Southern Iowa Branch.	2.40	9,775	23,490
Chicago & North-Western—Iowa Southern Branch.	13.77	9,775	134,092
Chicago, Milwaukee & St. Paul—K. C. Division.	10.47	8,162	85,456
Albia Ry. and Light Co.	10.00	3,900	39,000
Montgomery	48.427		413,876
Chicago, Burlington & Quincy—Main Line.	25.002	8,546	213,358
Chicago, Burl. & Quincy—Brownsville & Nodaway Valley	2.418	8,546	20,664
Chicago, Burl. & Quincy—Nebraska City Branch.	7.098	8,546	60,530
Chicago, Burl. & Quincy—Red Oak & Atlantic.	12.430	8,546	106,304
Muscatine	145.67		1,029,736
Chicago, Milwaukee & St. Paul—Muscatine Line.	16.72	8,162	136,460
Muscatine, Burlington & Southern Ry.	7.72	2,000	15,440
Burlington, Cedar Rapids & Nor.—Main Line	18.91	7,795	147,408
C., R. I. & P.—Burlington, Cedar Rapids & Nor.—Muscatine Division	19.21	7,795	149,741
Chicago, Rock Island & Pacific—Iowa Division	24.85	7,795	193,705
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dak.	7.12	7,795	55,590
Chicago, Rock Island & Pacific—Southwestern Division.	22.77	7,795	177,622
Chicago, Rock Island & Pacific—Wilton Branch.	11.97	7,795	93,306
Clinton, Davenport & Muscatine Ry.	16.40	3,700	60,680

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
O'Brien	06.52		845,741
Chicago, Rock Island & Pacific—Gowrie & Northwestern	13.22	7,795	103,049
Chicago, St. Paul, Minn., & Omaha—Main Line	6.61	14,000	92,067
Dubuque & Sioux City—Sioux Falls Branch	27.37	7,541	206,397
Chicago & North-Western—Toledo & Northwestern	25.30	9,775	247,307
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.02	8,162	196,051
Oseola			
Burlington, Cedar Rapids & N.—C. R., I. F. & N. W.	57.60		561,633
Chicago, Rock Island & Pacific—Gowrie & Northwestern	26.29	7,795	204,930
Chicago, St. Paul, Minn., & Omaha—Main Line	13.33	7,735	103,967
Chicago, St. Paul, Minn., & Omaha—Main Line	17.98	14,000	252,729
Page			
Chicago, Burlington & Quincy—Neb. City Branch	118.092		832,280
C., B. & Q.—Brounsville & Nodaway V. Branch	22.81	8,546	196,843
C., B. & Q.—Clarinda, College Springs & S. W.	17.708	8,546	151,845
Chicago, Burlington & Quincy—Humeaton & Shenandoah	27.13	8,546	231,853
C., B. & Q.—K. C., St. J. & C. B., Tarkio Valley R. R.	2.174	8,546	18,579
Wabash—Omaha & St. Louis Line	19.83	4,829	95,580
Iowa & Southwestern Railway	17.18	2,250	38,455
Palo Alto			
Burlington, C. B. & Nor.—C. R., Iowa Falls & N. W.	74.86		532,775
Minneapolis & St. Louis—Des Moines & Ft. Dodge	27.29	7,795	212,725
Chicago & North-Western—Fox Lake Branch	20.49	4,617	94,692
Chicago, Milwaukee & St. P.—Iowa & Dakota Division	2.74	9,775	26,783
Chicago, Milwaukee & St. P.—Iowa & Dakota Division	24.34	8,162	198,063
Plymouth			
Great Northern Railway	113.12		961,198
Chicago, St. P., Minn., & Omaha—Main Line	25.29	4,499	164,132
Chicago & North-Western—Maple River Branch	9.48	14,000	133,280
Chicago, Milwaukee & St. Paul—Sioux City & Dakota	7.96	9,775	77,809
Dubuque & Sioux City—Main Line	15.00	8,162	122,430
Chicago & North-Western—Hawarden Branch	34.87	7,541	262,955
Chicago & North-Western—Hawarden Branch	20.52	9,775	200,385
Pocahontas			
Minneapolis & St. Louis—Des Moines & Ft. Dodge	91.10		795,361
Chicago, Rock Island & Pacific—Gowrie & Northwestern	16.74	4,617	77,280
Chicago & North-Western—Toledo & Northwestern	29.40	7,795	229,373
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	24.18	9,775	236,359
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	11.01	8,162	89,894
Dubuque & Sioux City—Main Line	9.77	7,541	73,676
Polk			
Minneapolis & St. Louis—Des Moines & Ft. Dodge	251.304		2,163,708
Wabash—Des Moines & St. Louis Line	8.56	4,617	39,522
Chicago & North-Western—Des Moines & Minn. Branch	15.01	4,820	72,348
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	24.16	9,775	236,164
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	16.67	8,162	136,372
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	10.61	8,162	81,702
Interurban Railway	34.91	3,500	122,185
Des Moines Union Railway	4.175	106,065	438,646
C., B. & Q.—Albia, K. & D. M. and D. M. & K.	10.125	8,546	86,614
Chicago, Burl. & Quincy—Des Moines & Kansas City	8,546	63,480	540,000
Chicago Great Western—Southern Branch	29.022	7,567	219,685
Chicago, Rock Island & Pacific—Iowa Division	27.73	7,795	216,155
Chicago, Rock Island & Pacific—D. M., I. & W.	7.66	7,795	59,709
Chicago, Rock Island & Pacific—Keokuk & D. M.	17.14	7,795	133,602
Des Moines Terminal Railway	.91	11,000	10,010
Iowa Transfer Railway	.21	30,000	6,300
Fort Dodge, Des Moines & Southern	19.08	3,700	70,500
C., R. I. & P.—St. Paul & K. C. Short Line	21.304	7,735	166,064
Des Moines City Railway	3.91	14,600	54,740

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Pottawattamie	301.073		1,761,800
Omaha Bridge & Terminal Railway	.50	14,024	7,012
Chicago, Burlington & Quincy—Red Oak & Atlantic	1.096	8,546	17,058
Chicago, Burlington & Quincy—Hastings & Avoca	5.244	8,546	44,815
Chicago, Burlington & Quincy—K. C., St. J. & C. B.	8.380	8,546	70,761
Chicago, Rock Island & Pacific—Iowa Division	45.29	7,795	352,635
Chicago, Rock Island & Pacific—Carson Branch	17.73	7,795	138,205
Chicago, Rock Island & Pacific—Harlan Branch	1.16	7,795	9,042
Wabash—Omaha & St. Louis Line	11.22	4,820	54,080
Dubuque & Sioux City—Omaha District	19.72	7,541	148,767
Union Pacific—Main Line	2.06	73,100	150,580
Union Pacific—Union Avenue Line	1.72	73,100	125,782
Chicago & North-Western—Main Line	19.06	9,775	186,311
Chicago, Milwaukee & St. Paul—Iowa Division	36.50	8,162	297,628
Chicago Great Western—Mason City & Ft. D.—Main Line	28.373	7,567	214,698
Iowa & Omaha Short Line	12.13	2,000	24,200
Poweshiek			
Muscatine & Iowa City Ry. Co., C., R. I. & P., and Burlington, Cedar Rapids & Northern—Iowa City & Western	96.013		686,042
Chicago, Rock Island & Pacific—Iowa Division	6.50	7,795	50,667
Chicago, Rock Island & Pacific—Iowa Division	25.69	7,795	200,253
M. & St. L. Ry.—Iowa Central—Main Line	22.011	105,720	2,321,780
M. & St. L.—Montezuma Branch	13.61	4,617	62,827
M. & St. L.—Newton Branch	.072	4,617	332
Chicago & North-Western—Ottumwa, C. F. & St. P.	27.23	9,775	266,173
Ringold			
Chicago, Burl. & Quincy—Leon, Mt. Ayr & S. Western	79.809		658,651
Chicago, Burl. & Quincy—Humeaton & Shenandoah	28.642	8,540	244,715
Chicago Great Western—Southern Branch	27.298	8,546	233,022
Chicago Great Western—Southern Branch	23.809	7,967	189,844
Sac			
Dubuque & Sioux City—Omaha District	107.53		977,859
Chicago & North-Western—Maple River Branch	18.96	7,541	142,977
Chicago & North-Western—Boyer Valley Branch	54.02	9,775	528,045
Chicago & North-Western—Boyer Valley Branch	6.83	9,775	66,793
Chicago & North-Western—Toledo & Northwestern	8.57	9,775	83,772
C., M. & St. P.—Des M. Div.—Storm Lake Branch	19.15	8,162	156,392
Scott			
Davenport, Rock Island & North Western Ry.	155.99		1,071,589
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	24.79	6,085	150,242
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	25.64	7,793	199,863
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dak.	13.65	7,795	106,401
Chicago, Rock Island & Pacific—Iowa Division	13.77	7,795	107,337
Chicago, Rock Island & Pacific—Southwestern Div.	12.10	7,795	94,314
Chicago, Milwaukee & St. Paul—Davenport & N. W.	12.10	8,162	99,619
Chicago, Milwaukee & St. Paul—Maquoketa Branch	7.80	8,162	63,664
Chicago, Milwaukee & St. Paul—Muscatine Line	6.44	8,162	5,224
Clinton, Davenport & Muscatine Railway	31.06	3,700	114,922
Shelby			
Atlantic Northern Railway	65.724		765,888
Chicago, Rock Island & Pacific—Iowa Division	2.97	1,500	4,455
Chicago, Rock Island & Pacific—Iowa Division	6.42	7,795	50,043
Chicago, Rock Island & Pacific—Harlan Branch	10.73	7,795	83,640
Chicago & North-Western—Iowa Southwestern Branch	18.72	9,775	182,988
Chicago, Milwaukee & St. Paul—Iowa Division	24.07	8,162	196,459
Chicago Great Western—Mason City & Ft. D.—Main Line	32.814	7,567	248,303
Sioux			
Great Northern Railway	156.48		1,430,115
Chicago, St. Paul, Minn., & Omaha—Main Line	27.39	6,490	177,177
Chicago, St. Paul, Minn., & Omaha—Main Line	22.09	14,600	319,565
Dubuque & Sioux City—Sioux Falls Branch	7.08	7,541	53,290
Chicago & North-Western—Foido & N. W.	35.06	9,775	342,711
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	39.08	8,162	319,351
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	16.88	8,162	137,775
Chicago, Milwaukee & St. Paul—Eden Branch	8.99	8,162	73,876
Chicago & North-Western—S. C., Dak.	7.63	9,775	74,583
Chicago & N.-W.—Hawarden Branch on T. & N. W.	2.37	9,775	23,167

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Story	142.029	4,617	1,074,077
Minneapolis & St. Louis—Iowa Cent., Story City Branch	19.470	24,253	80,921
Chicago & North-Western—Main Line	24.253	9,775	236,848
Chicago & North-Western—Des Moines & Minneapolis	25.73	9,775	251,611
Chicago, Milwaukee & St. Paul—Iowa Division	24.06	8,162	201,275
Port Dodge, Des Moines & Southern	19.32	3,700	71,484
C., R. I. & P. Ry.—S. P. & K. C. Short Line	28.613	7,795	223,088
Tama	138.036		1,225,120
Burlington, Cedar Rapids & Nor.—Pacific Division	18.17	7,795	141,635
Chicago Great Western—Southern Branch	13.026	7,567	98,541
Chicago & North-Western—Main Line	25.34	9,775	247,066
Chicago & North-Western—Ottumwa, C. P. & St. P.	11	9,775	1,075
Chicago & North-Western—Iowa, Minn. & N. W.	20.31	9,775	200,289
Chicago & North-Western—Toledo & Northwestern	22.14	9,775	216,418
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	26.41	8,162	215,528
Tama & Toledo Ry.	2.55	3,700	10,915
Taylor	60.787		513,828
Chicago, Burlington & Quincy—Creston Branch	28.668	8,546	239,356
Chicago, Burlington & Quincy—Humboldt & Shenandoah	27.000	8,546	230,742
Chicago Great Western—Southern Branch	5.779	7,567	43,720
Union	73.489		545,972
Chicago, Burlington & Quincy—Main Line	24.779	8,546	211,761
Chicago, Burlington & Quincy—Creston Branch	10.742	8,546	91,801
Chicago, Burlington & Quincy—Creston & Northern	7.922	8,546	67,701
Chicago Great Western—Southern Branch	23.506	7,567	179,884
Creston, Winterset & D. M. Ry.	7.45	500	3,725
Van Buren	80.29		656,737
Chicago, Burlington & Quincy—Ft. Madison Branch	14.72	8,546	125,797
Chicago, Burlington & Quincy—Chi., Burl. & K. C.	27.33	8,546	233,562
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	7,795	35,077
Chicago, Rock Island & Pacific—Keokuk & Des Moines	33.65	7,795	262,301
Wapello	116.036		910,717
Chicago, Mil. & St. P.—K. C. Division	27.94	8,162	228,046
Chicago, Milwaukee & St. Paul—Muscatine Line	15.87	8,162	131,207
Chicago, Burlington & Quincy—Main Line	20.723	8,546	177,376
Chicago, Rock Island & Pacific—Southwestern Div.	7.72	7,795	60,177
Chicago, Rock Island & Pacific—Keokuk & Des Moines	20.97	7,795	163,616
Wabash—Main Line	9.843	4,820	47,259
M. & St. L. Ry.—Iowa Central—Main Line	.01	4,617	46
Warren	112.129		913,105
Chi., Burl. & Quincy—Albia, K. & D. M. & D. M. & K.	7.606	8,546	65,779
Chicago, Burlington & Quincy—Chariton, D. M. & South.	21.429	8,546	183,218
Chicago, Burl. & Quincy—Des Moines & K. C.	27.257	8,546	232,793
Chicago Great Western—Southern Branch	15.787	7,567	119,460
Chicago, Rock Island & Pacific—D. M., Indianola & W. C.	26.52	7,795	206,723
C., R. I. & P. Ry.—St. P. & K. C. Short Line	13.96	7,795	104,141
Washington	128.483		994,073
Chicago, Milwaukee & St. Paul—Muscatine Line	26.20	8,162	213,844
Muscatine & Iowa City Ry. Co. and Burlington, Cedar Rapids & Northern—Muscatine Division	4.31	7,795	33,596
Muscatine & Iowa City Ry. Co. and Burlington, Cedar Rapids & Northern—Iowa City & Western	21.01	7,795	163,772
Chicago, Burlington & Quincy—Burlington & Western	13.875	8,546	118,676
Chicago, Burlington & Quincy—Burlington & Northwtrn	34.10	8,546	291,216
Chicago, Rock Island & Pacific—Southwestern Div.	14.25	7,795	111,078
Chicago, Rock Island & Pacific—Oskaloosa Division	14.25	7,795	111,078
Minneapolis & St. Louis—Iowa Cent., Eastern Division	11.724	4,617	54,130
Wayne	94.133		796,859
Chicago, Burlington & Quincy—Chariton Branch	6.803	8,546	58,006
Chicago, Burlington & Quincy—Keokuk & Western	20.80	8,546	178,184
Chicago, Rock Island & Pacific—Southwestern Division	27.76	7,795	216,289
Chicago, Milwaukee & St. Paul—Kansas Div.	14.96	8,162	122,104
C., R. I. & P. Ry.—St. P. & K. C. Short Line	14.86	7,795	114,274

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Webster	235.152		1,416,261
Chicago Great Western—Mason C. & Ft. D.—Main Line	27.731	7,567	209,840
Minneapolis & St. Louis—Des Moines & Ft. Dodge	32.47	4,617	149,914
Chicago, Rock Island & Pacific—Gowrie & Northwestern	7.41	7,795	57,790
Dubuque & Sioux City—Main Line	27.34	7,541	204,171
Dubuque & Sioux City—Omaha District	5.97	7,541	45,020
Minneapolis & St. Louis—Main Line	35.21	4,617	162,565
Chicago & North-Western—Toledo & Northwestern	25.96	9,775	253,759
Chicago Great Western—Lehigh Branch	15.751	7,567	119,188
Ft. Dodge, Des Moines & Southern	57.31	3,700	212,047
Winnebago	58.50		412,622
Burlington, C. R. & Nor.—Germania Division	4.92	7,795	38,351
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	21.29	7,795	165,955
Minneapolis & St. Louis—Main Line	29.92	4,617	94,588
Chicago & North-Western—Iowa, Minn. & Northwestern	11.43	9,775	111,728
Winnebush	82.72		696,351
Burlington, Cedar Rapids & Nor.—Milwaukee Division	1.99	7,795	8,292
Burl., Cedar Rapids & Nor.—Chicago, Decorah & Minn.	22.94	7,795	178,817
Chicago, Milwaukee & St. Paul—Decorah Branch	16.96	8,162	138,428
Chicago, Milwaukee & St. Paul—Decorah Branch	9.51	8,162	77,865
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.75	8,162	242,819
Chicago, Milwaukee & St. Paul—Davenport & N. W.	2.47	8,162	20,160
Woodbury	148.97		1,302,976
Chicago & North-Western—Maple River Branch	45.21	9,775	441,928
Chicago & North-Western—Sioux City & Pac. Branch	22.32	9,775	218,178
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.96	8,162	260,858
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	5.63	8,162	45,932
Sioux City Bridge Company	1.00	7,500	7,500
Sioux City Terminal Railway	1.57	10,000	15,700
Great Northern Railway	6.85	6,490	44,457
Chicago, St. Paul, Minn. & Omaha—Main Line	81	14,660	1,188,800
Dubuque & Sioux City—Main Line	6.15	7,541	46,131
Dubuque & Sioux City—Onawa Branch	25.94	7,541	195,614
C. & N. W.—Hawarden Branch (on C., St. P., M. & O. tracks)	1.56	9,775	15,249
Worth	62.378		469,778
Burlington, Cedar Rapids & Nor.—Main Line	6.80	7,795	53,006
Chicago Great Western—Mason C. & Ft. D.—Main Line	16.657	7,567	126,044
M. & St. L. Ry.—Iowa Central—Main Line	13.531	4,617	62,473
Minneapolis & St. Louis—Main Line	24	4,617	110,724
Chicago & North-Western—Iowa, Minn. & N. W.	13.78	9,775	134,059
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	8,162	91,980
Wright	139.190		1,602,023
Minneapolis & St. Louis—Belmond Branch	15.612	4,617	72,081
Chicago & North-Western—Toledo & Northwestern	23.85	9,775	233,134
C. R. I. & P., B. C. R. & N.—C. R., I. F. & N. W.	45.04	7,795	351,086
Chicago Great Western—Mason City & Ft. D.—Main L.	31.246	7,567	235,925
Chicago Great Western—M. C. & Ft. D.—Oelwein-Charlon	12.592	7,567	95,787

Note.—For total railway assessment see Tables Nos. 1 and 2.

TABLE NO. 7—RAILWAY EARNINGS AND TAXES.

Abstract of Reports of Railway Companies for the Year Ending December 31, 1917. (By Divisions.)

Name of Road	Miles Main Track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1917 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
<i>Atchison, Topeka & Santa Fe Ry.</i>	19,800	\$ 967,979.90	\$ 48,000.00	\$ 813,245.37	\$ 40,887.30	\$ 154,731.50	\$ 7,779.36			\$ 30,480.36
<i>Atlantic Northern Railway Co.</i>	17,000	39,063.77	2,333.10	33,021.08	1,977.71	6,042.60	335.45			1,322.88
<i>Chicago, Burlington & Quincy Ry.</i>	273,500	56,030								
(a) Main Line	273,500									
(b) Ft. Madison Branch	56,030									
(c) A. K. & D. M. & D. M. & K.	67,807									
(d) Chariton, D. M. & S.	30,489									
(e) Chariton Branch	29,541									
(f) Leon, Mt. Ayr & S. W.	54,281									
(g) Creston Branch	42,050									
(h) Creston & Northern	25,330									
(i) Western Iowa R. R.	29,265									
(j) Nebraska City Branch	39,359									
(k) Red Oak & Atlantic R. R.	17,993									
(l) Nebraska City, Sidney & N. E.	21,057									
(m) Hastings & Avoca R. R.	15,737									
(n) Northern Division	532									
(o) Burlington & Western R. R.	83,329									
(p) Burlington & N. W.	38,678									
(q) D. M. & Kansas City	94,298									
(r) St. Louis, Keokuk & N. W.	51,000									
(s) Keokuk & St. Paul R. R.	42,326									
(t) Keokuk & Western	73,249									
(u) Humeston & Shenandoah	65,748									
(v) Chicago, Burlington & K. C.	77,040									
(w) K. C., St. Joe & C. B.	56,925									
(x) Clarinda, C. S. & S. W.	17,768									
(y) Brownsville & Nodaway Valley	25,228									
(z) Tarkio Valley R. R.	4,174									
(a1) Iowa & St. Louis R. E.	5,430									
(a2) C. B. & Q. on D. R. I. & N. W.										
Totals and averages	1,365,000	\$ 13,309,691.00	\$ 9,958.75	\$ 9,316,928.55	\$ 6,822.58	\$ 4,282,763.08	\$ 3,136.17			\$ 615,536.77

<i>Chicago Great Western Ry.</i>										
(a) Main Line	142,400									
(b) Southern Branch	238,194									
(c) Cedar Falls Branch	7,520									
(d) Waverly Branch	21,871									
Mason City & Fort Dodge										
(e) Main Line	223,944									
(f) Oelslein-Clarion Branch	96,366									
(g) Lehigh Branch	13,751									
(h) Wisconsin, Minn. & Pacific	22,552									
Totals and averages	709,176	\$ 8,630,843.32	\$ 11,229.00	\$ 6,770,011.79	\$ 8,401.61	\$ 1,860,831.53	\$ 2,419.20			\$ 285,898.58
<i>Chicago, Milwaukee & St. P. Ry.</i>										
(a) Iowa Division	344,110									
(b) Green Island Branch	12,000									
(c) Kansas City Division	158,150									
(d) Sioux City Branch	90,270									
(e) Dubuque Division	130,183									
(f) Cascade Branch	35,020									
(g) Volga Branch	58,210									
(h) Waukon Branch	22,810									
(i) Davenport & Northwestern	151,070									
(j) Dubuque & Northwestern	43,630									
(k) Maquoketa Branch	31,193									
(l) Clinton Branch	19,280									
(m) Iowa & Minnesota Division	41,340									
(n) Decorah Branch	9,540									
(o) Austin Branch	27,650									
(p) Iowa & Dakota Division	201,490									
(q) Elkader Branch	19,200									
(r) Spirit Lake Branch	39,630									
(s) Eden Branch	8,990									
(t) Sioux City & Dakota Div.	40,520									
(u) D. M. Division—Main Line	150,420									
(v) D. M. Division—Boone Line	38,910									
(w) D. M. Div.—Storm Lake Br	38,580									
(x) Muscatine Line	76,940									
(y) Phyllis Line	6,660									
Totals and averages	1,808,460	\$ 18,657,402.85	\$ 9,074.70	\$ 15,025,248.30	\$ 8,041.52	\$ 3,612,244.57	\$ 1,933.27			\$ 813,750.10
<i>Chicago & Northwestern Ry.</i>										
(a) Main Line	350.33									
(b) Iowa Midland Branch	79.98									

*The above figures for Clinton Branch include earnings of \$84,016.38 and operating expenses of \$152,729.54 reported for the Davenport, Rock Island & North Western Ry.

†The above figures for Muscatine line include earnings of \$315,719.02 and operating expenses of \$284,855.97 on the mileage of the Chicago, Rock Island & Pacific Railway over which the C., M. & St. P. have trackage rights only.

TABLE NO. 7—CONTINUED.

Name of Road	Miles Main Track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1917 in Iowa	
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss			
						Total	Per mile	Total	Per mile		
(e) Stanwood & Tipton Branch.....	8.65										
(d) Ottumwa, C. F. & St. P.....	10.000										
(e) Moline Branch.....	21.55										
(f) Southern Iowa Branch.....	179.940										
(h) Boyer Valley Branch.....	21.770										
(i) Soddler River Branch.....	61.310										
(j) Fox Lake Branch.....	33.376										
(k) Iowa Ry. Coal & Mtg. Co.....	3.250										
(l) Des Moines & Minneapolis Br.....	57.340										
(m) Iowa Southwestern Branch.....	57.639										
(n) Iowa, Minn. & N. W. Branch.....	89.470										
(o) Sioux City & Pacific Branch.....	36.400										
(p) Alden Branch.....	383.200										
(q) Toledo & N. W. Branch.....	28.150										
(r) Hawarden Branch.....	13.770										
(s) Iowa Southern Branch.....											
Totals and averages	1,611.140	\$ 24,835,566.70	\$ 15,309.99	\$19,597,397.31	\$ 12,151.92	\$ 5,238,169.39	\$ 3,238.07				\$ 798,885.10
Chicago, Rock Island & Pacific Ry.											
(a) Iowa Division.....	318.370	7,271,985.29	22,811.30	4,801,876.58	15,022.09	2,470,108.71	7,758.61				
(b) Southwestern Division.....	192.500	3,772,338.29	19,637.51	2,708,238.13	14,062.30	1,064,100.16	5,565.21				
(c) Okaloosa Division.....	79.430	295,433.45	3,719.42	226,632.40	4,112.21			\$31,198.95	\$ 392.79		
(d) Wilton Branch.....	11.970	44,135.83	3,687.21	30,348.44	2,535.38	13,787.39	1,151.80				
(e) Newton & Monroe Branch.....	17.020	27,088.58	1,626.83	43,869.42	2,567.54			16,010.84	940.71		
(f) Des Moines, I. & W. Branch.....	147.080	223,892.67	4,755.58	292,449.57	4,724.93	1,443.10	30.65				
(g) Guthrie Center Branch.....	14.510	49,635.35	2,750.16	55,150.20	3,800.85			\$15,114.85	\$ 1,041.00	\$ 451,363.00	
(h) Audubon Branch.....	25.230	93,600.66	3,711.09	85,422.11	3,355.74	8,208.55	325.35				
(i) Griswold Branch.....	14.240	39,503.91	2,774.15	45,496.38	3,194.97			5,022.47	430.82		
(j) Carson Branch.....	17.730	51,566.39	2,928.43	65,157.53	3,674.99			13,501.19	766.57		
(k) Harlan Branch.....	11.800	25,354.46	2,182.88	31,594.58	2,649.67			5,550.12	466.79		
(l) Keosauqua Branch.....	4.500	9,238.09	2,046.24	14,569.69	3,233.36			5,791.00	1,287.02		
(m) Keokuk & Des Moines.....	162.230	418,138.36	3,810.96	350,290.21	3,374.61	58,848.15	636.35				
(n) Gowrie & Northwestern.....	169.720	737,070.33	4,540.85	749,694.82	4,618.02			12,034.49	77.77		
Burlington, Cedar Rapids & N. Ry.											
(a) Main Line.....	228.680	3,392,199.35	14,440.00	2,908,773.13	11,407.06	693,366.22	3,032.04				
(b) Muscatine Division.....	30.280	70,637.37	2,309.92	169,593.43	3,400.70			33,356.16	1,099.78		
(c) Milwaukee Division.....	94.150	361,783.12	2,780.49	332,804.34	3,534.83			71,021.22	754.34		
(f) Pacific Division.....	47.770	406,316.46	8,505.68	373,499.64	7,818.52	33,825.82	687.16				
(s) Iowa City & Western.....	73.630	146,940.29	1,995.60	233,356.75	3,196.47			88,415.49	1,200.81		
(t) Cedar Rapids & Clinton Br.....	78.420	137,771.16	1,756.84	191,778.75	2,445.54			34,097.59	688.79	433,593.92	
(u) Chicago, Decatur & Minnesota.....	23.350	47,453.03	2,049.99	110,569.22	4,773.77			65,537.19	2,732.78		
(v) Davenport, Iowa & Dakota.....	29.920	71,537.37	2,390.95	61,463.77	2,054.52	10,073.60	336.05				
(w) Germania Division.....	56.760	120,437.44	4,490.89	133,653.88	3,057.07			27,216.44	596.18		
(x) Garner Division.....	24.700	35,254.64	1,427.32	70,004.57	2,834.20			34,749.93	1,406.88		
(y) Waverly Short Line.....	5.080	20,497.12	3,698.65	25,343.77	4,461.93			4,846.65	853.28		
(z) Cedar Rapids, I. F. & N. W.....	395.380	1,604,457.54	5,233.97	1,485,142.19	4,803.26	119,315.15	290.71				
St. Paul & K. C. Short Line.....	182.815	1,765,566.68	9,518.47	1,465,945.61	8,182.84	397,611.07	1,135.63				79,539.72
Totals and averages	2,292.335	\$ 20,985,382.87	\$ 9,208.70	\$16,788,729.13	\$ 7,623.15	\$ 4,196,692.74	\$ 1,905.55				\$ 964,493.70
Chicago, St. Paul, M. & O. Ry.											
(a) Main Line.....	58.330										
(b) Rock River Branch.....	17.440										
Totals and averages	75.770	\$ 1,331,867.33	\$ 17,860.04	\$ 1,063,703.50	\$ 14,281.73	\$ 269,163.74	\$ 3,617.31				\$ 54,733.18
Note.—Of the main track mileage listed above to the C., St. P., M. & O. Ry. 1.56 miles main line is reported as being used by that company as side track only, but is used by the C. & N. W. Ry. as main track. This mileage is not used in computing per mile earnings and expenses of the C., St. P., M. & O. Ry.											
Collis Northern Ry.											
(a) Cedar Rapids & Des Moines.....	7.414	34,898.26	4,707.07	37,398.22	5,111.71			2,969.96	404.64	1,243.11	
(b) Chicago, Decatur & Minnesota.....	30.530	9,335.60	454.29	16,387.23	797.43			7,051.53	343.14	14,231.80	
(c) Davenport, R. I. & N. W.....	33.910	69,810.09	2,638.57	55,584.65	1,639.18	14,231.44	419.69				
Totals and averages	71.854	\$ 113,043.95	\$ 3,800.93	\$ 109,369.00	\$ 1,518.32	\$ 21,212.80	\$ 567.46				\$ 14,231.80
Note.—In addition to the above the C., H. & Q. Ry. Co. reported earnings of \$99,040.10 and operating expenses of \$150,308.68 and the C., M. & St. P. Ry. Co. reported earnings of \$84,016.58 and operating expenses of \$152,729.54 for mileage of D., R. I. & N. W. Ry. in Iowa.											
Des Moines Terminal Co.											
(a) Main Line.....	.916	16,159.53	17,757.73	6,413.59	7,047.90	9,745.94	10,769.83				2,708.65
Totals and averages	4.230	\$ 222,350.90	\$ 123,779.83	\$ 266,233.74	\$ 63,657.28	\$ 127,117.16	\$ 30,123.55				\$ 49,347.40
Dubuque & Sioux City R. R.											
(a) Main Line.....	327.590										
(b) Omaha Division.....	133.060										
(c) Cedar Rapids Branch.....	41.850										
(d) Onawa Branch.....	60.490										
(e) Sioux Falls Branch.....	70.110										
(f) Mona Branch.....	73.940										
(g) Stacyville Branch.....	7.300										
Totals and averages	716.000	\$ 7,377,687.40	\$ 10,289.81	\$ 6,339,352.00	\$ 8,841.62	\$ 1,038,335.40	\$ 1,448.19				\$ 271,334.77
**Dunleith & Dubuque Bridge Co.											
(a) Great Northern Ry.....	1.010										
(b) Iowa & Omaha Short Line Ry.....	77.800	550,508.14	7,070.49	619,537.76	6,672.72	30,970.38	397.77				31,980.66
Totals and averages	78.810	\$ 550,508.14	\$ 7,070.49	\$ 619,537.76	\$ 6,672.72	\$ 30,970.38	\$ 397.77				\$ 31,980.66
†Included in report of Dubuque & Sioux City R. R. Co.											
‡Not reported.											

TABLE NO. 7—CONTINUED.

Name of Road	Miles Main Trunk in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1917 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
Iowa Transfer Ry.	.216	16,483.79	78,563.76	13,713.42	65,392.00	2,772.37	13,201.76			587.54
Manchester & Oneida Ry.	8.028	21,769.31	2,711.67	19,979.42	2,488.72	1,789.88	222.95			1,302.00
Minneapolis & St. Louis R. R.										
(a) Iowa Division	211.590									
(b) Iowa Central Ry.	449.482									
(c) Des Moines & Ft. Dodge Div.	137.620									
Totals and averages	708.692	\$ 5,308,388.52	\$ 6,646.35	\$ 3,253,826.00	\$ 4,950.46	\$ 1,354,492.52	\$ 1,695.89			\$ 223,153.57
Missouri Iron Co.	3.140									
Muscatine, Burlington & Southern Ry.	47.800	151,367.50	3,166.47	142,646.74	2,984.24	8,710.76	182.25			4,882.11
**Omaha Bridge & Terminal Ry.	.500									4,980.59
Sioux City Bridge Co.	1.000									
Sioux City Terminal Ry.	1.270	186,265.68	130,634.19	301,121.66	128,102.93			\$11,725.92	\$ 7,468.74	1,948.50
Tabor & Northern Ry.	10.750	26,563.70	2,473.84	25,063.68	2,334.30	1,969.08	139.54			908.59
Union Pacific Ry.										
(a) Main Line	2.060									
(b) Union Avenue Line	1.730									
Totals and averages	3.780	127,946.49	62,107.03	188,754.66	80,301.29			\$55,814.17	\$27,094.26	\$ 44,740.36
Note.—The earnings per mile are computed on the mileage producing earnings, viz: 2.06 miles.										
Wabash Railroad										
(a) Main Line	43.210									
(b) Des Moines & St. Louis	83.830									
(c) Omaha & St. Louis	65.730									
(d) Coal Switches	9.300									
Totals and averages	212.230	\$ 1,155,514.68	\$ 5,005.84	\$ 1,209,148.25	\$ 5,909.21			\$53,633.57	\$ 294.37	\$ 53,709.96
State totals and averages	9,880.137	\$104,006,690.17	\$ 10,603.91	\$82,527,640.08	\$ 8,305.77	\$22,079,050.09	\$ 2,238.14			\$4,271,351.43
**Included in report of Dubuque & Sioux City R. R. Co.										
†Not reported.										
Note.—Mileage of coal switches not used in computing averages.										

TABLE NO. 8—RAILROAD BUSINESS.

Abstract of Reports of Railway Companies for Entire System for the Year Ending December 31, 1917.

Name of Road	Miles of main track system	Gross Earnings for System		Operating Expenses for System		Net Earnings for System		Taxes paid in 1917
		Total	Per mile	Total	Per mile	Total	Per mile	
Atholton, Topeka & Santa Fe Ry.	8,642.330	\$141,524,221.40	\$16,375.72	\$ 90,296,248.53	\$10,448.16	\$ 51,227,972.87	\$ 5,927.56	\$10,586,159.13
†Chicago, Burlington & Quincy Ry.	9,084.772	122,342,706.60	13,566.32	79,192,815.10	8,775.05	43,149,891.50	4,781.27	5,422,944.49
†Chicago Great Western Railway	1,407.576	16,749,042.47	11,809.21	13,212,790.83	9,386.91	3,536,251.64	2,512.30	676,546.47
Chicago, Milwaukee & St. Paul Ry.	9,942.220	115,789,591.66	11,440.02	89,196,963.74	8,989.11	28,545,237.92	2,870.91	6,071,233.17
*Chicago & North-Western Ry.	8,090.510	108,291,983.32	13,371.81	78,758,988.73	9,727.52	29,505,994.59	3,644.22	5,048,465.44
Chicago, Rock Island & Pacific Ry.	7,298.715	86,557,031.40	12,007.28	64,292,379.60	8,914.54	22,294,661.31	3,092.74	3,977,511.73
Chicago, St. Paul, Minneapolis & Omaha Ry.	1,679.470	21,476,909.07	12,787.67	15,841,312.84	9,432.33	5,635,196.23	3,355.34	1,214,483.33
†Dubuque & Sioux City R. R.								
Great Northern Ry.	8,255.980	88,537,232.87	10,724.01	59,246,855.13	7,176.23	29,290,377.74	3,547.78	6,297,188.85
†Minneapolis & St. Louis Railway	1,536.460	11,005,962.65	7,162.61	7,869,191.32	5,121.64	3,135,871.33	2,046.97	527,846.60
Union Pacific Railway	3,630.370	76,988,423.18	21,206.77	45,038,666.01	12,633.90	31,949,757.17	8,563.78	5,320,256.83
Wabash Railway	1,964.690	40,471,968.90	20,289.87	28,468,886.12	14,372.34	12,003,102.78	6,017.53	1,237,293.85
	61,419.083	\$827,656,413.52		\$608,284,198.44		\$259,372,215.08		\$46,478,573.80

†The Chicago, Burlington & Kansas City; Humeston & Shenandoah; Keokuk & Western; St. Louis, Keokuk & North-Western; Keokuk & St. Paul; Burlington & Western; Burlington & Northwestern; Des Moines & Kansas City; Kansas City; St. Joe & Council Bluffs; Iowa & St. Louis R. R.; Chicago, Burlington & Quincy, and Burlington & Missouri River lines are all included and treated as one system in above computations.

†The Mason City & Ft. Dodge Railroad and the Wisconsin, Minnesota & Pacific are included in the Chicago Great Western System.

*The Toledo & Northwestern Railway is included in Chicago & North-Western system.

†Not reported separately.

†The Iowa Central and the Des Moines & Ft. Dodge Railways are included in the Minneapolis & St. Louis System.

TABLE NO. 9.—REPORTS BY YEARS.

Comparative Statement of Assessments of Railroad Property, Earnings and Taxes Reported in the State of Iowa for the Years 1889 to 1918, Inclusive.

Date Reported	Miles of road	Assessed Value		Gross Earnings		Percentage of assessment to gross earnings	Net Earnings		Per cent of assessment, net earnings	Taxes paid	Taxes per mile of road	Per cent of gross earnings	Per cent of taxes on net earnings
		Total	Per mile	Total	Per mile		Total	Per mile					
1889	8,298	\$ 43,271,008	\$ 5,214	\$ 30,365,664	\$ 4,290	119	\$ 9,515,947	\$ 1,147	454	\$ 1,194,637.00	144	.030	.088
1890	8,299	42,838,890	5,189	37,462,779	4,536	114	11,885,600	1,439	301	1,302,532.00	157	.030	.137
1891	8,577	44,558,606	5,199	37,989,553	4,522	118	10,086,375	1,312	408	1,245,344.00	151	.033	.105
1892	8,463	44,066,157	5,216	44,416,488	4,810	111	12,625,800	1,503	354	1,246,224.00	149	.033	.174
1893	8,478	44,869,784	5,292	44,284,053	5,223	101	12,736,553	1,502	352	1,322,532.00	157	.033	.164
1894	8,477	44,873,686	5,292	42,634,972	5,029	105	12,467,698	1,479	369	1,469,785.00	166	.032	.111
1895	8,481	44,376,542	5,232	35,874,444	4,230	124	10,365,890	1,222	428	1,355,625.00	169	.032	.169
1896	8,487	44,381,311	5,239	37,655,442	4,438	118	12,575,952	1,481	333	1,377,678.00	162	.032	.133
1897	8,481	44,373,916	5,232	39,652,590	4,571	112	12,430,362	1,465	337	1,388,564.00	163	.031	.119
1898	8,474	44,438,782	5,244	41,335,093	4,877	107	13,403,424	1,582	321	1,388,908.00	163	.031	.119
1899	8,518	44,250,129	5,230	46,302,903	5,424	96.4	15,332,068	1,823	287	1,404,651.00	166	.034	.165
1900	9,236	46,008,510	4,981	49,549,679	5,364	92.8	15,566,667	1,685	296	1,421,124.00	167	.031	.092
1901	9,359	47,071,258	5,043	52,354,817	5,967	89.9	15,994,672	1,616	312	1,569,370.00	168	.030	.097
1902	9,414	51,307,955	5,449	56,079,943	6,038	91.5	16,469,973	1,766	312	1,563,492.87	169	.030	.204
1903	9,725-8173	56,541,512	5,814	56,466,365	5,955	100.1	17,134,192	1,807	329	1,623,496.46	174	.029	.099
1904	9,799-6393	57,335,100	5,871	58,666,340	6,019	98.4	15,676,163	1,532	381	1,874,419.17	199	.033	.109
1905	9,799-2283	58,190,189	5,937	57,396,848	5,857	101.4	15,345,674	1,566	379	2,141,863.33	220	.030	.142
1906	9,827-0303	62,537,190	6,343	62,792,367	6,463	99.3	19,258,953	1,964	324	2,089,351.74	213	.030	.135
1907	9,824-2300	63,234,120	6,447	69,791,348	7,114	90.6	21,899,793	2,311	389	2,211,682.18	225	.035	.115
1908	9,876-82	63,457,616	6,425	73,081,792	7,451	86.4	18,919,330	1,966	329	2,312,742.68	236	.033	.106
1909	9,878-73	63,663,806	6,446	67,767,632	6,870	93.8	17,939,211	1,819	354	2,412,734.79	244	.030	.134
1910	9,794-257	63,729,447	6,506	72,109,270	7,878	88.3	16,144,593	1,631	384	2,935,375.51	255	.033	.153
1911	9,858-229	65,834,482	6,678	78,444,296	7,959	83.9	15,028,097	1,599	438	2,627,569.25	297	.033	.175
1912	9,898-962	65,951,446	6,671	77,984,583	7,313	84.6	16,996,595	1,724	388	2,721,391.05	270	.035	.160
1913	9,946-181	78,699,396	7,979	81,697,971	8,325	95.8	17,382,849	1,761	455	2,835,488.00	287	.035	.165
1914	9,973-251	78,669,112	7,868	87,815,833	8,819	89.6	20,603,997	2,075	381	3,138,504.27	315	.030	.152
1915	9,998-456	78,880,376	7,875	89,950,216	8,999	87.7	23,092,491	2,310	342	3,596,436.26	300	.040	.156
1916	10,029-383	78,865,503	7,163	89,055,425	8,879	88.6	22,672,467	2,301	348	3,654,123.00	304	.041	.161
1917	9,980-89	78,791,879	7,865	99,818,653	10,001	78.8	27,445,953	2,750	387	3,948,030.00	306	.040	.144
1918	9,911-817	78,753,362	7,943	104,606,690	10,554	75.3	22,979,050	2,327	357	4,271,351.00	431	.041	.169

This table shows the aggregate assessed value and the average assessed value per mile of the railroad property of this state, as fixed by the executive council on the first Monday in March or the second Monday of July of the respective years named in the left hand column. The items "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding. The following column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year, likewise of net earnings.

*This amount is based on the average number of miles of road operated within this state for the entire year ending December 31st of the year preceding.

Note.—The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the executive council e. g., the tax reported in 1906 was levied on 9,799,693 miles of road, that being the mileage reported and assessed in 1904, and the taxes were paid in 1905. Hence, in determining the amount of taxes paid per mile, it is necessary to use the mileage reported two years prior to the year in which the taxes were reported to the executive council. In determining the per cent of tax on gross and net earnings, it is necessary to take earnings of preceding year.

TABLE NO. 10—CLASSIFICATION.

The following is the classification of Railways doing business in Iowa as classified by the Executive Council July 19, 1918, under the provisions of Chapter 75, Acts of the Thirtieth General Assembly of Iowa:

CLASS "A" RAILROADS.

Atchison, Topeka & Santa Fe Railway.
Cedar Rapids & Iowa City Ry. Co.
Cedar Rapids & Marlon City Railway.
Chicago, Burlington & Quincy Railway.
Chicago Great Western Railway.
Chicago, Milwaukee & St. Paul Railway.
Chicago & North-Western Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Clinton, Davenport & Muscatine Ry.
Colfax Northern Railway.
Des Moines Terminal Company.
Des Moines City Railway Co.
Des Moines Union Railway.
Dubuque & Sioux City Railroad.
Fort Dodge, Des Moines & Southern Railway.
Great Northern Railway.
Inter-Urban Railway.
Iowa Southern Utilities Company.
Iowa Transfer Railway Company.
Mason City & Clear Lake Railroad Company.
Minneapolis & St. Louis Railroad.
Sioux City Terminal Railway.
Tama & Toledo Railway Company.
Union Pacific Railroad.
Wabash Railroad.
Waterloo, Cedar Falls & Northern Railway.

CLASS "B" RAILROADS.

Charles City Western Railway Company.
Muscatine, Burlington & Southern Ry. Co.
Oskaloosa & Buxton Electric Ry.

CLASS "C" RAILROADS.

Albia Light & Railway Co.
Atlantic Northern Railway.
Creston, Winterset & Des Moines Railway.
Davenport, Rock Island & Northwestern Railway.
Manchester & Oneida Railway.
Tabor & Northern Railway.

TABLE NO. 11—EXPRESS COMPANIES.

Statement of Assessment of Express Property as Fixed by the Executive Council, July 19, 1918.

Counties	Adams		American		Wells Fargo	
	Miles	Value	Miles	Value	Miles	Value
Adair	28.684	\$ 803.15	8.520	\$ 272.64		
Adams	29.862	826.13				
Allamakee			1,778	55.04	62,919	\$ 1,782.32
Appanoose	65.870	1,844.39	29,890	951.48	55,495	1,553.86
Audubon			34,690	1,110.08		
Benton			65,500	2,096.00	35,820	1,002.96
Black Hawk			74,170	2,373.44	81,083	2,287.12
Boone	27.650	774.20	67,150	2,148.80	26,120	731.86
Bremer			29,310	917.92	64,167	1,796.98
Buchanan			50,390	1,612.48	20,003	569.08
Buena Vista	20.120	653.30	53,170	1,701.44	22,650	634.29
Butler			77,120	2,467.84	27,743	776.80
Calhoun			94,250	3,016.00	59,858	1,670.42
Carroll			60,189	1,925.76	59,010	1,633.29
Cass	13.652	382.26	57.50	1,840.00		
Cedar			84,590	2,706.88	3,960	110.88
Cerro Gordo	24.351	681.83	55,476	1,775.23	64,634	1,809.75
Cherokee			57,210	1,830.72		
Chickasaw			7,010	224.32	51,850	1,451.97
Clarke	46.430	1,299.76				
Clay	26.550	743.40	31,670	1,013.44	51,490	1,441.73
Clayton					132,290	3,763.84
Clinton	9.130	255.80	98,983	3,155.76	91,210	2,553.86
Crawford			112,980	3,615.36	45,642	1,277.98
Dallas	26.980	755.44	17,540	561.28	83,910	2,319.48
Davis	15.450	432.60	23,750	760.00	25,250	707.00
Decatur	96.712	2,707.94				
Delaware			83,530	1,232.93	70,680	1,979.04
Des Moines	56.796	1,590.29	21,180	677.76		
Dickinson	7.920	221.76	29,820	954.24	12,330	345.24
Dubuque	.532	14.89	31,430	1,005.76	91,974	2,575.27
Emmet	18.930	530.04	55,090	1,760.00		
Fayette			44,760	1,432.32	87,401	2,447.23
Floyd			29,580	1,266.56	24,820	694.00
Franklin	43.005	1,204.14	38,638	1,236.42	34,679	981.01
Fremont	61.623	1,736.56			8,700	245.28
Greene	23.000	645.63	25,390	819.60	27,330	761.78
Grundy			57,500	1,840.00	7,922	221.82
Guthrie			33,810	1,081.92	30,530	1,023.40
Hamilton			81.44	2,606.08		
Hancock	38.796	1,086.29	45,750	1,464.90	24,150	676.80
Hardin	28.760	805.53	129,084	3,832.08		
Harrison			105,270	3,328.64	8,959	250.86
Henry	75.631	2,117.67				
Howard					38,921	1,089.79
Humboldt	29.760	822.28	60,130	1,924.16		
Ida			40,380	1,292.16		
Iowa			25,250	808.00	32,680	915.04
Jackson			14,690	467.20	75,110	2,103.68
Jasper	23,172	628.81	68,920	2,205.44	34,423	983.81
Jefferson	27,162	1,630.54	25,370	843.84	4,620	112.56
Johnson			91,230	2,919.04		
Jones			22.98	735.36	72,920	2,041.76
Keokuk	39.786	1,114.00	74,040	2,309.29	40,140	1,123.92
Kossuth	22.531	625.82	67,960	2,134.72	61,850	1,811.50
Lee	112.636	3,153.53	27,180	869.76	29,290	808.12
Linn			129,290	4,041.28	72,890	2,036.92
Louisa	49.625	1,389.59	42,140	1,348.48	6,110	171.08
Lucas	49.645	1,390.66	20,310	649.62		
Lyon			79,520	2,544.64	12,460	349.88

TABLE NO. 11—CONTINUED.

Counties	Adams		American		Wells Fargo	
	Miles	Value	Miles	Value	Miles	Value
Madison	12.379	346.61	21.400	684.80	19.466	545.05
Mathaska	73.817	2,066.88	85.400	2,732.80		
Marion	49.607	1,130.29	43.540	1,859.28	29.800	1,022.00
Marshall	65.745	1,840.86	35.990	831.68	56.808	1,390.62
Mills	75.737	2,120.04			25.960	726.88
Mitchell			30.650	980.80	43.935	1,230.18
Monona			86.170	2,757.44	27.530	770.84
Monroe	63.191	1,766.83	15.660	501.12	33.111	927.68
Montgomery	48.427	1,355.96				
Muscatine	7.720	216.16	121.230	3,879.26	32.510	911.12
O'Brien			72.500	2,320.00	24.023	672.56
Osceola			57.900	1,843.20		
Pago		2,287.09			27.010	1,680.25
Palo Alto	20.490	573.72	20.030	600.90	24.340	681.52
Plymouth	16.740	468.72	72.830	2,330.55	15.000	420.00
Pocahontas	16.740	468.72	63.350	2,027.20	11.010	308.28
Polk	30.258	848.34	116.994	3,740.33	106.242	2,974.77
Pottawattamie	17.590	492.24	105.530	3,376.54	72.533	2,030.92
Poweshiek	36.593	1,024.61	59.430	1,901.44		
Ringgold	55.910	1,505.48			23.899	669.17
Sac			88.380	2,825.16	19.150	536.20
Scott	24.700	694.12	96.220	3,079.04	70.050	1,978.20
Shelby			38.84	1,242.88	56.884	1,592.75
Sioux			74.23	2,375.36	54.950	1,538.00
Story	19.470	545.33	96.183	3,077.86	24.060	690.48
Tama			96.070	3,074.24	41.980	1,175.01
Taylor					5.779	161.81
Union	43.443	1,216.40			22.506	632.60
Van Buren	42.050	1,177.40	38.150	1,220.80		
Wapello	20.723	748.25	37.090	1,206.08	50.070	1,427.16
Warren	56.492	1,561.76	39.890	1,276.16	15.787	443.04
Washington	38.618	1,081.16	63.670	2,037.44	22.200	723.60
Wayne	36.733	1,029.08	42.420	1,357.44	14.900	418.88
Webster	67.680	1,805.04	117.010	3,744.32	43.482	1,217.50
Winnebago	20.920	585.76	37.640	1,204.48		
Winnebuck			24.000	768.00	38.720	1,044.16
Woodbury	2.500	70.00	100.400	3,212.80	29.050	1,092.40
Worth	13.871	388.39	20.580	658.56	27.927	781.05
Wright	15.612	437.14	68.800	2,204.48	45.688	1,279.26
Totals	2,290.867	\$ 64,142.69	4,866.545	\$155,729.45	3,126.795	\$ 96,556.29

GREAT NORTHERN.

Lyon		18.420	\$ 515.76
Plymouth		25.290	708.12
Sioux		27.300	764.40
Woodbury		6.850	191.80
Totals		77.860	\$ 2,180.08

The taxable value per mile was fixed as follows: Adams Express Company, \$28.00; American Express Company, \$32.00; Great Northern Express Company, \$28.00; Wells Fargo & Company, Express, \$28.00.

State of Iowa

1918

REPORT OF THE STATE

Fish and Game Warden

FOR THE

Biennial Period, Ending June 30, 1918

E. C. HINSHAW, WARDEN

SPIRIT LAKE

PUBLISHED BY
THE STATE OF IOWA
DES MOINES