

State of Iowa
1920

FORTY-THIRD ANNUAL REPORT
OF THE BOARD OF
Railroad Commissioners

FOR THE
YEAR ENDING DECEMBER 6, 1920

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-third Annual Report of this Commission, for the year ended December 6, 1920.

Respectfully submitted,

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

December 6, 1920.

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
LOYAL B. HIBBS.....File Clerk
MARIE E. NEWLEN.....Stenographer

RATE DEPARTMENT.

W. F. PARSONS.....Chief Clerk
BERT C. DRURY.....Assistant Rate Clerk
P. J. O'LEARY.....Assistant Rate Clerk
CYNTHIA TAYLOR.....File Clerk and Stenographer
CLAUDE D. RUSSON.....File Clerk

ENGINEERING DEPARTMENT.

HERMAN A. FRANKLIN.....Signal Engineer
A. B. CAMPBELL.....Electrical Engineer
BEULAH BIRMINGHAM.....Stenographer

STATISTICAL DEPARTMENT.

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

COMMERCE COUNSEL'S DEPARTMENT.

J. H. HENDERSON.....Commerce Counsel
WALTER CONDRAN.....Assistant Commerce Counsel
R. P. THOMPSON.....Assistant Commerce Counsel
EDNA J. BAILEY.....Clerk
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, 332 complaints, distributed as follows: Involving Railroad Companies, 280; against Express Companies, 20. In addition to these there were two applications for permission to condemn additional right of way by Railroad Companies, and 30 cases involving electric transmission lines.

ORGANIZATION OF THE BOARD.

On January 16, 1920, the Board organized, electing Dwight N. Lewis Chairman for the year 1920, and Geo. L. McCaughan Secretary.

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

Year Ended June 30	Mileage— Excluding Trackage Right	Earnings	Expenses	Net Earnings	Net Earnings of Road Per Mile
1878.....	4,157.15	\$ 20,714,496.07	\$ 12,565,950.23	\$ 8,148,545.84	\$ 1,960.12
1879.....	4,936.04	21,340,709.44	12,904,420.92	8,436,288.52	1,925.88
1880.....	4,977.01	24,837,545.35	13,982,053.77	10,854,894.58	2,181.00
1881.....	5,425.98	28,452,181.91	16,788,404.39	11,663,777.52	2,149.63
1882.....	6,337.43	32,023,966.03	20,512,393.05	11,511,572.98	1,816.44
1883.....	7,014.95	34,433,354.77	22,827,450.50	11,605,904.27	1,654.45
1884.....	7,249.25	35,735,271.85	23,250,916.03	12,484,355.82	1,654.45
1885.....	7,478.43	36,123,587.45	23,093,581.04	13,030,006.41	1,742.34
1886.....	7,564.67	36,093,106.54	22,931,555.10	13,161,551.44	1,739.87
1887.....	7,997.50	37,529,730.62	24,152,990.71	13,376,739.91	1,672.50
1888.....	8,346.31	37,295,586.68	26,297,163.92	10,998,422.76	1,377.73
1889.....	8,346.00	37,138,309.75	25,286,309.30	11,852,000.45	1,420.19
1890.....	8,412.72	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	43,741,686.52	29,659,096.54	14,082,589.98	1,675.02
1893.....	8,401.76	45,003,680.51	32,622,594.43	12,381,086.09	1,474.81
1894.....	8,480.88	40,699,679.92	28,020,531.03	12,679,148.89	1,498.56
1895.....	8,486.36	35,835,910.47	24,726,072.45	11,109,838.02	1,309.25
1896.....	8,495.07	41,841,292.55	28,735,652.59	13,105,639.96	1,542.85
1897.....	8,478.63	38,269,503.04	25,336,714.38	12,932,788.66	1,513.54
1898.....	8,484.16	45,944,596.00	29,813,031.67	16,131,564.33	1,901.84
1899.....	8,514.51	48,406,158.44	31,476,771.68	16,929,386.76	1,994.64
1900.....	9,171.49	52,074,571.77	35,409,424.92	16,665,146.79	1,815.04
1901.....	9,353.90	54,764,635.95	37,449,971.10	17,314,664.85	1,861.06
1902.....	9,485.22	59,170,526.34	39,876,480.47	19,294,045.87	2,034.12
1903.....	9,496.00	57,159,083.09	40,752,847.69	16,406,235.40	1,790.55
1904.....	9,803.52	57,092,095.10	42,694,060.85	14,398,034.25	1,629.80
1905.....	9,826.77	58,474,377.66	41,954,530.94	16,519,846.72	1,681.11
1906.....	9,827.28	65,856,083.49	46,710,090.54	19,145,992.95	1,948.24
1907.....	9,817.23	72,826,331.94	51,112,377.66	21,713,954.28	2,211.82
1908.....	9,823.34	67,748,279.53	49,491,027.91	18,257,251.62	1,857.61
1909.....	9,869.22	69,405,318.65	50,673,878.42	18,731,440.23	1,897.96
1910.....	9,781.65	74,800,965.34	59,081,554.54	15,719,410.80	1,616.23
1911.....	9,871.81	78,872,412.92	60,628,526.43	18,243,886.49	1,848.08
1912.....	9,901.86	76,295,881.48	59,791,778.06	16,504,103.42	1,666.76
1913.....	9,939.20	86,275,192.41	65,102,511.42	21,172,680.99	2,124.18
1914.....	10,018.92	88,537,613.50	66,338,471.51	22,199,141.99	2,215.92
1915.....	10,002.39	88,444,255.31	65,263,453.51	23,180,801.80	2,307.55
1916.....	9,994.34	92,250,858.89	68,363,170.42	23,887,688.47	2,390.12
1916—Dec. 31.....	9,942.75	98,288,402.67	70,904,673.45	27,383,729.22	2,754.14
1917—Dec. 31.....	9,871.78	103,192,601.66	81,637,015.19	21,555,586.47	2,183.50
1918—Dec. 31.....	9,841.17	117,851,156.00	113,651,157.29	4,199,998.80	426.77
1919—Dec. 31.....	9,842.05	134,719,330.84	127,963,671.90	6,755,658.94	686.41

There is an apparent increase in the mileage of steam railways of .88 miles made up as follows: Chicago, Milwaukee & St. Paul shows a decrease of .05 mile on account of remeasurement of track from Bellevue to Cascade; Chicago, Rock Island & Pacific R. R. shows an increase of .40 mile on account of remeasurement on line from Iowa Junction to Elmira; Colfax Consolidated Coal Company shows an increase of .53 mile new line constructed.

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 Outstanding—stocks	Amount Outstanding—debt
1908	50.27	\$503,662.16	\$335,449.58	\$167,621.58	\$ 3,334.42	\$2,800,050.00	\$ 721,500.00
1909	58.98	457,946.93	292,969.63	165,977.30	2,798.19	2,806,150.00	671,000.00
1910	60.24	359,790.88	76,970.62	283,000.26	4,700.33	2,806,150.00	671,000.00
1911	46.90	328,843.91	107,847.09	220,996.82	4,712.09	1,040,500.00	671,000.00
1912	48.63	327,949.04	110,950.55	216,998.49	4,462.03	918,200.00	671,000.00
1913	49.67	348,005.14	106,837.89	241,167.25	4,855.39	918,200.00	671,000.00
1914	49.25	355,222.28	116,820.74	244,401.54	4,962.47	934,800.00	671,000.00
1915	51.32	362,678.66	111,857.23	250,821.43	4,887.40	949,300.00	671,000.00
1916	51.43	435,407.50	106,786.92	328,620.58	5,339.70	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	527,785.39	222,659.02	304,126.37	5,719.88	1,056,500.00	-----
1918-Dec. 31	55.23	515,342.42	304,947.94	211,294.48	3,825.72	1,432,000.00	-----
1919-Dec. 31	59.69	718,497.59	375,809.07	342,688.52	5,741.13	1,118,500.00	-----

The mileage of terminal companies shows an increase of 4.46 miles which is accounted for as follows: Des Moines Terminal shows an increase of .03 mile on account of new line constructed; Sioux City Terminal shows an increase of 4.43 miles on account of rearranging and remeasurement of track.

BRIDGE COMPANIES—ENTIRE LINE

Year Ended June 30	Mileage	Gross Earnings	Expenses	Net Earnings	Net Earnings Per Mile of Road	Amount Outstanding—Stock	Amount Outstanding—debt
1908	26.26	\$973,727.38	\$122,458.61	\$851,268.77	\$ 32,416.93	\$9,875,800.00	\$ 1,274,402.49
1909	27.67	675,873.45	41,976.96	633,896.49	21,859.90	9,875,800.00	2,750,000.00
1910	27.70	638,415.39	19,006.92	619,349.47	22,359.19	9,875,800.00	2,750,000.00
1911	31.58	670,262.95	25,069.85	645,193.10	20,430.43	9,875,800.00	2,750,000.00
1912	32.38	497,446.45	18,447.12	478,999.33	14,768.06	9,875,800.00	1,000,000.00
1913	35.78	415,889.90	43,873.95	372,015.95	10,397.31	9,875,800.00	1,000,000.00
1914	36.28	567,785.64	31,581.07	536,204.57	14,807.18	9,875,800.00	-----
1915	37.11	582,519.71	17,567.15	564,952.56	15,225.35	9,875,800.00	-----
1916	37.38	543,438.31	26,953.20	516,485.11	13,977.66	9,875,800.00	-----
1916-Dec. 31	37.33	520,575.61	20,491.96	500,083.65	13,396.29	9,875,800.00	-----
1917-Dec. 31	38.04	502,257.71	22,769.05	479,488.66	12,604.85	9,875,800.00	-----
1918-Dec. 31	39.91	635,292.93	21,288.42	614,004.51	15,384.73	9,875,800.00	-----
1919-Dec. 31	43.19	750,371.94	25,528.00	724,843.94	16,794.25	9,875,800.00	-----

The mileage of bridge companies shows an increase of 3.28 miles made up as follows: Increase of 4.97 miles in Omaha Bridge & Terminal Co. on account of remeasurement of track; increase of .18 mile in Dunleith & Dubuque Bridge Co. due to adjustment on account of remeasurement; and a decrease of 1.87 miles in Missouri Valley & Blair Railway & Bridge Co. on account of an error in compiling the mileage previously reported.

ELECTRIC INTERURBAN COMPANIES—COMPARATIVE STATISTICS

Year Ended June 30	Mileage— Single Track	Gross Earnings From Operation	Operating Expenses	Net Earnings From Operation	Net Earnings Per Mile
1903	98.27	\$ 228,444.55	\$ 132,620.87	\$ 95,823.68	\$ 975.10
1904	102.41	343,559.44	217,320.41	126,239.03	1,232.91
1905	151.41	497,644.96	316,795.05	180,849.91	1,194.43
1906	183.30	629,576.31	394,486.54	235,089.77	1,282.54
1907	184.51	770,338.35	479,755.34	290,583.01	1,501.15
1908	245.18	942,780.60	601,746.11	341,034.49	1,390.95
1909	261.91	1,258,279.22	734,586.61	523,692.61	1,447.02
1910	373.92	1,450,136.37	951,803.73	498,332.64	1,332.48
1911	343.25	1,695,991.39	1,109,354.31	595,637.08	1,735.29
1912	342.74	1,825,191.65	1,272,340.09	552,851.56	1,607.19
1913	394.23	2,330,385.21	1,433,624.17	896,761.04	2,223.08
1914	427.73	2,682,102.34	1,725,072.17	957,030.17	2,244.48
1915	472.48	2,925,032.97	1,805,925.36	1,029,107.61	2,173.86
1916	483.31	3,120,094.16	1,967,476.15	1,152,618.01	2,384.66
1916-Dec. 31	491.10	3,563,520.29	2,134,591.58	1,428,928.71	2,909.65
1917-Dec. 31	510.69	4,096,597.00	2,707,527.32	1,389,069.68	2,746.34
1918-Dec. 31	512.13	5,408,175.00	4,102,622.31	1,305,552.69	2,549.29
1919-Dec. 31	515.96	5,243,538.60	4,347,826.98	895,711.62	1,736.91

ELECTRIC INTERURBAN COMPANIES—Continued

Year Ended June 30	Stock			Debt		
	Mileage	Amount Outstanding	Amount Per Mile	Mileage	Amount Outstanding	Amount Per Mile
1908 -----	192.57	\$ 6,709,200.00	\$ 35,359.60	188.47	\$ 3,912,000.00	\$ 20,756.61
1909 -----	370.85	13,785,319.32	37,172.22	364.45	9,934,700.00	27,259.43
1910 -----	395.99	14,773,681.11	37,308.22	388.59	11,268,900.00	28,999.46
1911 -----	389.84	14,995,987.40	38,467.03	386.54	12,112,900.00	31,336.73
1912 -----	401.20	16,225,904.66	40,443.40	397.90	13,272,544.90	33,356.48
1913 -----	462.87	18,437,328.00	39,832.63	423.02	16,215,900.00	38,333.65
1914 -----	629.17	19,722,724.00	31,018.29	585.45	23,903,205.30	40,962.47
1915 -----	469.68	13,334,762.67	28,391.17	442.55	18,810,000.00	42,503.67
1916 -----	489.51	15,483,052.53	32,222.12	476.64	19,647,000.00	41,219.79
1916—Dec. 31-----	491.10	16,830,178.73	34,279.37	484.43	20,740,500.00	42,778.91
1917—Dec. 31-----	507.89	16,424,320.05	32,838.34	504.02	21,510,866.67	42,678.60
1918—Dec. 31-----	509.33	17,172,744.76	33,716.34	505.46	22,201,825.00	43,924.00
1919—Dec. 31-----	509.67	17,349,541.97	34,040.74	505.80	22,866,925.00	45,209.42

There is an apparent increase in the mileage of the electric interurbans of 3.83 miles made up as follows: Tama & Toledo Railroad Co., increase of 3.49 miles account new line constructed; increase of .34 mile in the Inter Urban Railway mileage due to an error of .15 mile in furnishing figures by the Engineering Department and .19 mile which is now used as main line but was formerly carried under the heading of Sidings.

GRADE CROSSINGS.

With the increased use of the power vehicles on the public highways, the grade crossing has become a pressing problem.

During the past year there were more than fifty deaths in Iowa at highway crossings, and for the past five years, two hundred and eighty deaths at highway crossings. This toll of life is so great that every means possible should be employed to protect the public at these crossings. This Commission has had many conferences with the State Highway Commission, and we hope, as a result of our conferences, the coming General Assembly will enact the legislation which we shall recommend and which we believe will do much to prevent accidents at grade crossings. Observers of these accidents generally agree that the greater number occur at crossings which are comparatively open; that is, where the view is practically unobstructed for hundreds and thousands of feet. Usually, in the case of an automobile accident at a grade crossing, there is no one left to tell what was in the mind of the driver, but to an observer it frequently appears that, miscalculating the speed of the oncoming train, the driver of the automobile has thought he could pass the

crossing in safety before the train reached the spot. The only remedy that would be absolute is the separation of the grades; but in a prairie state like Iowa this would entail such an enormous expense that, for the present at least, it makes such a remedy prohibitive. There are many crossings, however, which may be eliminated by changing the course of the highway, and other crossings which may be readily made overhead or undergrade by diverting the highway to some extent. The State Highway Commission has, in many cases, in determining upon the primary road system, made just such changes as these and where said Highway Commission and the Railroad Company have been unable to agree, this Board has been asked to determine the kind of crossing to be made and the apportionment of cost thereof to be paid by the Railroad Company and the Highway authorities. All grade crossings, however, should be protected and made as safe as possible. Some Board or Commission should have authority to compel the removal of obstructions to view, to provide the installation of gates, wig-wag signals, bells, and proper warning signs at the highway a suitable distance from the crossing. Frequently the obstructions to view are cars, shrubbery, or high points of land on private property adjoining the railroad. Authority should be vested somewhere to compel the removal of such obstructions; if not, it might be necessary to do so by condemnation. This Commission has in cases assumed jurisdiction to order bells at dangerous crossings, and where obstruction to view is created by railroad embankments or other causes which the Railroad Company could remove from its own right of way, then orders have been issued to the Railroad Company to remove such obstructions.

In the elimination of dangerous crossings the public and the railroad companies should co-operate in fullest measure, and with the enactment of the legislation requested, we believe, in time, the grade crossing problem in Iowa will be solved.

ENGINEERING.

This Commission is required by statute to "from time to time carefully examine into and inspect the condition of each railroad * * * make semi-annual examination of its bridges," etc.

It is manifestly impossible for the members of this Commission to do this work with its other multitudinous duties. We have endeavored to keep in very close touch with the condition of the roads

and their bridges, but, in order to adequately do this work, we should have an engineering force sufficient to handle it. We believe it is imperative that general inspection should be made of roadbeds, and particular inspection made of bridges, although the absence of any serious accident in Iowa for many years, involving in any way the construction or condition of railroad bridges, would indicate that the carriers themselves have been vigilant in these matters. This duty, however, was devolved upon the Board by the will of the Legislature, and we respectfully suggest that that Legislature should also provide for an engineering force sufficient to adequately do this work. There are many railroad bridges in Iowa. To make adequate inspections of these bridges twice a year would require a vast amount of work, not even considering the more than ten thousand miles of railroad which should also be "from time to time examined into." In addition to the work outlined in the foregoing, this Board should have a competent engineer, especially versed in bridge work, to assist the Commission in arriving at proper conclusions in the increasing number of overhead highway crossing projects which are being submitted to the Board for adjustment.

TRANSMISSION LINES.

This Board is empowered by statute to issue franchises for the construction of transmission lines carrying high voltage electricity for light and power. Many such franchises have been issued under rules and regulations fixed by this Commission. We have undertaken to standardize our rules as to construction, in order that the public using the highways and telephones, as well as those availing themselves of the electricity provided by the transmission lines, may have the fullest possible protection. The Iowa statute, however, also permits the Boards of Supervisors of the 99 counties in Iowa to issue franchises for the same purposes, the lines to be constructed upon the highways. This has resulted in lines being built in Iowa in a haphazard and unscientific manner, jeopardizing the lives of the public. This is due to the fact that there is no standard of construction adopted by the several Boards of Supervisors of the state. We believe, in the interests of safety, and certainly in the interest of uniformity, there should be but one authority in the state to grant franchises. The high voltage carried on these lines is a constant menace, unless every safeguard is used to protect the public. We sincerely hope this condition will be corrected before it finally results in some tragedy.

Decisions and Rulings in General Cases

No. 9363—1920.

A. L. HOLIDAY, GRAND VIEW, IOWA, *Complainant*,

v.

MUSCATINE NORTH & SOUTH RAILWAY COMPANY, *Defendant*.

Decided December 3, 1920.

CROSSINGS—HIGHWAY—FILING OF COMPLAINT—STATUTORY PROVISIONS—
AUTHORITY OF COMMISSION.

Since no complaint was filed as required by Section 2017 of the Supplemental Supplement to the Code, the Commission issued no order in the case, but dismissed it without prejudice.

For Complainant—A. L. Holiday, Grand View, Ia.

For Defendant—M. Dailey, Pres., Muscatine, Ia.

For the Highway Commission—Mr. Morrison, Ames, Ia.

This is an informal complaint made by A. L. Holiday, of Grand View, Iowa, concerning one crossing on the Muscatine North & South Railway and another on the Chicago, Rock Island & Pacific Railway, about three and one-half miles east of Letts, Iowa, and being in Sections 2 and 11, of Township 75 North, Range 3, West 5th P. M., Iowa. If this Commission would have any jurisdiction in the matter, it would be under Section 2017 of the Code of Iowa, as the same has been amended.

On October 18, 1916, this Commission notified Mr. Holiday that this office was advised by the Commerce Counsel "that the petition in this case does not conform to the statutory requirements and that there can, therefore, be no formal hearing." This Commission did, afterwards, go upon the ground and make an examination of these two crossings, but inasmuch as no formal complaint has ever been filed, as required by the statute above referred to, no order has ever been made, and we now dismiss this case without prejudice.

No. 9364—1920.

CHAS. E. SCHOLZ, ATTORNEY, FOR PHILIP B. HAID, MAYOR, ET AL., NORTH
BUENA VISTA, IOWA, *Complainants*,

v.

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

Decided December 3, 1920.

STOCKYARDS—LOCATION OF—INCONVENIENCE TO SHIPPERS—UNSANITARY CONDITION OF—NUISANCE, ABATEMENT OF—JURISDICTION OF COMMISSION—PUBLIC OFFICERS—EXPRESS AND IMPLIED POWERS.

Held, that it was not the intention of the legislature, under Section 2113 of the Supplement to the Code, to charge the Board of Railroad Commissioners with the duty of determining as to the unsanitary or unhealth-

ful condition of stockyards, since Sections 696, 2568, and 2569 expressly give that authority to the mayor and council of a city or town, and to the township trustees of a township; and the abatement of a nuisance by the Commission would not, under the statutes of this state, give a complainant or the public the speedy relief to which he or it would be entitled and would receive under the summary authority conferred upon local boards of health.

The question of the relocation of the stockyards for the convenience of shippers at this place, held determined by the decision of the Commission as found at page 294 of the Iowa Railroad Commission Report for 1907, the conditions existing thereat not having materially changed since the time of the said decision, it appearing clear to the Commission that the local conditions at that place are such that it is not possible to relocate the stockyards without the expenditure of a larger sum of money than the Commission would be justified in ordering at that station. Complaint dismissed.

For Complainants—Chas. E. Scholz, Atty., Guttenberg, Ia.; P. B. Haid, Mayor, North Buena Vista, Ia.

For the Defendant—Jno. N. Hughes, Solicitor, Cedar Rapids, Ia.; J. W. Stapleton, Supt., Dubuque, Ia.

This is a complaint filed by Philip B. Haid, Mayor, and Wesley Atchison, Jr., and four others designating themselves as councilmen of North Buena Vista, Iowa, stating that the stock yards of the Chicago, Milwaukee & St. Paul Railway Company in said town are located in the business and residence part of the town, being less than fifty feet away from a residence, and less than a hundred feet away from the business places, and that such stock yards are permitted to remain in a filthy condition, and that during the warm periods of the year the odors arising therefrom are disagreeable and sickening; infested with swarms of large blue flies, and that unless the stock yards are moved, the health of the inhabitants of said town will be in danger. This Commission is asked to abate such nuisance. And in addition thereto, they assert that the location of the stock yards is inconvenient to shippers, and they should be located nearer and adjacent to the railroad right of way.

The first part of this complaint raises the question as to whether or no this Commission has jurisdiction to abate nuisances. The only provisions of the statute under which it can be claimed there is any authority for this Commission to take jurisdiction of and act in the matter of a nuisance caused by the unsanitary condition of stock yards, is found in Section 2113 of the Code Supplement, and without quoting the whole of this section, we wish to set out only such part of it as is material to the question involved herein, and that part reads as follows:

"When, in the judgment of the Board, any railway corporation fails in any respect to comply with the terms of its charter or articles of incorporation, or the laws of the state, or when, in its judgment, any repairs are necessary upon its road; or any addition to its rolling stock, or addition to or change in its stations or station houses, or the equipment thereof for the health and convenience of the public, or a change in its rates of fare for transporting freight or passengers, or change in the mode of operating its road or conducting its business, is reasonable and expedient.

in order to promote the security, convenience, and accommodation of the public, the Board may make an order prescribing such improvements and changes, and shall serve a notice upon such corporation, in the manner provided for the service of original notices in a civil action, which notice shall be signed by its secretary, etc."

Prior to the 33rd General Assembly this Commission had no authority to abate a nuisance. By Chapter 127 of the 33rd General Assembly, section 2113 of the Code was amended by inserting the words, "Or the equipment thereof for the health and convenience of the public," being the words italicized in the foregoing quotation. So that the Section, before its amendments by the 33rd General Assembly, provided that the Railroad Commission might, when reasonable or expedient to promote the security, convenience and accommodation of the public, order an addition to the rolling stock of the railroad, or an addition to or change in its stations or station houses. And the amendment provided for an addition to or a change in the equipment of its stations or station houses, for the health and convenience of the public. Did the Legislature intend by its enactment to provide that the Railroad Commission should have jurisdiction to examine into the sanitary condition of stock yards, and was it given power, either express or implied, by this section, to abate a nuisance caused by permitting stock yards to become and remain in a filthy and unsanitary condition?

"Express grants of power to public officers are usually subject to a strict interpretation, and will be construed as conferring those powers only which are expressly imposed or necessarily implied."—Meacham—Public Officers, Section 611.

"The authority and powers of public officers, with their corresponding rights and duties, are generally conferred and prescribed by constitutional or statutory provisions, and their powers must be exercised and their duties performed in accordance therewith."—American & English Encyclopedia, Vol. 23, Page 363.

"Public officers have not only the powers conferred upon them by law, but they also possess, by necessary implication, such powers as are requisite to enable them to discharge the official duties devolving upon them."—American & English Encyclopedia, Vol. 23, Page 364.

"Powers in derogation of the rights of individuals or of the public, conferred in general terms upon corporations or public officers, must be construed with some degree of strictness."—Snyder v. Foster, 77 Iowa, 638.

"The universal rule is that municipal corporations can exercise such powers only as are expressly granted, and such implied ones as are necessary to make available the powers expressly conferred and essential to effectuate the purposes of the corporation, and these powers are strictly construed. Or, it may be stated that they have, first, the powers granted by the Legislature in express words; second, those necessarily or fairly implied or incident to

the powers expressly conferred; and, third, those essential to the declared objects and purposes of the corporation—not simply convenient, but indispensable.”—*Bear v. The City of Cedar Rapids*, 147 Iowa, 341-349.

“Statutes will be so construed as to exclude all cases which, though within the letter are not within the mischief to be remedied, or the remedial or benign object in view, and, therefore, not within the intention of the law maker.”—*Lewis' Sutherland Statutory Construction*.

“The application of the words of a statute may be construed to bring the operation of it within the intention of the Legislature, when no violence is done by such interpretation to the language employed.

“If, upon the perusal of a statute, its intent and the means for carrying such intent into effect plainly appear, and there is no apparent conflict between it and other seemingly unrepealed laws, it should be construed and enforced by the courts in conformity with the ordinary signification of the words in which it is expressed, unless, a necessity for otherwise construing it is made to appear. But if its mere perusal should not enable the court to satisfactorily interpret it, then it becomes the duty of the court to look diligently for the intention of the Legislature, keeping in view at all times, the old law, the evil and the remedy.”—*Lewis' Sutherland Statutory Construction*, Sec. 601-2, and note.

“Statutes are not infrequently enacted for police purposes, which by their terms must operate to the special prejudice of persons in particular situations for the common good. In a certain sense, these are statutes against common right; and though the power to pass them is unquestionable, they should only operate within their strict letter, interpreted according to their plain intent.”—*Lewis' Sutherland Statutory Construction*, Sec. 544.

It is of interest to look into the subject of what remedies existed with reference to the abatement of nuisances prior to the amendment of Section 2113 by the Acts of the 33rd General Assembly. We may note first that any person aggrieved by a nuisance had the right to maintain an action in equity to have such nuisance abated. By Section 696 of the Code, cities and towns had the power to prevent injury or annoyance from anything dangerous, offensive, or unhealthy, and to cause any nuisance to be abated, and to regulate and restrain the deposit and removal of all offensive material and substances, and the engendering of offensive odors and sights therefrom, so as to protect the public against the same. Here, then, is a second remedy which was in the hands of the Mayor and City Council, who signed the application in this case. It was within their power, and not only within their power—but a part of their duty—to enact such ordinances and provide such remedies as would relieve the city of North Buena Vista of the nuisance complained of. The authority of the city to do so was express, there was no question in relation to such power.

Code Section 2568 provided:

“The mayor and council of each town or city, or the trustees of any township, shall constitute a local Board of Health within the limits of such towns, cities or townships of which they are officers,”

and this section also provides “for the appointment by such local Board of Health a competent physician as its health officer.” Section 2569 provided:

“The local board may, with its physician, when of the opinion it is necessary for the preservation of the lives or health of the inhabitants, enter a building, vessel or place, for the purpose of examining into, preventing and removing or destroying any nuisance, source of filth, or cause of sickness, and, in case its members or physician shall be refused such entry, make complaint through any member under oath to any magistrate of the county, whether a member of the Board or not, stating the facts so far as known, and the magistrate shall thereupon issue his warrant directed to any peace officer of the county, commanding him, between the hours of sunrise and sunset, accompanied by two or more members of the Board, to prevent, remove or destroy such nuisance, source of filth or cause of sickness, which shall be executed by the officer under the direction of such members of the Board. And it may order the owner of any property, building, or place, to remove, at his own expense, within 24 hours, or such other time as may be fixed by it, after notice has been served upon such owner, occupant or other person in charge thereof, any nuisance, source of filth or cause of sickness found thereon, and if such person fails or neglects to comply with the order, and make such removal, it may cause the same to be done at the expense of the owner or occupant.”

Here, then, was a summary remedy expressly provided by the state and in the hands of any city, town, or rural township, by which the local officers might quickly abate any nuisance. The authority is express and the proceeding pointed out with great particularity, and nothing is left to implication.

The town of North Buena Vista is near the southeast corner of Clayton County, and is 13 miles north and about 15 miles west of the city of Dubuque. Under the statutes of this state, the Railroad Commission is required to keep its office at Des Moines, which is distant from Dubuque about 206 miles. We can hardly believe that it was the express intention of the Legislature, by the Act of the 33rd General Assembly to so amend Section 2113 of the Code as that it should be the duty of the Railroad Commission to go to the remote parts of the state for the purpose of determining whether or not the stock yards of any particular railway company were kept in an unsanitary or unhealthy condition, when there was already within the limits of the municipality in which such stock yard was located, or within the limits of the rural township, a local Board of Health charged with that specific duty.

As we read Section 2113 of the Supplement to the Code, it does not expressly make it the duty of this Commission to act as a Board of Health with reference to the local stock yards. It was intended that when, in the judgment of the Railroad Commission, it would promote the security, convenience, and accommodation of the public, the Commission might require an addition to the rolling stock, or an addition to or change in the stations or station houses, or the equipment of such stations or station houses, for the health and convenience of the traveling public. We think it was not intended that this Commission should go over this state and supplant or relieve the various local Boards of Health from the discharge of their duties, so specifically provided by the statute. The state having expressly provided by Code Sections 2568 and 2569 for the local Boards of Health, and having given to cities and towns the power to regulate this very matter, under Code Section 696, we do not believe that it was the legislative intent to charge this Commission with the same duty, which then rested upon the local Board of Health. Such authority—resting and imposed upon the two Boards would certainly lead to a conflict of authorities.

While the case of *Bear v. The City of Cedar Rapids*, 147 Iowa, 341, cannot be said to be absolute authority for the proposition, yet the reasoning of that case is to the effect that where authority is not expressly conferred upon a city or an officer to do a particular thing, the power to do that thing will not be implied, especially when the state has made other express, direct provision for the accomplishment of or the regulation of that specific thing.

The provisions of the statutes with reference to the local Board of Health have not been repealed, and the duties of the Railroad Commissioners have not been expressly so extended with the intention to supplant such local Boards of Health in the matter of stock yards. It ought not to be inferred that the Commission has such authority. While the Legislature might charge two officers with the discharge of the same duties, yet such a condition will not be recognized in the absence of an express provision to that effect.

If Section 2113 of the Code Supplement is so construed as to confer jurisdiction of stock yards nuisances on this Commission, what would be the procedure in the matter? We must assume there would first be a complaint filed by someone in the locality. In due course of mail this reaches the Commission. If, without any notice to the railroad complained of, the Commission starts at once to examine into the facts, it must either go to the location of the nuisance, or it must send for persons who know the facts, and from their testimony reach its conclusions. If it should find that a nuisance exists, then, under the same statute, it is the duty of the Commission to make an order in relation thereto, "and shall serve a notice upon such corporation, in the manner provided for the service of an original notice in a civil action, which notice shall be signed by its Secretary," etc. All of these proceedings require time. And, of course, the notice would necessarily have to give a reasonable time in which the Railroad should comply with the order of the Commission. The statute in question does not give this Commission the power to

employ or direct any officer or person to physically abate the nuisance, and if the railroad should fail or refuse to comply with its order, the manner of enforcing such order is detailed in Section 2119, Code Supplement, which provides "The District Courts of the State shall have jurisdiction to enforce by proper decrees, injunctions and orders, the rulings, orders and regulations affecting public rights made or to be made by the Board. * * * The proceedings therefor shall be by equitable action in the name of the State of Iowa and shall be instituted by the Attorney General, whenever advised by the Board that any railway corporation, or person operating a line of road in this state is violating and refusing to comply with any rule, order or regulation made by the Board and applicable to such railroad or person."

To commence such action it is necessary that the railroad be served with notice of the pendency of such action, at least ten days before the commencement of the term of court in which such action is instituted. Under the section from which we have just quoted, the court is required to have the issues made up at the first term which shall be the trial term for such cases, and the same shall be given precedence over other civil business.

Such would be the procedure and the shortest possible time in which to abate a nuisance through this Commission. It very frequently happens that the members are so engaged with their other duties that it would be out of the question for them to go to the locality, or hear the testimony in such matter for several days after receiving the complaint. If a nuisance exists which is dangerous to the life and health of citizens, it should be quickly abated.

When we consider the time necessarily taken by the Commission in reaching the distant parts of the state to make examination of the premises; the expense incident to traveling; that the practical working effect of such statute would be to delay the abatement of a nuisance for days and weeks; that the statute under which the local Board of Health is constituted, and which provides for summary proceedings, has been in no manner amended or repealed; it seems hardly possible to say that it was the intention of the Legislature to give the Commission concurrent jurisdiction with the local Board of Health of a stock yards nuisance.

For the reasons above pointed out, we have reached the conclusion that the determination of the question as to whether or not a railroad stock yards is kept in such an unsanitary and unhealthy condition as to become a nuisance, and whether it should be abated, is in a very large measure a local question, and that full jurisdiction in relation thereto has for a long time been conferred upon the local Board of Health. There is nothing in the history of the legislation on the subject to lead us to believe that it was intended to take that power from the cities, towns or local Boards of Health and confer it upon the Railroad Commission. And, as a Commission, we feel that we should not infer that such a duty had been placed upon us, and we should not assume such authority, in the absence of express authority, especially when there is another officer upon whom such authority has been expressly conferred, and which officer is located at the place of the complaint, and whose action can be taken

summarily. Until the Legislature shall in more express terms indicate that it is the duty of this Commission to abate nuisances where stock yards constitute such nuisance, we feel that it would be unwarranted in claiming either exclusive or concurrent jurisdiction over such matter. We must, therefore, decline to act in this case.

As to the other branch of the complaint, viz: that the stock yards should be removed to a more convenient location, we have to say that, upon examination of our files, we find that on the 31st day of January, 1907, complaint was filed, by Thos. Lynch, et al., of North Buena Vista, against this same railroad, in which it was complained that the condition of the stock yards of North Buena Vista was such that shippers could use them with no convenience. In June of the same year this matter was examined into by the Railroad Commission, whose finding was: "The Board inspected the premises and found the company owned no land favorable for stock yards in any different location than as at present." This report of the matter may be found at page 394 of the Iowa Railroad Commission Report for the year 1907, and an examination of the files shows that there is no material change in the conditions since said matter was so determined by this Commission. And until there is some material change in the conditions, we would think it was hardly within the province of this Board to review, or overrule the action of the Board as at that time constituted.

We have examined the stock yards at North Buena Vista. The railroad is built on a narrow piece of bench land between the Mississippi River and a very high bluff, and where its stock yards and loading station would ordinarily be located there is room only for a loading pen and chute; the stock yards where the stock is accumulated and held for shipment are about 800 feet distant and not adjacent to the right of way of the carrier. The railroad is only required to furnish adequate facilities, and in applying this rule the local conditions must be considered.

At the time of the filing of this complaint there was a sufficient loading pen and chute. It is, of course, an inconvenience to require shippers to assemble this stock a long distance from the loading chute and afterwards take a carload at a time from the yards to the loading pen, but having in mind the contour of the ground upon which this station is located, we cannot say that the facilities for loading stock are inadequate. At the time of our examination of these station grounds it was pointed out that a location for adequate stock yards and loading chute could be secured east of the station, and subsequently we were informed that the citizens of North Buena Vista had procured options on the same for the sum of \$3,175.00. To make this improvement would require a further outlay of two or three thousand dollars. In our opinion, we would not be justified in ordering so great an expenditure at this station. It follows that the complaint should be, and the same is, dismissed.

No. 9365—1920.

L. O. AMUNDSON, RADCLIFFE, IOWA, *Complainant*,

v.

CHICAGO & NORTHWESTERN RAILWAY COMPANY, *Defendant*.

Decided December 3, 1920.

CROSSINGS—FARM—OPEN—PUBLIC POLICY OF STATE.

In the interests of public safety, defendant not required to provide complainant with an open crossing over its railroad separating his land from the public highway on the south, since he already had reasonable access to a public highway on the east without crossing the railroad; the public policy of the state, as declared by the Supreme Court, requiring every reasonable precaution to be taken for the safety of the traveling public.

For the Complainant—Walter Condran, Assistant Commerce Counsel.

For the Defendant—Henry L. Adams, Attorney, Des Moines, Ia.

The complainant states that he is the owner of the South-East Quarter of the South-West Quarter, (SE $\frac{1}{4}$ of SW $\frac{1}{4}$), the West Half of the South-East Quarter (W $\frac{1}{2}$ of the SE $\frac{1}{4}$) and the South-East Quarter of the South-East Quarter (SE $\frac{1}{4}$ of SE $\frac{1}{4}$), Section 25, Township 87 North, Range 23, West 5th P. M., Iowa, and that the Chicago & North Western Railway crosses this land with a track running nearly east and west, parallel with the public highway on the south side of his land. That this highway is reached by a lane from his dwelling house and farm buildings, which are north of the track, said lane being fenced on both sides, and being the only reasonable way of reaching the public highway. That there is a north and south highway on the east side of his land, which he states is not practicable for him to use, by reason of a pond between his farm buildings and said north and south highway. And that said north and south highway is not as good a road as the east and west highway. And he complains that the gates in the right of way fences, at his crossing, are very heavy, and that the use of said crossing, with gates, is inconvenient, inadequate and unsafe. And he asks that the Chicago & North Western Railway Company be required to furnish and maintain for him an open crossing, with wing fences and cattle guards.

We have examined the premises and find that the complainant's dwelling house and farm buildings, the highways and the location of the railroad, are all situated as described in the complaint. We also find that the strip of land belonging to the complainant, lying south of the railway and north of the public highway, is about twenty or thirty rods wide, and is, apparently, good farm land. That while there is a pond between his dwelling house and the highway which runs north and south, on the east side of his farm, yet it is not a real obstacle to making a driveway from his farm buildings to the north and south highway; such driveway can be made without any excessive cost, and by that means he can reach a public highway without crossing the railroad tracks.

The highway on the east side of his farm connects with the highway on the south side thereof, at the south-east corner of his land. The town of Radcliffe, two miles east, is his nearest railroad station and trading point, and the distance to this town is the same by either of the routes above described. The next nearest railroad station is Ellsworth, six miles west, and to reach it going east to the highway would increase the distance traveled a little over a half mile.

The real object of this complaint is to get rid of the inconvenience of an ordinary farm crossing. The facts are not such as to warrant us in making an exception to the general rule and the established policy of the state in such cases. The attitude of the complainant toward his present crossing during the past several years, his persistence in leaving the gates of his crossing open when they should have been closed, indicates a disposition to insist that his personal convenience is superior to the safety of the public using the railroad; that he is not a safe person to be entrusted with the duty of keeping a lane from his residence south across the right of way to the highway fenced at all times.

In the Livingston case, the Supreme Court of this state has reviewed many of the cases dealing with the subject of open crossings, and, among other things, said:

"The general policy of this state has been to require railroad corporations to use every reasonable precaution for the safety of the traveling public and for the safety of its employees; and such must be held to be the public policy of the state as declared by its various statutory enactments. * * * This principle has been frequently recognized by this Court in discussing the statute for providing an adequate crossing. * * * In the two or three cases where open crossings have been necessary under the statute providing for an adequate crossing, such crossings were sustained on the ground that the land owner had no other means of reaching a public highway." *Livingston v. Chicago & North Western Ry.*, 142 Ia., 404.

In the case just cited, the Court quoted in support of its ruling from *Truesdale v. Jensen*, 91 Ia., 312, as follows:

"We are satisfied that an open crossing at grade would interfere to an unnecessary extent with the proper operation of trains on the railway, and would be a source of much danger to persons and property transported over it."

If, under the facts in this case, we should order an open crossing, there is scarcely a farmer in the state, whose land is crossed by a railway, who would not be equally entitled to an open crossing. The granting of this application would be a grave violation of the policy of the state and lead to a very great increase in the hazard of the public using the railways.

It follows, from what we have said, that this application should be, and is hereby, dismissed.

No. 9366—1920.

PHILLIP W. WESTBROOK, LETTIS, IOWA, *Complainant*,

v.

MUSCATINE NORTH & SOUTH RAILWAY COMPANY, *Defendant*.

Decided December 3, 1920.

CROSSINGS—FARM—CATTLE PASS—DRAINAGE MATTERS—JURISDICTION OF COMMISSION.

Complainant found not entitled to an additional undertrack crossing under the tracks of defendant running through his farm, nor would the Commission order the same as furnishing an outlet for surface water on complainant's land, since the Commission has no jurisdiction of drainage questions where the same do not affect the traveling or shipping public. Complaints dismissed.

For the Complainant—Phillip W. Westbrook, Lettis, Ia.

For the Defendant—M. Dailey, Pres., Muscatine, Ia.

For the Highway Commission—Mr. Morrison, Ames, Ia.

Phillip W. Westbrook filed a complaint against the Muscatine North & South Railway, on June 14, 1916, which case is numbered A-2371, and on September 21, 1916, he filed a complaint against the same railroad, said complaint being numbered A-2404. In both complaints he states that he wants an undertrack crossing under said railroad where it crosses the west ten acres of the Southwest Quarter of the Southeast Quarter of Section 2, Township 75 North, Range 3 West 5th P. M., Iowa, and he also wants the same as an opening for drainage purposes, stating "that an underground crossing would also be of great benefit to his land because it would furnish an outlet for surface water which often accumulates on the side of the track." These two cases were heretofore consolidated. We have made an examination of the premises involved, and find that there is already an open passageway under the track of the said railroad which can be used by the applicant, but which is not quite so conveniently located as he desires. From the peculiar situation of the applicant's land, we are of the opinion that he is not entitled to have an additional under track crossing for the purpose of enabling his live stock to pass back and forth under the respondent's railway.

This Commission does not assume jurisdiction of drainage questions.

In our judgment, the complaint of the petitioner should be, and is hereby, dismissed.

No. 9367—1920.

A. W. CHAMBERLAIN, AUDITOR, FOR BOARD OF SUPERVISORS OF CLAY COUNTY,
SPENCER, IOWA, *Complainants*,

v.

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

Decided December 3, 1920.

CROSSINGS—HIGHWAY.

The Commission held that upon the establishment of a public highway across defendant's tracks, defendant should construct a grade crossing at that point, even though the road and crossing was primarily for the benefit of one landowner, it being the only means he had of reaching the public highway; the Board of Supervisors to reimburse the railroad company for the cost of such construction not exceeding \$175.00.

For Complainants—A. W. Chamberlain, County Auditor, Spencer, Ia.; Wilson Cornwall, County Attorney, Spencer, Ia.; D. V. Carr, Spencer, Ia.

For the Railroad Company—H. H. Ober, Supt., Mason City, Ia.

This complaint first came to the Railroad Commission from the County Auditor of Clay County, reciting that the Auditor of Clay County gave notice of the establishment of a highway, as provided by law, the hearing to be had September 25, 1916, at Spencer; that the road was surveyed and advertised as follows:

"Commencing at a point on the section line 127.42 feet west of the section corner common to Sections 5, 6, 7 and 8, all in Township 96 North of Range 37, West of the 5th P. M., in Clay County, Iowa, thence southeast through an angle of 99° 30' an extension of an angling road in Section 6-96-37 into Section 7-96-37 a distance of 470 feet crossing the right of way of the Chicago, Milwaukee & St. Paul railroad the center of which is 381 feet southeast of the above described point of beginning."

Further, that the Chicago, Milwaukee & St. Paul Railway Company had filed objections to the establishment of said road, referring to Section 2017 of the Code Supplement of 1913, and claiming damages in the amount of Five Hundred (\$500.00) Dollars if the said highway was established. The Board of Supervisors of Clay County, through the Auditor, made application for the establishment and opening of said highway.

The complaint was taken up with the railway company, who reiterated the objections they had made before the Supervisors and asked to be heard if the Commission acted therein.

On November 27, 1916, the County Auditor and the Chairman of the Board of Supervisors filed a substituted petition. This substituted petition goes more carefully into a description of the highway and the action of the Board of Supervisors therein.

To this petition Mr. C. R. Sutherland, for the railway company, reiterated the objection of the railway company to the establishment of this

highway and the opening thereof as a public highway across their right of way. Among their objections are the following:

First—That the said proposed highway is not in good faith intended for public purposes, but is intended for private purposes only.

Second—That said highway is not to be a highway in the ordinary sense of the term, but, according to the proposed plan of construction, said highway will extend only across the tracks of the railway company, and is intended for private, and not for public use.

Third—That the establishment of said highway according to the proposed plan will make said crossing a dangerous one to the traveling public; that it will form a pocket and will be a source of danger to the defendant in the operation of its trains.

After due notice the Commission inspected the premises and held a hearing in the matter on July 17, 1919. At this hearing it was agreed that either party might file further pleadings any time within thirty days, and that such pleadings, when filed, should stand as a part of the records in the case. No pleadings have been filed.

This application is made under amended Section 2017 of the Code, which provides, among other things, as follows:

"* * * When a new railroad crosses an established highway, or when it is desired to locate a new highway across an established railroad, or when it is desired by any citizen or the board of supervisors of any county or by any railroad company operating a railroad in this state, for the safety of the public using such highway, to change, alter, relocate, or vacate an established highway, where same crosses a railroad, and the railroad company and the board of supervisors of the county in which such highway crossing is located cannot agree in respect thereto, the board of railroad commissioners of this state, upon application of either the board of supervisors or of twenty-five freeholders of said county, or the railroad company interested, are authorized and empowered, after hearing upon reasonable notice, to determine the necessity for such crossings, location thereof, whether the same shall be at grade or otherwise, the manner in which the same shall be constructed, maintained, or changed, division of expense thereof, and generally to make such orders in respect thereto as are equitable and just, including the right to require condemnation proceedings to be instituted by the board of supervisors as may be necessary to carry out such order; providing, however, that any portion of such expense that is borne by any city, town, county, state, or other public body, shall forever be considered as held in trust by said railroad company receiving same, and no part of the same shall be considered a part of the value of the properties of said railroad company upon which it is entitled to receive a return."

The facts in this case, which are undisputed, are:

First—That the only means the land owner to the south of the railroad track, Mr. D. V. Carr, has of reaching the public road to the north is

across the railroad right of way, continuing upon property owned by the railroad company, and formerly used for a sand pit, until such roadway connects with the highway to the north of the railroad track. The land to the north of the railroad track is not owned by Mr. Carr, who is the only person to be benefited by the proposed highway, but is owned to the west of the proposed roadway by private parties, and to the east thereof by the Chicago, Milwaukee & St. Paul Railway.

Second—There is no claim made that a crossing established at the point desired would be unusually dangerous or that any unusual expense would attach to the construction of the crossing as applied for.

Third—While the crossing proposed would be for the benefit, primarily, of the one land owner, it has been held by our State Supreme Court, in the case of *Gray v. B. & N.*, 37th Iowa, 119, that where the only means a citizen has of reaching a highway is across the railway, he may insist that an open crossing be provided for him by means of which he may reach the highway without stopping to open gates or remove bars.

This case is not presented, however, under Section 2022 of the Code, but is instead presented as a matter of public crossing by the Board of Supervisors. The railway company complains that the highway as established by the Supervisors only extends to the south line of the right of way of the railway company, and that if it is to be a public crossing it manifestly should connect with some highway to the south. The Commission does not believe this contention of the railway company is a good one. Many times it may be necessary to establish a public road that may accommodate but one individual primarily, but is for the public good generally. The fact that the highway proposed is to accommodate primarily Mr. Carr serves its purpose when it reaches the premises of Mr. Carr.

This Commission, in determining questions of this kind, must take into consideration other factors than the convenience of a land owner in crossing railway tracks and rights of way. It must always take into consideration possible danger to the operation of trains, and it may be that there are times when the convenience of one individual must give way for the sake of the safety of thousands of others whose lives and property may be jeopardized by the granting of such convenience. There is also to be considered the element of expense. Whenever a tribunal charged with the regulation of a common carrier imposes upon such carrier the necessity of the expenditure of money for the establishment of new crossings, new and larger stations, or other added improvements, such tribunal must also bear in mind that the corporation providing such improvements is entitled, under the law, to a return upon the capital invested in such improvements, which the shipping and traveling public must forever bear. All of these matters this Commission has undertaken to consider in the present case.

We find, as a matter of right and of law, that the land owner to be primarily benefited, if this petition is granted, is entitled to reach the public highway across the right of way of the railway company without the necessity of opening gates or removing bars; that the Chicago, Milwaukee & St. Paul Railway Company should be required to provide an

open crossing herein such as is established at all highways, with wing fences and cattle guards; that the County Board of Supervisors shall see that the proper grading is done upon this highway, as established, so that the proper approach may be made to the crossing as provided for herein. And further, that the owner of the land to be served by this highway shall provide a lane to the south of the railroad track and right of way which shall effectually prevent stock from running at large so that it may get upon the crossing proposed herein; and further, that the Board of Supervisors of Clay County shall pay to the Chicago, Milwaukee & St. Paul Railway Company the sum of One Hundred Seventy-five (\$175.00) Dollars, or so much thereof as may be necessary to reimburse said railway company for the expense incurred in constructing said crossing. That the said railway company shall, within sixty days from the date of this order, construct said crossing as provided for herein, rendering to the County Board of Supervisors an itemized statement of the cost thereof, which sum shall be paid to the railway company before said crossing shall be open to the public use.

No. 9368—1920.

P. H. WALSH, CHURCHVILLE, IOWA, Complainant,

v.

CHICAGO GREAT WESTERN RAILROAD Co., Defendant.

Decided September 28, 1920.

SWITCH CONNECTIONS—SIDETRACK—STOCK YARDS, CONDITION OF—

Defendant held justified, in the interests of safety, in removing a switch connection at that end of a sidetrack which was on a dangerous curve.

Also held that defendant's stock yards at Churchville should be repaired and put in good condition and made available for the use and convenience of shippers. This defendant agreed to do, and no formal order was issued by the Commission.

For Complainant—Walter Condran, Asst. Commerce Counsel; Hon. W. H. Berry, Indianola, Ia.

For the Defendant—Fred Carr, Atty., Des Moines, Ia.; C. A. Shoemaker, Supt. Des Moines, Ia.; Loyd Jodon, D. F. & P. A., Des Moines, Ia.

The original complaint in this case recited that the respondent railway company had removed switch connection at the south end of the switch track, at Churchville, Iowa, which caused a delay in placing cars at that station, and that the stock yards were not in good condition for use—that the fences were rotted and weeds grown up in the yards. The matter was taken up with the railroad company, but after considerable correspondence it developed that nothing had been done by the company to satisfy the complaint. The railroad company contended that the switch connection was taken out because of being located on a curve, and it was thought that in the interests of safety it should be removed; that the switch to the stock yards was still connected with the main line and was accessible for all the necessary switching.

The original complainant in this case is now deceased, but his son, Mr. Tom Walsh, requested the commission for a hearing. This request was complied with, and, after due notice, hearing was held at Churchville, on July 12, 1920. At this hearing many parties testified as to the condition of the stock yards, switching service, and other matters connected with the operation of the railroad, some of which were not involved in the original complaint. The evidence did not develop that there had been any unusual or unnecessary delay in having cars placed on the sidetrack for unloading, or for loading, and there were no reasons advanced why it should be necessary to restore the switch connection at the west end of the switch. As stated by the railway company, this switch connection would be on a curve, and it is the opinion of this Commission that the company was justified, in the interests of safety, in removing the same.

The stock yards were not in good condition. The well which supplies the stock yards with water is located about two hundred yards from the stock yards. It appears that a good part of the time the pump is not in working condition and that one who is attempting to provide water for his stock in the yards does not know whether he is getting water to them or not. It was suggested to the representatives of the railroad company present that the pump and connection should be put in usable condition and maintained so, and that certain necessary repairs should be made in the stock yards to make them available for use, and convenient for the shipper. These suggestions were accepted by the railroad company's representatives and the statement made that the stock yards would be put in good condition for use, the water supply would be maintained, and the needs of the shippers of Churchville taken care of promptly and efficiently.

The railroad company having thus agreed to abide by the suggestions of the Commission, no order will issue in this case at this time. It is understood, however, that if the railroad company fails to provide facilities as indicated herein, the petitioners in this case may ask a re-opening of the same for a formal order of the Board.

No. 9369—1920.

F. H. FRIDAY, CHAIRMAN, BOARD OF SUPERVISORS OF CLARKE COUNTY,
OSCEOLA, IOWA, *Complainant*,

v.

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

Decided December 3, 1920.

CROSSINGS—HIGHWAY—UNDERGRADE—RELOCATION.

Held, that the plans proposed by the Board of Supervisors of Clarke County for the relocation of an undergrade crossing in the town of Woodburn should, in the interests of public safety and convenience, be not approved, on account of the excessive cost of the improvement proposed therein. The Commission recommended a plan relocating and changing the highway in certain particulars so as to make the present undergrade crossing safe and practicable.

For the Complainants—F. H. Friday, Woodburn, Ia.; M. C. Forster, Councilman, Woodburn, Ia.; Orson Swan, Woodburn, Ia.; J. L. Hyland, Co. Engr., Osceola, Ia.

For the Defendant—F. H. Ustick, Genl. Supt., Burlington, Ia.; J. P. Cummings, Supt., Ottumwa, Ia.; W. D. Eaton, Atty., Burlington, Ia.

For Iowa Highway Commission—J. H. Ames, Bridge Engr., Ames, Ia.

The Board of Supervisors of Clarke County filed a petition with the Board, stating that there is an established highway in said county commencing at the Northeast corner of Sigler's Addition to Town of Woodburn, then south on section line to the Quarter Section corner on the east side of Section 27, crossing the Chicago, Burlington & Quincy railroad about 1653 feet south of the Northeast corner of Sigler's Addition to the Town of Woodburn; that the Board of Supervisors of said County is unable to agree with said railroad company with respect to the crossing of said railway by the highway.

The railroad in question, at the point where the crossing improvement is sought to be made, runs in a general direction east and west, and is built upon an embankment some 10 or 12 feet higher than the natural ground level. The railroad is double track, being the main line between Omaha and Chicago.

Woodburn is a small town station, the passenger and freight station building being four or five hundred feet west of the proposed crossing. When this railroad was reconstructed a few years ago, they built a bridge, the east abutment of which is about 60 feet west of the center line of the proposed under track crossing. The said bridge now constructed was built in two spans, under the west span of which runs a small stream, or creek, and under the east span is a roadway with a horizontal clearance of 14 feet and with a vertical clearance of about 9 feet 7 inches. The chief hazards of the present under track crossing are that the highway approaching this under track crossing from the south is upon a down grade, and a short distance south of the railroad embankment makes an abrupt turn to the west. The highway approaching the crossing from the north makes a turn to the east a short distance north of the railroad, and the result is that by reason of the 14 foot horizontal clearance under the tracks a passenger approaching the crossing from the north and a passenger approaching the crossing from the south are unable to see each other until they meet under the said track. To add to the difficulties, the stream which passes through the west span of this bridge, very soon after it has reached the north side of the track, makes an abrupt turn to the east, and a bridge of some kind is necessary across said small stream. These difficulties can be obviated, to a large extent, by relocating the highway south from the present crossing a few rods, and also relocating the highway on the north a few rods, the change in said highway to be so made that the highway approaching this subway will for several rods, both north and south, be at a right angle to the railroad track. This would tend to prevent collisions between vehicles approaching and using the said under track crossing.

From our examination, we have found that the vertical clearance of the present under track crossing, now about 9.7 feet, can be increased by excavating under said bridge and thereby provide a total clearance of 12 feet. The greatest difficulty with this crossing then would be to provide for the crossing of the small stream, before referred to, on the north side of the railroad track, which presents a very perplexing question, and one which we have not been able to solve to our satisfaction, but which we believe can be solved at slight expense and in such manner that it would be a practicable crossing, except after heavy rainfalls, and then only for a very few hours at a time. And with somewhat increased expense could be made practicable for a crossing at all times.

The proposition presented in this case, and the relief asked, is to require the railroad to construct another bridge so that the center thereof would be in line with the center of the highway running north and south between Sections 26 and 27 in Township 72 North, Range 24, West 5th P. M., Iowa, providing for a horizontal clearance in the roadway of 24 feet, with headroom of 12 feet. To accomplish this, it is proposed by the Board of Supervisors to change the grade of the railroad tracks to a higher level for a distance of about 1400 feet. This would mean that the station grounds, all switching and passing tracks, team track and house track,—in fact all tracks of the said railroad,—would have to be raised. At present the grade of said road is a uniform downward slope to the west. The proposed change would make a hump in the railroad track at this point. The center of this proposed subway is only about 60 feet east of the present under track crossing. To make the proposed improvement would not obviate the necessity of a bridge across the creek described above, although such bridge might be built with less expense than the necessary bridge upon the line of the highway as now traveled through the present subway. The cost of the proposed 24 foot subway alone has been estimated at about \$20,000.00. We do not have an estimate of the cost of track elevation in the yards at Woodburn, but it would certainly cost a great many thousand dollars, in addition to the cost of the subway, and, in our judgment, while the scheme proposed would relieve the present situation, yet it is very doubtful if the advantage thereby gained is commensurate with the very great cost, when it is considered that the highway in question is not any part of the primary highway system, and most of the objections to the present subway can be eliminated with so slight cost.

We are unable to give our approval to the plans proposed for such improvement. If a plan will be proposed for the necessary changes in the highway and for proper crossing of the stream in question north of the railroad track, and to increase the vertical clearance of the present subway, we are ready to give such proposal consideration.

No. 9370—1920.

S. D. WHINNERY, DES MOINES, IOWA, *Complainant*,

v.

WABASH RAILWAY COMPANY, *Defendant*.

Decided December 3, 1920.

CROSSINGS—FARM—OPEN.

Defendant ordered to construct an open crossing for complainant over its tracks which run parallel with the public highway, thereby separating complainant's dwelling and farm from the public highway, this being the only means he has of reaching the highway from his home.

Mr. Whinnery made an informal complaint to us, stating that he owns a tract of land in Section 16, Township 78 North, Range 23 West of the 5th P. M., Iowa, being in Polk County, upon which is located his dwelling house and farm buildings. That immediately south of his house and other buildings is the right of way and railroad track of the Wabash Railway Company, and that immediately south of, abutting upon and parallel with the right of way and track of said railway company, is the public highway. That the only way for him to reach a public highway from his land is to cross over the said railroad; that said right of way is fenced, and at his crossing gates are provided in the fence on both sides of the right of way; and that he is entitled to an open crossing with cattle guards and wing fences.

From our examination, we believe the facts are as stated by complainant. That the track of the railway has been interposed between the complainant's dwelling house and the highway, leaving him egress and ingress only over this railroad track. The railroad at this point is built on nearly level land, and the grade is very slight. The defendant objects to making an open crossing for the reason that such crossing would be a precedent for other land owners to "ask for similar arrangements" and because such open crossing would "materially increase the chance for accidents."

We are aware that every open crossing of a railroad creates a hazard, and yet, there are some cases where open crossings are necessary. Every crossing case must be determined upon its own peculiar conditions.

In this case, the north line of the highway and the south line of the right of way is a common line, and at the complainant's crossing the gate in the north right of way fence opens immediately into his house yard, and the barnyard is still farther north; and with this situation there is but little danger of his stock stopping on the crossing, and as stock is not permitted to run at large in Polk County, there is not much danger of stock drifting into this crossing and "materially increase the chance for an accident on this account," as claimed by the railway company. The case is very different from one where the farmer owns lands on both sides of the railway, and which he uses for farming purposes. In our judgment the complaint is well founded, and Mr. Whinnery should have an open crossing at the point on his land where the present crossing is now constructed near his dwelling house.

It is, therefore, ordered that the Wabash Railway Company, within sixty days from this date, shall make an open farm crossing at the point on the land of S. D. Whinnery in Polk County, Iowa, as described above, such crossing to be properly planked, and provided with cattle guards and wing fences.

No. 9371—1920.

CITY OF TAMA, BY J. A. PHILLIPS, CLERK, *Complainant*,

v.

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

Decided December 3, 1920.

CROSSINGS—STREET, PROTECTION OF—FLAGMEN.

On complainant's application to require defendant to put flagmen on certain street crossings in that city; *held*, that the interests of public safety did not require flagmen at such crossings, but that electric automatic signal devices, with night illumination, would give the necessary protection, and the same was ordered to be installed by the defendant within sixty days.

For the Complainants—Jas. H. Willett, City Attorney, Tama, Ia.; Members of City Council of Tama.

For the Defendant—Jno. N. Hughes, Solicitor, Cedar Rapids, Ia.; C. H. Marshall, Supt., Marion, Ia.

The City of Tama made application to this Commission, asking that the Chicago, Milwaukee & St. Paul Railway Company be required to put flagmen on certain crossings in the City of Tama, stating that the railway company had offered to install electric bells, but that "the Council wants flagmen to harmonize with the" Chicago North Western Railroad, which keeps two flagmen on street crossings on its railroad.

We have made two examinations into this situation. We find that the conditions on the two railroads in the city of Tama are very different. The Chicago & North Western Railway runs almost east and west, just at the south side of the business part of the city, and at State and Seigel Streets on the North Western, approaching the railroad from the north, there are buildings on both sides of each of these streets, of such height and character as that a view cannot be had of the railroad, either east or west, until the person making such approach has come within the lines of the right of way of the railroad. The same condition, to a large extent, exists on each of these streets in approaching the railroad from the south.

The Chicago, Milwaukee & St. Paul Railway also runs through the city almost due east and west, but is north of the business part of the city, and a person approaching the Milwaukee Road from the north on State Street, when within one hundred feet of the tracks of the railroad, has an unobstructed view for a long distance, both east and west. The same condition exists in approaching the railroad from the north on Seigel Street, and a person approaching the railroad from the south on

either Seigel or State Street, has a very good view of the track for a considerable distance, both east and west, when within about a hundred feet of the railroad tracks. There is so little obstruction to the view of one approaching the railroad from either direction, on either of these streets, that it is apparent that any person using only ordinary care in approaching the railroad crossing could not fail to avoid danger.

In addition to these differences in topographical conditions between these two railroads at the point in question, the operation of the two roads is very different, in this respect: The number of trains on the North Western Road, both freight and passenger, is very largely in excess of the number of like trains on the Milwaukee. All passenger trains over the Milwaukee stop at Tama Station, and practically all freight trains, while on the North Western Road many of the passenger and freight trains do not make the Tama stop.

We find that the Chicago, Milwaukee & St. Paul Railway has heretofore offered to furnish electric automatic signal protection, with night illumination at these crossings, and, in our judgment, such protection is as much as should be required at these crossings at this time.

It is, therefore, ordered that the Chicago, Milwaukee & St. Paul Railway Company be, and is hereby, required, within 60 days from the receipt of a copy of this ruling by the said railroad, to install at both Seigel and State Streets, in the city of Tama, Iowa, where the tracks of its railway cross said streets, proper electric automatic signal protection, with night illumination; that before the installation of such automatic signals this Commission shall be furnished information in relation to such automatic signal, and such signal shall have the approval of this Commission before installation.

No. 9372—1920.

CITIZENS OF MAPLETON, IOWA, BY T. B. LUTZ & SON, *Complainants*,

v.

CHICAGO & NORTH WESTERN RAILWAY COMPANY, *Defendant*.

Decided December 3, 1920.

CROSSINGS—HIGHWAY—AUTHORITY OF COMMISSION—ABSENCE OF ESTABLISHED HIGHWAY.

Held, that the Commission was without authority to order the defendant to construct a highway crossing over its tracks in Mapleton, since it appeared that there was no legally established road at that point. Complaint dismissed without prejudice.

For Complainants—T. B. Lutz, Atty., Mapleton, Ia.

For the Defendant—Henry L. Adams, Atty., Des Moines, Ia.

Application to the Commission was made by T. B. Lutz & Son, attorneys, of Mapleton, in behalf of the citizens of Mapleton, for the establishment of a highway crossing over the line of the Chicago & North Western Railway at the north terminus of Eighth Street, in Mapleton, on what is known as the Mapleton and Danbury Road. The road had been purchased and given by various citizens through whose land the road had

been constructed, but the road had not been established by the County Board of Supervisors, on account of lack of bridge funds, it being necessary to build a bridge across a creek in order to complete the road for travel. Without the bridge, however, parties living on the land north of the railroad track could use the road in reaching the town of Mapleton, by way of Eighth Street, although the road could not be used its full length until the bridge was constructed.

The Commission viewed the premises, after due notice, and found the facts substantially as stated by the complainants. It was found that there was a private crossing near the point where the public crossing was desired, which is now used by the persons living north of the railroad track to cross the same in order to reach the public streets of Mapleton.

The railroad company opposed the opening of the new crossing, alleging expense and added danger.

The situation presented is peculiar, in that while this is a publicly dedicated road, it has not been accepted by the Supervisors, and there is no established public road across the right of way of the railway company. The complainants acknowledged this situation and stated they were not asking for a public road crossing, but for a private crossing at the point in question. However, the parties who are to be benefited by such a crossing already have access, by way of a private crossing at a nearby point, to the public streets of Mapleton, so that they are at present not deprived of a way across the railroad right of way.

The Commission has endeavored to bring about a relocation of the private crossing so that all persons could use the same crossing at the point where it would directly open on Eighth street. These efforts have failed. Therefore, believing that the Commission is without authority, under the circumstances, to make an order, under the peculiar state of facts presented, this case is dismissed without prejudice.

No. 9373—1920.

JOHN R. REEVE, HAMPTON, IOWA, *Complainant*,

v.

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

Decided December 3, 1920.

ELEVATOR SITE—TERMS OF LEASE, DISAGREEMENT IN REGARD TO—CONSIDERATION
WITHHELD BY COMMISSION PENDING COURT PROCEEDINGS.

Complaint with respect to the terms and conditions on which complainant's elevator should be maintained on defendant's right of way dismissed without prejudice, because of the fact that an action had already been commenced in court involving a number of the same questions, the Commission holding that it should proceed no further until the court had disposed of the case before it.

For the Complainant—John M. Hemingway, Atty., Hampton, Ia.; John R. Reeve, Hampton, Ia.

No appearance for the railroad company.

The petitioner in this case, after reciting that he was the owner of elevator, lumber office, corn cribs, and feed building located on the right of way of the Minneapolis & St. Louis Railroad Company, at Hampton, Iowa, complained that, notwithstanding he had fully performed all the obligations imposed on him by the lease granted him by the railroad company, he had received a written notice, copy of which he made a part of the complaint, to vacate the premises and remove all of his property therefrom, etc.

The railroad company, in its reply, stated that it did, in December, 1917, serve on the complainant, a notice to quit the said premises and remove his buildings therefrom, as provided by the lease; that the said notice was served because the complainant had failed to pay the rent, and that there was at that time a suit pending in the District Court of Franklin County to collect the rent and remove the complainant from the premises. The company further stated that it was the desire of the railroad company that the complainant release some of the ground which he held, so that another elevator might be constructed upon the property owned by the railroad company, but that the refusal of the complainant to enter into a new lease, thereby preventing competition, had made it necessary for the railroad company to take the action it had.

The application of Section 2110-1, Code Supplement 1913, to this case was denied by the railroad company.

The Board fixed the date for hearing on the premises, and hearing was held, as per notice, on June 24, 1919. There were no appearances for the railroad company, and after viewing premises and holding informal discussion, meeting adjourned with the understanding that the railroad company could be heard later, if they so desired.

On June 25, 1919, the Commission received letter from the attorney for the railroad company, Mr. C. H. E. Boardman, explaining his absence from the hearing, and in detail presenting the position of the company.

Considerable correspondence developed in this matter, but the essential facts remained as indicated in the pleadings.

On December 1, 1919, the attorneys for both the railroad company and the complainant were notified that the Commission had reached the conclusion that inasmuch as an action had been commenced in this case in the District Court prior to the filing of the complaint with the Railroad Commission, in which action a number of the same questions were involved, that the Board of Railroad Commissioners would take no further action until the District Court had disposed of the case before it. Since that date, nothing had been done, so far as this Commission has been advised, and the complaint is, therefore, dismissed without prejudice.

No. 9374.—1920.

BOARDS OF SUPERVISORS OF PLYMOUTH AND SIOUX COUNTIES, BY
IOWA STATE HIGHWAY COMMISSION, AMES, IOWA, *Complainants*,

v.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY COMPANY, *Defendant*.*Decided December 4, 1920.*

CROSSINGS—HIGHWAY—ELIMINATION BY RELOCATING HIGHWAY—JURISDICTION OF COMMISSION.

The Commission held that it had no authority, under Section 2017 of the 1915 Supplemental Supplement to the Code, in ordering the elimination of grade crossings by the relocation of a public highway, to apportion a part of the expense of the relocation of such highway to the railroad company.

For the Complainants—E. T. Bedell, County Attorney, Le Mars, Ia.; J. H. Ames, Bridge Engineer, Iowa Highway Commission, Ames, Ia.; Members of the Boards of Supervisors of Plymouth and Sioux Counties.

For the Defendant—J. J. Prentice, Supt., St. James, Minn.; Guy Struble, Attorney, Sioux City, Ia.; H. P. Barlow, Right of Way Commissioner, St. Paul, Minn.

The Board of Supervisors of Plymouth County and the Board of Supervisors of Sioux County joined in a petition to this Commission, stating that, notwithstanding a highway has been lawfully established in the said counties, they are unable to agree with the Chicago, St. Paul, Minneapolis & Omaha Railway Company in respect to the crossings of said railway by the highway at a point about 1200 feet north of the Southeast corner of Section 31, Township 94 North, Range 44, West 5th P. M., Iowa, being in Sioux County, and at a point about 800 feet west of the Northeast corner of Section 6, Township 93 North, Range 44, West 5th P. M., Iowa, being in Plymouth County.

Upon the hearing it was developed that the cause of complaint was not on account of the character of the highway crossings, but was on account of the Floyd River having washed away so much of the highway between the point where the railroad crosses the highway in said Section 6 and the Northeast corner of the same section that it becomes necessary to re-locate the highway; the theory being that by reason of the construction of the railroad the course of the stream was somewhat changed, and, as a result, it caused the washing away of the highway, and, therefore, the railway company should be required to pay the cost of making the necessary change in the highway. It was not contemplated that the grades at the said crossings should be separated.

After the petition was filed it was proposed that the object might be accomplished by locating a new highway on the west side of the railway and vacating part of the highway which had been partially destroyed by the river. This would mean the construction of at least 1600 lineal feet of highway, at an estimated cost of more than ten thousand dollars.

The jurisdiction of this Commission over crossing matters is found in Section 2017 of the Supplemental Supplement to the Code, and, in our opinion, it does not warrant us in making the order asked in this case, for which reason the application is now dismissed.

No. 9375.—1919.

H. L. WILSON, OSAGE, IOWA, *Complainant*,

v.

ILLINOIS CENTRAL RAILROAD COMPANY, *Defendant*.*Decided December 4, 1919.*

RAILROADS—ELEVATOR SITE—RENTAL VALUE.

Rental value for elevator site based upon value of land in the immediate vicinity, following the ruling in Stacyville Grain & Coal Co. v. Illinois Central Railroad Co.—Ia. R. R. Com. Rep. for 1919, pages 22-34, November 17, 1919. Defendant ordered to execute lease accordingly.

RAILROADS—ELEVATOR SITE RENTAL—SIDE TRACK MAINTENANCE.

In view of the number of industries located along industry tracks serving complainant's elevator, the cost of maintenance of such track held not a matter entering into the question of the rental value of the elevator site.

RAILROADS—ELEVATOR SITE RENTAL—JURISDICTION OF COMMISSION—VALIDITY OF STATUTE.

Questions as to the jurisdiction and authority of the Commission to regulate elevator rentals, and as to the validity of the Iowa statute involved, held to be fully considered in and governed by the decision in Stacyville Grain & Coal Co. v. Illinois Central Railroad Co., supra.

For the Complainant—J. H. Henderson, Commerce Counsel.

For the defendant, F. H. Helsell, Attorney, Ft. Dodge, Ia.

Mr. H. L. Wilson filed his complaint stating that he is the owner of an elevator standing on the station grounds of the Illinois Central Railroad Company at Osage, Iowa, and the lease heretofore held by him described a tract of land fronting on a track of defendant's railroad 40 feet with a depth of 70 feet, which for many years he and his agents have operated. That for a long time the annual rental was \$5.00; afterwards increased to \$12.00, and that the railroad company is now demanding \$60.00 per year rental which he has refused to pay. The said railroad company has served notice on him to surrender possession of the land upon which his elevator stands. To remove his buildings from the said land would destroy their entire value; that a disagreement has arisen between himself and the railroad company only as to the fair rental for the land upon which said elevator stands. Invoking the provisions of Section 2110-1 and 2110-m Code Supplement of 1913, he asks that this Commission fix the rental which he should pay and forbid defendant from ousting him from said premises.

The railroad company for answer says:

1st. Several years ago it adopted the policy of charging a minimum of \$60.00 per year for an elevator site along existing trackage; that such charge is not unreasonable when the company maintains the track serving the elevator.

2nd. That if this Board has any jurisdiction in this matter, it is limited to whether any discrimination is exercised by the railroad company as between complainant and other parties similarly situated. That there is no power under the Iowa statute for this board to pass on the question of rentals for elevator sites on private property of the carrier.

3rd. That if by the terms of the statute, jurisdiction is given the Board of Railroad Commissioners to determine such rentals, the said statute is invalid and unconstitutional. (a) Being an illegal interference with the right of parties to make contracts affecting their private property. (b) A taking of private property without due compensation. (c) The taking of private property for alleged public use when in fact the use is purely private.

4th. That by the Act of Congress of March, 1918, and the preceding acts relating to the taking over of the railroads by the United States Government and by proclamation of the president of the United States, this defendant is under the exclusive possession, control, use and operation of the Railroad Administration of the United States and the State of Iowa and its officers have no power to make the orders asked by the complainant. By reason of all of which it asks that the complaint be dismissed.

We find from the evidence in this case that the elevator involved was built on its present location about thirty-six years ago; the petitioner has owned it about fifteen years. Many years ago the annual rental was \$3.00 per year. In 1909 it was raised to \$5.00 per year; in 1915 advanced to \$12.00 and about the year 1917 a demand of \$60.00 per year was made which was refused. After which the carrier gave notice to Mr. Wilson to vacate on December 31, 1918. The land described in the lease under which Mr. Wilson has been holding, amounts to less than one-fifth of an acre and is located near the north end of the station grounds and on the west side of the industry track and is ordinarily reached from the street or highway crossing the station grounds either one, two or three blocks south and driving between the passing track and the industry track. Just north of this elevator are the storage tanks of an oil plant. Immediately south of this elevator are the stockyards and loading chutes of defendant. A short distance south of the stock yards is an elevator, then comes in the following order a coal shed, an elevator, another elevator, and still another elevator, then a warehouse; in all eight industries and the stock yards on the same industry track. The plaintiff's location is the poorest of any of these industries except the oil plant. While the railroad was from year to year raising the rent on the Wilson elevator site, it did, at its own expense, build for the Osage Stone Co. a loading platform in a much better location and for which it has made no rental charge. The land just across the track from this elevator is

worth \$300.00 per acre. It is difficult to approximate the amount of land used by Mr. Wilson, but it cannot possibly be in excess of a half acre.

The Farmers Grain & Supply Co. is located on the tracks of the Chicago Great Western Railroad and since its establishment none of the elevators on the line of the Illinois Central Railroad have done any considerable business. Since 1909 Mr. Wilson has not operated his elevator because of scarcity of business; in 1915 on account of failure of crops in that locality he shipped in and handled through this elevator a large amount of grain.

The defenses raised by the second, third and fourth parts of the answer were fully considered by this Commission in the case of Stacyville Grain & Coal Co. v. Illinois Central Railroad, lately decided by this Commission and our ruling upon those questions in that case is applicable to and should govern in this case. In addition we want to say that it affirmatively appears in this case that the proposed increase of rental from \$12.00 to \$60.00 per annum was not made by what is known as the Railroad Administration of the United States, but is a proposition of the Illinois Central Railroad set on foot and attempted to be enforced by it before the railroads were taken over by the United States government.

No complaint is made by the carrier that the land occupied by Mr. Wilson is needed for any other person or purpose, nor is any complaint made that he is not using his elevator for a public purpose. The only reason appearing for the attempt to oust Mr. Wilson is because he refuses to pay the rental demanded. The reasonable conclusion from the history of this elevator as found in its record is that it would be manifestly harsh and unjust to require Mr. Wilson to remove his elevator and so far as appears in this record, it would only be an exercise of arbitrary power and not to serve any good or public purpose.

We are asked by the petitioner to fix a rental which he should pay for the site of his elevator and to forbid his ouster. There is neither claim nor showing by defendant that the petitioner holds his site for any other than the purpose for which it was granted to the builder of the elevator. We have found from the testimony that the land in the immediate vicinity is of a value of \$300.00 per acre and that Mr. Wilson should not be charged with the value of the use of more than one-half acre, which at 6% would make an annual rental of \$9.00. With the large number of industries on this industry track and the general use made of it, we believe and find that the cost of maintenance as claimed by defendant is not a matter which should enter into the question of the rental of this site and that our ruling in the Stacyville case on the question of values should control in this case.

It is therefore ordered that the Illinois Central Railroad Co. may charge as a rental for the elevator site now occupied by Mr. H. L. Wilson on the station grounds of said railroad company at Osage, Iowa, not to exceed \$9.00 per annum and that a lease not materially different from the lease under which said site has heretofore been held shall be executed therefor by said railroad company or that the old lease be extended.

No. 9376—1920.

CITIZENS OF PALO ALTO COUNTY, BY E. A. MORLING, ATTORNEY, *Complainants*,

v.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY, *Defendant*.*Decided September 28, 1920.*

CROSSINGS, HIGHWAY—OVERHEAD CROSSING—HIGHWAY DIVERTED TO AVOID CROSSING.

The Commission refused to order the construction of an overhead crossing where newly established highway crossed the railroad, since the expense thereof was not justified by the probable use of the same, and since the crossing could readily be avoided by diverting the highway a few rods to another highway—a primary road—which crossed the railroad at grade, where it was reasonably safe; Board of Supervisors ordered to so divert the highway, the railroad to reimburse the county to the amount of \$400.00.

STATE HIGHWAY COMMISSION AND RAILROAD COMMISSION—CO-OPERATION WITH RESPECT TO CROSSINGS ON PRIMARY ROADS.

It was agreed by the Railroad Commission and the State Highway Commission that requests for elimination or correction of crossings, where primary or state roads were concerned, should come to the Railroad Commission from the Highway Commission.

For Complainants—E. A. Morling, Atty., Emmetsburg, Ia.; Walter Condran, Asst. Commerce Counsel.

For the Defendant—J. W. Corey, Jr., Atty., Spencer, Ia.; Mott Sawyer, Asst. Genl. Supt., Minneapolis, Minn.; W. M. Thurber, Supt., Mason City, Ia.; A. D. Emery, Asst. Dist. Engr., Minneapolis, Minn.

For the State Highway Commission—J. F. Reynolds, Ames, Ia.

For Palo Alto County—T. R. Martin, Co. Engr., Emmetsburg, Ia.

Petition was presented to the Railroad Commission by more than the requisite number of freeholders of Palo Alto County, reciting that a public highway had been established between Sections 13 and 24, in Township 96, Range 34, in Palo Alto County, and a schoolhouse in the southwest corner of said Section 13; that a highway has been established by the Board of Supervisors of Palo Alto County running north and south between Sections 13 and 14, in said township and range, and that the same, as so established, will cross the right of way of the Chicago, Milwaukee and St. Paul Railway Company about fifteen rods north of the aforesaid highway, running east and west, which last mentioned highway now crosses said railroad about 40 rods east of the southwest corner of Section 13. The petition further recited that the newly established highway was necessary "in order to enable a large number of the residents of the sub-school district in which said schoolhouse is located to gain access to the said schoolhouse without a great amount of travel." Further, "that the contour of the ground is such that an overhead crossing can be constructed and the existing crossing on the east and west highway can be replaced by continuing the highway from the

present crossing northwesterly along the north side of the railroad right of way to the crossing herein proposed, and thereby eliminate the present crossing, which is a dangerous grade crossing." The petitioners asked for hearing in accordance with Section 2017, Supplemental Supplement Code of Iowa.

The railway company responded that to make the crossing proposed would cost between \$7000.00 and \$8000.00; that the present grade crossing on the highway already established is not a dangerous crossing, and that the situation did not justify the expenditure that would be required to build the overhead crossing.

In the meantime, the Iowa Railroad Commission held a joint meeting with the Iowa Highway Commission, to outline plans for co-operation in regard to crossing eliminations and corrections, and it was agreed that before the Railroad Commission took any action in cases where paved roads or state roads were concerned, the Highway Commission should be consulted and requests for elimination or correction of crossings should come to the Iowa Railroad Commission from the Highway Commission. Letter to that effect was sent to Mr. Morling, attorney for the complainants. Mr. Morling replied that he thought the paving of the North Iowa Pike (the east and west highway already described herein) "is apparently a long distance in the future," and repeated the request that the case be set down for hearing.

The Board fixed Wednesday, July 14th, 1920, at Ruthven, as time and place for the hearing, notice of which was sent to the Iowa Highway Commission, as well as all other parties in interest. It developed at the hearing that the Iowa Highway Commission had investigated the proposition of diverting the east and west highway, as suggested by the petitioners, in order that there might be an overhead crossing constructed at the point where the new highway intersects the right of way of the Chicago, Milwaukee & St. Paul Railway. The conclusion of the Iowa Highway Commission was that this was not feasible, and they did not approve of the proposed change.

From the contour of the ground, where the proposed highway running north and south would cross the right of way of the railroad company, an overhead crossing could be constructed at an expense estimated by the County Engineer at \$6800.00, and by the Engineer of the railway company, for the structure, \$4320.00, plus \$4375.00 for grading approaches, making a total cost of \$8695.00. It is the opinion of the Commission that the benefits to be derived from the construction of an overhead crossing would not be commensurate with the outlay required. It developed at the hearing that this highway is desired mainly in order to reach the schoolhouse which, with the establishment of the highway, would be located as described in the petition.

It was shown in evidence that there are six children located to the north of the railroad right of way who now attend the school. There was practically no other evidence indicating any other need for the crossing. The crossing as located at present upon the highway running east and west, described herein, known as the North Iowa Pike, is a good crossing. There is little obstruction to view of approaching trains,

except as one approaches the crossing from the west, when a train is also approaching the crossing from the west. This is due to the train running in a cut, a ridge being between the highway and the railroad, shutting off both sight and sound. However, the crossing is not especially dangerous if reasonable care is exercised.

In the judgment of this Commission, the railway company should not be required to provide an overhead crossing as petitioned for in this case. It is our opinion that, in order to connect the proposed highway running north and south with the highway reaching the schoolhouse, the County Board of Supervisors should provide a highway of the proper width connecting with the proposed highway on the north side of the right of way of the railway company, continuing alongside thereof in a southeasterly direction, connecting with the present east and west highway known as the North Iowa Pike, in order that vehicles and others using this highway may avail themselves of the present crossing. The County Supervisors shall notify the railway company when they have secured the new portion of the highway as provided for herein, with a statement of the exact cost of obtaining such highway, and the respondent railway company shall thereupon reimburse the county for the actual expenses incurred, not exceeding, however, the sum of \$400.00.

No. 9377—1920.

TABOR LUMBER CO., KEOKUK, IOWA, *Complainant*,

v.

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

Decided March 10, 1920.

SPUR TRACK—INDUSTRY TRACK—SWITCHING TARIFF—CONTRACT FOR USE OF SPUR TRACK—JURISDICTION OF COMMISSION—SWITCHING FACILITIES—PREFERENCE, PREJUDICE OR DISADVANTAGE AS TO SWITCHING OF CARS.

Held that the Commission has no jurisdiction to enforce a contract between industry and railroad as to right to use industry track.

Railroad Company held not to have violated Section 2125 of Supplemental Supplement to the Code, 1915, in refusing to permit industry not located on spur track to use same, except subject to convenience of industry directly located thereon.

Held that railroad representing by its tariff that it will deliver freight on spur or industry track must comply with its tariff and perform such service.

The practice of loading and unloading cars on spur or industry track, from and into wagons or trucks driven between main line track and spur track, and permitting the crossing of two main line tracks at that point, found by the Commission to be a dangerous practice and not to be encouraged.

For the Complainant—J. H. Henderson, Commerce Counsel, Des Moines, Ia.; Hollingsworth & Blood, Attys., Keokuk, Ia.

For the Iowa Can Company—Jos. Loufek, Keokuk, Ia.

For the Defendant—Hon. F. T. Hughes, Keokuk, Ia.; Palmer Trimble, Keokuk, Ia.

Tabor Lumber Company complains that the Chicago, Burlington & Quincy Railroad Company (hereinafter called the "Q") no longer permits it to use a certain industry track except subject to the convenience of Iowa Can Company. It claims that it has used this switch for more than forty years, and that the carrier has no right to limit its use thereof by giving another industry superior rights therein. That the conduct of the carrier is in violation of Section 2125, Supplemental Supplement to the Code of Iowa. That it formerly owned the land now owned by Gas Tank Recharging Company and Iowa Can Company. Before it sold the part to Iowa Can Company it conferred with one Maxwell, agent of the "Q" at Keokuk, and informed him that Tabor Lumber Company would want to retain all of its rights to use the spur track in question, and would not sell its land if thereby it would forfeit its right to use the track in controversy; that the agent then agreed that the lumber company might continue the use of said track, and afterwards procured the signatures of the officers of the lumber company to a contract confirming the right of the Tabor Lumber Company to use said spur track, and stated that the railroad company would execute and return such contract to the Tabor Lumber Company, and that the said railroad company has failed and refused so to do. And, therefore, the lumber company asks that the railroad company be required to execute and deliver said contract.

The "Q" says that the construction of the plants of Gas Tank Recharging Company and Iowa Can Company, and the location of the spur track in question, renders its use as a team track by Tabor Lumber Company hazardous. That it is not violating the statutes of this State; and denies that complainant is entitled to the relief asked, and states that the complainant has the use of a sidetrack on the north side of the Chicago, Rock Island & Pacific Railway (which railway is hereinafter called the Rock Island).

At the place in question, the Rock Island and the "Q" each have main line tracks, parallel, running east and west; their centers being about fourteen (14) feet apart, the "Q" track being south of the Rock Island track. South of these lines the complainant, Tabor Lumber Company, did, for more than forty years, maintain and operate a saw mill and lumber yard, the "Q" maintaining the spur track leading off of its main line, parallel to it, and which was used to serve said saw mill and lumber yard. Some seven years ago the Tabor Lumber Company stopped the operation of its saw mill, and subsequently sold all of its land on the south side of the railroad, the east part thereof to Gas Tank Recharging Company and the west part thereof to Iowa Can Company. Each of these companies is engaged in business which requires a spur track to its industry, and for this purpose the old saw mill spur track was re-arranged and one spur built to accommodate Gas Tank Recharging Company and one for Iowa Can Company. There is no other business or industry between the railroad and the Mississippi River, which is south of and nearly parallel with these railroad tracks. The spur track to Iowa Can Company is the track over which this controversy arises, and it is so built that for a

great part of its length it is almost parallel with the main line, their centers being about twenty-three (23) feet apart. Iowa Can Company, in 1919, handled 682 carloads of freight.

Tabor Lumber Company has for many years been the owner of some land and the lessee of other land lying north of these railroad tracks and about opposite the land upon which its saw mill was located, upon which it has been and is now doing a lumber business. Before Iowa Can Company and Gas Tank Recharging Company began operations, Tabor Lumber Company used the old saw mill spur for the loading and unloading of cars in connection with its business north of the tracks. In its use of this track since Iowa Can Company commenced operation, it loads and unloads cars from wagons or trucks, which reach the cars by crossing both the "Q" and Rock Island main line tracks from the north and driving between the "Q" main line and Iowa Can Company spur. This practice has resulted in dissatisfaction on the part of Iowa Can Company, which claims its business is such it is not always possible for said spur track to be used for purposes other than its own. About September, 1919, the "Q" notified the Tabor Lumber Company that it could no longer use the track in question except subject to the convenience of the Iowa Can Company.

At a point a few rods west of the west end of the Tabor Lumber Company yard, which is north of the Rock Island main line, is a spur track which leads off of the north side of the Rock Island line, and which can be used by complainant to load and unload cars without crossing any railroad track. There is a connecting track in the city of Keokuk, within the switching limits of both railroads above named, by which cars are transferred from one railroad to the other. The larger part of the shipments of complainant are over the "Q" line, and to transfer the cars from the "Q" to the Rock Island spur track, or from said spur track to the "Q" road, requires about twenty-four (24) hours more time than is required to have the cars shipped over the "Q," spotted, or set, on Iowa Can Company's spur.

The switching tariff published by the "Q" shows that it serves the Tabor Lumber Company by an industry track, and which the lumber company claims is the spur track leading to the Iowa Can Company.

The shipments of Iowa Can Company are very much greater than the shipments of the Tabor Lumber Company.

This Commission has no jurisdiction to require the execution of the contract in question.

While the evidence shows that during all the years the switch into the saw mill yards was used by Tabor Lumber Company without serious accident, yet the fact remains that to continue the use of the spur as now arranged, and to permit the loading and unloading of cars from wagons or trucks driven between the main line track and Iowa Can Company spur, and to permit or invite the crossing of both these main lines at that point would be more than ordinarily hazardous, and is a practice not to be encouraged.

Without setting out an analysis of Supplemental Supplement Code Section 2125, it is our judgment that the action of the railroad company, in view of the circumstances in this case, is not in violation of said statute.

As a rule, an industry track is for the use only of the industry directly located upon such spur, and another industry not located thereon is not to be served thereby, and we see no reason for making an exception of this case.

The uncontradicted showing in this cause is that the "Q," by its switching tariff, represents, holds out, and promises to receive from and deliver to Tabor Lumber Company, at Keokuk, Iowa, carload freight upon the spur or industry track involved in this case. So long as the carrier, by its published switching tariff, represents that it will, and proffers to, perform such service, it is its duty to comply with the terms of such switching tariff, and this Commission so finds.

No. 9378—1920.

BOARD OF SUPERVISORS OF WOODBURY COUNTY, *Complainants*,

v.

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

Decided December 3, 1920.

CROSSINGS—HIGHWAY—SEPARATION OF GRADES—OVERHEAD CROSSINGS.

In ordering the construction of an overhead crossing over defendant's tracks where the same crossed primary road No. 34 just out of Sioux City, the Commission held that the defendant should not be required to contribute to that part of the grading, excavating, and construction not made necessary by reason of the existence of the railway.

For the Complainants—J. H. Henderson, Commerce Counsel; F. E. Carrington, Chairman Board of Supervisors; R. J. Anderson, Member Board of Supervisors; A. B. Erickson, Member Board of Supervisors; Jno. F. Lord, Member Board of Supervisors; Hiram Phillips, Member Board of Supervisors; D. L. Taylor, County Engineer.

For the Highway Commission—J. H. Ames, Bridge Engineer, Ames, Ia.

For the Railroad Company—J. N. Hughes, Atty., Cedar Rapids, Ia.

The Board of Supervisors of Woodbury County filed its petition, stating that it was unable to agree with the Chicago, Milwaukee & St. Paul Railway Company in respect to the crossing at the point in the Southeast Quarter of Section 9, Township 88 North, Range 47 W., Fifth P. M., Iowa, where the tracks of said railway cross the public highway. The real disagreement is only as to the part of the expense which is to be borne by the Railway Company.

The only jurisdiction of the Board of Railroad Commissioners in this case is to be found in Section 2017 of the Supplemental Supplement to the Code, which is as follows:

"Any such corporation may raise or lower any turnpike, plank road, or other road, for the purpose of having its railroad cross over or under the same, and, in such cases, such corporation shall put such road, as soon as may be, in as good repair and condition as before such alteration. Wherever a railroad now crosses an established highway, or when a new railroad crosses an established highway, or when it is desired to locate a new highway across an established railroad, or when it is desired by any citizen or of the board of supervisors of any county or by the township trustees of any township, or by any railroad company operating a railroad in this state, for the safety of the public using such highway to change, alter, relocate, or vacate an established highway, where same crosses a railroad, and the railroad company and the board of supervisors of the county or township trustees of any township in which such highway crossing is located cannot agree in respect thereto, the board of railroad commissioners of this state, upon application of either the board of supervisors or township trustees of any township or of twenty-five freeholders of said county, or the railroad company interested, are authorized and empowered, after hearing upon reasonable notice, to determine the necessity for such crossings, location thereof, whether the same shall be at grade or otherwise, the manner in which the same shall be constructed, maintained, or changed, division of expense thereof, and generally to make such orders in respect thereto as are equitable and just, including the right to require condemnation proceedings to be instituted by the board of supervisors as may be necessary to carry out such order; providing, however, that any portion of such expense that is borne by any city, town, county, state, or other public body, shall forever be considered as held in trust by said railroad company receiving same, and no part of the same shall be considered a part of the value of the properties of said railroad company upon which it is entitled to receive a return."

In this class of cases certain definite rules cannot be formulated to apply to all other cases. Each case will present its peculiar and individual conditions. The present case is very unusual in its facts, and much of our conclusions may not be applicable to any other case.

The improvement contemplated, if completed, will result in a separation of grades at this crossing, the highway to be carried over the railway tracks. At the place in question the railway is built on the north slope of a hill, and the top of the track is about eight or ten feet above the general level of the floor of the valley. At this point the railroad runs nearly north and south, and the highway, changed and constructed as proposed, will, at the crossing, run nearly east and west. At the point where the highway reaches the top of the hill, about 1900 feet west of the crossing, the elevation is about 110 feet higher than the railroad track.

The highway involved in this case is part of what is known as the primary highway system of Iowa, between Denison and Sioux City, and is to be brought to a standard grade and hard-surfaced.

The Highway Commission has made a survey and plan for this improvement, shown on Exhibit "A" and Exhibit "B" introduced in the hearing in this case. The plan is to make an easy grade from the floor of the valley to the top of the hill, the doing of which requires a bridge over the tracks of the railroad, with a clearance of 23 feet above the top of the rail.

The primary object is the improvement of the grade and the widening of the highway on this hill; the matter of grade separation and removal of grade crossing hazard is incidental. The final result is, that both the public using the highway, and the railway company and the public using the railroad, receive the benefits accruing from the removal of the grade crossing hazard.

Since the enactment of the statute above set out, the Legislature has provided for a Highway Commission, and later provided what is known as a primary system of highways, to be built, to a large extent, out of a fund derived from licenses collected from owners of automobiles. The state, through the Highway Commission, has adopted the policy, on the primary highways, of reducing the grade to 5% or less, with a maximum grade of 6%, except in very unusual cases. The Chicago, Milwaukee & St. Paul Railway Company, as a tax payer, will contribute to the expense of the whole project on the same basis as other tax payers. The construction of the bridge over the tracks of the railway, as proposed by the plans referred to herein, will make unnecessary a large amount of embankment which would be necessary were it not for the bridge. On the other hand, the existence of the bridge will make necessary a greater embankment east of the bridge than would be necessary were it not for such bridge. The higher embankment will require a wider base, and, consequently, mean a greater cost. Having in mind all these matters and all other facts involved, it is the duty of this Commission to make such order in respect to this case as is "equitable and just."

The plan proposes a grade from the west end of the bridge to the top of the hill to be 5.26%, and from the east end of the bridge to the floor of the valley the grade to be 5.46%. According to this plan a large part of the grading to make a 5.26% grade would be required if the railroad was non-existent. The Railway Company should not be required to contribute to the construction of such part of the grading as is not made necessary by the existence of the railway. It should only be required to contribute to such part as is made necessary by the existence of the railway.

On the plan and profile shown on Exhibits "A" and "B", as above referred to, it is seen that by reason of the existence of the railway a greater amount of filling is necessary from the east end of the bridge, or viaduct, to the floor of the valley, than would be necessary except for the railway.

In our judgment, the Railway Company should not be required to contribute any part of the expense of constructing that part of the embankment at the east end of the said viaduct necessary to produce the grade of 5.26% by the protraction to the east of the proposed grade line of

5.26%, as shown on the said plan and profile, Exhibits "A" and "B", introduced by the applicants, and on file in this case.

We find and order that the said Railway Company shall build and maintain the bridge over its tracks, of the width and length as proposed in said plans, and shall pay all of the cost of construction of so much of the grading east of the viaduct as is necessary to be built on top of the said protracted grade line of 5.26% to create an approach from the east to the east end of said viaduct upon a 5.46% grade, as shown in said exhibits and plans. No part of the construction below the protracted grade line of 5.26%, and which may be necessary upon which to build and hold the fill between the protracted 5.26% grade line and the completed grade line of 5.46% from the east end of the viaduct, is to be paid by the said Railway Company. Nor shall the Chicago, Milwaukee & St. Paul Railway Company be required to pay any part of the cost of acquiring land, changing the channel of the stream, bridging the stream, engineering or contingent expenses, guard rails, except on bridge over the tracks, or any other part of the cost of the said improvement, except as hereinbefore stated.

The bridge over the tracks of the Chicago, Milwaukee & St. Paul Railway Company is to be completed by said Railway Company within sixty days after notice from the Iowa State Highway Commission.

The said Railway Company is to be charged for construction of embankment only the average cost per yard of the cost of the whole grading project.

No. 9379—1920.

PRAIRIE CITY GRAIN COMPANY, BY D. L. GRAHAM, PRAIRIE CITY, IOWA,
Complainant,

v.

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

Decided December 3, 1920.

RAILROADS—SIDE TRACK—INDUSTRY TRACK—RELOCATION OF INDUSTRY TRACK—
PUBLIC SAFETY AND CONVENIENCE.

Held that defendant's proposed relocation of its industry track at Prairie City, serving complainant's elevator, coal shed, sand and feed house, would provide a more safe and economical operation of the railroad and improve the service to the general public, the carrier being required in the event the changes are made, to furnish complainant with suitable location for its coal, sand and feed business. Complaint dismissed.

For the Complainant—Walter Condran, Asst. Commerce Counsel.

For the Defendant—D. Coughlin, General Supt., Des Moines, Iowa; W. H. Peterson, Engr., Maintenance Way.

This controversy arises by reason of the railroad company having determined to throw what is known as the elevator track nearer to the main line and leave a clearance of 14 feet from the center of the elevator track to the center of the main track, at its Prairie City station. One of the objects to be attained is to prevent driving of vehicles be-

tween these tracks and loading and unloading the vehicles while standing between the tracks—a dangerous practice. This arrangement would leave a driveway of 21 feet wide between the elevator tracks and the elevators and other buildings now on said track. The railroad company also claims that their track facilities are not now properly arranged and that it is frequently necessary to set some of the team cars on the stock track and some on the elevator track. The proposed changes will eliminate the need of setting team cars on the stock track, will save a great deal of time and delay in the switching service at this station, and will also tend to save car delays.

The Prairie City Grain Company objects to these changes because they will make it necessary for it to put a new loading equipment in its elevator, and take the track away from its coal sheds and feed house, and cause a great expense and inconvenience in the operation of its coal, sand and feed business, and destroy its business of shelling corn for others.

It is true that these changes, if made, will cause some inconvenience and some expense to this grain company, in extending its loading spout, and will also make it necessary that the grain company be given a location elsewhere for its feed, coal and sand business.

The track now used by the Prairie City Grain Company is not its private track, but was originally built, and has been maintained, out of the fund of the railroad company. But this grain company, and its predecessors, have used it as an elevator or industry track for many years.

The present track facilities, while they were sufficient when built, have, with the course of years and consequent changes in business, become insufficient and uneconomical in operation. The fact that an elevator and coal business, or any other industrial business, has for a great many years had the use of the track, to the construction of which such industry has contributed nothing toward the original cost or maintenance, must not be permitted to stand in the way of such track and yard improvements as will render the operation of the carrier more economical and provide greater convenience for the general public.

We are persuaded that the changes of tracks, as proposed by the carrier, will provide a safer and more economical operation than the present track layout, will improve the service to the general public, and will not seriously affect the convenience of the present industrial users of what is called the elevator track.

In the event the proposed track changes are made, the carrier will be required to furnish this grain company with a suitable and convenient location for its coal, sand and feed business.

It follows, from what we have said, that the complaint of the Prairie City Grain Company should be, and the same is hereby, dismissed.
No. 9380—1920.

CITY OF OTTUMWA, IOWA, *Complainant,*

v.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY, AND CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, *Defendants.**Decided September 28, 1920.*

VIADUCTS IN CITIES AND TOWNS—PUBLIC NECESSITY AND CONVENIENCE

A viaduct over Vine Street in the City of Ottumwa found by the Commission to be unnecessary for the public safety and convenience, for the reason that its location was such that but a small proportion of the inhabitants of the city would be served thereby, and the approaches would be at a grade of 6.7 per cent and 10 per cent respectively, and for the further reason that one track, over which several trains per day were operated, lay beyond and about 200 feet from south approach of the proposed viaduct.

For the City of Ottumwa—Wm. A. Hunt, City Solicitor.

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

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

The City of Ottumwa having a population of 23,000, adopted an ordinance in January, 1920, declaring that for the safety and protection of the public it is necessary that a viaduct be constructed on Vine Street over and across the tracks of the Chicago, Burlington & Quincy Railroad Company, the Chicago, Rock Island & Pacific Railway Company, and the Keokuk and Des Moines Railway Company and by said ordinance adopted and approved plans therefor, requiring the said railroads to construct the same. In the same month, the City filed an application with the Board of Railroad Commissioners of Iowa asking the approval by this Commission of the plans for the proposed viaduct. The statute governing this subject and conferring authority on this Commission, is as follows:

Sec. 770. Viaducts—when required. Cities having a population of seven thousand or over shall have power to require any railroad company, owning or operating any railroad tracks upon or across any public streets of such city, to erect, construct, reconstruct, complete, and maintain, to the extent hereinafter provided, any viaduct upon or along such streets, and over or under such tracks, including the approaches thereto, as may be declared by ordinances of such city necessary for the safety and protection of the public. The approaches to any such viaduct shall not exceed a total distance of eight hundred feet, but no such viaduct shall be required on more than every fourth street running in the same direction and no railroad company shall be required to build or contribute to the building of more than one such viaduct, with its approaches, in any one year; nor shall any viaduct be required until the board of railroad commissioners shall, after examination, determine the same to be necessary for the public safety and convenience, and the plans of said viaduct, prepared as hereinafter provided, shall have been approved by said board.

On March 9th the Board of Railroad Commissioners of Iowa made a personal examination of the premises and of the plans and heard all parties wishing to be heard in the matter.

The Des Moines River enters Ottumwa near the northwest corner and leaves near the southeast corner of the city, its general course being from the northwest to the southeast. About 15,000 of the population is north and about 8,000 south of the river. The center of the business part of the city is at the intersection of Main and Market Streets. The railroads involved are on the north side of the river, are parallel, and run almost directly from the northwest to the southeast. Substantially all of the business and residence part of the city north of the river lies north of the railroads, except that the John Morrell Packing Company plant is south of the tracks and north of the river.

Main Street is one block north of and runs parallel with the main line tracks of the railroads in question and is the most important business street in the city. Market Street running about northeast and southwest crosses Main Street at a right angle. At the foot of Market Street is a crossing of the railroad tracks and a bridge across the Des Moines River connects with Church Street which runs, generally speaking, from the south end of the bridge to the southwest, and is in reality a continuation of Market Street. This is the route generally used by persons passing from one side of the river to the other side, and is the only crossing used by the street car line. All of the street car lines serving that part of the city which is south of the river are west of a line drawn north and south through the business center of Ottumwa and 90% of the population south of the river is west of the north and south line through the business center of the city.

The location of the proposed viaduct is more than a half mile east of the business center and is on Vine Street, which runs parallel with Market Street, and crosses the Des Moines River on a bridge at the south end of which is a large tract of low lying land which is not now used for residences or for industrial purposes and which probably will not be so used for many years. East of the location of the proposed viaduct, and south of the main line tracks of the railroads and north of the river, are the yards of the Burlington Railroad and the plant of John Morrell Packing Company served by a street car line on Main Street. The street car service to and from the south part of the city all passes over the tracks at the intersection of Main and Market Streets.

The estimated cost of this viaduct was \$265,572.00. Its north approach, as shown by the plan, is a grade of 6.7%, and the approach to the south end is a 10% grade and is 365 feet long. About 200 feet south of the south end of the approach is a track of Chicago, Milwaukee & St. Paul Railway by which it reaches the plant of the John Morrell Packing Company and over which it operates several trains per day. This track crosses Vine Street at grade.

A check kept on the Rock Island crossing at Vine Street on January 22nd and 23rd, 1920, from 7 A. M. to 6 P. M., showed the crossing blocked by trains an average of 4½ minutes each hour. The same two days 555

pedestrians passed over this crossing. From January 22nd to 27th, inclusive, about 70 vehicles per day used the same crossing.

It was testified that the Burlington blocks the Vine Street crossing several times a day from 5 to 20 minutes.

Beyond question these railway crossings are somewhat hazardous to people traveling over them and are also an inconvenience to persons who are required to wait until the train passes. It is also true that a viaduct at this point would be convenient for some people.

The statute above referred to provides that the railroad company will not be required to build a viaduct over its tracks in a city until the Board of Railroad Commissioners "shall, after examination, determine the same to be necessary for the public safety and convenience, and the plans of said viaduct ***** shall have been approved by said board." By this provision of the statute a means is afforded to overcome the hazard and inconvenience of the grade crossing in cities where the population and traffic are heaviest, when public safety and convenience make it necessary. If a viaduct would serve the convenience of only a few people in a large community, it could not be said to be necessary for the public convenience. A large discretion is vested in this Commission, no general rules can well be made, each case must be determined upon its peculiar facts and its merits.

Testimony was introduced showing that Market and Vine Streets were blocked a great many times each day. It is vexatious and inconvenient to have the only two crossings blocked so often in a city the size of Ottumwa, and if it were possible to extend the yards a longer distance to the east, possibly this would obviate to some extent the present inconveniences. The trouble can to some extent be regulated by City Ordinance.

The maximum grade permitted by the Highway Commission, except in unusual cases, is 5%.

Experience has demonstrated that to build a viaduct over a part of the railroad tracks and end the approach to the viaduct within a few feet of another track at grade creates a grave hazard. A stranger passing over a viaduct has the right to believe that he has crossed all the railroad tracks in that immediate neighborhood.

The plans of the proposed viaduct provide for such an excessive grade in the south approach that it could be of but little practical value from a traffic standpoint.

The number of people whose safety or convenience would be promoted by a viaduct at this point is such a very small part of the people of that community that we would not be warranted in ordering the expenditure of so large a sum of money for such purposes. The facts in this case do not show that a viaduct at this point in question is necessary for the public safety or public convenience.

The application is dismissed for the reasons above stated.

No. 9381—1920.

WATERLOO, CEDAR FALLS & NORTHERN RAILWAY CO., BY E. E. FARWELL, ATTORNEY, WATERLOO, IOWA, *Complainant*,

v.

ILLINOIS CENTRAL RAILROAD COMPANY, *Defendant*.

Decided December 3, 1920.

CROSSING OF STEAM RAILROAD BY INTERURBAN AT GRADE—RIGHT OF WAY—STOPPING OF INTERURBAN CARS.

Since the legislature has given steam railroads the right of way where its tracks are crossed at grade by the tracks of an interurban railway, the Commission is without power to order the steam railroad to stop before making such crossing. Complaint dismissed.

For the Complainant—Chas. E. Pickett and Frank E. Farwell, Attys., Waterloo, Ia.

For the Defendant—J. M. Grimm, Atty., Cedar Rapids, Ia.; Floyd Philbrick, Atty., Cedar Rapids, Ia.

The petitioner in this case is operating what is known, under Section 2033-a of the Code Supplement of 1913, as an interurban railway, running in and between the cities of Waterloo and Cedar Rapids, as well as in and to other cities, doing a general business as a carrier of passengers, freight, mail and express. In its complaint it alleges "that its freight trains, although electrically operated, contain frequently from thirty to forty ordinary freight cars and an electric locomotive" which are operated daily, and in addition thereto it operates some sixteen passenger trains daily between said cities, some of the trains being two passenger car trains, and not infrequently during certain parts of the year trains of six or seven passenger cars. That a part of its line in the city of Cedar Rapids is built on the east side of Wenig Road, and at North 12th Street it crosses the Illinois Central Railroad Company's tracks at a common grade, and at a point about 1325 feet south thereof it crosses, at grade, the track of the Chicago, Milwaukee & St. Paul Railway Company, both of said roads being main lines, operated by steam power. The complainant's trains, "made up of an electric locomotive and of ten to forty or more ordinary freight cars," make four movements over the crossing at 12th Street each day, some of these movements being in the night time. That the distance from the 12th Street crossing to the crossing "of the Milwaukee Railway is barely sufficient to permit the stopping and standing of 32 freight cars and an electric locomotive so that the same will clear both crossings." That the Illinois Central Railroad, from the north, approaches the 12th Street crossing with a "compound curve" and "down grade towards the crossing," and that "it is impossible for the defendant's employes in charge of its trains to see said crossing, or a train using said crossing, until defendant's train is within 1100 feet, or even nearer, to said crossing." That because of said curves and the obstructions to view it is impossible for the petitioner's employes standing on the crossing to see defendant's trains coming into Cedar Rapids from the north

until the same are within 1100 feet, or nearer, to said crossing. That the Milwaukee refuses to stop its trains on approaching said crossing, and its trains pass over this crossing at a speed of 15 to 25 miles per hour, and that "there is great danger, and almost certainty of collision, with resulting loss of property, if not life, if defendant does not stop its trains before using said crossing." Therefore, the petitioner asks that an order be made requiring the defendant to stop its trains before using the crossing in question, or that such order be made respecting the mode of operation as will remove the danger and hazard of collision.

The respondent admits that the railroad crossings are located, and that the operations of each of the roads are, substantially as stated by the petitioner, and alleges that by virtue of the statutes of this state it is not required to stop its trains before passing over the 12th Street crossing of the petitioner. Denies the jurisdiction of this Commission, and claims a former adjudication of the very question involved in this cause.

Other matters are set out in the pleadings of both parties, but we have here set out sufficient to present the real matter in controversy. The case has been argued and presented in a very painstaking way.

The controversy arises by reason of Section 2033-e of the 1913 Code Supplement, which reads as follows:

"Wherever the tracks of an interurban railway cross the tracks of any steam railway at grade the steam railway shall have the right of way and not be compelled to stop its trains and the interurban railway company operating said line shall cause its cars to come to a full stop not nearer than ten feet nor further than fifty feet from such crossing, and before proceeding to cross said steam railway tracks, shall cause some person in its employ first to cross said track ahead of said car or cars and ascertain if the way is clear and free from danger for the passage of said interurban cars, and said interurban cars shall not proceed to cross until signaled to do so by such person employed as aforesaid, or said way is clear for such passage over said tracks. Every person in charge of any interurban car or cars, who wilfully fails to comply with the provisions hereof and fails to bring the car or cars which he has in charge to (a) stop, or causes the same to cross said steam railway tracks before the way is clear or he is signaled to do so, shall be subject to a fine of not less than one hundred dollars nor more than two hundred dollars or imprisonment in the county jail not to exceed twelve months in the discretion of the court. No steam railway shall obstruct the free passage of the cars of an intersecting interurban railway at such crossing."

The petitioner claims if this statute is construed literally the effect is to deny to it and its property the equal protection of the law, and, therefore, it is unconstitutional. That Code Section 2112 confers on the Board "general supervision of all the railroads of the state," and that Code Supplement 1913, Section 2113, provides as to the powers and duties of this Commission as follows:

"It shall from time to time carefully examine into and inspect the condition of each railroad, its equipment and the manner of its conduct and management with regard to public safety and convenience."

That this grant and power of supervision is broad enough to enable the Board to require the respondent to so operate its trains at the crossing in question as to eliminate the hazard to its own property and that of the other carriers, and to its employes and passengers, and the employes and passengers of petitioner.

The history of this crossing of the Illinois Central Railroad by the Waterloo, Cedar Falls & Northern Railway is largely a matter of record in the courts. The actual crossing was made on or about the 30th day of August, 1914, and shortly before that the Illinois Central Railroad commenced an action to enjoin the building of the crossing, and afterwards amended its petition and asked that the Waterloo, Cedar Falls & Northern Railway Company be required to install an interlocking crossing; which action was resisted by the petitioner in this case, the claim being made by it that the provisions of the statutes of this state with relation to interlocking crossings did not apply to it as an inter-urban railroad. The case was finally disposed of by the Supreme Court of this state, in *Illinois Central Railway Company v. Waterloo, Cedar Falls & Northern Railway Company*, 173 N. W. Reporter, 288, where it was held that the provisions of the Code with reference to interlocking crossings "never had any application to a case of this kind, and that the duty of an inter-urban company with reference to such a crossing on a city street was defined by statute for the first time in Code Supplement 2033-e."

This Commission only in extreme cases, indeed, if ever, would have the right to pass upon constitutional questions; therefore, that part of the petitioner's contention may be dismissed without further consideration.

The Board of Railroad Commissioners of Iowa is a creature of the Legislature and has no powers except such as are expressly granted to it or are by necessary implication requisite to enable it to discharge its duties. The Legislature of the state has very fully covered the subject of railroad crossings at grade, as will be seen by reference to Code Section 2073, requiring trains to stop not less than two hundred feet nor more than eight hundred feet before passing over grade crossings. This was by act of the Twentieth General Assembly and before there were any railroads in the state using electric power. Section 2060 to Section 2063, inclusive, of the Code, provides for interlocking plants at grade crossings, such sections being by Act of the Twenty-fifth General Assembly, and before there were any inter-urban roads in the state. In 1902 the Legislature enacted a statute, referred to above as Code Supplement Section 2033-e, and which is herein copied in full. The reason for the enactment of Code Supplement Section 2033-e may be found in the fact that in 1902 inter-urban railways were then only in their infancy and were doing little more than a passenger business; their trains rarely consisted of more than one or two cars. Such trains were easily controlled and their stops were inexpensive, both in power and in time. In that year there were

no long freight trains on inter-urban railways. In 1917, when the statutes with reference to trains stopping at crossings and interlocking plants were amended, and attempted to be amended, there were long freight trains on inter-urban railways. In the report of this Commission for 1902, it is stated:

"The report of this Board for this year does not include the operation of any electric inter-urban lines except the Waterloo and Cedar Falls Rapid Transit Company, which is operated partially by electricity, as none were completed and in operation by June 30th."

In 1904 the total freight earnings of all inter-urban railways in this state were \$50,267.77. In 1917 the total freight earnings of such rail roads were \$1,111,402.35.

In 1917, three years after the case in 173 N. W., 288, was commenced, and wherein it was held that Code Section 2063, providing for interlocking crossings, did not apply to inter-urban crossings, a statute was enacted under which provision was made for interlocking crossings in cases where "one railway company or inter-urban railway company desires to cross with its tracks those of another railway or inter-urban railway at grade." (See Chapter 353, Acts of the 37th General Assembly.) And the same Legislature attempted to amend Code Section 2073 to provide for stops by both steam roads and inter-urban roads at grade crossings, where the inter-urban trains are composed entirely of passenger cars, and also attempted to repeal Section 2033-e, Code Supplement, 1913, and to give authority to the Board of Railway Commissioners, upon application of either steam or inter-urban railways, to make such orders requiring trains of any steam road, or freight trains of any inter-urban railway, to stop at any crossing within the limits of any city or incorporated town, as in its judgment should be necessary for the public safety. Evidently, this legislation failed to become a law only through oversight. (See page 468, Acts of the 37th General Assembly.)

In construing and applying a statute, the intention of the Legislature is, of course, first to be sought in the language of the statute itself. The history of the statute and the surrounding facts, and the conditions at the time the statute was enacted, and the subsequent legislation and attempts to legislate by the same body, touching the same subject, are helpful in arriving at the real meaning and intent of the Legislature.

The present manner of operation on the part of the Illinois Central Railroad is attended with the same hazard in the case of freight trains on the inter-urban as would exist if both roads were operated by steam.

We think that Section 2033-e, Code Supplement 1913, means just what it says. The Legislature having given to the steam road the right to cross over an inter-urban railway track at grade, without stopping, it is not within the power of this Commission to make an order requiring it to stop before making such crossing.

The action must be, and is, dismissed.

No. 9382—1920.

DAN YOUNT, JAMES, IOWA, *Complainant*,

v.

GREAT NORTHERN RAILWAY COMPANY, *Defendant*.

Decided December 3, 1920.

CROSSINGS—FARM—CROSSING STATUTE APPLICABLE TO EXISTING RAILROADS.

Defendant ordered to construct an ordinary farm crossing, as requested by complainant, he having no other means of reaching the public highway from which defendant's tracks, running parallel therewith, separated his farm and buildings.

The amendment to Section 2022 of the Code, with respect to the construction of farm crossings by railroads separating a farm from the public highway, held applicable to defendant, although enacted subsequent to the acquiring of the right of way by the defendant.

For the Complainant—R. P. Thompson, Asst. Commerce Counsel.

For the Defendant—G. T. Struble, Atty., Sioux City, Ia.; Judge Anderson, Atty., Sioux City, Ia.; H. P. Barlow, Right of Way, Commr., St. Paul, Minn.

Complaint in this case was filed by the Commerce Counsel on behalf of the land owner, reciting generally that the ten acre tract of the complainant was separated from the highway by the rights of way and tracks of the Dubuque and Sioux City and the Great Northern Railroads; that the only means he had of reaching the highway was across the rights of way heretofore referred to; that the Dubuque & Sioux City Railroad had provided a means of crossing their right of way and track, which lies between that of the Great Northern and immediately adjoins the highway; but that the Great Northern Railway had refused to open its right of way fence and provide a means of crossing its right of way and tracks, as requested by the land owner.

The Great Northern Railway Company, through its attorneys, Jepson, Struble & Anderson, of Sioux City, filed its answer admitting of the essential facts but denying any obligation on its part to provide the crossings as requested. The contention of the respondents, generally stated, is that the Great Northern Railway Company purchased the property of the Sioux City & Northern Railway Company at foreclosure sale, prior to the ownership of land by the complainant, and prior to the enactment by the 35th General Assembly of amended Section 2022 of the Code, as it now appears in the 1913 Supplement to the Code of Iowa; that at the time of the acquiring of the right of way, and for a long time subsequent thereto, the only statute relative to private crossings was what was known as Section 2022, 1897 Code of Iowa, which provided only that a person owning land on both sides of any railroad might require the railroad company to "make and keep in good repair one cattleguard and causeway, or other adequate means of crossing," etc.

The respondent further alleges that to require it to construct and maintain a crossing over its right of way, as applied for by the applicant, would be unconstitutional, and in violation of the Fourteenth Amendment.

After due notice, inspection was made and hearing had on the matters involved. Stipulation was entered into admitting certain facts. In order that the record may be complete in this case, the stipulations agreed upon follow:

"It is hereby stipulated and agreed by and between Daniel Yount and the great Northern Railway Company, that the Sioux City & Northern Railway Company acquired its right of way by warranty deeds to the following tracts of land on the dates hereinafter set forth, to-wit:

"The Northeast Quarter (NE $\frac{1}{4}$) of the Northeast Quarter (NE $\frac{1}{4}$) of Section Thirty-one (31), Township Ninety (90), Range Forty-six (46) on September 7th, 1889, from N. A. McFaul, et al.

"The Northwest Quarter (NW $\frac{1}{4}$) of the Northeast Quarter (NE $\frac{1}{4}$) of Section Thirty-one (31), Township Ninety (90), Range Forty-six (46) on the 7th day of September, 1889, from N. A. McFaul, et al.

"That said right of way was thereafter immediately fenced and said company operated its trains over said right of way until said right of way, together with other property of said Sioux City & Northern Railway Company was sold under foreclosure sale to William Stewart Todd and Robert E. Todd, by deed dated November 30th, 1899, which said last parties conveyed said right of way in the lands hereinabove described and other lands, to the Willmar and Sioux Falls Railway Company by deed dated January 15th, 1900, and that said latter company conveyed said right of way to the Great Northern Railway Company by deed dated July 1st, 1907; that from the time of acquiring said right of way by the Sioux City & Northern Railway Company, as hereinabove set forth, said right of way has all of the time been fenced as required by law on the east side thereof, and during all of said time, used by the railway companies and parties owning the same for the operation thereof of the trains of said various owners or their lessees.

"It is further stipulated and agreed by and between the parties hereto that Dan Yount acquired title to the land owned by him in the Northeast Quarter (NE $\frac{1}{4}$) of said Section One (1), and more particularly described in the Exhibit hereto attached, by a warranty deed executed April 8th, 1920, a copy of which is hereto attached, marked Exhibit '1' and made a part hereof.

"That at the time of the execution of said deed and the receiving of the same by said Dan Yount, there was no private crossing maintained across the right of way of said Great Northern Railway Company to the highway running Northeast and Southwest into the town of James.

"That immediately west of the right of way and adjoining the same on the right of way of the Dubuque & Sioux City Railway Company and that immediately west of said right of way is a public highway running parallel with the right of way of the Dubuque

& Sioux City Railway Company, which said highway runs North-east into the town of James and Southwest into the City of Sioux City, Iowa.

"It is further stipulated and agreed that in the deeds given to the Sioux City & Northern Railway Company for its right of way through the Northeast Quarter (NE $\frac{1}{4}$) of said Section Thirty-one (31), above described, there was no reservation of nor any agreement between the grantors and said railway company for a private crossing across said right of way to the public highway lying west of the right of way of the Dubuque & Sioux City Railway Company.

"Dated this 26th day of October, A. D. 1920."

"Know All Men by These Presents,

"That O. A. Kindig and Fae V. Kindig, husband and wife, of the County of Plymouth and State of Iowa for and in consideration of the sum of Thirty-three hundred (\$3,300.00) Dollars, in hand paid, do hereby Grant, Bargain, Sell, Convey and Confirm unto Daniel Yount of the County of Plymouth and State of the following described real estate, situated in in Plymouth County, and State of Iowa, to-wit:

"That portion of the Northwest Quarter of the Northeast Quarter of Section Thirty-one (31), Township Ninety (90), North Range Forty-six (46), lying south and east of right of way of Sioux City and Northern Railway, containing three and $\frac{1}{100}$ acres more or less. Also all that part of the West Half of the Northeast Quarter of the Northeast Quarter of Section Thirty-one (31), Township Ninety (90), North Range Forty-six (46), lying immediately northwest and adjoining a straight line drawn from Southwest corner to Northeast corner thereof and East of right of way of said Great Northern Railroad and station grounds at James, Iowa, containing six and $\frac{7}{100}$ acres more or less.

"Subject to mortgage of nine hundred dollars (\$900) with interest at 5% which said Daniel Yount assumed and agrees to pay,

"And grantors do here covenant with the said Daniel Yount and his heirs and assigns, that lawfully seized of said premises, that they are free from incumbrances, that we have good right and lawful authority to sell the same; and we do hereby covenant to WARRANT AND DEFEND the title to said premises against the lawful claims of all persons whomsoever,

"And the said Fae V. Kindig hereby relinquishes all Dower and homestead rights in and to the above described premises.

"Signed this 8th day of April, 1920."

Gail Hemenway }
M. H. Mammen }

O. A. Kindig,
Fae V. Kindig.

U. S. I. R.
\$2.50
Cancelled.
O. A. K.
4-10-20

State of Iowa }
 Woodbury County } ss.

"On this 8th day of April, A. D. 1920, before me M. H. Mammen, a Notary Public duly commissioned and qualified for and residing in said County, personally came to O. A. Kindig and Fae V. Kindig to me personally known to be the identical persons described and who executed the foregoing conveyance as as grantors and acknowledged the said instrument to be their voluntary act and deed.

"Witness my hand and seal the day and year last above written.

(Seal.) M. H. MAMMEN, *Notary Public.*

My Commission Expires July 4, 1921.

Filed for record the 12th day of April, A. D. 1920, at 8:00 o'clock
 A. M. D. MURTHA, *Recorder.*"

"Recorded in Land Deed Record R. Page 135."

To this Commission the essential facts in the case are:

That the complainant is, as a matter of fact, the owner of ten acres of land as described in his petition and as indicated in this stipulation; that the only means he has of reaching the public highway is by crossing the tracks and rights of way of the Great Northern Railway Company and of the Dubuque and Sioux City Railroad Company; that the Dubuque & Sioux City Railroad Company has provided a means of crossing its right of way and tracks, but that the Great Northern Railway Company refuses to do so; that upon the ten acres in question there has been built a small dwelling house, together with some other buildings, but that it cannot be used for that purpose at the present time because of inability to reach it from the highway; that formerly an adjacent land owner permitted the complainant herein to reach another highway through his land, but that such way has now been closed; that the village of James is located near the tract of land in question, and that to reach the said village with its stores, station, etc., it is necessary to cross the rights of way and tracks, as aforesaid.

The complainant herein is not asking for an open crossing, but only the ordinary crossing with gate. The railroad would only be required to furnish but one gate, as there is no fence separating the rights of way of the two railroad companies, and the expense would be trifling to construct the crossing asked for by the complainant.

Upon the constitutional questions raised, and upon the legal obligations of the railroad to provide a crossing, attorneys for both the complainant and respondent have filed briefs.

This Board is of the opinion that the law, as it stands, especially gives the Commission the right to determine whether or not the complainant is entitled, under all the circumstances, to the crossing as asked for. It is our opinion that the land owner herein is clearly entitled to the relief he asks, and that the Great Northern Railway Company should pro-

vide a continuation of the private crossing as already constructed by the Dubuque & Sioux City Railway Company, with a gate in their right of way fence, so that the complainant herein may reach the highway from his farm tract as described herein.

The Great Northern Railway Company is hereby ordered, within sixty days from the date hereof, to construct a private crossing for the use of the complainant herein, in order that he may have access to the public highway from his land hereinbefore described, and at the point as indicated herein.

No. 9383—1920.

KATIE CHAPLIN, BY BRYSON & BRYSON, ATTORNEYS, IOWA FALLS, IOWA,
Complainant,

v.

ILLINOIS CENTRAL RAILROAD COMPANY, *Defendant.*

Decided December 3, 1920.

CROSSINGS—FARM—UNDERGRADE—ADEQUATE GRADE CROSSING.

Since complainant already had an adequate grade crossing over defendant's road which intersected her farm, the Commission refused to order an undergrade crossing. Complaint dismissed.

For Complainant—Bryson & Bryson, Attys., Iowa Falls, Ia.

For Defendant—F. H. Helsell, Atty., Ft. Dodge, Ia.

The application in this case, presented by Messrs. Bryson & Bryson,

Attorneys, recited:

"That on the 5th day of August, 1920, she (the applicant) caused to be served upon the Illinois Central Railroad Company a notice for the construction of an underground crossing connecting her premises at a point where the same are intersected by the right of way of the said railroad company; that said company has failed and refused to construct said crossing as requested; that thirty days have expired since the service of said notice and plat and the said company has failed and refused to construct said crossing.

"That a copy of said notice and plat which was served on said railroad company as required by Section 2022 of the Code of 1913 are hereto attached and made a part of this application.

"Wherefore your petitioner asks that your Commission investigate said matter and determine the rights of the parties as is provided by law and make such order as will be equitable in the premises."

For answer thereto, the respondent railroad company, by Helsell & Helsell, its attorneys, said:

"That said applicant, Katie Chaplin, now has and for several years has had an adequate and reasonably convenient crossing over the right of way of the Illinois Central Railroad Company,

connecting the two sections of her farm. That such crossing was located at a point designated by the owner of said property at the time it was constructed and is situated within a few hundred feet of the proposed location for a cattle pass; that there is no proper or legal necessity for the proposed underground crossing which could only be constructed at an excessive and unreasonable cost as compared with the benefits to be derived therefrom.

"Therefore, the said Illinois Central Railroad Company prays that the application of the said Katie Chaplin may be dismissed."

The Board, after due notice, inspected the premises and had hearing on this case on October 6, 1920.

The facts are substantially as follows:

That the complainant herein is the owner of the S. W. Quarter of Section 11, Township 89 North, Range 20, Hardin County, Iowa; that the same is intersected by the right of way of the Illinois Central Railroad Company; that the land in question is used, together with other portions of the farm connected therewith, for pasture purposes; that the water for the stock is located on the land of the complainant situated to the north of the railroad, and is provided by a deep well and windmill; that at the present time the railroad company maintains a private farm crossing at a point originally selected by the owner of the land at the time the railroad was constructed; that the crossing was located there when the complainant herein bought this land; that the same is maintained in a proper manner for use as a grade crossing; that at a point located somewhat west of the grade crossing there is an elevation of the track approximately seven to nine feet above the natural surface of the ground, at which point the complainant desires an underground stock pass, this crossing to be in addition to the grade crossing now maintained; that the well from which the water comes for the stock is at an elevation considerably higher than the tract of land lying to the south of the track, and it was admitted by witnesses for complainant that water could be piped under the railroad track from the tank and onto the tract of land to the south, with but little difficulty, and not a great deal of expense, and that this would provide for the stock in the pasture south of the track. The fall is such that the water would readily flow to the south of the track.

It is questionable whether an under grade cattle pass could be constructed at any point on the land that would be entirely free from becoming a quagmire in wet weather. This could be remedied, of course, to some extent by cementing the floor of the passage way. A permanent structure such as would be required at this point, by reason of the traffic over this road, would be an expensive one to construct. There is no complaint of the adequacy of the present grade crossing as such, the complaint being that of inconvenience and danger and loss of time in driving stock to and from water twice a day.

All grade crossings are dangerous and there is always difficulty and danger attendant in driving stock across a railroad. There is no obstruction to the view of the present farm crossing, and a person may see approaching trains for long distances in either direction.

This case presents no peculiar aspects; there is no unusual danger attendant upon using the grade crossing; the embankment is not sufficient, in our opinion, so that a suitable under crossing could be constructed that would obviate the necessity of using the present grade crossing; and the slight expense and labor required to pipe water from the source of supply to the pasture south of the track is so apparent we would not, in view of the holdings of our State Supreme Court, be justified in requiring the respondent railway company to provide the under grade crossing as prayed for.

Counsel for complainant cites the case of *O'Malley v. C. M. & St. P. Ry. Co.*, 183 Iowa, 749, but in this case the Court said:

"We may start with the proposition that grade crossings are usually adequate; that they are the rule in this state; that ordinarily a grade crossing can be furnished by the company over its right of way; and that a grade crossing furnishes an adequate means of crossing the same, and usually one grade crossing is sufficient."

In the *O'Malley* case the complainant had no crossing, an adequate grade crossing could not be constructed, and the company had refused to provide an under crossing, although the railroad grade was approximately twenty feet higher than the surface of the land adjoining. The lower court ruled, and was sustained in holding, that the complainant was entitled to an under grade crossing, that being the only adequate crossing that could be furnished it.

For the reasons cited herein this application is dismissed.

No. 9384—1920.

CHICAGO & NORTH WESTERN RAILWAY COMPANY, ET AL.
APPLICATION FOR INCREASE IN IOWA INTRASTATE FREIGHT RATES.

Decided August 17, 1920.

RATES—GENERAL INCREASE IN FREIGHT RATES—MINIMUM CLASS RATES—ADVANCE IN COMMODITY RATES, EXCEPTIONS—JOINT RATES—DISPOSITION OF FRACTIONS—MINIMUM CHARGES—PASSENGER RATES—SURCHARGE ON PULLMAN FARES—JURISDICTION OF COMMISSION—TEMPORARY ORDER.

Carriers authorized to advance Iowa schedule of freight rates 25 per cent., plus 35 per cent., subject to stated minimum scale rule, and to add 35 per cent. advance to current Iowa commodity rates, with exceptions noted. Specific increases stated as to soft coal, excess baggage, and milk and cream; rule stated for figuring joint rates and disposition of fractions; minimum charges fixed on C. L. and L. C. L. shipments.

Request for advance in passenger rates and for a surcharge on Pullman fares dismissed for lack of jurisdiction in the Commission to consider same.

Case to remain open, and order made temporary pending further investigation and hearing.

SUPPLEMENTAL ORDER No. 1, August 24, 1920.

The order in the above case amended by cancelling rates on coal and substituting therefor rates named in the supplemental order.

SUPPLEMENTAL ORDER NO. 2—August 31, 1920.

The original order of the Commission amended with respect to joint rates specifically advanced in cents under General Order No. 28.

For Shippers—J. H. Henderson, Commerce Counsel; Walter Condran, Asst. Commerce Counsel; M. D. Smiley, Curtis Companies, Inc., Clinton, Ia.; W. B. Martin, Dubuque Shippers Assn., Dubuque, Ia.; Leo E. Golden, Burlington Shippers Assn. and Iowa Traffic League, Burlington, Ia.; P. R. Wigton, Chamber of Commerce, Sioux City, Ia.; H. F. Sundberg, Chamber of Commerce and Iowa Traffic League, Cedar Rapids, Ia.; Geo. M. Cummins, Davenport Commercial Club, Davenport, Ia.; C. C. Crouse, Iowa Mfrs. Assn. and Iowa Traffic League, Des Moines, Ia.; E. H. Draper, Western Grocer Co. and Iowa Traffic League, Marshalltown, Ia.; L. M. O'Leary, Ft. Dodge Commercial Club and Iowa Traffic League, Ft. Dodge, Ia.; Walter Huncke, Western Silo Co., Des Moines, Ia.; R. O. Youngerman, Mason City Brick & Tile Co., Mason City, Ia.; A. B. Combs, Marshall Oil Co., and Iowa Traffic League, Marshalltown, Ia.; Iowa Coal Operators' Assn., Des Moines, Ia.; R. Snoddy, Coon River Sand Co., Des Moines, Ia.; R. C. Fletcher, Iowa Sand & Gravel Producers Assn., Des Moines, Ia.; L. R. Rosebrook, Albia Coal Co., and City of Oskaloosa, Oskaloosa, Ia.; Henry T. Clarke, Omaha Grain Exchange, Omaha, Nebr.

For the Carriers—A. A. McLaughlin, Asst. General Solicitor, C. & N. W. Ry., Chicago, Ill.; Henry L. Adams, Atty., C. & N. W. Ry., Des Moines, Ia.; H. A. Pence, C. B. & Q. R. R., Burlington, Ia.; F. H. Law, A. G. F. A., Ill. Cent. R. R., Chicago, Ill.; J. J. Teeter, C. B. & Q. R. R., Burlington, Ia.; W. G. Wagner, G. F. A., C. B. & Q. R. R. Co., Chicago, Ill.; W. Clapper, G. M., I. U. Ry., Des Moines, Ia.; W. S. Williams, C., R. I. & P. Ry., Des Moines, Ia.; C. E. Hilliker, C., M. & St. P. Ry., Des Moines, Ia.; M. J. Golden, D. F. & P. A., C. & N. W. Ry., Boone, Ia.; A. C. Owen, care Swift & Co., Chicago, Ill., for Sioux City Terminal Ry.; J. P. Boyle, Iowa Southern Utilities Co., Centerville, Ia.; Loyd Jodon, D. F. A., C. G. W. R. R., Des Moines, Ia.

This is a petition on behalf of the carriers operating in Iowa, both steam and electric, for an increase in the intrastate rates, in conformity with such increase as might be determined upon by the Interstate Commerce Commission in the case known as Ex Parte 74.

This case came on for hearing before the Commission on August 5th, after due notice published as required by law. Hearing was adjourned to August 17th in order that the carriers might present tentative tariffs. The carriers presented tentative tariffs and the case came on for further hearing on August 17th. All of the evidence taken before the Interstate Commerce Commission, Ex Parte 74, was made a part of the proceedings in this case. After consideration, this Commission enters the following order:

That the carriers may issue tariffs effective August 26, 1920, providing for an advance on the Iowa Schedule of rates and charges as fixed by this Commission, of twenty-five (25%) per cent., plus thirty-five (35%) per cent., subject to present rule as to minimum scale;

That on and after September 1, 1920, the said schedules shall be subject to Iowa Classification No. 15, with amendments, and the following minimum class scale:

1	2	3	4	5	A	B	C	D	E
—	—	—	—	—	—	—	—	—	—
25	21	17½	15	11	12½	9	7½	6½	5

That a thirty-five (35%) per cent. advance may be added to the current Iowa Commodity rates, except as otherwise provided herein;

Sand, gravel, stone, shale, etc.;

That a thirty-five (35%) per cent. advance may be made in the current rates on these commodities, but that on and after September 1, 1920, the carriers shall apply Item 78 of Iowa Classification No. 15, page 173, as to rates, and upon the items as appear in Index 71, Supplement No. 16 to Iowa Classification No. 15, plus twenty-five (25%) per cent., plus thirty-five (35%) per cent. advance thereon;

SOFT COAL, lump and slack:

Items 58 and 60 of Iowa Classification, page 169, provide carload rates on soft coal, lump and slack. These will be increased by fifteen cents (15c) per ton flat, plus twenty-five (25%) per cent., plus thirty-five (35%) per cent. advance;

EXCESS BAGGAGE—MILK AND CREAM:

An advance of twenty (20%) per cent. will be allowed on current excess baggage rates and rates on milk and cream carried by railway companies on passenger trains;

JOINT RATES:

In figuring charges for joint shipments, eighty (80%) per cent. of the rates as shown in Iowa Classification No. 15 for class and commodities will govern, plus twenty-five (25%) per cent., plus thirty-five (35%) per cent. advance on the joint through charge; upon soft coal, before the application of the advances herein provided for, fifteen cents (15c) per ton may be added to the joint through charge;

Rules for disposition of fractions will be the same as provided for by the Interstate Commerce Commission in their decision in Ex Parte 74;

The minimum charge for a less than carload shipment will be fifty cents (50c).

The minimum charge for a carload shipment that receives a line haul will be fifteen dollars (\$15.00).

Request for advance in passenger rates and the assessing of a surcharge on Pullman fares, is dismissed for lack of authority on the part of this Commission, under the statutes of Iowa, to entertain the petition.

This case will be kept open and hearings continued pending a complete revision of the Iowa Rate Scales and Iowa Classification, it being understood that this order is temporary and shall apply pending further investigation and hearing, and the promulgation of revised schedules of rates and classification of freights.

SUPPLEMENTAL ORDER.

The order of this Commission in the above case, entered August 17, 1920, is hereby amended to cancel the rates provided therein on Coal Lump and Slack, and to provide the following:

SOFT COAL, Lump and Slack:

Items 58 and 60 of Iowa Classification No. 15, page 169, provide carload rates on soft coal, lump and slack. These will be increased by fifteen cents (15c) per ton flat, plus specific amounts as follows:

Where Rate Per Ton Is	Increase Per Ton
0 to 49 cents.....	15 cents
50 to 99 cents.....	20 cents
100 to 199 cents.....	30 cents
200 to 299 cents.....	40 cents
300 cents or higher	50 cents

The rate resulting will be increased 35 per cent.

SUPPLEMENTAL ORDER NO. 2

The order of this Commission in the above case, entered August 17, 1920, is hereby amended by providing note to paragraph on joint rates as follows: Where General Order twenty-eight of United States Railroad Administration provides specific advances in cents such specific advance will govern in computing joint rates instead of twenty-five per cent.

No. 9385—1920.

PYRAMID PORTLAND CEMENT COMPANY, DES MOINES, IOWA, AND
MINNEAPOLIS & ST. LOUIS RAILROAD COMPANY.

APPLICATION FOR APPROVAL OF SPECIAL RATE ON QUARRIED ROCK,
GILMORE CITY TO DES MOINES.

Decided August 17, 1920.

RATES—SPECIAL RATES FOR PROTECTION OF NEW INDUSTRIES.

Agreement between carrier and cement plant providing for special rates on not less than a specific number of cars of quarried rock annually from Gilmore City to Des Moines, for a certain number of years, approved by the Commission under Section 2146 of the Code, providing for special rates for the protection and development of new industries within the state.

Commissioner Guiher dissenting.

In the matter of the request of the Pyramid Portland Cement Company of Des Moines, Iowa, and the Minneapolis & St. Louis Railroad Company, File B-1003, for the approval by this Board of contract for special rate under the provisions of Section 2146 of the Code:

The contract, which is made a part of this record, is hereby approved by the Board.

(Signed) DWIGHT N. LEWIS, *Chairman*;
CHAS. WEBSTER, *Commissioner*.

Guiher, Commissioner, dissenting:

Pyramid Portland Cement Company proposes to build and operate a cement plant at Des Moines. The limestone is to be obtained at or near Gilmore City, a distance of about one hundred miles northwest of Des Moines and on the line of the Minneapolis & St. Louis Railroad Company. The published rate of the carrier from Gilmore City to Des Moines on quarried stone is \$1.00 per ton.

Briefly stated, the provisions of the contract, the approval of which is now asked, are as follows:

If the cement company shall, during the period of construction of its plant and the first year after the plant is completed and in operation, ship not less than 5000 loaded cars per year and each year thereafter not less than 7000 cars per year, the cement company is to have a rate of 65c per ton on quarried rock from Gilmore City to Des Moines; same rate to apply to any greater number of cars which the cement company may ship; it is to do the necessary switching both at the quarry and at the plant. If, during the period of construction, or for the first year after the plant is put into operation, or if, in any subsequent year, it does not ship the number of cars as provided by the contract, the charges for such less quantities shall be the published rates of the railroad applicable to carload movements between the points named, except "the charge for less number of carloads in any one year shall not exceed that which would be charged for the yearly minimum number of cars." If the present cost of operation of the railroad is substantially increased or decreased during the term of this contract, such rate to be charged by agreement or arbitration. The special rate shall be effective from date shipments commence and shall continue in effect ten years after the plant shall be completed and put in operation and may be extended for an additional period of ten years at the option of the cement company.

Approval of this contract is asked under the provisions of Code Section 2146, providing for special rates for the protection and development of new industries within the state. The manufacture of cement is no longer a new industry in this State. More than ten years ago large cement mills were established at Mason City and they are generally understood to have been highly remunerative; the cement plant operating at Des Moines has for some years been successfully operated. Certainly the statute does not contemplate that a cement mill erected in 1920 by the side of a cement mill erected ten years ago and now paying good dividends, is such a "new industry within the state" as that for its "protection and development" it may be granted by the "railway company" concessions or special rates.

This statute was born amid the pains of railroad discrimination. It seems hardly reasonable that the manufacturers and jobbers of that time who had established businesses were willing that a new plant of the same kind of business should be granted a concession or special rate.

The statute further provides for the "special rates for any agreed number of carloads." The contract in question provides for a minimum number of carloads to entitle the shipper to the special rate; in my judgment this is but an evasion of the words of the statute. The pro-

visions of the contract which, in effect, provides for special rates for a period of twenty years after the plant is put in operation, is certainly such a concession as was never a part of the legislative intent.

In a somewhat similar case, *Ft. Dodge Portland Cement Company v. Minneapolis & St. Louis Railroad Company*, decided in 1916, I gave at considerable length some of my reasons for withholding approval of special rates asked under the same provision of the Code as is invoked in this case. It is unnecessary to again state those reasons.

The statute in question may not be a wise one but its meaning is very clear. It may be that the State, through the legislature, should adopt a more liberal policy toward manufacturing.

I cannot give my approval of the special rates provided for in this contract.

JNO. A. GUIHER, *Commissioner*.

THIS AGREEMENT, made and entered into by and between the *Pyramid Portland Cement Company*, a corporation organized under the laws of the State of Iowa, hereinafter called the "Pyramid Company," party of the first part, and *The Minneapolis & St. Louis Railroad Company*, a corporation organized under the laws of the State of Iowa, hereinafter called the "Railroad Company," party of the second part, witnesseth:

THAT WHEREAS, the Pyramid Company contemplates and proposes the erection, construction, maintenance and operation of a plant or factory, the principal purpose thereof being the manufacturing, buying and selling of Portland Cement, upon a site or location in or in the vicinity of the City of Des Moines, State of Iowa, which is accessible to and can be served by the lines of the Railroad Company; and

WHEREAS, for the manufacture and production of Portland Cement, rock possessing certain qualities is required and used; and

WHEREAS, there is located along and near the line of said Railroad Company, certain rock deposits in such quantities and of such quality as it is believed can be successfully used by the Pyramid Company at its said proposed plant; and

WHEREAS, the Pyramid Company desires to have transported to its said proposed plant or factory, such rock from certain points hereinafter mentioned on the line of the Railroad Company at a transportation charge that will permit and enable it to properly construct and properly operate and develop said plant and industry.

1. NOW, THEREFORE, in consideration of the above recited premises and the agreements hereinafter contained, the Railroad Company hereby agrees to maintain during the term for which this contract, or any extension thereof shall run for the use of the the Pyramid Company, a carload rate on quarried rock, not crushed, ground or otherwise prepared for use, to be used by said Pyramid Company in its business, including the construction, maintenance and operation of its said plant or factory, of sixty-five (65) cents per ton of two thousand (2,000) pounds from the station, siding and railroad lines at or in the vicinity of Gil-

more City, Iowa, to the plant or factory of the Pyramid Company, to be located, as aforesaid, in or in the vicinity of Des Moines, Iowa, upon a site accessible to and served by a line of the Railroad Company; the minimum weight per car upon which said rate shall apply, shall be the marked capacity of such car. The said rate of sixty-five (65) cents per ton shall not apply on stone other than that used in the production of Portland Cement.

2. It is further agreed by the parties hereto that this contract shall apply to the following agreed number of cars:

"A" The Pyramid Company agrees that it will ship to its said plant or factory over the lines of the Railroad Company from Gilmore City, Iowa, during the period of construction of the plant or factory, and during the first year after its said plant or factory is completed and in operation, rock equivalent to not less than five thousand (5,000) cars of a capacity of sixty thousand (60,000) pounds per car.

"B" The Pyramid Company further agrees that for each and every year thereafter during the life of this agreement or any extension thereof, it will ship over the lines of the Railroad Company from Gilmore City, Iowa, to its said plant or factory, rock equivalent to not less than seven thousand (7,000) cars per year of a capacity of sixty thousand (60,000) pounds per car, and it is further mutually agreed that the terms of this agreement shall apply to any greater number of carloads of said rock, which the Pyramid Company may desire to ship to its said plant or factory from Gilmore City, Iowa.

"C" It is further agreed that in the event that the Pyramid Company does not ship during the period of construction of the plant or factory and during the first year after its said plant or factory and during the first year after its said plant or factory is completed and put in operation, or does not ship during the subsequent years, an equivalent of the amounts specified in the preceding paragraphs, that the charges for transportation to be assessed by the Railroad Company for shipments in less quantity will be the published rates of the Railroad Company applicable to single or carload movements from Gilmore City, Iowa, to Des Moines, Iowa; Provided, however, that the charge for a less number of carloads of rock in any one year shall not exceed that which would be charged for by the yearly minimum number of cars as hereinbefore provided.

3. It is agreed that the rate named in this contract covers only the line haul service from the vicinity of Gilmore City, Iowa, to the plant or factory of the Pyramid Company, located in or in the vicinity of Des Moines, Iowa, and the Pyramid Company agrees that it will perform at its own expense, all switching service at its quarry adjacent to Gilmore City, Iowa, and at its plant or factory in or in the vicinity of the City of Des Moines, Iowa, necessary to move the loaded and empty cars from and to the tracks of the Railroad Company.

4. It is further agreed that the rate of sixty-five (65) cents herein referred to is based upon the present costs of railroad operation, viz., the cost of coal, labor, material and supplies; and in the event it shall appear that such costs are substantially increased or decreased, the said rate

may, by agreement or arbitration, be changed so as to give due consideration to such changed costs in the following manner: The party desiring the change shall give written notice to the other party to that effect, and if within sixty (60) days therefrom the parties hereto are unable to agree upon a new rate, the matter shall be submitted to the arbitration of the Board of Railroad Commissioners of the State of Iowa for determination, it being understood that any rate which may be fixed by agreement of the parties hereto will be subject to the approval of said Board.

5. It is agreed that this contract shall be binding on the parties hereto from the date of the commencement of shipments thereunder by the Pyramid Company under a tariff to be published and filed by the Railroad Company with the approval of the Board of Railroad Commissioners of the State of Iowa, and shall continue in effect until ten years after the date the Pyramid Company's plant or factory is completed and put in operation, provided, that this agreement and the terms hereof may be extended for an additional period of ten years after the termination thereof at the option of the Pyramid Company, by serving written notice of its election so to do, upon the Freight Agent of said Railroad Company in the City of Des Moines, Iowa, at least six months prior to the expiration thereof.

6. This agreement is made by the parties hereto subject to the approval of the Board of Railroad Commissioners of the State of Iowa, and is made under and by virtue of the terms and conditions of Section 2146 of the Code of 1897 of said State.

7. This agreement shall extend to and be binding upon the successors and assigns of both parties hereto.

IN WITNESS WHEREOF, said Pyramid Portland Cement Company has caused this instrument to be executed by its proper officers, and the Minneapolis & St. Louis Railroad Company has caused the same to be signed by its proper officers, on this 12th day of March, 1920.

PYRAMID PORTLAND CEMENT COMPANY,

(Corp. Seal)

By JOHN L. BLEAKLY, *President*.

Attest: W. A. HARPER, *Secretary*.

THE MINNEAPOLIS & ST. LOUIS RAILROAD CO.

(Seal)

By W. H. BREMNER, *President*.

Attest: A. E. SMITH, *Assistant Secretary*.

No. 9386—1920.

B. G. VANDER LAS, OELWEIN, IOWA, *Complainant*,

v.

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

Decided December 3, 1920.

PASSENGER FARES, REASONABLENESS OF—MILEAGE ACTUALLY TRAVELED, PAYMENT FOR—OVERCHARGE.

Defendant held justified in charging a passenger buying a ticket from Decorah to West Union or Oelwein, or vice versa, for the movement from

Postville Junction out to Postville station, and return—a total distance of six miles—since the trains all stopped at Postville Junction and passengers were not obliged to take the ride to Postville, and return, but might wait at Postville Junction for the return of the train, and thus save the charge for the six mile ride. Complaint dismissed.

Mr. B. G. Vander Las made complaint against the Chicago, Rock Island & Pacific Railway Company of an overcharge of 12c on each of two different trips, and referred to a like overcharge made as against certain other persons. The facts under which the claimed overcharge was made are as follows:

The Chicago, Rock Island & Pacific Railway operates a line between Decorah and West Union, and thence to Oelwein. The train leaves Decorah and proceeds south and east to Postville Junction, thence a distance of three miles north and east to Postville station, thence returning the same distance to Postville Junction, and thence south to West Union, and on to Oelwein. The service of said railroad from Oelwein and West Union to Decorah is a reversal of this train movement. All the trains on this line are operated from Postville Junction to Postville, and return. The respondent claims that the fact that the train goes to Postville and returns over the same track is no different than it would be if the track ran around through Postville by means of a large loop, in which case the actual mileage traveled would govern, and claims that, under the statutes of this state, it was required to make this charge.

As we understand this case, a train proceeding from Decorah to Postville stops at Postville Junction, and returning from Postville, it again stops at Postville Junction, and that passengers from Decorah to West Union, or from West Union to Decorah, are not obliged to ride by way of Postville; they might stop at Postville Junction and await the return of the train, and thus avoid payment of the 12c charge.

In our judgment, if the passenger chooses to make the round trip from Postville Junction to Postville, the carrier is entitled to charge for the distance traveled.

The complaint is, therefore, dismissed.

No. 9387—1920.

Wabash Railway Co. v. Powell Himes, Tracey, Ia. Condemnation in Marion County.

On April 15, 1920, the Commission granted a certificate authorizing the condemnation of the following described real estate in Marion County, Iowa:

A strip of land one hundred ten feet (110') wide, being forty feet (40') on the southerly and seventy feet (70') on the northerly side of the center of railroad track as located, surveyed and established over and across the Northwest Quarter (NW $\frac{1}{4}$) of the Southeast Quarter (SE $\frac{1}{4}$), and the Northeast Quarter (NE $\frac{1}{4}$), of the Southwest Quarter (SW $\frac{1}{4}$), Section Twenty-three (23), Township Seventy-five (75) North, Range Eighteen (18) West of the Fifth Principal Meridian, a distance of approximately twenty-six hundred and sixty-five feet (2665') containing an area of six and seventy-three hundredths (6.73) acres, more or less.

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

ELECTRIC TRANSMISSION LINE FRANCHISES

No. 9388—1920.

Commonwealth Utilities Co., Mankato, Minn. Application for transmission line franchise in Kossuth and Winnebago Counties.

On May 9, 1919, the Board held hearing in the above application, and on March 11, 1920, further hearing was held relative objections filed by the Buffalo Township Telephone Co., Buffalo Center, Ia., at which hearing agreement was made and entered into between the applicant and the objector, satisfactorily disposing of the objections. On May 18, 1920, franchise was granted upon the following route:

Beginning at the southwest corner of Section 18, Township 99 north, Range 27 west of the 5th P. M., thence east in the north margin of the east and west highway for a distance of approximately six miles between Sections 18 and 19, 17 and 20, 16 and 21, 15 and 22, 14 and 23, 13 and 24, Township 99 north, Range 27 west, to the southeast corner of said Section 13; continuing thence east in the north margin of said highway for a distance of approximately one mile between Sections 18 and 19, Township 99 north, Range 26 west, to the west corporate limits of the town of Buffalo Center, Iowa.

Beginning at the east corporate limits of the town of Buffalo Center, Iowa, at a point in the south margin of the east and west highway which bounds on the north Section 20, Township 99 north, Range 28 west, thence east in the south margin of said highway for a distance of approximately four and one-half miles between Sections 17 and 20, 16 and 21, 15 and 22, 14 and 23, 13 and 24, Township 99 north, Range 26 west, to the northeast corner of said Section 24; thence crossing said highway diagonally to the southwest corner of Section 18, Township 99 north, Range 25 west, and continuing thence east in the north margin of said highway for a distance of approximately four miles between Sections 18 and 19, 17 and 20, 16 and 21, 15 and 22, Township 99 north, Range 25 west, to the southeast corner of said Section 15; thence south in the west margin of the north and south highway which bounds on the east Section 22, Township 99 north, Range 25 west, a distance of approximately one mile between Sections 22 and 23, Township 99 north, Range 25 west, to the north corporate limits of the town of Thompson, Iowa.

No. 9389—1920.

Adel Light & Power Co., Adel, Ia. Application for transmission line franchise in Polk and Dallas Counties.

On July 26, 1920, the Board held hearing in the above application. On August 6, 1920, franchise was granted upon the following route:

Beginning on the right of way of the Minneapolis & St. Louis Railroad Company, near the center of the east section line of Section 33, Township 79 north, Range 26 west of the 5th P. M., Iowa;

Thence along the north and east side of said railroad track within the right of way fences, through Section 34 of said township and range;

Thence following said right of way through Sections 4, 3, 2, 11 and 12, of Township 78 north, Range 26 west, all in Dallas County, Iowa.

Thence through Sections 7, 8, 9 and 10, Township 78 north, Range 25 west, to where the said right of way enters the corporate limits of the town of Valley Junction, Polk County, Iowa.

No. 9390—1920.

Peterson Power & Milling Co., Peterson, Ia. Application for transmission line franchise in Clay, O'Brien, Buena Vista and Cherokee Counties.

On Dec. 27, 1919, the Board held hearing in the above application. On Feb. 14, 1920, franchise was issued upon the following route:

CLAY COUNTY.

Beginning at a point near the southeast corner of the northeast quarter of the northwest quarter of Section 33, Township 94 north, Range 38 west of the 5th P. M., thence north, a distance of approximately one-quarter mile, to the north boundary of said Section 33; continuing thence north in the west margin of the highway along the north and south center line of Sections 28 and 21 of said Township and Range, a distance of approximately two miles, to the northeast corner of the northwest quarter of said Section 21; thence east in the south margin of the highway which bounds on the north said section 21, a distance of approximately one-half mile, to the northwest corner of Section 22 of said Township and Range; thence north in the east margin of the highway which bounds on the west Sections 15, 10 and 3 of the last mentioned Township and Range, a distance of approximately 3 miles, to the northwest corner of said Section 3. Beginning at the southwest corner of Section 15 of the last mentioned Township and Range, thence east in the north margin of the highway which bounds on the south Sections 15 and 14 of said Township and Range, a distance of approximately 2 miles, to the southeast corner of said Section 14. Beginning again at the northwest corner of Section 3 of the Township and Range last noted, and continuing north in the east margin of the highway which bounds on the west Section 34, Township 95 north, Range 38 west of the 5th P. M., a distance of approximately 1 mile, to the northwest corner of said Section 34; thence west in the south margin of the highway which bounds on the north Sections 33, 32 and 31 of said Township and Range, a distance of approximately 3 miles, to the northwest corner of said Section 31; thence south in the east margin of the highway which bounds on the west Section 31, a distance of approximately 1 mile, to the southwest corner of said Section 31. Beginning at the northwest corner of Section 32 of the Township and Range last mentioned, thence south in the east margin of the highway which bounds on the west Section 32 of Township 95 north, and Section 5 of Township 94 north, both of Range 38 west of the 5th P. M., a distance of approximately 2 miles, to the southwest corner of said Section 5. Beginning at the northeast corner of Section 32, thence south in the west margin of the highway which bounds on the east said Section 32, Township 95 north, and Sections 5 and 8 of Township 94 north, all of Range 38 west of the 5th P. M., a distance of approximately 3 miles, to the southeast corner of said Section 8. Beginning again at the northeast corner of Section 32, Township 95 north, Range 38, thence north in the west margin of the highway which bounds on the east Section 29 of said Township and Range, a distance of approximately 1 mile, to the southeast corner of Section 20; thence west in the north margin of the highway which bounds on the south said Section 20, a distance of approximately 1 mile, to the southwest corner of said Section 20, Township 95 north, Range 38 west of the 5th P. M. Beginning at the northeast corner of Section 33, Township 95 north, Range 38 west of the 5th P. M., thence north in the west margin of the highway which bounds on the east Sections 28, 21, 16, 9 and 4 of the last mentioned Township and Range, a distance of approximately 4 miles, to the southeast corner of said Section 4; thence west in the north margin of the highway which bounds on the south said Section 4 of the last mentioned Township and Range, a distance of approximately 1 mile, to the southwest corner of said Section 4; thence diagonally across the highway to the northeast corner of Section 8 of said Township and Range, thence west in the south margin of the highway which bounds on the north Sections 8 and 7 of Township 95 north, Range 38, a distance of ap-

proximately 2 miles, to the northwest corner of said Section 7. Beginning at the northeast corner of Section 28 of the last mentioned township and Range, thence east in the south margin of the highway which bounds on the north Section 27, a distance of approximately 1 mile, to the northeast corner of said Section 27; thence south in the west margin of the highway which bounds on the east said Section 27, a distance of approximately 1 mile, to the southeast corner of said Section 27 of said last mentioned Township and Range. Beginning at the northwest corner of Section 34, Township 95 north, Range 38 west of the 5th P. M., thence east in the south margin of the highway which bounds on the north said Section 34 and Section 35 of the last mentioned Township and Range, a distance of approximately 2 miles, to the northeast corner of said Section 35. Beginning at the northeast corner of Section 21, Township 95 north, Range 38 west of the 5th P. M., thence east and west in the south margin of the highway which bounds on the north Sections 21 and 22 of the said Township and Range, a distance of approximately 1 mile, to the northwest corner of said Section 21, and to the northeast corner of said Section 22. Beginning at the southeast corner of Section 23, Township 95 north, Range 38 west of the 5th P. M., connecting to an existing three phase transmission line serving the town of Royal, thence east in the north margin of the highway which bounds on the south Section 24 of said Township and Range, a distance of approximately 1 mile, to the southeast corner of said Section 24; continuing thence east in the north margin of the highway which bounds on the south Sections 19, 20, 21, 22, 23 and 24 of Township 95 north, Range 37 west of the 5th P. M., a distance of approximately 6 miles, to the southeast corner of said Section 24; continuing thence east in the north margin of the highway which bounds on the south Section 19, Township 95 north, Range 36 west of the 5th P. M., a distance of approximately one-quarter mile, to the east side of the Minneapolis & St. Louis Railroad track; thence turning south and following approximately the east boundary of the Minneapolis & St. Louis Railroad right-of-way, a distance of approximately one-half mile through the northeast quarter of Section 25, Township 95 north, Range 36 west of the 5th P. M., to the north corporate limits of the town of Greenville. Beginning at the southeast corner of Section 24, Township 95 north, Range 38 west of the 5th P. M., thence north and south in the west margin of the highway which bounds on the east Sections 24 and 25 of the last mentioned Township and Range, a distance of approximately 1 mile, to the northeast corner of said Section 24, and the southeast corner of said Section 25. Beginning at the northeast corner of Section 26, Township 94 north, Range 38 west of the 5th P. M., and connecting to an existing three-phase transmission line serving the town of Royal; thence east in the south margin of the highway which bounds on the north Section 25 of the last mentioned Township and Range, a distance of approximately 1 mile to the northwest corner of Section 30, Township 94 north, Range 37 west of the 5th P. M., thence south in the east margin of the highway which bounds on the west said Section 30, a distance of approximately 1 mile, to the southwest corner of said Section 30, Township 94 north, Range 37 west of the 5th P. M. The foregoing described line all being within Clay County, Iowa.

O'BRIEN COUNTY.

Beginning at a point in the east margin of the highway which bounds on the west Section 8, Township 94 north, Range 39 west of the 5th P. M., and the north margin of the east and west highway along the center line of Sections 7 and 8 of said Township and Range, thence north in the east margin of the highway which bounds on the west Sections 8 and 5 of the last mentioned Township and Range, a distance of one and one-half miles to the northwest corner of said Section 5; continuing thence north in the east margin of the highway which bounds on the west Section 32, Township 95 north, Range 39 west of the 5th P. M., a distance of one mile to the northwest corner of said Section 32, thence west in the south margin of the highway which bounds on the north Section 31 of the last mentioned Township and Range, a distance of approximately one mile, to the northwest corner of said Section 31, continuing thence west in the south margin of said highway which bounds on the north Sections 36 and 35 of

Township 95 north, Range 40 west of the 5th P. M., a distance of approximately two miles, to the northwest corner of said Section 35. Beginning at the northeast corner of Section 36 of the last mentioned Township and Range, thence south in the west margin of the highway which bounds on the east said Section 36 and Section 1 of Township 94 north, Range 40 west of the 5th P. M., a distance of approximately two miles, to the southeast corner of said Section 1, Township 94 north, Range 40 west of the 5th P. M. Beginning at the southwest corner of Section 5, Township 94 north, Range 39 west of the 5th P. M., thence east across private right-of-way and in the north margin of the highway which bounds on the south said Section 5 and Section 4 of Township 94 north, Range 39 west, a distance of approximately one and one-quarter miles, to a point near the southeast corner of the southwest quarter of the southeast quarter of Section 4 of said Township and Range. Beginning at a point in the south margin of the highway which bounds on the north Section 12, Township 95 north, Range 39 west of the 5th P. M., and the east margin of the highway which bounds on the east said Section 12, thence west in the south margin of said highway bounding on said Section 12 on the north, a distance of one mile, to the northeast corner of Section 11 of said Township and Range. Beginning at the northeast corner of said Section 11, thence south in the west margin of the highway which bounds on the east said Section 11, a distance of approximately one mile, to the southeast corner of said Section 11 of the last mentioned Township and Range. Beginning again at the northeast corner of said Section 11, thence north in the west margin of the highway which bounds on the east Section 2 of the last mentioned Township and Range, a distance of approximately one mile, to the northeast corner of Section 2, Township 95 north, Range 39 west of the 5th P. M., thence diagonally across the highway to the southwest corner of Section 36, Township 96 north, Range 39 west of the 5th P. M., thence north in the east margin of the highway which bounds said Section 36 on the west, a distance of approximately one mile, to the northwest corner of said Section 36, thence west in the south margin of the highway which bounds on the north Section 35 of the last mentioned Township and Range, a distance of approximately one mile, to the northwest corner of said Section 35 of the last mentioned Township and Range. All of the line herein described being located in O'Brien County, Iowa.

BUENA VISTA COUNTY.

Beginning at a point in the south margin of the highway which bounds on the north Section 5, Township 93 north, Range 38 west of the 5th P. M., near the center line of said Section 5, thence westerly in the south margin of said highway, a distance of approximately one and one-half miles, to the northwest corner of Section 6 of said Township and Range. Beginning at the northeast corner of Section last mentioned, thence south in the west margin of the highway which bounds on the east said Section 6, a distance of approximately one mile, to the northeast corner of Section 7 of the same Township and Range, thence diagonally across the highway to the northwest corner of Section 8, thence in a southerly direction in the east margin of the highway which bounds on the west Sections 8, 17 and 20 to the northwest corner of Section 29, all of the aforementioned Township and Range. Beginning at the northeast corner of Section 7, thence westerly in the south margin of the highway which bounds said Section 7 on the north, a distance of approximately one mile. Beginning at the southwest corner of Section 8, thence westerly in the north margin of the highway which bounds on the south said Sections 8 and 7, a distance of approximately one mile. Beginning at the southwest corner of Section 17, thence westerly in the north margin of the highway which bounds on the south Sections 17 and 18, a distance of approximately one mile. Beginning at a point in the south margin of the highway which bounds on the north Section 5, Township 93 north, Range 38 west of the 5th P. M., at a point near the center line of said Section, thence easterly in the south margin of said highway, a distance of approximately one mile, to a point near the north and south center line of Section 4, thence in a southeasterly direction in the south margin of the highway which passes through the northeast quarter of said Section 4, and

the northwest quarter of Section 3, and a portion of the northeast quarter of said Section 3, to a point in the northeast quarter of Section 3 where said highway turns nearly south, being a total distance of approximately two and three-eighths miles. Beginning again at the northwest corner of Section 29 of the last mentioned Township and Range, thence easterly in the south margin of the highway which bounds on the north said Section 29, a distance of approximately one mile, to the northeast corner of said Section, thence south in the west margin of the highway which bounds on the east Sections 29 and 32 of said Township and Range, a distance of approximately two miles, to the southeast corner of said Section 32. Beginning at the northeast corner of said Section 32, thence easterly in the south margin of the highway which bounds on the north Sections 33 and 34, a distance of approximately two miles to the northeast corner of said Section 34. Beginning at the northwest corner of said Section 34, thence south in the east margin of the highway which bounds on the west said Section, a distance of approximately one mile, to the southwest corner of said Section. Beginning at the northeast corner of Section 34 of last mentioned Township and Range, thence south in the west margin of the highway which bounds on the east said Section 34 a distance of one mile, to the southeast corner of said Section 34. All of the foregoing described lines being located in Township 93 north, Range 38 west of the 5th P. M.

Beginning at the southeast corner of Section 34 of the Township and Range last mentioned, thence south in the west margin of the highway which bounds on the east Sections 3, 10, 15, 22, 27 and 34 a distance of approximately six miles, to the southeast corner of Section 34, Township 92 north, Range 38, west of the fifth P. M. and continuing thence south in the west margin of the highway which bounds on the east Sections 3, 10 and 15, a distance of approximately three miles, to the southeast corner of said Section 15, Township 91 north, Range 38 west of the 5th P. M. Beginning at the southeast corner of said Section 15, of the Township and Range last mentioned, thence east in the north margin of the highway which bounds on the south Sections 14 and 13 of said Township and Range, a distance of approximately two miles, to the southeast corner of said Section 13. Beginning at the northeast corner of the southeast quarter of Section 15, of the Township and Range last mentioned, thence east in the south margin of the east and west highway along the center line of Sections 14 and 13, of said Township and Range, a distance of approximately two miles, to the northeast corner of the southeast quarter of said Section 13. Beginning at the southeast corner of Section 14, Township and Range last mentioned, thence north in the west margin of the highway which bounds on the east Sections 14 and 11 of said Township and Range, a distance of approximately two miles, to the northeast corner of said Section 11. Beginning at the southeast corner of Section 13 of the last mentioned Township and Range, thence north in the west margin of the highway which bounds on the east Sections 13 and 12 of said Township and Range, a distance of approximately two miles, to the northeast corner of said Section 12, Township 91 north, Range 38 west of the 5th P. M. Beginning at the northeast corner of said Section 12, thence east in the south margin of the highway which bounds on the north Sections 7 and 8, Township 91 north, Range 37 west of the 5th P. M., a distance of approximately two miles, to the northeast corner of said Section 8, except that at a point near the north and south center line of said Section 7, the line continues directly east and does not follow the deviation of the highway into Section 6. Beginning at the northeast corner of Section 8, Township 91 north, Range 37 west of the 5th P. M., thence diagonally across the highway to the southwest corner of Section 4 of said Township and Range, continuing thence east in the north margin of the highway which bounds on the south Sections 4 and 3 of the last mentioned Township and Range, a distance of approximately two miles, to the southwest corner of Section 2 of said Township and Range, thence north in the east margin of the highway which bounds on the west said Section 2, a distance of approximately one-half mile, to the east and west highway along the center line of said Section 2, thence east in the south margin of the highway along the east and west center line

of said Section 2 a distance of approximately one-half mile, to the corporate limits of the town of Truesdale; all being located in Buena Vista County, Iowa.
CHEROKEE COUNTY.

Beginning at a point in the south margin of the highway which bounds on the north Section 13 of Township 93 north, Range 39 west of the 5th P. M., and the east margin of the highway which bounds on the east said Section 13, thence west in the south margin of the highway which bounds said Section 13 on the north, a distance of approximately one mile, to the northwest corner of said Section 13. Beginning at the northeast corner of said Section 13, thence south in the west margin of the highway which bounds on the east Sections 13, 24 and 25 of the last mentioned Township and Range, a distance of approximately three miles, to the southeast corner of said Section 25; all of the foregoing described line being located in Township 93 north, Range 39 west of the 5th P. M. in Cherokee County, Iowa.

No. 9391—1920.

Garfield Ridge Electric Line, Garner, Ia. Application for transmission line franchise in Hancock County.

On Jan. 20, 1920, the Board held hearing in the above application. On March 10, 1920, franchise was granted upon the following route:

Beginning at a point in the north margin of the east and west highway at the northwest corner of the corporate limits of the Town of Garner, Iowa, and at the southeast corner of the west half of the northwest quarter of Section 30, Township 96 north, Range 23, west of the 5th P. M., thence westerly in said highway through or on the center line of said Section 30, and also on the center line of Sections 25 and 26 in Township 96 north, Range 24 west of the 5th P. M., to a point in east and west highway at or near the center of said Section 26, Township 96 north, Range 24 and crossing a north and south highway located in the center of said Section 25 and one running north and south between said Sections 25 and 26, Township 96 north, Range 24 west of the 5th P. M.

Thence beginning at a point connecting with the line described in the preceding paragraph at a point in the north and south highway on the west margin of said highway at or near the east quarter corner of said Section 26 and which corner is common with the west quarter corner of said Section 25, thence running north in said highway between Sections 25 and 26, 23 and 24, 13 and 14, and 11 and 12 to a point at or near the southeast corner of Section 2 in said Township 96 North, Range 24 and crossing highways on the north side of said sections 23, 14 and 11.

Thence in the north margin of the highway running east and west between Sections 1 and 12 of said Township 96 North, Range 24 to a point at about the quarter corner common to said Sections 1 and 12, Township 96 North, Range 24.

Thence beginning at a point connecting with the line set forth in the second preceding paragraph at a point in the south margin of the highway running east and west between Sections 11 and 14, and Sections 10 and 15 in said Township 96 North, Range 24 west of the 5th P. M., at a point near the northeast corner of said Section 14 and running thence west in the south margin of said highway to a point near the quarter corner common to Sections 10 and 15 of said Township.

No. 9392—1920.

Truro Light & Power Co., Truro, Ia. Application for transmission line franchise in Madison and Clarke Counties.

On Dec. 20, 1919, the Board held hearing in the above application. It appearing that the legal ten days' publication had not been made, this hearing was postponed to Dec. 26, 1919. On Feb. 6, 1920, franchise was

granted upon the following route, with the proviso that the applicant might have the right to make written application to the Board for sufficient deviation in said route, the location of the line and the establishment of the right of way therefor, as might be necessary to permit of the practical and safe construction of the line wherever the topography of the lands upon which said right of way as located herein is such that it will not permit of the practical and safe construction of said line:

Beginning at a point in the west margin of the north and south highway at the corner common to Sections 15, 16, 21 and 22, Township 74 North, Range 26 West of the 5th P. M., thence south in the west margin of the highway which bounds on the east, Sections 21 and 28, and approximately the northeast one-quarter of the northeast one-quarter of Section 33, continuing thence south a distance of about one-half mile where the highway is located in the westerly portion of Section 34, continuing thence south a distance of about one-quarter mile in the highway bounding on the east approximately the southeast one-quarter of the southeast one-quarter of Section 33 to the boundary line between Madison and Clarke Counties. The proposed line herein described is approximately three miles in length all in Township 74, North of Range 26 West of the 5th P. M., in Madison County, Iowa.

Beginning at a point on the west margin of the highway extending in a southeasterly, southerly and westerly direction in the westerly portion of the northwest quarter of Section 3, Township 73 North, Range 26 West of the 5th P. M., thence in a general southerly direction in the west margin of the above described road to a point approximately one-eighth of a mile north of the highway along the east and west center line of the section described last above. Continuing thence south in the west margin of the north and south highway bounding on the east Section 4 for a distance of approximately five-eighths miles, Section 9 and the north one-half of Section 16. Continuing thence east in the south margin of the highway bounding on the north the southwest one-quarter of Section 15. Continuing thence south in the east margin of the highway bounding on the east the southwest one-quarter of said Section 15, the west one-half of Sections 22, 27 and 34 except where said highway follows a southeasterly, southwesterly and southeasterly direction near the center of Section 27. All of the foregoing is located as herein described in Township 73, North Range 26 West of the 5th P. M. Continuing thence south in the west margin of the highway which bounds on the east the west one-half of Sections 3 and 10 of Township 72 North, Range 26 West of the 5th P. M., to its point of connection with the existing transmission line of the Union Power and Light Company in the east and west highway which bounds Section 10 on the south. The proposed line herein described is approximately eight and one-half miles in length in Clarke County, Iowa.

On Feb. 16, 1920, supplemental petition was filed, as provided in franchise issued Feb. 6, 1920, for additional right of way.

On March 2, 1920, the Board held hearing in the matter of this supplemental petition. On April 7, 1920, Franchise No. 2 was granted upon the following route:

Beginning at a point in the south margin of the highway which bounds on the north Section 10, of Township 72 North, Range 26 West of the 5th P. M., near the highway along the north and south center line of said Section 10 and Section 3, thence east in the south margin of the public highway which bounds on the north said Section 10 and Section 11 for a distance of approximately three-quarters of a mile to the northeast corner of the northwest quarter of the northwest quarter of Section 11; thence south in the east margin of the highway, a distance of approximately one mile to the southeast corner of the southwest quarter of the southwest quarter of

said Section 11, at which latter point the proposed line will connect with an existing transmission line belonging to the Southern Iowa Electric Company of Osceola, Iowa. All of the foregoing described line being located in Township 72 North, Range 26 West of the 5th P. M., in Clarke County, Iowa.

No. 9393—1920.

Incorporated Town of Bradgate, Ia. Application for transmission line franchise in Humboldt and Pocahontas Counties.

On Jan. 6, 1920, the Board held hearing in the above application. On May 14, 1920, franchise was granted along the following route:

Beginning in the west margin of the north and south highway which bounds on the east Section 36, Township 92 North, Range 31 West of the 5th P. M., at a point approximately sixty rods south of the north line of said Section 36, thence north in the west margin of said highway to a point approximately thirty rods north of the south line of Section 12, Township 92 North, Range 31 West, thence crossing to the east margin of said highway and continuing north along Section 7, Township 92 North, Range 30 West, to the north margin of the highway running east and west through the south half of Section 12, Township 92 North, Range 31 West; thence west in the north margin of said east and west highway to a point where said highway turns to the northwest; thence northwest along said highway and in the northeasterly margin thereof, to where said highway turns north, thence north in the west margin of said highway to a point in the south half of Section 1, of last mentioned township and range, where said highway turns east; thence east in the south margin of said highway to a point where said highway turns north; thence north in the west margin of said highway to the north margin of the east and west highway running along the approximate center of said Section 1; thence in a northeasterly direction in the northerly margin of said highway to the west margin of the north and south highway running through the northwest quarter of Section 6, Township 92 North, Range 30 West; thence south in the west margin of said north and south highway to a point where said highway turns to the southeast; thence southeasterly along said highway and in the southwesterly margin thereof, to the west corporate limits of the town of Bradgate, Iowa.

The foregoing described route all being located within Humboldt and Pocahontas Counties, Iowa.

No. 9394—1920.

Chas. A. Larson, Spencer, Ia. Application for transmission line franchise in Clay and Dickinson Counties.

On Jan. 9, 1920, the Board held hearing in the above application. On Feb. 19, 1920, franchise was granted as applied for. On March 23, 1920, this franchise was cancelled, inasmuch as it did not grant the right to construct on private lands, and on the same date new franchise was issued, along and upon the following route:

Beginning at a point in the highway at the northwest corner of Section 8, Township 96 North, Range 36 West of the 5th P. M., in Clay County, Iowa, thence east in the south margin of the highway which bounds said Section 8 on the north, a distance of one mile, to the northwest corner of Section 9 of said township and range; thence north in the east margin of the highway which bounds on the west Section 4, of said township and range, a distance of one mile to the northwest corner of said Section 4; thence east in the south margin of the highway which bounds said Section 4 on the

north, a distance of one mile to the northwest corner of Section 3 of said township and range; thence north in the east margin of the highway which bounds on the west Sections 34, 27 and 22, of Township 97 North, Range 36 West of the 5th P. M., a distance of approximately three miles, to the northwest corner of said Section 22; thence east in the south margin of the highway which bounds said Section 22 on the north, a distance of approximately one mile, to the northwest corner of Section 23 of the aforementioned township and range; thence north in the east margin of the highway which bounds on the west, Section 14, of said township and range, a distance of approximately one mile, to the northwest corner of said Section 14; thence east in the south margin of the highway which bounds said Section 14 and Section 13 on the north, a distance of approximately two miles to the northwest corner of Section 18, Township 97 North, Range 35 West of the 5th P. M., thence north in the east margin of the highway which bounds on the west Section 7, Township 97 North, Range 35 West, a distance of approximately one mile, to the northwest corner of said Section 7; thence diagonally across the highway to the southeast corner of Section 1, Township 97 North, Range 36 West of the 5th P. M., thence north in the west margin of the highway which bounds said Section 1 on the east, a distance of approximately one mile, to the southeast corner of Section 36, Township 98 North, Range 36 West of the 5th P. M., thence east in the north margin of the highway which bounds on the south Section 31, Township 98 North, Range 35 West, a distance of approximately one-quarter mile, to the southeast corner of the southwest quarter of the southwest quarter of said Section 31; thence crossing the highway to the south and continuing east in the south margin of the highway which bounds on the north, Section 6, Township 97 North, Range 35 West, a distance of approximately three-quarters of a mile, to the northwest corner of Section 5 of said township and range; thence north on private right of way along the section line between Sections 31 and 32, Township 98 North, Range 35 West of the 5th P. M., to the northwest corner of said Section 32; thence north in the east margin of the highway which bounds on the west Section 29, of said township and range, to the northwest corner of said Section 29; thence east in the south margin of the highway which bounds on the north said Section 29 and Section 28, a distance of approximately two miles, to the northwest corner of Section 27 of said township and range; thence north in the east margin of the highway which bounds on the west Sections 22 and 15, of said township and range, a distance of approximately one and one-quarter miles, to the south corporate limits of the town of Terril, Iowa.

Also beginning at a point in the highway at the northwest corner of Section 27, Township 97 North, Range 36 West of the 5th P. M., thence west in the south margin of the highway which bounds on the north Sections 29 and 28 of said township and range, a distance of approximately two miles, to the northwest corner of said Section 29; thence north in the east margin of the highway which bounds on the west, Sections 20 and 17 of said township and range, a distance of approximately two miles, to the northwest corner of said Section 17; thence west in the south margin of the highway which bounds on the north Section 18, of said township and range, a distance of approximately one mile, to the northwest corner of said Section 18; thence north in the east margin of the highway which bounds on the west Section 7, of said township and range, a distance of approximately one-half mile to the east and west center line of said Section 7; thence crossing the highway to the west and continuing north in the west margin of the highway which bounds on the east, Section 12, Township 97 North, Range 37 West, a distance of approximately three-eighths miles, to the corporate limits of the town of Fostoria, Iowa. The foregoing described line all being located within Clay and Dickinson Counties.

No. 9395—1920.

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

On January 7, 1920, the Board held hearing in the above application. On February 12, 1920, franchise was granted upon the following route:

Beginning at a point on the public road, known herein as Ayrshire Junction, at the section corner common to Sections 9, 10, 15 and 16, Township 96 North, Range 34, West of the 5th P. M., Palo Alto County, Iowa, and extending south along the west side of the public road lying between said Sections 15 and 16, to the southeast corner of Section 33, said township and range, thence crossing the highway to the southwest corner of Section 34, said township and range; thence south on the east side of the highway along the west side of Section 3, Township 95, Range 34, West of the 5th P. M., for a distance of approximately one-fifth (1-5) of a mile; thence crossing to the west side of said highway and continuing south in the west margin of said highway which bounds on the east Section 4 of said township and range, to the south side of the right of way of the Minneapolis & St. Louis Railroad in the northeast quarter of Section 9, Township 95, Range 34; thence along the southwest boundary of said railroad right of way in a southeasterly direction through Sections 9, 10 and 15 of said Township 95 North, Range 34 West of the 5th P. M. to the west corporate limits of the incorporated town of Ayrshire.

No. 9396—1920.

Commonwealth Utilities Co., Mankato, Minn. Application for transmission line franchise in Kossuth County.

On December 31, 1919, the Board held hearing in the above application. On February 12, 1920, franchise was granted upon the following route:

Beginning at the northeast corner of Section twenty-five (25), Township one hundred (100) North, Range twenty-eight (28) West of the 5th P. M. thence easterly in the north margin of the public highway a distance of five (5) miles to the southeast corner of Section 23, Township 100 North, Range 27 West of the 5th P. M., beginning again at the northeast corner of Section 25, Township 100 North, Range 28 West of the 5th P. M., thence westerly in the north margin of the public highway a distance of three (3) miles to the southwest corner of Section twenty-two (22) of said Township and Range; also beginning at the southeast corner of Section twenty-nine (29), Township one hundred (100) North, Range twenty-seven (27) West of the 5th P. M., thence westerly in the north margin of the public highway for a distance of five (5) miles to the southwest corner of Section 27, Township 100, Range 28 West of the 5th P. M.; also beginning at the southeast corner of Section twenty-six (26), township and range last mentioned, thence north in the east margin of the public highway a distance of two (2) miles to the northeast corner of Section 23 of said township and range; also beginning at the southwest corner of Section twenty-six (26) of said township and range, thence northerly in the east margin of the public highway a distance of two (2) miles to the northeast corner of Section 22 of said township and range; also beginning at the southeast corner of Section thirty (30), Township 100 North, Range 27 West of the 5th P. M., thence northerly in the east margin of the public highway a distance of two (2) miles to the northeast corner of Section 19, of said last mentioned township and range; also beginning at the southeast corner of Section twenty-nine (29) of said township and range, thence north in the east margin of the public highway a distance of two (2) miles to the northeast corner of Section 20 of said township and range, all being in Kossuth County, Iowa.

No. 9397—1920.

Incorporated Town of Vincent, Iowa. Application for transmission line franchise in Humboldt and Webster Counties.

On February 25, 1920, the Board held hearing in the above application. On March 29, 1920, franchise was granted upon the following route:

Beginning at the south corporation limits of the town of Thor, Iowa, at a point in the east margin of the north and south highway which bounds on the west, Section twenty-one (21), Township ninety-one (91) North, Range twenty-seven (27) West, thence southerly along the highway which bounds on the west Sections twenty-one and twenty-eight (28) of said township and range, to a point approximately one-fourth of a mile south of the northwest corner of said section twenty-eight (28).

Thence diagonally across the road to a point in the west margin of the highway which bounds on the east Section twenty-nine (29), Township ninety-one (91) North, Range twenty-seven (27) West, and southerly to a point near the middle of said Section twenty-nine (29) of said township and range.

Thence diagonally across the road to a point in the east margin of the highway which bounds on the west Section twenty-eight (28), Township ninety-one (91) North, Range twenty-seven (27) West, and thence southerly along said highway which bounds on the west sections twenty-eight (28) and thirty-three (33) of said township and range, to the line between Humboldt and Webster Counties, Iowa.

Beginning on the line between Humboldt and Webster Counties, Iowa, at a point in the east margin of the highway which bounds on the west Section four (4), Township ninety (90) North, Range twenty-seven (27) West, thence southerly along the highway which bounds on the west Sections four (4) and nine (9) of said township and range to a point approximately one-fourth of a mile south of the northwest corner of said Section nine (9).

Thence diagonally across the road to a point in the west margin of the highway which bounds on the east Section eight (8), Township ninety (90) North, Range twenty-seven (27) West, and thence southerly to the northeast corner of Section seventeen (17) of said township and range.

Beginning at a point in the south margin of the east and west highway at the northeast corner of Section seventeen (17), Township ninety (90) North, Range twenty-seven (27) West, thence easterly along said highway which bounds on the north Sections sixteen (16) and fifteen (15) of said township and range to a point where this highway intersects the north and south highway located near the middle point of said Section fifteen (15).

Thence southerly in the east margin of the north and south highway located in the half section line of Sections fifteen (15) and twenty-two (22), Township ninety (90) North, Range twenty-seven (27) West, to the north corporation limits of the town of Vincent, Iowa.

No. 9398—1920.

Farmers Electric Company of Garner, Iowa, Garner, Iowa. Application for transmission line franchise in Hancock County.

On February 24, 1920, the Board held hearing in the above application. On March 23, 1920, franchise was granted upon the following route:

Beginning at a point in the south margin of the highway which bounds on the north Section 18, Township 95 North, Range 23 West of the 5th P. M., at the northeast corner of the northwest quarter of said Section 18, thence west in the south margin of said highway to the northwest corner of said section, thence south in the east margin of the highway which bounds on the west said Section 18 and Section 19, of said township and

range, to the northwest corner of the southwest quarter of the southwest quarter of said Section 19. All of the foregoing description being located in Township 95 North, Range 23 West of the 5th P. M.

No. 9399—1920.

Iowa Electric Company, Cedar Rapids, Ia. Application for transmission line franchise in Keokuk County.

On March 10, 1920, the Board held hearing in the above application. On March 12, 1920, the applicant filed motion for re-hearing on application for private right of way. Re-hearing held March 23, 1920. On April 28, 1920, franchise was granted upon the following route:

Beginning at a point in the south margin of the east and west highway located between Sections 30 and 31, Township 77 North, Range 11 West of the 5th P. M., at the west corporate limits of the town of Webster, Iowa, thence west in the south margin of said highway, a distance of approximately one mile; thence upon a strip of land 25 feet in width adjoining to and parallel with the right of way of the Chicago, Rock Island and Pacific Railway, and on the southwesterly side of said right of way, to a point where said right of way crosses the east corporate limits of the town of Keswick, Iowa.

Also beginning at a point in the east margin of the north and south highway located between Sections 27 and 28, Township 77 North, Range 12 West of the 5th P. M., at the south corporate limits of the town of Keswick, Iowa, thence south in the east margin of said highway, a distance of approximately one mile, to the southwest corner of said Section 27.

No. 9400—1920.

Shenandoah Artificial Ice, Power, Heat and Light Co., Shenandoah, Ia. Application for transmission line franchise in Fremont County.

On April 23, 1920, the Board held hearing in the above application. It appearing that proper published notice had not been given, this hearing was postponed to May 18, 1920, on which date hearing was held. On August 6, 1920, franchise was granted upon the following route:

Beginning at a point in the west margin of the north and south highway which bounds on the east Section 12, Township 68 North, Range 41 West of the 5th P. M., at the south corporate limits of the town of Farragut, Iowa, thence south in the west margin of the highway which bounds on the east Sections 12, 13 and 24, of said township and range, to the southeast corner of said Section 24; thence east in the north margin of the highway which bounds on the south Sections 19 and 20, Township 68 North, Range 40 West of the 5th P. M., to the southeast corner of said Section 20; thence north along the west margin of the highway which bounds on the east said Section 20, a distance of approximately one-half mile, to the east and west center line of said Section 20.

Also beginning at the southeast corner of Section 19, Township 68 North, Range 40 West, thence south in the east margin of the highway which bounds on the east Section 30, of said township and range, to the southeast corner of said Section 30.

No. 9401—1920.

Chas. Frush Light & Power Co., Jesup, Ia. Application for transmission line franchise in Buchanan and Black Hawk Counties.

On March 24, 1920, the Board held hearing in the above application. It appearing that official publication, as required by law, had not been completed, this hearing was continued to June 9, 1920, to permit of completion of publication. On August 6, 1920, franchise was granted upon the following route:

Beginning at the northeast corner of Section 1, Township 88 North, Range 10 West of the 5th P. M., thence west in the south margin of the highway, a distance of approximately six miles, to the northwest corner of Section 6, of said township and range; thence diagonally across the highway to the southeast corner of Section 31, Township 89 North, Range 10 West of the 5th P. M., and continuing west in the north margin of said highway a distance of approximately six miles to the southwest corner of Section 32, Township 89 North, Range 11, West of the 5th P. M.

Beginning at a point on the north line of Section 6, Township 88 North, Range 10 West, at the intersection of the north and south highway running through the approximate center of said section, thence south in the east margin of said highway, a distance of approximately six and one-half miles, to the center of Section 6, Township 87 North, Range 10 West of the 5th P. M. Also beginning at a point on the north line of Section 19, Township 88 North, Range 10 West, at the intersection of the north and south highway running through the approximate center of said Section 19, thence east in the south margin of the east and west highway which bounds said Section 19 on the north, a distance of approximately three and one-half miles, to the northwest corner of Section 23 of said township and range. Also beginning at the northwest corner of Section 21, Township 88 North, Range 10 West, thence south in the east margin of the highway which bounds said Section 21 on the west, a distance of approximately one mile, to the southwest corner of said section.

Beginning at the northwest corner of Section 6, Township 88 North, Range 10 West, thence south in the east margin of the highway which bounds said Section 6 on the west, a distance of approximately three-fourths of a mile, to the northwest corner of Section 7, of said township and range; thence west in the south margin of the east and west highway which bounds on the north Section 12, Township 88 North, Range 11 West, a distance of approximately three miles, to the northwest corner of Section 10, Township 88 North, Range 11 West. Also beginning at a point on the north line of Section 12, Township 88 North, Range 11 West, at the intersection of the north and south highway running through the approximate center of said Section 12, thence south in the east margin of said highway, a distance of approximately four miles, to the north line of Section 36 of said township and range; thence west in the south margin of the east and west highway which bounds said Section 36 on the north, a distance of approximately one and one-half miles, to the northwest corner of Section 35 of said township and range. Also beginning at the northwest corner of Section 11, Township 88 North, Range 11 West, thence south in the east margin of the highway which bounds on the west said Section 11, a distance of approximately five miles, to the southwest corner of Section 35 of said township and range.

Beginning at the southeast corner of Section 28, Township 89 North, Range 10 West of the 5th P. M., thence west in the north margin of the highway which bounds said Section 28 on the south, a distance of approximately nine miles, to the southwest corner of Section 30, Township 89 North, Range 11 West of the 5th P. M.

Beginning at the southwest corner of Section 29, Township 89 North, Range 10 West, thence north in the east margin of the highway which bounds said Section 29 on the west, a distance of approximately three and one-half miles, to the north margin of the east and west highway running through the approximate center of Section 8 of said township and range; thence east in the north margin of the east and west highway running through the approximate center of Section 8, Township 89 North, Range 10 West, a distance of approximately four miles, to the east line of Section 11 of said township and range. Also beginning at a point on the west line of Section 17, Township 89 North, Range 10 West, at the intersection of the highway running east and west through the approximate center of said Section 17, thence east in the north margin of said highway, a distance of approximately one and one-half miles, to the west margin of the north and south highway running through the approximate center of Section 16 of said township and range.

Beginning at the southwest corner of Section 30, Township 89 North, Range 10 West, thence north in the east margin of the highway which bounds said Section 30 on the west, a distance of approximately two and three-fourths miles, to the north margin of the east and west highway running through the north half of Section 18 of said township and range. Also beginning at the northwest corner of Section 19, Township 89 North, Range 10 West, thence west in the south margin of the highway which bounds on the north Section 24, Township 89 North, Range 11 West, a distance of approximately one mile, to the northwest corner of Section 24, thence south in the east margin of the highway which bounds on the west said Section 24, a distance of approximately two miles, to the southwest corner of Section 25 of the last mentioned township and range. Also beginning in the east margin of the north and south highway which bounds on the west Section 24, Township 89 North, Range 11 West, at a point approximately one-fourth of a mile south of the northwest corner of said section, thence west in the north margin of the east and west highway running through the north half of Section 23 of said township and range, a distance of approximately one mile, to the west line of said Section 23, thence south in the east margin of the highway which bounds on the west said Section 23, a distance of approximately three-fourths of a mile, to the southwest corner of said Section 23.

No. 9402—1920.

Incorporated Town of Galt, Iowa. Application for transmission line franchise in Wright County.

On April 13, 1920, the Board held hearing in the above application. On July 30, 1920, franchise was granted upon the following route:

Commencing at the west corporate limits of the town of Dows; thence west along the north side of Sections Thirty-six (36) and Thirty-five (35), in the south margin of the highway, to a point where said highway turns north at or near the northwest corner of the east half of Section Thirty-five (35); thence north about one-half ($\frac{1}{2}$) mile in the west margin of the highway, to where said highway turns west; thence west along said highway upon or near the east and west center section line of Sections Twenty-six (26), Twenty-seven (27), Twenty-eight (28), Twenty-nine (29) and Thirty (30) to the west line of Section Thirty (30), being all in the south margin of said highway to a point approximately eighty (80) rods from the west section line of Section Thirty (30) where said line crosses said highway, continuing west in the north margin to the west line of said section; thence north in the east margin of the highway about one mile to a point at or near the northwest corner of the southwest quarter (SW $\frac{1}{4}$) of Section Nineteen (19); thence on said highway in the south and east mar-

gins thereof, in an easterly, northerly, easterly and northerly direction to the corporate limits of the town of Galt, all being in Township Ninety-one (91) North, Range Twenty-three (23) West of the 5th P. M.

No. 9403—1920.

Incorporated Town of Meservey, Ia. Application for transmission line franchise in Franklin County.

The Board set this application for hearing on April 13, 1920. At this hearing it was found that notice had not been published, as required by law, and hearing was continued to May 5, 1920. On November 6, 1920, franchise was granted upon the following route:

Commencing at a point in the north and south highway at or near the northeast corner of Section 7, Township 92 North, Range 22 West of the 5th P. M.; thence north in the west margin of the highway which bounds said Section 7 on the east, a distance of approximately one and one-third (1 $\frac{1}{3}$) miles, to the northeast corner of Section 6 of said township and range; continuing thence north in the west margin of the highway which bounds on the east Section 31, Township 93 North, Range 22 West of the 5th P. M., a distance of approximately two (2) miles, to the northeast corner of Section 30 of last mentioned township and range; thence crossing the highway diagonally to the southwest corner of Section 20, Township 93 North, Range 22 West of the 5th P. M., and continuing north in the east margin of the highway which bounds on the west said Section 20, a distance of approximately four (4) miles, to the county line between Franklin and Cerro Gordo Counties.

No. 9404—1920.

Farmers Light & Power Co., Sergeant Bluff, Ia. Application for transmission line franchise in Woodbury County.

On May 4, 1920, the Board held hearing in the above application. On June 22, 1920, franchise was granted upon the following route:

Commencing at the northwest corner of the northeast quarter of Section thirty-one, Township 88 North, Range forty-seven West, Woodbury County, Iowa; running thence south on the east side of the highway to the northwest corner of the southwest quarter of the northeast quarter of said Section thirty-one; thence across to the west side of said highway; thence south along the west side of said highway to the southeast corner of the northwest quarter of said Section thirty-one; thence east along the north side of the highway to the southeast corner of the southwest quarter of the northeast quarter of said Section thirty-one; thence south on the west side of the highway to the north line of Section six, in Township eighty-seven, Range forty-seven; thence south along the east side of the highway which detours around the east bank of Brower's Lake to the point where the detour of said highway meets with the section line on the east side of Section seven, Township eighty-seven, Range forty-seven; thence south along the west side of said highway to the terminus at the southeast corner of said Section seven.

No. 9405—1920.

H. G. Entrikin, Holstein, Ia. Application for transmission line franchise in Ida County.

Hearing in this application was set for April 28, 1920. On that date, it appearing that official publication had not been completed, the hearing

was postponed to May 18, 1920. On June 22, 1920, franchise was granted upon the following route:

Beginning at a point in the west margin of the highway which bounds on the east Section 27, Township 89 North, Range 40 West of the 5th P. M., at the north corporate limits of the town of Holstein, Iowa, thence north in the west margin of said highway, a distance of approximately one and three-fourths miles, to the northeast corner of Section 22 of said township and range; thence west in the south margin of the highway, which bounds on the north said Section 22, a distance of approximately one mile, to the northeast corner of Section 21 of said township and range; thence south in the west margin of the highway, which bounds on the east said Section 21, a distance of approximately three-fourths of a mile, to the northeast corner of the southeast quarter of the southeast quarter of said Section 21.

Also beginning at the northeast corner of Section 22, Township 89 North, Range 40 West, thence east in the south margin of the highway which bounds on the north Section 23, of said township and range, a distance of approximately one-half mile.

Also beginning at the southeast corner of Section 22, Township 89 North, Range 40 West, thence east in the north margin of the highway which bounds on the south Section 23, of said township and range, a distance of approximately one mile, to the southwest corner of Section 24 of said township and range.

No. 9406—1920.

South Lighting Co., Sloan, Ia. Application for transmission line franchise in Woodbury and Monona Counties.

On May 4, 1920, the Board held hearing in the above application. On August 6, 1920, franchise was granted upon the following route:

Beginning at a point in the north margin of the east and west highway which bounds on the north Section 32, Township 86 North, Range 46 West of the 5th P. M., at or about the northeast corner of the northwest quarter of the northwest quarter of said section, thence south across said highway and along the east line of the northwest quarter of the northwest quarter of said Section 32, to the southeast corner thereof; thence east about 40 rods; thence in a southeasterly direction, and approximately 30 rods west of the right of way of the Chicago and Northwestern Railway, to the north line of the east half of the southwest quarter of said Section 32 to a point about 20 rods west of the east line thereof; thence south through said east one-half of the southwest quarter of said Section 32, parallel with the highway along the east side thereof, and approximately 20 rods west of the margin of said highway, to the south line of said Section 32.

Beginning in the north margin of the highway which bounds on the north Section 5, Township 85 North, Range 46 West of the 5th P. M., at a point about 20 rods west of the northeast corner of the northwest quarter of said Section 5; thence south across said highway and continuing southward into said Section 5, a distance of approximately three hundred feet; thence eastward a distance of approximately 20 rods, to the west margin of the highway which bounds on the east the northwest quarter of said Section 5; thence south in the west margin of said highway, a distance of approximately one-half mile, to the farm house of Owen Pope.

Also beginning in the south margin of the east and west highway which bounds on the north Section 5, Township 85 North, Range 46 West, at a point about 20 rods west of the northeast corner of the northwest quarter of said Section 5, thence west in the south margin of said highway, a distance of approximately one-half mile, to the farm house of Simon Jacobson.

No. 9407—1920.

Commonwealth Utilities Co., Albert Lea, Minn. Application for transmission line franchise in Winnebago and Worth Counties.

On May 25, 1920, the Board held hearing in the above application. On August 6, 1920, franchise was granted upon the following route:

Beginning at the northeast corner of Section 12, Township 100 North, Range 23 West of the 5th P. M., thence south in the west margin of the highway which bounds on the east said Section 12, a distance of approximately five miles, to the southeast corner of Section 34, of said township and range; continuing thence south in the west margin of said highway, a distance of approximately one-half mile to the north margin of the highway running approximately along the east and west center line of Section 1, Township 99 North, Range 23 West, thence west in the north margin of said highway, a distance of approximately one and one-half miles, to the east corporate limits of the town of Lake Mills, Iowa.

Also beginning at the southeast corner of Section 13, Township 100 North, Range 23 West of the 5th P. M., thence east in the north margin of the highway which bounds on the south Section 18, Township 100 North, Range 22 West, a distance of approximately two miles to the southeast corner of Section 17 of last mentioned township and range.

Also beginning at the southeast corner of the northeast quarter of Section 25, Township 100 North, Range 23 West, thence east in the north margin of the highway running along the east and west center line of Section 30, Township 100 North, Range 22 West, a distance of approximately two and one-half miles, to the southeast corner of the northwest quarter of Section 28 of last mentioned township and range.

No. 9408—1920.

Rich Point Power & Electric Co., Algona, Ia. Application for transmission line franchise in Kossuth County.

On July 8, 1920, the Board held hearing in the above application. On July 20, 1920, franchise was granted upon the following route:

Beginning at a point near the northwest corner of the northeast quarter of the northwest quarter of Section 12, Township 95 North, Range 29 West of the 5th P. M., thence east in the south margin of the highway which bounds on the north said Section 12, and Sections 7, 8, 9, 10 and 11 of Township 95 North, Range 28 West, a distance of approximately five and three-fourths miles, to the northeast corner of said Section 11; also commencing at the northwest corner of Section 10, Township 95 North, Range 25 West, thence north in the east margin of the highway which bounds on the west Section 3 of last mentioned township and range, to the southwest corner of the northwest quarter of said Section 3; also commencing at the northwest corner of Section 9, Township 95 North, Range 28 West, thence south in the east margin of the highway bounding said Section 9 on the west, a distance of approximately one and one-half miles, to the southwest corner of the northwest quarter of Section 16, Township 95 North, Range 28 West; also commencing at the northwest corner of Section 16, Township 95 North, Range 28 West; thence east in the south margin of the highway bounding said Section 16 on the north, a distance of approximately three miles, to the northeast corner of Section 14 of said township and range; also commencing at the northeast corner of Section 16, Township 95 North, Range 28 West, thence south in the west margin of the highway which bounds said Section 16 on the east, a distance of approximately one mile, to the northeast corner of Section 21, Township 95 North, Range 28 West, thence west in the south margin of the highway which bounds on the north said Section 21, a distance of approximately one mile, to the northwest corner of said Section 21.

No. 9409—1920.

Harmony Power & Light Co., Spencer, Ia. Application for transmission line franchise in Clay County.

On July 20, 1920, the Board held hearing in the above application. On August 6, 1920, franchise was granted upon the following route:

Beginning at the point where East Gravel street intersects the south boundary line of the city of Spencer, Clay County, Iowa, thence south along the east side of Sections 18 and 19, Township 96 North, Range 36 West, on the west side of the highway, about three-fourths of a mile, to the half section corner on the east side of said Section 19; thence east on the half section line of Sections 20 and 21 of said township and range, on the north side of the highway, to the southeast corner of the northeast quarter of said Section 21; thence south following the west side of the highway on the east side of Sections 21, 28 and 33 of said township and range, to the southeast corner of said Section 33; continuing south along said highway along the east side of Sections 4, 9, 16 and 21, Township 95 North, Range 36 West, to the northeast corner of Section 28, Township 95 North, Range 36 West; thence east along the north side of Sections 27 and 26, Township 95 North, Range 36 West, in the south margin of the highway, to a point about forty rods west of the northeast corner of said Section 26; thence southeasterly about thirty rods and thence east about twenty rods in the south margin of the highway across the corner of the northeast quarter of the northeast quarter of said Section 26, to the highway along the east side of said Section 26; thence across said highway and south along the west side of Section 25, Township 95 North, Range 36 West, following said highway to a point about eighty rods north of the southwest corner of said Section 25; thence east through the south half of said Section 25 and following the north side of the highway, about eighty rods, to the northeast corner of the southwest quarter of the southwest quarter of said Section 25; thence across the private lands of C. R. Moore to the east side of the highway running northeasterly, and following said highway to the center of said Section 25, a distance of about eighty rods; thence east on the south side of said highway, a distance of about eighty rods and crossing the C. & M. & St. P. Ry. tracks; thence south following the west side of the highway, a distance of about forty rods, to the substation located in the town of Gillett Grove, Iowa.

Also a branch beginning at the northeast corner of Section 9, Township 95 North, Range 36 West, and running west, a distance of two and one-half miles, along the north side of Sections 9, 8 and 7 of said township and range, to the northeast corner of the northwest quarter of said Section 7; thence south along the center of said Section 7 on the west side of the highway, about one and one-quarter miles, on the east side of the west half of Sections 7 and 18 of said township and range.

Also beginning at the northeast corner of the northwest quarter of Section 7, Township 95 North, Range 36 West, running thence north on the east side of the west half of Section 6 of said township and range, on the west side of the highway, to the northeast corner of the northwest quarter of said Section 6; thence continuing north along the west side of the highway along the east side of the west half of Section 31, Township 96 North, Range 36 West, to the southeast corner of the southwest quarter of Section 30, Township 96 North, Range 36 West; thence east on the north side of the highway, one-half mile, on the south side of said Section 30.

Also beginning at the northwest corner of Section 9, Township 95 North, Range 36 West, and running south on the highway which bounds on the west Sections 9 and 16 of said township and range, to the northwest corner of Section 21, Township 95 North, Range 36 West; thence west about three-quarters of a mile along the south side of the highway and on the north side of Section 20, Township 95 North, Range 36 West.

Also beginning at the northeast corner of Section 28, Township 95 North, Range 36 West, thence west about three-fourths of a mile, on the south side of the road which bounds on the north said Section 28.

Also beginning at the southwest corner of Section 3, Township 95 North, Range 36 West, and running on the north side of the highway which bounds on the south said Section 3, to the southeast corner of said Section 3; thence north about eighty rods in the west margin of the highway which bounds on the east said Section 3.

No. 9410—1920.

Des Moines Electric Co., Des Moines, Ia. Application for transmission line franchise in Jasper and Marion Counties.

On July 29, 1920, the Board held hearing in the above application. On August 10, 1920, franchise was granted upon the following route:

Beginning at a point in the east corporation line of the town of Prairie City, on the south side of highway located on the south line of government lots Nos. 1, 2, 3, 4 in Section 1, Township 78 North, Range 21 West, thence east along south side of said highway, crossing the highway located on Section line, between Section 1, Township 78 North, Range 21 West, and Section 6, Township 78 North, Range 20 West, to a point 400 feet east of the above-mentioned section line.

Thence southeasterly in and along the northerly side of the Chicago, Rock Island & Pacific Railway Company's right of way on a line approximately 40 feet from center line of track across Section 6, across highway between 6 and 5, across Section 5, across highway between 5 and 8, across Section 8, across highway between 8 and 9, across Section 9, across highway between 9 and 10, across Section 10, across highway between 10 and 15, across Section 15, across highway between 15 and 14, across Section 14, across highway between 14 and 23, and across Sections 23 and 24, Township 78 North, Range 20 West, to a point on the south line of said Section 24, approximately 1,263 feet east of the S. W. corner of said Section 24.

Thence southeasterly in said right of way, approximately 1,588 feet, crossing highway located on south line of Section 24, Township 78 North, Range 20 West, on a line approximately 28 feet from center line of track. Thence southeasterly over private right of way approximately 400 feet to a point approximately 85 feet from center line of track, thence southeasterly, returning to the north side of said railway right of way approximately 560 feet, to a point on railway company's right of way approximately 40 feet from center line of track, thence on a line approximately 40 feet from center line of track to the corporate line of the city of Monroe.

Beginning at a point in the east corporate line of the city of Monroe approximately 40 feet from and on northerly side of center line of track and in the right of way of the Chicago, Rock Island and Pacific Railway Company, thence in a southeasterly direction in the northerly side of said right of way on a line approximately 40 feet from center line of track, across Section 31, Township 78 North, Range 19 West, crossing highway running north and south through center of said section to the south line of Jasper County.

Also over and across all streams and over, across, or along all public highways and public grounds intersecting or embracing any part of the right of way strip heretofore described in this petition.

Beginning at a point in the north line of Summit Township, Marion County, Section 6, Township 77 North, Range 19 West, in the right of way of the Chicago, Rock Island and Pacific Railway Company, approximately 40 feet from center line of track, thence southeasterly on the northeasterly side of said right of way crossing highway located on north line of Section

6, Township 77 North, Range 19 West, through said Section 6, crossing highway between said Section 6 and Section 5, through said Section 5 and Section 8, crossing highway running east and west through center of said Section 8, through Section 9, crossing highway running southwesterly in the S. W. $\frac{1}{4}$ of said Section 9, and highway running north and south through center of said Section 9, through Sections 16 and 15, crossing highway running southwesterly through the N. W. $\frac{1}{4}$ of said Section 15, and highway located on south line of said Section 15, through Section 22, Township 77 North, Range 19 West, to a point on the above mentioned right of way opposite Lot 6, Block 3, Hammond's Addition, in the unincorporated town of Otley.

Thence in a southeasterly direction on a line approximately 40 feet from center line of track to a point on said right of way approximately 117.5 feet east of the N. E. corner of Section 27, Township 77 North, Range 19 West, thence southwesterly, across said railway right of way, to a point on public highway between Sections 26 and 27, Township 77 North, Range 19 West, approximately 24 feet east and approximately 20 feet south of the said section corner, thence south along the east side of the highway between Sections 26 and 27, Township 77 North, Range 19 West, crossing the highway running east and west through the center of said Section 26, to a point on the south side of highway located along the south line of Section 27, Township 77 North, Range 19 West.

Thence west on the south side of said highway, crossing to the west side where it turns south into Section 34, Township 77 North, Range 19 West, thence south along the west side of said highway crossing to the south side of said highway where it first turns west in said Section 34, thence west on the south side of said highway crossing to a point on the west side of highway, approximately 24 feet south of the center stone of Section 34, Township 77 North, Range 19 West.

Thence on private right of way, at an angle to the south of $31^{\circ} 52'$, approximately 1,725 feet, crossing highway running southwesterly through Section 34, Township 77 North, Range 19 West, thence on private right of way at an angle to the south of $23^{\circ} 40'$ approximately 2,512 feet, crossing to the westerly side of the last above mentioned highway, thence southeasterly along westerly side of said highway through Sections 33, Township 77 North, Range 19 West, and Section 4, Township 76 North, Range 19 West, crossing to the south side of the highway running east and west through the center of the N. E. $\frac{1}{4}$ of Section 4, Township 76 North, Range 19 West, thence west on the south side of said highway approximately 900 feet.

Thence, at an angle to the south of $30^{\circ} 39'$ approximately 1,072 feet along southeasterly side of above mentioned highway, thence at an angle to the south of $42^{\circ} 18'$, approximately 803 feet along east side of said highway, where it crosses the Wabash R. R., to a point near the center of Section 4, Township 76 North, Range 19 West, thence at an angle to the south of $17^{\circ} 23'$, approximately 2,007 feet along east side of highway.

Thence at an angle to the west of $24^{\circ} 55'$, approximately 636 feet along southeasterly side of said highway, thence at an angle to the west of $52^{\circ} 38'$, approximately 836 feet, along southeasterly side of said highway crossing to the west side of said highway where it turns south to Rosseau Bridge, thence along westerly side of said highway approximately 1,146 feet to a point opposite the north end of Rosseau Bridge, thence across the Des Moines River west of the bridge to a point approximately 52 feet west of center line of bridge at southerly end of said bridge where it connects to transmission line already built from Knoxville.

Also over and across all streams and over, across, or along all public highways and public grounds intersecting or embracing any part of the right of way strip heretofore described in this petition.

CLASSIFICATION MATTERS CLOSED DURING 1920

No. 9411, 1920.

Chamber of Commerce, by H. F. Sundberg, T. M., Cedar Rapids, Ia. Proper classification of exterior building stucco, in carloads.

On December 1, 1920, the Board ruled: Carload shipments of "exterior building stucco" properly take stucco commodity rates.

Filed September 15, 1920. Closed December 6, 1920.

CLASSIFICATION, RATES AND RULES

On August 17, 1920, the Board made ruling in the matter of the application of the Chicago & North Western Railway Co., et al., for increase in Iowa intrastate freight rates. For text of order and supplements see No. 9384, 1920, page 51.

On August 17, 1920, the Board made ruling in the application of Pyramid Portland Cement Co., Des Moines, Ia., and Minneapolis & St. Louis Railroad Co., for approval of special rate on quarried rock, Gilmore City to Des Moines. For full text of order see No. 9385, 1920, page 54.

On August 31, 1920, the Board held hearing in the matter of the application of the Adams Express Co., et al., (American Railway Express Co.), for increased express rates in Iowa. At the close of the hearing, Chairman Lewis announced:

"* * * We, therefore, without approving of the block system, or the bases of rates employed therein, announce that the express rates may be advanced in Iowa to the same general level as obtains in this territory on interstate business (12½%, except on milk and cream, same rates as applicable by railroad), and this case will be held open pending further hearings and investigations as to rates and classification, as to the propriety of adopting the block system, with the thought that, in the meantime, the inequalities and violations of the long and short haul clause of the Iowa law will be eliminated as rapidly as possible. We are not in sympathy with any scale of rates that presents any such discriminations as have been shown here to-day, and only announce this finding as an emergency measure, and the case will be held open for further investigation, as indicated.

"The express company may, therefore, prepare tariffs applicable in Iowa in accordance therewith."

W. B. Martin, Dubuque, Ia., et al., v. I. C. R. R., et al. Transfer charges at Junction Points. On September 23, 1920, the Board issued the following Correction Notice:

"Index No. 254, Supplement No. 25 to Iowa Classification No. 15 printed in error. This order is in suspension by Supplement No. 20 to Iowa Classification No. 15."

On November 23, 1920, the Board held hearing in the matter of Supplemental Application of Adams Express Co., et al., (American Railway Express Co.) asking the application of interstate express rates to Iowa intrastate traffic. At the close of the hearing Chairman Lewis announced:

"* * * In this proceeding, as an emergency measure, we can do nothing less, and certainly will do nothing more, than to make the same ruling that we did in the former hearing, and that is, that the Express Company will be permitted to file tariffs on the basis of a 13½% increase pending further hearing upon specific commodities. * * * Without approving of these rates as fair, just and reasonable rates, under all the exigencies of the situation an emergency is clearly indicated by the action of the Interstate Commerce Commission, and by the testimony of the Express Company, we will permit the filing of tariffs indicating the increases, upon the statutory notice. The matter of classification is held in abeyance and will be taken up in due course of time when it is presented."

On December 1, 1920, the Commission took under consideration the application of John Morrell & Co., Ottumwa, Iowa, for a ruling on the question of transfer charges on L. C. L. shipments moving in peddler cars, as set out in their letter of September 4, 1920, and subsequent correspondence. The Board unanimously ruled that less than carload shipments transferred at junction points, in cars, were subject to transfer charges, as provided by the published tariffs of the carriers.

GENERAL CASES CLOSED BY CORRESPONDENCE

No. 9412, 1920.

Chicago, Great Western Railroad Co., by Carr, Carr & Evans, Attys., Des Moines, v. Iowa Railway & Light Co., Cedar Rapids, Ia. *Wires Over Railroad Tracks.*

On September 9, 1920, complainants were asked if they desired formal hearing in this complaint. On September 14, 1920, they advised that the case might be dismissed. Therefore, the file was closed. Filed June 24, 1916. Closed September 15, 1920.

No. 9413, 1920.

Board of Supervisors of Iowa County, by H. L. Bryson, County Attorney, Marengo, Ia., v. C., M. & St. P. Ry. *Petition for Establishment of a Highway Crossing at Conroy.*

Hearing in this case was held at Conroy, on January 9, 1918, at which time the Board announced that they would grant the right to cross this railroad at right angles, stipulation being made as to what should be done by the County, and also as to what part of the work should be done by the railroad company. To this the complainants assented. After considerable correspondence with county officials interested in this case, to a large part of which we have received no reply, this file was closed without prejudice. Filed September 28, 1916. Closed December 6, 1920.

No. 9414, 1920.

Callender Grain Co., Callender, Ia., v. M. & St. L. R. R. Co. *Distribution of Grain Cars at Callender.*

After considerable correspondence, this file was referred to the Commerce Counsel for attention, who, after having investigated the complaint, returned the papers with the recommendation that the file be closed. Filed March 6, 1917. Closed March 18, 1920.

No. 9415, 1920.

Board of Supervisors of Marshall County, Marshalltown, Iowa, v. C. & N. W. Ry. and C. G. W. R. R. *Relocation of Derail.*
Satisfactorily adjusted. Filed February 24, 1917. Closed March 6, 1920.

No. 9416, 1920.

C. C. Clement, by J. D. Laws, Des Moines, v. Wabash Railway Co. *Private Crossing.*

Closed without prejudice. Filed May 21, 1917. Closed December 6, 1920.

No. 9417, 1920.

Board of Supervisors of Wayne County, by E. W. Ross, Chairman, Corydon, v. C., R. I. & P. Ry. Co. *Underground Crossing*.

Crossing satisfactorily constructed. Filed June 8, 1917. Closed June 28, 1920.

No. 9418, 1920.

M. Z. Bailey, et al., Diagonal, Ia., v. C. G. W. R. R. *Relocation of Stock Yards*.

New yards constructed. Subsequent thereto, a request was filed for another stock pen. After some further correspondence, a representative of the railroad company called on the complainants, and reported to us that the shippers were content to let the matter stand deferred. We wrote the complainants to this effect, and told them if we did not hear from them to the contrary the file would be closed. Nothing further being heard from them, the file was closed. Filed June 22, 1917. Closed February 8, 1920.

No. 9419, 1920.

J. C. Vorhees, Anita, Ia., v. C., R. I. & P. Ry. Co. *Underground Crossing*.

The railroad company advised they had decided to construct a grade crossing to be used when the road under bridge was impassable, account wet weather. Complainant was advised of this, and not having been heard from to the contrary, the file was closed. Filed August 7, 1917. Closed February 2, 1920.

No. 9420, 1920.

Citizens of Ollie, by W. H. France, Ollie, Ia., v. M. & St. L. R. R. *Train Service*.

This complaint was referred to the Commerce Counsel, who advised, on January 7, 1920, that the company was giving approximately the same service as was rendered before the war curtailment, and that the case might be closed. Filed September 14, 1917. Closed January 14, 1920.

No. 9421, 1920.

Chas. H. Cochran, Waucoma, Ia., v. C., M. & St. P. Ry. *Petition for Underground Cattle Way*.

The Board viewed the premises involved on June 19, 1919. A. D. Emery, Assistant District Engineer of the railroad company, advised he would take up with the company the matter of a contribution by them towards the construction of the desired crossing. Later the company advised they could contribute nothing towards such construction, inasmuch as the complainant already had an ordinary farm crossing, but if Mr. Cochran desired to pay the entire expense, the matter would be taken up further. The complainant was advised of this, with the statement that if we did not hear from him to the contrary within ten days the file would be closed. Not hearing further from Mr. Cochran, the file was closed without prejudice. Filed September 13, 1917. Closed June 3, 1920.

No. 9422, 1920.

Farmers Co-operative Assn., by G. E. Wagner, Secretary, Ackley, Ia., v. M. & St. L. R. R. *Petition for Re-installation of Stock Scales*.

Upon investigation, the company advised they had made an agreement with the complainants covering the privilege of their installing their own stock scales in the stock yards at Ackley. Complainants were so advised, and not having heard from them further, the file was closed. Filed March 11, 1918. Closed April 15, 1920.

No. 9423, 1920.

Board of Supervisors of Jefferson County, by E. M. Blough, Fairfield, Ia., v. C., B. & Q. R. R. Co. *Elimination of Grade Crossings in Jefferson County*.

After considerable correspondence, both with the State Highway Commission and the complainants, we were advised by Mr. J. H. Ames, Bridge Engineer of the Highway Commission, that they seemed to be unable to secure any satisfactory adjustment of the proposition, and, after a conference with the Board of Supervisors, they had decided to go ahead and build the road and pay for the same, rather than to carry on further negotiations for assistance from the railroad company. Filed March 26, 1918. Closed March 22, 1920.

No. 9424, 1920.

W. F. Metzger, Mayor, Grand Junction, Ia., v. M. & St. L. R. R. Co. *Petition for Crossing Protection at Main and Hager Streets*.

The Board viewed the crossing on June 25, 1919, and agreement was entered into between the parties which satisfactorily took care of the cause of complaint. Filed April 10, 1918. Closed March 20, 1920.

No. 9425, 1920.

Jost & Maynard, Independence, Ia., v. Illinois Central Railroad Co. *Abandoning Station at Doris*.

Agency re-established. Filed May 17, 1918. Closed January 14, 1920.

No. 9426, 1920.

J. H. Moore, Clarion, Ia., v. C., G. W. R. R. *Complaint Account Reduction in Train Service Between Clarion and Oelwein*.

This complaint was referred to the Commerce Counsel, who advised us, on March 29, 1920, that he was in receipt of communications from the interested parties stating that while the adjustment was not entirely satisfactory, it answered their purpose, and they desired that nothing further be done. Filed April 23, 1918. Closed March 31, 1920.

No. 9427, 1920.

L. G. Merrill, Mayor, Neola, Ia., v. C., R. I. & P. Ry. and C. M. & St. P. Ry. *Petition for Erection of Viaduct*.

The Secretary of the Board visited the premises involved on October 22, 1918, and complainants stated they did not desire to pursue the matter further during the period of the war. On March 30, 1920, complainants

were asked if they desired to push the complaint through to hearing, and no reply being received from them, the file was closed without prejudice. Filed May 14, 1918. Closed April 30, 1920.

No. 9428, 1920.

Farmers Cooperative Elevator Co., Faulkner, Ia., v. M. & St. L. R. R. Co. *Condition of Stock Yards.*

Satisfactorily adjusted. Filed June 21, 1918. Closed December 20, 1919.

No. 9429, 1920.

John C. Bryant, Red Oak, Ia., v. C. & B. & Q. R. R. Co. *Dangerous Condition of Bridge, Near Emerson.*

Bridge replaced. Filed July 20, 1918. Closed December 29, 1920.

No. 9430, 1920.

R. J. Moorhead, Sutherland, Ia., v. C. & N. W. Ry. Co. *Elevator Site.* Site furnished. Filed July 20, 1918. Closed December 6, 1920.

No. 9431, 1920.

E. A. Schaub, Kensett, Ia., v. C. G. W. R. R. Co. *Failure to Repair Stock Scales at Bolan.*

The company advised that in view of the light shipments of stock from that station, the need for weighing facilities was not such as to justify the purchase and installation of new scales. Filed August 17, 1918. Closed December 23, 1919.

No. 9432, 1920.

Farmers Elevator Co., Badger, Ia., v. M. & St. L. R. R. Co. *Scales and Watering Facilities at Stock Yards.*

Company entered into an agreement with the complainants that they (complainants) were to install and maintain their own stock scales at Badger. The company also drilled a new well in the yards. Filed August 16, 1918. Closed January 22, 1920.

No. 9433, 1920.

Lakewood Farmers Elevator Co., Lakewood, Ia., v. Great Northern R. R. Co. and C., St. P., M. & O. Ry. Co. *Petition for Track Connection at Doon, Ia.*

This case was referred to the Commerce Counsel, who had the matter under investigation. On January 19, 1920, the Commerce Counsel returned the files, with the statement that the petitioners had advised they desired to have a conference with him, and they said they would send a committee down. The Commerce Counsel wrote them in reference to the Committee, fixing some tentative dates, but heard nothing from them. Hence, he returned the files, suggesting that the case be dismissed. Filed September 23, 1918. Closed January 21, 1920.

No. 9434, 1920.

G. W. Lundin, Bellevue, Ia., v. C., M. & St. P. Ry. Co. *Poor Condition of Concrete Bridge.*

Papers referred to the Commerce Counsel, who advised, on January 19, 1920, he had written the complainants on November 4, 1918, advising that the proper course was to bring suit. Not having heard from them since then, Commerce Counsel returned the files, with the recommendation that the case be dismissed. Filed October 1, 1918. Closed January 21, 1920.

No. 9435, 1920.

Shippers of Allison, Iowa, by W. F. Ray, v. C. G. W. R. R. Co. *Inadequate Stock Yard Facilities.*

Satisfactorily adjusted. Filed October 18, 1918. Closed January 6, 1920.

No. 9436, 1920.

H. E. Hartman, Mayor, Zwingle, Ia., v. C., M. & St. P. Ry. Co. *Inadequate Drainage Through Right of Way.*

Satisfactorily adjusted. Filed October 22, 1918. Closed March 28, 1920.

No. 9437, 1920.

E. M. Crosswaite, Des Moines, Ia., v. C., R. I. & P. Ry. Co. *Request for Electric Lights in Station at Earham, Ia.*

Lights installed. Filed November 30, 1918. Closed April 29, 1920.

No. 9438, 1920.

City of Oskaloosa, by J. G. Harrold, Mayor, v. M. & St. L. R. R. Co. *Reconstruction of Viaduct Over South Market Street.*

This complaint was taken up with the railroad company, and the complainant failing to reply to letters from this office, the file was closed without prejudice. Filed November 22, 1918. Closed April 30, 1920.

No. 9439, 1920.

Orr Bros. Supply Co., Cedar Rapids, Ia., v. C., M. & St. P. Ry. Co. *Delay on L. C. L. Shipments, Cedar Rapids to Melbourne.*

Satisfactorily adjusted. Filed January 9, 1919. Closed March 22, 1920.

No. 9440, 1920.

Osage Grain & Supply Co., Osage, Ia., v. C. G. W. R. R. Co. *Failure to Furnish Cars.*

Properly adjusted. Filed January 16, 1919. Closed February 1, 1920.

No. 9441, 1920.

Mrs. Anna Cox, Alden, Ia., by Peisen & Soper, Attys., Eldora, Ia., v. Illinois Central Railroad. *Application for Underground Crossing.*

Dismissed. Filed January 2, 1919. Closed January 26, 1920.

No. 9442, 1920.

H. F. Kester, Bussey, Ia., v. Wabash Railway Co. *Proposed Removal of Switch Track to Elevator.*

The complainant failing to reply to letters from this office, case closed without prejudice. Filed December 27, 1918. Closed May 7, 1920.

No. 9443, 1920.

Lester Milligan, Secy., Greater Clarinda Club, Clarinda, Ia., v. C., B. & Q. R. R. Co. *Train Connections at Villisca.*

Complaint withdrawn. Filed February 13, 1919. Closed March 25, 1920.

No. 9444, 1920.

F. M. Likens, Mayor, Barnes City, Ia., v. C., R. I. & P. Ry. Co. *Application for Additional Door in Station.*

Door installed. Filed January 17, 1919. Closed March 24, 1920.

No. 9445, 1920.

Citizens of New Hampton, by P. L. Kepple, Ionia, Ia., v. C., M. & St. P. Ry. Co. *Petition for Station at New Hampton.*

Complaint failing to reply to letters from this office, file closed without prejudice. Filed March 21, 1919. Closed April 30, 1920.

No. 9446, 1920.

Citizens of Gladstone, by C. S. Hayes, v. C., M. & St. P. Ry. Co. *Protest Against Closing Depot.*

Complainant failing to reply to inquiries from this office as to whether or not he desired formal hearing in the case, the file closed without prejudice. Filed March 14, 1919. Closed March 28, 1920.

No. 9447, 1920.

Citizens of New Hampton, by P. L. Kepple, Ionia, Ia., v. C. G. W. R. R. Co.

Complainant failing to reply to inquiries from this office, file closed without prejudice. Filed March 21, 1919. Closed April 30, 1920.

No. 9448, 1920.

Luin S. Cox, Alden, Ia., v. Illinois Central Railroad Co. *Inadequate Drainage Along Right of Way in Hardin County.*

Papers referred to Commerce Counsel, who later returned them to this office, recommending that the file be closed, inasmuch as he received no reply to his letters addressed to the complainant. Filed March 14, 1919. Closed January 20, 1920.

No. 9449, 1920.

A. Carson, Mayor, Mitchellville, Ia., v. I. U. Ry. Co. *Passenger Service.*

Complainant failing to reply to letters from this office, asking as to whether or not he desired a formal hearing, the file was closed without prejudice. Filed April 1, 1919. Closed March 29, 1920.

No. 9450, 1920.

Spencer Light & Waterworks, Spencer, Ia., v. C., M. & St. P. Ry. Co. *Refusal Exemption From War Tax.*

The complainant failing to reply to letters of inquiry from this office, the file was closed without prejudice. Filed March 28, 1919. Closed March 29, 1920.

No. 9451, 1920.

D. B. Allen, Cashier, First State Bank, Arlington, Ia., v. C., M. & St. P. Ry. Co. *Petition for Station Helper.*

The complainant advised did not desire formal hearing, and the file was closed without prejudice. Filed April 11, 1919. Closed March 26, 1920.

No. 9452, 1920.

Citizens of Glendon, Iowa, v. C., R. I. & P. Ry. Co. *Protest Against Closing of Depot at Glendon.*

Complainants failing to reply to inquiries from this office as to whether or not they desired a formal hearing, the file was closed without prejudice. Filed May 9, 1919. Closed March 29, 1920.

No. 9453, 1920.

Citizens of Weston v. C., R. I. & P. Ry. Co. *Protest Against Closing of Depot at Weston.*

The complainants failing to reply to letters from this office, asking as to whether or not they desired to go to formal hearing, the file was closed. Filed April 30, 1919. Closed March 29, 1920.

No. 9454, 1920.

W. H. Scott, Nashua, Ia., v. I. C. R. R. *Protest Against Selling Stock Scales at Nashua.*

Adjusted. Filed May 13, 1919. Closed February 5, 1920.

No. 9455, 1920.

Citizens of Ruthven, Ia., and Dr. G. H. Sumner, Secretary, State Department of Health, Des Moines, Ia., v. C. M. & St. P. Ry. Co. *Unsanitary Condition of Stock Yards at Ruthven.*

Local Board of Health proceeded under the statute to abate the nuisance. Filed May 28, 1919. Closed March 23, 1920.

No. 9456, 1920.

E. H. Leftwick, Carlisle, Ia., v. C., R. I. & P. Ry. Co. *Poor Condition of Private Crossing Near Carlisle.*

Crossing repaired. Filed June 11, 1919. Closed March 29, 1920.

No. 9457, 1920.

O. H. Jones, Secy., Farmers Co-operative Co., Cornell, Ia., v. M. & St. L. R. R. Co. *Application for Agent at Cornell.*

Adjusted. Filed July 19, 1919. Closed October 18, 1920.

No. 9458, 1920.

Wm. A. Gray, Kanawha, Ia., v. M. & St. L. R. R. Co. *Inadequate Watering Facilities at Stock Yards.*

City water installed. Filed July 31, 1919. Closed December 6, 1920.

No. 9459, 1920.

Citizens of St. Charles, Ia., v. C., B. & Q. *Highway Crossing.*

Crossing placed in good condition. Filed August 6, 1919. Closed May 8, 1920.

No. 9460, 1920.

Citizens of St. Charles, Ia., v. C., B. & Q. *Station Service—Unsatisfactory Lighting Facilities.*

Electric lights installed. Filed August 6, 1919. Closed March 29, 1920.

No. 9461, 1920.

Citizens of St. Charles, Ia., v. C., B. & Q. R. R. *Station Service—Unsatisfactory Condition of Steps at Depot.*

Steps repaired. Filed August 6, 1919. Closed May 8, 1920.

No. 9462, 1920.

C. F. Wittman & Son, Pioneer, Ia., v. M. & St. L. R. R. *Discrimination Distribution Grain Cars.*

Investigation disclosed no discrimination, but some shortage of equipment. Filed September 3, 1919. Closed December 6, 1920.

No. 9463, 1920.

Citizens of County Line, Ia., by Frank Hite, Batavia, Ia., v. C., R. I. & P. Ry. Co. *Protest Against Abandonment of Agency at County Line.*

The complainants failing to reply to letters from this office, the file was closed without prejudice. Filed September 3, 1919. Closed May 30, 1920.

No. 9464, 1920.

K. R. Cook, Clerk, Town of Malvern, Ia., v. C., B. & Q. R. R. *Unsafe Condition of Viaduct.*

Complainants failing to reply to letters from this office, asking as to whether or not they desired formal hearing, the file was closed. Filed August 29, 1919. Closed March 29, 1920.

No. 9465, 1920.

Mrs. Geo. Holland, Kelley, Ia., v. Ft. D., D. M. & S. R. R. Co. *Failure to Repair Right of Way Fence.*

Fence repaired. Filed September 18, 1919. Closed July 10, 1920.

No. 9466, 1920.

E. L. Kreger, Farmers Elevator Co., Ralston, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Car shortage existing, but conditions now normal. Filed October 13, 1919. Closed March 27, 1920.

No. 9467, 1920.

Spahn & Rose Lumber Co., Edgewood, Ia., v. C., M. & St. P. Ry. Co. *Depot Service—Failure to Keep Open and Lighted at Night.*

Lights installed. Filed October 13, 1919. Closed August 23, 1920.

No. 9468, 1920.

Dr. A. E. Kepford, Des Moines, Ia., v. C. G. W. R. R. Co. *Station Service at Alta Vista.*

Closed without prejudice. Filed October 2, 1919. Closed December 6, 1920.

No. 9469, 1920.

Citizens of Letts, by E. R. McCormick, Mayor, v. C., R. I. & P. Ry. Co. *Petition for Crossing Protection at Chestnut Street.*

Flagman placed at crossing. Filed October 15, 1919. Closed December 15, 1919.

No. 9470, 1920.

G. T. Schlenker, Des Moines, Ia., v. C. & N. W. Ry. Co. *Request for Installation of Protection at Crossing in Saylor Township.*

Signal device installed. Filed October 24, 1919. Closed March 5, 1920.

No. 9471, 1920.

Farmers Co-operative Elevator Co., by H. M. Timmons, Mgr., Thompson, Ia., v. C., R. I. & P. Ry. Co. *Refusal to Allow Grain Cars to Be Loaded.*

Adjusted. Filed October 28, 1919. Closed January 19, 1920.

No. 9472, 1920.

Montezuma Commercial Club, by Clyde McFarlin, Secy., Montezuma, Ia., v. M. & St. L. R. R. Co. *Train Service Between Montezuma and Grinnell.*

Adjusted. Filed October 22, 1919. Closed November 30, 1919.

No. 9473, 1920.

Remsen Lumber Co., Remsen, Ia., v. Ill. Cent. R. R. Co. *Application for Private Spur Track.*

Adjusted. Filed January 16, 1919. Closed March 3, 1920.

No. 9474, 1920.

City Council of Eldora, by Herbert A. Huff, Atty., Eldora Ia., v. M. & St. L. R. R. Co. *Inadequate Crossing Protection.*

Flagman installed. Filed November 5, 1919. Closed March 25, 1920.

No. 9475, 1920.

Farmers Shipping Assn., Alexander, Ia., v. M. & St. L. R. R. Co. *Inadequate Stock Yard Facilities.*

Yards cindered. Filed November 7, 1919. Closed December 6, 1920.

No. 9476, 1920.

Farmers Elevator Co., by J. J. Delamore, Mgr., Clare, Ia., v. M. & St. L. R. R. Co. *Poor Condition of Grain Doors.*

New doors furnished. Filed November 5, 1919. Closed December 16, 1919.

No. 9477, 1920.

Will S. Skidmore, Lovilla, Ia., v. Wabash Railroad Co. and C., B. & Q. R. R. Co. *Station Service—Protest Against Closing at Nights.*

Night service inaugurated. Filed November 12, 1919. Closed February 10, 1920.

No. 9478, 1920.

Gilbert Knudson, Pres., State Bank of Jewell, Jewell, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars at Jewell and Ellsworth.*

Car shortage existing. Available cars distributed equitably. Filed November 13, 1919. Closed December 19, 1919.

No. 9479, 1920.

Mantz & White, Audubon, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Car shortage existing. Some cars furnished. Filed November 22, 1919. Closed December 6, 1920.

No. 9480, 1920.

Incorporated Town of Alta, by F. N. Sipe, Clerk, v. Ill. Cent. R. R. Co. *Petition for Switch Track Facilities to Power Plant.*

Complainants failing to reply to letters from this office, the file was closed without prejudice. Filed November 24, 1919. Closed December 6, 1920.

No. 9481, 1920.

E. E. Adams, 1010 W. 9th St., Des Moines, Ia., v. C., M. & St. P. Ry. Co. *Train Service Between Britt and New Hampton.*

Company advised situation would be watched, and additional coaches furnished when needed. Filed November 25, 1919. Closed January 12, 1920.

No. 9482, 1920.

Frank M. Myers, Secy., Farmers Grain Dealers Assn. of Iowa, Ft. Dodge, v. C., M. & St. P. Ry. Co. *Failure to Furnish Grain Doors at Spencer.*

Adjusted. Filed December 1, 1919. Closed December 6, 1919.

No. 9483, 1920.

Albers Commission Co., Omaha, Nebr., v. C., R. I. & P. Ry. Co. *Failure to Furnish Cars at Adair.*

Conditions now normal. Filed December 4, 1919. Closed January 5, 1920.

No. 9484, 1920.

Arthur Marks, Earlham, Ia., v. C., R. I. & P. Ry. Co. *Discrimination in Distribution of Cars.*

Investigation disclosed no discrimination. Conditions now normal. Filed December 1, 1919. Closed December 28, 1919.

No. 9485, 1920.

Reynolds & Rude, and Farmers Elevator Co., Ellsworth, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Car shortage existing. Some cars furnished. Conditions now normal. Filed December 5, 1919. Closed December 25, 1919.

No. 9486, 1920.

Frank M. Myers, Secy., Farmers Grain Dealers Assn. of Iowa, Ft. Dodge, Ia., v. C. & N. W. Ry. Co. *Discrimination Distribution Cars at Rutland.*

Car shortage existing. Conditions now normal. Filed December 1, 1919. Closed December 8, 1919.

No. 9487, 1920.

Pomeroy Co-operative Grain Co., Pomeroy, Ia., v. Ill. Cent. R. R. *Failure to Furnish Cars.*

Car shortage existing. Investigation disclosed complainant received fair proportion of available cars. Conditions now normal. Filed December 4, 1919. Closed December 18, 1919.

No. 9488, 1920.

Geo. Bergson, Ellsworth, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Car shortage existing. Some cars furnished. Conditions now normal. Filed December 15, 1919. Closed December 29, 1919.

No. 9489, 1920.

Stock Shippers of Harlan, by E. S. White, Atty., Harlan, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Special train took care of this movement. Extreme car shortage. Filed December 13, 1919. Closed December 25, 1919.

No. 9490, 1920.

Ashby & McGee, Lucas, Ia., v. C., B. & Q. R. R. *Failure to Furnish Cars.* Extreme car shortage existing. Conditions now normal. Filed December 15, 1919. Closed December 29, 1919.

No. 9491, 1920.

Western Grain Dealers Assn. of Iowa, Des Moines, for Edmonds-Londergan Co., Marcus, Ia., v. Ill. Cent. R. R. Co. *Excessive Rental for Elevator and Coal Shed Site at Edna.*

Not hearing from complainants, file closed without prejudice. Filed December 2, 1919. Closed December 6, 1920.

No. 9492, 1920.

Shippers of Walnut, by L. J. Neff, Walnut, Ia., vs. C., R. I. & P. Ry. Co. *Failure to Furnish Cars.*

Some cars furnished. Extreme shortage existing. Conditions now normal. Filed December 11, 1919. Closed December 30, 1919.

No. 9493, 1920.

Farmers Grain Co., Colo., v. C. & N. W. Ry. Co. *Discrimination Distribution of Cars.*

Investigation disclosed no discrimination. Car shortage severe. Conditions now normal. Filed December 13, 1919. Closed January 8, 1920.

No. 9494, 1920.

Blank through error in numbering.

No. 9495, 1920.

Kunz Grain Co., Wesley, Ia., v. C. & N. W. Ry. Co. *Discrimination Distribution Cars, at Schaller.*

Extreme car shortage existing. Conditions now normal. Filed December 16, 1919. Closed February 27, 1920.

No. 9496, 1920.

Miller Shipping Co., Miller, Ia., v. C., R. I. & P. *Failure to Furnish Cars.*

Cars furnished. Shortage existing. Filed December 11, 1919. Closed December 31, 1920.

No. 9497, 1920.

Burt Grain Co., Galt, Ia., v. C., R. I. & P. Ry. Co. *Failure to Furnish Cars.*

Some cars furnished. Extreme shortage existing. Conditions now normal. Filed December 6, 1919. Closed December 10, 1919.

No. 9498, 1920.

Farmers Grain Dealers Assn. of Iowa, Ft. Dodge, for Farmers Elevator Co., Dawson, Ia., v. C., M. & St. P. Ry. Co. *Failure to Furnish Cars.*

Cars furnished. Filed December 9, 1919. Closed January 22, 1920.

No. 9499, 1920.

J. H. Allen, Des Moines, Ia., v. C., R. I. & P. Ry. Co. *Failure to Furnish Cars at Pocahontas.*

Extreme car shortage. Some cars furnished. Conditions now normal. Filed December 6, 1919. Closed December 6, 1920.

No. 9500, 1920.

Cedar Valley Produce Co., Osage, Ia., v. C. G. W. R. R. Co. *Inadequate Passenger and Freight Service.*

Former service restored. Filed December 13, 1919. Closed December 30, 1919.

No. 9501, 1920.

Board of Control, Des Moines, for E. C. Archibald, Council Bluffs, Ia., v. C., B. & Q. R. R. *Failure to Furnish Flat Car at Pacific Junction.*

Car furnished. Filed December 26, 1919. Closed January 9, 1920.

No. 9502, 1920.

Troutner Bros. & Funk, Nashua, Ia., v. Ill. Cent. R. R. *Removal of Stock Scales.*

File closed. No jurisdiction in this Board. Filed December 22, 1919. Closed February 5, 1920.

No. 9503, 1920.

Granville Co-operative Grain Co., Granville, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Stock and Grain Cars.*

Some cars furnished. Extreme shortage existing. Conditions now normal. Filed December 18, 1919. Closed January 3, 1920.

No. 9504, 1920.

Farmers Co-operative Exchange, Essex, Ia., by Stipe & Davidson, Attys., Clarinda, Ia., v. C., B. & Q. R. R. Co. *Protest Against Proposed Site for Standard Oil Co.*

Satisfactorily adjusted. Filed December 8, 1919. Closed January 1, 1920.

No. 9505, 1920.

Henry S. Mentell, Dows, Ia., v. C., R. I. & P. Ry. Co. *Discrimination Distribution Cars.*

Investigation disclosed no discrimination. Acute shortage of cars existing. Conditions now normal. Filed December 19, 1919. Closed January 2, 1920.

No. 9506, 1920.

Midway Coal Co., Centerville, Ia., by J. R. Price, Albia, Ia., v. C., B. & Q. *Failure to Furnish Cars for Coal Loading at Centerville.*

Extreme car shortage existing. Company advised they were doing the best they could. Conditions now normal. Filed December 26, 1919. Closed February 2, 1920.

No. 9507, 1920.

Floete Lumber Co., Hartley, Ia., v. C., R. I. & P. Ry. Co. *Delay in Delivery of Car.*

Car delivered. Filed December 13, 1919. Closed December 22, 1919.

No. 9508, 1920.

J. Carl Johnston, Bedford, Ia., v. C., B. & Q. R. R. *Unsatisfactory Condition of Stock Scales at Gravity, Ia.*

Not receiving replies to letters of inquiry from this office, the file was closed. Filed December 29, 1919. Closed April 30, 1920.

No. 9509, 1920.

Geo. D. Horn, Manning, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars at Gray, Ia.*

Cars furnished. Filed January 2, 1920. Closed January 17, 1920.

No. 9510, 1920.

Farmers Elevator Co., Ellsworth, Ia., v. C. & N. W. Ry. *Failure to Furnish Cars.*

Some cars furnished. Acute car shortage existing. Conditions now normal. Filed December 26, 1919. Closed February 9, 1920.

No. 9511, 1920.

Western Grain Dealers Assn., Des Moines, for John Neessen, Holland Ia., v. C., R. I. & P. Ry. Co. *Discrimination Distribution Cars.*

Investigation disclosed no discrimination. The car shortage was acute, but conditions are now normal. Filed December 19, 1919. Closed February 17, 1920.

No. 9512, 1920.

Hon. Bruce R. Mills, Woodbine, Ia., v. C. & N. W. Ry. Co. and Ill. Cent. R. R. Co. *Failure to Furnish Cars.*

Some cars furnished. Shortage existing. Conditions now normal. Filed December 27, 1919. Closed January 8, 1920.

No. 9513, 1920.

Reeves & Reeves, Swan, Ia., v. C., B. & Q. R. R. Co. *Failure to Furnish Cars.*

Extreme shortage of cars. Conditions now normal. Filed December 29, 1919. Closed January 10, 1920.

No. 9514, 1920.

M. A. Wakeman, Otho, Ia., v. M. & St. L. R. R. Co. *Right of Way Fence.*

Fence properly constructed. Filed December 29, 1919. Closed December 6, 1920.

No. 9515, 1920.

Jewell Farmers Elevator Co., Jewell, Ia., v. C. & N. W. Ry. Co. *Discrimination Distribution Cars.*

Investigation disclosed no discrimination. Extreme car shortage existing. Conditions now normal. Filed December 28, 1919. Closed January 17, 1920.

No. 9516, 1920.

Geo. F. Myers, Dows, Ia., v. C. G. W. R. R. *Discrimination Distribution Cars at Rowan.*

Investigation disclosed no discrimination, although an extreme shortage of cars existing. Filed January 2, 1920. Closed February 2, 1920.

No. 9517, 1920.

Shippers of Thompson, by N. E. Isaacs, Thompson, Ia., v. C., R. I. & P. Ry. Co. *Failure to Furnish Cars.*

Serious shortage existing. Railroad advised doing best they could under circumstances. Conditions now normal. Filed February 21, 1920. Closed January 2, 1920.

No. 9518, 1920.

Farmers Elevator Co., Mt. Union, Ia., v. C., B. & Q. R. R. *Failure to Furnish Cars.*

Car shortage existing. Investigation disclosed complainants were getting their share of available equipment. Filed January 2, 1920. Closed January 23, 1920.

No. 9519, 1920.

Citizens of Churchville, Churchville, Ia., v. C. G. W. R. R. Co. *Train Service—Petition to Stop Trains Nos. 1 and 3.*

This case came on for hearing on July 12, 1920, at which time petitioners withdrew their complaint. Filed December 20, 1919. Closed December 6, 1920.

No. 9520, 1920.

W. L. Kline, City Solicitor, Jefferson, Ia., v. C. & N. W. Ry. Co. *Station Service—Protest Against Closing at Night.*

Satisfactorily adjusted. Filed January 5, 1920. Closed March 23, 1920.

No. 9521, 1920.

What Cheer Clay Products Co., What Cheer, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Acute car shortage. Company furnished such cars as were available. Conditions now more nearly normal. Filed January 12, 1920. Closed August 9, 1920.

No. 9522, 1920.

C. B. Kern, Norwalk, Ia., v. C., B. & Q. R. R. Co. *Failure to Furnish Cars.*

Shortage existing. Some cars furnished. Conditions now nearly normal. Filed January 7, 1920. Closed February 12, 1920.

No. 9523, 1920.

Farmers Co-operative Produce Co., Ft. Atkinson, Ia., v. C., M. & St. P. Ry. Co. *Discrimination Distribution Cars.*

Serious car shortage existing. Conditions now nearly normal. Filed January 5, 1920. Closed January 22, 1920.

No. 9524, 1920.

Farmers Co-operative Co., Greenfield, Ia., v. C., B. & Q. *Discrimination Distribution Cars.*

Car shortage existing. Conditions now nearly normal. Filed January 6, 1920. Closed January 16, 1920.

No. 9525, 1920.

Walnut Elevator Co., by J. E. Olson, Mgr., Walnut, Ia., v. C., R. I. & P. Ry. Co. *Failure to Furnish Cars.*

Some cars furnished. Shortage acute. Conditions now normal. Filed January 22, 1920. Closed February 6, 1920.

No. 9526, 1920.

E. J. Funk, Clarion, Ia., v. C., R. I. & P. Ry. Co. *Failure to Furnish Cars.*

Serious car shortage. Complainant furnished his share of available equipment. Conditions now normal. Filed January 19, 1920. Closed February 6, 1920.

No. 9527, 1920.

Farmers Elevator Co., Williams, Ia., v. Illinois Central Railroad Co. and C., R. I. & P. Ry. Co. *Discrimination Distribution Cars.*

Serious car shortage existing. Conditions now normal. Filed January 19, 1920. Closed February 20, 1920.

No. 9528, 1920.

Gilchrist & Co., McGregor, Ia., v. Ft. D., D. M. & S. R. R. Co. *Discrimination Distribution Cars, at Boxholm, Ia.*

Investigation disclosed that while car shortage was existing, available cars were being distributed in accordance with the rules of the Railroad Administration. Filed January 9, 1920. Closed April 9, 1920.

No. 9529, 1920.

W. T. Baumgart, Beaman, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Serious car shortage. Some cars furnished. Conditions now normal. Filed January 19, 1920. Closed February 7, 1920.

No. 9530, 1920.

Farmers Elevator Co., Industry, Ia., v. C. G. W. R. R. *Discrimination Distribution Cars.*

Investigation disclosed no discrimination. Serious car shortage existing. Filed January 22, 1920. Closed February 27, 1920.

No. 9531, 1920.

Farmers Elevator Co., Dawson, Ia., v. C., M. & St. P. Ry. Co. *Failure to Furnish Cars.*

Car shortage existing. Some cars furnished. Conditions now normal. Filed January 22, 1920. Closed February 26, 1920.

No. 9532, 1920.

Bedell Bros., Irvington, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Cars furnished. Shortage existing. Filed January 15, 1920. Closed February 1, 1920.

No. 9533, 1920.

C. E. Miller, Marshalltown, Ia., v. C. G. W. R. R. *Depot Service, Melbourne, Ia.*

Satisfactorily explained by railroad company. Failing to hear from the complainant as to whether or not he desired to press the complaint further, the file was closed. Filed January 22, 1920. Closed February 19, 1920.

No. 9534, 1920.

Truesdale Farmers Elevator & Supply Co., Truesdale, Ia., v. M. & St. L. R. R. *Failure to Furnish Grain Doors.*

Doors furnished. Filed January 19, 1920. Closed March 9, 1920.

No. 9535, 1920.

J. E. Decker & Sons, Mason City, Ia., v. C., M. & St. P. Ry. and C. & N. W. Ry. *Failure to Furnish Stock Cars.*

Extreme car shortage. Railroads furnished such cars as were available. Conditions now normal. Filed December 4, 1919. Closed February 21, 1920.

No. 9536, 1920.

Johnson & Jacobson, Dike, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Acute car shortage existing. Complainants furnished fair proportion of available equipment. Conditions now normal. Filed January 28, 1920. Closed February 12, 1920.

No. 9537, 1920.

Edmunds-Londergan Co., Marcus, Ia., v. Ill. Cent. R. R. Co. *Discrimination in Furnishing Cars at Edna, Ia.*

Investigation disclosed no discrimination. General car shortage existing. Conditions now normal. Filed January 17, 1920. Closed February 19, 1920.

No. 9538, 1920.

Peoples Light Co., Davenport, Ia., v. C., B. & Q. R. R. *Embargo Against Coal Shipments on Big Four, at Litchfield, Ill.*

Account unusually heavy movement coal, restrictions found necessary in such movement, to prevent congestion. Conditions now normal. Filed January 17, 1920. Closed February 24, 1920.

No. 9539, 1920.

Edmonds-Londergan Co., Marcus, Ia., v. Great Northern Railroad Co. *Failure to Furnish Cars at Hinton.*

Critical car shortage. Some cars furnished. Conditions now normal. Filed December 23, 1919. Closed January 20, 1920.

No. 9540, 1920.

Geo. D. Horn, Manning, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars at Ross.*

Extreme car shortage. Some cars furnished. Conditions now normal. Filed January 24, 1920. Closed February 7, 1920.

No. 9541, 1920.

P. C. Jorgensen, Ledyard, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Serious car shortage. Some cars were furnished. Conditions now normal. Filed January 27, 1920. Closed February 7, 1920.

No. 9542, 1920.

Ayrshire Farmers Mut. Tel. Co., Ayrshire, Ia., v. C., M. & St. P. Ry. Co. *Protest Against Removal of Telephone From Depot at Gillett Grove.*

After some considerable correspondence with complainants and defendants, we wrote the complainants asking if they desired formal hearing. Not having received a reply from them, the file was closed without prejudice. Filed January 16, 1920. Closed December 6, 1920.

No. 9543, 1920.

Town Council of Rock Valley, Ia., by Jas. E. Walpole, Clerk, v. C., M. & St. P. Ry. Co. *Inadequate Crossing Protection.*

Buildings which obstructed view of crossing removed. The complainants failing to reply to inquiries from this office, the file was closed. Filed January 19, 1920. Closed December 6, 1920.

No. 9544, 1920.

Citizens of Carrville, Iowa, by H. E. McGowan, v. Illinois Central R. R. Co. *Petition for Adequate Depot.*

Company declined to construct new depot, and complainants so advised, and asked whether or not they desired a formal hearing. Not receiving reply to two letters addressed to them, the file was closed without prejudice. Filed January 19, 1920. Closed January 29, 1920.

No. 9545, 1920.

Gilchrist & Co., McGregor, Ia., v. C. G. W. R. R. Co. *Discrimination Distribution Cars at Various C. G. W. Points.*

Investigation disclosed available equipment being distributed equitably. Serious car shortage existing. Conditions now normal. Filed January 10, 1920. Closed December 6, 1920.

No. 9546, 1920.

S. H. Bevins, Pres., First Natl. Bank, Hawkeye, Ia., v. C., M. & St. P. Ry. *Failure to Furnish Cars.*

Car shortage prevalent. Some cars furnished. Conditions now normal. Filed January 14, 1920. Closed January 29, 1920.

No. 9547, 1920.

Farmers Grain Co., Colo, Ia., v. C. & N. W. Ry. Co. *Discrimination Distribution Cars.*

Investigation disclosed no discrimination. There was, however, a serious shortage. Conditions now normal. Filed January 9, 1920. Closed January 29, 1920.

No. 9548, 1920.

G. W. Remsburg, Lamoni, Ia., v. C. G. W. R. R. Co. *Failure to Furnish Cars at Lanesboro.*

Investigation developed that cars had not been ordered. Car shortage existing at the time. Conditions now normal. Filed January 21, 1920. Closed February 14, 1920.

No. 9549, 1920.

Town of Waucoma v. C., M. & St. P. Ry. Co. *Failure to Furnish Stock Cars.*

Some cars furnished. Extreme shortage existing. Conditions now normal. Filed January 21, 1920. Closed December 6, 1920.

No. 9550, 1920.

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

Company advised furnishing Klemme their fair proportion of available equipment. Extreme shortage existing. Conditions now normal. Filed January 14, 1920. Closed January 30, 1920.

No. 9551, 1920.

Farmers Elevator Co., Swea City, v. C., R. I. & P. Ry. Co. *Failure to Furnish Cars. Shortage Grain Doors.*

Company advised serious shortage of equipment, but complainants receiving equitable share of available cars. Supply of grain doors furnished. Filed January 19, 1920. Closed December 6, 1920.

No. 9552, 1920.

E. R. Drewelow, Wesley, Ia., v. C., M. & St. P. Ry. Co. *Failure to Furnish Cars.*

Extreme car shortage. Some cars furnished. Conditions now normal. Filed January 24, 1920. Closed February 20, 1920.

No. 9553, 1920.

Farmers Co-operative Elevator Co., Chapin, Ia., by O. E. Gridley, v. M. & St. L. Ry. Co. *Failure to Furnish Cars.*

Extreme car shortage. Some cars furnished. Conditions now normal. Filed January 26, 1920. Closed February 16, 1920.

No. 9554, 1920.

Chas. Tarrant, Irvington, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Cars furnished. Filed January 21, 1920. Closed February 9, 1920.

No. 9555, 1920.

Gerrit Harmelink, Hospers Ia. v. C. & N. W. Ry. Co., et al. *Failure to Furnish Cars, at Hospers, Alton and Boyden.*

Extreme shortage. Some cars furnished. Conditions now normal. Filed January 31, 1920. Closed February 26, 1920.

No. 9556, 1920.

C. I. Twedt, Le Grand, Ia., v. C. & N. W. Ry. Co. *Station Service—Protest Against Changing Hours of Agent.*

Complainant failing to reply to letters from this office, asking whether or not they desired formal hearing, file closed. Filed February 5, 1920. Closed May 9, 1920.

No. 9557, 1920.

M. V. Perry, Nashua, Ia., v. Illinois Central Railroad Co. *Discrimination Stock Yards and Scales.*

Complainant failing to reply to inquiries from this office, the file was closed. Filed February 1, 1920. Closed December 6, 1920.

No. 9558, 1920.

Board of Supervisors of Muscatine County, Muscatine, Ia., v. C., R. I. & P. Ry. Co. *Improvement of Highway Crossing.*

Satisfactorily adjusted. Complaint withdrawn. Filed January 7, 1920. Closed August 21, 1920.

No. 9559, 1920.

H. L. Laird, Secy., Northwestern Traffic & Service Bureau, Minneapolis, for Stacy & Co., Osage Ia. *Excessive Rental for Coal Shed Site.*

After considerable correspondence, file closed without prejudice. Filed February 13, 1920. Closed December 6, 1920.

No. 9560, 1920.

H. O. Watrud, Decorah, Ia., v. C., M. & St. P. Ry. Co. *Stock Train Service at Cresco.*

Complainant failing to reply to letters of inquiry from this office, the file was closed. Filed February 9, 1920. Closed March 16, 1920.

No. 9561, 1920.

R. R. Livingston, Moingona, Ia., v. C. & N. W. Ry. Co. *Petition for Highway Crossing.*

Satisfactorily adjusted. Filed February 6, 1920. Closed May 7, 1920.

No. 9562, 1920.

C. A. Harding, for Citizens of Baldwin, Ia., v. C. & N. W. Ry. Co. *Station Service—Protest Against Early Departure of Agent.*

Satisfactorily adjusted. Filed February 13, 1920. Closed June 8, 1920.

No. 9563, 1920.

J. R. Keltz, Superior, Ia., v. C., R. I. & P. Ry. Co. *Failure to Furnish Cars.*

Extreme car shortage. Some cars furnished. Conditions now normal. Filed February 4, 1920. Closed December 6, 1920.

No. 9564, 1920.

C. M. Severs, Galt, Ia., v. C., R. I. & P. Ry. Co. *Failure to Furnish Cars.*

Extreme car shortage. Some cars furnished. Conditions now normal. Filed January 26, 1920. Closed February 9, 1920.

No. 9565, 1920.

E. D. Brenton, Ellsworth, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Some cars furnished. Serious shortage existing. Conditions now normal. Filed January 23, 1920. Closed February 9, 1920.

No. 9566, 1920.

Taylor & Patton Co., Des Moines, v. C., R. I. & P. Ry. Co. *Failure to Furnish Cars at Booneville.*

Acute car shortage. Some cars furnished. Conditions now normal. Filed January 24, 1920. Closed February 9, 1920.

No. 9567, 1920.

A. N. Drake, Minneapolis, Minn., v. C. & N. W. Ry. Co. *Failure to Furnish Cars at Radcliffe.*

Extreme car shortage. Some cars furnished. Conditions now normal. Filed January 27, 1920. Closed December 6, 1920.

No. 9568, 1920.

B. L. Sater, Rowan, Ia., v. C., R. I. & P. Ry. Co. *Failure to Furnish Cars.*

Railroad promised to help complainant out as soon as possible. Extreme shortage existing. Conditions now normal. Filed March 1, 1920. Closed March 11, 1920.

No. 9569, 1920.

F. W. Schneider, West Union, Ia., v. C., R. I. & P. Ry. *Request for Sunday Train Service on Decorah Branch.*

Railroads refused to grant petition. Complainant failing to reply to letters from this office, asking whether or not he desired formal hearing, case closed. Filed February 20, 1920. Closed December 6, 1920.

No. 9570, 1920.

Nelson & Dueland, Slater, Ia., v. C., M. & St. P. Ry. Co. *Failure to Furnish Cars.*

Some cars furnished. Serious shortage. Conditions now normal. Filed January 31, 1920. Closed March 23, 1920.

No. 9571, 1920.

Farmers Elevator Co., Onawa, Ia., v. Ill. Cent. R. R. Co. and C. & N. W. Ry. Co. *Discrimination Distribution Cars.*

Investigation disclosed no discrimination. A serious shortage was existing, but conditions are now normal. Filed February 1, 1920. Closed December 6, 1920.

No. 9572, 1920.

Kunz Grain Co., Wesley, Ia., v. C. & N. W. Ry. Co. *Discrimination Distribution Cars at Galbraith and Lu Verne.*

Limited number of cars furnished. Filed February 4, 1920. Closed February 20, 1920.

No. 9573, 1920.

Pomeroy Co-operative Grain Co., Pomeroy, Ia., v. Ill. Cent. R. R. Co. *Discrimination Distribution Cars.*

Investigation disclosed no discrimination. A serious shortage was existing, but conditions are now normal. Filed February 2, 1920. Closed February 26, 1920.

No. 9574, 1920.

Farmers Co-operative Assn., Irvington, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Company advised would afford early relief. Serious car shortage existing, but conditions now normal. Filed February 19, 1920. Closed December 6, 1920.

No. 9575, 1920.

A. A. Dorn, Neola, Ia., v. C., R. I. & P. Ry. Co. *Failure to Furnish Cars.*
Company promised early relief. Acute car shortage. Filed February 27, 1920. Closed December 6, 1920.

No. 9576, 1920.

R. S. Whitney, Peterson, Ia., v. C. & N. W. Ry. *Discrimination Distribution Grain Cars.*

Investigation disclosed no discrimination. However, acute car shortage existed. Conditions now normal. Filed February 21, 1920. Closed March 16, 1920.

No. 9577, 1920.

R. E. Miller, Supt., Farmers Produce Co., Des Moines, Ia., v. C., M. & St. P. Ry. *Freight Service—Collection on Prepaid Shipments, at Destination.*

Company advised collection made through oversight, and would not occur again. Filed January 27, 1920. Closed February 3, 1920.

No. 9578, 1920.

M. V. Henderson, Hawkeye, Ia., v. C., M. & St. P. Ry. Co. *Failure to Furnish Cars.*

Cars furnished. Serious shortage existing. Conditions now normal. Filed February 27, 1920. Closed December 6, 1920.

No. 9579, 1920.

Frank M. Myers, Secy., Farmers Grain Dealers Assn. of Iowa, Ft. Dodge, for Farmers Grain Co., Auburn, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Cars furnished. Shortage existing. Filed February 19, 1920. Closed March 10, 1920.

No. 9580, 1920.

Citizens of Ridley, by Burling & Burling, Attys., Postville, Ia., v. C., M. & St. P. Ry. Co. *Station service—Spotting cars on Ridley siding.*

Complainants not advising as to whether or not they desired formal hearing, file closed without prejudice. Filed February 24, 1920. Closed December 6, 1920.

No. 9581, 1920.

Webster Bros. Mfg. Co., Waucoma, Ia., v. C., M. & St. P. Ry. Co. *Failure to Furnish Cars at Virginia, Minn.*

Some cars furnished. Serious shortage existing. Conditions now normal. Filed February 2, 1920. Closed December 6, 1920.

No. 9582, 1920.

Board of Control, Des Moines, v. C., B. & Q. R. R. *Failure to Furnish Cars at Ft. Madison.*

Cars furnished. Filed February 12, 1920. Closed December 6, 1920.

No. 9583, 1920.

C. B. Jacobs, Osage, Ia., v. C. G. W. R. R. *Condition of Stock Scales at Bucknam's Crossing.*

Scales installed. Filed February 4, 1920. Closed December 6, 1920.

No. 9584, 1920.

C. O. Friedlund, Linn Grove, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Serious car shortage. Linn Grove was given its fair proportion of available equipment. Conditions now normal. Filed March 15, 1920. Closed March 26, 1920.

No. 9585, 1920.

Farmers' Co-operative Grain and Stock Co., Persia, Ia., v. C., M. & St. P. R. R. Co. *Discrimination Distribution Cars.*

Investigation disclosed available equipment being distributed equitably. Serious shortage existing. Conditions now normal. Filed March 12, 1920. Closed December 6, 1920.

No. 9586, 1920.

Mr. McAfee, Paullina, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Emigrant Cars.*

Cars furnished. Filed March 8, 1920. Closed March 20, 1920.

No. 9587, 1920.

H. W. Kerr, Little Sioux, Ia., v. C. & N. W. Ry. Co. *Station Service—Hours of Agent.*

Complainant failing to reply to inquiries from this office as to whether or not he desired formal hearing, file closed without prejudice. Filed March 3, 1920. Closed December 6, 1920.

No. 9588, 1920.

Carl P. Knox, Atty., Stuart, Ia., v. C., R. I. & P. Ry. Co. *Petition for Stock Scales.*

Complainant failing to reply to inquiries from this office as to whether or not he desired formal hearing, the file was closed without prejudice. Filed March 10, 1920. Closed May 9, 1920.

No. 9589, 1920.

Geo. A. French, Cherokee, Ia., v. Ill. Cent. R. R. *Failure to Furnish Grain Cars.*

Some cars furnished. Serious shortage existing. Conditions now normal. Filed March 13, 1920. Closed March 25, 1920.

No. 9590, 1920.

California Grain & Lumber Co., California, Ia., v. C. & N. W. Ry. Co. *Discrimination Distribution Cars.*

Investigation disclosed no discrimination. Serious shortage existing. Some cars furnished. Conditions now normal. Filed March 16, 1920. Closed December 6, 1920.

No. 9591, 1920.

Farmers' Incorporated Co-operative Society, Aredale, Ia., v. C. & N. W. Ry. Co. *Discrimination Distribution Cars.*

Investigation disclosed equitable distribution of available equipment. Serious shortage existing. Conditions now normal. Filed March 13, 1920. Closed March 30, 1920.

No. 9592, 1920.

Farmers' Coal & Grain Co., Havelock, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Serious car shortage. Some cars furnished. Conditions now normal. Filed March 16, 1920. Closed March 30, 1920.

No. 9593, 1920.

T. S. Cathcart Sons, Kingsley, Ia., v. Ill. Cent. R. R. Co. *Discrimination Distribution Cars, at Correctionville.*

Investigation disclosed no discrimination. Serious car shortage existing. Conditions now normal. Filed March 17, 1920. Closed April 8, 1920.

No. 9594, 1920.

B. H. Peck, Ottumwa, Ia., v. C., B. & Q. R. R. Co. *Locking Depot Before Train Time at Frederic.*

Company advised agent to keep station open for regular trains, whether on or off schedule. Filed March 13, 1920. Closed April 11, 1920.

No. 9595, 1920.

Midway Coal Co., Centerville, Ia., v. C., M. & St. P. Ry. Co. *Delay in Transit.*

Service improved. Filed March 22, 1920. Closed December 6, 1920.

No. 9596, 1920.

H. B. Ostdiek, Ottumwa, Ia., v. C., B. & Q. R. R. Co. *Bad Condition of Highway Under Bridge.*

Road tiled and repaired. Filed March 23, 1920. Closed October 4, 1920.

No. 9597, 1920.

Ray Tiffany, Collins, Ia., v. C., M. & St. P. Ry. Co. *Failure to Furnish Cars.*

Cars furnished. Filed March 20, 1920. Closed April 8, 1920.

No. 9598, 1920.

Chas. Belz & Son, Conrad, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Some cars furnished. Serious shortage existing. Conditions now normal. Filed March 15, 1920. Closed March 25, 1920.

No. 9599, 1920.

J. H. Allen, Des Moines, Ia., v. M. & St. L. R. R. Co. *Failure to Furnish Cars at Ayrshire.*

Marked car shortage. Some cars furnished. Conditions now normal. Filed March 20, 1920. Closed December 6, 1920.

No. 9600, 1920.

J. H. Allen, Des Moines, Ia., v. M. & St. L. R. R. Co. *Failure to Furnish Cars at Mallard.*

Car shortage existing. Some cars furnished. Conditions now normal. Filed March 20, 1920. Closed December 6, 1920.

No. 9601, 1920.

M. O. Coin, Boone, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*
Serious car shortage existing. Some cars were furnished. Conditions now normal. Filed March 25, 1920. Closed April 5, 1920.

No. 9602, 1920.

J. T. Perry, et al., Havelock, Ia., v. C. & N. W. Ry. Co. *Discrimination distribution cars.*

Investigation disclosed equitable distribution of available equipment. Serious shortage existing. Conditions now normal. Filed March 25, 1920. Closed December 6, 1920.

No. 9603, 1920.

Des Moines Asphalt Paving Co., Des Moines, Ia., v. C., B. & Q. R. R. Co. *Failure to Furnish Cars.*

Serious shortage existing. Some cars furnished. Conditions now normal. Filed April 7, 1920. Closed December 6, 1920.

No. 9604, 1920.

Meyer Bros., Breda, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Fair proportion of available equipment furnished. Serious shortage existing. Conditions now normal. Filed April 7, 1920. Closed December 6, 1920.

No. 9605, 1920.

Brenton-McColl Co., Dana, Ia., v. M. & St. L. R. R. Co. *Failure to Furnish Cars.*

Very serious shortage of cars on the M. & St. L., due to general shortage of equipment and embargo. Conditions now normal. Filed April 14, 1920. Closed December 6, 1920.

No. 9606, 1920.

Commercial Club of Tabor, Iowa, v. Tabor & Northern Railroad Co. *Proposed Discontinuance of Passenger, Mail and Express Service.*

After considerable investigation of this complaint, we were advised that the community purchased the railroad and are now operating it. Judge Henderson, to whom this matter had been referred, advised us, on September 22, 1920, that he was well assured the case had been finally settled and disposed of, and suggested that the file be closed, subject to reopening, if the necessity arose, which was done. Filed May 6, 1919. Closed September 23, 1920.

No. 9607, 1920.

H. J. Mantz, Audubon, Ia., v. C. & N. W. Ry. Co. *Failure to Furnish Cars.*

Cars furnished. Shortage existing. Conditions now normal. Filed March 29, 1920. Closed April 9, 1920.

No. 9608, 1920.

Alta Concrete Co., Alta, Ia., v. M. & St. L. R. R. Co. *Failure to Furnish Cars at Humboldt.*

Cars furnished. Filed April 2, 1920. Closed April 27, 1920.

No. 9609, 1920.

C. W. Sauer, et al., Plessis, Ia., v. C., R. I. & P. Ry. Co. *Failure to Furnish Cars.*

Serious shortage existing. Available equipment distributed equitably. Conditions now normal. Filed April 2, 1920. Closed December 6, 1920.

No. 9610, 1920.

Lytton Farmers Elevator Co., Lytton, Ia., v. C., M. & St. P. Ry. Co. *Discrimination Distribution Cars.*

Investigation disclosed no discrimination in distribution of available equipment. Serious shortage existing, but some cars were furnished. Filed April 19, 1920. Closed December 6, 1920.

No. 9611, 1920.

Alta Co-operative Farmers Elevator & Supply Co., Alta, Ia., v. Ill. Cent. R. R. *Discrimination Distribution Cars.*

Investigation disclosed no discrimination in distribution of available cars. Serious shortage existing. Conditions now normal. Filed April 15, 1920. Closed December 6, 1920.

No. 9612, 1920.

F. D. Cathcart, Des Moines, v. C., R. I. & P. Ry. Co. *Failure to Furnish Cars at Somers.*

Company advised shipment originated on C. G. W. R. R., and inasmuch as the Rock Island was short of equipment on their own line, they could not furnish the car. Serious shortage existing. Conditions now normal. Filed April 19, 1920. Closed December 6, 1920.

No. 9613, 1920.

O. C. Sorlien, Bode, Ia., v. M. & St. L. R. R. Co. *Failure to Furnish Cars at Humboldt.*

Cars furnished. Filed April 19, 1920. Closed December 6, 1920.

No. 9614, 1920.

W. F. Stebbins, Des Moines, v. C., R. I. & P. Ry. Co. *Station Facilities and Service—Failure to Open Depot at Elkhart for Certain Trains.*

Complainant did not desire that this case come to formal hearing, and the file was closed without prejudice. Filed April 13, 1920. Closed June 4, 1920.

No. 9615, 1920.

C. O. Savre, Kensett, Ia., v. C., R. I. & P. Ry. Co. *Train Service—Petition to Stop No. 20 at Kensett.*

Flag stop arranged, which the complainants advised was satisfactory. Filed April 20, 1920. Closed May 24, 1920.

No. 9616, 1920.

Geo. Harder, Keystone, Ia., v. C., M. & St. P. Ry. Co. *Unsanitary Condition of Stock Yards.*

Upon the promise of the railroad to put the yards in good condition, the file was closed. Filed April 8, 1920. Closed December 6, 1920.

No. 9617, 1920.

Henry Runge, Davenport, Ia., v. C., M. & St. P. Ry. Co. *Station Facilities and Service—Petition for Depot and Agent at Mt. Joy.*

The company refused to voluntarily grant the petition. The complainant failing to reply to inquiries from this office as to whether or not he desired formal hearing, the file was closed without prejudice. Filed April 8, 1920. Closed December 6, 1920.

No. 9618, 1920.

Jas. N. Reade, Sidney, Ia., v. C. & Q. R. R. Co. *Train Service on Hastings and Sidney Branch.*

Service satisfactorily improved. Filed April 5, 1920. Closed September 14, 1920.

No. 9619, 1920.

F. D. Cathcart, Des Moines, Ia., v. C. & N. W. Ry. Co. *Freight Service—Delay in Moving Car at Farnhamville.*

Company advised no such delays would occur again. Filed April 13, 1920. Closed December 6, 1920.

No. 9620, 1920.

Holstein Lumber Co., Holstein, Ia., v. C. & N. W. Ry. Co. *Petition for Hopper Pit Under Sidetrack.*

Company refused to grant petition. Complainants failing to reply to inquiries from this office as to whether or not they desired formal hearing, the file was closed without prejudice. Filed April 28, 1920. Closed December 6, 1920.

No. 9621, 1920.

J. C. Bovee, Des Moines, v. C. & Q. R. R. Co. *Failure to Repair Right of Way Fence.*

Fence repaired. Filed May 8, 1920. Closed December 6, 1920.

No. 9622, 1920.

Citizens of Purdy, Ia., by C. F. Wennerstrum, Chariton, Ia., v. C. & R. I. & P. Ry. Co. *Station Facilities and Service—Condition of Depot Grounds.*

Conditions improved. Filed May 6, 1920. Closed December 6, 1920.

No. 9623, 1920.

J. O. Probert, Wadena, Ia., v. C., M. & St. P. Ry. Co. *Train Service on Turkey River Branch.*

Complainant failing to reply to inquiries from this office, asking whether or not he desired formal hearing, the file was closed. Filed May 10, 1920. Closed December 6, 1920.

No. 9624, 1920.

Farmers Elevator Co., Swea City, Ia., by W. B. Richards, Mgr., v. C. & R. I. & P. Ry. Co. *Freight Service—Delay in Transit.*

Cars delivered. Filed May 17, 1920. Closed May 27, 1920.

No. 9625, 1920.

Citizens of Woodbury County, by F. C. Colby, Sergeant Bluff, Ia., v. C. & N. W. Ry. Co. *Crossing Protection—Petition for Signal Bell.*

Signal installed. Filed May 18, 1920. Closed December 6, 1920.

No. 9626, 1920.

Citizens of Bailey, Ia., by F. C. Bush, Atty., Osage, Ia., v. C. G. W. R. R. Co. *Station Facilities and Service—Protest Against Closing of Depot.*

Custodian employed. Filed May 14, 1920. Closed December 6, 1920.

No. 9627, 1920.

Minneapolis & St. Louis R. R. Co., by M. M. Joyce, General Solicitor, Minneapolis, Minn., v. Town of Corwith, Ia. *Objection to Establishment of Street Crossing in Corwith.*

Company withdrew objections. Filed April 29, 1920. Closed October 8, 1920.

No. 9628, 1920.

Grundy Grain Co., Conrad, Ia., v. C. & N. W. Ry. *Renewal of Lease for Elevator Site.*

Satisfactorily adjusted. Filed May 21, 1920. Closed December 6, 1920.

No. 9629, 1920.

H. S. Rhynsburger, Inc., Oskaloosa, Ia., v. C., M. & St. P. Ry. Co. and M. & St. L. R. R. Co. *Freight Service—Refusal to Furnish L. P. T. Cars for Short Hauls.*

Adjusted. Filed July 14, 1920. Closed December 6, 1920.

No. 9630, 1920.

James Rogers, Earlville, Ia., v. C. G. W. R. R. Co. *Blockading Crossing.*

Adjusted. Filed June 25, 1920. Closed July 24, 1920.

No. 9631, 1920.

P. W. Crowley, Secy., Association of Ice Cream Mfgs. of Iowa, Des Moines, Ia., v. C. G. W. R. R. Co. *Delay in Moving Empty Ice Cream Carriers from Mason City.*

Adjusted. Filed June 22, 1920. Closed December 6, 1920.

No. 9632, 1920.

Poull & Bink, Elkader, Ia., v. C., M. & St. P. Ry. Co. *Delay in Transit.* Shipment finally delivered. Filed July 17, 1920. Closed December 6, 1920.

No. 9633, 1920.

B. H. Peck, United Commercial Travelers, Ottumwa, Ia., v. C., M. & St. P. Ry. *Delay in Transit.*

Shipments delivered. Filed June 28, 1920. Closed December 6, 1920.

No. 9634, 1920.

Town of Westgate, by W. C. Tegtmeier, Mayor, v. C. G. W. R. R. Co. *Petition for Crossing Protection.*

Crossing bell installed. Filed May 25, 1920. Closed December 6, 1920.

No. 9635, 1920.

W. H. Bollenbacher, Mayor, Melbourne, Ia., v. C. G. W. R. R. Co. *Bad Condition of Crossing.*

Crossing repaired. Filed May 26, 1920. Closed December 6, 1920.

No. 9636, 1920.

Chamber of Commerce, Oelwein, Ia., v. C., R. I. & P. Ry. Co. *Freight Service—Facilities for Loading Perishable Goods.*

Properly adjusted. Filed June 9, 1920. Closed July 7, 1920.

No. 9637, 1920.

E. L. Carroll, Atty., Creston, Ia., v. C., B. & Q. R. R. Co. *Repairs to Overhead Crossing.*

Satisfactorily adjusted. Filed May 29, 1920. Closed December 6, 1920.

No. 9638, 1920.

Cascade Co-operative Creamery Co., Cascade, Ia., v. C., M. & St. P. Ry. Co. *Inadequate Refrigerator Car Service.*

Adjusted. Filed May 25, 1920. Closed December 6, 1920.

No. 9639, 1920.

Olerich & Loeltz, Breda, Ia., v. C. & N. W. Ry. Co. *Inadequate Water Facilities at Stock Yards.*

City water installed. Filed May 12, 1920. Closed June 21, 1920.

No. 9640, 1920.

C. E. Lawrence, Pres., Citizens Bank, Union, Ia., v. M. & St. L. R. R. Co. *Inadequate Stock Yards Facilities.*

Adjusted. Filed May 26, 1920. Closed December 6, 1920.

No. 9641, 1920.

Callender Grain Co., Callender, Ia., v. C., B. & Q. R. R. Co. and M. & St. L. R. R. Co. *Delay in Transit.*

Car traced through. Filed July 14, 1920. Closed December 6, 1920.

No. 9642, 1920.

Jacob E. Decker & Sons, Mason City, Ia., v. C. G. W. R. R. Co. *Limited Stop of C. G. W. No. 5 for Express.*

Satisfactorily adjusted. Filed July 9, 1920. Closed November 9, 1920.

No. 9643, 1920.

Northrup & Bartlett, Garden Grove, Ia., v. C., B. & Q. R. R. Co. *Water Supply for Stock Yards.*

Water facilities repaired. Filed August 2, 1920. Closed December 6, 1920.

No. 9644, 1920.

E. H. Cunningham, Secy., Iowa Farm Bureau Federation, Ames, Ia., for Chas. W. Martin, County Agent, Spencer, Ia., v. C., R. I. & P. Ry. Co. *Stock Train Service Clay County to Chicago.*

Delay due to establishment of zone system. Filed July 29, 1920. Closed December 6, 1920.

No. 9645, 1920.

Board of Trustees Oneida Township, Delaware County, Earlville, Ia., v. Ill. Cent. R. R. Co. *Train Service.*

Satisfactory service furnished. Filed July 27, 1920. Closed August 14, 1920.

No. 9646, 1920.

I. A. Williams, Auburn, Ia., v. Ill. Cent. R. R. Co. *Failure to Repair Right of Way Fence.*

Fence repaired. Filed July 21, 1920. Closed December 6, 1920.

No. 9647, 1920.

I. A. Williams, Auburn, Ia., v. Ill. Cent. R. R. Co. *Failure to Repair Sub-grade Cattle Pass.*

Investigation developed that this so-called cattle pass was in reality a public road under the track, of which this Commission had no jurisdiction. Complainant referred to Board of Supervisors. Filed July 21, 1920. Closed December 6, 1920.

No. 9648, 1920.

Carl J. Miller, Mayor, Franklin, Ia., v. C., B. & Q. R. R. Co. *Protest Against Removal of Agent.*

Complainant was asked if he desired formal hearing, but failing to reply to our letters, the file was closed. Filed July 3, 1920. Closed December 6, 1920.

No. 9649, 1920.

M. N. Bemus, Mgr., Riceville Co-operative Assn., Inc., Riceville, Ia., v. C. G. W. R. R. Co. *Inadequate Watering Facilities at Stock Yards.*

Water installed. Filed August 27, 1920. Closed November 11, 1920.

No. 9650, 1920.

A. M. Butler, Atty., Alexander, Ia., for Simon Stoffer, et al. *Failure to Repair Right of Way Fence.*

Fence repaired. Filed September 9, 1920. Closed November 11, 1920.

No. 9651, 1920.

Ruymann & Ruymann, Attys., Davenport, Ia., for Davenport Coke & Coal Co., v. C., M. & St. P. Ry. Co. *Freight Service—Failure to Move Cars of Coal.*

Coal moved. Filed August 26, 1920. Closed September 11, 1920.

No. 9652, 1920.

C. M. Lillibridge, Manchester, Ia., for Sioux Valley Creamery Co., Lake Park, v. C., R. I. & P. Ry. Co. *Freight Service—Refusal to Accept Shipments at Lake Park.*

Satisfactorily adjusted. Filed August 16, 1920. Closed December 6, 1920.

No. 9653, 1920.

W. H. Young, T. M., Nebraska-Iowa Wholesale Fruit Dealers Assn., Fremont, Nebr., for Shippers of Council Bluffs, v. C., B. & Q. R. R. Co. *Delay in transit.*

Adjusted. Filed August 23, 1920. Closed December 6, 1920.

No. 9654, 1920.

W. A. Buchanan, County Agri. Agent, Marshalltown, Ia., v. M. & St. L. R. R. Co. *Freight Service—Refusal to Accept Stock Shipments at Van Cleve and Laurel.*

Satisfactorily adjusted. Filed July 29, 1920. Closed August 23, 1920.

No. 9655, 1920.

T. J. Jones, Des Moines, Ia., v. C., R. I. & P. Ry. Co. *Failure of Agent to Load Baggage at Chariton.*

Satisfactorily explained. Filed September 16, 1920. Closed December 6, 1920.

No. 9656, 1920.

A. E. Kepford, Toledo, Ia., v. C. & N. W. Ry. Co. *Station Facilities and Service—Failure to Leave Toilet at Tama Open.*

Satisfactorily adjusted. Filed October 14, 1920. Closed November 19, 1920.

No. 9657, 1920.

Citizens of Le Grand, Ia., v. C. & N. W. Ry. Co. *Passenger Train Service.*

Complaint withdrawn after representative of the railroad company called on petitioners. Filed October 15, 1920. Closed December 6, 1920.

No. 9658, 1920.

Wm. E. Sacks, Ogden, Ia., v. C. & N. W. Ry. Co. *Unsanitary Condition of Stock Yards.*

Adjusted. Filed October 15, 1920. Closed November 11, 1920.

No. 9659, 1920.

Tom Loftus, Cedar Rapids, Ia., v. Ill. Cent. R. R. *Inadequate Station Service at Stacyville.*

Properly adjusted. Filed October 15, 1920. Closed December 6, 1920.

No. 9660, 1920.

Brayton Lumber Co., et al., Brayton, Ia., v. C., R. I. & P. Ry. Co. *Station Facilities and Service—Poor Condition Driveway Along Team Track.* Driveway cindered. Filed August 16, 1920. Closed December 6, 1920.

No. 9661, 1920.

A. H. Bender, Glenville, Ia., v. C., R. I. & P. Ry. Co., et al. *Train Connections at Nora Springs.*

Investigation disclosed trains were held not to exceed ten minutes for connections. Filed August 30, 1920. Closed December 6, 1920.

No. 9662, 1920.

Gypsum Miners' Union, Ft. Dodge, Ia., v. Ft. D., D. M. & S. R. R. Co. *Inadequate Passenger Train Service.*

Complainants failing to reply to inquiry from this office as to whether or not they desired formal hearing, file closed. Filed September 22, 1920. Closed December 6, 1920.

No. 9663, 1920.

J. E. Dannewitz, Ruthven, Ia., v. M. & St. L. R. R. Co. *Failure to Repair Right of Way Fence.*

Fence repaired. Filed September 25, 1920. Closed December 6, 1920.

No. 9664, 1920.

George Strahorn, Rowan, Ia., v. C., R. I. & P. Ry. Co. *Failure to Repair Right of Way Fence.*

Fence repaired. Filed October 22, 1920. Closed December 6, 1920.

No. 9665, 1920.

F. M. Balles, Madrid, Ia., by A. T. Jacobson, v. C., M. & St. P. Ry. Co. *Failure to Repair Right of Way Fence.*

Fence repaired. Filed November 26, 1920. Closed December 2, 1920.

No. 9666, 1920.

Des Moines Terminal Co., Des Moines, Ia., v. Wm. J. Sayre and John R. Beeman, Des Moines, Ia. *Application for Authority to Condemn Real Estate in Des Moines.*

This application was set down for hearing, and the premises viewed, but it appearing that negotiations for agreement between the parties were in progress, action was deferred. Not hearing from the applicants, the file was closed. Filed May 6, 1920. Closed December 6, 1920.

No. 9667, 1920.

W. R. Jackson, Grinnell, Ia., v. Grinnell Electric & Heating Co. *Transmission Line Interference.*

This complaint was investigated by Engineer Phelps and report made to the Board. Not having heard from the complainants for more than a year, the file is closed without prejudice. Filed March 12, 1917. Closed December 6, 1920.

No. 9668, 1920.

E. J. Baker, Sergeant Bluff, Ia. *Application for Transmission Line Franchise in Woodbury County.*

It appearing that the applicant would be served by another line under course of construction, this file was closed. Filed May 17, 1917. Closed May 24, 1920.

No. 9669, 1920.

Henderson Light & Power Co., Jewell, Ia. *Application for Transmission Line Franchise in Hamilton County.*

Petitioner failing to reply to letters from this office, the file was closed. Filed January 4, 1917. Closed December 6, 1920.

No. 9670, 1920.

Iowa Southern Utilities Co., Centerville, Ia. *Application for Transmission Line Franchise in Wayne and Decatur Counties.*

Application withdrawn. Filed May 24, 1920. Closed September 10, 1920.

No. 9671, 1920.

Doon Electric Co., Doon, Ia. *Application for Transmission Line Franchise in Lyon County.*

Application withdrawn. Filed July 24, 1920. Closed December 6, 1920.

No. 9672, 1920.

Wellsburg Telephone Exchange, Wellsburg, Ia., v. Iowa Falls Electric Co., Cedar Rapids, Ia. *Transmission Line Interference.*

Satisfactorily adjusted. Filed May 12, 1920. Closed December 6, 1920.

No. 9673, 1920.

Incorporated Town of Merrill, Ia. *Application for Transmission Line Franchise in Plymouth County.*

Application withdrawn. Filed October 7, 1920. Closed November 17, 1920.

EXPRESS COMPANY CASES CLOSED

No. 9674, 1920.

Gamble-Robinson Fruit Co., Oelwein, Ia., v. American Railway Express Co. Discrimination in rates from Waterloo and Oelwein to north Iowa points.

Rates corrected. Filed February 17, 1919. Closed January 21, 1920.

No. 9675, 1920.

Farmers Produce Co., Des Moines, Ia., v. American Railway Express Co. Express service—inability to secure receipts for cream shipment.

Receipt furnished. Filed November 14, 1919. Closed December 6, 1920.

No. 9676, 1920.

Marshalltown Bakery, Marshalltown, Ia., v. American Railway Express Co. Express service—failure to return laundry baskets from Grinnell.

Daily service furnished. Filed December 10, 1919. Closed December 6, 1920.

No. 9677, 1920.

Cam G. Walleit, Des Moines, Ia., v. American Railway Express Co. Express service—application for extension of delivery limits at Des Moines.

Company refused to extend limits. Complainant failing to reply to inquiry from this office as to whether or not he desired formal hearing, the file was closed. Filed December 11, 1919. Closed December 6, 1920.

No. 9678, 1920.

Orr Bros. Supply Co., Cedar Rapids, Ia., v. American Railway Express Co. Express service—unsatisfactory pick-up.

Adjusted. Filed December 19, 1919. Closed December 6, 1920.

No. 9679, 1920.

Earl Ferris Nursery Co., Hampton, Ia., v. American Railway Express Co. and Chicago, Great Western Railroad Co. Unsatisfactory express service.

Adjusted. Filed March 15, 1920. Closed December 6, 1920.

No. 9680, 1920.

Earl Ferris Nursery Co., Hampton, Ia., v. American Railway Express Co. and M. & St. L. R. R. Co. Unsatisfactory express service.

Adjusted. Filed April 6, 1920. Closed December 6, 1920.

No. 9681, 1920.

Earl Ferris Nursery Co., Hampton, Ia., v. American Railway Express Co. and C., R. I. & P. Ry. Co. Unsatisfactory express service.

Adjusted. Filed April 6, 1920. Closed December 6, 1920.

No. 9682, 1920.

Elgin Dairy Co., Ft. Dodge, Ia., v. American Railway Express Co. Express service—protest against reduction of pick-up and delivery service.

Complainant failing to reply to inquiries from this office as to whether or not he desired formal hearing, the file was closed. Filed April 13, 1920. Closed December 6, 1920.

No. 9683, 1920.

International Shoe Co., Ft. Dodge, Ia., v. American Railway Express Co. Express service—delay in delivering shipments.

Adjusted. Filed July 24, 1920. Closed August 13, 1920.

No. 9684, 1920.

P. W. Crowley, Secy., Assn. of Ice Cream Mfgs. of Iowa, Des Moines, Ia., v. American Railway Express Co. and C. G. W. R. R. Co. Delay in moving shipments at Racine.

Adjusted. Filed June 22, 1920. Closed December 6, 1920.

No. 9685, 1920.

Mason City Baking Co. and Wilson & Kelley, Mason City, Ia., v. American Railway Express Co. and C. G. W. R. R. Co. Express service—short time allowed by C. G. W. No. 15 for loading.

Adjusted. Filed June 14, 1920. Closed July 7, 1920.

No. 9686, 1920.

C. J. Holmes Co., Hartford, Ia., v. American Railway Express Co. Express service—shipment lost in transit.

Shipment delivered. Filed March 23, 1920. Closed April 9, 1920.

No. 9687, 1920.

P. W. Crowley, Secy., Assn. of Ice Cream Mfgs. of Iowa, Des Moines, v. American Railway Express Co. and C., R. I. & P. Ry. Co. Lack of loading facilities at Packard.

Truck furnished. Filed June 28, 1920. Closed December 6, 1920.

No. 9688, 1920.

P. W. Crowley, Secy., Assn. of Ice Cream Mfgs. of Iowa, Des Moines, v. American Railway Express Co. and C., R. I. & P. Ry. Co. Delay to shipments at Mason City.

Adjusted. Filed June 22, 1920. Closed December 6, 1920.

No. 9689, 1920.

O. W. Dillon, Community Club of Union, Iowa, v. American Railway Express Co. and M. & St. L. R. R. Co. Inadequate express service.

Satisfactorily adjusted. Filed June 1, 1920. Closed December 6, 1920.

No. 9690, 1920.

Marshalltown Bakery, Marshalltown, Ia., v. American Railway Express Co. Express service—pick-up.

Adjusted. Filed July 29, 1920. Closed August 25, 1920.

No. 9691, 1920.

Bell-Jones Company, Davenport, Ia., v. American Railway Express Co. Lack of Sunday express service at Marengo.

Complainants failing to reply to inquiries from this office as to whether or not they desired formal hearing, the file was closed. Filed August 11, 1920. Closed December 6, 1920.

No. 9692, 1920.

Feiner Fish Co., Davenport, Ia., v. American Railway Express Co. Express service—inadequate pick-up and delivery.

Investigation disclosed complainants already receiving better service than entitled to. Filed September 7, 1920. Closed September 28, 1920.

No. 9693, 1920.

Farmers Produce Co., Des Moines, Ia., v. American Railway Express Co. Express service—failure of agent at Ellsworth to furnish copy of way bill.

Copy furnished. Filed September 16, 1920. Closed December 6, 1920.

No. 9694, 1920.

C. H. Brockschink, Peterson, Ia., v. C. & N. W. Ry. Co. Claim for overcharge on car of apples.

Papers referred to Commerce Counsel on August 29, 1917, who returned them to this office on January 5, 1920, saying that the complainant had moved to the state of Washington, where they advised him to prosecute the claim, if he so desired. Filed May 15, 1917. Closed January 14, 1920.

No. 9695, 1920.

Ottumwa Sand Co., Ottumwa, Ia., v. C., M. & St. P. Ry. Co. Discrimination in switching rates.

Complainants failing to reply to inquiries from this office as to whether or not they desired this case to go to formal hearing, the file was closed. Filed March 24, 1920. Closed December 6, 1920.

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.
Albia*	Wabash and C. B. & Q.
Ames	C. & N. W. and Ft. D., D. M. & S.
Balfour	C. B. & Q. (End of double track.)
Clarion	C. G. W. and C. R. I. & P.
Clear Lake Jct.	C. G. W. and M. C. & C. L.
Eagle Grove	C. G. W. and C. & N. W.
Ft. Dodge	Ft. D., D. M. & S. and C. G. W.
Harcourt	Ft. D., D. M. & S. and C. & N. W.
Hampton "A"	C. G. W. and M. & St. L.
Libertyville	C. R. I. & P. and C. B. & Q.
Red Oak	C. B. & Q. (End of double track.)
Rinard	C. G. W. and Ft. D., D. M. and S.
Sargents Bluffs	C. & N. W. and C. M. & St. P.
Sibley	C. St. P., M. & O. and C. R. I. & P.
Seymour	C. M. & St. P. and C. R. I. & P.
Somers	C. G. W. and C. R. I. & P.
Troy	C. B. & Q. (End of double track.)
Waterloo	I. C. and W., C. F. & N.
Waterloo	C. R. I. & P. and W., C. F. & N.
Whitebreast	C. B. & Q. (End of double track.)

Plants approved provisionally, subject to future inspection:

Town or City.	Railroads Involved.
Clear Lake Jct.	C. G. W. and M., C. & C. L.
Clio	C. R. I. & P. (End of double track.)
Red Oak	C. B. & Q. (End of double track.)
Sibley	C. St. P., M. & O. and C. R. I. & P.
Troy	C. B. & Q. (End of double track.)

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 of City.	Railroads Involved.
Albia*	Wabash and C. B. & Q.
Clarion	C. G. W. and C. R. I. & P.
Eagle Grove	C. G. W. and C. & N. W.
Fonda	C. M. & St. P. and I. C.
Greenville	C. R. I. & P. and M. & St. L.
Harcourt	Ft. D., D. M. & S. and C. & N. W.
Herndon	C. M. & St. P. (Own tracks.)
Laurens	C. R. I. & P. and C. & N. W.
Libertyville	C. R. I. & P. and C. B. & Q.
Moravia	Wabash and C. M. & St. P.
Red Oak	C. B. & Q. (End of double track.)
Rinard	C. G. W. and Ft. D., D. M. & S.
Spencer	C. M. & St. P. and M. & St. L.
Tama	C. & N. W. and C. M. & St. P.
Whitebreast	C. B. & Q. (End of double track.)

Pursuant to reports of plant failures or of derailments in plant territory, inspections were made of the following plants:

Town or City.	Railroads Involved.
Ames	C. & N. W. and Ft. D., D. M. & S.
Altoona	C. R. I. & P. (End of double track.)
Belknap	C. R. I. & P. and Wabash.
Burlington (Drawbridge)	C. B. & Q., Mississippi River.
Centerville	C. R. I. & P. and C. B. & Q.
Colfax	Col. Nor. and C. R. I. & P.
Davenport (Crescent Draw-bridge)	D., R. I. & N. W. and C. M. & St. P.
Dubuque (Drawbridge)	I. C., Mississippi River.
Dubuque Jct.	I. C., C. G. W. and C. B. & Q.
Estherville No. 1	C. R. I. & P. and M. & St. L.
Estherville No. 2	C. R. I. & P. and M. & St. L.
Fairfield	C. R. I. & P. and C. B. & Q.
Gowrie	Ft. D., D. M. & S., M. & St. L., C. & N. W. and C., R. I. & P.
Iowa City	C. R. I. & P. (End of double track)
Jefferson	C. & N. W. and C. M. & St. P.
Marathon	C. M. & St. P. and C. & N. W.
Marshalltown	C. & N. W., C. G. W. and M. & St. L.
Ogden	C. & N. W. and M. & St. L.
Oralabor	Ft. D., D. M. & S. and C. & N. W.
Slater	C. M. & St. P. and C. & N. W.
Webb	C. R. I. & P. and C. M. & St. P.

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.
Balfour	C. B. & Q. (End of double track.)
Boone (8th St.)	C. & N. W. yards.
Burlington (Tower 205)	C. B. & Q. yards.
Clear Lake Jct.	C. G. W. and M. C. & C. L.
Clio	C. R. I. & P. (End of double track.)
Council Bluffs	O. & C. B. St. Ry. and C. B. & Q.
Council Bluffs	O. & C. B. St. Ry. and Wabash.
Davenport (West)	C. R. I. & P. and C. M. & St. P.
Fonda	C. M. & St. P. and I. C.
Greenville	C. R. I. & P. and M. & St. L.
Gladbrook	C. G. W. and C. & N. W.
Hayfield	C. R. I. & P. and M. & St. L.
Hicks	C. & N. W. and C. G. W.
Hampton "A"	C. G. W. and M. & St. L.
Hampton "B"	C. G. W., M. & St. L. and C. R. I. & P.
Kelley	Ft. D., D. M. & S. and C. & N. W.
Lake Mills	C. & N. W. and M. & St. L.
Lohrville	C. G. W., C. & N. W. and C. M. & St. P.
Manson	I. C. and C. R. I. & P.
Marshalltown†	C. G. W. and C. & N. W.
Mason City	C. & N. W., C. M. & St. P., C. G. W. and C. R. I. & P.
Mason City	C. & N. W. and M. C. & C. L.
Mason City	C. G. W. and C. & N. W.
Maxon	C. B. & Q. and M. & St. L.
Melrose	C. B. & Q. crossover.
Moulton	Wabash and C. B. & Q.
Ottumwa (Market St.)	C. B. & Q., C. R. I. & P. and Wabash.
Ottumwa (Tower 280)	C. B. & Q., C. R. I. & P. and C. M. & St. P.
Spencer	C. M. & St. P. and M. & St. L.
Waterloo	I. C. and W., C. F. & N.

*Albia—Plant again opened for service, having been out of service account of Wabash operating over C. B. & Q. tracks, Albia to Tracey.

†Marshalltown—Plant discontinued.

INTERSTATE CASES HANDLED BY COMMERCE COUNSEL OF IOWA

FOR THE YEAR ENDING DECEMBER 6, 1920.

Following the custom since my appointment as Commerce Counsel, I herewith submit the report for the year 1920. In my previous report I said that there had not been as many cases filed and hearings had as in previous years, owing to the fact that the railroads were under Federal control. The carriers were released from Federal control and returned to their owners March 1, 1920, and there has been a large increase in the number of complaints and petitions which have had to be filed and upon which hearings are had, and from the indications, this class of cases will largely increase in the future, as there is such general complaint of the inequality and unreasonableness of the rates, and especially so since the very large increases ordered by the Interstate Commerce Commission, on both intra-state and interstate traffic.

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. Decided January 21, 1920, 56 I. C. C., 399.

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. No. 9711, rate on walnut logs from Missouri points to Iowa points. Complaint filed with I. C. C., hearing held and briefs filed. Decided February 17, 1920, 57 I. C. C., 119.

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.

Memphis Southwestern Investigation, I. C. C. No. 9702. Proposed advances on class and commodity rates between Memphis and related points, and points in Iowa, Missouri, Minnesota, etc. Hearing at Kansas City, April 15, 1918. Decided December 2, 1919, 55 I. C. C., 515.

J. C. Hubinger Bros. Co. v. Walker D. Hines, Director General of Railroads, et al., I. C. C. No. 10986. Rates on fuel oil. Hearing at Keokuk January 15, 1920. With this case were protests filed for Keokuk and Fort Madison on fuel oil, C. C. No. 208, consolidated. Original case decided June 18, 1920, 58 I. C. C., 53. Pending on items of reparation.

The DeLaval Separator Co. v. Aberdeen & Rockfish R. R. Co., et al., I. C. C. No. 9461. Hearing at Washington May 3, 1918. On August 19, 1918, received advices from I. C. C. that 15th section application of carriers withdrawn. Case heard, tentative report of Examiner filed, final argument had before I. C. C. Decided by I. C. C. June 1, 1920, 57 I. C. C., 668.

Jacob E. Decker & Sons v. Director General, et al., I. C. C. No. 10696, damage claims extending over two-year limit. Commerce Counsel, representing intervenors, attended hearing at Washington, D. C., October 23, 1919. Orally argued at Washington, November 12, 1919. Decided 55 I. C. C., 453.

Perishable Freight Investigation, I. C. C. No. 10664. The Commission, on request of Director General of Railroads, investigated concerning unifying and publishing in one volume all the rules and regulations applicable to the protection of perishable freight from heat or cold on the lines of federally controlled carriers, and establishing specific charges therefor. Hearing October 1, 1919. Decided 56 I. C. C., 449.

Board of Railroad Commissioners of Iowa and Greater Des Moines Committee, Inc., v. Director General of Railroads, et al., I. C. C. No. 10878, rates on grain and other commodities. Petition filed with I. C. C. September 5, 1919. Pending.

Chicago Live Stock Exchange v. A., T. & S. F. Ry. Co., et al., I. C. C. No. 9977, live stock loading and unloading charges. Decision in above case was rendered February 11, 1919. Complainants asked for re-hearing, which was granted, and upon their request the Commerce Counsel appeared at the hearing. Pending.

Wheeler Lumber, Bridge & Supply Company, et al., v. Walker D. Hines, Director General of Railroads, et al., I. C. C. No. 10894, lumber rates. Complaint filed September 15, 1919. Pending.

North Iowa Traffic Association v. Director General of Railroads, et al., I. C. C. No. 10596, rates between points in northern Iowa and points east of Indiana-Illinois state line. Hearing at Mason City, Iowa, July 5, 1919. Decided, 58 I. C. C., 491.

Fort Dodge Commercial Club v. Walker D. Hines, Director General of Railroads, et al., I. C. C. No. 10780, proportional class rates. Hearing at Fort Dodge, Iowa, November 4, 1919. Decided April 7, 1921, 57 I. C. C. 343.

Fort Dodge Commercial Club v. Director General of Railroads, et al., I. C. C. No. 11261, class rates between Fort Dodge and Minnesota, South Dakota, et al. Hearing at Fort Dodge April 26, 1920. Pending.

In the Matter of Express Rates, I. C. C. 11326. Petition filed by American Railway Express Company for increase in rates. On April 12, 1920, a conference of representatives of twelve states met at Kansas City, and on May 6, 1920, another conference was held in Chicago. Reported in 58 I. C. C., 281 and 707.

Ex Parte No. 74, 1920 Advanced Rate Case. Hearings began at Washington, D. C., April 28, 1920. Opinion of I. C. C., 58 I. C. C., 220; Supplemental opinion, 58 I. C. C., 302; second supplemental opinion, 58 I. C. C., 489.

Cedar Rapids Gas Co. v. Director General of Railroads, et al., I. C. C. No. 10741, coal from Kentucky mines to Cedar Rapids. Hearing at Cedar Rapids, Iowa, April 26, 1920. Pending.

Mason City Brick & Tile Company v. Director General of Railroads, et al., I. C. C. 11672, rates on common brick, clay hollow building tile and drain tile. Pending.

Greater Des Moines Committee, Inc., v. Director General of Railroads, et al., I. C. C. 11046, rates on flaxseed, carloads. Hearing at Des Moines February 6, 1920. Pending.

Intermediate Rate Association v. Director General of Railroads, et al., I. C. C. 10826. Petition of intervention for Greater Des Moines Committee, Inc., filed by Commerce Counsel on April 21, 1920. Pending.

Greater Des Moines Committee, Inc., v. Director General of Railroads, et al., I. C. C. No. 11047, grain rates from South Dakota. Petition filed with I. C. C. December 9, 1919. Hearing at Des Moines February 6, 1920. Pending.

Board of Railroad Commissioners of South Dakota v. Director General of Railroads, et al., I. C. C. No. 11140. Commerce Counsel filed petition of intervention for Board of Railroad Commissioners of Iowa. Hearing at Sioux Falls, So. Dak., March 22, 1920. Pending.

William Alter, et al., v. Director General of Railroads, et al., I. C. C. No. 11296, proportional class rates and reparation. Complaint filed with I. C. C. February 27, 1920. Hearing at Mason City, April 29, 1920. Pending.

Fort Dodge Commercial Club v. Director General of Railroads, et al., I. C. C. No. 11673, rates on fuel oil. Hearing at Fort Dodge October 27, 1920. Pending.

Farley & Loetscher Mfg. Co., et al., v. Director General of Railroads, et al., I. C. C. No. 11824, rates on sash, doors, etc. Complaint filed with I. C. C. September 8, 1920. Hearing at Des Moines October 25, 1920. Pending.

There were a number of cases pending in the Courts in which the Commerce Counsel appeared with the Attorney General. They are as follows:

- Iowa Southern Utilities Company;
- Clinton, Davenport & Muscatine Railway Company;
- Iowa Railway & Light Company;
- Mason City & Clear Lake Railroad Company;
- Cedar Rapids & Marion City Railway Company.

These cases were begun in 1918, to restrain the state authorities from enforcing the two-cent passenger fare. Judge Wade appointed Hon. F. F. Faville Master in Chancery. The cases will probably be determined within this calendar year, but at date covered by this report are pending.

In 1920 the following railroads began separate suits to restrain the Board of Railroad Commissioners, the Attorney General and the Commerce Counsel from attempting to enforce the two-cent passenger fare rate and to restrain them from interfering with the three-cent passenger rate which had been ordered by the Director General during the period of the war, and which was the rate prevailing at the time of the taking effect of the Transportation Act, 1920:

- Interurban Railway Company;
- Chicago, Great Western Railroad Company;
- The Chicago, Rock Island & Pacific Railway Company;
- Wabash Railway Company;
- Great Northern Railway Company;
- Minneapolis & St. Louis Railroad Company;
- Chicago, Burlington & Quincy Railroad Company;

- The Atchison, Topeka & Santa Fe Railway Company;
- Chicago, St. Paul, Minneapolis & Omaha Railroad Company;
- Fort Dodge, Des Moines & Southern Railroad Company;
- Chicago, Milwaukee & St. Paul Railway Company;
- Chicago & North Western Railway Company;
- Illinois Central Railroad Company.

These cases are now pending.

After the Interstate Commerce Commission had, upon hearing, ordered that the intrastate rates in Iowa should be 3.6 cents per mile, and a surcharge of 50 per cent. of the regular rate on Pullman and parlor car charges, the following railroads instituted proceedings against the Governor, the Board of Railroad Commissioners, the Attorney General and the Commerce Counsel, to restrain them from interfering with the enforcement of the order of the Interstate Commerce Commission:

- Great Northern Railway Company;
- Chicago, Burlington & Quincy Railroad Company;
- Chicago, Milwaukee & St. Paul Railway Company;
- Fort Dodge, Des Moines & Southern Railroad Company;
- Chicago & North Western Railway Company;
- The Minneapolis & St. Louis Railroad Company;
- The Chicago, Rock Island & Pacific Railway Company;
- The Atchison, Topeka & Santa Fe Railway Company;
- Wabash Railway Company;
- Waterloo & Cedar Falls Railway Company;
- Chicago, St. Paul, Minneapolis & Omaha Railway Company;
- Chicago Great Western Railroad Company;
- Illinois Central Railroad Company;
- Interurban Railway Company.

A restraining order was issued, pending hearing for a temporary writ of injunction. These cases are now all pending.

As heretofore reported, many matters were presented to the Traffic Committees of the Railroad Administration during the period of Federal Control. The railroads have been returned to their owners, and I make no specific reference or detailed statements as to what these matters were, as it cannot be of particular value. There is constant presentation of matters to the Interstate Commerce Commission, many of them informal; a great many matters are taken up with the carriers themselves, and are adjusted, and we find in many instances adjustments can be had without formal complaint and hearing.

There have been during the year the usual matters presented to and filed with the Board of Railroad Commissioners of this state of which they had jurisdiction.

OFFICERS AND DIRECTORS OF COMPANIES

OF STEAM RAILWAY COMPANIES CORPORATION OFFICERS.

THE ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY.

Directors: H. Rieman Duval, New York, N. Y.; Ogden L. Mills, New York, N. Y.; S. T. Bledsoe, Chicago, Ill.; Charles S. Gleed, Topeka, Kans.; Edward J. Berwind, New York, N. Y.; E. J. Engel, Chicago, Ill.; Andrew C. Jobes, Merriam, Kas.; D. L. Gallup, New York, N. Y.; Carl R. Gray, Baltimore, Md.; T. DeWitt Cuyler, Philadelphia, Pa.; Edward P. Ripley, Chicago, Ill.; Charles Steele, New York, N. Y.; Henry S. Pritchett, New York, N. Y.; Howel Jones, Topeka, Kas.

Principal Corporate Officers: President, E. P. Ripley, Chicago, Ill.; Vice President, E. J. Engel, Chicago, Ill.; Vice President, W. E. Hodges, Chicago, Ill.; Secretary and Treasurer, Geo. W. Porter, Topeka, Kas.; General Counsel, S. T. Bledsoe, Chicago, Ill.; Comptroller, D. L. Gallup, New York, N. Y.; Auditor, C. E. Betts, Chicago, Ill.; Chief Engineer, G. W. Harris, Chicago, Ill.

ATLANTIC NORTHERN RAILWAY COMPANY.

Directors: S. C. Pedersen, Elkhorn, Iowa; John Liestad, Elkhorn, Iowa; Thomas Christensen, Elkhorn, Iowa; Andrew Kroman, Elkhorn, Iowa; Hans Nissen, Kimballton, Iowa; L. H. Lauritzen, Kimballton, Iowa; Bertel Christensen, Kimballton, Iowa.

General Officers: President, S. C. Pedersen, Elkhorn, Iowa; Vice President, John Liestad, Elkhorn, Iowa; Secretary, C. E. Spar, Atlantic, Iowa; Treasurer, Bertel Christensen, Kimballton, Iowa; W. A. Follett, Atlantic, Iowa; General Manager, C. E. Spar, Atlantic, Iowa; Chief Engineer, Wm. Osborne, Atlantic, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

Directors: Robert J. Dunham, Chicago, Ill.; Samuel C. Scotten, Chicago, Ill.; Oliver M. Spencer, Chicago, Ill.; Ralph Budd, St. Paul, Minn.; Howard Elliott, New York City; T. W. Howland, Chicago, Ill.; Louis W. Hill, St. Paul, Minn.; Charles E. Perkins, Chicago, Ill.; Frederick H. Rawson, Chicago, Ill.; Charles W. Bunn, St. Paul, Minn.; Claude G. Burnham, Chicago, Ill.

Principal Corporate Officers: President, Charles E. Perkins, Chicago, Ill.; Vice President, C. G. Burnham, Chicago, Ill.; Vice President, T. S.

Howland, Chicago, Ill.; Vice President, E. A. Howard, Chicago, Ill.; Secretary and Treasurer, T. S. Howland, Chicago, Ill.; General Counsel, O. M. Spencer, Chicago, Ill.; Comptroller, C. I. Sturgis, Chicago, Ill.; Chief Engineer, A. W. Newton, Chicago; Asst. Secretary, W. J. Jarvis, Chicago, Ill.

CHICAGO GREAT WESTERN RAILROAD COMPANY.

Directors: Clyde M. Carr, Chicago, Ill.; A. A. Sprague, Ill, Chicago, Ill.; E. C. Finkbine, Des Moines, Iowa; Chas. H. Thorne, Chicago, Ill.; 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.; S. M. Felton, Chicago, Ill.; Charles Steele, New York, N. Y.; E. M. Hurley, Chicago, Ill.

Principal Corporate Officers: President, S. M. Felton, Chicago, Ill.; Secretary and Treasurer, W. G. Lerch, Chicago, Ill.; General Auditor, W. W. Sullivan, Chicago, Ill.

MASON CITY & FORT DODGE RAILROAD COMPANY.

Directors: S. M. Felton, Chicago, Ill.; J. W. Blabon, Chicago, Ill.; Luther Drake, Omaha, Nebr.; Geo. A. Hormel, Austin, Minn.; C. A. McNider, Mason City, Iowa; W. H. McCord, Omaha, Nebr.

Principal General Officers: President, S. M. Felton, Chicago, Ill.; Secretary and Treasurer, W. G. Lerch, Chicago, Ill.; Auditor, W. W. Sullivan, 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. (died in 1919).

Principal General Officers: President, S. M. Felton, Chicago, Ill.; Secretary and Treasurer, W. G. Lerch, Chicago, Ill.; Auditor, W. W. Sullivan, Chicago, Ill.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Directors: Walter P. Bliss, New York, N. Y.; A. J. Earling, Chicago, Ill.; Edward S. Harkness, New York, N. Y.; John D. Ryan, New York, N. Y.; 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.; Samuel H. Fisher, New York, N. Y.; J. Ogden Armour, Chicago, Ill.; Stanley Field, Chicago, Ill.; L. J. Petit, Milwaukee, Wis.; P. A. Rockefeller, New York, N. Y.

Principal Corporate Officers: President, H. E. Byram, Chicago, Ill.; Vice President, R. M. Calkins, Chicago, Ill.; Vice President, E. D. Sewall, Chicago, Ill.; Vice President, C. B. Ferry, New York, N. Y.; Secretary, E. W. Adams, Milwaukee, Wis.; Treasurer, F. B. Simpson, New York, N. Y.; General Counsel, Burton Hanson, Chicago, Ill.; Comptroller, J. Welch, Chicago, Ill.; Auditor, F. Lethenstrom, Chicago, Ill.; Chief Engineer, W. W. K. Sparrow, Chicago, Ill.

CHICAGO AND NORTH WESTERN RAILWAY COMPANY.

Directors: Marvin Hughitt, Chicago, Ill.; Wm. K. Vanderbilt, Jr., New York, N. Y.; Henry C. McEldowney, Pittsburgh, Pa.; Oliver Ames, Boston, Mass.; Edmund D. Hulbert, Chicago, Ill.; William K. Vanderbilt, New York, N. Y.; Frederick W. Vanderbilt, New York, N. Y.; Harold S. Vanderbilt, New York, N. Y.; Cyrus H. McCormick, Chicago, Ill.; Chauncey Keep, Chicago, Ill.; William H. Finley, Chicago, Ill.; Chauncey M. Depew, New York, N. Y.; David P. Kimball, Boston, Mass.; Childs Frick, Roslyn, L. I.; James A. Stillman, New York, N. Y.; Samuel A. Lynde, New York, N. Y.

Principal Corporate Officers: Chairman of Board, Marvin Hughitt, Chicago, Ill.; President, William H. Finley, Chicago, Ill.; Vice President, Samuel A. Lynde, New York, N. Y.; Vice President, Hiram R. McCullough, Chicago, Ill.; Vice President, Edward M. Hyzer, Chicago, Ill.; Vice President, Marvin Hughitt, Jr., Chicago, Ill.; Asst. Secretary, Barret Conway, Chicago, Ill.; Secretary and Asst. Treasurer, John D. Caldwell, Chicago, Ill.; Treasurer and Asst. Secretary, Arthur S. Pierce, New York, N. Y.; General Counsel, James B. Sheean, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.; Corporate Engineer, George W. Hand, Chicago, Ill.; Land Commissioner, Josiah F. Cleveland, Chicago, Ill.; Asst. Treasurer and Asst. Secretary, Thomas W. Arundel, New York, N. Y.; Asst. Secretary and Asst. Treasurer, Harry W. Rush, New York, N. Y.; Corporation Attorney, Nelson J. Wilcox, Chicago, Ill.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY COMPANY.

Directors: William K. Vanderbilt, New York, N. Y.; Frederick W. Vanderbilt, New York, N. Y.; William K. Vanderbilt, Jr., New York, N. Y.; Samuel A. Lynde, New York, N. Y.; Chauncey M. Depew, New York, N. Y.; Marvin Hughitt, Chicago, Ill.; David P. Kimball, Boston, Mass.; Harold S. Vanderbilt, New York, N. Y.; William H. Finley, Chicago, Ill.; Oliver Ames, Boston, Mass.; Samuel Carr, Boston, Mass.; James T. Clark, St. Paul, Minn.; Marvin Hughitt, Chicago, Ill.

Principal Corporate Officers: Chairman, Marvin Hughitt, Chicago, Ill.; President, James T. Clark, St. Paul, Minn.; Vice President, Samuel A. Lynde, New York, N. Y.; Assistant Secretary, Charles A. Leggo, St. Paul, Minn.; Assistant Secretary and Land Commissioner, George W. Bell, Hudson, Wis.; Secretary and Asst. Treasurer, John D. Caldwell, Chicago, Ill.; Treasurer and Asst. Secretary, Arthur S. Pierce, New York, N. Y.; General Counsel, James B. Sheean, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.; General Traffic Manager, H. M. Pearce, St. Paul, Minn.; Corporate Engineer, George W. Hand, Chicago, Ill.; Assistant Treasurer and Assistant Secretary, Thomas W. Arundel, New York, N. Y.; Assistant Treasurer and Assistant Secretary, Harry W. Rush, New York, N. Y.

IOWA SOUTHERN RAILWAY COMPANY.

Directors: Marvin Hughitt, Chicago, Ill.; William H. Finley, Chicago, Ill.; Marvin Hughitt, Jr., Chicago, Ill.; Josiah F. Cleveland, Chicago, Ill.; John D. Caldwell, Chicago, Ill.

Principal General Officers: President, William H. Finley, Chicago, Ill.; Vice President, Marvin Hughitt, Jr., Chicago, Ill.; Vice President and Traffic Manager, H. R. McCullough, Chicago, Ill.; Assistant Secretary and Assistant Treasurer, E. F. Brown, Buxton, Iowa; Secretary and Treasurer, John D. Caldwell, Chicago, Ill.; General Counsel, James B. Sheean, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.; Assistant Treasurer, Barret Conway, Chicago, Ill.

THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

Directors: N. L. Amster, Boston, Mass.; M. L. Bell, Chicago, Ill.; Henry Bruere, New York City, N. Y.; Beman G. Dawes, Columbus, Ohio; G. Watson French, Davenport, Iowa; Charles Hayden, New York City, N. Y.; J. A. Patten, Chicago, Ill.; A. C. Rearick, New York City, N. Y.; Wm. Z. Ripley, Newton Centre, Mass.; F. W. Scott, Richmond, Va.; John G. Shedd, Chicago, Ill.; James Speyer, New York City, N. Y.; P. G. TenEyck, Albany, N. Y.

Principal Corporate Officers: President, Charles Hayden, New York City, N. Y.; Vice President, M. L. Bell, Chicago, Ill., and New York City; Vice President, L. C. Fritch, Chicago, Ill.; Vice President, Frank Nay, Chicago, Ill.; Secretary and Treasurer, Carl Nyquist, Chicago, Ill.; Asst. Secretary and Asst. Treasurer, W. Vanderpool, Chicago, Ill.; Asst. Treasurer and Asst. Secretary, F. A. Smith, New York City, N. Y.; General Counsel, M. L. Bell, Chicago, Ill., and New York City; Asst. General Counsel, W. F. Peter, Chicago, Ill.; Comptroller, Frank Nay, Chicago, Ill.; Asst. Comptroller, Jos. N. Ford, Chicago, Ill.; Chief Engineer, L. C. Fritch, Chicago, Ill.; Engineer of Equipment, G. S. Goodwin, Chicago, Ill.; Engineer of Maintenance, J. M. Brown, Chicago, Ill.

ST. PAUL AND KANSAS CITY SHORT LINE RAILROAD COMPANY.

Directors: M. L. Bell, Chicago, Ill.; Carl Nyquist, Chicago, Ill.; Frank Nay, Chicago, Ill.; W. F. Peter, Chicago, Ill.; A. T. Hert, Louisville, Ky.

Principal General Officers: President, M. L. Bell, Chicago, Ill.; Vice President, Treasurer and Asst. Secretary, Carl Nyquist, Chicago, Ill.; Secretary and Asst. Treasurer, Wm. LaVentine, Davenport, Iowa; Asst. Secretary and Asst. Treasurer, Wm. Vanderpool, Chicago, Ill.; Comptroller, Frank Nay, 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; F. G. Ryan, Des Moines, Iowa; W. L. Ryan, Des Moines, Iowa.

General Officers: President, Thos. W. Griggs, Davenport, Iowa; Vice President, Marion B. Seevers, Des Moines, Iowa; Secretary, W. Blakeley, Colfax, Iowa; Treasurer, Marion B. Seevers, Des Moines, Iowa; General Manager, W. Blakeley, Colfax, Iowa.

THOMAS W. GRIGGS RAILROAD PROPERTY.

Directors: Elizabeth G. Judy, Davenport, Iowa; Thos. W. Griggs, Davenport, Iowa; Thos. Agar, Davenport, Iowa.

Principal General Officers: President, Elizabeth G. Judy, Davenport, Iowa; First Vice President, Thos. W. Griggs, Davenport, Iowa; Secretary, Elizabeth G. Judy, Davenport, Iowa; Treasurer, Thos. W. Griggs, Davenport, Iowa.

COLFAX CONSOLIDATED COAL COMPANY.

Directors: Not organized.

Principal 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.

DAVENPORT, ROCK ISLAND AND NORTHWESTERN RAILWAY COMPANY.

Directors: D. L. Bush, Chicago, Ill.; B. B. Greer, Chicago, Ill.; Hale Holden, Chicago, Ill.; E. A. Howard, Chicago, Ill.; J. C. Hutchins, Chicago, Ill.; A. W. Newton, Chicago, Ill.; E. D. Sewall, Chicago, Ill.

Principal Corporate Officers: President, Hale Holden, Chicago, Ill.; Vice President, J. C. Hutchins, Chicago, Ill.; Asst. Secretary, J. Welch, Chicago, Ill.; Secretary and Treasurer, P. L. Hinrichs, Davenport, Iowa.

GREAT NORTHERN RAILWAY COMPANY.

Directors: L. W. Hill, St. Paul, Minn.; W. B. Dean, St. Paul, Minn.; F. E. Weyerhaeuser, St. Paul, Minn.; A. B. Hepburn, New York City; Ralph Budd, St. Paul, Minn.; P. L. Howe, Minneapolis, Minn.; E. T. Nichols, New York City; A. D. Thomson, Duluth, Minn.; Seward Prosser, New York City; Jackson E. Reynolds, New York City; E. C. Lindley, St. Paul, Minn.; A. L. Ordean, Duluth, Minn.

Principal Corporate Officers: Chairman of the Board, Louis W. Hill, St. Paul, Minn.; President, Ralph Budd, St. Paul, Minn.; Vice President, E. T. Nichols, 32 Nassau St., New York City; Vice President, G. R. Martin, St. Paul, Minn.; Vice President, E. C. Lindley, St. Paul, Minn.; Secretary and Asst. Treasurer, F. L. Pastzold, St. Paul, Minn.; Treasurer and Asst. Secretary, E. T. Nichols, New York City; General Counsel, E. C. Lindley, St. Paul, Minn.; Asst. General Counsel, F. G. Dorety, St. Paul, Minn.; Comptroller, G. R. Martin, St. Paul, Minn.; Assistant Comptroller, Geo. H. Hess, Jr., St. Paul, Minn.; Asst. Secretary and Asst. Treasurer, N. Terhune, New York City; Corporate Engineer, D. J. Kerr, St. Paul, Minn.; Railway Land and Tax Commissioner, J. T. Maher, St. Paul, Minn.; Transfer Agent, F. L. Paetzold, St. Paul, Minn.; Transfer Agent, E. A. Bernholz, New York City; Transfer Agent, N. Stockhammer, New York City.

ILLINOIS CENTRAL RAILROAD COMPANY.

Directors: His Excellency, Frank O. Lowden, Governor of Illinois, Springfield, Ill.; J. Ogden Armour, Chicago, Ill.; Philip Stockton, Boston,

Mass.; Robert W. Goelet, Newport, R. I.; Charles H. Markham, Chicago, Ill.; Charles A. Peabody, New York, N. Y.; John G. Shedd, Chicago, Ill.; William A. Harriman, Arden, N. Y.; Walther Luttgen, New York, N. Y.; John W. Auchincloss, New York, N. Y.; Robert S. Lovett, Locust Valley, N. Y.; Cornelius Vanderbilt, New York, N. Y.; Henry W. DeForest, New York, N. Y.

Principal Corporate Officers: President, C. H. Markham, Chicago, Ill.; Vice President, F. B. Bowes, Chicago, Ill.; Vice President, M. P. Blauvelt, Chicago, Ill.; Vice President, A. S. Baldwin, Chicago, Ill.; Secretary, D. R. Burbank, New York, N. Y.; Treasurer, R. E. Connolly, New York, N. Y.; General Counsel, Blewett Lee, New York, N. Y.; Comptroller, L. A. Harkness, Chicago, Ill.; Chief Corporate Engineer, D. J. Brumley, Chicago, Ill.; Assistant Secretary, B. A. Beck, Chicago, Ill.; Assistant Secretary, C. E. Kuck, New York, N. Y.

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.; Blewett Lee, New York, N. Y.; A. R. Loomis, Ft. Dodge, Iowa; C. E. Kuck, New York, N. Y.; Walther Luttgen, New York, N. Y.; C. H. Markham, Chicago, Ill.; Chas. A. Peabody, New York, N. Y.; Phillip Stockton, New York, N. Y.; Cornelius Vanderbilt, New York, N. Y.; R. E. Connolly, New York, N. Y.

Principal General Officers: President, C. A. Peabody, New York, N. Y.; Vice President, A. S. Baldwin, Chicago, Ill.; Secretary and Asst. Treasurer, Miss F. E. Couch, Dubuque, Iowa; Treasurer, R. E. Connolly, New York, N. Y.; General Counsel, Blewett Lee, New York, N. Y.; New York Asst. Secretary, D. R. Burbank, New York, N. Y.; Comptroller, L. A. Harkness, Chicago, Ill.; Chicago Asst. Secretary, Burt A. Beck, 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 (deceased), Manchester, Iowa; Lafe 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, Lafe Matthews, Manchester, Iowa; Treasurer, A. R. LeRoy, Manchester, Iowa; Auditor, Chas. J. Seeds, Manchester, Iowa; Attorney, A. S. Blair, Manchester, Iowa; Traffic Manager, C. J. Boardway, Manchester, Iowa; Supt. Maintenance of Way, J. S. Jones, Manchester, Iowa; General Freight Agent, W. H. Hutchinson,

Manchester, Iowa; General Passenger Agent, Hubert Carr, Manchester, Iowa; Chairman of General Managing Board, E. M. Carr, Manchester, Iowa.

THE MINNEAPOLIS AND ST. LOUIS RAILROAD COMPANY.

Directors: Chas. Hayden, New York City; F. H. Davis, New York City; F. P. Frazier, New York City; H. E. Huntington, New York City; F. A. Chamberlain, Minneapolis, Minn.; J. S. Bache, New York City; Newman Erb, New York City; F. C. Letts, Chicago, Ill.; F. E. Kenaston, Minneapolis, Minn.; Eugene V. R. Thayer, Boston, Mass.; S. B. November, New York City; W. B. Davids, New York City.

Principal Corporate Officers: Vice President, F. H. Davis, 25 Broad St., New York City; Vice President, J. S. Bache, 25 Broad St., New York City; Vice President, L. C. Fritch, 1127 LaSalle St. Station, Chicago, Ill.; Vice President in Charge of Traffic, F. B. Townsend, Transportation Bldg., Minneapolis, Minn.; Secretary and Asst. Treasurer, W. B. Davids, 25 Broad St., New York City; Treasurer, F. H. Davis, 25 Broad St., New York City; General Counsel, M. L. Bell, 25 Broad St., New York City; Auditor and Asst. Secretary, W. C. Knoble, Transportation Bldg., Minneapolis, Minn.; Asst. Secretary and Asst. Treasurer, G. F. Henry, Des Moines, Iowa; Chairman of Board, Chas. Hayden, 25 Broad St., New York City.

MUSCATINE, BURLINGTON & SOUTHERN RAILROAD COMPANY.

Directors: E. H. Ryan, Davenport, Iowa; C. J. VonMaur, Davenport, Iowa; Aug. E. Steffen, Davenport, Iowa; Jno. L. Zeidler, St. Joseph, Mo.; C. A. Buddy, St. Joseph, Mo.

Principal General Officers: President, E. H. Ryan, Davenport, Iowa; First Vice President, C. J. VonMaur, Davenport, Iowa; Secretary and General Manager, Theo. W. Krein, Muscatine, Iowa; Treasurer, Ed Kaufmann, Davenport, Iowa; General Counsel, Hoffman and Hoffman, Muscatine, Iowa; General Auditor, S. E. Dean, Muscatine, Iowa; Mechanical Superintendent, W. J. Crocker, 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, Myra McClelland, Tabor, Iowa; Auditor and General Manager, R. S. McClelland, Tabor, Iowa.

UNION PACIFIC RAILROAD COMPANY.

Directors: Oliver Ames, Boston, Mass.; H. W. Clark, New York, N. Y.; Robert W. Goelet, Newport, R. I.; C. R. Gray, Omaha, Nebr.; W. A. Harriman, New York, N. Y.; Marvin Hewitt, Jr., Chicago, Ill.; Otto H. Kahn, New York, N. Y.; Robert S. Lovett, New York, N. Y.; Charles A. Peabody, New York, N. Y.; William Rockefeller, New York, N. Y.; William G. Rock-

efeller, New York, N. Y.; Mortimer L. Schiff, New York, N. Y.; C. B. Seger, New York, N. Y.; W. V. S. Thorne, New York, N. Y.; Frank A. Vanderlip, New York, N. Y.

Principal Corporate Officers: President, Robert S. Lovett, New York, N. Y.; Vice President, J. D. Farrell, Portland, Ore.; Vice President, W. A. Harriman, New York, N. Y.; Vice President and Corporation Counsel, H. W. Clark, New York, N. Y.; Secretary, Thomas Price, New York, N. Y.; Treasurer, F. V. S. Crosby, New York, N. Y.; Asst. to President, F. W. Charske, New York, N. Y.; Corporation Counsel, N. H. Loomis, Omaha, Nebr.; General Auditor, G. E. Bissonnet, Omaha, Nebr.; Asst. Controller, H. S. Bradt, New York, N. Y.; Asst. Counsel, G. A. Ellis, New York, N. Y.; Asst. Counsel, C. E. Cochran, Portland, Ore.; Asst. Secretary, O. C. Kahn, New York, N. Y.; Asst. Secretary, C. T. Bower, New York, N. Y.; Asst. Secretary, E. M. Kindler, New York, N. Y.; Asst. Treasurer, E. G. Smith, New York, N. Y.; Asst. Treasurer, T. M. Orr, Omaha, Nebr.

WABASH RAILWAY COMPANY.

Directors: Wm. H. Williams, New York City; Robert Goelet, Chester, N. Y.; Henry Rogers Winthrop, New York City; J. Horace Harding, New York City; Alvin W. Krech, New York City; Winslow S. Pierce, New York City; Henry H. Pomroy, New York City; Guy T. Tripp, New York City; John W. Willys, Toledo, Ohio; J. Leonard Replogle, New York City; William A. Jamison, New York City; George W. Davison, New York City; T. E. Wilson, New York City; J. C. Otteson, New York City.

Principal Corporate Officers: President, William H. Williams, New York City; Vice President, W. C. Maxwell, St. Louis, Mo.; Vice President, Henry Roger Winthrop, New York City; Vice President, J. C. Otteson, New York City; Secretary and Treasurer, J. C. Otteson, New York City; General Counsel, Winslow S. Pierce, New York City; General Auditor, T. J. Tobin, St. Louis, Mo.

OF STEAM RAILWAY COMPANIES

FEDERAL OFFICERS.

THE ATCHISON, TOPEKA & SANTA FE RAILROAD.

Principal Federal Officers: Federal Manager, W. B. Storey, Chicago, Ill.; Federal Treasurer, E. L. Copeland, Topeka, Kas.; General Solicitor, Gardiner Lathrop, Chicago, Ill.; Federal Auditor, W. E. Bailey, Chicago, Ill.; General Manager Eastern Lines, F. C. Fox, Topeka, Kas.; General Manager Western Lines, R. J. Parker, Amarillo, Texas; General Manager Coast Lines, A. G. Wells, Los Angeles, Calif.; General Manager S. F. & P. Lines, W. A. Drake, Prescott, Ariz.; Chief Engineer, C. F. W. Felt, Chicago, Ill.; Mechanical Superintendent, John Purcell, Chicago, Ill.; Asst. General Manager E. District E. Lines, E. Raymond, Topeka, Kas.; Asst.

General Manager W. Dist. E. Lines, W. K. Etter, Topeka, Kas.; General Supt., C. H. Bristol, LaJunta, Colo.; General Supt., T. H. Sears, Amarillo, Texas; Commissioner of Taxes, G. G. Tunell, Chicago, Ill.

CHICAGO, BURLINGTON & QUINCY RAILROAD.

Principal Federal Officers: Federal Manager, E. P. Bracken, Chicago, Ill.; General Solicitor, R. B. Scott, Chicago, Ill.; Federal Treasurer, W. W. Baldwin, Chicago, Ill.; Federal Auditor, H. D. Foster, Chicago, Ill.; General Manager, L. B. Allen, Chicago, Ill.; General Manager, G. W. Holdrege, Omaha, Nebr.; Chief Engineer, W. L. Breckenridge, Chicago, Ill.; General Supt. Motive Power, F. A. Torrey, Chicago, Ill.; General Superintendent, L. B. Lyman, Galesburg, Ill.; General Supt., F. H. Ustick, Burlington, Iowa; General Supt., N. L. Howard, St. Louis, Mo.; General Supt., E. Flynn, Lincoln, Nebr.; General Supt., A. G. Smart, Alliance, Neb.; Custodian of Records, H. E. Jarvis, Chicago, Ill.

CHICAGO GREAT WESTERN RAILROAD.

Principal Federal Officers: Federal Manager, W. L. Park, Chicago, Ill.; Federal Treasurer, J. F. Coykendall, Chicago, Ill.; General Solicitor, Walter H. Jacobs, Chicago, Ill.; Federal Auditor, Con. F. Krebs, Chicago, Ill.; Chief Engineer, C. G. Delo, Chicago, Ill.; General Supt. Transportation, E. W. Fowler, Chicago, Ill.; General Supt. Machinery, H. C. Eich, Oelwein, Iowa.

CHICAGO, MILWAUKEE & ST. PAUL RAILROAD.

Principal Federal Officers: Federal Manager, B. B. Greer, Chicago, Ill.; General Manager, J. T. Gillick, Chicago, Ill.; General Manager, H. B. Earling, Seattle, Wash.; Secretary, E. W. Adams, Milwaukee, Wis.; Federal Treasurer, A. G. Loomis, Chicago, Ill.; General Solicitor, H. H. Field, Chicago, Ill.; Federal Auditor, G. J. Bunting, Chicago, Ill.; Chief Engineer, C. F. Loweth, Chicago, Ill.; General Superintendent Motive Power, H. R. Warnock, Chicago, Ill.; General Superintendent, W. M. Weidenhamer, Chicago, Ill.; General Superintendent, C. O. Bradshaw, Milwaukee, Wis.; General Superintendent, J. H. Foster, Minneapolis, Minn.; General Superintendent, W. B. Foster, Seattle, Wash.; Tax Agent, A. S. Dudley, Milwaukee, Wis.; Traffic Manager, H. E. Pierpont, Chicago, Ill.

CHICAGO AND NORTH WESTERN RAILROAD.

Principal Federal Officers: Federal Manager, S. G. Strickland, Chicago, Ill.; Federal Treasurer, Arthur B. Jones, Chicago, Ill.; General Solicitor, James C. Davis, Chicago, Ill.; Federal Auditor, Charles D. Bradriff, Chicago, Ill.; General Manager, Frank Walters, Chicago, Ill.; Chief Engineer, L. J. Putnam, Chicago, Ill.; General Superintendent, George B. Vilas, Chicago, Ill.; Traffic Manager, A. C. Johnson, Chicago, Ill.; Purchasing Agent, L. S. Carroll, Chicago, Ill.; General Superintendent Motive Power and Car Departments, Robert Quayle, Chicago, Ill.; Tax Commissioner, T. A. Polleys, Chicago, Ill.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILROAD.

Principal Federal Officers: Federal Manager, Arthur W. Trenholm, St. Paul, Minn.; Federal Treasurer, Chas. P. Nash, St. Paul, Minn.; General Solicitor, James C. Davis, Chicago, Ill.; Federal Auditor, Charles Jensch, St. Paul, Minn.; General Manager, John J. O'Neil, St. Paul, Minn.; Chief Engineer, Herman Rettinghouse, St. Paul, Minn.; Superintendent M. P. & M., Julius O. Enockson, St. Paul, Minn.; General Superintendent, Frank R. Pechin, St. Paul, Minn.; Tax Commissioner, Thomas A. Polleys, Chicago, Ill.; Traffic Manager, Hiram M. Pearce, St. Paul, Minn.; General Freight Agent, Albion M. Fenton, St. Paul, Minn.; General Passenger Agent, George H. McRae, St. Paul, Minn.

CHICAGO, ROCK ISLAND & PACIFIC RAILROAD.

Federal Manager, J. E. Gorman, Chicago, Ill.; Assistant to Federal Manager, H. G. Clark, Chicago, Ill.; General Manager, T. H. Beacom, Chicago, Ill.; Freight Traffic Manager, S. H. Johnson, Chicago, Ill.; Passenger Traffic Manager, L. M. Allen, Chicago, Ill.; Federal Auditor, W. H. Burns, Chicago, Ill.; Federal Treasurer, W. Hodson, Chicago, Ill.; Purchasing Agent, F. D. Reed, Chicago, Ill.; General Solicitor, W. F. Dickinson, Chicago, Ill.; Chief Engineer, C. A. Morse, Chicago, Ill.; General Mechanical Superintendent, W. J. Tollerton, Chicago, Ill.; Assistant General Managers, C. W. Jones, Des Moines, Iowa, and A. B. Warner, El Reno, Okla.; General Attorney, Thos. R. Beman, Chicago, Ill.; General Attorney, A. B. Enoch, Chicago, Ill.; General Supervisor Transportation, A. W. Towsley, Chicago, Ill.; Principal Assistant Engineer, R. H. Ford, Chicago, Ill.; Superintendent Telegraph, G. D. Hood, Chicago, Ill.; Real Estate and Tax Agent, J. W. Mulligan, Chicago, Ill.; General Supervisor Safety and Fire Protection, L. F. Shedd, Chicago, Ill.

DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILWAY COMPANY.

Principal Federal Officers: Federal Manager, E. P. Bracken, 547 W. Jackson Blvd., Chicago, Ill.; General Solicitor, R. B. Scott, 547 W. Jackson Blvd., Chicago, Ill.; Federal Treasurer, W. W. Baldwin, 547 W. Jackson Blvd., Chicago, Ill.; General Manager, C. B. Rodgers, Davenport, Iowa; Federal Auditor, J. H. Ellis, Davenport, Iowa.

GREAT NORTHERN RAILROAD.

Principal Federal Officers: Federal Manager, W. P. Kenney, St. Paul, Minn.; General Solicitor, M. L. Countryman, St. Paul, Minn.; Federal Treasurer, L. E. Katzenbach, St. Paul, Minn.; Federal Auditor, F. A. Barnes, St. Paul, Minn.; Assistant Federal Auditor, C. W. Tilton, St. Paul, Minn.; General Manager, J. M. Gruber, St. Paul, Minn.; Chief Engineer, A. G. Hogeland, St. Paul, Minn.; Traffic Manager, G. H. Smitton, St. Paul, Minn.; Purchasing Agent, F. A. Bushnell, St. Paul, Minn.

ILLINOIS CENTRAL RAILROAD.

Principal Federal Officers: Federal Manager, C. M. Kittle, Chicago, Ill.; Assistant to Federal Manager, J. L. Beven, Chicago, Ill.; Federal Treasurer, O. F. Nau, Chicago, Ill.; General Solicitor, W. S. Horton, Chicago, Ill.; Federal Auditor, W. D. Beymer, Chicago, Ill.; Assistant Federal Auditor, C. H. Drazy, Chicago, Ill.; General Manager, A. E. Clift, Chicago, Ill.; Assistant General Manager, L. A. Downs, Chicago, Ill.; Chief Engineer, F. L. Thompson, Chicago, Ill.; General Superintendent of Motive Power, R. W. Bell, Chicago, Ill.; Land and Tax Commissioner, W. L. Tarbet, Chicago, Ill.; Assistant Traffic Manager, D. W. Longstreet, Chicago, Ill.; General Superintendent Transportation, J. F. Porterfield, Chicago, Ill.

MINNEAPOLIS & ST. LOUIS RAILROAD.

Principal Federal Officers: Federal Manager, W. H. Bremner, Transportation Bldg., Minneapolis, Minn.; Traffic Manager, F. B. Townsend, Transportation Bldg., Minneapolis, Minn.; General Superintendent, R. G. Kenly, Transportation Bldg., Minneapolis, Minn.; Federal Auditor, A. E. Smith, Transportation Bldg., Minneapolis, Minn.; General Solicitor, M. M. Joyce, Transportation Bldg., Minneapolis, Minn.; Federal Treasurer, W. W. Cole, Transportation Bldg., Minneapolis, Minn.; General Attorney, D. C. Edwards, Transportation Bldg., Minneapolis, Minn.; General Freight Agent, D. M. Denison, Transportation Bldg., Minneapolis, Minn.; General Passenger Agent, A. B. Cutts, Transportation Bldg., Minneapolis, Minn.; Chief Engineer, J. H. Reinholdt, Transportation Bldg., Minneapolis, Minn.; Superintendent Motive Power and R. S., Wm. Gemlo, Cedar Lake Shops, Minneapolis, Minn.; Land and Tax Agent, C. F. Foote, Transportation Bldg., Minneapolis, Minn.

UNION PACIFIC RAILROAD.

Principal Federal Officers: Federal Manager, E. E. Calvin, Omaha, Neb.; Federal Treasurer, W. H. Sanford, Omaha, Neb.; General Counsel, Edson Rich, Omaha, Neb.; Federal Auditor, H. J. Stirling, Omaha, Neb.; General Manager, W. M. Jeffers, Omaha, Neb.; Chief Engineer, R. L. Huntley, Omaha, Neb.; Mechanical Superintendent, C. E. Fuller, Omaha, Neb.; General Superintendent, F. H. Hamill, Omaha, Neb.; General Superintendent, E. Stinger, Kansas City, Mo.

WABASH RAILROAD.

Principal Federal Officers: Federal Manager, J. E. Taussig, St. Louis, Mo.; Assistant Federal Manager, S. E. Cotter, St. Louis, Mo.; Federal Treasurer, F. L. O'Leary, St. Louis, Mo.; General Solicitor, N. S. Brown, St. Louis, Mo.; Federal Auditor, L. G. Scott, 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 RAILWAY BRIDGE COMPANIES

CORPORATION OFFICERS

DUNLEITH AND DUBUQUE BRIDGE COMPANY.

Directors: C. A. Peabody, New York, N. Y.; A. S. Baldwin, Chicago, Ill.; D. R. Burbank, New York, N. Y.; Blewett Lee, New York, N. Y.; R. E. Connolly, New York, N. Y.

Principal Corporate Officers: President, C. A. Peabody, New York, N. Y.; Vice President, A. S. Baldwin, Chicago, Ill.; Secretary, Miss F. E. Couch, Dubuque, Iowa; Treasurer, R. E. Connolly, New York, N. Y.; General Counsel, Blewett Lee, New York, N. Y.; Comptroller, L. A. Harkness, Chicago, Ill.

KEOKUK AND HAMILTON BRIDGE COMPANY.

Directors: Theodore F. Hicks, 1 Broadway, New York, N. Y.; David Paton, Lakewood, N. J.; Joseph J. Asch, South Norwalk, Conn.; Matthias Nicoll, 55 William St., New York City; James F. Secor, Pelham Manor, N. Y.; Henry E. Smith, 1703 Locust St., Philadelphia, Pa.; Theodore Gilman, 55 William St., New York City; Theodore Gilman, Jr., 55 William St., New York City.

Principal General Officers: First Vice President, Matthias Nicoll, 55 William St., New York City; Secretary and Treasurer, Theodore Gilman, 55 William St., New York City; General Superintendent, J. H. Cole, Keokuk, Iowa.

MISSOURI VALLEY AND BLAIR RAILWAY AND BRIDGE COMPANY.

Directors: Marvin Hughitt, Chicago, Ill.; David P. Kimball, Boston, Mass.; William H. Finley, Chicago, Ill.; Marvin Hughitt, Jr., Chicago, Ill.; John D. Caldwell, Chicago, Ill.

Principal Corporate Officers: President, William H. Finley, Chicago, Ill.; Vice President, Marvin Hughitt, Jr., Chicago, Ill.; Vice President and Traffic Manager, H. R. McCullough, Chicago, Ill.; Assistant Secretary, E. F. Brown, Buxton, Iowa; Assistant Treasurer, Barret Conway, Chicago, Ill.; Secretary and Treasurer, John D. Caldwell, Chicago, Ill.; General Counsel, James B. Sheean, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.

OMAHA BRIDGE AND TERMINAL RAILWAY COMPANY.

Directors: C. A. Peabody, New York, N. Y.; Blewett Lee, New York, N. Y.; D. R. Burbank, New York, N. Y.; R. E. Connolly, New York, N. Y.; C. E. Kuck, New York, N. Y.; C. H. Markham, Chicago, Ill.; A. S. Baldwin, Chicago, Ill.

Principal General Officers: President, C. H. Markham, Chicago, Ill.; Vice President, A. S. Baldwin, Chicago, Ill.; Assistant Secretary, D. R. Burbank, New York, N. Y.; Assistant Secretary, Burt A. Beck, Chicago, Ill.; Secretary, John R. Webster, Omaha, Neb.; Treasurer, R. E. Connolly, New York, N. Y.; General Counsel, Blewett Lee, New York, N. Y.; Comptroller, L. A. Harkness, Chicago, Ill.

SIoux CITY BRIDGE COMPANY.

Directors: Marvin Hughitt, Chicago, Ill.; William H. Finley, Chicago, Ill.; David P. Kimball, Boston, Mass.; James T. Clark, St. Paul, Minn.; Marvin Hughitt, Jr., Chicago, Ill.; Josiah F. Cleveland, Chicago, Ill.; John D. Caldwell, Chicago, Ill.

Principal Corporate Officers: President, James T. Clark, St. Paul, Minn.; Vice President, William H. Finley, Chicago, Ill.; Assistant Secretary, E. F. Brown, Buxton, Iowa; Assistant Treasurer, Barret Conway, Chicago, Ill.; Secretary and Treasurer, John D. Caldwell, Chicago, Ill.; General Counsel, James B. Sheean, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.

FEDERAL OFFICERS

DUNLEITH AND DUBUQUE BRIDGE COMPANY.

Principal Federal Officers: Federal Manager, C. M. Kittle, Chicago, Ill.; Assistant to Federal Manager, J. L. Beven, Chicago, Ill.; Federal Treasurer, O. F. Nau, Chicago, Ill.; General Solicitor, W. S. Horton, Chicago, Ill.; Federal Auditor, W. D. Beymer, Chicago, Ill.; Assistant Federal Auditor, C. H. Drazy, Chicago, Ill.; General Manager, A. E. Clift, Chicago, Ill.; Assistant General Manager, L. A. Downs, Chicago, Ill.; Chief Engineer, F. L. Thompson, Chicago, Ill.; General Superintendent of Motive Power, R. W. Bell, Chicago, Ill.; Land and Tax Commissioner, W. L. Tarbet, Chicago, Ill.; Assistant Traffic Manager, D. W. Longstreet, Chicago, Ill.; General Superintendent Transportation, J. F. Porterfield, Chicago, Ill.

MISSOURI VALLEY AND BLAIR RAILWAY AND BRIDGE COMPANY.

Principal Federal Officers: Federal Manager, S. G. Strickland, Chicago, Ill.; Federal Treasurer, Arthur B. Jones, Chicago, Ill.; General Solicitor, James C. Davis, Chicago, Ill.; Federal Auditor, Charles D. Bradriff, Chicago, Ill.; General Manager, Frank Walters, Chicago, Ill.; Chief Engineer, L. J. Putnam, Chicago, Ill.; Tax Commissioner, T. A. Polleys, Chicago, Ill.; General Superintendent, H. E. Dickinson, Norfolk, Neb.

SIoux CITY BRIDGE RAILROAD.

Principal Federal Officers: Federal Manager, Arthur W. Trenholm, St. Paul, Minn.; Federal Treasurer, Charles P. Nash, St. Paul, Minn.; Federal Auditor, Charles Jensch, St. Paul, Minn.

OF TERMINAL RAILWAY COMPANIES

CORPORATION OFFICERS

DES MOINES TERMINAL COMPANY.

Directors: F. M. Hubbell, Des Moines, Iowa; H. D. Thompson, Des Moines, Iowa; F. O. Thompson, Des Moines, Iowa.

Principal Corporate 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, T. S. Ford, Des Moines, Iowa.

DES MOINES UNION RAILWAY COMPANY.

Directors: F. M. Hubbell, Des Moines, Iowa; F. C. Hubbell, Des Moines, Iowa; H. D. Thompson, Des Moines, Iowa; N. T. Guernsey, New York, N. Y.; G. C. Hubbell, Des Moines, Iowa; J. C. Cook, Chicago, Ill.; D. L. Bush, Chicago, Ill.; E. B. Pryor, St. Louis, Mo.

Principal Corporate Officers: President, F. C. Hubbell, Des Moines, Iowa; First Vice President, H. D. Thompson, Des Moines, Iowa; Secretary, F. M. Hubbell, Des Moines, Iowa; General Counsel, J. L. Parrish, Des Moines, Iowa; Auditor, T. S. Ford, 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; J. W. Hubbell, Des Moines, Iowa.

Principal Corporate 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, J. C. Mobley, Des Moines, Iowa.

IOWA TRANSFER RAILWAY COMPANY.

Directors: F. C. Hubbell, Des Moines, Iowa; S. M. Felton, Chicago, Ill.; L. C. Fritch, Chicago, Ill.; B. F. Kauffman, Des Moines, Iowa; E. A. Howard, Chicago, Ill.; F. O. Thompson, Des Moines, Iowa.

Principal Corporate Officers: President, F. C. Hubbell, Des Moines, Iowa; First Vice President, E. A. Howard, Chicago, Ill.; Secretary and Treasurer, F. O. Thompson, Des Moines, Iowa; General Counsel, J. L. Parrish, Des Moines, Iowa; Auditor, T. S. Ford, 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.; G. F. Silknitter, Sioux City, Iowa.

Principal Corporate Officers: President, F. L. Eaton, Sioux City, Iowa; First Vice President, Wm. Milchrist, Sioux City, Iowa; Second Vice President, F. L. Brooks, Chicago, Ill.; Secretary, G. F. Silknitter, Sioux City, Iowa; Treasurer, G. S. Parker, Sioux City, Iowa; General Counsel, Wm. Milchrist, Sioux City, Iowa; General Superintendent, C. F. Morrison, Sioux City, Iowa.

FEDERAL OFFICERS

DES MOINES TERMINAL RAILROAD.

Principal Federal Officers: General Manager, J. A. Wagner, Des Moines, Iowa; Federal Auditor, T. S. Ford, Des Moines, Iowa; Federal Treasurer, C. H. Hueston, Des Moines, Iowa; General Counsel, F. W. Sargent, Des Moines, Iowa.

DES MOINES UNION RAILROAD.

Principal Federal Officers: General Manager, J. A. Wagner, Des Moines, Iowa; Federal Auditor, T. S. Ford, Des Moines, Iowa; Federal Treasurer, C. H. Hueston, Des Moines, Iowa; Chief Engineer, A. L. Morgan, Des Moines, Iowa; General Counsel, F. W. Sargent, Des Moines, Iowa.

IOWA TRANSFER RAILROAD.

Principal Federal Officers: General Manager, J. A. Wagner, Des Moines, Iowa; Federal Auditor, T. S. Ford, Des Moines, Iowa; Federal Treasurer, C. H. Hueston, Des Moines, Iowa.

SIOUX CITY TERMINAL RAILROAD.

Principal Federal Officers: Federal Manager, S. G. Strickland, Chicago, Ill.; Assistant to Federal Manager, E. E. Nash, Chicago, Ill.; General Manager, C. F. Morrison, Sioux City, Iowa; Traffic Manager, W. H. Burn, Sioux City, Iowa; Federal Treasurer, A. B. Jones, Chicago, Ill.; Cashier, G. F. Silknitter, Sioux City, Iowa; Auditor, T. E. Davis, Sioux City, Iowa.

OF EXPRESS COMPANIES

AMERICAN RAILWAY EXPRESS COMPANY.

Directors: J. S. Alexander, New York City; W. M. Barrett, New York City; B. D. Caldwell, New York City; H. W. DeForest, New York City; J. H. Harding, New York City; Charles Hayden, New York City; C. A. Peabody, New York City; J. G. Milburn, New York City; C. D. Norton, New York City; J. H. Schiff, New York City; G. C. Taylor, New York City; A. H. Wiggin, New York City.

Principal Officers: Chairman of the Board, Burns D. Caldwell, 51 Broadway, New York, N. Y.; President, George C. Taylor, 65 Broadway, New York, N. Y.; Vice President in Charge of Operations, R. E. M. Cowie, Gr. Cent. Term., New York, N. Y.; Vice President in Charge of Operations, E. A. Stedman, 111 W. Monroe St., Chicago, Ill.; Vice President in Charge of Operations, C. D. Summy, Ry. Exch. Bldg., St. Louis, Mo.; Vice President in Charge of Operations, E. M. Williams, Empire Bldg., Atlanta, Ga.; Vice President in Charge of Operations, A. Christeson, 85 2d St., San Francisco, Calif.; Vice President in Charge of Traffic, D. S. Elliott, 65 Broadway, New York, N. Y.; Vice President in Charge of Accounts, J. W. Newlean, 65 Broadway, New York, N. Y.; Secretary, F. P. Small, 65 Broadway, New York, N. Y.; Treasurer, D. S. Elliott, 65 Broadway, New York, N. Y.; General Counsel, T. B. Harrison, 51 Broadway, New York, N. Y.; General Auditor, J. F. Brizzie, 923 Chestnut St., Chattanooga, Tenn.; General Auditor, Richard Burr, 817 So. Wells St., Chicago, Ill.; General Auditor, H. D. Freeman, 33d and Arch Sts., Philadelphia, Pa.; General Auditor, T. Burroughs, 119 W. 19th St., New York, N. Y.

OF ELECTRIC INTERURBAN RAILWAY COMPANIES

ALBIA LIGHT AND RAILWAY COMPANY.

Directors: Albert L. Fowle, 61 Broadway, New York City; Merl R. Walker, 61 Broadway, New York City; Ray M. Walker, 61 Broadway, New York City; M. A. Day, 61 Broadway, New York City; Ralph W. Boyer, Albia, Iowa.

Principal General Officers: President, Albert L. Fowle, 61 Broadway, New York City; First Vice President, Merle R. Walker, 61 Broadway, New York City; Secretary, M. A. Day, 61 Broadway, New York City; 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; S. G. Armstrong, Cedar Rapids, Iowa; Ed H. Smith, Cedar Rapids, Iowa; E. C. Allen, Cedar Rapids, Iowa.

Principal 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 and General Manager, E. C. Allen, Cedar Rapids, Iowa; Treasurer, L. H. Heinke, Grand Rapids, Mich.; General Counsel, Barnes, Chamberlain & Hanzlik, Cedar Rapids, Iowa; General Auditor, C. Fred Meyer, Cedar Rapids, Iowa; Mechanical Superintendent, Fred M. Ford, Cedar Rapids, Iowa; Superintendent of Transportation, J. E. Kintz, Cedar Rapids, Iowa.

CHARLES CITY WESTERN RAILWAY COMPANY.

Directors: E. M. Sherman, Charles City, Iowa; E. R. Ernsberger, Charles City, Iowa; G. C. Blunt, Charles City, Iowa; W. E. Frudden, Charles City, Iowa; H. M. Walleiser, Nashua, Iowa; F. W. Fisher, Charles City, Iowa; F. E. Gates, Marble Rock, Iowa.

Principal General Officers: President, E. M. Sherman, Charles City, Iowa; First Vice President, F. E. Gates, Marble Rock, Iowa; Second Vice President, E. R. Ernsberger, 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; H. E. Littig, Davenport, Iowa.

Principal General Officers: President, B. J. Denman, Davenport, Iowa; First Vice President, J. G. Huntoon, Davenport, Iowa; Secretary, H. E. Littig, Davenport, Iowa; Treasurer, H. E. Weeks, Davenport, Iowa; General Counsel, J. R. Lane, Davenport, Iowa; J. G. Huntoon, Davenport, Iowa.

COLFAX SPRINGS RAILWAY COMPANY.

Directors: James P. Donahue, Colfax, Iowa; E. S. H. Donahue, Colfax, Iowa; Dick R. Lane, Davenport, Iowa.

Principal General Officers: President and Treasurer, James P. Donahue, Colfax, Iowa; First Vice President and Secretary, E. S. H. Donahue, Colfax, Iowa.

FT. DODGE, DES MOINES & SOUTHERN RAILROAD COMPANY.

Directors: Homer Loring, Boston, Mass.; C. Sidney Shepard, New Haven, N. Y.; W. B. Donham, Boston, Mass.; Parley Sheldon, Ames, Iowa; J. J. Bodell, Providence, R. I.

Principal General Officers: President, Homer Loring, Boston, Mass.; Secretary and Treasurer, G. G. Beals, Boston, Mass.

INTERURBAN RAILWAY COMPANY.

Directors: A. W. Harris, Chicago, Ill.; Emil G. Schmidt, Des Moines, Iowa; Homer A. Miller, Des Moines, Iowa; F. M. Harris, Des Moines, Iowa;

W. H. McHenry, Des Moines, Iowa; M. H. McLean, Chicago, Ill.; O. H. Bernd, Des Moines, Iowa.

Principal General Officers: President, Emil G. Schmidt, Des Moines, Iowa; First Vice President, W. H. McHenry, Des Moines, Iowa; Second Vice President, M. H. McLean, Chicago, Ill.; Secretary and General Auditor, O. H. Bernd, Des Moines, Iowa; Treasurer, F. M. Harris, Des Moines, Iowa; General Counsel, W. H. McHenry, 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; General Superintendent, C. T. Blake, 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; Lumer Geneva, Cedar Rapids, Iowa; R. S. Cook, Cedar Rapids, Iowa; Robt. I. Safely, Cedar Rapids, Iowa; Dr. W. J. Morrison, Cedar Rapids, Iowa; Sutherland C. Dows, Cedar Rapids, Iowa; Benjamin Thaw, Pittsburgh, Pa.

Principal General Officers: President, William G. Dows, Cedar Rapids, Iowa; Vice President, Isaac B. Smith, Cedar Rapids, Iowa; Vice President, John A. Reed, Cedar Rapids, Iowa; Secretary, C. S. Woodward, Cedar Rapids, Iowa; Treasurer, Isaac B. Smith, Cedar Rapids, Iowa; General Counsel, John A. Reed, Cedar Rapids, Iowa; General Auditor, Carl B. Myers, Cedar Rapids, Iowa; General Manager, Sutherland C. Dows, Cedar Rapids, Iowa.

IOWA SOUTHERN UTILITIES COMPANY.

Directors: David G. Fisher, Davenport, Iowa; E. F. Bulmaha, Davenport, Iowa; John C. Meiners, Milwaukee, Wis.; John E. DeWolf, Milwaukee, Wis.; Frank S. Payne, Centerville, Iowa.

Principal General Officers: President, David G. Fisher, Davenport, Iowa; First Vice President, John C. Meiners, Milwaukee, Wis.; Secretary, Lyman C. Bernhard, Milwaukee, Wis.; Treasurer, E. F. Bulmaha, Davenport, Iowa; General Auditor, G. E. Peck, Centerville, Iowa; General Manager, J. C. Johnson, Centerville, Iowa; General Superintendent, H. W. Deininger, 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.; F. K. George, Grand Rapids, Mich.

Principal General Officers: President, R. Schaddelee, Grand Rapids, Mich.; First Vice President, W. C. 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. Siesseger, Mason City, Iowa.

OSKALOOSA & BUXTON ELECTRIC RAILWAY COMPANY.

Directors: W. B. McKinley, Champaign, Ill.; George M. Mattes, Champaign, Ill.; M. G. Linn, Des Moines, Iowa; E. A. Macnutt, Montreal, Canada; J. A. Ewing, Montreal, Canada.

Principal General Officers: President, W. B. McKinley, Champaign, Ill.; First Vice President and Treasurer, Geo. M. Mattes, Champaign, Ill.; Secretary, M. G. Linn, Des Moines, Iowa; Comptroller, J. M. C. Horn, Champaign, Ill.; General Auditor, B. E. Bramble, Champaign, Ill.

OSKALOOSA TRACTION AND LIGHT COMPANY.

Directors: W. B. McKinley, Champaign, Ill.; Geo. M. Mattes, Champaign, Ill.; E. A. Macnutt, Montreal, Canada; M. G. Linn, Des Moines, Iowa; J. A. Ewing, Montreal, Canada.

Principal General Officers: President, W. B. McKinley, Champaign, Ill.; First Vice President, Geo. M. Mattes, Champaign, Ill.; Secretary, E. A. Macnutt, Montreal, Canada; Treasurer, Geo. M. Mattes, 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 RAILROAD COMPANY.

Directors: William G. Dows, Cedar Rapids, Iowa; Isaac B. Smith, Cedar Rapids, Iowa; S. C. Dows, Cedar Rapids, Iowa; John A. Reed, Cedar Rapids, Iowa; J. P. Walters, Toledo, Iowa; G. H. Struble, Toledo, Iowa; F. L. Whitford, Toledo, Iowa.

Principal General Officers: President, William G. Dows, Cedar Rapids, Iowa; Vice President, Isaac B. Smith, Cedar Rapids, Iowa; Secretary and Treasurer, C. S. Woodward, Cedar Rapids, Iowa; General Manager, J. P. Walters, Toledo, Iowa.

TAMA AND TOLEDO RAILWAY COMPANY.

Directors: W. C. Walters, Toledo, Iowa; William G. Dows, Cedar Rapids, Iowa; Isaac B. Smith, Cedar Rapids, Iowa; John A. Reed, Cedar Rapids, Iowa; C. S. Woodward, Cedar Rapids, Iowa.

Principal General Officers: President, W. C. Walters, Toledo, Iowa; Vice President, William G. Dows, Cedar Rapids, Iowa; Secretary, C. S. Woodward, Cedar Rapids, Iowa; Treasurer, Isaac B. Smith, Cedar Rapids, Iowa; General Auditor, Carl B. Myers, Cedar Rapids, Iowa; General Manager, S. C. Dows, Cedar Rapids, Iowa.

THE WATERLOO, CEDAR FALLS & NORTHERN RAILWAY COMPANY

Directors: L. S. Cass, Waterloo, Iowa; J. F. Cass, Waterloo, Iowa.

Principal General Officers: President, L. S. Cass, Waterloo, Iowa; First Vice President, J. F. Cass, Waterloo, Iowa; Secretary, T. P. Emmons, Waterloo, Iowa; Treasurer, L. S. Cass, Waterloo, Iowa.

FEDERAL OFFICERS

FT. DODGE, DES MOINES & SOUTHERN RAILROAD COMPANY.

Principal Federal Officers: Federal Manager, S. G. Strickland, Chicago, Ill.; Federal Treasurer, C. L. Smith, Boone, Iowa; General Counsel, S. R. Dyer, Boone, Iowa; Federal Auditor, F. M. Johnston, Boone, Iowa; General Manager, C. H. Crooks, Boone, Iowa; Chief Engineer, R. L. Cooper, Boone, Iowa; Mechanical Superintendent, J. Duncan, Boone, Iowa; General Superintendent, C. M. Kelly, Boone, Iowa.

WATERLOO, CEDAR FALLS & NORTHERN RAILROAD.

Principal Federal Officers: Federal Manager, S. G. Strickland, Chicago, Ill.; Assistant to Federal Manager, E. E. Nash, Chicago, Ill.; Acting Federal Treasurer, W. H. Burk, Waterloo, Iowa; General Solicitor, C. E. Pickett, Waterloo, Iowa; Federal Auditor, J. B. Knowles, Waterloo, Iowa; General Manager, C. D. Cass, Waterloo, Iowa; Chief Engineer, T. E. Rust, Waterloo, Iowa; General Superintendent, M. A. Welsh, Waterloo, Iowa.

STATISTICS
OF
ANNUAL CORPORATION REPORTS
OF
Steam Railway Companies
For Year Ended December 31, 1919

STATISTICS OF STEAM RAILWAY COMPANIES

In the following tables all names indented are of lessor companies, with the exception of the Chicago, St. Paul, Minneapolis & Omaha Railway Company which is controlled by the Chicago & North Western Railway Company through the ownership of 50.04% of the stock.

TABLE 1—CAPITAL STOCK.
PART 1.

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—In Treasury and Other Funds		Total Par Value Actually Outstanding at Close of Year	
		Common	Preferred	Common	Preferred	Common	Preferred	Common	Preferred
1	A., T. & S. F. Ry.	\$ 250,000,000.00	\$ 124,199,500.00	\$ 222,918,000.00	\$ 124,199,500.00	\$ 44,500.00	\$ 25,800.00	\$ 222,873,500.00	\$ 124,173,700.00
2	Atlantic North. Ry.	150,000.00	-----	110,000.00	-----	40,000.00	-----	120,000.00	-----
3	C., B. & Q. R. R.	110,839,100.00	-----	110,839,100.00	-----	-----	-----	110,839,100.00	-----
4	Chicago Gt. West. R. R.	16,000,000.00	50,000,000.00	45,246,913.00	44,137,402.00	36,400.00	210,800.00	45,210,513.00	43,926,602.00
5	M. C. & Ft. D. R. R.	20,000,000.00	14,000,000.00	19,205,400.00	13,635,752.00	-----	-----	19,205,400.00	13,635,752.00
6	Wis., M. & P. R. R.	10,000,000.00	-----	5,893,400.00	-----	-----	-----	5,893,400.00	-----
7	C., M. & St. P. Ry.	233,725,100.00	116,274,900.00	233,725,100.00	116,274,900.00	116,319,100.00	429,100.00	117,406,000.00	115,845,800.00
8	C. & N. W. Ry.	*65,000.00	-----	*65,000.00	-----	-----	-----	*65,000.00	-----
9	C., St. P., M. & O.	145,365,400.00	22,395,000.00	145,152,500.00	22,395,000.00	-----	-----	145,152,500.00	22,395,000.00
10	Iowa South. Ry.	18,559,000.00	11,259,900.00	18,556,700.00	11,259,300.00	-----	-----	18,556,700.00	11,259,300.00
11	C., R. I. & P. Ry.	10,000.00	-----	10,000.00	-----	-----	-----	10,000.00	-----
12	St. P. & K. C. S. L.	75,000,000.00	65,000,000.00	75,000,000.00	54,544,789.00	640,277.50	-----	74,359,722.50	54,544,789.00
13	Colfax Northern Ry.	50,000.00	-----	50,000.00	-----	-----	-----	50,000.00	-----
14	Griggs R. R. Property	10,000.00	-----	10,000.00	-----	-----	-----	10,000.00	-----
15	Colfax Con. Coal Co.	-----	-----	-----	-----	-----	-----	-----	-----
16	D., R. I. & N. W. Ry.	3,000,000.00	-----	3,000,000.00	-----	-----	-----	3,000,000.00	-----
17	Great Northern Ry.	29,000,000.00	250,000,000.00	-----	249,478,250.00	-----	1,100.00	-----	249,477,150.00
18	Ill. Central R. R.	123,552,000.00	-----	109,294,500.00	-----	11,533.33	-----	109,282,966.67	-----
19	Dub. & S. O. R. R.	15,000,000.00	-----	11,759,500.00	-----	-----	-----	11,759,500.00	-----
20	Man. & Oneida Ry.	62,745.00	-----	62,745.00	-----	-----	-----	62,745.00	-----
21	Minn. & St. L. R. R.	26,000,000.00	-----	25,792,600.00	-----	-----	-----	25,792,600.00	-----
22	Mus., B. & S. R. R.	450,000.00	300,000.00	450,000.00	300,000.00	-----	-----	450,000.00	300,000.00
23	Tabor & North. R. R.	25,300.00	-----	25,300.00	-----	-----	-----	25,300.00	-----
24	Union Pacific R. R.	296,178,700.00	200,000,000.00	222,291,600.00	99,543,500.00	-----	-----	222,291,600.00	99,543,500.00
25	Wabash Ry.	63,277,100.00	80,182,900.00	59,551,825.38	78,941,141.79	-----	-----	59,551,825.38	78,941,141.75
	Total.....	\$ 1,457,319,445.00	\$ 933,612,200.00	\$ 1,309,011,683.38	\$ 814,709,534.79	\$ 117,091,810.83	\$ 666,800.00	\$ 1,191,969,872.55	\$ 814,042,734.75

*Special stock. †Receipts outstanding.

TABLE 1—CAPITAL STOCK—Continued.
PART II—STOCK REACQUIRED AND DIVIDENDS DECLARED.

Number	Railway Companies	Par Value of Amount Nominally But Not Act- ually Issued to Close of Year		Par Value of Total Amount Re-acquired After Actual Issue and Held Alive		Rate Per Cent		Par Value of Amount on Which Dividend Was Declared		Distribution of Charge to	
		Common	Preferred	Common	Preferred	Regular		Common	Preferred	Income	Profit and Loss
						Cn.	Pd.				
1	A. T. & S. F. Ry.	\$ 44,500.00	\$ 25,800.00			6.	5.	\$ 222,528,250.00	\$ 124,173,700.00	\$19,560,380.00	
2	Atlantic North. Ry.	40,000.00									
3	C. B. & Q. R. R.					8.		110,839,100.00		8,867,128.00	
4	Chicago Gt. West. R. R.	36,400.00	42,000.00	\$ 168,800.00			1.		43,920,000.00		\$ 439,366.00
5	M. C. & Ft. D. R. R.										
6	Wis. M. & P. R. R.										
7	C. M. & St. P. Ry.	116,313,800.00	343,000.00	\$ 5,300.00	86,100.00						
8	C. & N. W. Ry.					7.	8.	145,152,500.00	22,366,000.00	11,952,275.00	
9	C. St. P. M. & O.					5.	7.	18,556,700.00	11,250,300.00	1,715,986.00	
10	Iowa South. Ry.										
						7.		29,422,100.00			
11	C. R. I. & P. Ry.	122,800.00		517,477.50			6.		25,122,600.00	3,569,903.00	
12	St. P. & K. C. S. L.										
13	Colfax Northern Ry.										
14	Thos. W. Griggs, R. R. Prop.										
15	Colfax Con. Coal Co.										
16	D. R. I. & N. W. Ry.										
17	Great Northern Ry.		1,100.00				7.		349,400,850.00	17,463,880.50	
18	Ill. Central R. R.			11,533.33		7.		100,396,000.00			\$7,650,279.00
19	Dub. & S. C. R. R.					2.12		11,750,500.00			250,000.00
20	Man. & Onelda Ry.										
21	Minn. & St. L. R. R.										
22	Mus. B. & S. R. R.								50,000.00	1,000.00	
23	Tabor & North. R. R.						2.				
24	Union Pacific R. R.					10.	4.	222,291,000.00	99,543,500.00	30,210,900.00	
25	Wabash Ry.										
	Total	\$116,557,500.00	\$411,900.00	\$ 534,310.83	\$ 254,900.00			\$ 840,423,650.00	\$ 605,362,650.00	\$89,337,461.50	\$ 8,339,545.00

*Less dividends on stock owned of \$441.00.

PART III—STOCKS ACTUALLY ISSUED DURING PRESENT YEAR.

Number	Railway Companies	Par Value		Cash Value of Other Property Acquired or Services Received as Con- sideration for Issue	
		Common	Preferred	Common	Preferred
1	Atchison, Topeka & Santa Fe Ry.	\$ 1,088,000.00		\$ 1,088,000.00	
2	Atlantic Northern Ry.				
3	Chicago, Burlington & Quincy R. R.				
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.				
8	Chicago & North-Western Ry.				
9	Chicago, St. Paul, Minn. & Omaha Ry.				
10	Iowa Southern Ry.				
11	Chicago, Rock Island & Pacific Ry.		\$ 14,500.00		\$ 14,500.00
12	St. Paul & Kansas City Short Line R. R.				
13	Colfax Northern Ry.				
14	Thomas W. Griggs Railroad Property				
15	Colfax Consolidated Coal Co.				
16	Davenport, Rock Island & Northwestern Ry.				
17	Great Northern Ry.				
18	Illinois Central R. R.				
19	Dubuque & Sioux City R. R.				
20	Manchester & Onelda Ry.				
21	Minneapolis & St. Louis R. R.				
22	Muscatine, Burlington & Southern R. R.				
23	Tabor & Northern R. R.				
24	Union Pacific R. R.				
25	Wabash Ry.	2,722,000.00	2,722,000.00	2,722,000.00	2,722,000.00
	Total	\$ 3,810,000.00	\$ 2,737,100.00	\$ 3,810,000.00	\$ 2,737,100.00

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 Ry.	\$ 225,356,500.00	\$ 218,119,237.00	\$ 1,960,599.00		
2	Atlantic Northern Ry.					
3	Chicago, Burlington & Quincy R. R.	205,063,900.00	180,521,000.00	12,522,000.00	\$ 31,000.00	
4	Chicago Great Western R. R.	75,500,000.00	36,430,000.00	10,547,000.00		
5	Mason City & Ft. Dodge R. R.	12,000,000.00	12,000,000.00			
6	Wisconsin, Minnesota & Pacific R. R.	6,232,000.00	6,232,000.00			
7	Chicago, Milwaukee & St. Paul	375,105,000.00	367,170,500.00	117,247,200.00		\$ 2,111,500.00
8	Chicago & North-Western Ry.	198,029,000.00	197,408,600.00	1,522,600.00	34,492,000.00	871,000.00
9	Chicago, St. Paul, Minn. & O. Ry.	30,432,000.00	30,162,000.00			
10	Iowa Southern Ry.					
11	Chicago, Rock Island & Pacific Ry.	267,750,000.00	224,201,000.00	7,804,000.00	46,370,000.00	
12	St. Paul & K. C. Short Line R. R.	30,000,000.00	12,641,455.00			
13	Colfax Northern Ry.					
14	Thomas W. Griggs R. R. Property	60,000.00	33,500.00			
15	Colfax Consolidated Coal Co.					
16	Davenport, R. I. & Northwestern Ry.					
17	Great Northern Ry.	738,548,989.00	209,136,909.00	26,413,000.00	39,813,393.00	
18	Illinois Central R. R.	336,285,000.00	193,157,060.00	20,551,700.00	21,900,000.00	
19	Dubuque & Sioux City R. R.	3,930,000.00	3,930,000.00			
20	Manchester & Oneida Ry.	128,000.00	65,000.00			
21	Minneapolis & St. Louis R. R.	152,822,000.00	45,536,094.91			
22	Muscatine, Burlington & South. R. R.	850,000.00	550,800.00	299,200.00		
23	Tabor & Northern R. R.	50,000.00	43,000.00			
24	Union Pacific R. R.	300,000,000.00	199,263,305.00	33,498,000.00		
25	Wabash Ry.	70,200,000.00	62,539,909.23			52,000.00
Total		\$ 3,028,341,489.00	\$ 1,999,141,370.14	\$ 232,305,299.00	\$ 142,606,393.00	\$ 3,034,500.00

PART I—Continued—MORTGAGE BONDS.

Number	Railway Companies	Total par value actually outstanding at close of year	Interest accrued during year charged to income	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
1	Atchison, Topeka & Santa Fe Ry.	\$ 216,158,637.70	\$ 8,857,495.86	\$ 9,251,158.52	\$ 1,928,000.00	\$ 32,599.50
2	Atlantic Northern Ry.					
3	Chicago, Burlington & Quincy R. R.	167,968,000.00	6,662,235.86	6,836,807.50	9,873,000.00	2,680,000.00
4	Chicago Great Western R. R.	25,883,000.00	1,032,820.00	1,091,240.00	10,319,500.00	227,500.00
5	Mason City & Ft. Dodge R. R.	12,000,000.00	480,000.00	508,400.00		
6	Wisconsin, Minnesota & Pacific R. R.	6,232,000.00				
7	Chicago, Milwaukee & St. Paul	247,811,500.00	11,182,403.33	11,504,608.75	117,217,200.00	2,141,500.00
8	Chicago & North-Western Ry.	160,523,000.00	6,882,935.64	6,919,732.31	36,727,600.00	158,000.00
9	Chicago, St. Paul, Minn. & O. Ry.	30,162,000.00	1,631,130.33	1,699,942.50		
10	Iowa Southern Ry.					
11	Chicago, Rock Island & Pacific Ry.	170,027,000.00	6,943,630.00	7,193,630.00	54,174,000.00	1,000.00
12	St. Paul & K. C. Short Line R. R.	12,641,455.00	437,579.26	436,402.94		
13	Colfax Northern Ry.					
14	Thomas W. Griggs R. R. Property	33,500.00	1,675.00	1,675.00		
15	Colfax Consolidated Coal Co.					
16	Davenport, R. I. & Northwestern Ry.					
17	Great Northern Ry.	142,910,515.16	6,431,387.01	6,627,203.35	62,936,000.00	3,290,393.00
18	Illinois Central R. R.	150,705,360.00	5,926,648.65	5,991,879.83	42,451,700.00	36,000.00
19	Dubuque & Sioux City R. R.	3,930,000.00	196,500.00	196,500.00		
20	Manchester & Oneida Ry.	65,000.00	3,250.00	3,250.00		
21	Minneapolis & St. Louis R. R.	42,822,060.79	1,938,854.15	1,956,526.64		44.12
22	Muscatine, Burlington & South. R. R.	550,900.00	30,453.63	30,453.63		
23	Tabor & Northern R. R.	43,000.00	2,150.00	2,150.00		
24	Union Pacific R. R.	165,765,305.00	6,630,307.45	7,503,708.45		
25	Wabash Ry.	62,487,909.23	2,975,976.13	3,013,525.00		52,000.00
Total		\$ 1,618,720,332.88	\$ 68,247,432.30	\$ 70,768,854.42	\$ 335,627,000.00	\$ 8,619,036.62

TABLE 2—UNMATURED FUNDED DEBT.

PART II—COLLATERAL TRUST 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 charged to income	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
				In treasury	In sinking or other funds					
1	A., T. & S. F. Ry.									
2	Atlantic North. Ry.									
3	C., B. & Q. R. R.	\$ 7,968,000.00	\$ 7,310,200.00		\$ 7,231,200.00	\$ 79,000.00	\$ 7,070.03	\$ 16,468.00		\$ 7,231,200.00
4	Chicago Gt. West. R. R.									
5	M. C. & Ft. D. R. R.									
6	Wis., M. & P. R. R.									
7	C., M. & St. P. Ry.									
8	C. & N. W. Ry.	33,632,000.00	28,931,000.00	\$ 6,000.00		28,925,000.00	1,270,395.39	1,278,461.09		6,000.00
9	C., St. P., M. & O.									
10	Iowa South. Ry.									
11	C., R. I. & P. Ry.	4,500,000.00	4,500,000.00			4,500,000.00	237,750.00	135,000.00		
12	St. P. & K. C. S. L.									
13	Colfax Northern Ry.									
14	Thos. W. Griggs R. R. Pro									
15	Colfax Con. Coal Co.									
16	D., R. I. & N. W. Ry.	242,400,000.00	127,613,500.00			127,613,500.00	5,304,540.00	5,291,295.00		
17	Great Northern Ry.	64,352,000.00	64,266,000.00	71,000.00		64,195,000.00	2,649,470.00	2,465,257.50	\$ 71,000.00	
18	Ill. Central R. R.									
19	Dub. & S. C. R. R.									
20	Man. & Oneida Ry.									
21	Minn. & St. L. R. R.									
22	Mus., B. & S. R. R.	20,000,000.00	20,000,000.00			20,000,000.00	1,200,000.00	1,188,390.00		
23	Tabor & North. R. R.	1,500,000.00	1,500,000.00			1,500,000.00	60,000.00	60,220.00		
24	Union Pacific R. R.									
25	Wabash Ry.									
Total		\$ 374,352,000.00	\$ 254,120,700.00	\$ 77,000.00	\$ 7,231,200.00	\$ 246,812,500.00	\$ 10,729,225.42	\$ 10,435,091.59	\$ 71,000.00	\$ 7,237,200.00

PART III—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 charged to income	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
				In treasury	Pledged as collateral					
1	A., T. & S. F. Ry.	\$51,728,000.00	\$51,728,000.00	\$ 382,000.00		\$51,346,000.00	\$ 2,053,840.00	\$ 2,105,690.00	\$ 382,000.00	
2	Atlantic North. Ry.									
3	C., B. & Q. R. R.									
4	Chicago Gt. West. R. R.									
5	M. C. & Ft. D. R. R.									
6	Wis., M. & P. R. R.									
7	C., M. & St. P. Ry.									
8	C. & N. W. Ry.									
9	C., St. P., M. & O.									
10	Iowa South. Ry.									
11	C., R. I. & P. Ry.									
12	St. P. & K. C. S. L.									
13	Colfax Northern Ry.									
14	Thos. W. Griggs R. R. Prop.									
15	Colfax Con. Coal Co.									
16	D., R. I. & N. W. Ry.									
17	Great Northern Ry.									
18	Ill. Central R. R.	122,000.00	6,000.00			6,000.00				\$ 116,000.00
19	Dub. & S. C. R. R.									
20	Man. & Oneida Ry.									
21	Minn. & St. L. R. R.									
22	Mus., B. & S. R. R.									
23	Tabor & North. R. R.									
24	Union Pacific R. R.									
25	Wabash Ry.	26,500,000.00	1,248,450.00	166,000.00	\$ 850,000.00	232,450.00	13,800.00	13,800.00		1,016,000.00
Total		\$78,350,000.00	\$52,982,450.00	\$ 548,000.00	\$ 850,000.00	\$51,584,450.00	\$ 2,067,640.00	\$ 2,119,550.00	\$ 382,000.00	\$ 1,132,000.00

TABLE 2—UNMATURED FUNDED DEBT.

PART IV—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			Total par value actually outstanding at close of year	Amount of interest accrued during year charged to income	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
				In treasury	Pledged as collateral	In sinking or other funds					
1	A. T. & S. F. Ry.	\$ 128,397,000.00	\$ 18,048,820.00				\$ 18,048,820.00	\$ 721,840.00	\$ 839,020.00		
2	Atlantic North. Ry.										
3	C. B. & Q. R. R.	4,300,000.00	3,549,000.00			\$3,546,000	3,000.00	280.90	500.00		\$3,546,000
4	Chicago Gt. West. R. R.										
5	M. C. & Ft. D. R. R.										
6	Wis., M. & P. R. R.										
7	C. M. & St. P. Ry.	398,176,650.00	131,545,654.66			102,200	131,443,454.66	5,508,432.04	5,589,545.58		102,200
8	C. & N. W. Ry.	20,800,000.00	19,471,000.00	\$ 65,000			19,406,000.00	941,832.64	966,574.30		65,000
9	C. St. P., M. & O.	13,900,000.00	13,900,000.00	1,361,000	\$1,300,000	139,000	11,200,000.00	560,000.00	559,875.00	\$2,700,000	
10	Iowa South. Ry.										
11	C. R. I. & P. Ry.										
12	St. P. & K. C. S. L.										
13	Colfax Northern Ry.										
14	Thos. W. Griggs R. R. Pro										
15	Colfax Con. Coal Co.										
16	D., R. I. & N. W. Ry.										
17	Great Northern Ry.	10,100,000.00	10,089,700.00				10,089,700.00	4,875.00	4,875.00		
18	Ill. Central R. R.	5,868,074.76	4,093,074.76				4,093,074.76	169,639.66	205,139.65		
19	Dub. & S. C. R. R.										
20	Man. & Onondaga Ry.										
21	Minn. & St. L. R. R.										
22	Mus., B. & S. R. R.	75,000,000.00	26,835,225.00				26,835,225.00	1,073,409.00	1,425,570.00		
23	Tabor & North R. R.										
24	Union Pacific R. R.										
25	Wabash Ry.										
	Total	\$ 656,541,724.76	\$ 227,532,474.42	\$1,426,000	\$1,300,000	\$3,787,200	\$ 221,119,274.42	\$ 8,980,309.24	\$ 9,591,099.53	\$2,700,000	\$3,713,200

PART V—EQUIPMENT 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			Total par value actually outstanding at close of year	Amount of interest accrued during year charged to income	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
				In treasury	Pledged as collateral	In sinking or other funds					
1	A. T. & S. F. Ry.										
2	Atlantic North. Ry.										
3	C. B. & Q. R. R.										
4	Chicago Gt. West. R. R.										
5	M. C. & Ft. D. R. R.										
6	Wis., M. & P. R. R.										
7	C. M. & St. P. Ry.										
8	C. & N. W. Ry.	\$30,000,000.00	\$18,556,000.00	\$ 14,256,000	\$ 900,000	\$ 4,000	\$ 3,396,000.00	\$ 152,820.00	\$ 152,820.00	\$ 15,156,000	\$ 4,000
9	C. St. P., M. & O.	1,100,000.00	880,000.00	698,000	182,000					880,000	
10	Iowa South. Ry.										
11	C. R. I. & P. Ry.	19,618,409.00	8,705,321.80				8,705,321.80	462,314.16	495,859.11		
12	St. P. & K. C. S. L.										
13	Colfax Northern Ry.										
14	Thos. W. Griggs R. R. Prop.										
15	Colfax Con. Coal Co.										
16	D., R. I. & N. W. Ry.										
17	Great Northern Ry.										
18	Ill. Central R. R.	26,580,000.00	13,679,000.00	350,000			13,329,000.00	702,714.15	743,162.25	350,000	
19	Dub. & S. C. R. R.										
20	Man. & Onondaga Ry.										
21	Minn. & St. L. R. R.	3,790,000.00	1,817,250.00				1,817,250.00	101,624.58	107,062.60		
22	Mus., B. & S. R. R.										
23	Tabor & North R. R.										
24	Union Pacific R. R.										
25	Wabash Ry.	3,000,000.00	512,000.00			79,000	433,000.00	31,877.05	37,025.00	79,000	
	Total	\$84,088,109.00	\$44,149,571.80	\$ 15,304,000	\$1,082,000	\$ 83,000	\$27,680,571.80	\$ 1,451,349.94	\$ 1,535,928.96	\$ 16,465,000	\$ 4,000

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	Tunnels and subways	Bridges, trestles and culverts	Elevated structures	Ties	Rails	Other track material
1	A., T. & S. F. Ry.	\$ 77,861.29	\$ 73,764.47	\$ 809,025.05		\$ 645,676.53		\$ 295,666.35	\$ 493,544.13	\$ 740,954.59
2	Atlantic North. Ry.									
3	C., B. & Q. R. R.	63,170.40	731,919.71	588,123.00	\$ 16,366.84	1,152,003.70		53,852.83	362,118.50	500,354.18
4	Chicago Gt. West. R. R.	123.39	*1,594.37	7,413.91	*409.82	17,286.77		2,267.13	59,202.38	49,178.51
5	M. C. & Ft. D. R. R.	386.47	*1,470.00	245.77		22,965.43		*179.81	383.72	4,445.24
6	Wis., M. & P. R. R.		635.20			22,352.84		*1,942.18	460.41	181.03
7	C., M. & St. P. Ry.	116,721.95	24,668.28	291,373.54	*648.36	159,969.62	\$ 5,300.51	84,979.83	225,919.76	106,418.58
8	C. & N. W. Ry.	102,887.42	*43,107.44	272,869.58		552,937.76		92,937.81	505,320.20	630,238.95
9	C., St. P., M. & O.	9,022.63	*7,934.43	73,980.15	507.87	120,676.87		8,557.72	63,980.35	105,067.65
10	Iowa South. Ry.	341.73	1,501.55	17,792.35		*10,272.61				1,754.84
11	C., R. I. & P. Ry.	23,441.56	22,434.50	229,570.88		341,475.36		132,437.00	339,458.44	612,941.67
12	St. P. & K. C. S. L.	150.56	287.75	13,205.14		23,529.67		12,207.73	4,905.39	11,391.01
13	Colfax Northern Ry.									
14	Thos. W. Griggs R. R. Prop.	52.56	*1,471.67	27.18				*156.42	*978.33	943.54
15	Colfax Con. Coal Co.	945.02	2,868.15	10,951.75		3,037.56		8,570.25	10,257.82	3,761.82
16	D., R. I. & N. W. Ry.							415.88	310.85	1,304.79
17	Great Northern Ry.	67,062.96	*277,186.41	379,803.75	51,576.43	476,553.21		122,414.96	387,372.20	462,222.77
18	Ill. Central R. R.	117,306.89	*18,757.61	830,585.59	187.17	990,984.01		117,919.29	258,890.18	420,964.28
19	Dub. & S. C. R. R.	6,655.48	*4,577.42	14,249.42		130,923.32		4,060.52	49,000.59	64,043.44
20	Man. & Oneida Ry.									
21	Minn. & St. L. R. R.	*77.25	*1,931.68	4,410.47		7,526.34		29.17	41,718.58	7,963.84
22	Mus., B. & S. R. R.					1,207.80				
23	Tabor & North. R. R.									
24	Union Pacific R. R.	79,537.53	81,170.30	61,022.47	4,488.80	151,832.27		71,405.31	548,272.98	542,000.42
25	Wabash Ry.	127.28	*13,970.74	18,443.54		105,721.60		14,292.54	54,328.08	23,066.72
	Total	\$ 665,723.87	\$ 567,248.14	\$ 3,623,063.54	\$ 72,068.93	\$ 4,916,388.05	\$ 5,300.51	\$ 1,019,735.91	\$ 3,404,466.23	\$ 4,289,887.87

*Credit.

PART II—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	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	Fuel stations
1	A., T. & S. F. Ry.	\$ 172,288.66	\$ 289,137.96	\$ 34,361.36	\$ 2,596.37	\$ 130,778.81	\$ 361,607.74	\$ 255,409.00	\$ 150,063.22	\$ *9,848.13
2	Atlantic North. Ry.									
3	C., B. & Q. R. R.	58,691.93	87,931.89	14,174.12	10,482.39	188,884.87	215,955.87	*25,747.43	188,061.70	14,458.31
4	Chicago Gt. West. R. R.	53,414.85	2,400.69	*496.88	*601.21	6,368.42	27,705.15	214.87	37,939.91	793.58
5	M. C. & Ft. D. R. R.	302.92	1,108.28			11,073.21	192.98		*3,670.00	7,071.34
6	Wis., M. & P. R. R.	*106.41	*8,942.04		7.81	569.39	98.15	1,826.09	11,316.16	8,145.60
7	C., M. & St. P. Ry.	122,566.06	131,724.27	52,518.16	19,026.36	55,744.75	100,166.35	11,385.32	116,966.11	84,484.71
8	C. & N. W. Ry.	269,571.45	216,303.65	5,715.97	948.17	221,991.62	355,394.14	22,793.31	41,207.45	95,636.13
9	C., St. P., M. & O.	43,653.57	10,206.85	7,178.58		14,146.70	61,494.34	*257.84	24,354.07	7,559.82
10	Iowa South. Ry.	143.46	410.21						11.86	
11	C., R. I. & P. Ry.	74,298.92	247,250.85	14,977.61	*18.10	42,547.32	164,217.18	26,675.11	257,820.13	4,242.75
12	St. P. & K. C. S. L.	438.96	3,986.29	2,094.10		1,253.89	*4,155.07	3,394.80	1,556.64	1,663.49
13	Colfax Northern Ry.									
14	Thos. W. Griggs R. R. Prop.		1,255.63	108.45		*108.45	*4,745.14	149.12	*35.41	231.13
15	Colfax Con. Coal Co.	154.40	7,809.40	455.44		122.31				
16	D., R. I. & N. W. Ry.	1,738.11	399.67			293.11				
17	Great Northern Ry.	80,263.79	125,761.90	50,889.72	147,802.70	92,710.10	114,612.69	40,326.85	156,879.23	15,757.02
18	Ill. Central R. R.	206,757.81	214,891.63	*1,700.40	*4,145.94	172,466.57	375,858.34	90,474.27	184,867.59	1,140.54
19	Dub. & S. C. R. R.	12,987.12	*4,572.48	*17.37	61.52	12,775.19	30,204.63	*3,696.92	111,074.30	*1,660.25
20	Man. & Oneida Ry.									
21	Minn. & St. L. R. R.	5,096.26	*2,489.53	2,373.80		904.71	14,465.91	*182.88	5,648.22	1,092.46
22	Mus., B. & S. R. R.			79.55			763.55	613.83	581.01	
23	Tabor & North. R. R.									
24	Union Pacific R. R.	32,536.57	120,217.30	12,843.96	16,161.83	114,258.77	45,901.08	55,842.50	86,968.00	232,612.48
25	Wabash Ry.	5,801.92	13,731.11	782.56		12,089.24	47,245.16	*1,517.36	9,064.89	15,865.56
	Total	\$ 1,140,600.35	\$ 1,463,583.55	\$ 196,318.73	\$ 192,321.90	\$ 1,078,870.53	\$ 1,906,983.05	\$ 477,702.76	\$ 1,350,665.08	\$ 479,246.54

*Credit.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE.

PART III—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Shops and engine houses	Grain elevators	Storage warehouses	Wharves and docks	Coal and ore wharves	Gas producing plants	Telegraph and telephone lines	Signals and interlockers	Power dams, canals and pipe lines
1	Atchison, Topeka & Santa Fe Ry.	\$ 474,266.01	\$ 17,230.66		\$ 4,300.46			\$ 50,950.14	\$ 349,547.69	
2	Atlantic Northern Ry.									
3	Chicago, Burlington & Quincy R. R.	180,700.82						23,948.88	566,020.76	
4	Chicago Great Western R. R.	31,451.62						406.73	*1,451.20	
5	Mason City & Ft. Dodge R. R.	879.50						*204.16	1,732.55	
6	Wisconsin, Minnesota & Pacific R. R.	*2,160.00						2,815.03	*286.90	
7	Chicago, Milwaukee & St. Paul Ry.	144,978.75	*34,712.66	8,258.06	*25,834.04	503.34		52,796.00	701,631.03	
8	Chicago & North-Western Ry.	401,573.93	255,672.53	45,544.91	*1,570.37	570.57		1,903.80	*1,909.28	
9	Chicago, St. Paul, Minn. & O. Ry.	54,915.91					\$ 1,502.05	1,500.40	61.42	
10	Iowa Southern Ry.									
11	Chicago, Rock Island & Pacific Ry.	356,033.02	35,851.32	14.33	52,874.88			5,155.40	111,683.69	\$ *25.12
12	St. Paul & K. C. Short Line R. R.	*16,016.16						13.88	606.67	
13	Colfax Northern Ry.									
14	Thomas W. Griggs R. R. Property	4,539.39							3,833.24	
15	Colfax Consolidated Coal Co.							120.91		
16	Davenport, R. I. & Northwestern Ry.	440.94						210,833.60	392,704.41	
17	Great Northern Ry.	20,075.87	297.95		*10,545.80	4,677.10		32,271.38	256,840.78	
18	Illinois Central R. R.	233,497.18	6.00					*286.62	*3,540.18	
19	Dubuque & Sioux City R. R.	*2,394.10								
20	Manchester & Onida Ry.							101.08	202.91	
21	Minneapolis & St. Louis R. R.	27,155.81								
22	Muscatine, Burlington & South. R. R.	1,697.66								
23	Tabor & Northern R. R.									
24	Union Pacific R. R.	1,640,892.84						5,990.29	*12,714.37	
25	Wabash Ry.	118,786.13	12.50		62.97			842.14	30,060.75	
	Total	\$ 3,691,335.21	\$ 274,328.90	\$ 53,817.30	\$ 19,288.10	\$ 5,751.01	\$ 1,502.05	\$ 308,167.88	\$ 2,400,504.87	\$ *25.12

*Credit.

PART IV—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Power plant buildings	Power substation buildings	Power transmission systems	Power distribution systems	Power line poles and fixtures	Underground conduits	Miscellaneous structures	Paving	Roadway machines
1	Atchison, Topeka & Santa Fe Ry.							\$ 26,691.41	*12,505.30	\$ 51,879.67
2	Atlantic Northern Ry.									
3	Chicago, Burlington & Quincy R. R.	\$ 21,027.51			\$ 1,715.84	4,938.57		94,227.21	560.44	42,842.58
4	Chicago Great Western R. R.				289.08					
5	Mason City & Ft. Dodge R. R.									*49.76
6	Wisconsin, Minnesota & Pacific R. R.									
7	Chicago, Milwaukee & St. Paul Ry.	26,958.51	\$ 47,891.67	\$ 545,212.97	2,010,285.28	238,913.69		29,105.82	6,765.06	17,326.87
8	Chicago & North-Western Ry.							4,625.04	7.90	3,270.39
9	Chicago, St. Paul, Minn. & O. Ry.	711.48			2,232.41	399.76				485.20
10	Iowa Southern Ry.									
11	Chicago, Rock Island & Pacific Ry.	47,503.04	135.26							
12	St. Paul & K. C. Short Line R. R.				2,497.97	609.46		8,039.04	1,376.94	16,434.22
13	Colfax Northern Ry.									3,737.98
14	Thomas W. Griggs R. R. Property									
15	Colfax Consolidated Coal Co.									126.35
16	Davenport, R. I. & Northwestern Ry.									
17	Great Northern Ry.	4,248.14			1,019.83	2,153.25		14,028.84	3,104.13	2,615.20
18	Illinois Central R. R.	50,552.20	1,951.19	9,446.47	51,760.31	5,297.79	\$ 50.46	*5,000.46	41,733.09	*1,289.20
19	Dubuque & Sioux City R. R.	*11,409.93	103.64	115.85	5,403.68	230.80	270.51	*178.16	*1,306.32	626.76
20	Manchester & Onida Ry.								478.06	
21	Minneapolis & St. Louis R. R.								1.75	341.33
22	Muscatine, Burlington & South. R. R.									
23	Tabor & Northern R. R.									
24	Union Pacific R. R.	111,919.81		2,309.95	35,804.75	11,643.17		3,880.43	4,599.80	8,820.83
25	Wabash Ry.		*92.50					277.57	33.83	652.41
	Total	\$ 297,511.36	\$ 49,581.76	\$ 556,892.74	\$ 2,111,839.15	\$ 262,258.49	\$ 330.97	\$ 164,205.43	\$ 44,867.97	\$ 148,536.69

*Credit.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE.

PART V—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	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	Power substation apparatus	Unapplied construction material and supplies	Total expenditures for road
1	A. T. & S. F. Ry.	\$ *7.38	\$ 65,755.96				\$ 214,841.13				\$ 5,774,838.00
2	Atlantic North. Ry.										
3	C. B. & Q. R. R.	1,355.93	73,866.94	\$*6,770.70		\$ *3,660.95	123,874.92	\$ 10,432.77		\$*9,568.77	5,316,305.41
4	Chicago Gt. West. R. R.		5,866.24		\$ *72,961.90		2,922.67				227,796.52
5	M. C. & Ft. D. R. R.		4,345.37								49,499.14
6	Wis., M. & P. R. R.	486.77	*274.46								39,483.39
7	C. M. & St. P. Ry.	*3,324.41	61,200.51		*551,183.71	*17,943.82	435,479.24	74,286.12	\$ 1,009,395.79		6,480,776.47
8	C. & N. W. Ry.		52,470.37			*132.32	118,186.21				4,225,429.32
9	C., St. P., M. & O.		25,508.17				23,620.31	12,409.21	1,703.19		666,403.04
10	Iowa South. Ry.										11,683.39
11	C., R. I. & P. Ry.	97.65	72,714.19	*22.35	*16.00	*21,179.47	131,661.97	13,811.27	1,686.82		3,366,321.91
12	St. P. & K. C. S. L.		43.66				31.72				64,418.10
13	Colfax Northern Ry.										
14	Thos. W. Griggs Prop.	44.11	776.66				*273.16				505.54
15	Colfax Con. Coal Co.				*49,192.87	105.25					3,679.54
16	D., R. I. & N. W. Ry.		1,537.43				186.09				6,747.78
17	Great Northern Ry.	2,205.53	23,572.03	*55.79			10,672.71	24,914.04		1,090.37	3,263,395.31
18	Ill. Central R. R.	113.13	29,039.23			*46,165.99	50,549.04	223,526.29			4,916,269.10
19	Dub. & S. C. R. R.		1,118.42			*7,958.16	14,930.63	960.00	192.82		418,380.23
20	Man. & Oneida Ry.										478.06
21	Minn. & St. L. R. R.		10,493.67		*116,080.00	*180.85	*3,130.26				5,818.39
22	Mus., B. & S. R. R.	70.40					521.65				5,876.78
23	Tabor & North. R. R.										
24	Union Pacific R. R.		79,273.67			*3.00	1,121,920.06	289,524.42		*1,134.33	5,559,298.98
25	Wabash Ry.		23,013.89		63,168.73	10.90	82,567.22				630,448.64
	Total	\$ 1,041.73	\$ 530,321.95	\$*6,848.84	\$*726,365.75	\$ *97,117.41	\$ 2,328,562.15	\$ 649,864.12	\$ 1,012,978.62	\$*9,612.93	\$40,973,853.04

*Credit.

PART VI—EXPENDITURE FOR EQUIPMENT DURING YEAR.

Number	Railway Companies	Steam locomotives	Other locomotives	Freight train cars	Passenger train cars	Motor equipment cars	Floating equipment	Work equipment	Miscellaneous equipment	Total expenditure for equipment
1	Atchison, Topeka & Santa Fe Ry.	\$ 7,815,474.50		\$ 6,744,096.47	\$ 49,910.96		\$ 39.78	\$ 30,993.47	\$23,060.15	\$14,663,575.33
2	Atlantic Northern Ry.									
3	Chicago, Burlington & Quincy R. R.	2,493,979.61		*974,984.49	*21,993.03		*47,403.44	*71,001.59	*50.90	1,378,456.16
4	Chicago Great Western R. R.	41,419.51		102,193.45	376.00			12,532.77		156,521.73
5	Mason City & Ft. Dodge R. R.	6,998.26		*19,048.64				1,712.17		*10,338.21
6	Wisconsin, Minnesota & Pacific R. R.			*4,377.44	*8,046.44		64.77			*12,359.11
7	Chicago, Milwaukee & St. Paul Ry.	*204,002.48	*170,978.49	1,600,927.51	201,574.71		*23,822.01	*169,553.41	4,468.57	1,238,614.40
8	Chicago & North-Western Ry.	2,206,002.43		*637,052.56	1,567.28			25,595.35		1,596,112.50
9	Chicago, St. Paul, Minn. & O. Ry.	3,301.78		*14,492.05	*3,828.31			*4,104.43		*19,123.01
10	Iowa Southern Ry.									
11	Chicago, Rock Island & Pacific Ry.	111,566.17		451,784.83	21,379.47	\$ 1,562.03		46,338.33	452.08	633,082.91
12	St. Paul & K. C. Short Line R. R.			*2,935.22						*2,935.22
13	Colfax Northern Ry.									
14	Thomas W. Griggs R. R. Property	*96.08		2,990.07	*35.20				*2,817.38	41.41
15	Colfax Consolidated Coal Co.									
16	Davenport, R. I. & Northwestern Ry.			*770.40						*770.40
17	Great Northern Ry.	71,845.38		*288,907.26	*48,630.83			*49,824.35	3,024.15	*312,492.91
18	Illinois Central R. R.	876,492.43		39,702.81	*117,101.25			13,993.98	891.71	813,979.68
19	Dubuque & Sioux City R. R.									
20	Manchester & Oneida Ry.									
21	Minneapolis & St. Louis R. R.	10,441.67		*103,123.84	22,736.14			*4,857.46		*74,803.49
22	Muscatine, Burlington & South. R. R.	12,345.87		531.28	4,610.17			463.40		17,950.72
23	Tabor & Northern R. R.									
24	Union Pacific R. R.	940,424.83		1,289,100.53	*11,691.98	3,137.30	186,970.61	2,042.69		2,409,983.98
25	Wabash Ry.	63,384.01		*55,640.82	*1,416.07		*1.50	*5,452.22		873.40
	Total	\$14,449,577.89	\$*170,978.49	\$ 8,129,994.23	\$ 89,411.62	\$ 4,699.83	\$ 115,848.21	\$*171,211.30	\$29,028.38	\$22,476,369.87

*Credit.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE.
PART VII—GENERAL EXPENDITURES DURING YEAR.

Number	Railway Companies	General of- fices and expenses	Law	Stationery and printing	Taxes	Interest during construction	Other expendi- tures— general	Total general expenditures	Grand total
1	Atchafalaya, Topeka & Santa Fe Ry.								\$80,438,413.32
2	Atlantic Northern Ry. Quincy R. R.								6,929,674.38
3	Chicago Great Western R. R.	\$ 100.50				\$ 334,212.20		\$ 334,212.70	6,929,674.38
4	Chicago & North Western Ry.					1,324.67		1,324.67	20,160,163
5	Wisconsin, Minnesota & Pacific R. R.								27,124.28
6	Chicago, Milwaukee & St. Paul Ry.								5,844,309.76
7	Chicago & North Western Ry.	\$ 1,447.76	\$ 5.30	\$ 25,645.83	\$ 965.51	\$ 5,465.57	\$ 1,100.00	\$ 23,713.16	647,280.03
8	Chicago, St. Paul, Minn. & O. Ry.			6.00		22,701.90		22,707.90	4,000,000.00
9	Iowa Southern Ry. & Pacific Ry.					11.30		11.30	4,000,000.00
10	Chicago, Rock Island & Pacific Ry.					1,572.55		1,572.55	62,655.43
11	St. Louis & Chicago Ry.								331.50
12	Colfax Northern Ry. R. R. Property								3,679.54
13	Thomas W. Griggs R. R. Property								5,977.38
14	Chicago & North Western Ry.								2,807,348.11
15	Davenport, R. I. & Northwestern Ry.								137,545.33
16	Great Northern Ry.								5,807,564.91
17	Dubuque & Sioux City R. R.								430,465.80
18	Manitowish & Onondaga Ry. R. R.								2,682.57
19	Manitowish & Onondaga Ry. R. R.								1,654.85
20	Manitowish & Onondaga Ry. R. R.								2,682.57
21	Manitowish & Onondaga Ry. R. R.								2,682.57
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161	Manitowish & Onondaga Ry. R. R.								2,682.57
162	Manitowish & Onondaga Ry. R. R.								

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE.

PART IX—INVESTMENT FROM JULY 1, 1907, TO JUNE 30, 1914.

Number	Railway Companies	Road			Equipment and General Expenditures		
		Leased lines	Owned lines	Total	Leased lines	Owned lines	Total
1	Atchafalaya, Topeka & Santa Fe Ry.	\$ 88,321.98	\$ 53,159,754.03	\$ 53,239,076.01		\$ 56,533,388.88	\$ 56,533,388.88
2	Atlantic Northern Ry.						
3	Chicago, Burlington & Quincy R. R.		188,544,889.22	88,544,889.22			
4	Chicago Great Western R. R.		199,121,789.63	99,121,789.63		\$10,033,107.35	10,033,107.35
5	Mason City & Ft. Dodge R. R.		547,827.86	547,827.86		77,078.15	77,078.15
6	Wisconsin, Minnesota & Pacific R. R.		146,764.54	146,764.54		148,706.31	148,706.31
7	Chicago, Milwaukee & St. Paul.		229,363,702.48	229,363,702.48		52,920,359.67	52,920,359.67
8	Chicago & North Western Ry.		96,080,730.62	96,080,730.62		25,742,667.63	25,742,667.63
9	Chicago, St. Paul, Minn. & O. Ry.		8,026,290.45	8,026,290.45		3,945,133.01	3,945,133.01
10	Iowa Southern Ry.		706,863.50	706,863.50		28,636.38	28,636.38
11	Chicago, Rock Island & Pacific Ry.		20,564,402.19	23,942,983.60		21,180,089.24	21,180,089.24
12	St. Paul & K. C. Short Line R. R.		11,511,322.60	11,511,322.60		997,398.64	997,398.64
13	Colfax Northern Ry.		3,042.75	3,042.75		108.37	108.37
14	Thomas W. Griggs R. R. Property		7,223.06	7,223.06			
15	Colfax Consolidated Coal Co.		188,691.90	188,691.90		19,397.51	19,397.51
16	Davenport, R. I. & Northwestern Ry.		72,298,266.41	72,298,266.41		30,004,493.68	30,004,493.68
17	Great Northern Ry.		19,006,200.45	19,006,200.45		22,824,832.98	22,824,832.98
18	Illinois Central R. R.		1,321,711.41	1,321,711.41			
19	Dubuque & Sioux City R. R.		12,485.60	12,485.60			
20	Manchester & Oneida Ry.		133,910,303.17	33,910,303.17			
21	Minneapolis & St. Louis R. R.						
22	Muscatine, Burlington & South. R. R.						
23	Tabor & Northern R. R.		31,025,982.75	31,025,982.75		20,702,427.53	20,702,427.53
24	Union Pacific R. R.						
25	Wabash Ry.						
	Total	\$ 3,466,008.00	\$ 776,129,674.62	\$ 779,595,678.01		\$ 244,739,226.71	\$ 244,739,226.71

*Credit.
†Road, equipment and general expenditures combined.
Investment from Sept. 1, 1906, to June 30, 1914.

PART X—INVESTMENT SINCE JUNE 30, 1914.

Number	Railway Companies	Road			Equipment and General Expenditures		
		Leased lines	Owned lines	Total	Leased lines	Owned lines	Total
1	Atchafalaya, Topeka & Santa Fe Ry.	\$ 413,800.23	\$ 30,785,456.30	\$ 31,199,246.53		\$ 34,005,536.00	\$ 34,005,536.00
2	Atlantic Northern Ry.						
3	Chicago, Burlington & Quincy R. R.		41,249,532.80	41,249,532.80		17,640,716.08	17,640,716.08
4	Chicago Great Western R. R.	3,346.46	2,498,669.73	2,497,016.19		1,014,974.35	1,014,974.35
5	Mason City & Ft. Dodge R. R.		409,607.66	409,607.66		256,739.32	256,739.32
6	Wisconsin, Minnesota & Pacific R. R.		409,983.59	409,983.59		56,302.10	56,302.10
7	Chicago, Milwaukee & St. Paul.		67,364,359.54	67,364,359.54		15,155,734.39	15,155,734.39
8	Chicago & North Western Ry.	\$ 5,349.25	30,593,852.30	30,593,852.30		22,232,374.05	22,232,374.05
9	Chicago, St. Paul, Minn. & O. Ry.		3,997,051.68	3,997,051.68		2,678,578.56	2,678,578.56
10	Iowa Southern Ry.		180,587.51	180,587.51		1.15	1.15
11	Chicago, Rock Island & Pacific Ry.	2,301,600.77	20,918,164.96	23,219,765.73	734.50	8,805,045.42	8,805,779.78
12	St. Paul & K. C. Short Line R. R.		844,965.63	844,965.63		*1,432.84	*1,432.84
13	Colfax Northern Ry.		*107,809.13	*107,809.13		*7,632.27	*7,632.27
14	Thomas W. Griggs R. R. Property		12,419.48	12,419.48		3,500.00	3,500.00
15	Colfax Consolidated Coal Co.		71,455.58	71,455.58		*37,398.08	*37,398.08
16	Davenport, R. I. & Northwestern Ry.		31,440,282.28	31,441,540.57		2,293,172.25	2,293,233.53
17	Great Northern Ry.		23,350,812.99	23,350,812.99	1,651.36	27,739,746.75	27,739,746.75
18	Illinois Central R. R.		2,569,045.09	2,569,045.09		2,355.69	*3,305.69
19	Dubuque & Sioux City R. R.		4,762.15	4,762.15			
20	Manchester & Oneida Ry.		*3,071,537.89	*3,071,537.89		2,947,466.85	2,947,466.85
21	Minneapolis & St. Louis R. R.		11,327,714.08	11,327,714.08			
22	Muscatine, Burlington & South. R. R.						
23	Tabor & Northern R. R.		26,567,834.48	26,567,834.48		16,193,668.58	16,193,668.58
24	Union Pacific R. R.		187,096,919.52	187,096,919.52		21,146,497.23	21,146,497.23
25	Wabash Ry.						
	Total	\$ 2,748,146.50	\$ 468,635,027.83	\$ 471,383,174.33	\$ 1,785.50	\$ 171,556,813.20	\$ 171,558,598.70

*Credit.
†Road equipment and general expenditures combined.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE.

PART XI—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.	\$ 2,431,783.88	\$ 650,532,625.01	\$ 652,964,408.89	7,126.09	\$ 91,288.85
2	Atlantic Northern Ry.					
3	Chicago, Burlington & Quincy R. R.		492,716,638.10	492,716,638.10	8,948.84	55,059.27
4	Chicago Great Western R. R.	3,346.46	112,663,541.06	112,666,887.52	757.47	148,736.64
5	Mason City & Ft. Dodge R. R.		44,866,837.42	44,866,837.42	375.23	119,571.56
6	Wisconsin, Minnesota & Pacific R. R.		12,470,132.00	12,470,132.00	277.43	44,948.75
7	Chicago, Milwaukee & St. Paul Ry.		633,535,470.96	633,535,470.96	10,234.84	61,899.89
8	Chicago & North-Western Ry.	\$ 5,349.25	412,124,809.47	412,119,460.22	7,927.24	51,988.44
9	Chicago, St. Paul, Minn. & O. Ry.		81,055,634.70	81,055,634.70	1,676.81	48,339.19
10	Iowa Southern Ry.		916,088.54	916,088.54	13.77	66,527.85
11	Chicago, Rock Island & Pacific Ry.	6,719,966.66	263,638,279.47	270,358,246.13	5,372.21	49,074.46
12	St. Paul & K. C. Short Line R. R.		13,352,254.03	13,352,254.03	182.93	72,991.06
13	Colfax Northern Ry.					
14	Thomas W. Griggs R. R. Property		55,746.84	55,746.84	.54	103,286.45
15	Colfax Consolidated Coal Co.		105,112.35	105,112.35	7.40	14,204.87
16	Davenport, R. I. & Northwestern Ry.		3,525,332.42	3,525,332.42	46.76	75,392.05
17	Great Northern Ry.	36,309.59	411,023,359.17	411,059,668.76	7,131.08	57,638.30
18	Illinois Central R. R.		201,944,623.85	201,944,623.85	2,266.16	89,113.14
19	Dubuque & Sioux City R. R.		33,572,362.68	33,572,362.68	760.97	44,117.85
20	Manchester & Oneida Ry.		136,138.75	136,138.75	8.03	16,953.76
21	Minneapolis & St. Louis R. R.		63,092,629.57	63,092,629.57	1,539.14	40,992.13
22	Muscatine, Burlington & South, R. R.		1,327,714.08	1,327,714.08	49.48	26,792.92
23	Tabor & Northern R. R.		92,917.75	92,917.75	8.79	10,570.84
24	Union Pacific R. R.		334,761,850.32	334,761,850.32	3,603.91	92,888.52
25	Wabash Ry.		208,243,416.75	208,243,416.75	1,951.91	106,687.00
	Total	\$ 9,186,057.34	\$ 3,975,753,515.29	\$ 3,984,939,572.63	60,267.08	\$ 65,968.03

*Credit.

TABLE 3A—INVESTMENT IN ROAD AND EQUIPMENT—IOWA—NOT THROUGH U. S. GOVERNMENT.

PART I—EXPENDITURES FOR ROAD DURING YEAR—WITHIN THE STATE OF IOWA.

Number	Railway Companies	Engineering	Land for transportation purposes	Grading	Bridges, trestles and culverts	Elevated structures	Ties	Rails	Other track material	Ballast	Track laying and surfacing
1	Atchison, Topeka & Santa Fe Ry.	\$ 1,288.90	\$ 5.04	\$ 397.31			\$10,142.51	\$ 529.54	\$ 1,549.16	\$ 3,857.89	\$ 990.14
2	Atlantic Northern Ry.										
3	Chicago, Burlington & Quincy R. R.	43.59	*4,932.54	121.05	*11,728.34		*382.49	*3,351.74	*5,872.68	39.77	1,437.89
4	Chicago Great Western R. R.		650.00								
5	Mason City & Ft. Dodge R. R.	388.47	*1,470.00	44.74	23,149.60		*236.73	191.09	3,861.41	302.92	899.08
6	Wisconsin, Minnesota & Pacific R. R.			*367.20	*2,178.90		*1,304.88	*675.50	*408.64	*116.00	*397.08
7	Chicago, Milwaukee & St. Paul Ry.			*230.00							
8	Chicago & North-Western Ry.	284.95	*1,929.65	5,597.31	*29,977.11		*1,940.57	13.11	942.18	61.58	*817.11
9	Chicago, St. Paul, Minn. & O. Ry.		*1,628.65		291.58		178.50	78.00	12.00	15.00	20.00
10	Iowa Southern Ry.	341.73	1,501.55	17,792.35	*10,272.61				1,754.84	143.46	410.21
11	Chicago, Rock Island & Pacific Ry.										
12	St. Paul & K. C. Short Line R. R.	150.56	287.75	13,205.14	23,529.67		12,207.73	4,905.39	11,391.01	438.96	3,986.29
13	Colfax Northern Ry.										
14	Thomas W. Griggs R. R. Property	52.56	*1,471.67	27.18			*156.42	*978.33	943.54		1,255.63
15	Colfax Consolidated Coal Co.	945.02	2,868.15	10,951.75	3,037.56		8,570.25	10,257.82	3,761.82	154.40	7,809.40
16	Davenport, R. I. & Northwestern Ry.						*18.00	39.73	868.40	1,738.11	
17	Great Northern Ry.	48.32	*2,480.85	16,335.94	6,283.76		4,834.21	5,917.93	4,274.20	1,890.14	10,628.57
18	Illinois Central R. R.										
19	Dubuque & Sioux City R. R.	6,853.79	4,229.07	13,106.06	126,734.92	\$ 1.87	3,471.83	42,227.52	59,281.18	11,637.54	*6,021.40
20	Manchester & Oneida Ry.										
21	Minneapolis & St. Louis R. R.	*538.70	*3,703.68	671.75	*737.50		*1,486.36	*4,817.67	*4,951.87	*269.00	*2,641.58
22	Muscatine, Burlington & South, R. R.				1,207.80						
23	Tabor & Northern R. R.										
24	Union Pacific R. R.										
25	Wabash Ry.			351.37			1,151.30	2,170.41	360.38	*210.64	1,909.07
	Total	\$ 9,857.19	*\$8,075.48	\$78,004.75	\$ 129,340.43	\$ 1.87	\$35,030.88	\$56,507.30	\$77,766.93	\$19,684.13	\$19,469.11

*Credit.

TABLE 3A—INVESTMENT IN ROAD AND EQUIPMENT—IOWA—NOT THROUGH U. S. GOVERNMENT.

PART II—EXPENDITURES FOR ROAD DURING YEAR—WITHIN THE STATE OF IOWA.

Number	Railway Companies	Right-of-way fences	Snow and sand fences and snow-sheds	Crossings and signs	Station and office buildings	Roadway buildings	Water stations	Fuel stations	Shops and engine houses	Grain elevators	Telegraph and telephone lines
1	Atchison, Topeka & Santa Fe Ry.	\$ 42.34		\$ 101.80	\$ 1,054.12	\$ 405.86	\$ 895.59	\$ 15.89	\$ 3,837.62		
2	Atlantic Northern Ry.	*.13		*561.03	*3,533.30	*1.55	*90.22	5,339.08	7,090.67		\$ *4.80
3	Chicago, Burlington & Quincy R. R.										
4	Chicago Great Western R. R.			11,073.21	303.58		*3,670.00	7,071.34			*264.16
5	Mason City & Ft. Dodge R. R.								*3,600.94		
6	Wisconsin, Minnesota & Pacific R. R.			3,500.00	*11,659.00						*2,300.00
7	Chicago, Milwaukee & St. Paul Ry.			*110.57	*3,294.53	*203.42	*40,494.17		*7,249.67	30,071.64	46.93
8	Chicago & North-Western Ry.			7.01				7,292.91	1,006.90		
9	Chicago, St. Paul, Minn. & O. Ry.						11.86				
10	Iowa Southern Ry.										
11	Chicago, Rock Island & Pacific Ry.	2,004.10		1,253.89	*4,155.07	3,304.80	1,556.64	1,663.49	*16,016.16		13.88
12	St. Paul & K. C. Short Line R. R.										
13	Colfax Northern Ry.										
14	Thomas W. Griggs R. R. Property	108.45		*108.45	*4,745.14	149.12	*35.41	231.13	4,559.39		
15	Colfax Consolidated Coal Co.	455.44		122.31					440.00		120.91
16	Davenport, R. I. & Northwestern Ry.								47.35		47.42
17	Great Northern Ry.			60.11	805.25	412.47	*70.02				
18	Illinois Central R. R.										
19	Dubuque & Sioux City R. R.	*138.84	\$ 61.52	12,502.99	25,032.70	*3,007.79	110,050.55	*1,301.58	1,365.15		*18.00
20	Manchester & Onondaga Ry.										
21	Minneapolis & St. Louis R. R.			*41.11	*1,453.85			15.10	*2,102.28		
22	Muscatine, Burlington & South. R. R.	*108.45			763.55	613.83	581.01		1,097.66		
23	Tabor & Northern R. R.	79.55									
24	Union Pacific R. R.				*66.51						
25	Wabash Ry.										
	Total	\$ 2,532.49	\$ 61.52	\$ 17,890.16	*1,349.11	\$ 514.86	\$ 608,717.00	\$ 20,237.42	\$ *10,774.12	\$ 27,871.64	\$ *37.82

*Credit.

PART III—EXPENDITURES FOR ROAD DURING YEAR—WITHIN THE STATE OF IOWA.

Number	Railway Companies	Signals and interlockers	Power plant buildings	Power substation buildings	Power transmission systems	Power distribution systems	Power line poles and fixtures	Underground conduit	Miscellaneous structures	Paving
1	Atchison, Topeka & Santa Fe Ry.	\$ 215.23								
2	Atlantic Northern Ry.									
3	Chicago, Burlington & Quincy R. R.	*314.21	\$ 112.35							
4	Chicago Great Western R. R.									
5	Mason City & Ft. Dodge R. R.	1,732.55								
6	Wisconsin, Minnesota & Pacific R. R.	*086.00								
7	Chicago, Milwaukee & St. Paul Ry.									
8	Chicago & North-Western Ry.	674.59								
9	Chicago, St. Paul, Minn. & O. Ry.	8.03	173.10			\$ 855.10				
10	Iowa Southern Ry.									
11	Chicago, Rock Island & Pacific Ry.									
12	St. Paul & K. C. Short Line R. R.	606.07								
13	Colfax Northern Ry.									
14	Thomas W. Griggs R. R. Property									
15	Colfax Consolidated Coal Co.									
16	Davenport, R. I. & Northwestern Ry.									
17	Great Northern Ry.									
18	Illinois Central R. R.									
19	Dubuque & Sioux City R. R.	*3,703.83	*514.22	103.64	115.85	3,942.65	\$ 220.80	\$ 270.51	*213.51	*1,479.14
20	Manchester & Onondaga Ry.									475.06
21	Minneapolis & St. Louis R. R.									
22	Muscatine, Burlington & South. R. R.									
23	Tabor & Northern R. R.									
24	Union Pacific R. R.	310.93								
25	Wabash Ry.									
	Total	\$ 2,462.16	\$ *229.77	\$ 103.64	\$ 115.85	\$ 4,297.75	\$ 220.80	\$ 270.51	\$ *213.51	\$ *992.08

*Credit.

TABLE 3A—INVESTMENT IN ROAD AND EQUIPMENT—IOWA—NOT THROUGH U. S. GOVERNMENT.

PART IV—EXPENDITURES FOR ROAD DURING YEAR—WITHIN THE STATE OF IOWA.

Number	Railway Companies	Roadway machines	Roadway small tools	Assessments for public improvements	Cost of road purchased	Other expenditures—road	Shop machinery	Power plant machinery	Power substation apparatus	Total expenditures for road
1	Atchison, Topeka & Santa Fe Ry.			\$ 710.63			\$28,944.62			\$ 54,984.16
2	Atlantic Northern Ry.									
3	Chicago, Burlington & Quincy R. R.	\$ 553.70		*452.01		*2,878.64	*66.42	\$ *173.93		*20,690.86
4	Chicago Great Western R. R.			4,345.37						650.00
5	Mason City & Ft. Dodge R. R.	*49.70								48,550.39
6	Wisconsin, Minnesota & Pacific R. R.									*10,035.14
7	Chicago, Milwaukee & St. Paul Ry.			1,650.11			*1,400.78			*10,589.00
8	Chicago & North Western Ry.			5,509.77			7,937.63	448.96		*48,164.18
9	Chicago, St. Paul, Minn. & O. Ry.									31,754.84
10	Iowa Southern Ry.									11,683.39
11	Chicago, Rock Island & Pacific Ry.									
12	St. Paul & K. C. Short Line R. R.	3,737.08		43.66					31.72	64,418.10
13	Colfax Northern Ry.		\$ 44.11	776.66			*73.16			505.54
14	Thomas W. Griggs R. R. Property.	236.35			*49,192.87	105.25				3,679.54
15	Colfax Consolidated Coal Co.			1,334.91			186.09			4,711.05
16	Davenport, R. I. & Northwestern Ry.									48,024.80
17	Great Northern Ry.									
18	Illinois Central R. R.									
19	Dubuque & Sioux City R. R.	626.58	.18	1,179.48		*7,462.33	14,300.45		192.82	411,146.78
20	Manchester & Oneida Ry.									478.06
21	Minneapolis & St. Louis R. R.	100.65			*110,080.00	*13.04				*132,381.41
22	Muscatine, Burlington & South. R. R.	241.33	70.40				521.65			5,876.78
23	Tabor & Northern R. R.									
24	Union Pacific R. R.									
25	Wabash Ry.									
	Total	\$ 5,436.91	\$ 7,476.17	\$15,158.58	*165,372.87	*11,248.70	\$50,651.06	\$ 300.76	\$ 192.82	\$ 461,369.06

*Credit.

PART V—EXPENDITURES FOR EQUIPMENT AND GENERAL EXPENDITURES—WITHIN THE STATE OF IOWA.

Number	Railway Companies	Steam locomotives	Freight train cars	Passenger train cars	Work equipment	Miscellaneous equipment	Total expenditures for equipment	Organization expenses	Stationary and printing	Interest during construction	Total general expenditures	Grand total
1	Atchison, Topeka & Santa Fe Ry.											\$ 54,984.16
2	Atlantic Northern Ry.											
3	Chicago, Burlington & Quincy R. R.							\$ 100.50			\$ 100.50	*20,569.36
4	Chicago Great Western R. R.											650.00
5	Mason City & Ft. Dodge R. R.											48,550.39
6	Wisconsin, Minnesota & Pacific R. R.											*10,035.14
7	Chicago, Milwaukee & St. Paul Ry.											*10,589.00
8	Chicago & North Western Ry.	*2,148.04	372.54	\$ 56.13	\$ 624.29		*2,064.11					*50,238.29
9	Chicago, St. Paul, Minn. & O. Ry.	*16.56	2,359.53	35.38	447.14		2,725.45					34,480.33
10	Iowa Southern Ry.											11,694.65
11	Chicago, Rock Island & Pacific Ry.											
12	St. Paul & K. C. Short Line R. R.		*2,985.22				*2,935.22			572.55	572.55	62,065.43
13	Colfax Northern Ry.											
14	Thomas W. Griggs R. R. Property.	*60.08	2,900.07	*35.20	*2,817.38		41.41	*15.36			*15.36	531.59
15	Colfax Consolidated Coal Co.											3,679.54
16	Davenport, R. I. & Northwestern Ry.		*513.60				513.60					4,197.45
17	Great Northern Ry.											48,024.80
18	Illinois Central R. R.											
19	Dubuque & Sioux City R. R.									2,045.15	2,045.15	413,191.93
20	Manchester & Oneida Ry.											478.06
21	Minneapolis & St. Louis R. R.	*36.42	*56,816.35	22.23	*4,110.61		*60,021.15					*132,381.41
22	Muscatine, Burlington & South. R. R.	12,345.87	531.28	4,610.17	463.40		17,950.72		\$32.70		32.70	23,890.39
23	Tabor & Northern R. R.											
24	Union Pacific R. R.											
25	Wabash Ry.											
	Total	\$ 9,058.77	\$ *54,110.73	\$ 4,698.71	*2,575.81	*2,817.38	*45,740.44	\$ 5.14	\$32.70	\$ 2,625.06	\$ 2,746.80	\$ 413,369.42

*Credit.

TABLE 3B—INVESTMENT IN ROAD AND EQUIPMENT—IOWA—THROUGH U. S. GOVERNMENT.

PART I—EXPENDITURES FOR ROAD DURING YEAR—WITHIN THE STATE OF IOWA.

Number	Railway Companies	Engineering	Land for transportation purposes	Grading	Bridges, trestles and culverts	Elevated structures	Ties	Rails	Other track material	Ballast	Track laying and surfacing
1	Atchison, Topeka & Santa Fe Ry.	\$ 117.30	\$ 26.90	\$ 3,578.28			\$ 5,727.86	\$ 2,372.12	\$ 8,252.93	\$ 5,560.29	\$ 19,887.05
2	Atlantic Northern Ry.										
3	Chicago, Burlington & Quincy R. R.	1,195.58	*411.30	34,563.61	\$ 139,267.72		3,032.09	37,485.67	81,281.53	3,647.16	129.59
4	Chicago Great Western R. R.	428.15	*1,470.00	2,978.08	32,570.23		916.38	57,958.97	46,336.16	40,113.52	2,333.36
5	Mason City & Ft. Dodge R. R.										
6	Wisconsin, Minnesota & Pacific R. R.										
7	Chicago, Milwaukee & St. Paul Ry.	3,318.70	7,183.43	54,509.46	*27,111.16	\$ 3.60	42,755.80	39,005.65	68,308.25	24,585.47	50,845.32
8	Chicago & North-Western Ry.	1,021.80	*265.19	62,468.91	112,992.67		10,074.24	64,039.84	113,425.29	46,707.19	11,849.92
9	Chicago, St. Paul, Minn. & O. Ry.	333.26	377.63	663.29	1,065.55		1,131.11	1,132.69	4,078.30	42.22	459.73
10	Iowa Southern Ry.										
11	Chicago, Rock Island & Pacific Ry.										
12	St. Paul & K. C. Short Line R. R.										
13	Colfax Northern Ry.										
14	Thomas W. Griggs R. R. Property.										
15	Colfax Consolidated Coal Co.										
16	Davenport, R. I. & Northwestern Ry.										
17	Great Northern Ry.	*364.67	450.00	568.04	1,998.99		1,741.40	1,506.31	8,398.25	*19.57	2,565.58
18	Illinois Central R. R.										
19	Dubuque & Sioux City R. R.										
20	Manchester & Onondaga Ry.										
21	Minneapolis & St. Louis R. R.	399.55	1,412.00	*340.00	12,385.86		*224.74	11,856.49	7,053.74	4,492.55	654.04
22	Muscatine, Burlington & South. R. R.										
23	Tabor & Northern R. R.										
24	Union Pacific R. R.	20,122.40		13,953.39	1,992.27		9,301.73	12,826.90	19,293.86	2,166.53	27,366.16
25	Wabash Ry.										
	Total	\$26,572.07	\$ 7,803.53	\$172,883.06	\$ 275,191.63	\$ 3.60	\$74,355.87	\$ 228,175.64	\$ 356,422.31	\$ 127,295.36	\$ 116,090.66

*Credit.

PART II—EXPENDITURES FOR ROAD DURING YEAR—WITHIN THE STATE OF IOWA.

Number	Railway Companies	Right-of-way fences	Snow and sand fences and snow sheds	Crossings and signs	Station and office buildings	Roadway buildings	Water stations	Fuel stations	Shops and engine houses	Grain elevators	Telegraph and telephone lines
1	Atchison, Topeka & Santa Fe Ry.	\$ 96.63		\$ 189.19	\$ 1,717.83	\$ 3,053.70	\$ 929.34	\$ 68.10	\$ 74,817.38		
2	Atlantic Northern Ry.										
3	Chicago, Burlington & Quincy R. R.	23,927.53	\$ 8,360.61			632.26	26,214.85	*5,200.43	41,469.31		*1,235.74
4	Chicago Great Western R. R.	*413.42	118.25	14,440.54	22,971.09	193.67	40,409.06	8,711.82	9,391.39		*9.24
5	Mason City & Ft. Dodge R. R.										
6	Wisconsin, Minnesota & Pacific R. R.										
7	Chicago, Milwaukee & St. Paul Ry.	21,429.92	*15.06	3,181.78	*14,101.75	*2,418.62	74,042.05	3,633.00	*73,329.25	*1,795.30	3,421.18
8	Chicago & North-Western Ry.	102.79		4,975.72	136,830.70	583.59	10,916.91	35,124.63	58,358.20	*165,715.44	472.78
9	Chicago, St. Paul, Minn. & O. Ry.			1,032.69	4,958.34	53.89	8,788.57	124.93	16,322.60		68.04
10	Iowa Southern Ry.										
11	Chicago, Rock Island & Pacific Ry.										
12	St. Paul & K. C. Short Line R. R.										
13	Colfax Northern Ry.										
14	Thomas W. Griggs R. R. Property.										
15	Colfax Consolidated Coal Co.										
16	Davenport, R. I. & Northwestern Ry.										
17	Great Northern Ry.	608.22		1,812.00	3,547.66	*302.15	*420.63	*384.00	*24,366.75		876.17
18	Illinois Central R. R.										
19	Dubuque & Sioux City R. R.										
20	Manchester & Onondaga Ry.										
21	Minneapolis & St. Louis R. R.	383.94		264.00	2,688.65	501.73	2,254.73	696.40	16,329.68		81.19
22	Muscatine, Burlington & South. R. R.										
23	Tabor & Northern R. R.			9.95	1,095.53	146.52	6,423.55	98,212.23	326,863.18		197.61
24	Union Pacific R. R.										
25	Wabash Ry.										
	Total	\$46,135.61	\$ 8,463.80	\$25,905.27	\$ 159,708.04	\$ 2,444.59	\$ 160,558.43	\$ 140,986.68	\$ 445,855.74	\$*167,510.74	\$ 3,871.99

*Credit.

TABLE 3B—INVESTMENT IN ROAD AND EQUIPMENT—IOWA—THROUGH U. S. GOVERNMENT.

PART III—EXPENDITURES FOR ROAD DURING YEAR—WITHIN THE STATE OF IOWA.

Number	Railway Companies	Signals and interlockers	Power plant buildings	Power distribution systems	Power line poles and fixtures	Miscellaneous structures	Paving	Roadway machines
1	Atchison, Topeka & Santa Fe Ry.							
2	Atlantic Northern Ry.							
3	Chicago, Burlington & Quincy R. R.	\$ 277,644.04	\$ *14,500.00	\$ 411.88	\$ 11.36	\$ 3,589.02	\$ *67.80	\$ 8,797.39
4	Chicago Great Western R. R.	*720.13		289.08				*49.76
5	Mason City & Ft. Dodge R. R.							
6	Wisconsin, Minnesota & Pacific R. R.							
7	Chicago, Milwaukee & St. Paul Ry.	2,866.09	20,169.05	3,273.64	1,303.25		*4,605.78	1,779.86
8	Chicago & North-Western Ry.	2,930.48						1,095.91
9	Chicago, St. Paul, Minn. & O. Ry.	61.46	74.50	635.71	116.57			21.59
10	Iowa Southern Ry.							
11	Chicago, Rock Island & Pacific Ry.							
12	St. Paul & K. C. Short Line R. R.							
13	Colfax Northern Ry.							
14	Thomas W. Griggs R. R. Property							
15	Colfax Consolidated Coal Co.							
16	Davenport, R. I. & Northwestern Ry.							
17	Great Northern Ry.	727.41						
18	Illinois Central R. R.							
19	Dubuque & Sioux City R. R.							
20	Manchester & Oneida Ry.							
21	Minneapolis & St. Louis R. R.	80.50					1.75	557.70
22	Muscatine, Burlington & South. R. R.							
23	Tabor & Northern R. R.							
24	Union Pacific R. R.	*310.93	20,049.82	8,821.28	327.25			
25	Wabash Ry.							
	Total	\$ 283,278.92	\$ 25,793.37	\$ 13,431.59	\$ 1,658.43	\$ 3,589.02	\$ *4,671.83	\$ 12,802.69

*Credit.

PART IV—EXPENDITURES FOR ROAD DURING YEAR—WITHIN THE STATE OF IOWA.

Number	Railway Companies	Roadway small tools	Assessments for public improvements	Other expenditures—road	Shop machinery	Power plant machinery	Power substation apparatus	Total expenditures for road
1	Atchison, Topeka & Santa Fe Ry.		\$ 101.40		\$ 37,637.30			\$ 164,133.60
2	Atlantic Northern Ry.							
3	Chicago, Burlington & Quincy R. R.		*2,175.94	\$ 302.93	30,465.82	*8,411.87		690,426.78
4	Chicago Great Western R. R.		4,729.30		232.98			282,453.43
5	Mason City & Ft. Dodge R. R.							
6	Wisconsin, Minnesota & Pacific R. R.							
7	Chicago, Milwaukee & St. Paul Ry.	\$ *864.07	20,062.53	9,537.29	212,286.30	9,126.84		552,277.47
8	Chicago & North-Western Ry.	*104.40	30,419.56		25,917.65			594,754.84
9	Chicago, St. Paul, Minn. & O. Ry.		129.45		*4,550.43	295.07	\$ 1,231.69	38,677.82
10	Iowa Southern Ry.							
11	Chicago, Rock Island & Pacific Ry.							
12	St. Paul & K. C. Short Line R. R.							
13	Colfax Northern Ry.							
14	Thomas W. Griggs R. R. Property							
15	Colfax Consolidated Coal Co.							
16	Davenport, R. I. & Northwestern Ry.							
17	Great Northern Ry.				*1,699.57			*2,757.32
18	Illinois Central R. R.							
19	Dubuque & Sioux City R. R.							
20	Manchester & Oneida Ry.							
21	Minneapolis & St. Louis R. R.	*7,351.48	8,802.64	*81.71	527.60			63,416.31
22	Muscatine, Burlington & South. R. R.							
23	Tabor & Northern R. R.							
24	Union Pacific R. R.		54.64		101,045.40	123,693.75		793,553.02
25	Wabash Ry.							
	Total	\$ *8,329.95	\$ 62,113.58	\$ 9,758.51	\$ 401,863.00	\$ 124,703.79	\$ 1,231.69	\$ 3,146,935.95

*Credit.

TABLE 3B—INVESTMENT IN ROAD AND EQUIPMENT—IOWA—THROUGH U. S. GOVERNMENT.

PART V—EXPENDITURES FOR EQUIPMENT AND GENERAL EXPENDITURES—WITHIN THE STATE OF IOWA.

Number	Railway Companies	Steam locomotives	Freight-train cars	Passenger train cars	Work equipment	Total expenditures for equipment	Stationery and printing	Interest during construction	Other expenditures—general	Total general expenditures	Grand total
1	Atchison, Topeka & Santa Fe Ry.										\$ 164,133.60
2	Atlantic Northern Ry.										
3	Chicago, Burlington & Quincy R. R.						\$18,718.78			\$18,718.78	709,145.56
4	Chicago Great Western R. R.						561.42			561.42	283,014.85
5	Mason City & Ft. Dodge R. R.										
6	Wisconsin, Minnesota & Pacific R. R.										
7	Chicago, Milwaukee & St. Paul Ry.						\$ 2,351.26		\$12.62	2,363.88	554,641.35
8	Chicago & North-Western Ry.	\$ 449,422.32	\$*129,249.28	\$ 260.93	\$ 4,553.68	\$ 324,987.65		4,513.87		4,513.87	894,256.36
9	Chicago, St. Paul, Minn. & O. Ry.	163.49	*2,899.27	*205.47	*629.79	*3,571.04					35,106.78
10	Iowa Southern Ry.										
11	Chicago, Rock Island & Pacific Ry.										
12	St. Paul & K. C. Short Line R. R.										
13	Colfax Northern Ry.										
14	Thomas W. Griggs R. R. Property										
15	Colfax Consolidated Coal Co.										
16	Davenport, R. I. & Northwestern Ry.										
17	Great Northern Ry.										*2,757.32
18	Illinois Central R. R.										
19	Dubuque & Sioux City R. R.										
20	Manchester & Oneida Ry.										
21	Minneapolis & St. Louis R. R.	5,462.35	3,130.05	11,804.21	1,581.82	21,978.43		853.13		853.13	86,247.87
22	Muscatine, Burlington & South. R. R.										
23	Tabor & Northern R. R.										
24	Union Pacific R. R.	1,435.83		5,456.01	10.64	6,902.48					800,455.50
25	Wabash Ry.										
	Total	\$ 456,483.99	\$*129,018.50	\$17,315.68	\$ 5,516.35	\$ 350,297.52	\$ 2,351.26	\$24,647.20	\$12.62	\$27,011.08	\$ 3,524,244.55

*Credit.

TABLE 4—INCOME ACCOUNT FOR THE YEAR.

PART I—OPERATING INCOME.

Number	Railway Companies	Railway operating revenues	Railway operating expenses	Net revenue from railway operations	Railway tax accruals	Railway operating income	Revenues from miscellaneous operations	Expenses of miscellaneous operations
1	Atchison, Topeka & Santa Fe Ry.		\$ 592,201.27	\$*592,201.27	\$ 3,225,711.97	\$*3,817,913.24		
2	Atlantic Northern Ry.	\$ 48,472.37	49,551.06	*1,079.59	1,329.83	*2,409.42		
3	Chicago, Burlington & Quincy R. R.		284,839.10	*284,839.10	2,340,837.66	*2,625,676.76		
4	Chicago Great Western R. R.		84,372.07	*84,372.07	116,000.00	*200,372.07		
5	Mason City & Ft. Dodge R. R.							
6	Wisconsin, Minn. & Pacific R. R.							
7	Chicago, Milwaukee & St. Paul Ry.		373,468.81	*373,468.81	480,000.00	*853,468.81		
8	Chicago & North-Western Ry.		382,313.82	*382,313.82	970,000.00	*1,352,313.82		
9	Chicago, St. Paul, Minn. & O. Ry.		88,246.04	*88,246.04	182,000.00	*270,246.04		
10	Iowa Southern Ry.							
11	Chicago, Rock Island & Pacific Ry.		371,723.79	*371,723.79	298,070.00	*669,793.79		
12	St. Paul & K. C. S. L. R. R.							
13	Colfax Northern Ry.	21,748.73	29,662.85	*7,914.12	1,045.68	*8,959.80		
14	Thomas W. Griggs R. R. Property							
15	Colfax Consolidated Coal Co.							
16	Davenport, R. I. & Northwestern Ry.							
17	Great Northern Ry.		362,092.37	*362,092.37	881,088.97	*1,243,181.34		
18	Illinois Central R. R.		351,632.62	*351,632.62	853,200.00	*1,204,832.62		
19	Dubuque & Sioux City R. R.							
20	Manchester & Oneida Ry.	22,362.11	23,152.92	*790.81	1,439.75	*2,230.56		
21	Minneapolis & St. Louis R. R.		60,983.52	*60,983.52	17,415.54	*78,399.06		
22	Muscatine, Burl. & Southern R. R.	204,851.18	146,453.39	58,397.79	7,703.28	50,694.51		
23	Tabor & Northern R. R.	30,482.06	21,082.58	9,399.48	1,205.04	8,194.44		
24	Union Pacific R. R.		548,205.15	*548,205.15	1,775,013.91	*2,323,219.06	\$35,807.30	\$ 7,033.39
25	Wabash Ry.		195,292.33	*195,292.33	142,602.92	*337,895.25		
	Total	\$ 327,916.45	\$ 3,905,274.59	\$*3,637,358.14	\$11,294,664.55	\$*14,932,022.69	\$35,807.30	\$ 7,033.39

*Deficit.

TABLE 4—INCOME ACCOUNT FOR THE YEAR.
PART II—OPERATING INCOME—Continued—AND NONOPERATING INCOME.

Number	Railway Companies	Net revenue from miscellaneous operations	Taxes on miscellaneous operating property	Miscellaneous operating income	Total operating income	Income from lease of road	Miscellaneous rent income	Miscellaneous non-operating physical property
1	Atchison, Topeka & Santa Fe Ry.				\$ 3,817,913.24	\$ 40,287,529.02	\$ 237,191.03	\$ 40,345.29
2	Atlantic Northern Ry.				*2,409.42			
3	Chicago, Burlington & Quincy R. R.				*2,625,676.76	33,364,579.55	218,574.91	*754.38
4	Chicago Great Western R. R.				*200,372.07	2,953,449.94	58,922.50	3,689.80
5	Mason City & Ft. Dodge R. R.					480,000.00		
6	Wisconsin, Minn. & Pacific R. R.				*853,468.81	27,946,819.62	183,313.42	305,708.48
7	Chicago, Milwaukee & St. Paul Ry.				*1,352,313.82	23,201,015.60	670,003.41	60,558.03
8	Chicago & North-Western Ry.				*270,246.04	4,934,789.51	30,207.89	4,811.95
9	Chicago, St. Paul, Minn. & O. Ry.					44,546.12		
10	Iowa Southern Ry.					14,835,162.11	116,562.92	29,452.04
11	Chicago, Rock Island & Pacific Ry.				*669,793.79	437,579.20		
12	St. Paul & K. O. S. L. R. R.					2,177.50		
13	Colfax Northern Ry.				*8,959.80	6,442.55		
14	Thomas W. Griggs R. R. Property.							
15	Colfax Consolidated Coal Co.							
16	Davenport, R. I. & Northwestern Ry.							
17	Great Northern Ry.				*1,243,181.34	28,666,368.34	439,773.81	46,267.69
18	Illinois Central R. R.				*1,204,832.62	17,952,218.56	395,575.06	46,086.53
19	Dubuque & Sioux City R. R.					465,129.57		
20	Manchester & Oneida Ry.				*2,230.56		86.96	
21	Minneapolis & St. Louis R. R.				*78,399.06	2,916,120.93	82.57	2,242.35
22	Muscatine, Burl. & Southern R. R.				50,694.51			
23	Tabor & Northern R. R.				8,194.44			
24	Union Pacific R. R.	\$28,773.91	\$22,823.79	\$ 5,950.12	*2,317,268.94	24,617,901.19	191,583.24	*116.50
25	Wabash Ry.				*337,895.25	5,790,351.62	86,873.03	74,751.22
	Total.	\$28,773.91	\$22,823.79	\$ 5,950.12	*14,926,072.57	\$ 228,902,180.99	\$ 2,629,350.75	\$ 613,132.55

*Deficit.

PART III—NONOPERATING INCOME—Continued.

Number	Railway Companies	Separately operated properties—profit	Dividend income	Income from funded securities	Income from unfunded securities and accounts	Income from sinking and other reserve funds	Release of premiums on funded debt	Contributions from other companies
1	Atchison, Topeka & Santa Fe Ry.		\$ 7,330,357.83	\$ 6,780,430.43	\$ 1,784,075.24	\$ 70,315.59		
2	Atlantic Northern Ry.							
3	Chicago, Burlington & Quincy R. R.		311,036.00	368,838.91	241,210.32	3,315.28		
4	Chicago Great Western R. R.		16,223.90	13,005.46	5,608.11			
5	Mason City & Ft. Dodge R. R.							
6	Wisconsin, Minn. & Pacific R. R.		186,786.33	39,783.22	1,756,392.93	31,519.03		
7	Chicago, Milwaukee & St. Paul Ry.		1,020,400.00	368,825.98	151,921.36	8,836.40	\$ 10,140.36	
8	Chicago & North-Western Ry.		4,144.00	6,689.28	19,629.97		30,866.84	
9	Chicago, St. Paul, Minn. & O. Ry.							
10	Iowa Southern Ry.							
11	Chicago, Rock Island & Pacific Ry.		127,823.50	658,862.60	643,871.42			
12	St. Paul & K. O. S. L. R. R.							
13	Colfax Northern Ry.							
14	Thomas W. Griggs R. R. Property.							\$ 3,570.37
15	Colfax Consolidated Coal Co.							
16	Davenport, R. I. & Northwestern Ry.							
17	Great Northern Ry.		4,417,185.66	315,086.89	1,961,027.25	30,535.00		
18	Illinois Central R. R.		2,014,730.62	4,512,141.35	225,258.30	130,700.00		
19	Dubuque & Sioux City R. R.		250,000.00			86,708.07		
20	Manchester & Oneida Ry.					700.00		
21	Minneapolis & St. Louis R. R.		4,144.00	5,806.76	185,203.27			
22	Muscatine, Burl. & Southern R. R.							
23	Tabor & Northern R. R.							
24	Union Pacific R. R.	\$ 47,916.00	\$11,438,922.00	\$ 7,958,456.23	\$ 547,511.50			
25	Wabash Ry.		74,824.00	40,657.02	29,386.93	7,468.54		
	Total.	\$ 47,916.00	\$27,196,637.84	\$21,068,584.13	\$ 7,551,796.60	\$ 369,397.91	\$ 41,007.20	\$ 3,570.37

TABLE 4—INCOME ACCOUNT FOR THE YEAR.

PART IV—NONOPERATING INCOME—Continued—AND GROSS INCOME AND DEDUCTIONS FROM GROSS INCOME.

Number	Railway Companies	Miscellaneous income	Total non-operating income	Gross income	Hire of freight cars—debit balance	Rent for locomotives	Rent for passenger-train cars	Rent for work equipment
1	Atchison, Topeka & Santa Fe Ry.	\$ 4,147,908.46	\$ 60,678,152.89	\$ 56,860,239.65				
2	Atlantic Northern Ry.			*2,409.42				
3	Chicago, Burlington & Quincy R. R.	6.80	34,566,807.39	31,881,130.63				
4	Chicago Great Western R. R.	309,816.00	3,360,716.31	3,160,344.24				
5	Mason City & Ft. Dodge R. R.		480,000.00	480,000.00				
6	Wisconsin, Minn. & Pacific R. R.							
7	Chicago, Milwaukee & St. Paul Ry.	1,283,120.75	31,733,533.78	30,880,064.97				
8	Chicago & North-Western Ry.	142,173.22	25,634,534.36	24,282,220.54				
9	Chicago, St. Paul, Minn. & O. Ry.	*31,659.88	4,999,479.56	4,729,233.52				
10	Iowa Southern Ry.		44,546.12	44,546.12				
11	Chicago, Rock Island & Pacific Ry.	821,216.55	17,232,951.14	16,563,157.35				
12	St. Paul & K. C. S. L. R. R.		437,579.26	437,579.26				
13	Colfax Northern Ry.			*8,959.80	\$ 665.15			
14	Thomas W. Griggs R. R. Property		2,177.50	2,177.50				
15	Colfax Consolidated Coal Co.		10,012.92	10,012.92				
16	Davenport, R. I. & Northwestern Ry.							
17	Great Northern Ry.	513,878.67	36,390,123.31	35,146,941.97				
18	Illinois Central R. R.	253,761.58	25,530,472.05	24,325,639.43				
19	Dubuque & Sioux City R. R.		801,837.64	801,837.64				
20	Manchester & Oneida Ry.	2,080.46	2,807.42	636.86	167.04			
21	Minneapolis & St. Louis R. R.	136,486.41	3,250,686.29	3,171,687.23				
22	Muscatine, Burl. & Southern R. R.			50,694.51	5,361.37		\$ 39.00	\$ 102.70
23	Tabor & Northern R. R.			8,194.44	2,703.47	\$ 75.00	1,075.00	
24	Union Pacific R. R.	45,198.06	44,847,372.32	42,530,103.38				
25	Wabash Ry.	458,802.79	6,563,115.15	6,225,219.90				
	Total	\$ 8,082,790.47	\$ 206,506,365.41	\$ 281,580,292.84	\$ 8,897.03	75.00	\$ 1,114.00	\$ 102.70

*Deficit.

PART V—DEDUCTIONS FROM GROSS INCOME—Continued.

Number	Railway Companies	Joint facility rents	Rent for leased roads	Miscellaneous rents	Miscellaneous tax accruals	Separately operated properties—loss	Interest on funded debt
1	Atchison, Topeka & Santa Fe Ry.		\$ 1,348,302.90	\$ 135,078.53	\$ 32,302.77	\$ 52,122.87	\$11,654,259.20
2	Atlantic Northern Ry.						
3	Chicago, Burlington & Quincy R. R.		31,882.67	17,284.44	9,727.25		6,669,586.79
4	Chicago Great Western R. R.		480,000.00	32,382.06	1,500.00		1,032,820.00
5	Mason City & Ft. Dodge R. R.						480,000.00
6	Wisconsin, Minn. & Pacific R. R.						
7	Chicago, Milwaukee & St. Paul Ry.			92,608.92	124,830.89		16,690,835.37
8	Chicago & North-Western Ry.		300,812.46	23,107.68	136,710.94		9,273,858.67
9	Chicago, St. Paul, Minn. & O. Ry.			1,050.06	11,402.83		2,282,180.33
10	Iowa Southern Ry.						44,546.12
11	Chicago, Rock Island & Pacific Ry.		1,944,789.36	5,565.63	3,644.69	*33,938.41	7,643,694.16
12	St. Paul & K. C. S. L. R. R.						437,579.26
13	Colfax Northern Ry.		8,880.51	5.00			1,675.00
14	Thomas W. Griggs R. R. Property						
15	Colfax Consolidated Coal Co.						
16	Davenport, R. I. & Northwestern Ry.						
17	Great Northern Ry.			10,415.60	111,964.53		11,735,927.01
18	Illinois Central R. R.		1,664,454.27	8,139.80	8,169.36	6,280.39	9,283,707.80
19	Dubuque & Sioux City R. R.						388,760.14
20	Manchester & Oneida Ry.	\$ 240.00		543.34			3,250.00
21	Minneapolis & St. Louis R. R.		24.84	294.00			2,040,478.73
22	Muscatine, Burl. & Southern R. R.	5,943.19					29,900.26
23	Tabor & Northern R. R.			1,760.00	16.20		2,150.00
24	Union Pacific R. R.		214,321.81	24,281.38	41,080.99		8,903,716.45
25	Wabash Ry.						3,081,653.18
	Total	\$ 6,183.19	\$ 5,993,468.82	\$ 352,516.44	\$ 481,356.45	\$ 24,464.85	\$91,690,578.47

*Deficit.

TABLE 4—INCOME ACCOUNT FOR THE YEAR.

PART VI—DEDUCTIONS FROM GROSS INCOME—Continued—AND NET INCOME.

Number	Railway Companies	Interest on unfunded debt	Amortization of discount on funded debt	Maintenance of investment organization	Miscellaneous income charges	Total deductions from gross income	Net income
1	Atchison, Topeka & Santa Fe Ry.	\$ 611,809.79			\$ 121,112.51	\$ 13,954,988.57	\$ 42,905,251.08
2	Atlantic Northern Ry.						*2,409.42
3	Chicago, Burlington & Quincy R. R.	295,275.84	\$ 56,711.24		1,258,191.55	8,338,659.78	23,542,470.85
4	Chicago Great Western R. R.	11,425.66	13,510.44		306,114.14	1,877,752.30	1,282,591.94
5	Mason City & Ft. Dodge R. R.					480,000.00	
6	Wisconsin, Minn. & Pacific R. R.						
7	Chicago, Milwaukee & St. Paul Ry.	1,368,514.14			4,817,816.56	23,094,611.88	7,785,453.09
8	Chicago & North-Western Ry.	294,589.57			799,954.93	10,829,034.25	13,453,186.29
9	Chicago, St. Paul, Minn. & O. Ry.	83,634.90	1,590.19		200,182.77	2,590,041.08	2,149,192.44
10	Iowa Southern Ry.					44,546.12	
11	Chicago, Rock Island & Pacific Ry.	1,149,456.80			1,166,737.59	11,879,949.88	4,683,207.47
12	St. Paul & K. O. S. L. R. R.					437,579.26	
13	Colfax Northern Ry.	500.52				10,051.18	*19,010.98
14	Thomas W. Griggs R. R. Property	167.50				1,842.50	335.00
15	Colfax Consolidated Coal Co.						10,012.92
16	Davenport, R. I. & Northwestern Ry.						
17	Great Northern Ry.	183,091.90	206,666.64		692,131.71	13,000,797.39	22,146,144.58
18	Illinois Central R. R.	1,014,776.79		\$ 526.79	170,664.76	12,156,719.96	12,168,919.47
19	Dubuque & Sioux City R. R.	9,635.83				408,395.97	393,441.67
20	Manchester & Oneida Ry.					3,657.04	*3,020.18
21	Minneapolis & St. Louis R. R.	256,199.26	112,699.92		331,048.19	2,740,994.28	430,692.95
22	Muscatine, Burl. & Southern R. R.		210.00			41,850.52	8,843.99
23	Tabor & Northern R. R.	1,590.91				7,594.38	600.06
24	Union Pacific R. R.	423,549.98			572,252.62	9,901,296.25	32,628,808.13
25	Wabash Ry.	34,186.59	181.05		1,030,596.41	4,426,301.41	1,798,918.49
	Total	\$ 5,739,006.04	\$ 451,569.48	\$ 526.79	\$ 11,466,803.74	\$ 116,216,663.00	\$ 165,363,629.84

*Deficit.

PART VII—DISPOSITION OF NET INCOME AND BALANCE TO PROFIT AND LOSS.

Number	Railway Companies	Income applied to sinking and other reserve funds	Dividend appropriations of income	Income appropriated for investment in physical property	Miscellaneous appropriations of income	Total appropriations of income	Income balance transferred to profit and loss
1	Atchison, Topeka & Santa Fe Ry.	\$ 83,614.81	\$ 19,560,380.00		\$ 22,232.88	\$ 19,666,227.69	\$ 23,239,023.39
2	Atlantic Northern Ry.						*2,409.42
3	Chicago, Burlington & Quincy R. R.	502,255.25	8,867,128.00			9,369,383.25	14,173,087.60
4	Chicago Great Western R. R.						1,282,591.94
5	Mason City & Ft. Dodge R. R.						
6	Wisconsin, Minn. & Pacific R. R.						
7	Chicago, Milwaukee & St. Paul Ry.	142,408.03				142,408.03	7,643,045.06
8	Chicago & North-Western Ry.	105,522.03	11,952,275.00			12,057,797.03	1,395,389.26
9	Chicago, St. Paul, Minn. & O. Ry.		1,715,986.00			1,715,986.00	433,206.44
10	Iowa Southern Ry.						
11	Chicago, Rock Island & Pacific Ry.		3,566,903.00			3,566,903.00	1,116,304.47
12	St. Paul & K. O. S. L. R. R.						
13	Colfax Northern Ry.						*19,010.98
14	Thomas W. Griggs R. R. Property						335.00
15	Colfax Consolidated Coal Co.						10,012.92
16	Davenport, R. I. & Northwestern Ry.						
17	Great Northern Ry.	76,230.02	17,462,889.50	\$ 2,500,000.00		20,039,119.52	2,107,025.06
18	Illinois Central R. R.	118,200.00		170,100.07		288,300.07	11,880,619.40
19	Dubuque & Sioux City R. R.	143,441.67				143,441.67	250,000.00
20	Manchester & Oneida Ry.						*3,020.18
21	Minneapolis & St. Louis R. R.						430,692.95
22	Muscatine, Burl. & Southern R. R.						8,843.99
23	Tabor & Northern R. R.						600.06
24	Union Pacific R. R.		26,210,900.00			26,210,900.00	6,417,908.13
25	Wabash Ry.	51,600.00				51,600.00	1,747,228.49
	Total	\$ 1,223,361.81	\$ 89,336,461.50	\$ 2,670,100.07	\$ 22,232.88	\$ 93,252,156.26	\$ 72,111,473.58

*Deficit.

TABLE 5—PROFIT AND LOSS ACCOUNT.

PART I—CREDITS.

Number	Railway Companies	Credit balance at beginning of year	Credit balance transferred from income account	Profit on road and equipment sold	Delayed income credits	Unrefundable overcharges	Donations	Miscellaneous credits	Debit balance carried to balance sheet	Total
1	A., T. & S. F. Ry.	\$ 41,713,930.00	\$23,239,023.39	\$ *167.01		\$ 286.06	\$ 48,008.91	\$ 139,998.98		\$ 65,141,680.93
2	Atlantic North. Ry.									
3	C., B. & Q. R. R.	118,162,626.92	14,173,087.60	25,443.32			31,503.16	67,569,200.17		199,961,951.17
4	Chicago Gt. West. R. R.	6,965,873.59	1,282,591.94	349.00		1,147.13	10,056.24	11,962.68		8,271,980.58
5	M. C. & Ft. D. R. R.									
6	Wis., M. & P. R. R.								\$ 84,200.00	84,200.00
7	C., M. & St. P. Ry.	36,504,991.26	7,643,045.06	353,334.33		*436.83	25,295.11	565,142.23		45,091,371.16
8	C. & N. W. Ry.	52,752,913.94	1,395,389.26	72,662.30		12,582.53	162,425.45	2,143,168.23		56,539,041.71
9	C., St. P., M. & O. Ry.	6,132,682.01	433,206.44	15,244.50		*2,302.81	3,605.33	24,038.96		6,606,474.43
10	Iowa South. Ry.									
11	C., R. I. & P. Ry.	9,567,857.57	1,116,304.47	2,153.50				382,373.63		11,068,689.17
12	St. P. & K. C. S. L. R. R.	95,904.20								95,904.20
13	Colfax Northern Ry.								66,696.15	66,696.15
14	Thos. W. Griggs Prop.	6,181.42	335.00							7,048.01
15	Colfax Con. Coal Co.	90,233.29	10,012.92					531.59		100,246.21
16	D., R. I. & N. W. Ry.									
17	Great Northern Ry.	72,283,108.54	2,107,025.06	15,740.13		*3,499.28	19,128.98	1,323,563.80		75,745,067.23
18	Ill. Central R. R.	17,885,693.96	11,880,619.40	78,902.04			20,363.71	17,500.97		29,883,080.08
19	Dub. & S. C. R. R.	41,906.45	250,000.00					349.50		292,255.95
20	Man. & Oneida Ry.	13,140.28								13,140.28
21	Minn. & St. L. R. R.	1,538,631.71	430,692.95			841.50	7,265.14	4,955.16		1,982,386.46
22	Mus., B. & S. R. R.		8,843.99				310.00		7,264.33	16,418.32
23	Tabor & North. R. R.		600.06						24,804.41	25,404.47
24	Union Pacific R. R.	77,747,940.50	6,417,908.13	2,105.96		*2,966.24	42,504.45	291,766.95		84,499,259.75
25	Webash Ry.	8,130,720.98	1,747,228.49	923.00	\$83,618.93		8,288.67	2,699.55		9,973,480.52
	Total	\$ 449,634,337.22	\$72,135,914.16	\$ 566,591.97	\$83,618.93	\$ 5,652.06	\$ 379,445.15	\$72,477,252.40	\$ 182,964.89	\$ 595,465,776.78

*Debit.

PART II—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	Debit discount extinguished through surplus
1	Aetehison, Topeka & Santa Fe Ry.					\$ 48,008.91	
2	Atlantic Northern Ry.						
3	Chicago, Burlington & Quincy R. R.						
4	Chicago Great Western R. R.				\$ 439,266.00	10,056.24	
5	Mason City & Ft. Dodge R. R.						
6	Wisconsin, Minn. & Pacific R. R.	\$ 84,200.00					
7	Chicago, Milwaukee & St. Paul Ry.			\$ 184,540.00		25,295.11	*28.49
8	Chicago & North-Western Ry.					162,425.45	170,666.76
9	Chicago, St. Paul, Minn. & O. Ry.					3,605.33	
10	Iowa Southern Ry.						
11	Chicago, Rock Island & Pacific Ry.						172,181.20
12	St. Paul & K. C. S. L. R. R.						
13	Colfax Northern Ry.	47,685.17	\$ 19,010.98				
14	Thomas W. Griggs R. R. Property						
15	Colfax Consolidated Coal Co.						
16	Davenport, R. I. & Northwestern Ry.						
17	Great Northern Ry.			11,957.05		116,243.17	922.65
18	Illinois Central R. R.				7,650,279.00	20,363.71	848,695.25
19	Dubuque & Sioux City R. R.				250,000.00		
20	Manchester & Oneida Ry.		3,020.18				
21	Minneapolis & St. Louis R. R.					7,265.14	
22	Muscantine, Burl. & Southern R. R.	14,024.50			1,000.00		
23	Tabor & Northern R. R.	25,404.47					
24	Union Pacific R. R.					42,504.45	139.94
25	Wabash Ry.						
	Total	\$ 171,314.14	\$ 22,031.16	\$ 196,497.05	\$ 8,340,545.00	\$ 436,367.51	\$ 1,192,577.31

*Credit.

TABLE 5—PROFIT AND LOSS ACCOUNT.

PART III—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.		\$ 13,109.97		\$ 23,993.05	\$ 65,055,969.00	\$ 65,141,680.93
2	Atlantic Northern Ry.						
3	Chicago, Burlington & Quincy R. R.		323,997.84		106,708.28	199,531,245.05	199,961,951.17
4	Chicago Great Western R. R.		36,264.16		498.45	7,785,895.73	8,271,980.58
5	Mason City & Ft. Dodge R. R.						
6	Wisconsin, Minn. & Pacific R. R.						84,200.00
7	Chicago, Milwaukee & St. Paul Ry.		630,200.19		1,871,021.46	42,380,342.89	45,091,371.16
8	Chicago & North-Western Ry.		585,845.40		88,732.08	55,531,371.42	56,539,041.71
9	Chicago, St. Paul, Minn. & O. Ry.		40,656.84		57,607.15	6,504,605.11	6,606,474.43
10	Iowa Southern Ry.						
11	Chicago, Rock Island & Pacific Ry.		137,122.20	\$ 6,550.47	213,057.45	10,539,777.85	11,068,689.17
12	St. Paul & K. O. S. L. R. R.		51.71			95,852.49	95,904.20
13	Colfax Northern Ry.						66,696.15
14	Thomas W. Griggs R. R. Property					7,048.01	7,048.01
15	Colfax Consolidated Coal Co.	\$ 3,820.76				96,425.45	100,246.21
16	Davenport, R. I. & Northwestern Ry.						
17	Great Northern Ry.		64,627.30		80,183.62	75,462,133.44	75,745,067.23
18	Illinois Central R. R.		163,098.60		68,695.58	21,131,947.94	29,883,080.08
19	Dubuque & Sioux City R. R.					42,255.95	292,255.95
20	Manchester & Onida Ry.					10,120.10	13,140.28
21	Minneapolis & St. Louis R. R.		22,547.22		2,410.90	1,950,163.20	1,982,386.46
22	Muscatine, Burl. & Southern R. R.			1,240.89	152.93		16,418.32
23	Tabor & Northern R. R.						25,404.47
24	Union Pacific R. R.		20,979.80		5,026.84	84,430,608.72	84,499,259.75
25	Wabash Ry.		1,160.74		32,149.91	9,940,169.87	9,973,480.52
	Total	\$ 3,820.76	\$ 2,039,061.97	\$ 7,791.36	\$ 2,559,238.30	\$ 580,495,932.22	\$ 595,465,776.78

TABLE 6—RAILWAY OPERATING REVENUES.

PART I—RAIL LINE TRANSPORTATION REVENUES.

Number	Railway Companies	Freight	Passenger	Excess baggage	Mall	Express	Milk	Switching	Total rail-line transportation revenue
1	Atchison, Topeka & Santa Fe Ry.								
2	Atlantic Northern Ry.	\$ 37,721.05	\$ 3,203.97	\$ 88.86	\$ 892.49	\$ 1,309.53		\$ 29.00	\$ 43,334.90
3	Chicago, Burlington & Quincy R. R.								
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.								
8	Chicago & North-Western Ry.								
9	Chicago, St. Paul, Minn. & O. Ry.								
10	Iowa Southern Ry.								
11	Chicago, Rock Island & Pacific Ry.								
12	St. Paul & K. O. S. L. R. R.								
13	Colfax Northern Ry.	16,452.65	4,297.18					913.90	21,663.73
14	Thomas W. Griggs R. R. Property								
15	Colfax Consolidated Coal Co.								
16	Davenport, R. I. & Northwestern Ry.								
17	Great Northern Ry.								
18	Illinois Central R. R.								
19	Dubuque & Sioux City R. R.								
20	Manchester & Onida Ry.	14,421.50	6,189.33	56.12	357.44	936.74	\$ 6.98		21,968.11
21	Minneapolis & St. Louis R. R.								
22	Muscatine, Burl. & Southern R. R.	135,691.92	49,789.49	308.45	2,196.59	343.08		12,001.00	200,330.53
23	Tabor & Northern R. R.	21,950.41	2,327.71	29.50	561.65	582.75	219.64	4,040.00	29,711.66
24	Union Pacific R. R.								
25	Wabash Ry.								
	Total	\$ 226,237.53	\$ 65,807.68	\$ 482.93	\$ 4,008.17	\$ 3,262.10	\$ 226.62	\$ 16,983.90	\$ 317,008.93

TABLE 6—RAILWAY OPERATING REVENUES.

PART II—INCIDENTAL OPERATING REVENUES AND TOTAL RAILWAY OPERATING REVENUES.

Number	Railway Companies	Storage—freight	Demurrage	Rents of buildings and other property	Miscellaneous	Total incidental operating revenue	Total railway operating revenue
1	Atchison, Topeka & Santa Fe Ry.						
2	Atlantic Northern Ry.	\$ 18.48	\$ 446.27	\$ 161.00	\$ 4,510.76	\$ 5,137.47	\$ 48,472.37
3	Chicago, Burlington & Quincy R. R.						
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.						
8	Chicago & North-Western Ry.						
9	Chicago, St. Paul, Minn. & O. Ry.						
10	Iowa Southern Ry.						
11	Chicago, Rock Island & Pacific Ry.						
12	St. Paul & K. C. S. L. R. R.						
13	Colfax Northern Ry.		75.00	10.00		85.00	21,748.73
14	Thomas W. Griggs R. R. Property						
15	Colfax Consolidated Coal Co.						
16	Davenport, R. I. & Northwestern Ry.						
17	Great Northern Ry.						
18	Illinois Central R. R.						
19	Dubuque & Sioux City R. R.						
20	Manchester & Oneida Ry.		394.00			394.00	22,362.11
21	Minneapolis & St. Louis R. R.						
22	Muscatine, Burl. & Southern R. R.	49.10	1,135.47	2,107.00	1,229.08	4,520.65	204,851.18
23	Tabor & Northern R. R.	44.40	268.00	18.00	440.00	770.40	30,482.00
24	Union Pacific R. R.						
25	Wabash Ry.						
	Total	\$ 111.98	\$ 2,318.74	\$ 2,296.96	\$ 6,179.84	\$ 10,907.52	\$ 327,916.45

TABLE 7—RAILWAY OPERATING EXPENSES.

PART I—OPERATING EXPENSES DURING YEAR.

Number	Railway Companies	Maintenance of way and structures	Maintenance of equipment	Traffic expenses	Transportation—rail line	Miscellaneous operations	General expenses	Grand total operating expenses	Operating ratio %
1	Atchison, Topeka & Santa Fe Ry.						\$ 592,201.27	\$ 592,201.27	
2	Atlantic Northern Ry.	\$20,131.59	\$ 5,125.05		\$ 17,024.75	\$ 3,248.80	4,021.77	49,551.96	102.23
3	Chicago, Burlington & Quincy R. R.						284,839.10	284,839.10	
4	Chicago Great Western R. R.						84,372.07	84,372.07	
5	Mason City & Ft. Dodge R. R.								
6	Wisconsin, Minn. & Pacific R. R.						373,468.81	373,468.81	
7	Chicago, Milwaukee & St. Paul Ry.			\$ 4,311.93			378,001.89	382,313.82	
8	Chicago & North-Western Ry.			1,188.33			87,067.71	88,246.04	
9	Chicago, St. Paul, Minn. & O. Ry.								
10	Iowa Southern Ry.						371,723.79	371,723.79	
11	Chicago, Rock Island & Pacific Ry.								
12	St. Paul & K. C. S. L. R. R.						1,342.26	29,602.85	136.38
13	Colfax Northern Ry.	5,204.57	6,562.92	195.16	16,357.94				
14	Thomas W. Griggs R. R. Property								
15	Colfax Consolidated Coal Co.								
16	Davenport, R. I. & Northwestern Ry.						362,092.37	362,092.37	
17	Great Northern Ry.						351,632.62	351,632.62	
18	Illinois Central R. R.								
19	Dubuque & Sioux City R. R.								
20	Manchester & Oneida Ry.	5,274.54	2,506.15	788.78	14,088.40		495.05	23,152.92	103.54
21	Minneapolis & St. Louis R. R.						60,983.52	60,983.52	
22	Muscatine, Burl. & Southern R. R.	34,912.82	13,986.42	2,949.16	83,920.06		10,684.95	146,453.39	71.49
23	Tabor & Northern R. R.	6,111.41	1,731.95		10,174.88		3,064.34	21,082.58	69.16
24	Union Pacific R. R.	21,686.19	5,451.50	6,198.77			514,868.69	548,205.15	
25	Wabash Ry.						195,292.33	195,292.33	
	Total	\$93,321.12	\$35,363.99	\$15,632.13	\$ 141,566.03	\$ 3,248.80	\$ 3,676,142.52	\$ 3,965,274.59	

TABLE 8—SECURITIES OF OTHER CORPORATIONS HELD AS INVESTMENTS.

PART I—INVESTMENTS IN SECURITIES OF NONCARRIER 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 yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.	\$ 4,297,100.00		\$39,582,938.00	\$ 3,179,671.08				
2	Atlantic Northern Ry.								
3	Chicago, Burlington & Quincy R. R.			2,339,166.66	1,884,156.33			\$ 1,000.00	\$ 1,000.00
4	Chicago Great Western R. R.	57,700.00	\$ 182,700.00	350,000.00	350,000.00				
5	Mason City & Ft. Dodge R. R.	100,000.00	100,000.00	220,600.00	220,600.00				
6	Wisconsin, Minn. & Pacific R. R.								
7	Chicago, Milwaukee & St. Paul Ry.			1,249,000.00	950,299.30			499,700.00	157,189.75
8	Chicago & North-Western Ry.			4,760,000.00	345,000.00				
9	Chicago, St. Paul, Minn. & O. Ry.								
10	Iowa Southern Ry.								
11	Chicago, Rock Island & Pacific Ry.			3,653,600.00	2,022,015.85	\$ 50,000.00	\$ 1.00	25,000.00	1.00
12	St. Paul & K. C. S. L. R. R.								
13	Colfax Northern Ry.								
14	Thomas W. Griggs R. R. Property								
15	Colfax Consolidated Coal Co.								
16	Davenport, R. I. & Northwestern Ry.								
17	Great Northern Ry.			3,315,750.00	2,855,345.99			1,750,000.00	1,750,000.00
18	Illinois Central R. R.			1,315,000.00	1,058,125.00			10,000.00	2.00
19	Dubuque & Sioux City R. R.								
20	Manchester & Oneida Ry.								
21	Minneapolis & St. Louis R. R.			40,000.00	265,834.81	700.00	.01		
22	Muscatine, Burl. & Southern R. R.								
23	Tabor & Northern R. R.								
24	Union Pacific R. R.			11,491,620.00	9,226,650.16				
25	Wabash Ry.								
	Total	\$ 4,454,800.00	\$ 282,700.00	\$68,317,674.66	\$22,357,698.47	\$ 50,700.00	\$ 1.01	\$ 2,285,700.00	\$ 1,908,192.75

PART II—INVESTMENTS IN SECURITIES OF NONCARRIER COMPANIES AFFILIATED WITH RESPONDENT—Continued.

Number	Railway Companies	Bonds Non-Carrier Corporations—Active				Notes Non-Carrier Corporations—Active		Miscellaneous Securities of Non-Carrier Corporations—Active	
		Pledged		Unpledged		Unpledged		Unpledged	
		Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.					\$12,222,289.04	\$11,295,121.12	\$10,318,750.00	\$ 7,889,271.64
2	Atlantic Northern Ry.								
3	Chicago, Burlington & Quincy R. R.								
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.								
8	Chicago & North-Western Ry.								
9	Chicago, St. Paul, Minn. & O. Ry.								
10	Iowa Southern Ry.	\$ 3,092,838.08	\$ 392,839.08	\$ 1,323,473.34	\$ 1,299,430.03				
11	Chicago, Rock Island & Pacific Ry.								
12	St. Paul & K. C. S. L. R. R.								
13	Colfax Northern Ry.								
14	Thomas W. Griggs R. R. Property								
15	Colfax Consolidated Coal Co.								
16	Davenport, R. I. & Northwestern Ry.			150,000.00	50,000.00	1,687,897.44	1,677,610.43		
17	Great Northern Ry.					15,959,012.65	15,959,012.65		
18	Illinois Central R. R.								
19	Dubuque & Sioux City R. R.								
20	Manchester & Oneida Ry.								
21	Minneapolis & St. Louis R. R.								
22	Muscatine, Burl. & Southern R. R.								
23	Tabor & Northern R. R.			4,760,047.37	3,045,048.37				
24	Union Pacific R. R.								
25	Wabash Ry.								
	Total	\$ 3,092,838.08	\$ 392,839.08	\$ 6,233,520.71	\$ 4,394,478.40	\$29,860,199.13	\$28,931,744.20	\$10,318,750.00	\$ 7,889,271.64

TABLE 8—SECURITIES OF OTHER CORPORATIONS HELD AS INVESTMENTS.
PART III—INVESTMENTS IN SECURITIES OF CARRIER COMPANIES AFFILIATED WITH RESPONDENT.

Number	Railway Companies	Stocks Carrier Corporations—Active				Stocks Carrier Corporations—Inactive			
		Pledged		Unpledged		Pledged		Unpledged	
		Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year
1	A., T. & S. F. Ry.	\$ 5,975,833.33	\$ 870,450.98	\$ 94,174,100.00	\$ 15,636,858.47				
2	Atlantic North. Ry.								
3	C., B. & Q. R. R.	31,226,200.00	19,363,139.38	12,923,833.32	7,796,596.41			\$ 900,500.00	\$ 1,150,000.00
4	Chicago Gt. West. R. R.	390,356.85	310,825.42	601,900.00	116,800.81				
5	M. C. & Ft. D. R. R.								
6	Wis., M. & P. R. R.								
7	C., M. & St. P. Ry.			5,094,433.33	4,413,553.40				
8	C. & N. W. Ry.			18,743,800.00	12,200,890.44				
9	C., St. P., M. & O.			730,900.00	212,500.00				
10	Iowa South. Ry.								
11	C., R. I. & P. Ry.	17,390,558.33	24,931,219.07	5,886,520.00	1,335,108.88	\$ 50,600.00	\$ 2.00	\$ 1,137,400.00	47,073.00
12	St. P. & K. C. S. L.								
13	Colfax Northern Ry.								
14	Thos. W. Griggs Prop.								
15	Colfax Con. Coal Co.								
16	D., R. I. & N. W. Ry.								
17	Great Northern Ry.	97,728,350.00	152,291,747.88	49,282,800.00	34,290,705.00			101,000.00	11,750.00
18	Ill. Central R. R.			42,873,500.00	35,754,649.05			506,000.00	532,838.58
19	Dub. & S. C. R. R.	1,000,000.00	1,133,990.20			5,000,000.00	1,702,450.43		
20	Man. & Oneida Ry.								
21	Minn. & St. L. R. R.	306,500.00	.02	103,600.00	103,600.00				
22	Mus., B. & S. R. R.								
23	Tabor & North. R. R.								
24	Union Pacific R. R.			118,770,002.54	110,927,619.16				
25	Wabash Ry.	1,808,633.33	1,552,835.33	83,000.00	16,000.00	100,000.00	1.00	1,213,300.00	3.00
	Total	\$ 155,826,431.84	\$ 200,454,208.28	\$ 349,158,389.19	\$ 223,004,881.62	\$ 5,150,600.00	\$ 1,702,453.43	\$ 3,918,200.00	\$ 1,741,664.58

PART IV—INVESTMENTS IN SECURITIES OF CARRIER COMPANIES AFFILIATED WITH RESPONDENT—Continued.

Number	Railway Companies	Bonds Carrier Corporations—Active				Bonds Carrier Corporations—Inactive	
		Pledged		Unpledged		Pledged	
		Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.	\$ 23,456,000.00	\$ 214,000.00	\$ 10,342,000.00	\$ 10,608,937.31		
2	Atlantic Northern Ry.						
3	Chicago, Burlington & Quincy R. R.			1,872,000.00	1,591,236.93		
4	Chicago Great Western R. R.	6,221,000.00	6,221,000.00	21,000.00	19,537.50		
5	Mason City & Ft. Dodge R. R.						
6	Wisconsin, Minn. & Pacific R. R.			125,000.00	110,000.00		
7	Chicago, Milwaukee & St. Paul Ry.			1,428,000.00	77,670.00		
8	Chicago & North-Western Ry.			137,000.00	137,000.00		
9	Chicago, St. Paul, Minn. & O. Ry.						
10	Iowa Southern Ry.						
11	Chicago, Rock Island & Pacific Ry.	20,254,000.00	17,154,820.51	9,448,500.00	3,187,632.23	\$ 4,600,000.00	\$ 2.00
12	St. Paul & K. C. S. L. R. R.						
13	Colfax Northern Ry.						
14	Thomas W. Griggs R. R. Property						
15	Colfax Consolidated Coal Co.						
16	Davenport, R. I. & Northwestern Ry.						
17	Great Northern Ry.			37,795,000.00	26,737,600.50		
18	Illinois Central R. R.	8,269,000.00	8,266,000.00	4,843,074.76	4,843,074.76	5,680,000.00	5,680,000.00
19	Dubuque & Sioux City R. R.						
20	Manchester & Oneida Ry.						
21	Minneapolis & St. Louis R. R.						
22	Muscatine, Burl. & Southern R. R.						
23	Tabor & Northern R. R.						
24	Union Pacific R. R.	4,000,000.00	3,890,000.00	73,802,500.00	66,511,213.75		
25	Wabash Ry.	440,000.00	427,760.00	242,000.00	242,000.00		
	Total	\$ 62,637,000.00	\$ 36,173,580.51	\$ 140,066,074.76	\$ 114,065,902.98	\$10,280,000.00	\$ 5,680,002.00

TABLE 8—SECURITIES OF OTHER CORPORATIONS HELD AS INVESTMENTS.
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 Corp'ns—Active	
		Unpledged		Unpledged		Unpledged	
		Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.			\$44,685,558.64	\$29,227,491.00	\$26,463,695.00	\$26,463,695.00
2	Atlantic Northern Ry.						
3	Chicago, Burlington & Quincy R. R.			429,257.57	429,257.57		
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.						
8	Chicago & North-Western Ry.			522,338.65	522,338.65		
9	Chicago, St. Paul, Minn. & O. Ry.						
10	Iowa Southern Ry.						
11	Chicago, Rock Island & Pacific Ry.	\$ 500,000.00	\$ 1.00				
12	St. Pau & K. C. S. L. R. R.						
13	Colfax Northern Ry.						
14	Thomas W. Griggs R. R. Property						
15	Colfax Consolidated Coal Co.						
16	Davenport, R. I. & Northwestern Ry.						
17	Great Northern Ry.			1,314,794.30	1,314,794.30		
18	Illinois Central R. R.	600.00	600.00	1,000,000.00	1,000,000.00		
19	Dubuque & Sioux City R. R.						
20	Manchester & Oneida Ry.						
21	Minneapolis & St. Louis R. R.						
22	Muscatine, Burl. & Southern R. R.						
23	Tabor & Northern R. R.						
24	Union Pacific R. R.			1,494,583.56	1,494,583.56		
25	Wabash Ry.						
Total		\$ 500,600.00	\$ 601.00	\$49,446,532.72	\$33,988,465.08	\$26,463,695.00	\$26,463,695.00

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 yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year		Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year
1	A. T. & S. F. Ry.	\$ 4,000.00					\$22,744.90		\$ 441,782.00	\$ 207,428.46
2	Atlantic North. Ry.									
3	C., B. & Q. R. R.								2,500.00	2,500.00
4	Chicago Gt. West. R. R.						12,500.00	\$ 1.00	500.00	500.00
5	M. C. & Ft. D. R. R.									
6	Wis., M. & P. R. R.									
7	C., M. & St. P. Ry.								272,343.12	272,015.49
8	C. & N. W. Ry.	3,999,000.00	\$ 3,749,062.50	172,500.00	\$ 161,513.43					
9	C., St. P., M. & O.									
10	Iowa South. Ry.									
11	C., R. I. & P. Ry.			450,800.00	60,001.00	\$ 99,700.00			16,150.00	10,833.00
12	St. P. & K. C. S. L.									
13	Colfax Northern Ry.									
14	Thos. W. Griggs Prop.									
15	Colfax Con. Coal Co.									
16	D., R. I. & N. W. Ry.									
17	Great Northern Ry.			4,573,600.00	18,752.00				\$ 1,507,599.17	\$ 1,284,573.93
18	Ill. Central R. R.			558,400.00	1.00				51,050.00	51,050.00
19	Dub. & S. C. R. R.			670.00	1.00					
20	Man. & Oneida Ry.									
21	Minn. & St. L. R. R.									
22	Mus., B. & S. R. R.									
23	Tabor & North. R. R.									
24	Union Pacific R. R.			29,543,227.00	36,234,460.11					
25	Wabash Ry.			5,300.00	4,322.88					
Total		\$ 4,003,000.00	\$ 3,749,062.50	\$35,304,497.00	\$36,479,051.42	\$ 99,700.00	\$35,244.90	\$ 1.00	\$ 2,291,924.29	\$ 1,828,920.88

TABLE 8—SECURITIES OF OTHER CORPORATIONS HELD AS INVESTMENTS.

PART VII—INVESTMENTS 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	
		Unpledged		Pledged		Unpledged		Pledged	
		Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.					\$ 900,000.00	\$ 868,548.19		
2	Atlantic Northern Ry.					119,000.00	112,398.00		
3	Chicago, Burlington & Quincy R. R.	\$ 2,960.00	\$10.00					\$ 250,000.00	\$ 250,000.00
4	Chicago Great Western R. R.								
5	Mason City & Ft. Dodge R. R.								
6	Wisconsin, Minn. & Pacific R. R.					1,000.00	1,000.00		
7	Chicago, Milwaukee & St. Paul Ry.			\$ 5,000,000.00	\$ 5,000,000.00	159,000.00	146,023.44		
8	Chicago & North-Western Ry.								
9	Chicago, St. Paul, Minn. & O. Ry.								
10	Iowa Southern Ry.					5,450,000.00	2,187,924.69	500,000.00	500,000.00
11	Chicago, Rock Island & Pacific Ry.	\$62,000.00	5.00						
12	St. Paul & K. C. S. L. R. R.								
13	Colfax Northern Ry.								
14	Thomas W. Griggs R. R. Property								
15	Colfax Consolidated Coal Co.								
16	Davenport, R. I. & Northwestern Ry.					1,678,500.00	1,608,600.39	1,475,000.00	1,475,000.00
17	Great Northern Ry.			28,736,000.00	20,752,402.48	1,338,000.00	1,338,000.00		
18	Illinois Central R. R.								
19	Dubuque & Sioux City R. R.								
20	Manchester & Oneida Ry.							250,000.00	250,000.00
21	Minneapolis & St. Louis R. R.								
22	Muscatine, Burl. & Southern R. R.								
23	Tabor & Northern R. R.								
24	Union Pacific R. R.	1,300,000.00	1.00	20,000,000.00	25,068,949.25	64,750,000.00	61,252,031.26	7,500,000.00	7,500,000.00
25	Wabash Ry.			500,000.00	500,000.00	60,000.00	55,698.10		
Total		\$ 1,504,960.00	\$16.00	\$69,236,000.00	\$61,321,351.73	\$74,464,500.10	\$67,570,184.40	\$10,025,000.00	\$10,025,000.00

PART VIII—INVESTMENTS IN SECURITIES OF NON-AFFILIATED COMPANIES—Continued.

Number	Railway Companies	Bonds Non-Carrier Corporations—Active		Bonds Non-Carrier Corporations—Inactive		Notes Carrier Corporations—Active		Notes Non-Carrier Corporations—Active	
		Unpledged		Unpledged		Unpledged		Unpledged	
		Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.	\$19,018,300.00	\$19,015,720.01			\$ 10,700.00	\$ 10,700.00	\$ 925,064.45	\$ 855,064.45
2	Atlantic Northern Ry.								
3	Chicago, Burlington & Quincy R. R.	7,252,480.00	7,249,550.00	\$12,000.00	\$12,000.00	134,856.55	134,856.55	130,105.66	130,105.66
4	Chicago Great Western R. R.	38,000.00	38,000.00						
5	Mason City & Ft. Dodge R. R.								
6	Wisconsin, Minn. & Pacific R. R.								
7	Chicago, Milwaukee & St. Paul Ry.	19,100.00	19,100.00					441,250.00	441,250.00
8	Chicago & North-Western Ry.								
9	Chicago, St. Paul, Minn. & O. Ry.								
10	Iowa Southern Ry.								
11	Chicago, Rock Island & Pacific Ry.	100,100.00	100,100.00					2,595.00	2,595.00
12	St. Paul & K. C. S. L. R. R.								
13	Colfax Northern Ry.								
14	Thomas W. Griggs R. R. Property								
15	Colfax Consolidated Coal Co.								
16	Davenport, R. I. & Northwestern Ry.								
17	Great Northern Ry.	2,612,950.00	2,611,950.00			3,206,929.66	187,842.40		
18	Illinois Central R. R.	1,004,600.00	1,004,303.30			40,000.00	40,000.00	61,511.21	61,511.21
19	Dubuque & Sioux City R. R.								
20	Manchester & Oneida Ry.								
21	Minneapolis & St. Louis R. R.	65,300.00	65,300.00						
22	Muscatine, Burl. & Southern R. R.								
23	Tabor & Northern R. R.								
24	Union Pacific R. R.	8,832,350.00	8,827,151.00			4,612,000.00	4,506,583.33		
25	Wabash Ry.								
Total		\$38,943,080.00	\$38,931,164.31	\$12,000.00	\$12,000.00	\$ 5,004,486.21	\$ 4,969,982.28	\$ 1,561,436.32	\$ 1,491,136.32

TABLE 8—SECURITIES OF OTHER CORPORATIONS HELD AS INVESTMENTS.

PART IX—INVESTMENTS IN SECURITIES OF NON-AFFILIATED COMPANIES—Continued.

Number	Railway Companies	Notes Non-Carrier Corporations—Inactive		Miscellaneous Securities Carrier Corporations—Active		Miscellaneous Securities Non-Carrier Corporations—Active	
		Unpledged		Unpledged		Unpledged	
		Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.						
2	Atlantic Northern Ry.						
3	Chicago, Burlington & Quincy R. R.	\$ 5,088.87	\$ 5,088.87				\$ 275.00
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.						
8	Chicago & North-Western Ry.			\$ 3,481.10	\$ 3,481.10		
9	Chicago, St. Paul, Minn. & O. Ry.						
10	Iowa Southern Ry.						
11	Chicago, Rock Island & Pacific Ry.						
12	St. Paul & K. O. S. L. R. R.						
13	Colfax Northern Ry.						
14	Thomas W. Griggs R. R. Property						
15	Colfax Consolidated Coal Co.						
16	Davenport, R. I. & Northwestern Ry.						
17	Great Northern Ry.					\$ 935,858.76	940,658.76
18	Illinois Central R. R.						23.00
19	Dubuque & Sioux City R. R.						
20	Manchester & Oneida Ry.						
21	Minneapolis & St. Louis R. R.						
22	Muscatine, Burl. & Southern R. R.						
23	Tabor & Northern R. R.						
24	Union Pacific R. R.						
25	Wabash Ry.						
	Total	\$ 5,088.87	\$ 5,088.87	\$ 3,481.10	\$ 3,481.10	\$ 935,858.76	\$ 940,658.76

PART X—TOTAL INVESTMENTS IN SECURITIES OF NON-CARRIER AND CARRIER COMPANIES AFFILIATED WITH RESPONDENT.

Number	Railway Companies	Total Investments in Securities of Non-Carrier Companies Affiliated With Respondent				Total Investments in Securities of Carrier Companies Affiliated With Respondent	
		Pledged		Unpledged		Pledged	
		Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.	\$ 4,297,100.00		\$ 62,123,977.04	\$ 22,364,063.79	\$ 29,431,833.33	\$ 1,084,450.98
2	Atlantic Northern Ry.						
3	Chicago, Burlington & Quincy R. R.			2,340,166.66	1,885,156.33	31,226,200.00	19,363,139.38
4	Chicago Great Western R. R.	57,700.00	182,700.00	350,000.00	350,000.00	6,611,356.85	6,531,825.42
5	Mason City & Ft. Dodge R. R.	100,000.00	100,000.00	220,600.00	220,600.00		
6	Wisconsin, Minn. & Pacific R. R.						
7	Chicago, Milwaukee & St. Paul Ry.			1,748,700.00	1,107,489.05		
8	Chicago & North-Western Ry.			4,760,000.00	345,000.00		
9	Chicago, St. Paul, Minn. & O. Ry.						
10	Iowa Southern Ry.						
11	Chicago, Rock Island & Pacific Ry.	3,142,838.08	392,840.08	5,002,073.34	3,321,446.88	42,295,158.33	42,086,043.53
12	St. Paul & K. O. S. L. R. R.						
13	Colfax Northern Ry.						
14	Thomas W. Griggs R. R. Property						
15	Colfax Consolidated Coal Co.						
16	Davenport, R. I. & Northwestern Ry.						
17	Great Northern Ry.						
18	Illinois Central R. R.			6,908,647.44	6,332,956.42	97,728,350.00	152,291,747.88
19	Dubuque & Sioux City R. R.			17,284,012.65	17,017,139.65	13,946,000.00	13,946,000.00
20	Manchester & Oneida Ry.					6,000,000.00	2,836,440.63
21	Minneapolis & St. Louis R. R.	700.00	.01	40,000.00	265,834.81	306,500.00	.02
22	Muscatine, Burl. & Southern R. R.						
23	Tabor & Northern R. R.						
24	Union Pacific R. R.						
25	Wabash Ry.			16,251,667.37	12,271,608.53	4,000,000.00	3,890,000.00
	Total	\$ 7,598,338.08	\$ 675,540.09	\$ 117,024,844.50	\$ 65,481,385.46	\$ 233,894,031.84	\$ 244,010,244.22

TABLE 8—SECURITIES OF OTHER CORPORATIONS HELD AS INVESTMENTS.

PART XI—TOTAL INVESTMENTS IN SECURITIES OF NON-CARRIER AND CARRIER COMPANIES AFFILIATED AND NON-AFFILIATED WITH THE RESPONDENT.

Number	Railway Companies	Total Investments in Securities of Non-Affiliated Companies				Total Investments in Securities of Carrier Companies Affiliated With Respondent			
		Unpledged		Pledged		Unpledged		Pledged	
		Par value of amount held at year	Book value at close of year	Par value of amount held at year	Book value at close of year	Par value of amount held at year	Book value at close of year	Par value of amount held at year	Book value at close of year
1	Atchafalaya, Topeka & Santa Fe Ry.	\$ 175,000.00	\$ 81,000.00	\$ 20,744.00				\$ 21,906,716.45	\$ 20,958,093.11
2	Atlantic Northern Ry. & Quincy R. R.	16,135,500.00	16,567,000.00					7,038,991.08	7,038,991.08
3	Chicago, Burlington & Quincy R. R.	622,900.00	136,328.21	202,500.00				28,000.00	28,000.00
4	Chicago, Burlington & Quincy R. R.								
5	Mason City & Ft. Dodge R. R.	5,159,453.28	5,159,453.28					333,003.12	333,003.12
6	Chicago, Milwaukee & St. Paul Ry.	30,897,000.00	15,899,800.00	8,999,000.00				331,198.10	331,198.10
7	Chicago & North Western Ry.							8,710,002.50	8,710,002.50
8	Chicago & North Western Ry.							500,000.00	500,000.00
9	Chicago, Rock Island & Pacific Ry.	10,072,430.00	4,569,815.11	500,000.00				6,427,345.00	2,351,478.69
10	Chicago, Rock Island & Pacific Ry.								
11	Coffey Northern Ry.								
12	Thomas W. Griggs R. R. Property								
13	Davenport, R. I. & Northwestern Ry.	58,000,000.00	62,354,810.50	1,375,000.00				14,515,437.50	6,052,577.48
14	Great Northern Ry.	40,883,174.70	42,381,102.39	28,736,000.00				3,053,961.21	2,404,978.51
15	Dubuque & Sioux City R. R.							65,300.00	65,300.00
16	Manchester & Okeoka R. R.								
17	Manitowish, Burlington & Southern R. R.								
18	Union Pacific R. R.	103,600.00	103,600.00	250,000.00					
19	Union Pacific R. R.	104,007,900.10	178,383,410.47	33,500,000.00				107,797,877.00	310,916,300.08
20	Union Pacific R. R.	1,488,900.00	238,663.00	500,000.00				1,271,350.10	1,271,350.10
21	Wabash Ry.							66,006,413.35	107,181,092.60
22	Wabash Ry.	\$ 509,543,491.07	\$ 309,305,210.36	\$ 74,359,244.00					\$ 102,331,072.34
23	Wabash Ry.								
24	Wabash Ry.								
25	Wabash Ry.								
26	Wabash Ry.								
27	Wabash Ry.								
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96	Wabash Ry.								
97	Wabash Ry.								
98	Wabash Ry.								
99	Wabash Ry.								
100	Wabash Ry.								

PART XII—INVESTMENTS MADE AND DISPOSED OF DURING YEAR.

Number	Railway Companies	Investments in Securities Made During Year			Investments in Securities Disposed of During Year		
		Par value of securities acquired	Book value at close of year	Cost	Par value	Book value	Selling price
1	Atchafalaya, Topeka & Santa Fe Ry.	\$ 4,310,750.00	\$ 4,180,970.00	\$ 4,180,970.00	\$ 4,212,851.00	\$ 4,131,321.00	\$ 4,192,851.00
2	Atlantic Northern Ry. & Quincy R. R.	76,274.00	72,444.00	72,444.00	214,030.00	216,350.00	222,034.00
3	Chicago Great Western R. R.	359,000.00	359,000.00	294,380.00	70.00	70.00	70.00
4	Mason City & Ft. Dodge R. R.				400,000.00	30,000.00	
5	Chicago, Milwaukee & St. Paul Ry.	104,553.00	104,553.00	104,553.00	608,000.00	151,443.00	157,430.00
6	Chicago & North-Western Ry.	2,343,500.00	2,184,500.00	2,238,341.00	3,800,000.00	3,800,000.00	3,371,734.00
7	Iowa Southern Ry.						
8	Chicago, Rock Island & Pacific Ry.	4,543,500.00	3,607,861.00	3,607,861.00	716,705.00	717,332.00	658,942.00
9	Thomas W. Griggs R. R. Property						
10	Davenport, R. I. & Northwestern Ry.	2,630,033.00	2,612,978.00	2,612,978.00	1,088,200.00	1,087,832.00	1,032,712.00
11	Great Northern Ry.	60,494.00	60,287.00	59,125.00	4,032,142.00	4,032,301.00	4,051,982.00
12	Dubuque & Sioux City R. R.						
13	Manchester & St. Charles Ry.						
14	Manitowish, Burlington & Southern R. R.				117,300.00	117,300.00	117,300.00
15	Tabor & Northern R. R.						
16	Union Pacific R. R.	390,800.00	157,614.00	271,964.00	3,034,750.00	2,771,580.00	3,022,746.00
17	Wabash Ry.						
Total		\$ 14,030,954.00	\$ 12,708,266.00	\$ 12,904,382.00	\$ 19,888,677.00	\$ 17,739,488.00	\$ 17,401,080.00

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE.
PART I—INVESTMENTS.

Number	Railway Companies	Investment in Road and equipment	Improvements on leased railway property	Sinking funds	Deposits in lieu of mortgage prop.	Miscellaneous physical property	Investments in Affiliated Companies		
							Stocks	Bonds	Notes
1	A. T. & S. F. Ry.	\$ 659,532,025.00	\$ 2,431,783.88	\$ 819.06		\$ 9,083,616.79	\$ 19,686,980.48	\$ 10,822,037.31	\$ 74,875,578.70
2	Atlantic North. Ry.	22,719,552.10				131,410.00	30,101,529.13	4,201,529.05	15,631,700.22
3	B. & O. Ry.	112,000,541.00	3,346.46	88,695.95	\$ 69,695.63	168,563.89	39,190,529.13	4,201,529.05	1,350,120.22
4	Ches. & W. Ry.	44,809,827.43				15,241.02	590,326.23	6,249,327.50	5,080.74
5	M. & P. Ry.	12,170,175.00					329,000.00		
6	G. W. & F. D. Ry.	63,170,175.00							
7	C. & N. W. Ry.	413,119,469.22		7,141.13	\$ 958,105.75	3,650,770.08	5,331,043.45	110,000.00	19,007,612.40
8	C. S. P. & M. & O.	81,053,634.70		1,986,076.00		544,120.81	12,545,800.44	77,070.00	12,177,883.59
9	C. & N. W. Ry.	323,638,272.47	6,719,996.56			139,140.00	212,000.00	187,000.00	7,100.87
10	C. & N. W. Ry.	13,302,254.67				3,209,130.82	58,335,430.30	22,651,724.85	21,705,031.19
11	St. P. & E. Ry.	55,746.84	59.55						
12	T. & W. Ry.	105,113.35							
13	T. & W. Ry.	411,023,350.17	39,309.50	5,321.25	178,157.13	4,507,690.44	131,199,548.87	35,787,000.50	2,962,404.73
14	Great Northern Ry.	301,014,032.86				1,403,011.89	37,840,511.03	18,750,074.76	10,950,012.00
15	Ill. Central R. Co.	3,185,339.25							102,070,733.81
16	Man. & O. Ry.	63,692,632.57					369,434.84		
17	M. & St. L. Ry.	1,012,012.75							
18	Talor & Northern.	334,791,850.22				576,944.70	130,154,300.22	12,445,551.12	1,494,581.56
19	Union Pacific R. R.	208,264,435.75		208,405.69	87,799.73	2,407,044.70	14,269,300.33	6,692,700.00	27,313,223.91
20	Wabash Ry.	\$ 9,075,748,425.05	\$ 9,101,405.87	\$ 4,100,054.73	\$ 897,600.15	\$ 27,488,444.61	\$ 451,451,800.14	\$ 190,707,408.07	\$ 907,273,175.02
Total									\$ 311,302,270.09

PART II—INVESTMENTS—Continued.

Number	Railway Companies	Other Investments				Advances	Total Investments	Total Investments	Increase or decrease, 1919
		Stocks	Bonds	Notes	Miscellaneous				
1	A. T. & S. F. Ry.	\$ 207,428.46	\$ 319,884,398.20	\$ 860,364.45	\$ 485,764.83		\$ 809,510,927.45	\$ 782,754,431.09	\$ 821,756,405.95
2	Atlantic North. Ry.	2,510.00	7,373,048.00	270,061.08	275.00		8,156,694.08	8,156,694.08	6,777,800.76
3	B. & O. Ry.	501.09	288,000.00				288,501.09	288,501.09	15,191.36
4	Ches. & W. Ry.								
5	M. & P. Ry.	2,010,275.85	5,140,125.94	441,250.00	3,481.16		7,601,132.95	7,601,132.95	27,124.28
6	G. W. & F. D. Ry.								
7	C. & N. W. Ry.	70,850.00	2,788,084.00		2,565.00		2,859,499.00	2,859,499.00	649,738.92
8	C. S. P. & M. & O.								
9	C. & N. W. Ry.								
10	St. P. & E. Ry.								
11	T. & W. Ry.								
12	T. & W. Ry.								
13	Great Northern Ry.	1,303,335.05	5,605,550.39	157,841.40	940,658.76		8,007,285.59	8,007,285.59	3,674,944.87
14	Ill. Central R. Co.	57,051.00	23,694,705.78	101,511.21	23.00		23,873,380.01	23,873,380.01	9,587,002.79
15	Man. & O. Ry.	1.09					1.09	1.09	574,638.88
16	M. & St. L. Ry.								
17	Talor & Northern.								
18	Union Pacific R. R.	36,234,400.11	102,608,131.84	4,566,583.33	3,806.00		143,412,921.28	143,412,921.28	23,960.20
19	Wabash Ry.	4,223.88	831,832.10		2,875.00		836,929.98	836,929.98	178,522.24
Total		\$41,840,628.32	\$ 145,179,051.70	\$ 255,451,506.22	\$ 1,437,006.60	\$ 2,608,679.35	\$ 5,137,885,138.00	\$ 5,064,318,131.44	\$ 801,567,666.05

*Decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE.

PART III—CURRENT ASSETS.

Number	Railway Companies	Cash	Demand loans and deposits	Special deposits	Loans and bills receivable	Traffic and car-rental receivable	Net balances receivable from agents and conductors	Miscellaneous accounts receivable	Material and supplies
1	Atchison, Topeka & Santa Fe Ry.	\$ 4,314,911.75		\$ 248,641.68	\$ 1,496,250.00	\$ 1,576.57		\$ 46,283,724.95	
2	Atlantic Northern Ry.								
3	Chicago, Burlington & Quincy R. R.	4,568,074.31			5,848,271.94	70,973.56		23,057,610.50	
4	Chicago Great Western R. R.	64,387.47		118,087.50	527.07	373.82		127,477.34	
5	Mason City & Ft. Dodge R. R.								
6	Wisconsin, Minn. & Pacific R. R.	4,071,634.73		5,374,171.43	36,094.14	38,844.62		28,622,530.45	
7	Chicago, Milwaukee & St. Paul Ry.	6,122,861.14	\$ 700,000.00	1,001,712.35	74,613.70	812.70		30,554,784.94	
8	Chicago & North-Western Ry.	147,479.19		35,300.00	150.00			3,102,662.43	
9	Chicago, St. Paul, Minn. & O. Ry.	777.59		2,424,708.59	57,692.79	1,347.02		14,435,689.17	
10	Iowa Southern Ry.	347,083.03							
11	Chicago, Rock Island & Pacific Ry.	280.38				1,170.98	\$ 388.51		\$ 863.57
12	St. Paul & K. O. S. L. R. R.								
13	Colfax Northern Ry.								
14	Thomas W. Griggs R. R. Property								
15	Colfax Consolidated Coal Co.								
16	Davenport, R. I. & Northwestern Ry.	9,847,085.35		14,841.53	13,682.21			68,653.29	
17	Great Northern Ry.	2,490,434.21		161,882.39	25,828.31			25,805,577.80	
18	Illinois Central R. R.			85.57	21,446.56			18,490,728.60	
19	Dubuque & Sioux City R. R.	16,112.56		2,743.82	17,500.00	1,274.03	92.19	692.54	79.22
20	Manchester & Oneida Ry.	244,910.30			1,439.17			337,583.14	
21	Minneapolis & St. Louis R. R.	20,161.56				3,681.49		13,289.36	37,430.90
22	Muscatine, Burl. & Southern R. R.	2,373.82				2,115.41	1,736.54	17,275.12	
23	Tabor & Northern R. R.	10,014,414.58		140,070.00	60,000.80			195,143.87	1,182.21
24	Union Pacific R. R.	733,424.73		1,725.00		3,100.40		438,722.62	
25	Wabash Ry.								
	Total	\$43,846,235.00	\$ 700,000.00	\$ 5,500,106.90	\$ 8,716,597.00	\$ 228,690.00	\$ 5,895.53	\$ 181,422,523.83	\$29,555.99

*Debit.

PART IV—CURRENT ASSETS—Continued—AND DEFERRED ASSETS.

Number	Railway Companies	Interest and dividends receivable	Rents receivable	Other current assets	Total current assets December 31, 1919	Total current assets December 31, 1918	Increase or decrease, 1919	Deferred Assets	
								Working fund advances	Insurance and other funds
1	Atchison, Topeka & Santa Fe Ry.	\$ 5,370,319.67			\$ 57,715,424.05	\$ 49,904,021.40	\$ 7,811,403.25		\$ 2,103,945.00
2	Atlantic Northern Ry.								
3	Chicago, Burlington & Quincy R. R.		\$ 16,703.43	\$ 750,089.79	\$4,308,314.56	\$1,854,976.61	2,453,337.65		
4	Chicago Great Western R. R.	3,607.63	2,648,239.88	11,486.67	2,974,787.27	2,043,943.52	831,843.75	\$ 128.07	
5	Mason City & Dodge R. R.								
6	Wisconsin, Minn. & Pacific R. R.	5,945,732.02			44,979,007.37	37,467,355.41	7,511,651.96		750,000.00
7	Chicago, Milwaukee & St. Paul Ry.			39,728.07	28,436,008.29	30,486,196.74	8,007,511.46	\$2,832.95	
8	Chicago & North-Western Ry.				3,286,784.31	2,831,759.79	455,024.52		
9	Chicago, St. Paul, Minn. & O. Ry.				777.59	777.59			
10	Iowa Southern Ry.				17,500.00	17,124,743.09	376,003.88	2,096.29	
11	Chicago, Rock Island & Pacific Ry.	341,112.70		\$96,286.42					
12	St. Paul & K. O. S. L. R. R.				3,815.80	7,042.49	13,226.69		
13	Colfax Northern Ry.		\$ 721.86		2,708.36	1,207.55	1,500.81		
14	Thomas W. Griggs R. R. Property	46.50	27,925.00		37,925.00	22,775.00	5,150.00		
15	Colfax Consolidated Coal Co.				68,655.29	68,782.68	127.39		
16	Davenport, R. I. & Northwestern Ry.	27,690.47		11,720.00	35,565,407.32	31,014,140.88	4,581,296.44		
17	Great Northern Ry.	6,501,883.14			27,682,263.27	9,556,468.11	18,088,735.16	4,863.76	\$ 614,103.91
18	Illinois Central R. R.				3,743.82	243.82	2,500.00		
19	Dubuque & Sioux City R. R.			772.34	36,494.18	38,617.39	12,123.21		
20	Manchester & Oneida Ry.				748,325.72	441,864.42	306,461.30	1,479.63	
21	Minneapolis & St. Louis R. R.	690.69			39,240.58	33,821.80	15,418.78		
22	Muscatine, Burl. & Southern R. R.				39,700.90	11,403.65	12,238.25		
23	Tabor & Northern R. R.	2,078,973.17	35,396,136.16	353,861.23	48,339,095.11	13,623,474.52	34,696,320.59	1,522.00	
24	Union Pacific R. R.	67,300.00			1,245,172.75	1,272,735.60	127,562.85		5,212.50
25	Wabash Ry.								
	Total	\$90,337,166.05	\$38,081,746.33	\$ 1,077,462.68	\$ 302,965,989.02	\$ 218,432,507.36	\$84,533,391.66	\$92,916.72	\$ 5,473,261.47

*Debit.

†Decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE.

PART V—DEFERRED ASSETS—Continued—AND UNADJUSTED DEBITS.

Number	Railway Companies	U. S. government deferred assets	Other deferred assets	Total deferred assets December 31, 1919	Total deferred assets December 31, 1918	Increase or decrease, 1919	Unadjusted Debits		
							Rents and premiums paid in advance	Discount on capital stock	Discount on funded debt
1	A. T. & S. F. Ry.	\$ 40,247,381.98	\$ 5,144,569.77	\$ 47,495,896.81	\$ 44,214,682.11	\$ 3,281,214.70	\$ 139,186.18		
2	Atlantic North. Ry.								
3	C. B. & Q. R. R.	47,291,589.23	342,486.25	47,634,075.48	47,301,026.13	332,449.35	1,937.51		\$ 2,204,929.17
4	Chicago Gt. West. R. R.	6,526,712.20		6,526,840.27	5,908,513.65	618,326.62			535,914.47
5	M. C. & Ft. D. R. R.								
6	Wis., M. & P. R. R.								
7	C., M. & St. P. Ry.	40,187,120.38	470,485.72	41,407,606.10	35,136,423.48	6,271,182.62			
8	C. & N. W. Ry.	33,209,490.10		33,292,323.05	27,049,237.33	6,243,085.72			
9	C., St. P., M. & O.	7,918,801.57		7,918,801.57	6,404,352.06	1,514,449.51			15,098.62
10	Iowa South. Ry.								
11	C. R. I. & P. Ry.	28,131,839.38		28,133,926.07	21,366,309.55	6,767,617.12	6,843.20		
12	St. P. & K. C. S. L.								
13	Colfax Northern Ry.								
14	Thos. W. Griggs Prop.		9,863.87	9,863.87	8,781.23	1,082.64			
15	Colfax Con. Coal Co.								
16	D., R. I. & N. W. Ry.	101,388.19		101,388.19	101,264.68	123.51			
17	Great Northern Ry.	55,779,201.35	8,551,422.55	64,330,623.90	61,355,187.80	2,975,436.10	50.82		177,777.84
18	Ill. Central R. R.	47,192,342.64	13,261.30	49,824,571.61	43,402,960.85	6,421,610.76			
19	Dub. & S. C. R. R.								
20	Man. & Oneida Ry.								
21	Minn. & St. L. R. R.	3,220,580.87	3,331.97	3,225,383.49	3,060,701.77	164,681.72		8,339,182.50	2,380,299.95
22	Mus., B. & S. R. R.						583.14	47.50	1,365.00
23	Tabor & North. R. R.								
24	Union Pacific R. R.	34,337,548.23	4,061,066.11	38,400,139.34	37,761,364.09	638,775.25			
25	Wabash Ry.	10,382,428.00		10,387,640.50	11,222,501.75	*834,861.25	744.50		150.85
	Total	\$ 354,526,415.12	\$ 18,596,487.54	\$ 378,689,080.85	\$ 344,293,906.48	\$ 34,395,174.37	\$ 149,345.35	\$ 8,339,230.00	\$ 5,315,535.90

*Decrease.

PART VI—UNADJUSTED DEBITS—Continued—AND GRAND TOTAL ASSETS.

Number	Railway Companies	U. S. government unadjusted debits	Other unadjusted debits	Total unadjusted debts December 31, 1919	Total unadjusted debts December 31, 1918	Increase or decrease, 1919	Grand total Decem- ber 31, 1919	Grand total Decem- ber 31, 1918	Increase or decrease, 1919
1	Atchison, Topeka & S. F. Ry.	\$11,661,867.22	\$ 1,002,348.30	\$12,803,401.70	\$ 7,017,919.11	\$ 5,785,482.59	\$ 922,525,650.61	\$ 883,891,054.12	\$ 38,634,596.49
2	Atlantic Northern Ry.								
3	Chicago, Burl. & Quincy R. R.	125,970.34	851,155.69	3,183,992.71	3,144,061.97	39,930.74	620,337,273.08	610,734,254.58	9,603,018.50
4	Chicago Great Western R. R.		2,027,195.97	2,563,110.44	2,805,868.36	*332,757.92	132,335,623.36	131,012,150.08	1,323,472.68
5	M. C. & Ft. D. R. R.		670,703.53	670,703.53	646,841.86	23,861.67	45,874,081.97	45,831,049.37	43,032.60
6	Wis., Minn. & P. R. R.		326,168.62	326,168.62	307,688.58	18,480.04	12,797,250.62	12,751,646.30	45,604.32
7	Chicago, Mil. & St. P. Ry.		734,523.24	734,523.24	2,330,780.97	*1,596,257.73	750,250,645.41	729,382,920.16	20,967,725.25
8	Chicago & N. W. Ry.		458,562.02	458,562.02	726,456.57	*267,894.55	510,878,103.45	489,506,680.45	21,371,423.00
9	Chicago, St. P., M. & O. Ry.		270,061.17	285,159.79	426,236.00	*141,136.21	93,092,402.52	90,614,325.78	2,478,076.74
10	Iowa Southern Ry.		5.90	5.90	5.90		924,792.08	913,097.43	11,694.65
11	Chicago, R. I. & P. Ry.		689,002.69	695,845.39	894,981.82	*199,135.93	394,894,581.01	374,693,719.00	20,200,862.01
12	St. P. & K. C. S. L. R. R.						13,352,254.03	13,290,198.00	62,056.43
13	Colfax Northern Ry.						4,164.99	7,511.26	*3,346.27
14	Thos. W. Griggs R. R. Prop.						68,379.07	65,394.03	2,985.04
15	Colfax Con. Coal Co.		2,304.25	2,304.25	820.87	1,483.38	135,341.60	125,028.68	10,312.92
16	Dav., R. I. & N. W. Ry.	14,975.12	1,688.96	16,664.08	1,083.45	15,580.63	3,712,039.98	3,690,485.65	21,554.33
17	Great Northern Ry.		1,407,823.33	1,585,651.99	1,458,842.91	126,809.08	757,163,973.10	745,805,503.21	11,358,469.89
18	Illinois Central R. R.		220,815.47	220,815.47	13,185,956.32	*12,965,140.85	482,410,885.10	461,477,777.24	20,933,107.86
19	Dub. & S. C. R. R.						38,607,818.79	38,030,679.91	577,138.88
20	Man. & Oneida Ry.						172,632.93	174,278.08	*1,645.15
21	Minn. & St. L. R. R.		4,184,254.22	14,903,736.67	13,531,927.40	1,371,809.27	82,826,346.93	81,198,629.59	1,627,717.34
22	Muscatine, Burl. & S. R. R.		11,708.31	13,703.95	8,865.24	4,838.71	1,380,658.61	1,336,540.92	44,117.69
23	Tabor & Northern R. R.						116,618.65	104,380.40	12,238.25
24	Union Pacific R. R.		90,845.10	90,845.10	25,151,761.90	*25,060,916.80	787,885,578.22	757,805,399.39	30,080,178.83
25	Wabash Ry.	6,547,569.82	39,094.91	6,587,560.08	4,278,156.04	2,309,404.04	232,935,867.28	230,710,365.10	2,225,502.18
	Total	\$18,350,382.50	\$12,988,261.68	\$45,142,755.43	\$76,008,315.27	\$ 30,865,559.84	\$ 5,884,682,963.39	\$ 5,703,063,069.93	\$ 181,620,893.46

*Decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE.

PART VII—CAPITAL STOCK AND GOVERNMENT GOVERNMENTAL GRANTS.

Number	Railway Companies	Capital stock	Stock liability for conversion	Premium on capital stock	Total stock December 31, 1919	Total stock December 31, 1918	Increase or decrease, 1919	Grants in Aid of Construction		
								December 31, 1919	December 31, 1918	Increase 1919
1	A. T. & S. F. Ry.	\$ 347,047,200.00			\$ 347,047,200.00	\$ 345,959,200.00	\$ 1,088,000.00			
2	Atlantic North. Ry.									
3	C. B. & Q. R. R.	110,839,100.00			110,839,100.00	110,839,100.00				
4	Chicago Gt. West. R. R.	89,137,115.00			89,137,115.00	89,137,115.00				
5	M. C. & Ft. D. R. R.	32,841,152.00			32,841,152.00	32,841,152.00				
6	Wis. M. & P. R. R.	5,893,400.00			5,893,400.00	5,893,400.00				
7	C. M. & St. P. Ry.	233,251,800.00		\$ 30,183.87	233,287,983.87	233,287,983.87		\$ 8,589.54	\$ 8,589.54	
8	C. & N. W. Ry.	167,612,500.00	\$ 4,838.82	29,657.75	167,646,996.57	167,647,296.57	1300.00			
9	C. St. P., M. & O. Ry.	29,816,000.00	*66.69	2,879.09	29,818,945.78	29,818,945.78				
10	Iowa Southern Ry.	10,000.00			10,000.00	10,000.00				
11	C. R. I. & P. Ry.	128,904,511.50	122,800.00		129,027,311.50	129,012,811.50	14,500.00			
12	St. P. & K. C. S. L.	50,000.00			50,000.00	50,000.00				
13	Colfax Northern Ry.	10,000.00			10,000.00	10,000.00				
14	T. W. Griggs Prop'y.									
15	Colfax Con. Coal Co.									
16	D. R. I. & N. W. Ry.	3,000,000.00			3,000,000.00	3,000,000.00				
17	Great Northern Ry.	249,477,150.00		81,268.44	249,558,418.44	249,558,418.44		104,101.87	89,903.57	\$14,198.30
18	Ill. Central R. R.	109,284,466.67			109,284,466.67	109,284,391.67	75.00	19,995.47	19,333.75	661.72
19	Dub. & S. C. R. R.	11,759,500.00			11,759,500.00	11,759,500.00				
20	Man. & Oneida Ry.	62,745.00			62,745.00	62,745.00				
21	Minn. & St. L. R. R.	25,792,600.00			25,792,600.00	25,792,600.00		2,538.00	2,038.00	500.00
22	Mus. B. & S. R. R.	750,000.00			750,000.00	750,000.00				
23	Tabor & North. R. R.	25,300.00			25,300.00	25,300.00				
24	Union Pacific R. R.	321,835,100.00			321,835,100.00	321,835,100.00		7,441.35		7,441.35
25	Wabash Ry.	138,492,967.17			138,492,967.17	138,492,536.97	430.20			
	Total	\$ 2,005,892,607.34	\$ 127,705.51	\$ 149,989.15	\$ 2,006,170,302.00	\$ 2,005,067,596.80	\$ 1,102,705.20	\$ 142,666.23	\$ 119,864.86	\$22,801.37

*Scrip.
†Decrease

PART VIII—LONG TERM DEBT.

Number	Railway Companies	Funded debt un- matured	Open accounts	Total long term debt December 31, 1919	Total long term debt December 31, 1918	Increase or decrease, 1919
1	Atchison, Topeka & Santa Fe Ry.	\$ 285,553,457.70		\$ 285,553,457.70	\$ 286,639,989.20	\$ *1,086,531.50
2	Atlantic Northern Ry.					
3	Chicago, Burlington & Quincy R. R.	168,050,000.00		168,050,000.00	174,599,300.00	*6,549,300.00
4	Chicago Great Western R. R.	25,883,000.00		25,883,000.00	25,883,000.00	
5	Mason City & Ft. Dodge R. R.	12,000,000.00	\$ 37,191.89	12,037,191.89	12,047,924.77	*10,733.38
6	Wisconsin, Minn. & Pacific R. R.	6,232,000.00		6,232,000.00	6,232,000.00	
7	Chicago, Milwaukee & St. Paul Ry.	379,255,254.66		379,255,254.66	381,961,254.66	*2,706,000.00
8	Chicago & North-Western Ry.	212,250,000.00		212,250,000.00	211,454,000.00	796,000.00
9	Chicago, St. Paul, Minn. & O. Ry.	41,362,000.00		41,362,000.00	41,349,000.00	13,000.00
10	Iowa Southern Ry.		895,073.95	895,073.95	883,379.30	11,694.65
11	Chicago, Rock Island & Pacific Ry.	183,232,321.80	142,757.00	183,375,078.80	180,909,258.97	2,465,819.83
12	St. Paul & K. C. S. L. R. R.	12,641,455.00	564,946.54	13,206,401.54	13,144,294.40	62,107.14
13	Colfax Northern Ry.					
14	Thomas W. Griggs R. R. Property	33,500.00		33,500.00	33,500.00	
15	Colfax Consolidated Coal Co.					
16	Davenport, R. I. & Northwestern Ry.		558,793.46	558,793.46	562,214.25	6,579.21
17	Great Northern Ry.	270,524,015.16	344,926.01	270,868,941.17	270,994,495.97	*125,554.80
18	Illinois Central R. R.	238,325,000.00		238,325,000.00	224,925,585.00	13,399,475.00
19	Dubuque & Sioux City R. R.	8,023,074.76	16,121,101.66	24,144,176.42	20,912,979.21	3,231,197.21
20	Manchester & Oneida Ry.	65,000.00		65,000.00	65,000.00	
21	Minneapolis & St. Louis R. R.	44,639,300.79		44,639,300.79	45,018,300.79	*379,000.00
22	Muscatine, Burl. & Southern R. R.	550,800.00		550,800.00	550,800.00	
23	Tabor & Northern R. R.	43,000.00		43,000.00	43,000.00	
24	Union Pacific R. R.	212,600,530.00		212,592,506.63	212,592,506.63	8,023.37
25	Wabash Ry.	64,653,359.23		64,653,359.23	64,950,359.23	*297,000.00
	Total	\$ 2,165,917,129.10	\$ 18,664,790.01	\$ 2,184,581,919.11	\$ 2,175,742,142.38	\$ 8,839,776.73

*Decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE.

PART IX—CURRENT LIABILITIES.

Number	Railway Companies	Loans and bills payable	Traffic and car-rental balance payable	Audited accounts and wages payable	Miscellaneous accounts payable	Interest matured unpaid	Dividends matured unpaid	Funded debt matured unpaid	Unmatured div. demands declared
1	Atchafalaya, Topeka & Santa Fe Ry.	\$ 663.50	\$ 94,999.80	\$ 4,395,789.17	\$ 1,136,337.54	\$ 225,187.70	\$ 45,000.00	\$ 6,447,475.00	
2	Chicago, Burlington & Quincy R. R.	32,749.22	389,435.41	85,106.13	1,122,740.00	551.35	225,600.00		
3	Chicago Great Western R. R.	5,665.79	27,395.97	4,313.40	89,287.50				
4	Chicago & North Western R. R.	1,537,000.00	7,552.35	117,550.35	9,413,929.50	2,799.95	33,300.00		
5	Chicago, Milwaukee & St. Paul Ry.	10,000,000.00	32,673.47	311,703.86	33,665.03	674,449.84	2,994,744.45	39,400.00	
6	Chicago, St. Paul, Minn., & O. Ry.	1,120,000.00		30,318.16	18,101.90	64,076.00	581.50	60,000.00	887,993.00
7	Iowa Southern Ry. & Pacific R.	35,013,000.00		115,835.96	2,693,661.69		645.00	533,000.00	
8	St. Paul & K. C. S. L. R.	10,720.66	370.58	4,730.85		1,899.79			
9	Colfax Northern Ry. R. R. Property	13,857.45							
10	Colfax Consolidated Coal Co.								
11	Davenport R. L. & Northwestern Ry.	1,551,000.00	1,831.26	189,325.23	6,641.87	4,976,000.50	2,683.35	1,300.00	
12	Illinois Central R.	11,560,000.00	8,925.89	289,562.49	1,432,889.54	1,947,971.78	12,605.05	98,501.16	1,912,680.00
13	Missouri Pacific R.	2,550,000.00	84,102.84	25,000.00	84,130.53	144.87		2,500.00	
14	Dubuque & Sioux City R. R.		449.67	1,346.38	32,504.37	167,331.19			
15	Minneapolis & St. Louis R. R.	30,000.00	60,082.49	6,341.39	57,500.00				
16	Muscatine Burl. & Southern R. R.	6,705,000.00	510.71	11,625.13	30,796,285.16	3,439,318.50	6,949,050.95		
17	Union Pacific R. R.	3,150,491.08	797.98	41,388.44	13,027.45	396,814.90	441.00	112,300.00	
18	Wabash Ry.								
19	Total	\$79,060,579.40	\$ 191,082,888	\$ 1,354,356,309,434,711.87	\$86,500,392,600	\$ 9,338,387.02	\$ 1,173,251.16	\$ 9,218,148.00	

PART X—CURRENT LIABILITIES—Continued.

Number	Railway Companies	Unmatured interest	Unmatured rents	Other liabilities	Total current liabilities December 31, 1919	Total current liabilities December 31, 1918	Increase or decrease, 1919
1	Atchafalaya, Topeka & Santa Fe Ry.	\$ 3,128,681.30	465,853.74		\$ 15,810,327.93	\$ 35,359,150.96	\$ 9,548,623.03
2	Chicago, Burlington & Quincy R. R.	969,270.70		\$ 612,070.70	3,122,512.41	0,510,291.25	\$ 2,612,221.16
3	Chicago Great Western R. R.	341,500.40	73,600.91	69,566.41	825,892.98	1,322,553.12	\$ 497,754.14
4	Chicago & North Western R. R.	1,963,650.90			27,805,359.87	28,984,471.90	\$ 1,079,113.03
5	Chicago, Milwaukee & St. Paul Ry.	1,900,477.49		37,067.71	16,706,432.85	11,042,632.82	\$ 5,663,800.03
6	Chicago, St. Paul, Minn., & O. Ry.	2,708.30			2,671,160.00	2,845,361.00	\$ 174,191.00
7	Iowa Southern Ry. & Pacific R.	1,971,836.11	196,071.56		80,519,911.27	18,034,306.69	\$ 12,485,604.57
8	St. Paul & K. C. S. L. R.	492.55	1,188.11	59,341.09	14,543.96	34,401.75	\$ 1,033.81
9	Colfax Northern Ry.	469.63			13,292.65		
10	Colfax Consolidated Coal Co.						
11	Davenport R. L. & Northwestern Ry.	469,073.11			87.95	18,258.77	\$ 18,210.82
12	Illinois Central R.	1,373,649.30	30,000.02		13,584,032.62	14,609,090.99	\$ 1,025,058.37
13	Missouri Pacific R.	16,375.90		289,306.00	101,061.94	3,968,012.14	\$ 3,866,950.20
14	Dubuque & Sioux City R. R.	2,708.30			36,932.14	36,035.71	\$ 896.43
15	Minneapolis & St. Louis R. R.	618,331.74			3,770,632.25	3,182,654.29	\$ 587,977.96
16	Muscatine Burl. & Southern R. R.	683.56		1,392.10	76,635.96	44,790.04	\$ 31,845.92
17	Union Pacific R. R.	940,949.80			78,848,330.33	39,128,530.33	\$ 39,719,800.00
18	Wabash Ry.	692,393.74	610.95	181,389.88	54,107,433.61	39,128,530.33	\$ 14,978,903.28
19	Total	\$ 14,772,548.54	\$ 715,627.31	\$ 1,101,421.80	\$ 192,890,457.32	\$ 192,483,077.22	\$ 407,380.10

*Decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE.
PART XI—DEFERRED LIABILITIES AND UNADJUSTED CREDITS.

Railway Companies	Deferred Liabilities					Tax liability	Premium on funded debt
	Liability for provident funds	U. S. govern-ment deferred liabilities	Other deferred liabilities	Total deferred liabilities Dec. 31, 1919	Total deferred liabilities Dec. 31, 1918			Increase or decrease, 1919
A. T. & S. F. Ry.	\$ 29,913,136.89	\$ 161,702.61	\$ 60,074,839.50	\$ 46,044,512.73	\$14,030,326.77	\$ 3,865,002.18	
Atlantic North. Ry.	52,366,776.86	29,635.46	52,396,412.32	43,396,241.65	8,999,170.67	2,350,878.51	
Ch. B. & O. R. R.	6,071,549.62	77,339.76	6,148,879.38	5,372,212.13	776,667.25	123,444.16	
M. C. & Ft. D. R.							
W. M. & P. R. R.							
C. & M. & St. P. Ry.	45,710,325.28	70,131.88	45,780,457.16	37,373,251.65	15,407,205.51	734,080.63	
C. & N. W. Ry.	585,053,537.90	1,004.00	585,054,541.90	472,822,946.01	112,231,595.89	979,609.60	
C. & St. P. M. & O. Ry.	6,799,401.14	35.40	6,799,436.54	5,613,944.51	1,185,492.03	713,143.45	
C. Iowa Southern Ry.							
C. Iowa Southern Ry.	24,360,384.67	341,472.12	24,701,856.79	24,960,808.07	278,953.08	615,870.37	
St. P. & K. C. S. L.							
Colfax Northern Ry.							
Colfax Northern Ry.							
Colfax Northern Ry.							
Colfax Northern Ry.							
D. R. I. & N. W. Ry.	68,122.67	68,122.67	68,122.67	44,011.85	18,210.82	1,400.00	
Great Northern Ry.	58,042,134.72	7,668,984.78	65,711,119.50	46,424,180.66	10,286,938.84	1,848,269.43	
Ill. Central Ry.	58,042,134.72	7,668,984.78	65,711,119.50	46,424,180.66	10,286,938.84	1,848,269.43	
Dub. & S. C. R. R.	4,790,945.45	13,365.04	4,804,310.49	4,122,738.46	671,572.03	25,321.22	
Man. & O. R. R.							
Man. & O. R. R.							
Man. & O. R. R.							
Man. & O. R. R.							
Tabor & North. R. R.	12,273,143.65	570,083.28	12,843,226.93	11,366,673.15	5,077,053.78	2,349,141.15	
Wabash Ry.	15,683,851.87	30,663.38	15,714,515.25	13,367,068.15	2,347,447.10	1,665,861.11	
Total	\$ 250,000,000.00	\$ 404,864,356.06	\$ 8,432,153.45	\$ 412,546,553.51	\$ 341,187,806.76	\$ 72,358,650.75	\$ 1,667,984.35

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE.
PART XIII—UNADJUSTED CREDITS—Continued—AND CORPORATE SURPLUS.

Number	Railway Companies	Unadjusted Credits		Additions to prop- erty through in- come and surplus	Funded debt retired through income and surplus	Sinking fund reserves	Miscellaneous fund reserves	Appropriated surplus not spent	Total appropriated surplus
		Total unad- justed credits	Decrease of 1919						
1	Atlantic & N. W. Ry.	27,000,126.52	210,267,315.12	55,445,424.62	0	34,564,574.0	2,210,214.02	500,041.00	35,285,207.04
2	O. B. & Q. R. Ry.	45,162,632.35	964,651.58	27,104.56	31,447,303.16	10,860,508.85	0	0	42,249,951.95
3	Chicago & West. R. R.	7,313,314.12	214,820.19	0	0	0	0	0	7,104.96
4	Chicago & N. W. Ry.	7,313,314.12	214,820.19	0	0	0	0	0	7,104.96
5	W. M. & P. R. Ry.	710,445.30	45,604.33	0	0	0	0	0	0
6	C. M. & St. P. Ry.	16,814,636.76	2,126,978.71	162,599.78	851,000.00	272,441.80	0	0	7,791,041.58
7	C. M. & St. P. Ry.	16,814,636.76	2,126,978.71	162,599.78	851,000.00	272,441.80	0	0	7,791,041.58
8	C. M. & St. P. Ry.	16,814,636.76	2,126,978.71	162,599.78	851,000.00	272,441.80	0	0	7,791,041.58
9	C. M. & St. P. Ry.	16,814,636.76	2,126,978.71	162,599.78	851,000.00	272,441.80	0	0	7,791,041.58
10	Iowa Southern Ry.	3,810,034.80	1,531,028.47	1,038,761.75	0	2,451,424.00	0	0	1,038,761.75
11	St. P. & N. W. Ry.	11,124,386.30	4,541,965.31	10,716.21	0	10,716.21	0	0	19,716.51
12	St. P. & N. W. Ry.	10,704.08	1,313.48	64,397.70	0	0	0	0	64,397.70
13	Confax Northern Ry.	10,704.08	1,313.48	64,397.70	0	0	0	0	64,397.70
14	Confax Northern Ry.	10,704.08	1,313.48	64,397.70	0	0	0	0	64,397.70
15	Confax Northern Ry.	10,704.08	1,313.48	64,397.70	0	0	0	0	64,397.70
16	D. & R. I. & N. W. Ry.	55,75,000.78	14,075.12	0	1,230,446.70	24,320.51	5,385,035.00	303,870.57	11,558,529.55
17	Ill. Central R. R.	38,014,355.15	5,196,698.15	7,735,437.05	0	5,185,536.35	0	0	3,470,822.49
18	Ill. Central R. R.	38,014,355.15	5,196,698.15	7,735,437.05	0	5,185,536.35	0	0	3,470,822.49
19	Dub. & S. C. R. R.	1,529,134.90	388,858.72	25,847.40	0	0	0	0	2,470,840.00
20	Min. & S. C. R. R.	4,887.28	5,569.08	0	0	0	0	0	4,887.28
21	Min. & S. C. R. R.	4,887.28	5,569.08	0	0	0	0	0	4,887.28
22	Min. & S. C. R. R.	4,887.28	5,569.08	0	0	0	0	0	4,887.28
23	Union Pacific R. R.	18,385,024.54	753,049.98	6,714,731.95	188,700.00	52,000.00	0	40,000,370.73	53,605,301.58
24	Union Pacific R. R.	1,735,442.70	463,704.70	1,886.72	0	0	0	0	241,886.75
25	Wabash Ry.	0	0	0	0	0	0	0	0
Total		8,203,788,880.40	831,313,480.50	130,564,787.62	823,351,344.80	915,912,976.40	7,469,380.00	847,887,492.11	8,244,050,786.99

*Decrease.

PART XIV—CORPORATE SURPLUS—Continued—AND GRAND TOTAL.

Number	Railway Companies	Corporate Surplus				Grand total Dec. 31, 1919	Grand total Dec. 31, 1918	Increase or decrease, 1919	Grand total Dec. 31, 1918	Increase or decrease, 1919
		Profit and loss	Total corporate surplus Dec. 31, 1919	Total corporate surplus Dec. 31, 1918	Total corporate surplus Dec. 31, 1918					
1	Atchafalaya, Topeka & Santa Fe Ry.	\$ 65,005,000.00	\$ 153,348,170.42	\$ 129,833,064.32	\$25,490,106.09	\$ 922,325,620.61	\$ 862,801,034.12	\$ 862,801,034.12	\$ 862,801,034.12	\$ 862,801,034.12
2	Atlantic Northern Ry. Quincy R. R.	160,531,543.05	231,781,107.00	227,886,022.13	14,460,341.87	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
3	Chicago & Great Western R. R.	7,785,605.78	7,815,000.00	6,862,022.31	14,880,978.38	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
4	Chicago & N. W. Ry.	184,300.00	184,300.00	184,300.00	0	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
5	Chicago & N. W. Ry.	42,380,342.99	43,171,284.47	36,974,574.78	6,196,809.69	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
6	Chicago & N. W. Ry.	95,531,871.12	95,531,871.12	95,531,871.12	0	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
7	Chicago & N. W. Ry.	6,804,930.11	7,199,176.51	5,710,511.32	1,488,665.19	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
8	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
9	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
10	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
11	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
12	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
13	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
14	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
15	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
16	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
17	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
18	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
19	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
20	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
21	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
22	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
23	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
24	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
25	Chicago & N. W. Ry.	10,320,777.86	10,320,777.86	9,823,225.33	505,552.53	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58	1,313,337,872.58
Total		\$ 580,312,967.30	\$ 824,300,748.33	\$ 757,663,722.41	\$ 66,706,025.91	\$ 5,884,062,963.30	\$ 5,703,063,000.98	\$ 5,703,063,000.98	\$ 5,703,063,000.98	\$ 5,703,063,000.98

*Decrease.
†Debit balance.

STATISTICS
OF ANNUAL REPORTS
OF
FEDERAL OPERATIONS
OF
Steam Railway Companies
For the Year Ended December 31, 1919

TABLE 1—INCOME ACCOUNT FOR THE YEAR.

PART I—OPERATING INCOME.

Number	Railway Companies	Railway operating revenues	Railway operating expenses	Net revenue from railway operations	Railway tax accruals	Uncollectible railway revenues	Railway operating income	Total operating income	Amount of increase or decrease in operating income in 1918
1	Atchison, Topeka & Santa Fe	\$ 179,904,498.22	\$ 130,502,244.01	\$ 49,402,254.21	\$ 7,811,542.67	\$ 33,572.16	\$ 41,557,139.38	\$ 41,557,139.38	\$ 848,804.01
2	Chicago, Burlington & Quincy	154,011,437.62	120,492,962.06	33,518,475.56	5,774,553.97	31,580.46	27,712,341.13	27,712,341.13	1,135,139.93
3	Chicago Great Western	22,128,189.11	19,305,163.09	2,823,026.02	682,589.89	848.69	2,139,587.44	2,139,587.44	1,482,015.98
4	Chicago, Milwaukee & St. Paul	150,370,394.27	133,561,704.79	11,808,689.48	6,306,997.35	139,420.69	5,362,271.44	5,362,271.44	635,063.56
5	Chicago & North-Western	139,589,915.43	119,579,386.97	20,010,528.46	5,752,459.00	12,450.26	14,245,619.20	14,245,619.20	1,972,662.48
6	Chicago, St. P., Minn. & O.	27,732,018.84	23,316,464.93	4,415,553.91	1,309,002.07	5,473.11	3,101,078.73	3,101,078.73	449,165.74
7	Chicago, Rock Island & Pacific	111,578,655.48	97,022,766.67	14,555,888.81	4,545,793.20	8,464.13	10,001,631.48	10,001,631.48	543,042.05
8	Davenport, R. I. & N. W.	101,111.51	119,029.79	17,918.28	33,068.73		150,987.01	150,987.01	*2,096.17
9	Great Northern	106,533,738.98	86,728,017.99	19,805,720.99	7,099,644.77	9,533.02	12,696,523.20	12,696,523.20	2,057,295.01
10	Illinois Central	107,886,835.09	98,911,079.54	8,975,755.55	5,204,667.67	33,848.74	3,737,239.14	3,737,239.14	*8,347,833.02
11	Minneapolis & St. Louis	13,384,871.31	13,004,520.60	380,350.71	604,574.34	4,550.11	1228,773.74	1228,773.74	*233,946.78
12	Union Pacific	110,819,514.64	73,936,678.95	36,882,835.69	2,991,494.86	9,561.72	33,881,779.11	33,881,779.11	*1,232,599.79
13	Wabash	48,847,085.62	44,391,737.36	4,455,348.26	1,303,123.01	9,176.49	3,143,048.76	3,143,048.76	*3,642,349.22
	Total	\$ 1,172,888,266.12	\$ 965,871,756.75	\$ 207,016,509.37	\$ 49,419,511.53	\$ 298,479.58	\$ 157,298,498.26	\$ 157,298,498.26	\$ 4,335,636.22

*Decrease.

†Deficit.

PART II—NONOPERATING INCOME.

Number	Railway Companies	Hire of freight cars—credit balance	Rent from locomotives	Rent from passenger-train cars	Rent from floating equipment	Rent from work equipment	Joint facility rent income	Miscellaneous rent income	Miscellaneous non-operating physical property
1	Atchison, Topeka & Santa Fe		\$ 470,317.75	\$ 87,915.61	\$ 47,970.67	\$ 102,460.34	\$ 355,411.58		
2	Chicago, Burlington & Quincy		137,117.76	27,036.66		99,013.81	633,627.19		
3	Chicago Great Western		13,184.00	1,262.33		15,404.02	39,504.54		
4	Chicago, Milwaukee & St. Paul		80,558.61	13,457.69	1,216.26	70,667.70	392,170.26		
5	Chicago & North-Western		372,570.76	10,112.86		19,913.25	91,243.48		
6	Chicago, St. P., Minn. & O.		84,593.42	2.88		4,143.23	119,745.62		\$ 2,661.56
7	Chicago, Rock Island & Pacific		361,925.67	46,587.02		30,121.57	290,803.13		9,328.44
8	Davenport, R. I. & N. W.	\$ 2,449.51	11,862.53				53,312.76		
9	Great Northern	69,696.08	62,154.10	30,420.86	250.00	14,435.04	927,957.91		3,006.47
10	Illinois Central	3,184.24	239,696.57	90,709.97	3,335.00	81,940.12	963,067.65	\$ 658.35	1,988.54
11	Minneapolis & St. Louis		60,929.29				98,687.77		
12	Union Pacific		75,655.68	52,290.78		33,985.30	619,522.66		
13	Wabash		140,273.70	4,096.66	12,587.42	10,817.92	180,601.54		
	Total	\$ 75,329.83	\$ 2,110,829.84	\$ 363,863.32	\$ 65,359.35	\$ 482,902.30	\$ 4,765,656.09	\$ 658.35	\$ 16,985.01

TABLE 1—INCOME ACCOUNT FOR THE YEAR.

PART III—NONOPERATING INCOME—Continued—AND GROSS INCOME AND DEDUCTIONS FROM GROSS INCOME.

Number	Railway Companies	Non-Operating Income				Gross income	Deductions From Gross Income			
		Income from funded securities	Income from unfunded securities and accounts	Miscellaneous income	Total non-operating income		Hire of freight cars—debit balance	Rent for locomotives	Rent for passenger-train cars	Rent for floating equipment
1	Atchafalpa, Topeka & Santa Fe	\$ 134,502.80	\$ 261,779.51	\$ 8,290.77	\$ 1,468,050.12	\$ 43,025,780.50	\$ 1,332,663.69	\$ 168,318.04	\$ 65,267.72	\$ 5,863.38
2	Chicago, Burlington & Quincy	116,925.13	373,957.74	1,260,640.98	2,644,319.27	30,336,660.40	1,050,012.84	75,990.00	32,689.13	-----
3	Chicago Great Western	6,837.62	28,480.70	290,780.58	395,403.79	2,534,991.23	325,609.70	2,189.96	*10,031.28	-----
4	Chicago, Milwaukee & St. Paul	48,588.08	111,040.13	4,708,544.44	5,436,244.07	10,788,515.51	1,473,920.37	58,667.97	17,548.27	180.00
5	Chicago & North-Western	58,202.17	84,107.81	776,429.44	1,415,241.33	15,600,860.53	1,541,854.75	155,217.34	42,067.88	-----
6	Chicago, St. P., Minn. & O.	21,530.05	227,685.76	457,700.96	3,558,779.69	3,558,779.69	121,988.83	16,986.27	-----	-----
7	Chicago, Rock Island & Pacific	148,058.50	62,534.63	923,302.79	1,872,661.75	11,874,293.23	1,027,675.15	145,747.39	32,076.92	-----
8	Davenport, R. I. & N. W.	-----	445.00	68,290.40	68,290.40	17,273.39	-----	7,463.60	61,715.26	5,918.22
9	Great Northern	95,483.00	250,064.79	646,325.81	2,069,794.06	14,796,217.26	-----	38,046.26	8,099.08	-----
10	Illinois Central	95,809.22	285,943.89	145,013.83	1,911,347.38	5,648,586.52	53,064.89	-----	3,389.33	-----
11	Minneapolis & St. Louis	6,212.40	14,949.44	314,574.82	495,353.72	396,579.98	1,058,200.41	59,800.67	118,521.94	-----
12	Union Pacific	44,756.02	98,335.29	544,700.82	1,469,216.56	35,350,995.67	676,676.91	118,145.79	5,490.18	11,499.96
13	Wabash	33,063.00	25,008.29	1,014,555.43	1,411,603.96	4,554,652.72	-----	-----	-----	-----
	Total	\$ 778,439.04	\$ 1,618,332.27	\$ 10,857,441.07	\$ 21,135,797.37	\$ 178,434,295.63	\$ 8,061,667.54	\$ 924,010.82	\$ 375,925.43	\$ 23,467.56

*Credit.

PART IV—DEDUCTIONS FROM GROSS INCOME—Continued—NET INCOME AND INCOME BALANCE TRANSFERRED TO PROFIT AND LOSS.

Number	Railway Companies	Deductions From Gross Income					Total deductions from gross income	Net income	Income balance transferred to profit and loss
		Rent from work equipment	Joint facility rents	Miscellaneous rents	Interest on unfunded debt	Miscellaneous income charges			
1	Atchafalpa, Topeka & Santa Fe	\$ 7,765.07	\$ 1,006,067.66	-----	\$ 98,702.07	\$ 3,362,306.12	\$ 6,046,947.75	\$ 36,978,841.75	\$ 36,978,841.75
2	Chicago, Burlington & Quincy	12,217.27	2,281,719.06	-----	22,339.02	-----	3,474,963.38	26,881,697.02	26,881,697.02
3	Chicago Great Western	5,909.12	702,425.89	-----	2,672.69	399,372.73	1,427,308.81	1,107,682.42	1,107,682.42
4	Chicago, Milwaukee & St. Paul	8,300.12	1,226,869.50	-----	38,728.90	1,113,590.95	3,637,811.18	6,850,704.33	6,850,704.33
5	Chicago & North-Western	4,731.12	316,838.20	-----	52,524.59	141,511.22	2,254,745.10	13,406,115.43	13,406,115.43
6	Chicago, St. P., Minn. & O.	2,392.75	400,950.91	-----	29,863.44	-----	662,182.20	2,896,597.49	2,896,597.49
7	Chicago, Rock Island & Pacific	18,079.64	1,288,738.44	11.41	105,866.20	820,109.35	3,438,294.48	8,435,998.75	8,435,998.75
8	Davenport, R. I. & N. W.	1.50	7,877.78	1,932.64	-----	-----	17,273.39	-----	-----
9	Great Northern	25,646.85	1,171,075.14	3,346.45	68,596.29	170,925.15	1,312,836.66	13,453,480.60	13,453,480.60
10	Illinois Central	18,757.24	862,482.86	-----	99,556.32	212,455.70	1,239,388.46	4,469,198.06	4,469,198.06
11	Minneapolis & St. Louis	693.64	300,707.70	25.00	8,822.14	135,523.46	402,226.16	1,135,646.18	1,135,646.18
12	Union Pacific	7,725.76	328,427.25	-----	48,619.88	93,537.23	1,714,833.14	33,636,162.53	33,636,162.53
13	Wabash	34,781.46	1,813,593.53	-----	18,446.40	451,212.26	3,129,846.49	1,424,806.23	1,424,806.23
	Total	\$ 147,061.54	\$ 11,787,773.92	\$ 5,315.50	\$ 594,747.94	\$ 6,568,686.06	\$ 29,088,657.20	\$ 149,345,638.43	\$ 149,345,638.43

*Debit balance.

†Debit.

‡Credit.

§Income balance cleared to administration, ledger control account.

TABLE 2—PROFIT AND LOSS ACCOUNT.

PART I—DEBITS.

Number	Railway Companies	Debit balance transferred from income account	Loss on retired road and equipment	Miscellaneous debits	Credit balance carried to balance sheet Dec. 31, 1919	Total	Credit balance transferred from income Dec. 31, 1919	Credit balance transferred from income Dec. 31, 1918	Increase or decrease, 1919 over 1918
1	Atkinson, Topeka & Santa Fe	1,360.40	—	697.40	13	\$1,251,257.31	\$6,678,841.75	\$4,178,774.27	\$2,100,633.02
2	Chicago, Burlington & Quincy	1,360.40	—	1,360.40	14	1,076,382.87	30,881,697.02	27,337,607.22	\$4,170,390.30
3	Chicago & North Western	13,405.80	—	13,405.80	15	1,076,382.87	1,107,682.42	968,761.92	\$1,033,438.70
4	Chicago, Rock Island & Pacific	4.31	—	4.31	16	10,810,773.97	10,899,115.43	17,170,827.97	\$1,704,712.54
5	Chicago, St. P., Minn. & O.	103.50	—	103.50	17	6,315,737.88	2,896,597.49	3,324,973.29	\$1,038,976.00
6	Chicago, Rock Island & Pacific	1,428.70	—	1,428.70	18	18,887,329.18	8,435,996.75	10,429,164.75	\$1,038,976.00
7	Great Northern	404.30	—	404.30	19	27,184,467.54	13,433,480.60	13,555,774.18	\$103,188.28
8	Illinois Central	129.79	—	129.79	20	18,271,746.55	4,109,198.55	13,549,419.58	\$4,088,065.70
9	Missouri Pacific	11,291.61	—	11,291.61	21	70,444,140.83	33,636,162.53	86,501,759.39	\$2,863,596.17
10	Union Pacific	—	116,300.34	—	70,444,140.83	70,396,068.00	\$1,434,896.23	5,098,338.72	\$4,141,822.49
11	Wabash	—	—	—	22	334,943,946.05	\$140,345,638.43	\$181,425,005.01	\$22,079,437.48
12	Total	\$135,646.16	\$11,610.28	\$29,797.81	\$334,943,946.05	\$327,107,860.76	\$140,345,638.43	\$181,425,005.01	\$22,079,437.48

*Credit item.
†Debit item.
‡Income balance cleared to administration ledger control account.
§Decrease.

PART II—CREDITS.

Number	Railway Companies	Subsidary lines—beginning of year	Credit balance at beginning of year	Credit balance transferred from income account	Profit on road and equipment sold	Unrecoverable overcharges	Miscellaneous credits	Total
1	Atkinson, Topeka & Santa Fe	—	44,170,281.70	36,078,841.75	50.00	\$24,598.31	\$9,505.50	\$1,241,187.32
2	Chicago, Burlington & Quincy	—	27,337,847.91	39,881,697.02	—	—	214.02	\$4,230,758.31
3	Chicago & North Western	\$25,027.08	8,409,420.54	6,560,794.33	—	75,190.60	132,031.37	15,810,773.97
4	Chicago, Rock Island & Pacific	—	17,177,246.82	13,600,115.43	—	—	968.21	30,589,914.11
5	Chicago, St. P., Minn. & O.	—	16,435,904.75	8,435,996.75	—	—	18,365.80	18,887,329.18
6	Chicago, Rock Island & Pacific	—	13,541,322.45	13,541,322.45	—	—	—	15,474,746.55
7	Great Northern	—	13,541,322.45	409,198.00	—	—	4,590.96	18,961.45
8	Illinois Central	—	13,541,322.45	24,586.07	—	—	18,961.45	70,396,068.00
9	Missouri Pacific	—	39,464,971.79	35,656,162.53	—	—	140,263.07	70,396,068.00
10	Union Pacific	—	—	—	50.00	\$423,136.24	\$410,000.36	\$25,107,860.76
11	Wabash	—	—	—	—	—	—	—
12	Total	\$25,027.08	\$175,856,946.21	\$146,056,478.38	\$50.00	\$423,136.24	\$410,000.36	\$25,107,860.76

TABLE 3—RAILWAY OPERATING REVENUES—ENTIRE LINE.
PART I—RAIL LINE TRANSPORTATION REVENUE.

Number	Railway Companies	Freight	Passenger	Excess baggage	Sleeping car	Parlor and chair car	Mail	Express	Other passenger
1	Atchafalpa, Topeka & Santa Fe	\$ 124,211,105.12	\$ 45,628,887.62	463,888.31	---	44,401.96	2,129,256.47	\$ 5,088,829.40	\$ 491,199.59
2	Chicago, Burlington & Quincy	107,019,787.98	36,365,284.78	274,971.24	---	35,019.00	2,296,093.40	4,400,432.05	9,166.21
3	Chicago, Great Western St. Paul	194,388,457.25	30,391,620.97	240,753.80	\$ 1,775,340.00	69,590.29	1,798,124.55	3,817,910.45	60,900.43
4	Chicago & North-Western	92,084,612.78	35,213,696.23	225,823.24	---	235,771.86	1,202,760.55	2,737,691.01	8,162.04
5	Chicago, St. Paul, Minn. & O.	75,214,705.25	31,401,829.96	210,964.57	---	17,867.78	1,244,048.68	2,654,998.26	29,879.76
6	Davenport, Rock Island & N. W.	---	15,922,526.45	111,222.15	603,542.60	100,161.44	1,623,230.95	2,393,674.93	13,518.92
7	Great Northern	77,881,458.79	24,890,756.02	146,880.07	---	32,356.31	1,247,200.07	2,503,977.49	63,032.05
8	Illinois Central	10,602,843.00	2,784,723.17	117,159.61	---	181,896.01	1,315,967.94	2,315,967.94	102,007.04
9	Missouri Pacific	89,761,292.40	31,944,356.11	790,048.50	---	47,580.92	689,502.07	1,374,960.54	5,822.21
10	Union Pacific	81,203,547.60	---	---	---	---	---	---	---
11	Wabash	---	---	---	---	---	---	---	---
12	Total	\$ 815,312,603.83	\$ 270,296,703.54	\$ 2,118,679.63	\$ 2,728,182.78	\$ 591,756.35	\$ 13,533,963.72	\$ 29,473,091.99	\$ 40,133.53

*Debit.

PART II—RAIL LINE TRANSPORTATION REVENUE—Continued—AND INCIDENTAL OPERATING REVENUES.

Number	Railway Companies	Rail Line Transportation Revenue				Incidental Operating Revenues			
		Mix	Switching	Special service	Other train freight	Total rail-line transportation revenue	Dining and buffet	Hotel and restaurant	Station, train and boat privileges
1	Atchafalpa, Topeka & Santa Fe	\$ 697,447.20	\$ 830,317.03	392,261.36	\$ 404.40	\$ 177,982,802.00	\$ 1,121,018.45	\$ 469,469.16	\$ 432,022.11
2	Chicago, Burlington & Quincy	590,372.77	1,412,824.46	392,261.36	---	150,641,029.25	1,121,018.45	6,000,000.00	21,035.80
3	Chicago, Great Western St. Paul	1,272,000.00	2,223,632.84	5,468.60	---	21,772,623.40	121,478.77	11,812.09	3,900.33
4	Chicago & North-Western	1,880,001.05	1,706,121.48	42,468.26	---	136,569,357.96	845,673.55	294,787.00	72,801.07
5	Chicago, St. Paul, Minn. & O.	83,336.26	194,422.63	7,781.29	---	27,337,596.80	110,771.36	37,490.23	7,539.77
6	Davenport, Rock Island & N. W.	---	79,528.58	33,421.70	8,366.00	109,179,371.08	645,843.01	66,691.11	17,145.27
7	Great Northern	7,000.96	694,603.34	45,718.83	1,177.45	102,209,457.23	729,991.91	640,303.33	6,265.66
8	Illinois Central	262,446.11	56,731.25	56,731.25	---	13,476,197.45	618,598.17	8,405.58	19,416.86
9	Missouri Pacific	39,860.45	380,884.14	19,754.69	2,514.00	107,469,003.20	1,268,061.06	1,297,100.71	69,904.83
10	Union Pacific	---	489,310.20	15,916.14	---	45,189,304.43	245,800.50	---	20,000.42
11	Wabash	---	---	---	---	---	---	---	---
12	Total	\$ 4,640,610.07	\$ 9,087,224.50	\$ 246,925.30	\$ 12,460.35	\$ 1,149,626,060.08	\$ 6,089,197.67	\$ 3,425,904.36	\$ 1,008,257.39

TABLE 3—RAILWAY OPERATING REVENUES—ENTIRE LINE.

PART III—INCIDENTAL OPERATING REVENUES—Continued.

Number	Railway Companies	Parcel room	Storage—freight	Storage—baggage	Demurrage	Telegraph and telephone	Grain elevator	Stockyard	Power
1	Atchison, Topeka & Santa Fe.....	\$ 6,633.96	\$ 122,374.62	\$ 55,287.73	\$ 436,946.59	\$ 312,916.29	-----	\$ 174,429.85	-----
2	Chicago, Burlington & Quincy.....	35,455.47	122,417.95	28,822.11	565,975.00	262,012.85	-----	326,120.62	-----
3	Chicago Great Western.....	818.30	28,593.28	1,874.18	79,127.46	1,168.33	-----	-----	80.00
4	Chicago, Milwaukee & St. Paul.....	3,643.53	215,012.12	24,082.17	651,926.11	112,409.80	-----	233,549.39	-----
5	Chicago & North-Western.....	64,657.40	146,784.20	29,227.45	647,593.81	-----	-----	35,671.63	-----
6	Chicago, St. P., Minn. & O.....	3,062.92	44,275.51	1,677.63	132,076.58	-----	-----	-----	-----
7	Chicago, Rock Island & Pacific.....	26,420.56	85,754.89	25,736.29	381,711.80	33,258.90	-----	-----	-----
8	Davenport, R. I. & N. W.....	61,582.30	17.02	42,311.22	279,405.28	132,351.53	-----	-----	-----
9	Great Northern.....	55,088.30	253,207.59	17,234.64	550,802.70	-----	-----	-----	-----
10	Illinois Central.....	242.08	11,783.80	423.58	43,384.22	1,794.38	-----	-----	-----
11	Minneapolis & St. Louis.....	5,034.11	45,148.48	29,894.66	197,447.60	144,158.81	-----	-----	2,508.18
12	Union Pacific.....	4,830.94	36,747.73	1,832.06	152,019.15	-----	\$30,963.47	-----	-----
13	Wabash.....	-----	-----	-----	-----	-----	-----	-----	-----
	Total.....	\$ 259,023.07	\$ 1,785,382.45	\$ 258,403.71	\$ 4,052,492.40	\$ 1,000,070.95	\$30,963.47	\$ 769,771.79	\$ 2,583.18

PART IV—INCIDENTAL OPERATING REVENUES—Continued—AND JOINT FACILITY OPERATING REVENUE.

Number	Railway Companies	Incidental Operating Revenues			Joint Facility		Total joint facility operating revenue	Total railway operating revenue
		Rent of buildings and other property	Miscellaneous	Total incidental operating revenues	Credit	Debit		
1	Atchison, Topeka & Santa Fe.....	\$ 27,390.35	\$ 338,640.16	\$ 1,897,411.06	\$ 66,140.10	\$ 41,944.94	\$ 24,195.16	\$ 179,904,498.22
2	Chicago, Burlington & Quincy.....	172,717.66	163,091.92	3,211,167.09	171,275.48	12,035.10	159,240.58	154,011,437.62
3	Chicago Great Western.....	18,794.17	28,593.68	330,840.06	24,934.80	200.15	24,735.66	22,128,190.11
4	Chicago, Milwaukee & St. Paul.....	130,480.33	284,494.98	2,765,306.61	141,791.23	1,658.48	140,132.75	150,370,394.27
5	Chicago & North-Western.....	188,246.55	741,749.40	2,977,482.29	25,710.68	12,635.50	13,075.18	139,589,915.43
6	Chicago, St. P., Minn. & O.....	6,385.03	8,358.62	341,627.62	64,087.43	11,892.01	52,795.42	27,732,018.84
7	Chicago, Rock Island & Pacific.....	49,535.45	71,134.49	1,515,166.06	90,086.59	7,134.01	91,962.58	111,578,655.48
8	Davenport, R. I. & N. W.....	6,444.40	325.00	21,540.43	-----	-----	-----	101,111.51
9	Great Northern.....	149,465.71	599,271.39	3,314,094.49	50,366.11	57,088.05	17,322.84	166,533,738.98
10	Illinois Central.....	35,589.50	108,713.93	2,181,512.51	94,589.86	59,963.55	40,626.31	107,886,835.09
11	Minneapolis & St. Louis.....	17,784.30	7,606.36	95,831.90	13,681.13	739.14	12,841.99	13,884,871.31
12	Union Pacific.....	*12,155.41	65,112.52	3,344,111.45	42,903.19	37,433.39	5,469.80	110,819,514.64
13	Wabash.....	5,070.59	48,960.95	547,015.58	160,865.61	-----	160,865.61	48,847,085.62
	Total.....	\$ 795,718.63	\$ 2,466,868.38	\$22,543,618.06	\$ 665,932.21	\$ 237,334.22	\$ 718,507.99	\$ 1,172,888,296.12

TABLE 3A—RAILWAY OPERATING REVENUES—EARNED WITHIN THE STATE.
PART I—RAIL-LINE TRANSPORTATION REVENUE.

Number	Railway Companies	Freight	Passenger	Excess baggage	Shipping car	Parlor and chair car	Mail	Express	Other passenger	Milk
1	Atchafalpa, Topoka & Santa Fe	\$ 273,462.67	\$ 880,551.36	\$ 2,768.56					\$ 4,310.66	
2	Chicago, Burlington & Quincy	11,565,732.67	5,102,303.08	40,012.03					7,711.50	95,176.53
3	Chicago, Great Western	7,351,211.51	3,274,697.97	317,121.66					5,697.57	60,064.48
4	Chicago, Milwaukee & St. Paul	5,065,211.51	2,274,697.97	317,121.66					6,878.96	107,171.50
5	Chicago & North-Western	25,640,342.14	8,763,897.24	78,564.06					1,561,728.15	199,554.64
6	Chicago & St. Paul	1,310,348.23	697,690.30	4,315.38					9,900.99	3,097.83
7	Chicago, Rock Island & Pacific	17,322,017.91	8,184,122.36	6,315.38					711,232.90	9,651.14
8	Davenport, Rock Island & Pacific	664,516.86	210,642.98	16,301.24					6,163.85	90.31
9	Davenport, Rock Island & Pacific	6,013,918.04	1,355,518.28	16,301.24					2,730.04	39,263.55
10	Illinois Central	228,137.50	908,539.29	3,650.97					4,158.44	1,788.87
11	Minneapolis & St. Louis	875,165.10							373.44	
12	Wabash									
13	Total	\$60,459,079.29	\$85,242,632.13	\$ 270,530.05	\$ 156,565,360,312.85	\$ 2,399,638.78	\$ 3,470,390.83	\$ 39,422.08	\$ 895,566.32	

Total.

PART II—RAIL LINE TRANSPORTATION REVENUE—Continued—AND INCIDENTAL OPERATING REVENUE.

Number	Railway Companies	Rail Line Transportation Revenue				Incidental Operating Revenue					
		Switching	Special service	Other freight	Total rail line transportation revenue	Dining and butter	Hotel and restaurant	Station, train and boat	Privileges	Parlor room	Storage—freight
1	Atchafalpa, Topoka & Santa Fe	\$ 1,365.00		\$.00	\$ 1,315,003.86	\$ 1,315,003.86					
2	Chicago, Burlington & Quincy	65,211.47	2,813.58		117,145,064.14	150,759.74	894,496.00	10,712.00	5,075.42	1,511.65	616.00
3	Chicago, Great Western	168,352.90	6,697.90		22,305,023.75	34,326.74	4,496.00	10,712.00	5,075.42	1,511.65	7,520.65
4	Chicago & North-Western	133,348.06	4,583.19		22,305,023.75	34,326.74	4,496.00	10,712.00	5,075.42	1,511.65	16,894.53
5	Chicago & St. Paul	105,013.37	10,494.04		22,305,023.75	34,326.74	4,496.00	10,712.00	5,075.42	1,511.65	1,221.37
6	Chicago, Rock Island & Pacific	37,549.64			22,305,023.75	34,326.74	4,496.00	10,712.00	5,075.42	1,511.65	4,885.10
7	Davenport, Rock Island & Pacific	201,501.02	2,271.06		22,305,023.75	34,326.74	4,496.00	10,712.00	5,075.42	1,511.65	7,269.78
8	Davenport, Rock Island & Pacific	54,582.86	659.30		22,305,023.75	34,326.74	4,496.00	10,712.00	5,075.42	1,511.65	1,317.96
9	Illinois Central	201,501.02	2,271.06		22,305,023.75	34,326.74	4,496.00	10,712.00	5,075.42	1,511.65	1,317.96
10	Minneapolis & St. Louis	5,817.65			22,305,023.75	34,326.74	4,496.00	10,712.00	5,075.42	1,511.65	1,317.96
11	Wabash				22,305,023.75	34,326.74	4,496.00	10,712.00	5,075.42	1,511.65	1,317.96
12	Total	\$ 617,314.91	\$ 31,960.70	\$ 6.35	\$ 133,014,429.59	\$ 753,436.54	\$ 895,494.20	\$ 178,023.86	\$ 5,945.79	\$ 106,224.88	\$ 815,992.85

TABLE 3A—RAILWAY OPERATING REVENUES—EARNED WITHIN THE STATE.

PART III—INCIDENTAL OPERATING REVENUE—Continued—AND JOINT FACILITY OPERATING REVENUE AND TOTAL OPERATING REVENUE.

Number	Railway Companies	Incidental Operating Revenue					Joint Facility Operating Revenue			Total railway operating revenue	
		Dormitance	Telephone and	Power	Rents of build- ings and other property	Miscellaneous	Total incidental operating revenue	Joint facility— credit	Joint facility— debit		Total joint facility revenue
1	Atchison, Topeka & Santa Fe	\$ 1,882.46	\$ 285.48	—	\$ 190.74	\$ 5,267.56	\$ 1,152.45	\$ 11,654.37	\$ 291.94	\$ 10,792.33	\$ 1,890,696.21
2	Chicago, Burlington & Quincy	61,505.94	63,825.96	—	16,301.56	18,007.69	207,340.44	811,644.44	—	207,340.44	18,390,096.31
3	Chicago, Great Western	18,377.00	—	—	—	11,039.66	121,163.63	—	—	—	11,399,598.35
4	Chicago, Milwaukee & St. Paul	33,441.42	14,663.37	989.06	31,206.57	44,672.77	175,025.46	31,869.31	4,344.09	27,213.22	22,446,615.98
5	Chicago & North-Western	13,669.90	—	—	5.00	79,449.49	80,137.97	3,966.68	4,847.94	1,881.36	2,137,027.46
6	Chicago, St. P., Minn. & O.	10,553.00	8,702.71	—	2,170.46	8,318.61	373,319.61	6,070.53	437.63	238.80	27,105,566.72
7	Chicago Rock Island & Pacific	15,953.00	—	—	1,423.10	3,174.13	9,887.70	—	4,632.11	14,632.14	867,019.88
8	Great Northern	2,968.00	296.10	—	2,654.39	5,169.40	97,363.03	—	388.77	138.77	9,379,102.68
9	Illinois Central	25,869.89	—	—	6.12	8,865.11	13,344.11	502.55	388.80	113.78	9,379,102.68
10	Minneapolis & St. Louis	3,139.29	1,390.33	2.50	12.16	—	3,364.85	42.80	38.43	28.37	6,271,536.23
11	Union Pacific	—	144.16	—	—	—	—	59.76	—	59.76	1,477,530.89
12	Wabash	—	—	—	—	1,251.69	—	—	—	—	—
Total		\$ 245,390.84	\$ 800,135.54	\$ 882.50	\$ 967,835.10	\$ 134,383.14	\$ 1,440,305.60	\$ 70,555.26	\$ 114,919.31	\$ 855,635.95	\$ 134,719,330.84
*Credit.											

Credit.
Debit.TABLE 4—RAILWAY OPERATING EXPENSES—ENTIRE LINE.
PART I—AMOUNT OF OPERATING EXPENSES DURING YEAR AND OPERATING RATIO.

Number	Railway Companies	Total maintenance of way and structures	Total maintenance of equipment	Total traffic expenses	Total transportation	Total miscellaneous operations	Total general expenses	Transportation for credit	Grand total railway operating expenses	Operating ratio %
1	Atchison, Topeka & S. F.	\$ 22,132,350.86	\$ 40,017,565.16	\$ 1,723,282.96	\$ 63,140,910.30	\$ 201,380.14	\$ 2,017,501.88	\$ 759,692.71	\$ 130,562,244.01	72.54
2	Chicago, Burlington & Q.	21,487,643.86	22,412,565.31	1,320,650.03	9,770,500.84	1,789,870.50	2,869,008.08	237,026.56	139,363,163.00	67.34
3	Chicago, Great Western	3,535,827.22	5,010,518.57	—	9,770,500.84	1,789,870.50	2,869,008.08	—	139,363,163.00	67.34
4	Chicago, Milwaukee & St. P.	3,535,827.22	5,010,518.57	—	9,770,500.84	1,789,870.50	2,869,008.08	—	139,363,163.00	67.34
5	Chicago & North-Western	30,694,211.26	50,492,605.46	1,107,107.00	69,288,818.03	1,178,477.50	2,043,436.50	8,063,221.81	136,561,704.79	92.15
6	Chicago, St. P., Minn. & O.	3,898,174.11	5,239,102.16	305,331.62	14,362,497.86	1,158,927.78	2,033,419.78	78,124.58	22,316,464.05	86.96
7	Chicago Rock Island & Pacific	13,745,044.17	25,791,792.50	1,348,048.46	48,144,860.22	745,000.05	2,474,400.60	15,798.66	97,022,769.67	89.06
8	Great Northern	43,654.17	20,194,704.71	678,087.70	44,59,079.35	—	4,370.00	—	86,728,017.00	81.41
9	Illinois Central	18,150,303.28	29,497,045.92	947,428.80	46,384,833.89	1,880,144.45	2,840,917.72	184,416.11	98,911,079.54	91.68
10	Minneapolis & St. Louis	2,347,088.40	20,705,022.00	550,812.78	9,770,500.84	1,789,870.50	2,869,008.08	13,792.81	73,906,678.95	92.72
11	Union Pacific	15,177,307.72	20,705,022.00	550,812.78	9,770,500.84	1,789,870.50	2,869,008.08	13,792.81	73,906,678.95	92.72
12	Wabash	8,086,880.18	9,358,676.25	607,139.13	24,610,914.90	288,379.80	1,462,276.86	12,308.70	44,391,737.56	90.88
Total		\$ 178,366,515.51	\$ 262,310,131.41	\$ 9,571,011.47	\$ 481,014,865.23	\$10,827,386.95	\$29,728,310.72	\$ 2,847,114.54	\$ 956,871,766.75	82.35

TABLE 4A—RAILWAY OPERATING EXPENSES—WITHIN THE STATE.

PART I—AMOUNT OF OPERATING EXPENSES DURING YEAR AND OPERATING RATIO.

Number	Railway Companies	Total maintenance of way and structures	Total maintenance of equipment	Total traffic expenses	Total transportation—rail line	Total miscellaneous operations	Total general expenses	Transportation for investment—credit	Grand total railway operating expenses	% Operating ratio
1	Atchison, Topeka & Santa Fe.....	\$ 157,163.80	\$ 383,049.14	\$ 15,170.29	\$ 569,586.11	.....	\$ 26,292.56	\$ 3,461.44	\$ 1,144,770.40	84.17
2	Chicago, Burlington & Quincy.....	3,131,722.02	3,935,547.84	157,796.21	7,312,711.50	209,169.07	548,377.20	41,505.00	15,253,758.84	82.09
3	Chicago Great Western.....	1,854,222.53	2,535,051.72	168,787.02	5,125,070.52	87,178.90	286,840.01	4,556.04	10,155,585.36	90.08
4	Chicago, Milwaukee & St. Paul.....	4,439,797.37	6,844,079.32	214,656.92	11,588,694.72	180,733.06	754,544.60	91,254.08	25,941,250.21	106.66
5	Chicago & North-Western.....	5,119,044.47	7,403,702.10	216,717.83	16,210,850.94	271,421.74	761,073.22	30,436.76	30,052,332.54	88.90
6	Chicago, St. P., Minn. & O.....	314,346.47	438,345.87	31,733.13	1,071,230.70	13,776.25	60,148.16	1,253.91	1,908,296.17	89.27
7	Chicago, Rock Island & Pacific.....	5,244,533.34	6,962,976.14	338,461.21	12,565,233.94	156,698.08	639,797.23	73,894.94	25,873,867.10	88.46
8	Davenport, R. I. & N. W.....	23,211.25	4,806.65	7,806.25	423,981.73	1,898.23	30,701.08	286.46	840,828.63	104.19
9	Great Northern.....	187,843.30	199,384.45	111,972.26	4,716,145.08	53,020.40	329,554.72	29,077.52	9,892,945.34	105.47
10	Illinois Central.....	1,985,051.05	2,735,349.25	60,623.48	3,211,000.42	.....	188,880.16	5,641.05	6,416,836.67	102.57
11	Minneapolis & St. Louis.....	1,187,882.02	1,769,279.70	2,903.25	138,092.86	10,182.95	11,459.44	73.11	2,996,746.71	109.00
12	Union Pacific.....	60,709.23	82,172.02	37,155.93	1,138,530.92	8,295.17	97,146.68	21.52	2,140,554.34	145.28
13	Wabash.....	440,860.11	424,586.90	.....	.....	.....	.....	.....	.....	.....
	Total.....	\$24,146,398.96	\$33,889,313.66	\$1,308,585.45	\$64,075,235.25	\$1,067,373.81	\$3,728,326.53	\$270,561.84	\$127,063,671.90	94.08

TABLE 5—COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE.

PART I—INVESTMENTS AND CURRENT ASSETS.

Number	Railway Companies	Miscellaneous physical property	Bonds	Notes	Total investments December 31, 1919	Total investments December 31, 1918	Increase or decrease 1919	Current Assets	
								Cash	Special deposits
1	Atchison, Topeka & Santa Fe.....	\$ 3,962.01	\$ 3,707,850.00	\$ 2,250.00	\$ 3,714,062.01	\$ 4,821,400.00	\$ *1,107,337.99	\$10,869,405.20	.....
2	Chicago, Burlington & Quincy.....	.....	2,392,703.05	25,302.23	2,417,905.28	2,417,905.28	.....	7,539,245.11	\$ 5,306.74
3	Chicago Great Western.....	.....	509,600.00	.....	509,600.00	952,700.00	*443,100.00	2,022,697.04	.....
4	Chicago, Milwaukee & St. Paul.....	.....	2,697,270.00	.....	2,697,270.00	169,910.55	2,527,359.45	11,080,248.25	.....
5	Chicago & North-Western.....	123,319.46	2,062,150.00	.....	2,184,469.46	1,864,154.68	320,314.78	230,044.37	.....
6	Chicago, St. P., Minn. & O.....	10,219.55	321,296.87	.....	331,516.42	1,680.30	229,536.12	838,703.66	48,484.30
7	Chicago, Rock Island & Pacific.....	74,880.00	2,243,750.00	.....	2,318,130.00	4,330,677.90	*1,917,447.90	4,734,632.43	.....
8	Davenport, R. I. & N. W.....	.....	.....	.....	.....	.....	.....	38,096.90	.....
9	Great Northern.....	20,662.22	935,600.00	.....	956,262.22	20,662.22	*935,600.00	2,738,822.97	.....
10	Illinois Central.....	102,639.92	2,712,250.00	.....	2,814,889.92	2,428,566.74	*386,323.18	2,961,217.06	.....
11	Minneapolis & St. Louis.....	.....	1,002,900.00	1,080,450.00	2,083,350.00	.....	*3,083,350.00	1,343,645.29	.....
12	Union Pacific.....	.....	1,362,700.00	.....	1,362,700.00	1,654,631.30	*291,931.30	4,091,261.33	.....
13	Wabash.....	.....	.....	.....	.....	.....	.....	1,983,203.10	.....
	Total.....	\$ 334,143.16	\$19,848,069.92	\$ 1,107,802.23	\$21,290,115.31	\$17,189,413.74	\$ 4,100,701.57	\$62,342,293.38	\$63,789.94

*Decrease.

TABLE 5—COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE.
PART II—CURRENT ASSETS—Continued.

Number	Railway Companies	Loans and bills receivable	Traffic and car service balances receivable	Net balance receivable from agents and conductors	Miscellaneous accounts receivable	Federal inter-road clearance account—debit balance	Material and supplies	Interest and dividends receivable	Rents receivable
1	Atchafalaya, Topeka & Santa Fe	\$ 6,134.23	\$ 646,901.65	\$ 1,249,553.27	\$ 5,022,682.46	\$ 7,823,566.66	\$ 30,367,006.32		
2	Chicago, Burlington & Quincy		4,862,759.89	4,397,654.10	4,332,129.70	585,176.22	3,077,469.97		
3	Chicago, Great Western & Quincy		1,632,034.20	2,545,346.58	4,553,258.86	916,336.06	13,879,321.59		
4	Chicago & North-Western	796.80	88,910.92	3,710,975.87	2,874,453.30	512,844.07	10,501,130.41		
5	Chicago, St. Paul, Minn. & O.		633,407.07	1,250,778.15	3,603,592.85	974,571.51	12,618,178.94	\$ 3,587.55	\$ 843,945.00
6	Chicago, Rock Island & Pacific	1,312.48	145,210.43	2,515,141.96	38,861.26	34,522.50	11,314,311.90		
7	Davenport, R. I. & N. W.	13.27	165,960.17	2,790,032.58	2,331,664.21	1,504,895.90	13,523,848.25	14,144.82	
8	Great Northern	9,677.22	135,196.40	4,259,457.73	1,230,534.36	850,775.30	1,165,310.49		1,843.16
9	Great Northern	2,077.97		2,790,032.58	1,230,534.36	850,775.30	1,165,310.49		1,843.16
10	Illinois Central		300,731.70	1,899,418.31	1,369,053.47	1,692,140.46	3,743,413.57		15,400.50
11	Minneapolis & St. Louis								
12	Union Pacific								
13	Wabash								
	Total	\$ 83,851.77	\$ 8,367,173.70	\$ 22,845,138.60	\$ 29,778,796.90	\$ 24,710,015.95	\$ 121,687,680.96	\$ 32,682.37	\$ 603,546.57

PART III—CURRENT ASSETS—Continued—AND DEFERRED ASSETS.

Number	Railway Companies	Current Assets			Deferred Assets		
		Other current assets	Total current assets December 31, 1919	Assets December 31, 1918	Increase or decrease 1919	Working fund advances	Insurance and other funds
1	Atchafalaya, Topeka & Santa Fe	\$ 167,266.26	\$ 45,880,305.76	\$ 44,328,941.43	\$ 1,551,364.33	\$ 18,532.10	
2	Chicago, Burlington & Quincy	45,691.11	39,205,181.24	39,381,435.09	15,746.35	30,065.60	
3	Chicago, Milwaukee & St. Paul	1,192,651.21	38,567,152.46	37,838,632.40	\$ 728,520.06	13,100.00	
4	Chicago & North-Western		19,697,892.45	24,659,718.26	\$ 4,961,826.11	10,414.39	
5	Chicago, Rock Island & Pacific	659,030.01	24,486,377.49	24,533,032.94	\$ 46,655.45	213,776.34	
6	Davenport, R. I. & N. W.	432.90	29,135,147.66	29,133,166.89	\$ 1,980.77		
7	Great Northern	310,692.02	24,190,077.86	35,882,566.96	\$ 11,692,489.10	18,566.17	\$ 5,000.00
8	Illinois Central		4,215,916.28	3,351,248.00	\$ 864,668.28	1,323.33	
9	Minneapolis & St. Louis	167,013.88	9,134,556.63	10,829,712.15	\$ 1,695,155.52	1,343.58	
10	Union Pacific					34,660.51	
11	Wabash						
	Total	\$ 2,500,690.37	\$ 202,704,652.17	\$ 279,911,761.37	\$ 77,207,110.20	\$ 507,465.91	\$ 5,000.00
	Decrease						\$ 178,874,816.35

TABLE 5—COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE.
PART IV—DEFERRED ASSETS—Continued—AND UNADJUSTED DEBITS.

Number	Railway Companies	Deferred Assets				Unadjusted Debits		
		Other deferred assets	Total deferred assets Dec. 31, 1919	Total deferred assets Dec. 31, 1918	Increase or decrease 1919	Rents and insurance premiums paid in advance	Company unadjusted debits	Other unadjusted debits
1	Atchison, Topeka & Santa Fe		\$ 18,532.16	\$ 45,859,894.73	\$ *45,841,362.57			\$ 59,115,890.84
2	Chicago, Burlington & Quincy	\$ 5.00	52,441,923.09	47,336,767.05	5,105,156.04			44,638,019.03
3	Chicago Great Western		6,356,198.25	5,321,851.47	1,034,346.78			1,661,815.65
4	Chicago, Milwaukee & St. Paul	389,506.43	47,247,893.25	31,038,199.37	16,209,693.88	\$48,571.83	\$ 185,114.90	4,950,577.55
5	Chicago & North-Western	203,399.33	33,806,351.55	27,318,156.46	6,548,195.09	5,684.77		20,932,102.45
6	Chicago, St. P., Minn. & O.		9,725.54	6,048,899.54	*6,039,174.00			599,187.35
7	Chicago, Rock Island & Pacific		213,506.38	27,282,122.03	*27,068,615.65	17.90	12,000,958.80	2,973,897.27
8	Davenport, R. I. & N. W.	14,975.12	14,975.12	52,409.33	*37,434.21	400.89		
9	Great Northern		43,856.17	52,562,010.23	*52,518,154.06	2,239.82		22,325,802.24
10	Illinois Central	261,308.37	275,126.84	45,755,522.69	*45,480,395.85		50,171,662.11	11,340,378.73
11	Minneapolis & St. Louis		4,721,177.78	4,021,827.44	699,350.34	504.27	857,478.51	359,380.18
12	Union Pacific	2,786,045.40	37,869,339.27	33,663,175.75	4,206,163.52			42,773,302.79
13	Wabash	2,499.98	26,506.49	11,262,273.64	*11,235,767.15	6,408.55		929,032.96
	Total	\$ 3,657,799.63	\$ 183,105,111.89	\$ 337,523,109.73	\$ *154,417,997.84	\$63,828.03	\$69,215,214.32	\$ 212,599,687.04

*Decrease.

PART V—UNADJUSTED DEBITS—Continued—AND GRAND TOTAL.

Number	Railway Companies	Administration ledger control account	Total unadjusted debits Dec. 31, 1919	Total unadjusted debits Dec. 31, 1918	Increase or decrease 1919	Grand total Dec. 31, 1919	Grand total Dec. 31, 1918	Increase or decrease 1919
1	Atchison, Topeka & Santa Fe		\$ 59,115,890.84	\$17,933,939.68	\$ 41,181,951.16	\$ 108,728,660.77	\$ 112,944,175.84	\$ *4,215,515.07
2	Chicago, Burlington & Quincy		44,638,019.03	16,217,583.49	28,420,435.54	136,493,028.74	100,535,785.63	35,957,243.11
3	Chicago Great Western		1,661,815.65	1,366,563.50	295,252.15	13,412,518.00	11,711,694.07	1,700,823.93
4	Chicago, Milwaukee & St. Paul		5,184,564.28	8,603,715.98	*3,419,151.70	91,636,879.99	77,650,479.39	13,986,400.60
5	Chicago & North-Western		20,932,787.22	11,794,977.02	9,142,810.20	76,086,500.68	65,037,006.72	11,049,493.96
6	Chicago, St. P., Minn. & O.	\$ 4,377,105.20	4,976,292.55	2,671,895.12	2,304,397.43	9,876,104.70	14,523,890.04	*4,647,785.34
7	Chicago, Rock Island & Pacific		14,974,873.97	4,833,743.86	10,141,130.11	41,992,887.84	60,885,601.22	*18,892,713.38
8	Davenport, R. I. & N. W.		400.89	653.01	*252.12	140,524.00	186,169.23	*45,645.23
9	Great Northern		22,325,802.24	9,603,415.79	12,724,626.27	45,425,156.34	88,909,974.82	*43,484,818.48
10	Illinois Central		67,512,040.84	6,465,043.58	61,046,997.26	94,792,729.45	81,543,066.07	13,249,663.38
11	Minneapolis & St. Louis		1,217,368.96	284,396.21	933,966.75	10,154,457.12	7,557,471.65	2,596,985.47
12	Union Pacific		42,773,302.79	12,044,299.67	30,729,003.12	113,237,089.70	81,142,179.39	32,094,910.31
13	Wabash		935,441.51	1,474,847.50	*539,405.99	11,379,176.63	25,291,864.58	*13,912,687.95
	Total	\$ 4,377,105.20	\$ 286,255,834.59	\$93,295,074.41	\$ 192,960,760.18	\$ 753,355,713.96	\$ 727,919,359.25	\$ 25,436,354.71

*Decrease.

TABLE 5—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE.

PART VI—CURRENT LIABILITIES.

Number	Railway Companies	Loans and bills payable	Traffic and car-service balances payable	Audited accounts and wages payable	Miscellaneous accounts payable	Federal inter-road clearance account—credit balance	Unmatured rents accrued	Other current liabilities	Total current liabilities December 31, 1919
1	Atchison, Topeka & Santa Fe.....	\$ 1,362,560.00	\$ 371,616.37	\$14,878,079.01	\$ 1,611,451.64	\$ 2,723,281.17	\$ 46,779.49		\$ 20,993,767.68
2	Chicago, Burlington & Quincy.....		5,009,822.06	7,991,429.58	1,798,628.37	2,263,328.01		\$ 1,797,568.26	18,860,776.28
3	Chicago Great Western.....		74,625.54	1,517,416.01	46,523.81	1,270,197.41	22,334.09	611,044.14	3,542,141.60
4	Chicago, Milwaukee & St. Paul.....		1,994,007.35	14,247,564.15	892,655.98	1,706,740.23			18,840,967.71
5	Chicago & North-Western.....		284,235.31	6,912,064.29	379,919.07	2,603,831.13		5,971,405.05	16,241,444.85
6	Chicago, St. P., Minn. & O.....		103,040.18	2,287,745.23	231,824.51	23,810.75			2,646,420.67
7	Chicago, Rock Island & Pacific.....		775,965.54	8,227,257.29	1,752,069.02	1,284,060.81	95,130.55		12,135,083.21
8	Davenport, R. I. & N. W.....		114.28	16,305.59	13,359.81	11,583.44		54.46	41,417.58
9	Great Northern.....		148,590.93	8,667,037.23	73,740.71	607,654.53		526,724.19	10,013,726.59
10	Illinois Central.....	865,000.00	175,354.80	13,862,768.98	7,485,226.87	957,939.34		8,605.21	23,354,895.20
11	Minneapolis & St. Louis.....		25,775.65	1,252,518.19	64,212.94	1,087,504.53	2,612.80		2,432,624.11
12	Union Pacific.....		398,912.34	6,154,787.34	599,101.82	1,429,889.38	7,023.88	256,275.30	8,845,990.06
13	Wabash.....		840,912.29	2,843,974.06	273,714.33	1,757,732.39	159,921.44	314,418.96	6,190,673.47
	Total.....	\$ 2,227,560.00	\$10,202,951.64	\$88,848,936.95	\$15,222,428.88	\$17,818,153.12	\$ 333,802.85	\$ 9,486,095.57	\$ 144,139,929.01

PART VII—CURRENT LIABILITIES—Continued—AND DEFERRED LIABILITIES AND UNADJUSTED CREDITS.

Number	Railway Companies	Current Liabilities		Deferred Liabilities					Unadjusted Credits	
		Total current liabilities December 31, 1918	Increase or decrease 1919	Company deferred liabilities	Other deferred liabilities	Total deferred liabilities Dec. 31, 1919	Total deferred liabilities Dec. 31, 1918	Increase or decrease in 1919	Tax liability	
1	Atchison, Topeka & Santa Fe.....	\$ 17,470,808.68	\$ 3,522,959.00		\$ 1,518,929.20	\$ 1,518,929.20	\$ 43,001,366.19	\$ *41,482,436.99	\$ 4,101,222.51	
2	Chicago, Burlington & Quincy.....	15,546,008.29	3,314,767.99	47,291,589.23	1,238,181.33	48,529,770.56	48,929,024.40	*399,253.84	2,083,222.33	
3	Chicago Great Western.....	3,288,560.68	253,580.92	6,533,063.37	167,429.22	6,700,492.59	6,743,969.29	*43,416.70	512,769.51	
4	Chicago, Milwaukee & St. Paul.....	20,348,225.74	*1,507,258.03	36,211,846.68	2,909,215.81	39,121,062.49	36,056,067.69	3,064,994.80	269,023.45	
5	Chicago & North-Western.....	16,425,517.74	*184,072.89	26,608,708.06	1,334,850.56	27,943,558.62	25,549,965.56	2,393,593.06	245,000.00	
6	Chicago, St. P., Minn. & O.....	3,305,256.44	*658,835.77		209,531.84	209,531.84	6,709,328.30	*6,499,796.46	367,965.89	
7	Chicago, Rock Island & Pacific.....	15,304,516.58	*3,069,433.37		2,045,150.81	2,045,150.81	24,981,747.37	*22,936,596.56	2,707,905.08	
8	Davenport, R. I. & N. W.....	71,426.39	*39,008.81	92,727.63	2,385.94	95,113.57	106,492.61	*11,379.04		
9	Great Northern.....	16,269,216.41	*6,255,489.82		1,799,231.23	1,799,231.23	52,571,539.55	*50,772,308.32	4,730,955.15	
10	Illinois Central.....	21,680,308.30	1,674,586.90		993,250.59	993,250.59	37,767,830.95	*36,774,580.36	2,077,751.03	
11	Minneapolis & St. Louis.....	2,054,559.86	378,064.25	3,193,542.58	100,667.27	3,294,209.85	3,067,531.98	226,677.87	519,181.04	
12	Union Pacific.....	10,984,428.29	*2,138,438.23	27,133,152.56	960,374.22	28,093,526.78	30,041,098.77	*1,947,571.99	1,275,853.71	
13	Wabash.....	6,300,437.88	*169,764.41		416,700.70	416,700.70	9,813,721.70	*9,397,021.00	887,867.67	
	Total.....	\$ 149,009,271.28	\$ 4,869,342.27	\$ 147,064,630.11	\$13,695,898.72	\$ 160,760,528.83	\$ 325,339,624.36	*164,579,095.53	\$20,678,597.37	

*Decrease.

TABLE 5—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE.

PART VIII—UNADJUSTED CREDITS—Continued.

Number	Railway Companies	Insurance and casualty reserves	Operating reserves	Accrued depreciation—road	Accrued depreciation—equipment	Company unadjusted credits	Other unadjusted credits	Total unadjusted credits Dec. 31, 1919	Total unadjusted credits Dec. 31, 1918	Increase or decrease 1919
1	Atchafalpa, Topeka & Santa Fe		\$ 58,968.00				\$ 815,513.46	\$ 4,975,708.97	\$ 8,292,719.21	\$3,317,015.24
2	Chicago, Burlington & Quincy	\$44,901.90			\$ 9,948,403.03	\$ 125,970.34	1,761,586.10	14,864,083.70	8,702,905.68	6,161,178.02
3	Chicago Great Western				370,605.96		610,150.47	1,463,555.94	1,110,523.65	353,032.29
4	Chicago, Milwaukee & St. Paul				4,411,928.67		13,196,529.50	17,877,481.62	12,836,265.46	5,041,216.16
5	Chicago & North-Western						1,066,587.61	1,311,587.61	5,884,276.60	*4,572,688.99
6	Chicago, St. P., Minn. & O.						337,344.64	705,250.53	1,176,750.88	*471,500.35
7	Chicago, Rock Island & Pacific		1,872,520.14				4,345,006.41	8,925,431.63	10,269,432.52	*1,344,000.89
8	Davenport, R. I. & N. W.					601.83	3,391.02	3,992.85	8,250.23	*4,257.38
9	Great Northern						1,698,214.53	6,429,169.68	6,427,848.79	1,320.89
10	Illinois Central					47,192,342.64	2,903,147.70	52,173,241.37	8,351,544.94	43,821,696.43
11	Minneapolis & St. Louis	7,091.36			677,651.70	1,877,638.29	901,919.79	3,983,482.18	1,884,313.90	2,099,168.28
12	Union Pacific			\$27,261.97	3,526,208.16		1,167,202.69	5,996,526.53	3,651,680.54	2,344,845.99
13	Wabash					1,584,451.17	2,299,483.62	4,771,802.46	3,449,298.43	1,322,504.03
	Total	\$52,593.26	\$ 1,931,488.14	\$27,261.97	\$18,934,887.52	\$50,780,404.27	\$31,106,077.54	\$ 123,511,310.07	\$72,045,810.83	\$51,465,499.24

*Decrease.

PART IX—CORPORATE SURPLUS AND GRAND TOTAL.

Number	Railway Companies	Corporate Surplus				Grand total Dec. 31, 1919	Grand total Dec. 31, 1918	Increase or decrease in 1919
		Profit and loss credit balance	Total corporate surplus Dec. 31, 1919	Total corporate surplus Dec. 31, 1918	Increase or decrease in 1919			
1	Atchafalpa, Topeka & Santa Fe	\$ 81,240,259.92	\$ 81,240,259.92	\$ 44,179,281.76	\$ 37,060,978.16	\$ 108,728,660.77	\$ 112,944,175.84	\$*4,215,515.07
2	Chicago, Burlington & Quincy	54,238,398.20	54,238,398.20	27,357,847.26	26,880,550.94	136,493,028.74	100,535,785.63	35,957,243.11
3	Chicago Great Western	1,676,327.87	1,676,327.87	568,700.45	1,107,627.42	13,412,518.00	11,711,694.07	1,700,823.93
4	Chicago, Milwaukee & St. Paul	15,797,368.17	15,797,368.17	8,409,920.50	7,387,447.67	91,630,879.99	77,650,479.39	13,980,400.60
5	Chicago & North-Western	30,589,909.60	30,589,909.60	17,177,246.82	13,412,062.78	76,086,500.68	65,037,066.72	11,049,433.96
6	Chicago, St. P., Minn. & O.	6,314,901.66	6,314,901.66	3,332,554.42	2,982,847.24	9,876,104.70	14,523,890.04	*4,647,785.34
7	Chicago, Rock Island & Pacific	18,887,222.19	18,887,222.19	10,429,904.75	8,457,317.44	41,992,887.84	60,885,601.22	*18,892,713.38
8	Davenport, R. I. & N. W.					140,524.00	186,169.23	*45,645.23
9	Great Northern	27,183,028.84	27,183,028.84	13,641,370.07	13,541,658.77	45,425,156.34	88,909,974.82	*43,484,818.48
10	Illinois Central	18,271,342.29	18,271,342.29	13,743,382.48	4,527,959.81	94,792,729.45	81,543,005.67	13,249,662.78
11	Minneapolis & St. Louis	444,140.98	444,140.98	551,065.91	*106,924.93	10,154,467.12	7,557,471.65	2,596,995.47
12	Union Pacific	70,301,046.33	70,301,046.33	36,464,971.79	33,886,074.54	113,237,089.76	81,142,179.30	32,094,910.46
13	Wabash					11,379,176.63	25,291,864.58	*13,912,687.95
	Total	\$ 324,943,946.05	\$ 324,943,946.05	\$ 175,856,246.21	\$ 149,087,600.84	\$ 758,255,713.06	\$ 727,919,369.25	\$25,436,354.71

*Decrease.

TABLE 6—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.	8,650.52	17,430,192	209,977	17,640,189	17,456,387	2,257,109	19,438	37,373,123	935,147
2	Atlantic Northern Ry.*	17.								
3	Chicago, Burlington & Quincy R. R.	9,372.17	18,339,552	206,825	18,546,377	16,752,016	701,942	17,529	36,017,864	723,242
4	Chicago Great Western R. R.	1,496.06	2,644,935	13,012	2,657,947	3,059,803	130,758	1,886	5,850,394	108,969
5	Chicago, Milwaukee & St. P. Ry.	10,647.03	18,549,005	718,895	19,267,900	15,448,322	1,478,123	12,940	36,207,285	1,479,271
6	Chicago & North-Western Ry.	8,090.45	16,251,392	277,880	16,529,272	19,009,629	1,902,439	10,064	37,451,404	1,017,607
7	Chicago, St. P., Minn. & O. Ry.	1,749.19	3,574,040	84,254	3,658,294	3,531,269	469,256	2,968	7,661,777	132,967
8	Chicago, K. I. & Pacific Ry.	7,595.29	14,886,040	117,371	15,003,411	14,480,156	892,806	13,156	30,389,529	795,743
9	Colfax Northern Ry.*	7.94	4,350		4,350	4,910	2,943		12,203	5
10	Davenport, R. I. & N. W. Ry.	49.								3,060
11	Great Northern Ry.	8,218.64	11,077,937	300,102	11,378,039	11,290,644	640,906	13,203	23,322,792	787,371
12	Illinois Central R. R.	4,793.22	14,947,783	222,001	15,169,784	13,641,120	218,764	17,899	29,047,567	813,724
13	Manchester & Oneida Ry.*						21,753		21,753	
14	Minneapolis & St. Louis R. R.	1,646.75	2,252,842	17,875	2,270,717	1,895,486	246,130	7,317	4,419,650	80,652
15	Muscatine, Burl. & Southern R. R.*	54.97	32,031		32,031	124,587			156,618	
16	Tabor & Northern R. R.*	10.75					7,575		7,575	
17	Union Pacific R. R.	3,614.01	12,482,013	453,689	12,935,702	9,515,126	944,180	6,009	23,401,017	493,513
18	Wabash Ry.	2,475.54	6,166,223	163,236	6,329,459	6,247,350	92,005	6,549	12,675,363	217,407
Total		63,488.53	138,638,335	2,785,137	141,423,472	132,456,805	10,006,689	128,948	284,015,914	7,597,678

*Not under federal control.

PART II—LOCOMOTIVE MILES.

Number	Railway Companies	Freight				Passenger			
		Principal	Helper	Light	Total	Principal	Helper	Light	Total
1	Atchison, Topeka & Santa Fe Ry.	17,640,197	1,163,136	947,785	19,751,118	17,393,245	1,371,526	551,228	19,315,999
2	Atlantic Northern Ry.*								
3	Chicago, Burlington & Quincy R. R.	18,552,242	931,733	971,788	20,455,763	16,714,760	205,518	340,468	17,260,746
4	Chicago Great Western R. R.	2,659,087	256,589	237,948	3,153,624	3,039,557	14,113	53,222	3,097,892
5	Chicago, Milwaukee & St. P. Ry.	19,282,927	748,988	874,543	20,906,458	15,327,165	191,134	233,652	15,751,951
6	Chicago & North-Western Ry.	16,582,103	430,408	282,830	17,295,341	19,009,629	66,462	92,551	19,168,642
7	Chicago, St. P., Minn. & O. Ry.	3,774,718	179,709	188,765	4,143,192	3,544,210	9,120	53,072	3,606,402
8	Chicago, R. I. & Pacific Ry.	15,003,411	304,354	147,757	15,455,522	14,343,244	73,200	120,445	14,536,889
9	Colfax Northern Ry.*	4,350			4,350	4,910			4,910
10	Davenport, R. I. & N. W. Ry.								
11	Great Northern Ry.	11,378,039	446,129	579,793	12,403,961	11,290,415	211,968	251,213	11,753,596
12	Illinois Central R. R.	15,169,784	82,921	367,799	15,620,504	13,613,502	38,630	337,899	13,990,031
13	Manchester & Onondaga Ry.*								
14	Minneapolis & St. Louis R. R.	2,270,717	169,819	79,795	2,520,331	1,895,486	117	21,439	1,917,042
15	Muscatine, Burl. & Southern R. R.*	32,031		966	33,027				
16	Tabor & Northern R. R.*								
17	Union Pacific R. R.	12,941,980	243,205	570,617	13,755,802	9,086,478	235,802	345,908	9,668,188
18	Wabash Ry.	6,329,459	144,872	96,428	6,570,759	6,247,350	36,418	106,168	6,389,936
	Total	141,621,045	5,101,863	5,346,844	152,069,752	131,500,951	2,454,008	2,507,265	136,462,224

*Not under federal control.

TABLE 6—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE.

PART III—LOCOMOTIVE MILES—Continued.

Number	Railway Companies	Mixed Train				Special Train			
		Principal	Helper	Light	Total	Principal	Helper	Light	Total
1	Atchafson, Topeka & Santa Fe Ry.....	2,257,109	22,287	75,323	2,354,719	19,438	1,811	799	22,048
2	Atlantic Northern Ry.*.....	701,956	7,088	8,659	717,703	17,529	1,196	514	19,239
3	Chicago, Burlington & Quincy R. R.....	130,758	1,968	1,322	133,746	1,896	111	271	2,278
4	Chicago Great Western R. R.....	1,478,802	1,391	2,146	1,482,339	12,940	210	653	13,803
5	Chicago, Milwaukee & St. P. Ry.....	1,902,439	1,810	1,516	1,905,765	10,064	135	251	10,450
6	Chicago & North-Western Ry.....	486,292	1,918	8,540	496,750	9,133	135	251	9,519
7	Chicago, St. P., Minn. & O. Ry.....	892,806	1,087	20,440	914,333	13,518	135	251	13,904
8	Chicago, R. I. & Pacific Ry.....	2,943			2,943				
9	Colfax Northern Ry.*.....								
10	Davenport, R. I. & N. W. Ry.....	640,006	101	6,100	646,207	13,303	1,042	1,589	15,934
11	Great Northern Ry.....	218,764	23	1,350	220,137	17,800		1,209	19,108
12	Illinois Central R. R.....	21,753			21,753				
13	Manchester & Oneida Ry.*.....	240,130		6,471	252,601	7,583		34	7,617
14	Minneapolis & St. Louis R. R.....								
15	Muscatine, Burl. & Southern R. R.*.....								
16	Tabor & Northern R. R.*.....	7,875		7,875	15,750				
17	Union Pacific R. R.*.....	944,225	21,591	40,937	1,006,753	6,009	1,705	1,149	8,863
18	Wabash Ry.....	92,005		48	92,053	6,549	40	103	6,752
	Total.....	10,018,523	57,290	173,548	10,249,361	129,471	6,244	6,632	142,347

*Not under federal control.

PART IV—LOCOMOTIVE MILES—Continued.

Number	Railway Companies	Train switching	Yard Switching			Total transportation service	Work service
			Freight	Passenger	Total		
1	Atchafson, Topeka & Santa Fe Ry.....	302,250	6,943,075	502,841	7,448,016	49,192,060	1,004,806
2	Atlantic Northern Ry.*.....	832,312	8,874,352	576,028	9,482,692	48,737,058	1,221,850
3	Chicago, Burlington & Quincy R. R.....	130,432	1,230,095	75,706	1,336,233	7,801,730	139,249
4	Chicago Great Western R. R.....	1,618,302	9,349,618	630,482	10,998,402	49,759,073	1,675,127
5	Chicago, Milwaukee & St. P. Ry.....	1,279,583	9,112,625	801,460	10,993,668	49,633,480	1,425,274
6	Chicago & North-Western Ry.....	602,121	1,885,657	135,273	2,623,051	11,016,994	140,021
7	Chicago, St. P., Minn. & O. Ry.....	1,029,964	5,840,613	453,642	7,324,219	37,943,481	795,743
8	Chicago, R. I. & Pacific Ry.....	4,080	1,434		5,514	17,717	5
9	Colfax Northern Ry.*.....						
10	Davenport, R. I. & N. W. Ry.....	1,248,144	8,065,414	234,907	9,548,465	30,909,053	794,753
11	Great Northern Ry.....	501,076	6,258,710	664,008	7,323,794	37,274,834	1,310,539
12	Illinois Central R. R.....						
13	Manchester & Oneida Ry.*.....	133,402	687,807	51,645	872,854	5,570,205	89,652
14	Minneapolis & St. Louis R. R.....						
15	Muscatine, Burl. & Southern R. R.*.....						
16	Tabor & Northern R. R.*.....	171,424	3,442,358	210,009	3,823,791	28,203,497	403,173
17	Union Pacific R. R.*.....	461,870	2,961,303	155,805	3,579,078	16,638,568	256,806
18	Wabash Ry.....						
	Total.....	8,364,630	61,152,013	4,558,550	65,715,193	372,908,883	9,340,178

*Not under federal control.

TABLE 6—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE.
PART V—CAR MILES.

Number	Railway Companies	Freight Train					Passenger Train				
		Loaded	Empty	Sum of loaded and empty	Caboose	Total	Passenger	Sleeping, per- cent and ob- servation	Dining	Other	
1	Atchison, Topeka & Santa Fe Ry.	491,380,003	216,564,213	708,944,816	18,370,707	727,315,523	37,792,749	48,819,579	3,708,616	43,891,281	
2	Atlantic Northern Ry.*	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Chicago, Burlington & Quincy R. R.	526,054,047	344,849,525	770,863,570	18,913,764	789,777,334	43,095,222	36,393,676	4,046,137	40,517,585	
4	Chicago Great Western R. R.	72,484,304	36,032,847	98,517,051	2,883,169	101,400,220	7,077,579	6,356,135	428,455	4,833,496	
5	Chicago, Milwaukee & St. P. Ry.	518,521,624	215,509,589	734,031,213	12,983,145	754,014,358	34,964,733	27,314,770	4,591,109	34,928,917	
6	Chicago & North-Western Ry.	640,230,517	192,220,887	832,451,404	17,030,910	849,482,314	50,115,009	21,400,057	2,530,232	40,969,568	
7	Chicago St. P., Minn. & O. Ry.	74,397,269	32,678,772	107,076,041	3,711,336	110,787,377	8,491,110	4,009,727	462,861	7,506,339	
8	Chicago, R. I. & Pacific Ry.	531,897,232	136,547,466	668,444,698	14,796,874	683,241,572	39,457,253	22,236,571	2,907,312	25,366,961	
9	Colfax Northern Ry.*	12,310	11,729	24,039	.....	24,039	17,390	.....	.....	.....
10	Davenport, R. I. & N. W. Ry.	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	Great Northern Ry.	533,617,003	147,255,210	680,872,213	11,312,533	692,184,746	24,329,904	15,196,738	4,079,641	28,195,126	
12	Illinois Central R. R.	412,166,827	188,817,031	600,983,858	15,329,640	616,313,498	34,718,854	16,094,183	2,733,943	27,170,296	
13	Manchester & Onondaga Ry.*	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Minneapolis & St. Louis R. R.	46,787,508	15,832,650	62,620,158	2,270,717	64,890,875	4,516,373	806,309	.....	2,844,068
15	Muscatine, Burl. & Southern R. R.*	283,061	52,949	336,010	.....	336,010	124,897	.....	.....	.....
16	Tabor & Northern R. R.*	.....	.....	.....	.....	.....	.....	.....	.....	.....
17	Union Pacific R. R.	373,719,471	155,070,979	528,790,450	12,331,233	541,121,683	29,384,564	30,373,588	4,615,248	30,515,654	
18	Wabash Ry.	178,357,352	56,971,810	235,329,162	6,364,902	241,694,124	14,493,214	7,082,211	1,142,831	9,042,811	
Total		3,741,749,478	1,618,976,555	5,360,726,033	143,200,786	5,504,016,822	317,408,799	223,633,060	31,336,415	295,241,161	

*Not under federal control.

PART VI—CAR MILES—Continued.

Number	Railway Companies	Passenger Train				Mixed Train				
		Total	Freight loaded	Freight empty	Caboose	Passenger	Sleeping, per- cent and ob- servations	Dining	Other passen- ger train	Total
1	Atchison, Topeka & Santa Fe Ry....	134,302,225	12,577,834	5,218,622	129,321	2,951,147	13,699	784	993,081	31,884,458
2	Atlantic Northern Ry.*	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Chicago, Burlington & Quincy R. R....	114,962,629	2,715,950	997,643	27,866	1,133,707	.....	.....	270,120	5,145,282
4	Chicago Great Western R. R....	18,714,065	719,739	277,182	96,987	213,475	4,696	.....	6,997	1,290,976
5	Chicago, Milwaukee & St. P. Ry....	101,409,549	4,932,387	2,446,460	59,574	2,130,765	6,948	1,648	774,130	19,352,201
6	Chicago & North-Western Ry....	115,074,869	13,358,334	5,325,984	281,843	2,190,680	.....	.....	106,997	21,403,823
7	Chicago St. P., Minn. & O. Ry....	21,070,129	1,183,212	476,370	.....	914,000	.....	.....	168,581	2,742,222
8	Chicago, R. I. & Pacific Ry....	86,908,099	3,390,124	1,315,849	139,374	1,331,474	872	.....	128,518	6,306,211
9	Colfax Northern Ry.*	17,390	4,118	3,999	.....	1,788	.....	.....	.....	9,797
10	Davenport, R. I. & N. W. Ry....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	Great Northern Ry....	71,821,054	2,729,381	1,283,572	92,816	986,853	12,673	.....	227,808	5,331,883
12	Illinois Central R. R....	80,717,374	386,038	139,093	.....	391,577	.....	.....	215,359	1,131,883
13	Manchester & Onondaga Ry.*	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Minneapolis & St. Louis R. R....	8,166,810	828,681	377,931	4,833	394,416	134	.....	72,805	1,648,850
15	Muscatine, Burl. & Southern R. R.*	124,897	.....	.....	.....	.....	.....	.....	.....	.....
16	Tabor & Northern R. R.*	.....	.....	.....	.....	.....	.....	.....	.....	.....
17	Union Pacific R. R....	81,589,054	8,424,263	3,624,777	188,256	824,097	.....	.....	162,167	13,234,500
18	Wabash Ry....	32,661,067	181,596	99,915	.....	140,350	.....	.....	58,880	400,750
Total		867,620,035	51,440,402	21,794,142	999,200	13,561,896	38,847	2,430	3,186,452	21,047,425

*Not under federal control.

TABLE 6—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE.
PART VII—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	Total		
1	Atchafson, Topeka & Santa Fe Ry.	170,863	3,276	14,564	63,710	11,966	1,378	8,451	274,227	883,676,433	7,926,580
2	Atlantic Northern Ry.*	157,194	9,401	15,023	58,223	4,881	539	6,027	261,288	910,126,524	2,783,434
3	Chicago, Burlington & Quincy R. R.	25,866	66	10,291	9,701	204	---	---	87,031	121,443,492	253,713
4	Chicago Great Western R. R.	103,145	66	10,291	41,439	15,133	706	---	10,830	866,104,820	12,079,940
5	Chicago, Milwaukee & St. P. Ry.	128,184	---	9,932	49,775	194	---	---	188,086	746,205,103	5,223,045
6	Chicago & North-Western Ry.	33,463	---	2,458	6,896	6,896	892	7,228	57,243	134,656,071	109,703
7	Chicago, St. P., Minn. & O. Ry.	173,015	1,444	13,201	1,110	58,815	238	1,910	248,780	866,640,675	2,079,954
8	Chicago, R. I. & Pacific Ry.	---	---	---	---	---	---	---	---	51,102	5
9	Colfax Northern Ry.*	---	---	---	---	---	---	---	---	---	---
10	Davenport, R. I. & N. W. Ry.	---	---	---	---	---	---	---	---	---	---
11	Great Northern Ry.	117,966	701	7,063	42,611	3,180	428	5,328	177,807	556,516,530	3,104,206
12	Illinois Central R. R.	175,323	---	8,742	40,031	---	---	---	224,155	698,387,710	5,361,418
13	Manchester & Onondaga Ry.*	---	---	---	---	---	---	---	---	16,939	---
14	Minneapolis & St. Louis R. R.	612	---	68	31,714	---	---	---	32,458	68,738,723	280,338
15	Muscantine, Burl. & Southern R. R.*	---	---	---	---	---	---	---	---	460,867	---
16	Tabor & Northern R. R.*	---	---	---	---	---	---	---	---	7,675	---
17	Union Pacific R. R.	72,869	884	6,563	29,419	448	112	1,008	111,226	495,528,520	4,566,492
18	Wabash Ry.	56,903	99	6,549	9,910	8,318	142	2,803	77,424	274,913,305	1,569,330
Total		1,266,162	15,861	94,914	284,009	110,118	4,467	43,555	1,919,096	6,464,903,368	45,328,224

*Not under federal control.

PART VIII—FREIGHT AND PASSENGER SERVICE.

Number	Railway Companies	Tons			Ton Miles			Passenger Service	
		Revenue freight	Non-revenue freight	Total	Revenue freight	Non-revenue freight	Total	Passenger revenue	Passenger miles—revenue
1	Atchafson, Topeka & Santa Fe Ry.	28,597,184	7,073,464	35,670,648	9,935,696,865	1,278,736,263	11,204,433,114	11,685,644	1,691,042,846
2	Atlantic Northern Ry.*	40,226,427	9,142,154	49,377,581	11,952,720,771	1,948,354,424	13,901,075,195	23,094,736	1,246,972,542
3	Chicago, Burlington & Quincy R. R.	5,962,507	1,289,794	7,252,301	1,640,069,387	136,764,270	1,776,833,657	2,714,422	221,637,486
4	Chicago Great Western R. R.	40,295,220	5,449,319	45,744,539	11,501,514,483	1,305,892,847	12,806,906,830	15,511,497	1,120,423,707
5	Chicago, Milwaukee & St. P. Ry.	51,281,353	5,914,908	57,196,261	9,294,482,641	1,467,406,080	9,761,888,721	37,767,484	1,412,671,044
6	Chicago & North-Western Ry.	10,472,371	1,504,733	12,077,104	1,654,592,219	143,854,739	1,798,446,958	4,462,967	305,710,782
7	Chicago, St. P., Minn. & O. Ry.	26,011,166	4,971,399	30,982,565	6,721,707,878	824,944,014	7,546,711,892	20,645,830	1,168,179,051
8	Chicago, R. I. & Pacific Ry.	124,566	2,521	127,086	631,580	10,845	642,425	78,320	391,000
9	Colfax Northern Ry.*	---	---	---	---	---	---	---	---
10	Davenport, R. I. & N. W. Ry.	---	---	---	---	---	---	---	---
11	Great Northern Ry.	27,390,432	5,656,788	32,447,220	7,973,508,068	1,220,124,365	9,193,632,433	8,530,661	704,978,961
12	Illinois Central R. R.	38,243,714	6,554,922	44,800,636	9,994,425,480	1,150,021,819	11,144,447,299	31,017,223	946,395,974
13	Manchester & Onondaga Ry.*	22,680	---	22,680	184,615	---	184,615	51,647	176,306
14	Minneapolis & St. Louis R. R.	5,921,939	658,159	6,580,098	967,100,156	112,776,775	1,080,886,931	2,407,774	95,681,182
15	Muscantine, Burl. & Southern R. R.*	160,656	303	160,959	6,345,792	6,638	6,352,430	74,447	1,774,684
16	Tabor & Northern R. R.*	19,351	---	19,351	307,808	---	307,808	6,350	68,362
17	Union Pacific R. R.	16,429,538	5,019,602	21,449,140	7,748,730,384	1,399,641,463	9,048,371,847	5,430,958	829,084,343
18	Wabash Ry.	14,686,194	2,320,400	17,012,594	4,027,016,300	232,632,643	4,279,618,943	5,193,765	370,888,498
Total		306,666,180	54,964,326	361,630,516	82,409,099,307	11,201,027,596	93,610,726,903	168,073,705	10,185,476,478

*Not under federal control.

TABLE 6—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE.

PART IX—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.....	\$ 124,211,105.12	\$ 45,028,937.62	\$ 52,901,804.19	\$ 179,904,498.22	\$ 130,502,244.01	\$ 49,402,254.21
2	Atlantic Northern Ry.*.....	37,721.06	3,203.97	5,584.85	48,472.37	49,551.96	+1,079.59
3	Chicago, Burl. & Quincy R. R.....	107,019,787.98	35,345,284.78	42,168,537.07	154,011,437.62	120,492,962.06	33,518,475.56
4	Chicago Great Western R. R.....	14,555,496.17	5,979,146.96	6,988,064.73	22,128,189.11	19,305,163.09	2,823,026.02
5	Chicago, Milwaukee & St. P. Ry.....	106,288,453.25	30,391,920.97	39,118,221.13	150,370,394.27	138,561,704.79	11,808,689.48
6	Chicago & North-Western Ry.....	92,084,613.78	35,213,606.23	42,766,134.35	139,589,915.43	119,579,386.97	20,010,528.46
7	Chicago, St. P., Minn. & O. Ry.....	18,335,828.42	7,589,482.49	8,799,553.47	27,732,018.84	23,316,464.93	4,415,553.91
8	Chicago, R. I. & Pacific Ry.....	73,514,705.23	31,401,389.96	35,859,148.41	111,578,655.48	97,022,766.67	14,555,888.81
9	Colfax Northern Ry.*.....	16,452.65	4,297.18	4,297.18	21,748.73	29,662.85	+7,914.12
10	Davenport, R. I. & N. W. Ry.....	77,351,472.07	24,623,859.09	25,136,437.64	106,533,738.98	86,728,017.99	19,805,720.99
11	Great Northern Ry.....	75,831,458.73	24,300,756.02	28,778,340.12	107,886,835.09	98,911,079.54	8,975,755.55
12	Illinois Central R. R.....	14,421.50	6,189.33	7,546.61	22,302.11	23,152.92	+790.81
13	Manchester & Oneida Ry.*.....	10,002,843.00	2,734,723.17	3,160,876.67	13,384,871.31	13,004,520.60	380,350.71
14	Minneapolis & St. Louis R. R.....	135,691.92	49,789.49	52,637.61	204,851.18	146,453.39	58,397.79
15	Muscatine, Burl. & Southern R. R.*.....	21,560.41	2,327.71	3,721.25	30,482.06	21,082.58	9,399.48
16	Tabor & Northern R. R.*.....	80,761,392.49	21,944,240.14	26,305,488.07	110,819,514.64	73,936,678.95	36,882,835.69
17	Union Pacific R. R.....	35,255,547.59	10,143,356.11	12,384,229.80	48,847,085.62	44,391,737.36	4,455,348.26
18	Wabash Ry.....						
	Total	\$ 815,438,841.36	\$ 270,362,511.22	\$ 324,440,623.15	\$ 1,173,216,182.57	\$ 906,141,660.45	\$ 267,074,522.12

*Not under federal control.
†Deficit.

PART X—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—transportation	Freight service car-miles	Passenger service car-miles
1	Atchison, Topeka & Santa Fe Ry.....	2,039	2,018	261	2	4,320	108	5,687	86,160	15,993
2	Atlantic Northern Ry.*.....									
3	Chicago, Burl. & Quincy R. R.....	1,979	1,787	75	2	3,843	77	5,200	84,687	12,483
4	Chicago Great Western R. R.....	1,777	2,045	89	1	3,910	73	5,228	68,509	12,606
5	Chicago, Milwaukee & St. P. Ry.....	1,810	1,451	139	1	3,401	139	4,674	71,534	9,813
6	Chicago & North-Western Ry.....	2,043	2,350	235	1	4,629	126	6,135	77,719	14,514
7	Chicago, St. P., Minn. & O. Ry.....	2,091	2,019	268	2	4,380	76	6,298	64,301	12,677
8	Chicago, R. I. & Pacific Ry.....	1,975	1,906	118	2	4,001	105	4,996	62,961	11,643
9	Colfax Northern Ry.*.....									
10	Davenport, R. I. & N. W. Ry.....						52	1,866		
11	Great Northern Ry.....	1,384	1,374	78	2	2,838	96	3,768	58,819	8,894
12	Illinois Central R. R.....	3,165	2,846	45	4	6,060	170	7,777	128,728	16,975
13	Manchester & Oneida Ry.*.....									
14	Minneapolis & St. Louis R. R.....	1,379	1,151	149	4	2,684	54	3,383	30,498	5,244
15	Muscatine, Burl. & Southern R. R.*.....	588	2,266			2,849		726	6,113	2,266
16	Tabor & Northern R. R.*.....									
17	Union Pacific R. R.....	3,579	2,633	261	2	6,475	137	7,821	153,303	22,860
18	Wabash Ry.....	2,557	2,524	37	3	5,120	86	6,721	97,769	13,283
	Grand average	2,065	1,934	146	1.88	4,147	111	5,446	81,468	12,922

*Not under federal control.

TABLE 6—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE.

PART XI—AVERAGES PER MILE OF ROAD—Continued.

Number	Railway Companies	Freight revenue	Passenger service train revenue	Operating revenues	Operating expenses	Net operating revenues	Ton-miles freight	Ton-miles all freight	Passenger miles revenue
1	Atchison, Topeka & Santa Fe Ry.	\$ 14,358.80	\$ 6,115.45	\$ 20,796.96	\$ 15,086.06	\$ 5,710.90	1,147,410	1,295,231	195,485
2	Atlantic Northern Ry.*	11,418.89	4,499.34	16,432.85	12,856.46	3,576.39	1,275,342	1,483,229	143,720
3	Chicago, Burlington & Quincy R. R.	9,729.21	4,670.98	14,790.97	12,904.00	1,886.97	1,096,275	1,187,691	148,147
4	Chicago Great Western R. R.	9,982.92	3,674.10	14,123.22	13,014.11	1,109.11	1,080,256	1,208,497	105,233
5	Chicago, Milwaukee & St. P. Ry.	11,381.89	5,286.00	17,253.66	14,780.31	2,743.35	1,025,219	1,206,594	174,610
6	Chicago & North-Western Ry.	10,482.47	5,030.64	15,854.20	13,329.86	2,524.34	945,919	1,028,160	151,905
7	Chicago, St. P., Minn. & O. Ry.	9,678.99	4,721.23	14,690.51	12,774.07	1,916.44	884,991	993,604	153,803
8	Chicago, R. I. & Pacific Ry.			2,739.13	3,735.62	1,996.74			
9	Colfax Northern Ry.*			2,063.50	2,429.18	1,365.18			
10	Davenport, R. I. & N. W. Ry.	9,411.71	3,058.47	12,962.45	10,552.60	2,409.85	970,181	1,118,639	85,778
11	Great Northern Ry.	15,820.57	6,003.97	22,508.22	20,635.62	1,872.60	2,085,119	2,325,046	197,445
12	Illinois Central R. R.			2,784.82	2,883.30	198.48			
13	Manchester & Oneida Ry.*	6,074.29	1,919.46	8,128.05	7,897.08	230.97	587,284	656,375	57,739
14	Minneapolis & St. Louis R. R.	2,468.47	967.59	3,726.60	2,664.24	1,062.36	115,459	115,580	32,284
15	Muscatine, Burl. & Southern R. R.*			3,467.81	2,398.47	1,069.33			
16	Tabor & Northern R. R.*	22,346.73	7,278.75	30,663.86	20,458.35	10,205.51	2,144,081	2,503,693	232,175
17	Union Pacific R. R.	14,241.56	5,002.64	19,731.89	17,932.14	1,799.75	1,626,722	1,728,762	149,821
18	Wabash Ry								
	Grand average	\$ 11,906.21	\$ 4,737.15	\$ 17,130.11	\$ 14,106.62	\$ 3,023.49	1,203,254	1,366,806	148,717

*Not under federal control.
†Deficit.

PART XII—AVERAGES PER TRAIN MILE.

Number	Railway Companies	Loaded freight car-miles—freight trains	Loaded freight car-miles—mixed trains	Empty freight car-miles—freight trains	Empty freight car-miles—mixed trains	Ton Miles		Passenger Train Car Miles		Revenue passenger—miles	Freight revenue	Passenger service train revenue	Operating revenues	Operating expenses	Net operating revenues
						Revenue freight	All freight	Passenger trains	Mixed trains						
1	Atchison, Topeka & Santa Fe Ry.	27.91	5.57	12.28	2.31	498.85	263.11	7.69	1.75	85.78	\$ 6.24	\$ 2.68	\$ 4.81	\$ 3.49	\$ 1.32
2	Atlantic Northern Ry.*														
3	Chicago, Burlington & Quincy R. R.	28.36	3.87	13.20	1.42	630.97	722.19	6.86	2.00	77.17	5.56	2.41	4.28	3.35	.93
4	Chicago Great Western R. R.	27.27	5.56	9.79	2.12	588.12	637.16	6.12	1.72	69.47	5.22	2.19	3.78	3.30	.48
5	Chicago, Milwaukee & St. P. Ry.	26.91	3.34	11.18	1.66	554.40	620.21	6.57	1.97	66.19	5.12	2.31	4.16	3.83	.33
6	Chicago & North-Western Ry.	24.21	7.02	11.63	2.90	450.01	529.62	6.05	1.21	67.55	5.00	2.05	3.73	3.19	.54
7	Chicago, St. P., Minn. & O. Ry.	20.34	2.52	8.93	1.02	400.87	435.72	5.97	2.31	66.42	4.44	2.20	3.62	3.04	.58
8	Chicago, R. I. & Pacific Ry.	22.12	3.86	8.43	1.47	422.85	474.75	6.00	1.64	75.99	4.62	2.33	3.67	3.19	.48
9	Colfax Northern Ry.*														
10	Davenport, R. I. & N. W. Ry.														
11	Great Northern Ry.	28.18	4.26	12.94	2.00	663.41	764.93	6.86	1.92	59.08	6.42	2.11	4.57	3.72	.85
12	Illinois Central R. R.	27.17	1.76	12.45	.64	649.47	724.20	5.92	2.77	68.28	4.93	2.08	3.72	3.41	.31
13	Manchester & Oneida Ry.*														
14	Minneapolis & St. Louis R. R.	17.96	3.37	6.97	1.54	384.25	429.46	4.31	1.78	44.40	3.97	1.48	3.03	2.94	.09
15	Muscatine, Burl. & Southern R. R.*	8.52		1.65		198.14	198.35	1.00		14.24	4.24	.42	1.31	.93	.38
16	Tabor & Northern R. R.*														
17	Union Pacific R. R.	28.89	8.92	12.03	3.84	558.27	661.91	8.57	1.06	80.22	5.82	2.52	4.74	3.16	1.58
18	Wabash Ry	28.18	1.97	9.00	1.09	627.12	666.46	5.23	2.17	58.51	5.49	1.96	3.85	3.50	.35
	Grand average	26.46	5.14	11.45	2.18	544.21	618.18	6.55	1.68	71.49	\$ 5.38	\$ 2.28	\$ 4.13	\$ 3.40	\$.729

*Not under federal control.

TABLE 6—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE.

PART XIII—AVERAGES PER LOCOMOTIVE MILE AND AVERAGES PER LOADED FREIGHT CAR MILE.

Number	Railway Companies	Averages Per Locomotive Mile								Averages Per Loaded Freight Car Mile		
		Train-miles freight trains	Car-miles freight trains	Train-miles passenger trains	Car-miles passenger trains	Train-miles mixed trains	Car-miles mixed trains	Train-miles special trains	Car-miles special trains	Ton-miles revenue freight	Ton-miles all freight	Freight revenue
1	Atholson, Topeka & Santa Fe Ry.	.89	36.82	.90	6.95	.96	9.29	.88	12.44	19.66	22.19	\$.24603
2	Atlantic Northern Ry.*											
3	Chicago, Burlington & Quincy R. R.	.91	38.61	.97	6.66	.98	7.17	.91	13.07	22.60	26.29	.20239
4	Chicago Great Western R. R.	.84	32.15	.99	6.94	.99	9.73	.83	16.59	22.40	24.27	.19883
5	Chicago, Milwaukee & St. P. Ry.	.92	36.07	.98	6.44	1.00	6.98	.90	17.29	21.97	24.58	.20305
6	Chicago & North-Western Ry.	.96	35.24	.99	6.00	1.00	11.26	1.00	18.60	20.05	23.60	.22365
7	Chicago, St. P., Minn. & O. Ry.	.88	29.73	.98	5.84	.96	5.59	.84	16.17	21.89	23.80	.24290
8	Chicago, R. I. & Pacific Ry.	.97	30.62	1.00	5.98	.98	6.90	.97	18.40	20.05	22.51	.21930
9	Colfax Northern Ry.*											
10	Davenport, R. I. & N. W. Ry.											
11	Great Northern Ry.	.92	38.63	.96	6.11	.99	8.24	.83	11.23	24.66	28.43	.23922
12	Illinois Central R. R.	.97	39.46	.98	5.77	.99	5.14	.94	11.73	24.23	27.01	.18381
13	Manchester & Onondaga Ry.*											
14	Minneapolis & St. Louis R. R.	.90	23.37	.99	4.26	.97	6.53	1.00	4.43	23.24	25.97	.24636
15	Muscatine, Burl. & Southern R. R.*	.96	10.17							22.43	22.45	.47937
16	Tabor & Northern R. R.*											
17	Union Pacific R. R.	.94	39.38	.94	8.36	.94	13.15	.68	12.56	20.28	23.68	.21134
18	Wabash Ry.	.96	36.78	.98	5.11	1.00	5.22	.97	11.47	22.56	23.97	.19747
	Grand average	.93	36.19	.97	6.36	.98	8.88	.91	13.48	21.73	24.68	\$.21497

*Not under federal control.

PART XIV—AVERAGES PER CAR-MILE-PASSENGER AND MISCELLANEOUS AVERAGES.

Number	Railway Companies	Averages Per Car-Mile Passenger		Miscellaneous Averages								Operating ratio %
		Passenger miles—revenue	Passenger revenue	Miles hauled—revenue freight	Miles hauled—non-revenue freight	Miles hauled—all freight	Miles carried—revenue passengers	Revenue per ton of freight	Revenue per ton-mile of freight	Revenue per passenger	Revenue per passenger-mile	
1	Atholson, Topeka & Santa Fe Ry.	18.88	\$.50938	347.09	180.78	314.11	144.71	\$4.34347	\$.01251	\$3.00470	\$.02698	72.54
2	Atlantic Northern Ry.*											
3	Chicago, Burlington & Quincy R. R.	18.38	.49419	297.07	213.12	281.53	58.58	2.65983	.00805	1.53710	.02624	78.24
4	Chicago Great Western R. R.	16.24	.43798	275.07	106.04	245.01	81.65	2.44117	.00887	2.20273	.02098	87.24
5	Chicago, Milwaukee & St. P. Ry.	17.39	.47180	285.43	256.56	281.28	72.23	2.63774	.00924	1.95932	.02712	92.15
6	Chicago & North-Western Ry.	19.15	.47737	159.57	248.09	168.61	37.40	1.71150	.01110	.93238	.02403	85.66
7	Chicago, St. P., Minn. & O. Ry.	18.95	.54153	156.50	95.60	148.91	59.14	1.73422	.01168	1.68919	.02864	84.08
8	Chicago, R. I. & Pacific Ry.	19.45	.52313	258.42	165.94	243.58	56.58	2.82927	.01094	1.52096	.02988	86.95
9	Colfax Northern Ry.*											
10	Davenport, R. I. & N. W. Ry.											
11	Great Northern Ry.	17.39	.48396	291.11	241.38	283.34	82.64	2.93403	.00770	2.30039	.02784	117.72
12	Illinois Central R. R.	18.48	.47458	261.32	175.44	248.76	30.51	1.98274	.00759	.78346	.02568	91.68
13	Manchester & Onondaga Ry.*											
14	Minneapolis & St. Louis R. R.	16.72	.48085	163.31	172.87	164.27	39.49	1.68912	.01034	1.13579	.02876	97.16
15	Muscatine, Burl. & Southern R. R.*	14.24	.39694	39.50	32.85	39.50	23.84	.84404	.02139	.66879	.02817	71.49
16	Tabor & Northern R. R.*											
17	Union Pacific R. R.	17.67	.46206	471.63	258.91	421.85	154.50	4.91561	.01942	4.04058	.02615	66.72
18	Wabash Ry.	16.40	.44851	274.20	108.58	251.56	71.41	2.40059	.00875	1.95299	.02735	90.88
	Grand average	18.36	\$.48743	268.73	203.80	258.86	60.42	\$2.65913	\$.00990	\$1.80382	\$.02654	82.35

*Not under federal control.

TABLE 6A—STATISTICS OF RAIL LINE OPERATIONS—WITHIN THE STATE.
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.	19.89	118,724	592	119,316	104,028	7,272		230,616	5,021	
2	Atlantic Northern Ry.*	17.00									
3	Chicago, Burlington & Quincy R. R.	1,438.56	2,320,501	18,581	2,339,085	2,757,166	141,573	1,009	5,238,833	93,066	
4	Chicago Great Western R. R.	776.41	1,424,823	7,134	1,431,957	1,544,843	98,857	1,316	3,076,973	55,834	
5	Chicago, Milwaukee & St. P. Ry.	1,922.67	3,912,745	150,900	4,069,675	2,806,867	231,229	3,051	7,170,822	258,952	
6	Chicago & North-Western Ry.	1,634.66	4,511,517	52,779	4,564,296	4,450,376	211,452	1,375	9,257,499	183,778	
7	Chicago, St. P., Minn. & O. Ry.	102.94	312,632	2,966	315,598	297,465	14,410	217	627,690	2,308	
8	Chicago, R. I. & Pacific Ry.	2,221.44	4,276,416	13,341	4,289,757	3,763,049	463,074	3,353	8,519,233	263,504	
9	Colfax Northern Ry.*	7.94	4,350		4,350	4,910	2,943		12,203	5	
10	Davenport, R. I. & N. W. Ry.	35.29									
11	Great Northern Ry.	77.56	141,092	3,228	144,320	104,108			248,428	11,140	
12	Illinois Central R. R.	718.12	1,941,332	5,679	1,947,011	1,466,614	21,733	792	3,414,417	92,809	
13	Manchester & Onondaga Ry.*	8.14							21,753		
14	Minneapolis & St. Louis R. R.	884.33	1,226,925	8,331	1,235,256	998,467	156,900	1,846	2,392,469	38,855	
15	Muscatine, Burl. & Southern R. R.*	54.97	32,031		32,031	124,587			156,618		
16	Tabor & Northern R. R.*	19.75					7,575		7,575		
17	Union Pacific R. R.	2.46	27,878	1,158	29,036	12,046	2		41,084	41,737	
18	Wabash Ry.	208.96	336,268	13,300	349,568	375,164		73	724,835	18,813	
	Total		10,151.69	20,587,234	284,052	20,871,286	18,869,690	1,387,040	13,032	41,141,048	1,065,931

*Not under federal control.

PART II—LOCOMOTIVE MILES.

Number	Railway Companies	Freight				Passenger				Mixed Train			
		Principal	Helper	Light	Total	Principal	Helper	Light	Total	Principal	Helper	Light	Total
1	Atchison, Topeka & Santa Fe Ry.	119,316	6,816	6,599	133,131	104,028	4,257	11,467	119,752	7,272	165	702	8,139
2	Atlantic Northern Ry.*												
3	Chicago, Burlington & Quincy R. R.	2,339,084	125,373	119,584	2,584,061	2,757,166	9,084	25,366	2,791,759	141,573	910	2,458	144,941
4	Chicago Great Western R. R.	1,432,512	103,873	119,586	1,656,071	1,515,397	7,880	21,700	1,545,279	98,867		1,824	100,691
5	Chicago, Milwaukee & St. P. Ry.	4,070,650	55,898	145,330	4,271,884	2,835,801	23,452	15,170	2,874,423	231,229	85	345	231,659
6	Chicago & North-Western Ry.	4,566,429	33,444	91,923	4,691,796	4,450,376	6,384	17,132	4,473,892	241,452	425	393	242,270
7	Chicago, St. P., Minn. & O. Ry.	318,873	5,480	9,314	333,667	292,561	331	7,138	300,000	15,575	42	1,550	17,167
8	Chicago, R. I. & Pacific Ry.	4,289,757	110,297	50,743	4,450,797	3,719,172	7,072	12,175	3,738,419	463,074	2	15,849	478,925
9	Colfax Northern Ry.*	4,350			4,350	4,910			4,910	2,943			2,943
10	Davenport, R. I. & N. W. Ry.												
11	Great Northern Ry.	144,320	7	961	145,288	104,108	78	632	104,818				
12	Illinois Central R. R.	1,947,011	20,279	25,833	1,993,123	1,466,614	11,327	35,827	1,513,768				
13	Manchester & Onondaga Ry.*									21,753			21,753
14	Minneapolis & St. Louis R. R.	1,235,256	66,839	21,304	1,323,399	998,467		7,521	1,005,988	156,900		5,220	162,210
15	Muscatine, Burl. & Southern R. R.*	32,031		996	33,027								
16	Tabor & Northern R. R.*									7,575			7,575
17	Union Pacific R. R.	29,036	4,472	15,124	48,632	12,046	153	16,095	28,295	2		7	9
18	Wabash Ry.	349,568	1,950	1,403	352,921	375,164	4,313	10,636	390,113				
	Total	20,878,849	534,728	603,900	22,017,077	18,636,010	74,340	181,026	18,891,376	1,388,295	1,029	28,348	1,418,272

*Not under federal control.

TABLE 6A—STATISTICS OF RAIL LINE OPERATIONS—WITHIN THE STATE.
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.						181,113	4,252	185,365	446,387	5,316
2	Atlantic Northern Ry.*	1,009	187	113	1,309	196,126	979,060	67,356	1,046,416	6,705,512	144,751
3	Chicago, Burlington & Quincy R. R.	1,314	6	228	1,550	55,882	496,251	27,808	524,059	3,877,522	75,357
4	Chicago Great Western R. R.	3,051	6	6	3,063	268,883	1,273,686	92,544	1,366,230	9,016,136	264,483
5	Chicago, Milwaukee & St. P. Ry.	1,375			1,375	70,478	1,380,455	142,907	1,523,362	11,003,173	251,907
6	Chicago & North-Western Ry.	352		2	353	47,509	307,228	19,679	326,907	1,025,733	2,949
7	Chicago, St. P., Minn. & O. Ry.	3,353			3,353	496,841	1,117,627	124,089	1,241,716	10,410,051	263,504
8	Chicago, R. I. & Pacific Ry.					4,080	1,434		1,434	17,717	5
9	Colfax Northern Ry.*						31,824		31,824	31,824	3,060
10	Davenport, R. I. & N. W. Ry.					17,856	134,684	5,398	149,082	408,044	11,140
11	Great Northern Ry.	792			792	95,051	509,322	44,247	553,569	4,156,303	94,277
12	Illinois Central R. R.						626		626	22,379	
13	Manchester & Oneida Ry.*	1,826		20	1,846	51,496	273,668	32,308	306,906	2,850,845	38,855
14	Minneapolis & St. Louis R. R.						6,832		6,832	39,859	
15	Muscatine, Burl. & Southern R. R.*									7,575	
16	Tabor & Northern R. R.*			3	3		405,395	49,896	455,291	532,160	7,644
17	Union Pacific R. R.	33			33	73	68,196	2,196	70,392	844,284	18,813
18	Wabash Ry.										
	Total	13,146	193	372	13,711	1,335,047	7,167,441	612,580	7,780,021	51,455,504	1,182,151

*Not under federal control.

PART IV—CAR MILES.

Number	Railway Companies	Freight Train			Freight train—caboose	Freight train total	Passenger Train				
		Loaded	Empty	Sum of loaded and empty			Passenger	Sleeping, parlor and observation	Dining	Other	Total
1	Atchison, Topeka & Santa Fe Ry.	4,484,631	2,019,359	6,503,990	128,318	6,631,908	186,089	386,115	56,305	369,112	997,621
2	Atlantic Northern Ry.*	56,554,517	27,420,117	83,974,634	2,340,478	86,324,112	6,059,406	3,376,383	538,008	7,973,397	17,947,194
3	Chicago, Burlington & Quincy R. R.	36,329,363	12,872,338	49,211,701	1,554,730	50,766,431	3,577,391	3,303,665	222,686	2,370,488	9,476,230
4	Chicago Great Western R. R.	95,203,921	46,378,484	141,582,405	4,176,065	145,758,470	6,064,259	2,719,096	159,490	5,473,361	14,416,212
5	Chicago, Milwaukee & St. P. Ry.	117,630,830	55,559,524	173,190,354	4,717,511	177,907,865	8,857,361	7,028,833	914,316	11,309,504	28,770,064
6	Chicago & North-Western Ry.	4,907,576	2,828,303	7,735,879	320,902	8,056,781	740,592	413,553	59,211	561,503	1,774,859
7	Chicago, St. P., Minn. & O. Ry.	86,139,408	35,048,931	121,188,339	4,409,528	125,597,867	8,638,543	4,807,976	845,185	6,670,470	21,052,174
8	Colfax Northern Ry.*	12,310	11,729	24,039		24,039	17,206				17,206
9	Davenport, R. I. & N. W. Ry.	2,795,314	1,443,781	4,239,095	88,731	4,327,826	296,698	5,668		119,172	421,538
10	Great Northern Ry.	36,611,949	22,257,046	58,868,995	1,950,740	60,819,735	3,874,713	1,127,057	8,415	2,500,523	7,510,708
11	Illinois Central R. R.										
12	Manchester & Oneida Ry.*	20,247,724	8,691,959	28,939,683	1,235,256	30,174,939	2,290,811	339,854		1,879,772	3,980,437
13	Minneapolis & St. Louis R. R.	283,061	52,949	336,010		336,010	124,857				124,857
14	Muscatine, Burl. & Southern R. R.*										
15	Tabor & Northern R. R.*	631,785	210,162	841,947	25,461	867,408	42,495	49,759	10,306	75,080	177,640
16	Union Pacific R. R.	4,357,568	1,303,355	5,660,923	349,963	6,010,786	833,514	224,425		457,692	1,515,601
17	Wabash Ry.										
18	Total	465,869,357	216,068,237	681,937,594	21,307,513	703,305,107	41,574,085	24,474,384	2,813,928	39,320,004	108,182,401

*Not under federal control.

TABLE 6A—STATISTICS OF RAIL LINE OPERATIONS—WITHIN THE STATE.

PART V—CAR MILES—Continued.

Number	Railway Companies	Mixed Train							Special Train		
		Freight		Caboose	Passenger	Sleeping, parlor and observation	Other passenger train	Total	Freight		Caboose
		Loaded	Empty						Loaded	Empty	
1	Atchison, Topeka & Santa Fe Ry.	35,686	1,329	110	12,653	30	12,741	62,519			
2	Atlantic Northern Ry.*										
3	Chicago, Burlington & Quincy R. R.	332,397	151,733	62	279,257		32,395	815,844	9,692	27	967
4	Chicago Great Western R. R.	551,132	231,469	68,523	180,217	3,220	1,223	1,035,784	17,067		1,393
5	Chicago, Milwaukee & St. P. Ry.	476,621	255,782	21	336,046	202	114,541	1,183,213	39,594		2,574
6	Chicago & North-Western Ry.	1,330,803	508,765	8,996	278,544		61,054	2,238,322	21,563		1,375
7	Chicago, St. P., Minn. & O. Ry.	19,748	11,308		27,086		55	58,797	2,215		214
8	Chicago, R. I. & Pacific Ry.	1,877,844	659,316	132,771	689,434	477	66,699	3,426,511	46,727		3,142
9	Colfax Northern Ry.*	4,118	3,909		1,785			9,797			
10	Davenport, R. I. & N. W. Ry.										
11	Great Northern Ry.										
12	Illinois Central R. R.	10,704	6,235					16,939			
13	Manchester & Oquida Ry.*	411,800	209,658	4,835	257,382	134	2,880	886,637	390		40
14	Minneapolis & St. Louis R. R.										
15	Muscatine, Burl. & Southern R. R.*				7,575			7,575			
16	Tabor & Northern R. R.*										
17	Union Pacific R. R.										73
18	Wabash Ry.										
	Total	5,120,868	2,039,504	215,316	2,070,529	4,063	291,568	9,741,848	143,639	27	10,037

*Not under federal control.

PART VI—CAR MILES—Continued—AND FREIGHT SERVICE.

Number	Railway Companies	Special Train					Total transportation service	Work service	Freight Service Tons		
		Passenger	Sleeping, parlor and observation	Dining	Other passenger train	Total			Revenue freight	Non-revenue freight	Total
1	Atchison, Topeka & Santa Fe Ry.						7,692,048	75,087	4,417,995	564,561	4,982,556
2	Atlantic Northern Ry.*										
3	Chicago, Burlington & Quincy R. R.	4,602	30		20	15,328	108,102,478	370,009	9,980,106	1,818,317	11,798,423
4	Chicago Great Western R. R.	6,609	204			25,173	61,303,618	125,776	4,813,834	965,359	5,779,193
5	Chicago, Milwaukee & St. P. Ry.	7,572	3,085	219	2,364	55,468	161,414,233	2,079,661	11,287,514	1,794,240	13,081,754
6	Chicago & North-Western Ry.	7,581				30,519	208,946,680	730,426	11,191,444	1,940,558	13,132,002
7	Chicago, St. P., Minn. & O. Ry.	730	742		176	4,165	9,594,602	1,225	1,519,923	108,792	1,628,715
8	Chicago, R. I. & Pacific Ry.	144	15,434	236	96	66,779	150,142,331	703,655	11,167,622		11,167,622
9	Colfax Northern Ry.*						51,102	5	124,565	2,521	127,086
10	Davenport, R. I. & N. W. Ry.										
11	Great Northern Ry.						4,749,354	122,716	803,528		803,528
12	Illinois Central R. R.	1,771				8,551	68,338,994	435,781	4,355,766	770,466	5,126,232
13	Manchester & Oquida Ry.*						16,939		22,680		22,680
14	Minneapolis & St. Louis R. R.	7,324	30			7,744	35,049,757	133,297	3,610,289	496,732	4,107,021
15	Muscatine, Burl. & Southern R. R.*						460,867		160,658	208	160,866
16	Tabor & Northern R. R.*						7,575		19,331		19,331
17	Union Pacific R. R.						1,045,048	47,384	5,612,337	316,435	5,928,772
18	Wabash Ry.					73	7,526,460	69,775	1,533,341	116,727	1,650,068
	Total	36,333	19,505	543	2,656	212,740	821,442,096	4,894,766	70,620,933	8,894,911	79,515,844

*Not under federal control.

TABLE 6A—STATISTICS OF RAIL LINE OPERATIONS—WITHIN THE STATE.
PART VII—FREIGHT SERVICE—Continued—PASSENGER SERVICE AND REVENUES AND EXPENSES.

Number	Railway Companies	Freight Service			Passenger Service		Revenues and Expenses		
		Ton Miles			Passengers car-ried—revenue	Passenger miles—revenue	Freight revenue	Passenger revenue	Passenger service train revenue
		Revenue freight	Non-revenue freight	Total					
1	Aetehison, Topeka & Santa Fe Ry.	84,344,195	7,112,869	91,457,064	549,009	10,408,717	\$ 973,482.67	\$ 280,551.36	\$ 344,091.67
2	Atlantic Northern Ry.*						37,721.05	3,303.97	5,584.85
3	Chicago, Burl. & Quincy R. R.	1,072,217,811	229,779,125	1,311,996,936	4,692,102	183,925,322	11,565,732.67	5,102,313.68	6,350,551.24
4	Chicago Great Western R. R.	841,047,781	79,471,549	920,519,330	1,841,108	121,566,614	7,351,211.51	3,274,667.87	3,732,818.66
5	Chicago, Milwaukee & St. P. Ry.	1,822,734,827	368,877,327	2,091,612,154	3,471,485	153,776,973	16,639,771.36	4,398,004.27	5,510,499.53
6	Chicago & North-Western Ry.	2,275,066,018	367,577,775	2,642,643,793	4,421,332	308,804,402	22,640,342.14	8,763,897.24	10,618,905.03
7	Chicago, St. P., Minn. & O. Ry.	95,971,777	6,393,514	102,365,291	653,192	23,847,966	1,310,348.23	697,690.30	788,090.66
8	Colfax Northern Ry.*	1,646,812,056		1,646,812,056	5,750,137	290,460,168	17,322,017.91	8,181,125.58	9,297,413.09
9	Davenport, R. I. & N. W. Ry.	631,580	10,845	642,425	78,320	391,690	16,452.65	4,297.18	4,297.18
10	Great Northern Ry.	57,285,539	4,916,336	62,201,875	92,480	3,903,189	666,516.86	109,642.92	125,665.82
11	Illinois Central R. R.	703,272,424	100,450,975	803,723,399	1,924,631	90,559,582	6,262,144.36	2,570,044.25	2,977,832.12
12	Manchester & Oneida Ry.*	184,615		184,615	21,647	176,206	14,421.50	6,189.33	7,546.61
13	Minneapolis & St. Louis R. R.	490,243,193	66,358,181	556,601,374	1,465,823	45,932,326	4,612,918.04	1,335,518.28	1,549,305.59
14	Muscatine, Burl. & Southern R. R.*	6,346,792	6,658	6,353,450	74,447	1,774,084	135,691.92	49,789.49	52,637.61
15	Tabor & Northern R. R.*	207,808		207,808	6,850	68,262	21,950.41	2,327.71	3,721.25
16	Union Pacific R. R.	12,580,387	702,693	13,283,080	383,437	881,849	288,137.50	29,413.77	29,413.77
17	Wabash Ry.	99,683,047	3,306,122	102,989,169	432,325	18,361,806	873,456.10	508,834.26	584,832.53
	Total	9,208,629,847	1,144,863,967.10	10,353,493,814	25,197,824	1,254,889,666	\$90,682,316.78	\$35,308,440.81	\$41,982,946.41

*Not under federal control.

PART VIII—REVENUES AND EXPENSES AND AVERAGES PER MILE OF ROAD.

Number	Railway Companies	Revenues and Expenses—Continued			Averages Per Mile of Road								
		Operating revenues	Operating expenses	Net operating revenues	Freight train miles	Passenger train miles	Mixed train miles	Special train miles	Transportation service train miles	Work train miles	Locomotive miles—trans- portation	Freight service car miles	Passenger service car miles
1	Aetehison, Topeka & Santa Fe Ry.	\$ 1,390,060.32	\$ 1,144,770.40	\$ 245,289.92	5,906	5,239	396	11,596	252	22,443	335,294	51,435	
2	Atlantic Northern Ry.*	48,472.37	46,551.96	1,920.41									
3	Chicago, Burl. & Quincy R. R.	18,389,687.91	15,256,788.84	3,132,899.07	1,917	1,844	1,990	3,641	65	4,703	90,395	12,696	
4	Chicago Great Western R. R.	11,399,598.35	10,151,585.36	1,117,013.09	1,844	1,990	127	3,963	72	4,994	90,566	12,452	
5	Chicago, Milwaukee & St. P. Ry.	22,446,615.98	23,941,250.91	1,494,634.93	2,100	1,483	120	3,710	134	4,665	75,819	7,699	
6	Chicago & North-Western Ry.	33,781,692.24	30,052,332.54	3,729,359.70	2,792	2,722	148	5,963	112	6,731	110,010	17,812	
7	Chicago, St. P., Minn. & O. Ry.	2,137,627.46	1,908,286.17	229,341.29	2,915	141	1	6,151	23	10,052	76,345	17,882	
8	Colfax Northern Ry.*	27,105,566.72	25,873,897.10	1,231,669.62	1,931	1,694	208	3,853	119	4,686	57,758	9,824	
9	Davenport, R. I. & N. W. Ry.	21,748.73	20,662.85	1,085.88									
10	Great Northern Ry.	46,911.43	45,108.09	1,803.34									
11	Illinois Central R. R.	897,019.88	840,828.63	135,808.75	1,854	1,337		3,191	143	5,241	55,585	5,414	
12	Manchester & Oneida Ry.*	9,579,102.68	9,892,045.34	151,942.66	2,711	2,043		4,755	129	5,788	84,702	10,461	
13	Minneapolis & St. Louis R. R.	22,362.11	23,152.92	790.81									
14	Muscatine, Burl. & Southern R. R.*	6,255,544.75	6,416,536.67	160,991.92	1,307	1,129	178	2,706	44	3,224	34,830	4,804	
15	Tabor & Northern R. R.*	304,851.18	146,453.39	58,397.79	588	2,266		2,849		736	6,113	2,506	
16	Union Pacific R. R.	30,482.06	21,082.58	9,399.48									
17	Wabash Ry.	271,336.23	296,746.71	134,410.48	11,809	4,897		16,701	16,974	216,325	352,065	72,811	
18	Total	1,477,530.89	2,146,554.54	1,669,023.45	1,673	1,795		3,469	90	4,040	28,766	7,253	
	Total	\$ 135,047,247.29	\$ 128,233,575.00	\$ 6,813,671.69	2,066	1,859	137	4,053	105	5,069	70,021	20,746	

*Not under federal control.
†Deficit.

TABLE 6A—STATISTICS OF RAIL LINE OPERATIONS—WITHIN THE STATE.

PART IX—AVERAGES PER MILE OF ROAD—Continued.

Number	Railway Companies	Freight revenue	Passenger service train revenue	Operating revenues	Operating expenses	Net operating revenues	Ton-miles revenue freight	Ton-miles all freight	Passenger—miles revenue
1	Atchison, Topeka & Santa Fe Ry.	\$ 48,943.32	\$ 17,299.73	\$ 68,380.91	\$ 57,555.07	\$ 10,825.84	4,240,533	4,508,143	527,889
2	Atlantic Northern Ry.*	2,218.88	328.52	2,851.31	2,914.82	163.50			
3	Chicago, Burl. & Quincy R. R.	8,039.80	4,414.52	12,777.14	10,603.49	2,173.65	745,341	912,021	127,864
4	Chicago Great Western R. R.	9,468.21	4,897.79	14,515.01	13,076.32	1,438.69	1,083,252	1,185,610	156,575
5	Chicago, Milwaukee & St. P. Ry.	8,609.73	2,851.24	11,614.30	12,387.06	1773.35	943,117	1,082,340	79,567
6	Chicago & North-Western Ry.	13,850.18	6,495.91	20,665.88	18,384.45	2,281.43	1,391,707	1,616,632	188,947
7	Chicago, St. P., Minn. & O. Ry.	12,841.50	7,723.35	20,948.91	18,701.35	2,247.56	940,531	1,008,181	233,711
8	Chicago, R. I. & Pacific Ry.	7,796.95	4,184.93	12,200.70	11,646.29	554.41	741,259		130,741
9	Colfax Northern Ry.*	2,072.12	541.20	2,739.09	3,735.87	1966.74			
10	Davenport, R. I. & N. W. Ry.			1,329.30	1,278.52	50.78			
11	Great Northern Ry.	8,560.45	1,613.99	10,305.01	10,799.24	1434.23	735,750	798,804	50,131
12	Illinois Central R. R.	8,720.19	4,146.71	13,060.43	13,774.92	1714.29	979,324	1,119,205	126,106
13	Manchester & Onondaga Ry.*	1,771.68	927.10	2,747.18	2,844.34	197.15			
14	Minneapolis & St. Louis R. R.	5,216.29	1,751.95	7,073.77	7,255.82	1182.05	554,397	629,405	51,940
15	Muscatine, Burl. & Southern R. R.*	2,468.47	957.59	3,726.60	2,664.24	1,062.36	115,459	115,580	32,284
16	Tabor & Northern R. R.*	2,041.89	346.16	2,835.54	1,961.17	874.37			
17	Union Pacific R. R.	96,803.86	11,973.00	110,299.28	120,222.24	19,922.96	51,140	53,906	3,585
18	Wabash Ry.	4,180.02	2,798.78	7,070.88	10,272.50	13,201.68	477,044	492,387	87,394
	Grand average	\$ 8,932.73	\$ 4,135.56	\$ 13,302.93	\$ 12,631.75	\$ 671.19	907,103	1,019,879	123,614

*Not under federal control.

†Deficit.

PART X—AVERAGES PER TRAIN MILE.

Number	Railway Companies	Loaded freight car—miles—freight trains	Loaded freight car—miles—mixed trains	Empty freight car—miles—freight trains	Empty freight car—miles—mixed trains	Ton-miles revenue freight	Ton-miles all freight	Passenger train car—miles—passenger trains	Passenger train car—miles—mixed trains	Revenue passenger—miles	Freight revenue	Passenger service train revenue	Operating revenue	Operating expenses	Net operating revenues
1	Atchison, Topeka & Santa Fe Ry.	37.58	4.90	16.93	.03	666.29	722.48	9.50	3.56	94.33	\$ 7.69	\$ 3.09	\$ 5.90	\$ 4.96	\$.94
2	Atlantic Northern Ry.*														
3	Chicago, Burl. & Quincy R. R.	24.18	2.49	11.72	1.07	432.23	528.89	6.51	2.20	63.45	4.66	2.19	3.51	2.91	.60
4	Chicago Great Western R. R.	25.38	5.58	8.99	2.34	549.41	601.33	6.13	1.87	73.96	4.80	2.27	3.66	3.30	.36
5	Chicago, Milwaukee & St. P. Ry.	23.39	2.06	11.40	1.11	423.80	486.32	5.03	1.95	49.64	3.87	1.78	3.13	3.34	†.21
6	Chicago & North-Western Ry.	25.77	5.72	12.17	2.11	473.40	549.89	6.46	1.41	65.83	4.71	2.26	3.65	3.25	.40
7	Chicago, St. P., Minn. & O. Ry.	14.00	1.37	8.96	.78	290.82	310.19	5.97	1.92	76.46	3.97	2.53	3.41	3.04	.37
8	Chicago, R. I. & Pacific Ry.	20.08	4.06	8.17	1.42	346.49		5.59	1.63	68.73	3.64	2.20	3.18	3.04	.14
9	Colfax Northern Ry.*														
10	Davenport, R. I. & N. W. Ry.														
11	Great Northern Ry.	19.37		10.00		396.93	431.00	4.05		37.49	4.62	1.21	3.25	3.39	†.14
12	Illinois Central R. R.	18.80		11.43		361.21	412.80	5.12		61.75	3.22	2.03	2.75	2.90	†.15
13	Manchester & Onondaga Ry.*														
14	Minneapolis & St. Louis R. R.	16.39	2.62	7.04	1.34	352.12	399.79	3.99	1.66	39.75	3.31	1.84	2.61	2.68	†.07
15	Muscatine, Burl. & Southern R. R.*	8.52		1.65		198.14	198.35	1.00		14.24	4.24	.42	1.31	.93	.38
16	Tabor & Northern R. R.*														
17	Union Pacific R. R.	21.76		7.24		433.24	457.44	14.75		73.19	8.20	2.44	6.60	7.20	†.60
18	Wabash Ry.	12.46		3.73		285.14	294.31	4.04		48.68	2.50	1.56	2.04	2.96	†.92
	Grand average	22.32	3.69	10.35	1.47	413.72	465.15	5.73	1.71	61.95	\$ 4.07	\$ 2.07	\$ 3.28	\$ 3.12	\$ 1.05

*Not under federal control.

†Deficit.

TABLE 6A—STATISTICS OF RAIL LINE OPERATIONS—WITHIN THE STATE.
PART XI—AVERAGES PER LOCOMOTIVE MILE AND AVERAGES PER LOADED FREIGHT CAR-MILE.

Number	Railway Companies	Averages Per Locomotive Mile								Averages Per Loaded Freight Car-Mile		
		Train-miles freight trains	Car-miles freight trains	Train-miles passenger trains	Car-miles passenger trains	Train-miles mixed trains	Car-miles mixed trains	Train-miles special trains	Car-miles special trains	Ton-miles revenue freight	Ton-miles all freight	Freight revenue
1	Atchison, Topeka & Santa Fe Ry.	.90	49.81	.87	8.33	.89	7.08			18.66	20.24	\$.21539
2	Atlantic Northern Ry.*											
3	Chicago, Burl. & Quincy R. R.	.90	33.39	.99	6.43	.98	5.63	.05	11.71	18.84	23.06	.20324
4	Chicago Great Western R. R.	.87	30.77	1.00	6.13	.98	10.29	.85	16.24	22.80	24.95	.19927
5	Chicago, Milwaukee & St. P. Ry.	.95	34.12	1.00	5.02	1.00	5.11	1.00	18.12	19.05	21.86	.17391
6	Chicago & North-Western Ry.	.97	37.92	.99	6.43	1.00	9.24	1.00	22.20	19.12	22.30	.19024
7	Chicago, St. P., Minn. & O. Ry.	.95	23.25	.99	5.91	.84	3.43	.61	11.80	20.74	22.12	.28318
8	Chicago, R. I. & Pacific Ry.	.96	24.22	1.01	5.63	.97	7.15	1.00	19.62	18.71		.19680
9	Colfax Northern Ry.*											
10	Davenport, R. I. & N. W. Ry.											
11	Great Northern Ry.	.99	29.79	.99	4.02					20.49	22.25	.23844
12	Illinois Central R. R.	.98	30.51	.97	4.96			1.00	10.80	19.21	21.95	.17104
13	Manchester & Oneida Ry.*											
14	Minneapolis & St. Louis R. R.	.93	22.80	.99	3.96	.97	5.47	1.00	4.20	23.73	26.94	.22328
15	Muscatine, Burl. & Southern R. R.*	.96	10.17							22.43	22.45	.47937
16	Tabor & Northern R. R.*											
17	Union Pacific R. R.	.60	17.84	.43	6.29	.22				19.91	21.02	.37693
18	Wabash Ry.	.99	17.03	.96	3.89			1.00	1.00	22.88	23.61	.20045
	Grand average	.95	31.94	1.00	5.73	.98	6.87	.95	15.52	19.55	21.98	\$.19252

*Not under federal control.

PART XII—AVERAGES PER CAR MILE—PASSENGER AND MISCELLANEOUS AVERAGES AND OPERATING RATIO.

Number	Railway Companies	Averages Per Car Mile—Passenger		Miscellaneous Averages								Operating ratio %
		Passenger miles—revenue	Passenger revenue	Miles Hauled			Miles carried revenue passengers	Revenue Per				
				Revenue freight	Non-revenue freight	All freight		Ton of freight	Ton-mile of freight	Passenger	Passenger mile	
1	Atchison, Topeka & Santa Fe Ry.	17.95	\$.47967	19.09	12.60	18.36	19.12	\$.22035	\$.01154	\$.51101	\$.02672	84.17
2	Atlantic Northern Ry.*											
3	Chicago, Burlington & Quincy R. R.	18.93	.52519	107.44	131.87	111.20	44.95	1.15888	.01079	1.24687	.02774	82.99
4	Chicago Great Western R. R.	17.20	.46340	174.71	82.32	159.28	66.03	1.52710	.00874	2.69367	.02094	90.09
5	Chicago, Milwaukee & St. Paul Ry.	16.86	.48226	161.48	149.86	159.89	44.30	1.47417	.00913	1.26689	.02860	106.66
6	Chicago & North-Western Ry.	18.42	.52276	203.29	189.42	201.24	69.86	2.02300	.00995	1.98218	.02837	88.96
7	Chicago, St. P., Minn. & O. Ry.	20.18	.59035	63.14	58.77	62.85	36.51	.86211	.01365	1.06812	.02926	89.27
8	Chicago, R. I. & Pacific Ry.	20.42	.57506	147.46			50.51	1.55109	.01051	1.42277	.02817	95.46
9	Colfax Northern Ry.*											
10	Davenport, R. I. & Northwestern Ry.											
11	Great Northern Ry.	12.91	.36362	71.29			42.20	.82949	.01163	1.18547	.02890	96.16
12	Illinois Central R. R.	18.11	.51383	161.46	130.38	156.79	47.05	1.43767	.00890	1.33534	.02838	104.19
13	Manchester & Oneida Ry.*											
14	Minneapolis & St. Louis R. R.	16.07	.46727	135.79	133.59	135.52	32.67	1.27771	.00941	.94999	.02908	102.57
15	Muscatine, Burl. & Southern R. R.*	14.24	.39064	39.50	32.85	39.50	23.84	.84404	.02139	.68879	.02817	71.49
16	Tabor & Northern R. R.*											
17	Union Pacific R. R.	9.56	.22128	2.24	2.22	2.24	3.30	.04243	.01893	.05324	.02315	109.00
18	Wabash Ry.	17.26	.48097	65.01	27.47	62.35	42.24	.56964	.00876	1.17697	.02786	145.28
	Grand average	18.42	\$.51830	130.39	128.71	130.21	49.80	\$ 1.28407	\$.00984	\$ 1.40124	\$.02813	95.95

*Not under federal control.

TABLE 7—REVENUE FREIGHT CARRIED DURING YEAR—ENTIRE LINE.

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	A., T. & S. F. Ry.	2,374,665	8.3	729,512	2.55	370,816	1.3	482,513	1.69	3,414	.01	54,735	.19	2,028,890	7.1	357,945	1.25	6,402,490	22.39
2	C., B. & Q. R. R.	4,928,796	12.3	848,588	2.1	447,242	1.1	358,874	.9	12,742	---	58,367	.2	1,567,533	3.9	285,684	.7	8,507,796	21.2
3	C. G. W. R. R.	1,257,922	21.1	374,437	6.3	121,292	2.0	66,955	1.1	250	---	134,279	2.3	50,410	.9	50,410	.9	2,006,301	33.7
4	C., M. & St. P. Ry.	4,456,171	11.1	1,036,245	2.6	468,985	1.2	331,139	.8	48,811	.1	---	---	923,161	2.3	291,845	.7	7,556,357	18.8
5	C. & N.-W. Ry.	4,716,201	9.1	848,787	1.6	717,695	1.4	325,298	.6	20,007	.1	8,752	---	1,567,539	3.	300,517	.6	8,504,856	16.4
6	O., St. P., M. & O.	2,152,582	20.4	455,121	4.3	420,744	.4	87,955	.8	3,204	---	787	---	450,349	4.3	93,562	.9	3,664,295	34.7
7	C., R. I. & P. Ry.	3,990,230	15.2	967,672	3.7	791,753	3.1	237,428	.9	3,409	---	80,784	.3	856,908	3.3	423,444	1.7	7,321,627	28.2
8	Great Northern Ry.	3,151,328	11.5	568,229	2.1	206,496	.7	271,740	1.	1,552	---	10,065	---	752,235	2.8	194,145	.7	5,155,820	18.8
9	Illinois Central R. R.	3,539,794	9.2	390,287	1.	426,064	1.1	291,630	.8	100,179	.3	311,545	.8	1,367,552	3.6	430,472	1.1	6,847,523	17.9
10	Minn. & St. L. R. R.	1,172,336	19.8	506,892	8.56	99,870	1.68	17,749	.3	1,415	.02	3,610	.07	262,704	4.43	39,509	.67	2,104,085	35.53
11	Mus., B. & S. R. R.*	19,144	11.9	3,147	2.	926	.6	1,158	.7	---	---	---	---	2,405	1.5	---	---	26,780	16.7
12	Union Pacific R. R.	1,752,606	10.7	405,283	2.5	151,071	.9	239,395	1.4	9,857	.1	65,972	.4	2,479,818	15.1	179,653	1.1	5,283,715	32.2
13	Wabash Ry.	1,749,428	11.9	355,504	2.4	214,783	1.5	127,557	.9	5,101	---	66,902	.5	482,305	3.3	163,444	1.1	3,165,024	21.6
	Total	35,231,324	11.5	7,480,674	2.5	4,437,736	1.4	2,838,391	.9	209,941	.1	663,305	.2	12,875,678	4.2	2,800,620	.9	66,546,669	21.7

*Not under federal control.

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	A., T. & S. F. Ry.	1,326,880	4.64	44,755	.16	63,653	.22	61,743	.22	13,421	.05	17,110	.06	227,278	.79	1,754,840	6.14
2	C., B. & Q. R. R.	2,402,294	5.9	328,248	.8	156,575	.4	193,128	.5	24,533	.1	44,389	.1	201,489	.5	3,350,706	8.3
3	C. G. W. R. R.	369,379	6.2	83,819	1.4	143,235	2.4	18,609	.3	2,074	---	17,502	.3	25,977	.5	660,595	11.1
4	C., M. & St. P. Ry.	1,828,336	4.6	282,000	.7	130,935	.3	82,971	.1	8,215	---	99,816	.2	307,156	.8	2,739,429	6.7
5	C. & N.-W. Ry.	1,939,863	3.7	224,985	.5	218,461	.4	107,595	.2	44,137	.1	105,235	.2	318,919	.6	2,959,195	5.7
6	C., St. P., M. & O. Ry.	557,205	5.3	54,067	.5	38,195	.3	27,398	.3	2,664	---	17,227	.2	55,675	.5	752,426	7.1
7	C., R. I. & P. Ry.	1,314,110	5.1	106,441	.4	215,159	.8	70,716	.3	7,899	---	36,849	.1	90,292	.4	1,841,466	7.1
8	Great Northern Ry.	453,614	1.7	17,524	.1	9,445	.3	70,073	.3	9,531	---	11,608	---	87,902	.3	659,697	2.4
9	Illinois Central R. R.	670,415	1.7	279,927	.7	307,199	.8	61,553	.2	5,225	.1	31,209	.1	288,132	.7	1,643,720	4.3
10	Minn. & St. Louis R. R.	285,731	4.82	29,740	.5	11,697	.2	17,102	.29	2,503	.04	3,952	.07	3,382	.06	354,107	5.98
11	Mus., B. & S. R. R.*	5,557	3.5	---	---	452	.3	31	---	---	---	---	---	195	.1	6,235	3.9
12	Union Pacific R. R.	1,124,983	6.8	48,582	.3	63,828	.4	111,551	.7	51,523	.3	31,191	.2	55,651	.3	1,487,309	9.
13	Wabash Ry.	441,408	3.	102,410	.7	214,127	1.5	102,658	.7	17,428	.1	74,728	.5	119,023	.8	1,071,782	7.3
	Total	12,719,779	4.1	1,602,498	.5	1,572,961	.5	925,128	.3	189,203	.1	490,876	.2	1,781,071	.6	19,281,507	6.3

*Not under federal control.

TABLE 7—REVENUE FREIGHT CARRIED DURING YEAR—ENTIRE LINE.

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	Atchison, Topeka & Santa Fe Ry.	11,248	.04	4,195,948	14.67	230,789	.81	2,821,030	9.86	1,504,274	5.26	2,028,449	9.19	11,391,738	39.83
2	Chicago, Burlington & Quincy R. R.	38,022	.1	11,325,531	28.1	182,266	.5	419,953	1.	2,059,603	5.1	393,055	1.	14,418,430	35.8
3	Chicago Great Western R. R.	85,839	1.4	750,043	12.6	22,907	.4	23,470	.4	268,585	4.5	139,348	2.3	1,290,192	21.6
4	Chicago, Milwaukee & St. Paul Ry.	502,168	1.2	4,862,928	12.1	412,630	1.	2,620,466	6.5	2,404,920	6.	229,680	.6	11,032,792	27.4
5	Chicago & North-Western Ry.	751,321	1.5	6,775,143	13.	455,344	.9	9,870,766	19.	3,537,986	6.8	177,583	.3	21,567,143	41.5
6	Chicago St. Paul, Minn. & O. Ry.	391,135	3.7	915,237	8.7	28,076	.3	30,749	.3	272,876	2.6	62,077	.6	1,703,150	16.2
7	Chicago, Rock Island & Pacific Ry.	58,537	.2	4,146,897	16.	157,259	.6	283,716	1.1	2,322,483	8.9	857,636	3.3	7,826,528	30.1
8	Great Northern Ry.	1619,434	2.3	2,132,668	7.8	113,443	.4	10,702,368	30.1	573,092	2.1	234,605	.8	14,375,700	52.5
9	Illinois Central R. R.	24,556	.1	14,507,199	37.9	172,411	.4	107,007	.3	1,881,309	4.9	374,701	1.	17,067,243	44.6
10	Minneapolis & St. Louis R. R.	43,236	.73	1,285,852	21.71	20,093	.34	2,700	.05	346,939	5.86	14,352	.24	1,713,172	28.93
11	Muscatine, Burlington & South. R. R.*	726	.5	49,551	30.8	1,421	.9			9,428	5.9	826	.5	61,952	38.6
12	Union Pacific R. R.	14,420	.1	2,599,430	15.8	45,120	.3	42,466	.3	552,937	3.3	465,122	2.8	3,719,495	22.6
13	Wabash Ry.	360,883	2.5	2,927,185	19.9	70,156	.5	68,075	.5	702,606	4.7	479,937	3.3	4,608,842	31.4
	Total	2,903,525	.9	56,473,612	18.4	1,911,915	.6	26,992,766	8.8	16,437,098	5.4	6,067,461	2.	110,776,377	36.1

*Not under federal control.

†Includes 161,054 tons (.6%) 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	
		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.	945,763	3.31	355,789	1.24	1,301,552	4.55	2,111,458	7.38	205,574	.72	8,101	.03
2	Chicago, Burlington & Quincy R. R.	2,631,553	6.5	421,622	1.1	3,053,175	7.6	2,040,792	5.1	432,091	1.1	27,749	.1
3	Chicago Great Western R. R.	282,398	4.7	9,326	.2	291,724	4.9	327,877	5.5	52,015	.9	241	.001
4	Chicago, Milwaukee & St. Paul Ry.	7,591,297	18.9	690,080	1.7	8,281,377	20.6	871,788	2.2	153,345	.4	8,251	.003
5	Chicago & North-Western Ry.	3,131,973	6.	3,426,435	6.6	6,558,408	12.6	1,200,647	2.3	218,486	.4	540	.0002
6	Chicago St. Paul, Minn. & O. Ry.	1,127,273	10.7	573,766	5.4	1,701,039	16.1	219,967	2.1	60,109	.6	217	.0002
7	Chicago, Rock Island & Pacific Ry.	1,619,304	6.2	292,348	1.1	1,911,652	7.3	890,987	3.4	189,158	.7	15,261	.1
8	Great Northern Ry.	3,356,857	12.3	450,466	1.6	3,807,323	13.9	666,165	2.4	51,796	.2	4,021	.0005
9	Illinois Central R. R.	4,976,444	13.	336,682	.9	5,313,126	13.9	867,272	2.3	469,039	1.2	25,787	.1
10	Minneapolis & St. Louis R. R.	308,143	5.2	5,054	.09	313,197	5.29	180,573	3.05	714	.4	76	.00001
11	Muscatine, Burlington & South. R. R.*	16,587	10.3	801	.5	17,388	10.8	4,689	3.	21,485	.36		
12	Union Pacific R. R.	1,523,654	9.3	47,782	.3	1,571,436	9.6	481,330	2.9	499,158	3.	1,253	.00002
13	Wabash Ry.	1,067,042	7.3	108,778	.7	1,175,820	8.	451,572	3.1	114,660	.8	14,173	.1
	Total	28,578,288	9.3	6,718,929	2.2	35,297,217	11.5	10,315,017	3.4	2,458,590	.8	105,670	.00003

*Not under federal control.

TABLE 7—REVENUE FREIGHT CARRIED DURING YEAR—ENTIRE LINE.

PART V—MANUFACTURES—Continued.

Number	Railway Companies	Manufactures													
		Iron Pig and Bloom		Iron and Steel Rails		Other Castings and Machinery		Bar and Sheet Metal		Cement, Brick and Lime		Agricultural Implements		Wagons, Carriages, Tools, Etc.	
		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.	13,594	.06	79,172	.28	633,258	2.21	282,791	.99	1,251,855	4.38	124,772	.44	216,252	.75
2	Chicago, Burlington & Quincy R. R.	154,577	.4	170,445	.4	433,945	1.1	657,009	1.6	1,877,147	4.7	250,529	.6	193,670	.5
3	Chicago Great Western R. R.	20,572	.3	13,223	.2	117,167	.2	116,460	.9	367,433	6.2	15,961	.2	18,282	.3
4	Chicago, Milwaukee & St. Paul Ry.	618,116	1.5	89,748	.2	496,653	1.2	666,006	1.7	1,683,519	4.2	315,835	.8	227,320	.6
5	Chicago & North-Western Ry.	567,445	1.1	143,610	.3	553,053	1.1	957,527	1.8	1,419,646	2.7	165,950	.3	34,946	.1
6	Chicago, St. Paul, Minn. & O. Ry.	126,222	1.	113,336	1.1	66,457	.6	119,684	1.1	391,403	2.8	38,473	.3	8,109	.1
7	Chicago, Rock Island & Pacific Ry.	76,420	.3	65,465	.3	440,649	1.7	389,653	1.5	1,262,543	4.9	257,415	1.	270,792	1.
8	Great Northern Ry.	17,482	.1	51,231	.2	147,240	.5	265,823	1.0	589,002	2.2	68,255	.3	54,630	.2
9	Illinois Central R. R.	191,551	.5	88,138	.2	244,783	.6	142,635	.4	1,127,730	2.9	99,814	.3	152,514	.4
10	Minneapolis & St. Louis R. R.	6,618	.11	9,638	.17	75,678	1.28	19,249	.33	499,938	8.44	24,579	.41	14,960	.25
11	Muscatine, Burlington & South. R. R.*	419	.3			110	.1			7,094	4.4	32		116	1.
12	Union Pacific R. R.	33,808	.2	49,400	.3	279,688	1.7	452,579	2.8	458,253	2.8	85,815	.5	203,714	1.2
13	Wabash Ry.	70,281	.5	33,151	.2	357,449	2.4	224,351	1.5	643,693	4.4	75,925	.5	240,524	1.6
	Total	1,867,105	.6	906,257	.3	3,846,130	1.3	4,293,827	1.4	11,489,256	3.8	1,523,355	.5	1,635,829	.5

*Not under federal control.

PART VI—MANUFACTURES—Continued—AND MISCELLANEOUS COMMODITIES AND L. C. L. GOODS.

Number	Railway Companies	Manufactures						Miscellaneous Commodities Not Specified in Foregoing (Car'd Rates)		L. C. L. Goods Not Distributed Above		Grand Total All Commodities			
		Wine, Liquors and Beers		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	Tons	Per cent of whole		
1	Atchison, Topeka & Santa Fe Ry.	90,516	.32	126,145	.44	775,200	2.71	5,918,688	20.70	267,856	.94	1,560,030	5.45	28,597,184	100.
2	Chicago, Burlington & Quincy R. R.	58,265	.1	101,644	.3	1,310,460	3.2	7,708,323	19.2	771,889	1.9	2,425,108	6.	40,235,427	100.
3	Chicago Great Western R. R.	18,174	.3	32,736	.6	273,673	4.6	1,373,814	23.	35,351	.6	304,530	5.1	5,962,507	100.
4	Chicago, Milwaukee & St. Paul Ry.	186,836	.5	179,824	.4	1,420,309	3.5	6,917,700	17.2	1,138,547	2.8	2,629,018	6.5	40,295,220	100.
5	Chicago & North-Western Ry.	169,234	.3	224,964	.4	3,142,445	6.1	8,787,893	16.9	1,007,787	1.9	2,595,981	5.	51,981,263	100.
6	Chicago, St. Paul, Minn. & O. Ry.	20,522	.2	42,894	.4	739,705	7.	1,837,098	17.3	223,939	2.1	690,424	6.5	10,573,371	100.
7	Chicago, Rock Island & Pacific Ry.	63,044	.2	215,897	.8	1,107,183	4.3	5,244,467	20.2	423,400	1.6	1,442,026	5.5	26,011,166	100.
8	Great Northern Ry.	22,024	.1	35,678	.1	365,552	1.3	2,338,759	8.6	229,436	.8	823,697	3.	27,390,432	100.
9	Illinois Central R. R.	78,953	.2	118,537	.3	1,214,130	3.2	4,817,873	12.6	730,216	1.9	1,826,013	4.8	38,245,714	100.
10	Minneapolis & St. Louis R. R.	14,950	.25	20,632	.35	105,150	1.78	993,826	16.78	118,330	2.	325,222	5.49	5,921,939	100.
11	Muscatine, Burlington & South. R. R.* ..			663	.4	10,758	6.7	24,595	15.3	11,429	7.1	12,379	7.6	160,658	100.
12	Union Pacific R. R.	89,953	.6	47,528	.3	606,224	3.7	3,282,713	20.	425,177	2.6	659,693	4.	16,429,538	100.
13	Wabash Ry.	36,931	.3	100,306	.7	1,066,491	7.2	3,419,407	23.3	301,789	2.4	883,530	6.	14,686,194	100.
	Total	849,402	.3	1,247,348	.4	12,127,370	3.9	52,665,156	17.2	5,745,146	1.9	16,177,541	5.3	306,489,613	100.

*Not under federal control.

TABLE 8—CLASSIFICATION OF RESPONDENT'S OWNED OR LEASED LOCOMOTIVE, CAR, AND FLOATING EQUIPMENT IN SERVICE OF U. S. RAILROAD ADMINISTRATION.

PART I—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 at beginning year	Installed during year	Retired from service during year	Total number	No. fully owned	No. held under equipment trust	No. under lease from a railway company	No. held under other forms of title	Available for service at beginning year	Installed during year	Retired from service during year	Box cars	Flat cars	Stock cars	Coal cars	Tank cars
1	A. T. & S. F. Ry.	1,825	107	13	1,919	1,180	—	29	710	69,622	5	897	30,119	2,206	8,348	10,718	3,336
2	Atlantic Northern Ry.*	1	—	—	1	1	—	—	—	3	—	—	1	2	—	—	—
3	C. B. & Q. R. R.	1,806	35	7	1,834	1,834	—	—	—	69,757	122	1,532	30,520	1,492	6,908	25,538	340
4	C. G. W. R. R.	266	10	—	276	271	—	—	5	10,379	104	231	7,199	497	795	1,230	408
5	C. M. & St. P. Ry.	1,839	25	67	1,797	1,797	—	—	—	61,926	2,704	2,880	36,975	5,157	5,118	7,142	2,348
6	C. & N. W. Ry.	2,024	14	38	2,000	1,608	332	—	—	70,883	—	1,472	37,004	4,029	4,100	14,834	2,221
7	C. St. P., M. & O.	392	—	—	392	381	11	—	—	13,059	46	243	9,067	1,036	316	1,802	461
8	C. R. I. & P. Ry.	1,536	—	10	1,526	519	320	209	478	44,905	93	293	29,954	1,736	4,271	6,476	1,078
9	Colfax Northern Ry.*	2	—	—	2	—	—	2	—	5	—	—	1	3	—	—	—
10	Dav., R. I. & N. W. Ry.	12	—	—	12	12	—	—	—	123	—	2	18	34	—	68	—
11	Great Northern Ry.	1,364	25	—	1,389	1,386.5	—	—	2.5	55,818	1	2,577	32,020	3,669	1,918	1,883	4,694
12	Illinois Central R. R.	1,570	17	—	1,587	1,235	280	72	—	65,751	331	734	28,144	2,712	1,528	27,879	10
13	Man. & Oneida Ry.*	2	—	—	2	2	—	—	—	8,688	301	196	6,308	141	423	1,719	2
14	Minn. & St. L. R. R.	214	—	—	214	165	49	—	—	14	—	—	5	—	—	—	—
15	Mus. B. & S. R. R.*	6	1	—	7	7	—	—	—	—	—	—	—	—	—	—	—
16	Tabor & Northern R. R.*	1	—	—	1	—	—	1	—	—	—	—	—	—	—	—	—
17	Union Pacific R. R.	901	41	27	915	887	—	28	—	22,567	807	164	11,874	1,296	2,983	4,246	109
18	Wabash Ry.	612	—	—	612	483	71	—	58	18,232	9	276	10,484	620	1,360	5,174	—
	Total	14,373	275	162	14,486	11,828.5	1,063	341	1,253.5	511,792	4,523	11,497	269,693	24,633	38,128	108,709	6,143

*Not under federal control.

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 under lease from a railway company	Number held under other forms of title	Steel Cars		Steel Underframe Cars	
								Number	Aggregate capacity—tons	Number	Aggregate capacity—tons
1	Atchison, Topeka & Santa Fe	3,391	68,730	31,501	—	925	36,304	—	—	29,441	1,199,855
2	Atlantic Northern Ry.*	—	3	3	—	—	—	—	—	—	—
3	Chicago, Burlington & Quincy R. R.	91	68,347	68,347	—	—	—	22,962	1,147,030	6,585	262,740
4	Chicago Great Western R. R.	—	10,252	10,251	—	—	1	908	45,400	2,842	113,680
5	Chicago, Milwaukee & St. Paul Ry.	1,979	61,750	61,750	—	—	—	1,284	63,700	25,406	1,026,390
6	Chicago & North Western Ry.	6,206	69,411	51,461	17,950	—	—	4,470	223,500	26,353	1,151,460
7	Chicago, St. Paul, Minn. & O. Ry.	—	12,862	12,162	700	—	—	—	4,401	183,270	8,461
8	Chicago, Rock Island & Pacific Ry.	—	44,765	10,546	16,184	7,341	10,694	1,625	81,250	22,272	911,480
9	Colfax Northern Ry.*	—	5	—	—	5	—	—	—	—	—
10	Davenport, Rock Island & N. W. Ry.	1	121	121	—	—	—	75	3,500	—	—
11	Great Northern Ry.	8,440	53,242	52,984	—	—	258	6,213	305,760	1,867	93,350
12	Illinois Central R. R.	—	65,348	46,224	12,597	6,452	75	11,205	560,150	23,166	973,710
13	Manchester & Oneida Ry.*	—	—	—	—	—	—	—	—	—	—
14	Minneapolis & St. Louis R. R.	102	8,793	6,493	2,300	—	—	101	5,060	1,073	42,920
15	Muscatine, Burlington & South. R. R.*	7	14	14	—	—	—	—	—	—	—
16	Tabor & Northern R. R.*	—	—	—	—	—	—	—	—	—	—
17	Union Pacific R. R.	2,269	23,210	23,210	—	—	—	5,211	249,580	16,982	799,840
18	Wabash Ry.	—	17,965	14,345	2,648	144	828	856	37,170	8,486	378,890
	Total	22,546	504,818	389,412	52,379	14,867	48,160	54,910	2,722,090	168,874	7,137,525

*Not under federal control.

TABLE 8—CLASSIFICATION OF RESPONDENT'S OWNED OR LEASED LOCOMOTIVE, CAR, AND FLOATING EQUIPMENT IN SERVICE OF U. S. RAILROAD ADMINISTRATION.

PART III—PASSENGER-TRAIN CARS.

Number	Railway Companies	Number of Units			Units Available at Close of Year																		
		Available for service at beginning of year	Installed during year	Retired from service during year	Number																		
					Coaches	Combination passenger cars	Other combination cars	Dining cars	Parlor cars	Sleeping cars	Baggage and express cars	Postal cars	Other passenger train cars	Total passenger train cars	Fully owned	Held under equipment trust	Under lease from a railway company	Held under other forms of title	Of cars of steel construction	Of cars with steel under-frame	Of cars of wood construction	Total seating capacity	Average seating capacity
1	A., T. & S. F. Ry.	1,598	20	24	884	104		42	19		473	72		1,594	722		26	846	292	535	767	69,567	66
2	Atlantic Northern Ry.*																						
3	C., B. & Q. R. R.	1,307	5	9	606	147	107	44	14		240	48	37	1,303	1,303				125	187	991	49,570	57
4	C. G. W. R. R.	208	1	2	82	19	11	6	15	25	44	5		207	182			25	62	24	121	7,862	53
5	C., M. & St. P. Ry.	1,594	42	12	655	134	138	56	25	238	335	43		1,624	1,624				453	113	1,058	58,378	36
6	C. & N. W. Ry.	2,002	12	13	1,053	179	99	37	69		291	36	237	2,001	1,822	179			601	204	1,196	77,200	42
7	C., St. P., M. & O.	340	2	2	183	34	32	7	13		62	9		340	340				98	10	232	12,566	46
8	C., R. I. & P. Ry.	1,085	2	5	578	116	108	43	4		190	41	2	1,082	436	328	113	305	325	16	741	44,670	60
9	Colfax Northern Ry.*	6			5	1								6			6						
10	Dav., R. I. & N. W. Ry.																						
11	Great Northern Ry.	1,204	38	41	405	50	114	44	27	188	334	38	1	1,201			5	89	67	1,045	42,884	60	
12	Illinois Central R. R.	1,584	14	18	777	58	93	32	15	5	206	41	353	1,586	1,134	446		468	377	735	53,586	60	
13	Man. & Onondaga Ry.*	1			1									1	1								
14	Minn. & St. L. R. R.	142	2	2	72	16					36	2	5	142	142				2	14	126	4,929	56
15	Mus., B. & S. R. R.*	8			2	2								8	8								
16	Tabor & Northern R. R.*	2			1						1			2	2								
17	Union Pacific R. R.	586	6	7	231	47	44	50	2		134	56	21	585	585			290	3	292	16,276	49	
18	Wabash Ry.	411			198	59	17	16	7		80	34		411	335	44	32		50	20	341	15,789	56
	Total	12,078	144	135	5,792	907	763	377	210	456	2,426	425	671	12,087	8,636	997	145	1,113	2,855	1,570	7,645	453,277	51.2

*Not under federal control.

PART IV—COMPANY SERVICE EQUIPMENT.

Number	Railway Companies	Number of Units			Units Available For Service at Close of Year											All Classes of Cars in Service		
		Available for serv- ice at beginning of year	Installed during year	Retired from service during year	Officers' and pay cars	Ballast cars	Derrick cars	Steam shovels	Wrecking cars	Other company service cars	Total company service cars	Number fully owned	Number held un- der equipment trust	Number held under lease from a railway company	Number held under other forms of title	Available for serv- ice at beginning of year	Installed during year	Retired from serv- ice during year
1	Atchison, Topeka & Santa Fe.....	3,974	77	193	43	200	41	16	2	3,556	3,858	3,577		79	202	75,194	102	1,114
2	Atlantic Northern Ry.*.....																	
3	Chicago, Burlington & Quincy R. R....	4,926	57	144	32	2,074	20	19	19	2,675	4,839	4,839				75,990	184	1,685
4	Chicago Great Western R. R.....	482	3	6		5	40		2	421	479	479				11,060	108	239
5	Chicago, Milwaukee & St. Pau' Ry....	2,968	104	702	23			52	23	2,253	2,370	2,370				66,488	2,850	3,594
6	Chicago & North-Western Ry.....	3,614	94	129	22	1,573	25	20	23	1,911	3,579	3,579				76,490	106	1,614
7	Chicago, St. Paul, Minn. & O. Ry....	3,372		6		2	121		9	230	366	366				13,771	48	251
8	Chicago, Rock Island & Pacific Ry....	3,961	7	67	26	2,512	36	13	121	1,193	3,901	1,343	796	104	1,658	50,011	102	365
9	Colfax Northern Ry.*.....																	
10	Davenport, Rock Island & N. W. Ry....																	
11	Great Northern Ry.....	2,785	2,111	116	28	2,304	33	19	60	2,436	4,780	4,773				123		
12	Illinois Central R. R.....	2,503	14	80	17	322	11	6	15	2,126	2,497	2,497			7	50,807	2,150	2,734
13	Manchester & Oneida Ry.*.....															69,808	359	832
14	Minneapolis & St. Louis R. R.....															1		
15	Muscataine, Burlington & South. R. R.	357	4	14	3	43	7	2		292	347	347				9,187	307	212
16	Tabor & Northern R. R.*.....	1							1		1	1				23		
17	Union Pacific R. R.....	2,444	45	91	18	171	2	4	18	2,185	2,398	2,398				25,597	858	262
18	Wabash Ry.....	731	2	21	9	173	15	3	78	434	712	709			3	19,374	11	297
	Total.....	29,178	2,518	1,569	228	9,438	250	132	367	19,712	30,127	27,278	796	183	1,870	553,048	7,186	13,201

*Not under federal control.

TABLE 8—CLASSIFICATION OF RESPONDENT'S OWNED OR LEASED LOCOMOTIVE, CAR, AND FLOATING EQUIPMENT IN SERVICE OF U. S. RAILROAD ADMINISTRATION.

PART V—COMPANY SERVICE EQUIPMENT—Continued.

Number	Railway Companies	All Classes of Cars in Service—Continued					Floating Equipment					Owned or Leased by Respondent and Assigned to Other Federal Controlled Roads				
		Units Available For Service at Close of Year					Units Available For Service at Close of Year					Memorandum of Equipment Assigned				
		Total number	Number fully owned	Number held under equipment trust	Number under lease from a railway company	Number held under other forms of title	Steamboats and tug boats	Barges and floats and canal boats	Other floating equipment	Total floating equipment	Number fully owned	Locomotives	Freight train cars	Total cars	Passenger train cars	Floating equipment
1	Atchison, Topeka & Santa Fe.....	74,182	35,800	---	1,030	37,352	6	4	---	10	10	103	---	---	---	---
2	Atlantic Northern Ry.*.....	3	3	---	---	---	---	---	---	---	---	---	---	---	---	---
3	Chicago, Burlington & Quincy R. R.....	74,489	74,489	---	---	---	3	47	9	59	59	3	---	---	---	---
4	Chicago Great Western R. R.....	10,938	10,912	---	---	26	---	---	---	---	---	1	---	---	---	---
5	Chicago, Milwaukee & St. Paul Ry.....	65,744	65,744	---	---	---	1	8	---	9	9	---	---	---	---	---
6	Chicago & North-Western Ry.....	74,991	56,862	18,129	---	---	---	---	---	---	---	---	120	---	---	---
7	Chicago, St. Paul, Minn. & O. Ry.....	13,568	12,868	700	---	---	---	---	---	---	---	---	---	---	---	---
8	Chicago, Rock Island & Pacific Ry.....	49,748	12,325	17,308	7,558	12,557	---	---	---	---	---	17	---	---	---	---
9	Colfax Northern Ry.*.....	11	---	---	11	---	---	---	---	---	---	---	---	---	---	---
10	Davenport, Rock Island & N. W. Ry.....	121	121	---	---	---	---	---	---	---	---	---	---	---	---	---
11	Great Northern Ry.....	59,223	58,953	---	---	270	---	1	---	1	11	---	---	---	---	---
12	Illinois Central R. R.....	69,425	49,855	13,043	6,452	75	3	9	10	22	22	---	---	---	---	---
13	Manchester & Oneida Ry.*.....	1	---	---	---	---	---	---	---	---	---	---	---	---	---	---
14	Minneapolis & St. Louis R. R.....	9,282	6,982	2,300	---	---	---	---	---	---	---	5	---	---	---	---
15	Muscatine, Burlington & South. R. R.*.....	23	23	---	---	---	---	---	---	---	---	---	---	---	---	---
16	Tabor & Northern R. R.*.....	2	---	---	---	---	---	---	---	---	---	---	---	---	---	---
17	Union Pacific R. R.....	26,193	26,193	---	---	---	---	---	---	---	---	---	---	---	---	---
18	Wabash Ry.....	19,088	15,389	2,692	144	863	---	3	---	3	3	---	---	---	---	---
	Total.....	547,032	426,523	54,172	15,195	51,143	13	72	19	104	104	129	120	---	---	---

*Not under federal control.

†Held under other forms of title.

TABLE 9—ROAD OPERATED AT CLOSE OF YEAR—ENTIRE LINE.

PART I—MILEAGE OF ROAD OPERATED—SINGLE TRACK AND ALL TRACKS.

Number	Railway Companies	Mileage Operated—Single Track						Mileage Operated—All Tracks							
		Line Owned		Line of proprietary companies	Line operated under lease	Line operated under contract	Line operated under trackage rights	Total mileage operated	Miles of road first track	Miles of second track	Miles of third track	Miles of fourth track	Miles of all other tracks	Miles of yard track and siding	Total mileage operated all tracks
		Main line	Branches and spurs												
1	Atchison, Top. & S. F. Ry...	4,553.90	2,546.65	-----	1,404.09	-----	157.35	8,661.99	8,661.99	1,121.47	28.57	7.32	-----	3,644.41	13,463.76
2	Atlantic Northern Ry.*.....	17	-----	-----	-----	-----	-----	17	-----	-----	-----	-----	-----	1.75	18.75
3	Chicago, B. & Q. R. R.....	4,488.04	4,460.80	69.76	29.64	-----	323.55	9,371.79	9,371.79	1,108.16	44.65	5.41	-----	3,272.36	13,892.37
4	Chicago Great West'n R. R.....	715.29	42.18	-----	-----	652.66	85.93	1,496.06	1,496.06	106.73	11.24	11.24	-----	592.63	2,217.90
5	Chicago, M. & St. P. Ry.....	6,343.71	3,883.84	-----	-----	-----	401.00	10,628.55	10,628.55	1,144.48	23.63	16.22	-----	3,627.54	15,440.42
6	Chicago & N. W. Ry.....	3,049.59	4,877.65	1.98	-----	87.81	73.42	8,090.45	8,090.45	917.67	104.49	95.36	-----	3,575.07	12,783.04
7	C., St. P., M. & O. Ry.....	1,676.81	-----	-----	-----	-----	72.38	1,749.19	1,749.19	193.69	16.64	12.77	-----	648.95	2,621.24
8	Chicago, R. I. & P. Ry.....	8,329.78	2,035.89	-----	1,679.86	152.82	397.23	7,595.58	7,595.58	454.17	10.51	.40	-----	2,288.32	10,348.98
9	Colfax Northern Ry.*.....	-----	-----	-----	7.94	-----	-----	7.94	-----	-----	-----	-----	-----	3.41	11.35
10	Dav., R. I. & N. W. Ry.....	41.68	5.08	-----	-----	-----	2.34	49.00	49.00	1.06	-----	-----	-----	43.44	93.50
11	Great Northern Ry.....	7,036.83	76.67	664.96	-----	-----	397.81	8,176.27	8,176.27	316.45	13.50	13.49	2.92	2,483.32	11,065.95
12	Illinois Central R. R.....	2,366.16	-----	21.97	1,419.99	866.71	235.24	4,799.77	4,799.77	797.83	39.21	24.81	157.09	2,298.40	8,117.11
13	Man. & Oneida Ry.*.....	8.03	-----	-----	-----	-----	.12	8.15	8.15	-----	-----	-----	-----	.75	8.90
14	Minn. & St. L. R. R.....	1,371.99	165.70	-----	-----	-----	109.06	1,646.75	1,646.75	23.99	-----	-----	-----	376.52	2,047.26
15	Mus., B. & S. R. R.*.....	47.77	1.71	-----	-----	-----	6.00	55.48	55.48	-----	-----	-----	-----	7.07	62.55
16	Tabor & Northern R. R.*.....	8.79	-----	-----	-----	-----	1.96	10.75	10.75	-----	-----	-----	-----	1.00	11.75
17	Union Pacific R. R.....	1,935.77	1,062.13	-----	-----	5.75	10.36	3,614.01	3,614.01	974.18	2.07	2.07	-----	1,463.61	6,055.94
18	Wabash Ry.....	1,839.52	105.56	88.83	9.07	-----	429.98	2,472.96	2,472.96	511.79	13.38	-----	-----	1,194.71	4,192.84
	Total	38,730.66	19,863.86	647.50	4,550.29	1,765.75	2,669.63	68,451.69	68,451.69	7,671.67	307.89	189.09	160.01	25,523.26	102,303.61

*Not under federal control.

TABLE 9—ROAD OPERATED AT CLOSE OF YEAR—ENTIRE LINE.
PART II—MILEAGE OF ROAD OWNED.

Number	Railway Companies	Miles of						Total mileage owned all tracks
		First main track	Second main track	Third main track	Fourth main track	All other main tracks	Yard track and sidings, etc.	
1	Atchison, Topeka & Santa Fe Ry.	7,100.99	963.07	13.24	6.00		3,109.19	11,192.49
2	Atlantic Northern Ry.*	17.00					1.75	18.75
3	Chicago, Burlington & Quincy R.R.	8,948.84	996.15	44.65	5.41		3,255.07	13,250.12
4	Chicago Great Western R. R.	757.47	57.82				372.20	1,187.49
5	Chicago, Milwaukee & St. Paul Ry.	10,173.22	1,049.98	20.55	14.29		3,413.18	14,671.22
6	Chicago North-Western Ry.	7,927.24	859.88	104.49	95.36		3,446.14	12,433.11
7	Chicago, St. Paul, Minn. & Omaha Ry.	1,679.60	183.03	6.37	2.50		637.24	2,508.74
8	Chicago, Rock Island & Pacific Ry.	5,365.67	309.43	10.51	.40		1,700.56	7,386.57
9	Thos. W. Griggs R. R. Property*	.54					.93	1.47
10	Colfax Consolidated Coal Co.*	7.40					2.23	9.63
11	Davenport, Rock Island & Northwestern Ry.	46.76	1.06				43.44	91.26
12	Great Northern Ry.	7,114.62	309.33	13.50	13.49	2.92	2,316.31	9,770.17
13	Illinois Central R. R.	2,271.09	406.09	39.21	24.81	60.57	1,190.94	3,992.71
14	Manchester & Oneida Ry.*	8.03					.75	8.78
15	Minneapolis & St. Louis R. R.	1,046.75	23.99				376.52	2,047.26
16	Juscatine, Burlington & Southern R. R.*	47.77	1.71				6.00	55.48
17	Tabor & Northern R. R.*	8.79					1.00	9.79
18	Union Pacific R. R.	3,596.38	974.00	2.07	2.07		1,462.60	6,037.21
19	Wabash Ry.	1,945.08	322.33				892.14	3,159.55
	Total	58,663.24	6,457.87	254.59	164.33	63.49	22,228.28	87,831.80

*Not under federal control.

TABLE 9A—ROAD OPERATED AT CLOSE OF YEAR—IOWA.
MILEAGE OF ROAD OPERATED—SINGLE TRACK AND MILEAGE OF MAIN TRACK OWNED.

Number	Railway Companies	Mileage of Road Operated—Single Track						Mileage of main track owned	New line constructed during year	Mileage Operated—All Tracks					
		Line Owned		Line of proprie- tary companies	Line operated under lease	Line operated under contract	Line operated under trackage rights			Total mileage operated	Miles of road first track	Miles of second main track	Miles of all other main tracks	Miles of yard track and sid- ings, etc.	Total mileage operated—all tracks
		Main line	Branches and spurs												
1	A. T. & S. F. Ry.	19.89						19.89			19.89	19.67		35.82	75.38
2	Atlantic North. Ry.*	17.00						17.00			17.00			1.75	18.75
3	C. B. & Q. R. R.	371.68	993.44				73.44	1,438.56			1,438.56	245.70		353.43	2,037.69
4	Chicago Gt. West. R. R.	370.77	29.42			370.40	5.82	776.41			776.41	20.56		257.02	1,053.99
5	M. C. & Ft. D. R. R.														
6	Wis. M. & P. R. R.														
7	C. M. & St. P. Ry.	1,200.94	662.49			1.97	67.89	1,933.29			1,933.29	313.86	13.22	519.19	2,779.56
8	C. & N-W. Ry.	363.78	1,239.55			15.88	15.45	1,634.66			1,634.66	359.20		580.43	2,574.29
9	C. St. P., M. & O. Ry.	74.54					27.50	102.04			102.04			44.84	146.88
10	Iowa Southern Ry.														
11	C. R. I. & P. Ry.	997.18	863.14		182.93	152.82	25.62	2,221.64			2,221.64	109.55		608.67	2,939.86
12	St. P. & K. C. S. L.														
13	Colfax Northern Ry.*				7.94			7.94						8.41	11.35
14	T. W. Griggs Prop'y*														
15	Colfax Con. Coal Co.*							.54							
16	D., R. I. & N. W. Ry.	34.50					.79	35.29			35.29	1.06		23.29	59.64
17	Great Northern Ry.	77.96						77.86			77.86			32.66	110.52
18	Ill. Central R. R.					716.44	1.68	718.12			718.12	.59	6.93	223.22	948.86
19	Dub. & S. C. R. R.														
20	Keokuk & D. M. Ry.														
21	Man. & Oneida Ry.*	8.03						8.03			8.03		.11	.75	8.89
22	Minn. & St. L. R. R.	634.84	165.70				83.79	884.33			884.33	3.96		186.49	1,074.78
23	Mus., B. & S. R. R.*	47.77	1.71				6.00	55.48			55.48			7.07	62.55
24	Tabor & North. R. R.*	8.79					1.96	10.75			10.75			1.00	11.75
25	Union Pacific R. R.	2.46					2.46	2.46			2.46	1.63		55.00	59.09
26	Wabash Ry.	203.38					5.58	208.96			208.96	2.20		61.61	272.77
	Total	4,433.36	3,955.45		190.87	1,257.51	315.52	10,152.71	9,842.05	.53	10,152.71	1,077.98	20.26	2,995.65	14,246.60

*Not under federal control.

TABLE 10—GRADE CROSSINGS AND CROSSING PROTECTION WITHIN THE STATE.
PART I—PROTECTED.

Number	Railway Companies	Protected by												Visual Signal Alone
		Both Gates and Flagmen			Gates Alone			Flagmen Alone 24 Hrs. Daily			Flagmen Alone Part Time Only			Cross'g Alarm and Visual Sig- nal Combined
		With other steam railways	With electric interurban or steam railways	With streets, avenues and highways	With other steam railways	With electric interurban or steam railways	With streets, avenues and highways	With other steam railways	With electric interurban or steam railways	With streets, avenues and highways	With other steam railways	With electric interurban or steam railways	With streets, avenues and highways	
1	Atchison, Topeka & Santa Fe Ry.							1						3
2	Chicago, Burlington & Quincy R. R.			8	1	2	4	1	3	10	4	15	26	8
3	Chicago Great Western R. R.	1	1	6	1		16			3		24	38	12
4	Chicago, Milwaukee & St. Paul Ry.	1	1	4			14		4	6	6	31	62	35
5	Chicago & North-Western Ry.				2	1	40		1	14		12	32	1
6	Chicago, St. Paul, Minn. & O. Ry.				1					2		7	2	
7	Chicago, Rock Island & Pacific Ry.	2	4	10	7		10		4	7	1	61	63	
8	Davenport, Rock Island & N. W. Ry.				2								1	
9	Great Northern Ry.													
10	Illinois Central R. R.				1		8		1	1		16	13	
11	Minneapolis & St. Louis R. R.	1												8
12	Muscatine, Burlington & S. R. R.*											1		1
13	Union Pacific R. R.											1		
14	Wabash Ry.												5	
Total		5	9	28	13	5	92	2	12	46	1	12	168	245

*Not under federal control.

PART II—PROTECTED—Continued—UNPROTECTED AND TOTAL AND NUMBER ELIMINATED DURING YEAR.

Number	Railway Companies	Protected by						Protected Alone by De- railing Devices	Unprotected	Total			Number of Grade Crossings Elim- inated During Year				
		Interlocking Devices			Signals Not Interlocked					Total			Total				
		With other steam railways	With electric interurban or steam railways	With streets, avenues and highways	With other steam railways	With electric interurban or steam railways	With streets, avenues and highways	With other steam railways	With electric interurban or steam railways	With streets, avenues and highways	With other steam railways	With electric interurban or steam railways	With streets, avenues and highways	With other steam railways	With electric interurban or steam railways	With streets, avenues and highways	Total
1	Atchison, Topeka & Santa Fe Ry.																
2	Chicago, Burlington & Quincy R. R.	5	3		3		1				25	7	9	47	22	1,923	
3	Chicago Great Western R. R.	28	3		1			3			16	3	841	47	17	964	
4	Chicago, Milwaukee & St. Paul Ry.	34			15			1			30	7	1,943	80	20	2,062	
5	Chicago & North-Western Ry.	24	2		9	3					14	1	1,368	49	10	1,467	
6	Chicago, St. Paul, Minn. & O. Ry.	1									32	2	106	34	2	117	
7	Chicago, Rock Island & Pacific Ry.	36	1		3			10			53	17	2,557	102	39	2,708	
8	Davenport, Rock Island & N. W. Ry.										2		59	2		60	
9	Great Northern Ry.																
10	Illinois Central R. R.	14	3								49	12	793	65	15	831	
11	Minneapolis & St. Louis R. R.	3	1		17			2			13	4	905	42	8	1,091	
12	Muscatine, Burlington & S. R. R.*																
13	Union Pacific R. R.										9	1	20	9	1	20	
14	Wabash Ry.	3	1		6						2	5	176	17	6	266	
Total		148	14		54	3	1	18			251	64	10,046	494	142	11,523	7

*Not under federal control.

TABLE 11—CONSUMPTION OF FUEL BY LOCOMOTIVES—ENTIRE LINE.
PART I—BITUMINOUS COAL—TONS.

Number	Railway Companies	Tons Consumed by					Total transportation service	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.	1,458,772	637,431	84,990	2,068	273,419	2,456,550	37,555	2,494,105	\$ 3.62
2	Chicago, Burlington & Quincy R. R.	2,861,198	921,263	94,580	1,064	618,980	4,497,075	52,209	4,549,284	2.853
3	Chicago Great Western R. R.	403,977	176,314	4,326	45	95,476	680,138	7,153	687,291	3.646
4	Chicago, Milwaukee & St. Paul Ry.	2,177,481	802,245	105,373	10,272	686,213	3,781,584	40,735	3,822,319	3.545
5	Chicago & North-Western Ry.	2,235,385	1,146,376	131,906	1,216	768,601	4,283,384	81,306	4,364,690	3.046
6	Chicago, St. Paul, Minn. & O. Ry.	425,249	185,924	24,146		127,191	762,510	2,540	765,050	5.15
7	Chicago, Rock Island & Pacific Ry.	1,844,599	837,081	59,244	984	424,788	3,166,696	68,558	3,235,254	3.503
8	Davenport, Rock Island & N. W. Ry.					5,092	5,092	106	5,198	4.089
9	Great Northern Ry.	1,506,512	488,697	39,736	732	361,197	2,399,888	46,806	2,446,694	4.62
10	Illinois Central R. R.	1,985,670	767,467	13,420	833	465,773	3,233,163	113,902	3,347,065	2.51
11	Minneapolis & St. Louis R. R.	278,686	94,467	26,523	367	47,291	447,334	3,858	451,192	3.75
12	Muscatine, Burlington & S. R. R.*	3,385				1,347	4,732		4,732	3.75
13	Union Pacific R. R.	1,655,414	609,219	93,912	884	247,881	2,607,310	46,912	2,654,222	3.01
14	Wabash Ry.	833,687	333,209	4,344	1,013	225,257	1,397,510	33,205	1,430,715	3.068
	Total	17,973,015	6,969,693	682,284	19,468	4,348,506	30,022,966	534,905	30,557,871	\$ 3.32

*Not under federal control.

PART II—FUEL OIL GALLONS, WOOD-CORDS AND TOTAL FUEL CONSUMED.

Number	Railway Companies	Fuel Oil—Gallons		Wood—Cords				Total fuel consumed— tons	Tons anthracite coal consumed	Average cost per ton anthracite coal
		Amount fuel oil consumed by all locomotives	Average cost per gallon	Hard		Soft				
				Consumed by all loco- motives	Average cost per cord	Consumed by all loco- motives	Average cost per cord			
1	Atchison, Topeka & Santa Fe Ry.	262,967,033	.03621					4,165,842		
2	Chicago, Burlington & Quincy R. R.	16,447,646	.02994				42,253	\$ 3.121	4,700,769	
3	Chicago Great Western R. R.								687,291	
4	Chicago, Milwaukee & St. Paul Ry.	47,474,952	.045						4,199,104	
5	Chicago & North-Western Ry.	30,020,835	.0272				33,282	2.1528	4,638,099	
6	Chicago, St. Paul, Minn. & O. Ry.						3,851	4.42	708,901	
7	Chicago, Rock Island & Pacific Ry.	3,608,506	.03115	11,656	\$ 1.30758				3,262,731	
8	Davenport, Rock Island & N. W. Ry.			142	3.25				5,293	
9	Great Northern Ry.	63,680,696	.0449				23,560	4.05	2,837,027	
10	Illinois Central R. R.	117,417	.0548	25,238	5.403				3,394,630	
11	Minneapolis & St. Louis R. R.						3,817	4.00	453,100	
12	Muscatine, Burlington & S. R. R.*	19,068	.0601				3	4.00	4,735	
13	Union Pacific R. R.†	608,988	.0561						2,959,086	
		233,441	.1906				2,477	4.00		
14	Wabash Ry.								1,431,594	789 \$ 5.35
	Total	424,578,588	.03708	37,036	\$ 4.10		108,243	\$ 3.11	33,478,172	789 \$ 5.35

*Not under federal control.
†Gasoline for motor cars.

TABLE 12—TIES AND RAILS LAID IN REPLACEMENT AND IN BETTERMENTS—ENTIRE LINE.

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 laid in replacement during year	Total number of tons (of 2,240 lbs.) of rails applied	Average cost per ton (of 2,240 lbs.) at distributing point	Total charges on account of rails applied
		Total number of ties applied	Average cost per tie at distributing point	Number of feet applied—board measure	Average cost per thousand feet at distributing point—board measure				
1	Atchison, Topeka & Santa Fe Ry.	1,931,376	\$ 1.04	5,062,991	\$ 34.63	\$ 2,168,828.69	70,258.23	\$ 31.87	\$ 2,240,400.13
2	Chicago, Burlington & Quincy R. R.	2,150,303	.972	4,198,851	31.07	2,429,136.59	84,872.50	34.95	2,966,041.70
3	Chicago Great Western R. R.	361,753	.933	864,398	30.60	363,945.14	10,106.65	47.55	480,619.43
4	Chicago, Milwaukee & St. Paul Ry.	3,098,751	.837	4,317,093	29.98	3,006,637.14	52,838.60	34.78	1,837,990.35
5	Chicago & North-Western Ry.	2,253,368	.8583	5,582,696	36.87	2,140,000.04	79,537.91	35.92	2,857,144.96
6	Chicago, St. Paul, Minn. & O. Ry.	551,213	.89	1,331,242	45.99	552,027.93	14,612.00	31.58	461,566.74
7	Chicago, Rock Island & Pacific Ry.	1,547,339	.963	4,770,521	31.15	1,637,873.40	20,149.58	29.85	780,469.85
8	Davenport, Rock Island & N. W. Ry.	13,862	1.231	47,112	30.05	18,487.06	232.83	29.47	6,838.42
9	Great Northern Ry.	2,648,997	.747	4,877,033	25.83	2,104,777.31	57,789.51	34.49	1,963,367.60
10	Illinois Central R. R.	1,641,403	.94	4,347,242	42.20	1,720,509.99	112,496.33	33.91	3,814,735.74
11	Minneapolis & St. Louis R. R.	286,285	1.019	571,812	30.53	309,189.93	11,528.24	35.41	408,275.76
12	Muscatine, Burlington & S. R. R.*	12,875	.65			8,369.29			
13	Union Pacific R. R.	1,195,245	1.22	4,030,826	34.95	1,601,932.99	98,107.00	34.08	3,432,263.21
14	Wabash Ry.	1,012,180	1.14	2,572,499	44.43	1,268,184.97	11,016.26	27.88	307,219.94
	Total	18,710,950	\$.93	42,574,316	\$ 34.31	\$19,395,900.47	629,545.64	\$ 34.29	\$21,586,933.83

*Not under federal control.

TABLE 13—EMPLOYES AND THEIR COMPENSATION—ENTIRE LINE.
FOR THE YEAR ENDED DECEMBER 31, 1919, AS COMPARED WITH YEAR 1918.

Number	Railway Companies	Average number of employees in serv. ice Dec. 31, 1919		Total compensation during year 1919	Total compensation during year 1918	Average yearly compensation 1919	Average yearly compensation 1918	Average monthly compensation 1919	Average monthly compensation 1918	Average daily compensation 1919	Average daily compensation 1918
		Average number of employees in serv. ice Dec. 31, 1919	Average number of employees in serv. ice Dec. 31, 1918								
1	Atchison, Topeka & Santa Fe	59,075	53,124	\$ 89,271,372.03	\$ 73,501,591.68	\$ 1,511.15	\$ 1,383.50	\$ 125.92	\$ 115.30	\$ 4.20	\$ 3.84
2	Atlantic Northern Ry.*	28	30	23,099.56	18,544.97	824.98	618.17	68.75	51.51	2.29	1.72
3	Chicago, Burlington & Quincy R. R.	51,522	50,751	77,157,755.39	73,156,974.19	1,497.57	1,441.49	124.80	120.12	4.16	4.00
4	Chicago Great Western R. R.	7,962	8,331	11,714,158.98	11,239,590.28	1,471.26	1,349.13	122.61	112.43	4.09	3.75
5	Chicago, Milwaukee & St. Paul Ry.	62,195	60,312	91,794,842.46	84,792,708.32	1,475.92	1,405.90	123.00	117.16	4.10	3.90
6	Chicago & North-Western Ry.	51,844	51,729	80,352,758.35	72,287,561.58	1,549.88	1,397.43	129.16	116.45	4.31	3.88
7	Chicago, St. Paul, Minn. & O. Ry.	9,593	8,591	14,613,899.66	13,175,478.76	1,523.39	1,533.64	126.95	127.80		4.26
8	Chicago, Rock Island & Pacific Ry.	42,689	41,583	63,264,677.08	56,932,949.33	1,482.00	1,369.14	123.50	114.10	4.23	3.80
9	Colfax Northern Ry.*	20	23	20,665.36	21,341.22	1,033.26	927.88	86.11	77.32	2.87	2.58
10	Davenport, Rock Island & N. W. Ry.										
11	Great Northern Ry.	38,573	38,820	54,758,861.90	55,732,012.58	1,419.62	1,435.65	118.30	119.64	3.94	3.99
12	Illinois Central R. R.	50,954	50,226	71,964,064.29	66,022,450.55	1,412.33	1,314.51	117.69	109.54	3.92	3.65
13	Manchester & Oneida Ry.*	14	14	11,664.58	10,074.51	833.18	719.61	69.43	59.97	2.31	2.00
14	Minneapolis & St. Louis R. R.	5,211	5,091	7,948,969.18	6,984,079.28	1,525.42	1,371.85	127.11	114.32	4.08	3.81
15	Muscatine, Burlington & South. R. R.*	97	94	107,304.36	88,331.96	1,106.23	939.70	92.18	78.31	3.07	2.61
16	Tabor & Northern R. R.*	12	10	11,180.83	9,118.97	931.73	911.90	77.64	75.99	2.59	2.53
17	Union Pacific R. R.	30,908	28,528	45,803,314.60	38,379,739.96	1,479.05	1,345.34	117.84	111.19	3.93	3.71
18	Wabash Ry.	16,796	17,332	25,236,084.99	24,186,026.20	1,502.51	1,395.46	125.20	116.29	4.17	3.88
	Total	427,553	414,589	\$ 634,054,673.80	\$ 576,538,582.74	\$ 1,482.98	\$ 1,390.63	\$ 123.58	\$ 115.89	\$ 4.12	\$ 3.86

*Not under federal control.

TABLE 14—RAILWAY ACCIDENTS FOR THE YEAR ENDED DECEMBER 31, 1919 IN IOWA.

PART I.

Number	Railway Companies	Collisions and Derailments				Other Train Accidents				Highway Crossings, Automobiles	
		Passengers		Employees		Other Persons		Total		Other Persons	
		Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
1	Atchison, Topeka & Santa Fe Ry.			12				12			
2	Chicago, Burlington & Quincy R. R.			1				1			
3	Chicago Great Western R. R.		1	4		6	1	10			
4	Chicago, Milwaukee & St. Paul Ry.	30	1	8		3	1	41			
5	Chicago & North-Western Ry.	47	2	23		3	2	73	13		
6	Chicago, Rock Island & Pacific Ry.	16	4	7		4	23	1	5		
7	Chicago, St. Paul, Minn. & O. Ry.			2				2			
8	Colfax Northern Ry.										
9	Davenport, Rock Island & N. W. Ry.										
10	Great Northern Ry.										
11	Illinois Central R. R.	10		8		4		22	2		
12	Minneapolis & St. Louis R. R.	1		3			4	2			
13	Muscatine, Burlington & S. R. R.	3	10	1				11			
14	Union Pacific R. R.			1	6	2		3	6	2	
15	Wabash Ry.										
Total		3	114	9	74	2	17	14	205	1	24
ELECTRIC INTER-URBAN											
1	Charles City Western Ry.		2	4				6			
2	Clinton, Davenport & Muscatine Ry.		1	1				2			
3	Ft. Dodge, Des Moines & South. R. R.										
4	Inter-Urban Ry.										
5	Waterloo, Cedar Falls & North. Ry.										
Total			3	5				8	6		
TERMINAL RAILWAY COMPANIES											
1	Des Moines Union R. R.										
2	Sioux City Terminal Ry.										
Total											
Grand total		3	117	9	79	2	17	14	213	1	24

TABLE 14—RAILWAY ACCIDENTS FOR THE YEAR ENDED DECEMBER 31, 1919 IN IOWA.

PART II.

Number	Railway Companies	Highway Crossings, Vehicles		At Other Crossings		Total				Grand Total	
		Other Persons		Total		Passengers		Employees		Other Persons	
		Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
1	Atchison, Topeka & Santa Fe Ry.							12		7	
2	Chicago, Burlington & Quincy R. R.							1		32	
3	Chicago Great Western R. R.							4	131	18	22
4	Chicago, Milwaukee & St. Paul Ry.			1	1			2	82	10	27
5	Chicago & North-Western Ry.							30	6	106	19
6	Chicago, Rock Island & Pacific Ry.							60	11	256	26
7	Chicago, St. Paul, Minn. & O. Ry.			2	2	2	2	1	21	7	191
8	Colfax Northern Ry.							1	42	3	1
9	Davenport, Rock Island & N. W. Ry.									1	
10	Great Northern Ry.									1	1
11	Illinois Central R. R.									4	
12	Minneapolis & St. Louis R. R.							12	1	63	15
13	Muscatine, Burlington & S. R. R.							3	10	4	14
14	Union Pacific R. R.									15	1
15	Wabash Ry.							2	1	35	5
Total		2	7	2	7	3	2	4	138	34	893
ELECTRIC INTER-URBAN											
1	Charles City Western Ry.							2		4	
2	Clinton, Davenport & Muscatine Ry.							1		1	3
3	Ft. Dodge, Des Moines & South. R. R.							1	1	4	1
4	Inter-Urban Ry.							4	2	5	6
5	Waterloo, Cedar Falls & North. Ry.							1		2	1
Total								9	3	16	2
TERMINAL RAILWAY COMPANIES											
1	Des Moines Union R. R.										
2	Sioux City Terminal Ry.							7		1	
Total											
Grand total		2	7	2	7	3	2	4	147	37	921

NON-TRAIN ACCIDENTS—IOWA—YEAR ENDED DECEMBER 31, 1919

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RAILROAD COMMISSIONERS' REPORT

Number	Railway Companies	Num- ber of acc- idents	Shopmen		Stationmen		Trackmen		Bridge and Building Men		Other Employees		All Other Persons	
			Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
1	Aitchison, Topeka & Santa Fe Ry.	136		114		4		7		2		8		1
2	Chicago, Burlington & Quincy R. R.	330		209		20		60		13		28		
3	Chicago Great Western R. R.	276	2	161		29	2	59		13		6	1	3
4	Chicago, Milwaukee & St. Paul Ry.	569		350		42		116		12		42	2	5
5	Chicago & North-Western Ry.	599	2	297		59		138		15	1	87		
6	Chicago, Rock Island & Pacific Ry.	417		146		52		139		12		60		8
7	Chicago, St. Paul, Minn. & O. Ry.	53		36		7		8		1		1		
8	Great Northern Ry.	11		3		1		7						
9	Illinois Central R. R.	135		15		12		30						
10	Minneapolis & St. Louis R. R.	151		100		4	1	36		7		2		1
11	Muscatine, Burlington & South. R. R.													
12	Union Pacific R. R.	82		40		16		10		13		3		
13	Wabash Ry.	37		12		2		17		4		2		
	Total.	2,797	4	1,553		248	3	637		90	1	241	3	18
ELECTRIC COMPANIES														
1	Charles City Western Ry.													
2	Ft. Dodge, Des Moines & South. R. R.	13		3		2		1		2		4		1
3	Inter-Urban Ry.	12		3		1		2			1	3		2
4	Waterloo, Cedar Falls & North. Ry.	14		7				2		4		1		
	Total.	39		13		3		5		6	1	8		3
BRIDGE AND TERMINAL COMPANIES														
1	Des Moines Union R. R.	22		16		3		1				2		
2	Sioux City Terminal R. R.	1						1						
	Total.	23		16		3		2				2		
	Grand total.	2,859	4	1,582		254	3	634		106	2	251	3	21

COST OF COLLISIONS AND DERAILMENTS FOR YEAR ENDED DECEMBER 31, 1919—IOWA.

Number	Railway Companies	Average mileage of road operated	Damage to equipment	Damage to track	Clearing track	Total cost	Average cost per mile of road operated— Iowa
1	Aitchison, Topeka & Santa Fe Ry.	19.82	\$ 3,484.50	\$ 969.54	\$ 155.20	\$ 4,009.24	\$ 201.57
2	Chicago, Burlington & Quincy R. R.	1,438.56	13,047.77	5,684.19	3,825.36	22,557.32	15.08
3	Chicago Great Western R. R.	776.41	52,529.01	10,600.20	10,901.34	74,030.55	95.35
4	Chicago, Milwaukee & St. Paul Ry.	1,941.97	57,482.20	11,269.39	12,745.74	81,497.33	41.97
5	Chicago & North-Western Ry.	1,634.66	72,248.91	17,737.75	1,648.32	91,634.98	56.06
6	Chicago, Rock Island & Pacific Ry.	2,295.63	44,342.00	8,753.60	7,574.57	60,670.17	26.78
7	Chicago, St. Paul, Minn. & O. Ry.	102.04	1,992.00	824.00	893.00	3,709.00	36.35
8	Great Northern Ry.	77.86	1,955.00	965.00		2,920.00	37.12
9	Illinois Central R. R.	718.12	51,940.15	12,429.73	9,047.57	73,417.45	102.24
10	Minneapolis & St. Louis R. R.	884.33	25,063.60	7,911.40	9,049.20	42,024.20	47.52
11	Muscatine, Burlington & South. R. R.	54.97	4,700.00	25.00	60.00	4,785.00	87.22
12	Union Pacific R. R.	2.40	1,709.00	849.00	327.00	2,885.00	1,172.76
13	Wabash Ry.	208.99	2,905.00	929.00	512.00	4,346.00	20.80
	Total.	10,125.86	\$ 333,429.14	\$ 77,647.80	\$ 58,350.70	\$ 469,427.64	\$ 46.35
ELECTRIC COMPANIES							
1	Charles City Western Ry.	23.35	\$ 900.00	\$ 100.00	\$ 350.00	\$ 1,350.00	\$ 57.81
2	Waterloo, Cedar Falls & North. Ry.	112.89	2,488.38	892.74	127.85	3,508.97	31.08
	Total.	136.24	\$ 3,388.38	\$ 992.74	\$ 477.85	\$ 4,858.97	\$ 35.06
BRIDGE AND TERMINAL COMPANIES							
1	Sioux City Terminal R. R.	1.57	\$ 400.00		\$ 100.00	\$ 500.00	\$ 318.47
	Total.	1.57	\$ 400.00		\$ 100.00	\$ 500.00	\$ 318.47

STATISTICS OF STEAM RAILWAYS

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STATISTICS
OF
Railway Bridge Companies

For the Year Ended December 31, 1919

BRIDGE

Statistics of Railway Bridge Companies Doing

Items Reported	Corporation Report of		
	Dunklith & Dubuque	Keokuk & Hamilton	Missouri Valley & Blair
CAPITAL STOCK—COMMON.			
Par value amount authorized	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Par value amount actually outstanding at close of year	1,000,000.00	1,000,000.00	1,000,000.00
INVESTMENT IN ROAD AND EQUIPMENT AT CLOSE OF YEAR.			
Investment to June 30, 1907:	\$ 1,016,802.82	\$ 2,000,000.00	\$ 1,000,000.00
Equipment			
Investment from July 1, 1907 to June 30, 1914	33,141.77		132,988.79
Investment since June 30, 1914	9,022.26		124,165.71
Total	\$ 1,059,926.85	\$ 2,000,000.00	\$ 2,157,094.41
Length of road owned	2.27	.66	3.36
Average investment per mile of road	\$ 466,528.56	\$ 3,000,303.63	\$ 650,920.36
INCOME ACCOUNT.			
Operating Income:			
Railway operating revenues		\$ 77,594.75	
Railway operating expenses	\$ 35.00	24,301.58	\$ 903.16
Net revenue from railway operations	\$ 35.00	53,233.17	\$ 903.16
Railway tax accruals	10,800.00	3,381.51	14,366.94
Railway operating income	\$ 10,835.00	49,851.66	\$ 15,269.20
Non-operating Income:			
Rent from work equipment			151.36
Joint facility rent income			118,849.83
Income from lease of road	138,178.32		288,041.33
Miscellaneous income			1,706.75
Income from funded securities		400.27	1,706.75
Income from unfunded securities and accounts			
Miscellaneous income	22.56		
Total	\$ 138,200.88	\$ 400.27	\$ 156,582.23
Gross income	127,365.88	50,251.93	141,313.08
Deductions from Gross Income:			
Rent for work equipment		80,000.00	
Interest on unfunded debt			
Miscellaneous tax accruals			
Miscellaneous income charges			
Total		\$ 80,000.00	
Net income	127,365.88	\$ 29,748.07	141,313.08
Disposition of Net Income:			
Dividend appropriations of income			
Total appropriations of income			
Income balance transferred to credit of profit and loss	127,365.88	\$ 29,748.07	141,313.08
PROFIT AND LOSS ACCOUNT.			
Debit Items:			
Dividend appropriations of surplus	\$ 250,000.00		
Debit balance at beginning of year		\$ 1,405,690.97	
Debit balance transferred from income		29,748.07	
Miscellaneous debits	1.91	1,045.08	2,850.90
Credit balance carried to balance sheet	32,309.94		491,581.14
Total	\$ 282,311.85	\$ 1,436,485.02	\$ 494,432.04
Credit Items:			
Credit balance at beginning of year	154,945.97		363,119.01
Credit balance transferred from income	127,365.88		141,313.08
Debit balance carried to balance sheet		1,436,485.02	
Total	\$ 282,311.85	\$ 1,436,485.02	\$ 494,432.04

*Debit Item. †Credit.

COMPANIES.

Business in Iowa For Year Ended December 31, 1919.

Corporation Report of			Federal Report of		
Omaha Bridge & Terminal	Sioux City Bridge	Total	Dunklith & Dubuque	Missouri Valley & Blair	Sioux City Bridge
\$ 7,500,000.00	\$ 945,800.00	\$ 12,375,800.00			
5,000,000.00	945,800.00	9,875,800.00			
\$ 6,738,391.08	\$ 945,800.00	\$ 12,631,063.90			
18,785.01		18,785.01			
116,225.28	914.60	150,819.79			
20,858.79	13,075.69	150,911.07			
\$ 6,761,809.60	\$ 943,638.91	\$ 12,961,509.77			
2.03	3.88	12.20			
3,330,940.60	243,205.90	1,061,604.07			
	\$ 77,594.75				
	25,528.00				
	*228.20				
	28,547.55				
	23,519.20				
	\$ 31,086.00	\$ 15,000.97			
	81,069.81	306,224.95	169,191.50		151.36
	1,220.82	1,137.02			118,849.83
	6,752.07	13,196.95			288,041.33
	160.07	2,796.27			1,706.75
	22.56				
	\$ 88,194.37	\$ 383,377.75	\$ 169,191.50	\$ 120,707.94	\$ 280,800.44
	87,966.11	406,806.95	137,205.50	*15,000.97	83,646.51
		\$ 80,000.00			151.36
	\$ 188.06	188.06			151.36
			22.56		22.56
	\$ 188.06	\$ 80,188.06	\$ 22.56	\$ 151.36	\$ 173.92
	87,788.05	326,708.89	137,182.94	*15,000.97	83,496.15
	113,496.00	113,496.00			204,747.12
	113,496.00	113,496.00			
	*25,717.95	213,213.89	137,182.94	*15,000.97	83,496.15
					204,747.12
	\$ 250,000.00				
	1,405,690.97			\$ 8,068.50	\$ 8,068.50
	29,748.07			15,900.97	15,900.97
	1,045.08				
	491,581.14				
	\$ 47,695.62	\$ 94,335.57	\$ 278,097.64		\$ 278,097.64
	\$ 47,695.62	\$ 120,053.52	\$ 244,978.05	\$ 23,999.47	\$ 302,997.11
	47,695.62	120,053.52	675,814.12	\$ 140,914.70	\$ 140,914.70
		368,678.91	137,182.94		137,182.94
		1,406,485.02		\$ 23,999.47	\$ 23,999.47
	\$ 47,695.62	\$ 120,053.52	\$ 244,978.05	\$ 23,999.47	\$ 302,997.11

*Debit Item. †Credit.

RAILROAD COMMISSIONERS' REPORT

STATISTICS OF RAILWAY

Items Reported	Corporation Report of			
	Daniel & Dubouque	Keokuk & Hamilton	Missouri & Main	
RAILWAY OPERATING EXPENSES.				
Maintenance of Way and Structures:				
Superintendence		\$ 2,400.00		
Road maintenance		4,809.72		
Maintaining buildings, etc.		492.15		
Depreciation of way and structures				
Miscellaneous expenses		894.82		
Maintaining joint way and structures—credit				
Total		\$ 8,645.09		
Transportation—Rail Line:				
Superintendence and dispatching trains				
Station service		2,520.00		
Train employes		3,886.50		
Other rail line transportation expenses				
Operating joint tracks and facilities credit				
Total		\$ 6,406.50		
General Expenses:				
Administration		9,378.39	\$	902.87
Other general expenses	\$ 35.00			.29
General joint facility expenses—credit				
Total	\$ 35.00	\$ 9,308.39	\$	903.16
Recapitulation of Expenses:				
Maintenance of way and structures		\$ 8,645.09		
Transportation—rail line		6,406.50		
General	35.00	9,308.39		903.16
Total	\$ 35.00	\$ 24,361.58		\$ 903.16
Ratio expenses to revenues		31.39		
TAXES ON RAILWAY PROPERTY.				
Other Than U. S. Government Taxes:				
Iowa		\$ 2,943.35		
Illinois		38.80		
Nebraska				
Total		\$ 2,982.15		
U. S. Government Taxes:				
Income		209.30	\$	14,306.04
Federal capital stock tax				
Grand total		\$ 3,281.51		14,306.04
COMPARATIVE GENERAL BALANCE SHEET—ASSETS.				
Investments:				
In road and equipment	\$ 1,069,026.85	\$ 2,000,000.00	\$	2,187,094.00
In affiliated companies—Stocks	1.00			
Bonds				163,922.50
Other investments—Bonds		5,000.00		
Miscellaneous		2,005,000.00		2,351,015.90
Total, December 31, 1919	1,069,027.85	2,005,000.00		2,351,015.90
Total, December 31, 1918	1,054,774.85	2,030,014.71		2,337,184.35
Increase, 1919	6,253.00	15,014.71		43,832.50
Decrease, 1919				
Current Assets:				
Cash			19,974.84	190,514.27
Miscellaneous accounts receivable	278,356.64			119.00
Federal interroad clearance account—debit balance	278,356.64	19,974.84		190,504.27
Total, December 31, 1919	278,356.64	5,337.68		84,420.00
Total, December 31, 1918	277,300.35	14,637.21		106,054.27
Increase, 1919	248,056.29	14,637.21		
Deferred Assets:				
Other deferred assets				

†Credit item.

BRIDGE COMPANIES.

Corporation Report of			Federal Report of			
Omaha Bridge & Terminal	Sioux City Bridges	Total	Dunleith & Dubuque	Missouri Valley & Blair	Sioux City Bridges	Total
		\$ 2,400.00			\$ 8.07	\$ 8.07
		4,599.71	\$ 7,077.12		12,771.75	19,848.88
		492.15	3,808.65		25.68	3,833.73
		804.82			10,000.00	10,000.00
			110,886.18		52.31	52.31
					122,567.81	122,567.81
		\$ 8,646.69				123,742.96
			\$ 8,389.58		\$ 9,251.10	\$ 17,640.68
					188.56	188.56
		\$ 2,530.00				
		3,886.50	8,674.78		1,608.88	9,713.66
			117,064.36		119,478.54	127,542.90
		\$ 6,406.50				
	164.50	10,375.76	\$ 2,168.80			\$ 2,168.80
	63.76	99.46	19.37		482.78	482.78
			12,188.17		1482.78	12,670.95
	\$ 228.30	\$ 10,474.81				
		8,646.69				
		4,406.50				
	228.30	\$ 10,474.81				
	\$ 228.30	\$ 25,528.00				
		\$ 2,953.35	\$ 14,233.80	\$ 4,525.00	\$ 10,080.00	\$ 28,838.80
		38.80	15,772.48			15,772.48
				8,532.50	12,621.00	21,153.90
		\$ 1,982.21	\$ 30,006.38	\$ 18,067.90	\$ 22,701.00	\$ 65,705.24
		14,795.34	\$ 1,739.97	\$ 2,873.01	\$ 14,960.43	\$ 18,964.43
			258.75			258.75
		\$ 17,747.55	\$ 21,986.00	\$ 15,900.97	\$ 27,061.43	\$ 84,978.40
\$ 6,761,900.00	\$ 943,638.81	\$ 12,661,569.67				
		1.00				
	145,388.75	145,388.75				
		162,922.50				
		5,000.00				
6,761,900.00	1,688,927.50	12,950,781.92				
6,736,926.27	1,072,407.44	13,189,307.70				
24,882.23	16,520.12	91,488.90				
		15,014.71				
	111,070.85	321,559.90			\$ 39,183.78	\$ 39,183.78
	56,357.02	332,704.30	\$ 275,737.92			\$ 275,737.92
					25,941.20	25,941.20
	167,428.47	654,394.16	275,737.92		63,124.98	338,862.90
	185,119.10	272,397.09	144,768.42		38,089.81	183,876.78
	12,249.67	381,967.67	130,651.50		25,035.67	155,067.17
				\$ 20,705.58		\$ 20,705.58

†Credit Item.

STATISTICS OF RAILWAY

Items Reported	Corporation Report of		
	Dunleith & Dubuque	Keokuk & Hamilton	Missouri Valley & Blair
U. S. Government deferred assets	20,708.87		107,288.60
Total, December 31, 1919	20,708.87		107,288.60
Total, December 31, 1918	20,450.12		12,229.65
Increase, 1919	258.75		95,058.95
Decrease, 1919			
Company deferred assets			
Unadjusted debits:			
Company unadjusted debits			
Other unadjusted debits			
Total, December 31, 1919			
Total, December 31, 1918	138,178.32		
Increase, 1919			
Decrease, 1919	138,178.32		
Grand Total:			
December 31, 1919	1,356,093.36	2,024,974.84	2,648,809.72
December 31, 1918	1,238,663.64	2,025,352.34	2,403,863.99
Increase, 1919	117,429.72		244,945.73
Decrease, 1919		377.50	
COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.			
Capital Stock:			
December 31, 1919	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,930,000.00
December 31, 1918	1,000,000.00	1,000,000.00	1,930,000.00
Long term debt, open accounts			
Current Liabilities:			
Loans and bills payable		16,000.00	
Audited accounts and wages payable			3,216.67
Miscellaneous accounts payable	233,879.68		26,028.36
Federal interroad clearance account—credit balances			
Interest matured unpaid		1,485,459.86	
Funded debt matured unpaid		1,000,000.00	
Unmatured interest accrued		20,000.00	
Total, December 31, 1919	233,879.68	2,521,459.86	29,245.03
Total, December 31, 1918		2,491,043.31	37,914.05
Increase, 1919	233,879.68	30,416.55	
Decrease, 1919			8,669.02
Deferred Liabilities:			
Other deferred liabilities			
U. S. Government deferred liabilities	52,288.98		43,583.55
Total, December 31, 1919	52,288.98		43,583.55
Total, December 31, 1918	46,056.63		5,630.93
Increase, 1919	6,232.35		37,952.62
Decrease, 1919			
Company deferred liabilities			
Unadjusted Credits:			
Tax liability	17,078.72		
Accrued depreciation—road			154,400.00
Company unadjusted credits			
Other unadjusted credits			
Total, December 31, 1919	17,078.72		154,400.00
Total, December 31, 1918	17,125.00		77,200.00
Increase, 1919			77,200.00
Decrease, 1919	46.28		
Corporate Surplus:			
Additions to property through income and surplus	20,536.04		
Total appropriated surplus	20,536.04		
Profit and loss balance—credit balance	32,309.94	*1,496,485.02	491,581.14
Total, December 31, 1919	52,845.98	*1,496,485.02	491,581.14
Total, December 31, 1918	175,482.01	*1,465,690.97	353,119.01
Increase, 1919		*30,794.05	138,462.13
Decrease, 1919	122,636.03		
Grand Total:			
December 31, 1919	1,356,093.36	2,024,974.84	2,648,809.72
December 31, 1918	1,238,663.64	2,025,352.34	2,403,863.99
Increase, 1919	117,429.72		244,945.73
Decrease, 1919		377.50	

*Debit item.

BRIDGE COMPANIES.

Corporation Report of			Federal Report of		
Omaha Bridge & Terminal	Sioux City Bridge	Total	Dunleith & Dubuque	Missouri Valley & Blair	Sioux City Bridge
	30,015.61	158,013.08			
	30,015.61	158,013.08			
	26,518.37	59,198.14	46,056.63	39,705.58	39,705.58
	3,497.24	96,814.94		37,130.22	83,186.85
			46,056.63	2,575.36	2,575.36
			46,056.63		46,056.63
				43,583.55	23,780.76
			52,288.98		67,364.31
					52,288.98
			52,288.98		114,450.85
		138,178.32			114,450.85
			52,288.98		19.85
		138,178.32			114,431.00
6,761,809.60	1,286,371.64	14,078,059.16	328,026.90	83,289.13	201,356.59
6,736,926.37	1,254,144.91	13,668,951.25	190,843.05	42,761.15	120,965.92
24,883.23	32,226.73	419,485.41	137,183.85	40,527.98	80,390.67
		377.50			258,102.50
\$ 5,000,000.00	\$ 945,800.00	\$ 9,875,800.00			
5,000,000.00	945,800.00	9,875,800.00			
1,713,184.84		1,713,184.84			
		16,000.00			
	113,523.44	116,740.11	366.44		3,590.10
		259,908.04			3,956.54
		1,485,459.86			5,186.03
		1,000,000.00			
		20,000.00			
	113,523.44	2,808,108.01	366.44		8,776.13
		2,528,967.36	3,878.23		9,142.57
	113,523.44	377,819.67			1,880.61
		8,669.02	3,511.79		6,805.52
					3,511.79
	7,278.00	103,150.53			
	7,278.00	103,150.53			
	72,856.76	124,544.32	20,450.12		20,450.12
		44,184.97			
	66,578.76	65,578.76	20,450.12		20,450.12
			30,088.60		26,518.37
		17,078.72	28,853.95		28,853.95
	125,434.63	279,834.63	20,708.87		20,708.87
				77,200.00	77,200.00
	125,434.63	296,913.35	49,562.82		120,762.82
	115,434.63	209,759.63	25,600.00		64,200.00
	10,000.00	87,200.00	23,962.82		62,562.82
		46.28			
929.14		21,465.18			
929.14		21,465.18			
47,695.62	94,335.57	*830,562.75	278,097.64	*23,999.47	166,062.09
48,624.76	94,335.57	*809,097.57	278,097.64	*23,999.47	166,062.09
48,624.76	120,063.52	*768,411.67	140,914.70	*8,068.50	82,506.94
		107,668.08	137,182.94	*15,930.97	83,495.15
		148,353.98			204,747.12
6,761,809.60	1,286,371.64	14,078,059.16	328,026.90	83,289.13	201,356.59
6,736,926.37	1,254,144.91	13,668,951.25	190,843.05	42,761.15	120,965.92
24,883.23	32,226.73	419,485.41	137,183.85	40,527.98	80,390.67
		377.50			258,102.50

*Debit balance.

STATISTICS OF RAILWAY

Items Reported	Corporation Report of		
	Dunleith & Dubuque	Keokuk & Hamilton	Missouri Valley & Blair
EMPLOYEES AND THEIR COMPENSATION.			
General Officers:			
Average number of		3	
Number of days on duty		9.3	
Compensation		\$ 6,775.00	
All Other Employees:			
Average number of		8	
Number days on duty		2,920	
Compensation		\$ 7,246.50	
Total compensation during year		\$ 14,021.50	
MILEAGE, DECEMBER 31, 1919.			
Main Line:			
Iowa .....		.34	
Illinois .....		.32	
Nebraska			
Branches, Spurs and Other Tracks:			
Iowa			
Illinois			
Nebraska			
Total .....		.66	
Grand total mileage federal and corporate reports			

BRIDGE COMPANIES.

Corporation Report of			Federal Report of			
Omaha Bridge & Terminal	Sioux City Bridge	Total	Dunleith Dubuque	Missouri Valley & Blair	Sioux City Bridge	Total
		3				
		973				
		\$ 6,775.00				
		8				
		2,920				
		\$ 7,246.50	\$ 2,190			2,190
		\$ 14,021.50	\$ 8,520.00			\$ 8,520.00
.58		.92	1.18	2.11	1.74	5.03
		.32	.12			.12
1.45		1.45		1.25	2.14	3.39
25.83		25.83	.97	2.08		3.05
				1.62	1.46	3.08
27.86		28.52	2.27	7.06	5.34	14.67
						43.19

STATISTICS
OF
Railway Terminal Companies
For the Year Ended December 31, 1919

TERMINAL COMPANIES.

Statistics of Annual Corporation Reports of Terminal Companies Doing Business in Iowa For The Year Ended December 31, 1919.

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
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 at close of year	327,000.00	400,000.00	151,000.00	40,500.00	200,000.00	1,118,500.00
Stocks Actually Issued During Present Year:						
Par value			51,000.00			51,000.00
Cash received as consideration for issue			26,000.00			26,000.00
Rate of dividend			5% and 25% stock	5%		
Dividends declared			30,000.00	2,025.00		32,025.00
INVESTMENT IN ROAD AND EQUIPMENT DURING YEAR.						
Not Through U. S. Government:						
Expenditure for road:					\$ 29,581.96	\$ 29,581.96
In new lines and extensions						1,059.60
In additions and betterments	1,059.60					
Total	\$ 1,059.60				\$ 29,581.96	\$ 30,641.56
Expenditures for equipment:						
In new lines and extensions						
In addition and betterments						
Total						
General expenditures:						
In new lines and extensions						
Total						
Grand Total Not Through U. S. Government:					29,581.96	29,581.96
In new lines and extensions						1,059.60
In additions and betterments	1,059.60					
Through U. S. Government—Approved:						
Expenditures for road:					104,426.39	104,426.39
In new lines and extensions						12,082.19
In additions and betterments	700.66	11,082.34		\$ 299.19		

Expenditures for equipment:						
In additions and betterments						
General expenditures:						
In additions and betterments		1,023.72				1,023.72
Grand Total Through U. S. Government:					104,426.39	104,426.39
In new lines and extensions						13,105.91
In additions and betterments	700.66	12,106.06		299.19		
INVESTMENT IN ROAD AND EQUIPMENT AT CLOSE OF YEAR.						
Investment to June 30, 1907:						
Road	\$ 97,955.00	\$ 1,192,757.55	\$ 214,849.39	\$ 30,802.41		\$ 1,536,424.35
Equipment		31,386.63	167,023.48			135,636.85
Investment from July 1, 1907 to June 30, 1914	54,115.71	91,634.40		2,859.61	\$ 134,948.90	283,558.68
Investment since June 30, 1914						
Not through U. S. Government	22,569.87	24,592.69	44,361.65	7,164.11	43,984.11	143,673.43
Through U. S. Government—Approved	700.66	17,161.96		299.19	160,921.24	179,083.05
Total investment	\$ 175,341.24	\$ 1,357,533.23	\$ 192,187.56	\$ 41,185.32	\$ 339,854.31	\$ 2,106,101.66
INCOME ACCOUNT.						
Operating Income:						
Railway operating revenues					*61.50	*61.50
Railway operating expenses		\$ 3,207.41		\$ 54.75	*1,416.06	1,846.10
Net revenue from railway operations		*3,207.41		*54.75	*1,477.56	*4,739.72
Railway tax accruals		8,400.24				8,400.24
Railway operating income		*11,607.65		*54.75	*1,477.56	*13,139.96
Total		\$ *11,607.65		\$ *54.75	*1,477.56	*13,139.96
Non-operating Income:						
Income from lease of road			\$ 6,294.41		17,352.93	23,647.34
Miscellaneous rent income	\$ 5,510.74		2,381.29			7,892.03
Miscellaneous non-operating physical property		11,388.69				11,388.69
Dividend income		405.00				405.00
Income from funded securities		6,375.00				6,375.00
Income from unfunded securities and accounts	370.13	8,022.33				8,392.46
Miscellaneous income		1,532.80		62.68		1,595.48
Total	\$ 5,880.87	\$ 27,723.82	\$ 8,675.70	\$ 62.68	\$ 17,352.93	\$ 59,696.00
Gross income	5,880.87	16,115.17	8,675.70	7.93	15,875.37	46,556.04
Deductions from Gross Income:						
Hire of freight cars—debit balance					25.25	25.25
Miscellaneous rents		886.00			10,200.00	11,086.00
Miscellaneous tax accruals	2,222.33		3,521.27			5,743.60
Interest on funded debt		33,550.08	35.97			33,586.05
Interest on unfunded debt					7,963.32	7,963.32
Maintenance of investment organization			626.41			626.41
Miscellaneous income charges	638.05					638.05
Total	\$ 2,860.38	\$ 34,436.05	\$ 4,183.65		\$ 18,188.57	\$ 59,668.68

*Deficit. †Credit item.

TERMINAL COMPANIES—Continued.

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RAILROAD COMMISSIONERS' REPORT

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
Net income	3,020.49	*18,319.91	4,492.05	7.93	*2,313.20	*13,112.64
Disposition of Net Income:						
Dividend appropriations of income						
Total	3,020.49	*18,319.91	4,492.05	7.93	*2,313.20	*13,112.64
Income balance transferred to credit of profit and loss						
PROFIT AND LOSS ACCOUNT.						
Debit Items:						
Debit balance at beginning of year					\$ 4,880.11	\$ 4,880.11
Debit balance transferred from income					2,313.20	20,633.11
Dividend appropriations of surplus	\$ 16,359.00	\$ 18,319.91	\$ 30,000.00	\$ 2,025.00		48,375.00
Surplus appropriated for investment in physical property		10,016.06				10,016.06
Miscellaneous debits	38.00	6,928.87		59.43		7,026.30
Credit balance carried to balance sheet	32,085.03	1,315,074.00	54,331.05	1,345.98		1,403,936.06
Total	\$ 48,473.03	\$ 1,350,938.84	\$ 84,831.05	\$ 3,430.41	\$ 7,193.31	\$ 1,494,866.64
Credit Items:						
Credit balance at beginning of year	45,452.54	1,346,366.87	80,339.00	3,362.48		1,475,520.89
Credit balance transferred from income	3,020.49		4,492.05	7.93		7,520.47
Miscellaneous credits		4,571.97		60.00		4,631.97
Debit balance carried to balance sheet					7,193.31	7,193.31
Total	\$ 48,473.03	\$ 1,350,938.84	\$ 84,831.05	\$ 3,430.41	\$ 7,193.31	\$ 1,494,866.64
COMPARATIVE GENERAL BALANCE SHEET—ASSETS.						
Investments:						
In road and equipment	\$ 175,341.24	\$ 1,357,533.23	\$ 192,187.56	\$ 41,185.32	\$ 339,854.31	\$ 2,106,101.66
Miscellaneous physical property	169,141.75	60,350.00				229,491.75
Affiliated companies—stocks		8,100.00	8,100.00			16,200.00
Other investments—bonds		150,000.00				150,000.00
Total investments, Dec. 31, 1919	344,482.99	1,575,983.23	202,287.56	41,185.32	339,854.31	2,503,793.41
Total investments, Dec. 31, 1918	365,022.73	1,565,967.17	174,033.65	40,886.13	223,840.60	2,369,750.28
Increase, 1919		10,016.06	28,253.91	299.19	116,013.71	154,582.87
Decrease, 1919	20,539.74					20,539.74
Current Assets:						
Cash	5,370.69	19,956.41	6,155.45	579.95		32,062.50

*Deficit. †Credit item.

Demand loans and deposits		405,434.30				405,434.30
Traffic and car service balance receivable						
Miscellaneous accounts receivable	7,586.26	91,378.13	3,651.60		118.50	102,734.49
Total, Dec. 31, 1919	12,956.95	516,768.84	9,807.05	579.95	118.50	540,231.29
Total, Dec. 31, 1918	6,384.84	503,203.86	6,707.46	634.70	12,725.83	529,656.69
Increase, 1919	6,572.11	13,564.98	3,099.59			23,236.68
Decrease, 1919				54.75	12,607.33	12,662.08
Deferred Assets:						
Working fund advances		10.00				10.00
Other deferred assets	2,474.14					2,474.14
U. S. Government deferred assets	5,075.06	136,087.28		3,343.35		145,105.69
Total, Dec. 31, 1919	8,149.20	136,097.28		3,343.35		147,589.83
Total, Dec. 31, 1918	6,148.42	129,853.21		3,283.35		139,284.98
Increase, 1919	2,000.78	6,244.07		60.00		8,304.85
Decrease, 1919						
Unadjusted Debits:						
Rents and insurance premiums paid in advance		1,079.65			598.04	1,677.69
U. S. Government unadjusted debits					136,023.01	136,023.01
Other unadjusted debits		671,278.00	284.44			671,562.44
Total, Dec. 31, 1919		672,357.65	284.44		136,621.05	809,263.14
Total, Dec. 31, 1918		672,865.24			105,744.74	778,609.98
Increase, 1919			284.44		30,876.31	31,160.75
Decrease, 1919		507.59				507.59
Grand Total Assets:						
Dec. 31, 1919	365,589.14	2,901,207.00	210,379.05	45,108.62	476,593.86	3,998,877.67
Dec. 31, 1918	377,555.99	2,871,889.48	180,741.11	44,804.18	342,311.17	3,817,301.93
Increase, 1919		29,317.52	29,637.94	304.44	134,282.69	193,542.59
Decrease, 1919	11,966.85					11,966.85
COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.						
Capital Stock:						
Dec. 31, 1919	\$ 327,000.00	\$ 400,000.00	\$ 151,000.00	\$ 40,500.00	\$ 200,000.00	\$ 1,118,500.00
Dec. 31, 1918	327,000.00	400,000.00	100,000.00	40,500.00	200,000.00	1,067,500.00
Increase			51,000.00			51,000.00
Current Liabilities:						
Traffic and car-service balances payable		.30				.30
Audited accounts and wages payable		4,462.81				4,462.81
Miscellaneous accounts payable					100,845.25	100,845.25
Funded debt matured unpaid		671,000.00				671,000.00
Dividends matured unpaid				2,025.00		2,025.00
Unmatured interest accrued		72,691.68				72,691.68
Other current liabilities		1,081.50				1,081.50
Total, Dec. 31, 1919		749,236.29		2,025.00	100,845.25	852,106.54
Total, Dec. 31, 1918		711,800.60	402.11		57,388.95	769,591.66
Increase, 1919		37,435.69		2,025.00	43,456.30	82,916.99
Decrease, 1919			402.11			402.11
Deferred Liabilities:						
U. S. Government liabilities	4,904.11	49,375.55		1,237.64		55,517.30
Unadjusted Credits:						
Tax liability	1,000.00	4,542.16	1,500.00			7,042.16

STATISTICS OF TERMINAL COMPANIES

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TERMINAL COMPANIES—Continued.

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
Accrued depreciation—road		25,983.99			13,889.78	39,873.77
Equipment		8,478.75				8,478.75
Miscellaneous physical property			3,048.00			3,048.00
U. S. Government unadjusted credits					169,052.14	169,052.14
Other unadjusted credits		1,033.03				1,033.03
Total, Dec. 31, 1919	1,600.00	40,037.93	4,548.00		182,941.92	229,127.85
Total, Dec. 31, 1918	900.00	35,120.74			89,802.33	125,823.07
Increase, 1919	700.00	4,917.19	4,548.00		93,139.59	103,304.78
Decrease, 1919						
Corporate Surplus:						
Additions to property through income and surplus		346,883.23				346,883.23
Total appropriated surplus		\$ 346,883.23				\$ 346,883.23
Profit and loss—credit balance	32,085.03	1,315,674.00	54,831.05	1,345.98	*7,193.31	1,396,742.75
Total, Dec. 31, 1919	32,085.03	1,662,557.23	54,831.05	1,345.98	*7,193.31	1,743,625.98
Total, Dec. 31, 1918	45,452.54	1,683,234.04	80,339.00	3,362.48	*4,880.11	1,807,507.95
Increase, 1919					*2,313.20	*2,313.20
Decrease, 1919	13,367.51	20,676.81	25,507.95	2,016.50		61,568.77
Grand Total:						
Dec. 31, 1919	365,589.14	2,901,207.00	210,279.05	45,108.62	476,593.86	3,998,877.67
Dec. 31, 1918	377,555.99	2,871,889.48	180,741.11	44,804.18	342,311.17	3,817,301.93
Increase, 1919		29,317.52	29,537.94	304.44	134,282.69	193,542.59
Decrease, 1919	11,966.85					11,966.85

*Debit balance.

TERMINAL COMPANIES.

Statistics of Federal Operations of Terminal Railway Companies Doing Business in Iowa For The Year Ended December 31, 1919.

Items Reported	Des Moines Terminal	Des Moines Union	Iowa Transfer	Sioux City Terminal	Total
MILEAGE, DECEMBER 31, 1919.					
Line owned, main track	.93	4.23	.21	2.45	7.82
Yard track and sidings	9.57	22.89	3.02	11.48	46.96
Total	10.50	27.12	3.23	13.93	54.78
New line constructed during year	.03				.03
GRADE CROSSINGS—IOWA.					
Protected by gates alone:					
With other steam railways		4			4
Protected by flagmen alone, 24 hrs. daily:					
With electric or street railways				1	1
With streets, avenues and highways		2			2
Protected by flagmen alone, part time only:					
With streets, avenues and highways		10		1	11
Protected by visual signal alone:					
With streets, avenues and highways					
Protected alone by derailing devices on electric railroads:					
With other steam railways					
With electric or street railways	1	4			5
Unprotected:					
With other steam railways	2	19			21
With streets, avenues and highways	14	30			44
Totals:					
With other steam railways	2	23			25
With electric or street railways	1	4		1	6
With streets, avenues and highways	14	42		1	57
INCOME ACCOUNT.					
Operating Income:					
Railway operating revenues	\$	129,338.24		\$ 337,108.34	\$ 466,446.58
Railway operating expenses		89,480.80		284,482.17	373,962.97
Net revenue from railway operations		39,857.44		52,626.17	92,483.61

TERMINAL COMPANIES—Continued.

Items Reported	Des Moines Terminal	Des Moines Union	Iowa Transfer	Sioux City Terminal	Total
Railway tax accruals	\$ 1,421.30	61,122.52	\$ 1,800.00	1,553.17	65,896.99
Railway operating income	*1,421.30	*21,265.08	*1,800.00	51,073.00	26,586.62
Total	\$ *1,421.30	\$ *21,265.08	\$ *1,800.00	51,073.00	26,586.62
Non-operating income:					
Hire of freight cars—credit balance		21,997.41			21,997.41
Joint facility rent income	7,360.49	155,558.89	4,447.96		167,767.34
Income from funded securities		1,019.89			1,019.89
Income from unfunded securities and accounts		1,631.87			1,631.87
Miscellaneous income					
Total	\$ 7,360.49	\$ 180,608.06	\$ 4,447.96		\$ 192,416.51
Gross income	5,939.19	159,342.98	2,647.96	51,073.00	219,003.13
Deductions from Gross Income:					
Hire of freight cars—debit balance				725.12	725.12
Joint facility rents		7,185.44	600.00		7,785.44
Rent for locomotives				57.12	57.12
Interest on unfunded debt		1,532.80	62.68		1,595.48
Miscellaneous income charges					
Total	\$	\$ 8,718.24	\$ 662.68	\$ 782.24	\$ 10,163.16
Net income	5,939.19	150,624.74	1,985.28	50,290.76	208,839.97
Income balance transferred to credit of profit and loss	5,939.19	150,624.74	1,985.28	50,290.76	208,839.97
PROFIT AND LOSS ACCOUNT.					
Debit Items:					
Debit balance at beginning of year				26,505.59	26,505.59
Credit balance carried to balance sheet	11,199.08	305,100.44	5,410.97	23,785.17	345,495.66
Total	\$ 11,199.08	\$ 305,100.44	\$ 5,410.97	\$ 50,290.76	\$ 372,001.25
Credit Items:					
Credit balance at beginning of year	5,259.89	154,475.70	3,425.69		163,161.28
Credit balance transferred from income	5,939.19	150,624.74	1,985.28	50,290.76	208,839.97
Miscellaneous credits					
Debit balance carried to balance sheet					
Total	\$ 11,199.08	\$ 305,100.44	\$ 5,410.97	\$ 50,290.76	\$ 372,001.25
*Deficit.					

RAILWAY OPERATING REVENUES.					
Rail Line Transportation Revenue:					
Switching		\$ 89,564.14		\$ 286,845.70	\$ 376,709.84
Incidental Operating Revenue:					
Station, train and boat privileges		840.06			840.06
Parcel room		14,314.30			14,314.30
Storage—freight		1,771.23			1,771.23
Baggage		2,589.81			2,589.81
Demurrage		14,517.06		48,568.05	63,085.01
Telegraph and telephone		216.00			216.00
Rents of buildings and other property		4,498.81			4,498.81
Miscellaneous		725.04	\$ 2,318.00	1,694.59	4,737.63
Total		\$ 39,474.10	\$ 2,318.00	\$ 50,262.64	\$ 92,054.74
Joint facility—debit			*2,318.00		*2,318.00
Total railway operating revenues		129,338.24		337,108.34	466,446.58
RAILWAY OPERATING EXPENSES.					
Maintenance of way and structures	\$ 8,317.97	24,612.71	3,331.03	35,096.45	71,358.16
Maintenance of equipment		9,275.47		14,558.53	23,834.00
Transportation—rail line		51,965.92		229,181.81	281,147.73
General expenses	123.20	3,626.70	605.88	5,645.38	10,001.16
Total	\$ 8,441.17	\$ 89,480.80	\$ 3,936.91	\$ 284,482.17	\$ 386,341.05
Ratio expenses to revenues		69.18%		118.4%	
COMPARATIVE GENERAL BALANCE SHEET—ASSETS.					
Investments:					
In road and equipment					
Other investments—bonds		\$ 18,800.00		\$ 4,450.00	\$ 23,250.00
Total, December 31, 1919		18,800.00		4,450.00	23,250.00
Current Assets:					
Cash	\$ 8,932.24	47,706.11	\$ 1,638.99	22,553.91	81,131.25
Traffic and car service balance receivable		15,831.45			15,831.45
Net balance receivable from agents and conductors		1,880.27			1,880.27
Miscellaneous accounts receivable	2,408.76	211,110.13		53,710.15	267,229.04
Federal inter-road clearing accounts—debit balance		10,582.50	11,231.29		21,813.79
Material and supplies	2,485.30	84,759.82	*510.56	18,702.04	105,498.60
Rents receivable		61,798.06	1,017.80		62,815.86
Other current assets					
Total, December 31, 1919	13,826.30	433,668.34	13,377.52	95,266.10	556,138.26
Deferred Assets:					
Working fund advances		10.00			10.00
Company deferred assets	4,904.11	49,375.55	1,237.64		55,517.30
Total deferred assets, December 31, 1919	4,904.11	49,375.55	1,237.64		55,517.30
Unadjusted Debits:					
Rents and insurance premiums paid in advance		64.43			64.43
Administration treasurer		110,000.00			110,000.00

*Debit item.

TERMINAL COMPANIES—Continued.

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RAILROAD COMMISSIONERS' REPORT

Items Reported	Des Moines Terminal	Des Moines Union	Iowa Transfer	Sioux City Terminal	Total
Other unadjusted debits				48.17	48.17
Company unadjusted debits				169,052.14	169,052.14
Total, December 31, 1919		110,064.43		169,100.31	279,164.74
Grand Total:					
Total, December 31, 1919	18,730.41	611,918.32	14,615.16	268,816.41	914,080.30
COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.					
Current Liabilities:					
Traffic and car service balance payable		\$ 7,816.65	\$ 1,424.00	\$ 2,749.05	\$ 11,989.70
Audited accounts and wages payable	\$ 378.21	64,698.83			65,077.04
Miscellaneous accounts payable		1,669.09		135,466.94	137,136.03
Federal inter-road clearance accounts—credit balance			3,154.04		3,154.04
Other current liabilities		3,903.72			3,903.72
Total, December 31, 1919	378.21	78,088.29	4,578.04	138,215.99	221,260.53
Deferred Liabilities:					
Other deferred liabilities		9,402.50	265.00		9,667.50
Company deferred liabilities	5,675.06	136,087.28	3,343.35		145,105.69
Total, December 31, 1919	5,675.06	145,489.78	3,608.35		154,773.19
Unadjusted Credits:					
Tax liability	1,373.06	61,795.52	1,017.80	1,846.32	66,032.70
Accrued depreciation—road		15,187.03			15,187.03
Equipment	105.00	5,459.72		3,651.78	9,216.50
Other unadjusted credits		797.54			797.54
Company unadjusted credits				101,317.15	101,317.15
Total, December 31, 1919	1,478.06	83,239.81	1,017.80	106,815.25	192,550.92
Corporate Surplus:					
Profit and loss—credit balance	11,199.08	305,100.44	5,410.97	23,785.17	345,495.66
Total, December 31, 1919	11,199.08	305,100.44	5,410.97	23,785.17	345,495.66
Grand Total:					
Total, December 31, 1919	18,730.41	611,918.32	14,615.16	268,816.41	914,080.30
DESCRIPTION OF EQUIPMENT OWNED IN SERVICE OF U. S. RAILROAD ADMINISTRATION.					
Steam locomotives		8		5	13
Freight train cars—coal		16			16

Company service cars:					
Derrick		1			1
Other company service cars		9		1	10
Total		10		1	11
Total all cars in service		26		1	27
TRAFFIC AND CAR STATISTICS.					
Switching Operations—Freight Traffic:					
Number cars handled earning revenue—loaded	13,494			121,842	135,336
Number cars handled earning revenue—empty	13,494			4,892	18,386
Number cars handled not earning revenue—loaded	539			11,115	11,654
Number cars handled not earning revenue—empty	539			124,043	124,582
Total number of cars handled	28,066			261,892	289,958
Terminal Operations—Freight Traffic:					
Number cars handled at cost for tenant companies—loaded			88,785		88,785
Number cars handled at cost for tenant companies—empty			41,122		41,122
Total number of cars handled			129,907		129,907
TIES LAID IN REPLACEMENT AND BETTERMENT.					
Cross Ties:					
Number of applied	1,969	5,086	204	13,697	20,956
Average cost per tie at distributing point	\$.88	\$.92	\$.99	\$ 1.19	\$ 1.09
Switch Ties:					
Number feet (board measure) applied		51,372	568	73,796	125,736
Average cost per M feet at distributing point		\$ 42.40	\$ 41.50	\$ 52.72	\$ 48.57
Total charges account of ties laid in replacement		\$ 6,832.40	\$ 225.73	\$ 20,276.44	\$ 27,334.57
RAILS LAID IN REPLACEMENT AND BETTERMENT.					
Number of tons of 2,240 lbs. applied		145,928	43,091	564,188	753,207
Average cost per ton at distributing point		\$ 40.32	\$ 41.02	\$ 64.02	\$ 58.11
Charges on account of rail applied		\$ 5,883.48	\$ 1,767.94	\$ 36,117.14	\$ 43,768.56
CONSUMPTION OF FUEL BY LOCOMOTIVES.					
Switching Locomotives:					
Tons of bituminous coal		10,241		8,890	19,121
Average cost per ton		\$ 4.088		\$ 5.98	\$ 4.97

STATISTICS OF TERMINAL COMPANIES

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STATISTICS
OF
Electric Interurban Railways

For the Year Ended December 31, 1919

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		Line operated		Line operated		First Track		Second track	
		Main line	Branches and spurs	Line operated under lease	Line operated under contract	Line operated under trackage rights	Total single track mileage	Single track	Slings and turn-outs	Track in car-houses, shops, etc.	Total all tracks	Slings and turn-outs	Track in car-houses, shops, etc.
1	Albia Light & Ry.	10	80			10	10	10			10		
2	Cedar Rapids & Marion City Ry.	10	80			10	10	10			10		
3	Charles City Western Ry.	10	80			10	10	10			10		
4	Clinton, Davenport & Muscatine Ry.	10	80			10	10	10			10		
5	Collins Springs Ry.	10	80			10	10	10			10		
6	Ft. Dodge, Des Moines & S. R. R.	10	80			10	10	10			10		
7	Grass Valley Ry.	10	80			10	10	10			10		
8	Iowa Railway & Light	10	80			10	10	10			10		
9	Iowa Southern Ry.	10	80			10	10	10			10		
10	Iowa Southern Ry.	10	80			10	10	10			10		
11	Oakdale & Burlington Ry.	10	80			10	10	10			10		
12	Oakdale Traction & Light	10	80			10	10	10			10		
13	Oakdale Traction & Light	10	80			10	10	10			10		
14	Tama & Toledo Ry.	10	80			10	10	10			10		
15	Waterloo, Cedar Falls & N. Ry.	10	80			10	10	10			10		
Total		202.07	2.87	2.3		15.12	209.48	209.48	10.20	51.90	271.58	5.02	43.90

*See report of federal operations.

TABLE 2—CAPITAL STOCK.
PART 1—AUTHORIZED AND ISSUED.

Number	Electric Interurbans	Par Value of Amount Authorized			Par Value of Amount Actually Issued but Not Actually Paid			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			\$ 9,000.00	\$ 300,000.00		\$ 300,000.00
2	Charles City Western Ry.	300,000.00		300,000.00				1,725,000.00		1,725,000.00
3	Clinton, Davenport & Muscatine Ry.	1,725,000.00		1,725,000.00				2,500,000.00		2,500,000.00
4	Collins Springs Ry.	2,500,000.00		2,500,000.00				2,500,000.00		2,500,000.00
5	Ft. Dodge, Des Moines & S. R. R.	1,300,000.00	1,300,100.00	2,600,100.00				1,300,000.00		1,300,000.00
6	Grass Valley Ry.	1,000,000.00	500,000.00	1,500,000.00				1,000,000.00		1,000,000.00
7	Iowa Railway & Light	400,000.00	500,000.00	900,000.00				400,000.00		400,000.00
8	Iowa Southern Ry.	100,000.00		100,000.00				100,000.00		100,000.00
9	Iowa Southern Ry.	100,000.00		100,000.00				100,000.00		100,000.00
10	Mason City & Clear Lake R. R.	100,000.00		100,000.00				100,000.00		100,000.00
11	Oakdale Traction & Light	100,000.00		100,000.00				100,000.00		100,000.00
12	Oakdale Traction & Light	100,000.00		100,000.00				100,000.00		100,000.00
13	Tama & Toledo Ry.	100,000.00		100,000.00				100,000.00		100,000.00
14	Waterloo, Cedar Falls & N. Ry.	3,333,000.00	1,000,000.00	4,333,000.00				2,500,000.00		2,500,000.00
Total		\$14,825,000.00	\$ 8,025,100.00	\$22,850,100.00	\$ 9,000.00		\$ 9,000.00	\$14,816,000.00	\$ 7,000,441.97	\$21,816,441.97

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 Required 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	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
3	Charles City Wn.					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	2,500,000.00	1,363,100.00	3,863,100.00
6	F. D. D. M. & S.					1,160,000.00		1,160,000.00	1,160,000.00		1,160,000.00
7	Inter-Urban Ry.					1,700,000.00	3,771,166.97	5,471,166.97	1,700,000.00	3,594,369.76	5,294,369.76
8	Iowa Ry. & Light.					580,000.00		580,000.00	580,000.00		580,000.00
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. & Bux. Elec.	\$ 84.66		\$ 84.66		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 & Tol. R. R.					1,063,000.00		1,063,000.00	2,513,000.00	1,512,175.00	4,025,175.00
14	Tama & Tol. Ry.										
15	Wat., C. F. & N.										
	Total	\$ 550,084.66	\$ 844,950.00	\$ 1,395,034.66	\$ 176,250.00	\$ 11,354,300.00	\$ 6,085,341.97	\$ 17,439,641.97	\$ 11,814,384.66	\$ 6,929,644.76	\$ 18,744,029.42

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			Par Value		
		Common	Preferred	Total	Common	Preferred	Total	Common	Preferred	Total
1	Albia Light & Ry.	\$ 400,000.00	\$ 100,000.00	\$ 500,000.00				\$ 500,000.00		\$ 500,000.00
2	C. R. & M. C. Ry.									
3	Charles City Wn.	1,725,000.00		1,725,000.00						
4	C. D. & Mus. Ry.	25,000.00		25,000.00						
5	Colfax Spgs. Ry.	2,500,000.00	159,369.00	2,659,369.00	\$ 2,000,000.00	\$ 1,200,000.00	\$ 3,200,000.00	\$ 3,840.00		
6	F. D. D. M. & S.									
7	Inter-Urban Ry.	1,700,000.00	3,594,369.76	5,294,369.76					\$ 176,797.21	176,797.21
8	Iowa Ry. & Light.	580,000.00		580,000.00						
9	Iowa South. Utilities	400,000.00		400,000.00						
10	M. C. & C. L. R. R.	170,984.66		170,984.66						
11	Osk. & Buxton Elec.	300,000.00		300,000.00						
12	Osk. Tr. & Light.									
13	Tama & Tol. R. R.				50,000.00		50,000.00			
14	Tama & Tol. Ry.									
15	Wat., C. F. & N.	2,513,000.00	1,512,175.00	4,025,175.00						
	Total	\$ 8,313,984.66	\$ 5,725,804.76	\$ 14,039,789.42	\$ 2,050,000.00	\$ 1,200,000.00	\$ 3,250,000.00	\$ 3,840.00	\$ 500,000.00	\$ 176,797.21

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			Rate		Amount of Dividend		
		Common	Preferred	Total	Common	Preferred	Common	Preferred	Total
1	Albia Light & Ry.	\$ 500,000.00		\$ 500,000.00					
2	Cedar Rapids & Marion City Ry.								
3	Charles City Western Ry.								
4	Clinton, Davenport & Muscatine Ry.								
5	Colfax Springs Ry.				5%	7%	\$ 124,970.25	\$ 95,417.00	\$ 220,387.25
6	Ft. Dodge, Des Moines & S. R. R.								
7	Inter-Urban Ry.		\$ 176,797.21	176,797.21		7%		227,087.58	227,087.58
8	Iowa Railway & Light						24,000.00		24,000.00
9	Iowa Southern Utilities								
10	Mason City & Clear Lake R. R.				4.41 + %		13,236.90		13,236.90
11	Oskaloosa & Buxton Electric Ry.								
12	Oskaloosa Traction & Light								
13	Tama & Toledo R. R.								
14	Tama & Toledo Ry.								
15	Waterloo, Cedar Falls & N. Ry.								
	Total	\$ 500,000.00	\$ 176,797.21	\$ 676,797.21			\$ 162,213.15	\$ 377,674.58	\$ 539,887.73

TABLE 3—FUNDED DEBT.

PART I—TOTAL UNMATURED FUNDED DEBT OTHER THAN EQUIPMENT OBLIGATIONS.

Number	Electric Interurbans	Total par value of indebtedness authorized	Extent of authorization cancelled or revoked	Par Value of Evidences of Debt					Evidences of Debt Actually Issued Prior to Present Year		
				Nominally but not actually issued	Actually issued to close of year	Reacquired after actual cancellation	Reacquired after actual lapses and held alive at close of year	Actually outstanding at close of year	Par value of total amount	Cash received as consideration for same	Cash value of other property acquired as evidence as to same
1	Albia Light & Ry.	\$ 500,000.00			\$ 375,000.00			\$ 375,000.00	\$ 375,000.00	\$ 250,000.00	
2	C. R. & M. C. Ry.	1,000,000.00		\$ 300,000.00	240,000.00			240,000.00	240,000.00	240,000.00	
3	Charles City Wn. C. D. & M. Ry.	1,300,000.00		137,000.00	1,063,000.00			1,063,000.00	1,063,000.00		
4	Colfax Spgs. Ry.	5,729,000.00			5,729,000.00	\$ 215,000.00		5,514,000.00	5,729,000.00	799,261.51	\$ 4,829,000.00
5	F. D. D. M. & S. Inter-Urban Ry.	1,652,000.00		342,000.00	1,410,000.00			1,379,000.00	1,410,000.00	1,269,000.00	
6	Iowa Ry. & Light	16,119,732.00	\$ 545,000.00	1,478,000.00	8,384,239.00	2,234,514.00		6,249,725.00	6,589,500.00	5,054,789.92	29,500.00
7	Iowa South. Util.	2,010,000.00			1,532,300.00	24,200.00		1,532,300.00	1,167,000.00	1,063,274.00	
8	M. C. & C. L. Ry.	2,500,000.00		2,178,000.00	322,000.00	6,000.00		316,000.00	322,000.00	320,300.00	
9	Osk. & Bux. Elec.	1,300,000.00			43,000.00			43,000.00	43,000.00	16,547.00	23,000.00
10	Osk. Tr. & Light	1,800,000.00			431,000.00	49,000.00		382,000.00	425,000.00	408,450.52	
11	Tama & Tol. R. R.										
12	Tama & Tol. Ry.										
13	Wat., C. F. & N.	7,500,000.00		312,000.00	5,778,000.00			5,778,000.00	5,773,000.00	4,618,400.00	
	Total	\$41,491,739.00	\$ 545,000.00	\$ 4,453,000.00	\$25,392,439.00	\$ 2,438,714.00	\$21,000.00	\$22,866,925.00	\$25,076,500.00	\$16,003,112.95	\$ 4,881,500.00

TABLE 3—FUNDED DEBT.

PART II—TOTAL UNMATURED FUNDED DEBT OTHER THAN EQUIPMENT OBLIGATIONS—Continued.

Number	Electric Interurbans	Total discount on actual issue of prior years	Evidences of Debt Actually Issued During Present Year			Discounts written off to income or profit and loss during year	Discount on actual issues of present year	Interest During Year on Actual Outstanding Debt	
			Par value of total amount	Cash received as consideration for issue	Cash value of other property acquired as consideration for issue			Interest paid	Interest accrued
1	Albia Light & Ry.								
2	Cedar Rapids & Marion City Ry.								
3	Charles City Western Ry.	\$ 6,808.93				\$ 1,237.92		\$ 16,800.00	\$ 16,800.00
4	Clinton, Davenport & Muscatine Ry.							79,725.00	53,150.00
5	Colfax Springs Ry.							278,200.00	277,508.76
6	Ft. Dodge, Des Moines & S. R. R.	100,738.49				4,081.00		73,000.00	73,000.00
7	Inter-Urban Ry.	1,185,000.00				7,825.00		300,950.86	309,600.35
8	Iowa Railway & Light	576,897.58	\$ 990,400.00	\$ 906,237.50	\$ 38,900.00		\$ 51,262.50		
9	Iowa Southern Utilities	83,358.00	400,900.00	332,161.29			28,738.81	18,900.00	18,900.00
10	Mason City & Clear Lake R. R.	1,610.00						2,520.00	2,520.00
11	Oskaloosa & Buxton Electric Ry.	2,453.00				122.65		806.46	20,750.00
12	Oskaloosa Traction & Light	15,689.48	6,000.00	5,193.54		788.24			288,650.00
13	Tama & Toledo R. R.								
14	Tama & Toledo Ry.					50,094.36			
15	Waterloo, Cedar Falls & N. Ry.	1,154,000.00							
	Total	\$ 3,127,155.48	\$ 1,408,300.00	\$ 1,243,592.33	\$ 38,900.00	\$ 64,149.17	\$ 80,807.77	\$ 790,965.86	\$ 1,061,158.11

PART III—EQUIPMENT OBLIGATIONS.

Number	Electric Interurbans	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 unmatured at close of year	Interest accrued during year	Interest paid during year
1	Albia Light & Ry.							
2	Cedar Rapids & Marion City Ry.							
3	Charles City Western Ry.							
4	Clinton, Davenport & Muscatine Ry.							
5	Colfax Springs Ry.							
6	Ft. Dodge, Des Moines & S. R. R.							
7	Inter-Urban Ry.	\$ 90,000.00	\$ 9,000.00	\$ 81,000.00	7%	\$ 81,000.00	\$ 945.00	
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 R. R.							
14	Tama & Toledo Ry.							
15	Waterloo, Cedar Falls & N. Ry.	270,194.00	48,820.00	221,374.00	6%	66,549.00	2,010.00	1,950.00
	Total	\$ 300,194.00	\$ 57,820.00	\$ 302,374.00		\$ 147,549.00	\$ 2,965.00	\$ 1,950.00

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 lines and extensions during year	Investment in additions and betterments during year	Total investment in road and equipment during year	Investment in new lines and extensions during year	Investment in additions and betterments during year	Total investment in road and equipment during year
1	Albia Light & Ry.		\$ 1,279.37	\$ 1,279.37		\$ 4,165.42	\$ 4,165.42		\$ 5,147.46	\$ 5,147.46
2	Cedar Rapids & Marion City Ry.									
3	Charles City Western Ry.	\$ 11,350.72		11,350.72	585.40	585.40				
4	Clinton, Davenport & Muscatine Ry.		*1,648.19	*1,648.19		* 4,369.75	* 4,369.75		59.37	59.37
5	Colfax Springs Ry.									
6	Ft. Dodge, Des Moines & S. R. R.		*7,639.75	*7,639.75		*20,512.22	* 20,512.22		6,870.37	6,870.37
7	Inter-Urban Ry.	29,235.46	15,963.90	45,099.36		109,578.53	109,578.53	\$ 603.03	60,495.47	61,098.50
8	Iowa Railway & Light.		13,521.56	13,521.56		10,493.59	10,493.59		355,355.08	355,355.08
9	Iowa Southern Utilities.		13,297.65	13,297.65		457.45	457.45			
10	Mason City & Clear Lake R. R.		6,055.72	6,055.72		1,422.05	1,422.05			
11	Oskaloosa & Buxton Electric Ry.									
12	Oskaloosa Traction & Light.		1,075.34	1,075.34		*3,835.48	*3,835.48			
13	Tama & Toledo R. R.	77,613.67		77,613.67				660.60		660.60
14	Tama & Toledo Ry.		1,727.21	1,727.21					1,445.98	1,445.98
15	Waterloo, Cedar Falls & N. Ry.		16,356.96	16,356.96		*1,485.85	*1,485.85			
	Total.	\$ 118,199.85	\$ 59,889.77	\$ 178,089.62	\$ 585.40	\$ 95,913.74	\$ 96,499.14	\$ 1,263.63	\$ 429,373.73	\$ 430,637.36

*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 lines and extensions during year	Investment in additions and betterments during year	Total investment in road and equipment during year
1	Albia Light & Ry.		\$ 889.08	\$ 889.08			
2	Cedar Rapids & Marion City Ry.					\$ 11,481.33	\$ 11,481.33
3	Charles City Western Ry.	\$ 42.00		42.00	11,978.12		11,978.12
4	Clinton, Davenport & Muscatine Ry.		234.80	234.80		*5,723.77	*5,723.77
5	Colfax Springs Ry.						
6	Ft. Dodge, Des Moines & S. R. R.		*4,767.71	*4,767.71		*26,049.31	*26,049.31
7	Inter-Urban Ry.		*4,507.57	*4,507.57	29,838.49	181,430.33	211,268.82
8	Iowa Railway & Light.		10,811.38	10,811.38		390,181.61	390,181.61
9	Iowa Southern Utilities.					13,755.10	13,755.10
10	Mason City & Clear Lake R. R.		565.06	565.06		8,042.83	8,042.83
11	Oskaloosa & Buxton Electric Ry.						
12	Oskaloosa Traction & Light.		10,182.92	10,182.92		7,422.78	7,422.78
13	Tama & Toledo R. R.	1,156.26		1,156.26	79,430.53		79,430.53
14	Tama & Toledo Ry.					1,727.21	1,727.21
15	Waterloo, Cedar Falls & N. Ry.		59.38	59.38		16,376.47	16,376.47
	Total.	\$ 1,198.26	\$ 13,467.34	\$ 14,665.60	\$ 121,247.14	\$ 508,644.58	\$ 719,891.72

*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	Length of road owned	Average investment per mile of road
1	Albia Light & Ry.		\$ 794,178.97	\$ 76,449.61	\$ 870,628.58	10.	\$ 87,062.85
2	Cedar Rapids & Marion City Ry.						
3	Charles City Western Ry.		436,249.95	209,875.35	636,125.30	23.35	27,243.05
4	Clinton, Davenport & Muscatine Ry.	\$ 1,363,394.91	1,038,659.36	38,478.96	2,440,533.23	58.32	41,847.28
5	Colfax Springs Ry.		26,566.82	186.70	26,753.52	1	26,753.52
6	Ft. Dodge, Des Moines & S. R. R.		7,327,458.01	2,406,669.80	9,734,127.81	149.81	64,976.48
7	Inter-Urban Ry.	2,460,382.92	346,516.30	786,435.26	3,593,334.48	59.90	59,988.88
8	Iowa Railway & Light	3,290,686.28	3,095,764.31	3,193,775.85	9,580,226.44	44.65	214,562.74
9	Iowa Southern Utilities		289,148.70	761,425.43	1,050,574.13	29.62	35,468.00
10	Mason City & Clear Lake R. R.		712,764.17	275,191.25	987,955.42	21.60	45,788.68
11	Oskaloosa & Buxton Electric Ry.		103,381.93	18,405.70	121,787.63	2.3	52,977.23
12	Oskaloosa Traction & Light		692,837.51	116,064.29	808,901.80	5.93	*
13	Tama & Toledo R. R.			79,430.53	79,430.53	3.497	22,713.91
14	Tama & Toledo Ry.			52,020.61	52,020.61	2.87	18,125.65
15	Waterloo, Cedar Falls & N. Ry.	2,441,886.86	4,653,505.83	1,484,297.41	8,579,690.10	111.79	76,748.28
	Total	\$ 9,556,350.97	\$ 19,507,031.86	\$ 9,498,706.75	\$ 38,562,089.58	\$ 524.63	\$ 73,509.40

*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 railway operations	Auxiliary Operations			Net operating revenue	Taxes assignable to railway operations	Operating income
					Revenues	Expenses	Net revenues			
1	Albia Light & Ry.	\$ 29,645.30	\$ 26,356.49	\$ 3,288.90	\$ 97,857.82	\$ 96,245.88	\$ 1,611.94	\$ 4,900.84	\$ 3,718.47	\$ 1,182.37
2	Cedar Rapids & Marion City Ry.	85,449.18	54,409.01	30,950.17				30,950.17	3,968.69	26,981.48
3	Charles City Western Ry.	106,346.79	66,550.99	39,795.80				39,795.80	6,756.58	33,039.22
4	Clinton, Davenport & Muscatine	366,102.72	277,786.25	88,316.47	89,440.24	80,790.04	8,650.20	96,966.67	17,044.00	79,922.67
5	Colfax Springs Ry.	2,919.85	2,972.17	*52.32				*52.32		*52.32
6	Ft. Dodge, Des Moines & S. R. R.		134,169.63	*134,169.63				*134,169.63	14,755.20	*148,924.83
7	Inter-Urban Ry.	947,007.68	819,718.93	127,288.75				127,288.75	24,000.00	103,288.75
8	Iowa Railway & Light	374,344.52	290,125.95	84,218.57	1,626,662.26	1,089,305.84	537,296.42	621,514.99	24,000.00	597,514.99
9	Iowa Southern Utilities	155,485.23	105,977.06	49,508.17	374,453.06	262,143.90	112,309.16	161,817.33	6,074.33	155,743.00
10	Mason City & Clear Lake R. R.	190,681.30	123,796.45	66,884.85	48.98		48.98	66,933.83	10,506.20	56,427.63
11	Oskaloosa & Buxton Electric Ry.									
12	Oskaloosa Traction & Light	26,651.30	25,336.97	1,314.33	171,235.74	122,278.75	48,956.99	50,271.32	12,560.41	37,710.91
13	Tama & Toledo R. R.	499.43	749.42	*249.99				*249.99		*249.99
14	Tama & Toledo Ry.	12,849.72	12,748.87	100.85				100.85	1,350.00	*1,249.15
15	Waterloo, Cedar Falls & N. Ry.	*812.60	10,899.72	*11,712.32				*11,712.32	3,649.87	*15,362.19
	Total	\$ 2,297,170.51	\$ 1,951,687.91	\$ 345,482.60	\$ 2,359,698.10	\$ 1,650,824.41	\$ 708,873.69	\$ 1,054,356.29	\$ 128,383.75	\$ 925,972.54

*Deficit.

TABLE 5—INCOME ACCOUNT.
PART II—NONOPERATING INCOME AND GROSS INCOME.

Number	Electric Interurbans	Nonoperating Income								Gross income	
		Income from lease of road	Miscellaneous rent income	Net income from miscellaneous physical property	Dividend income	Income from funded securities	Income from unfunded securities and accounts	Contributions from others	Miscellaneous income		Total nonoperating income
1	Albia Light & Ry.										\$ 1,182.37
2	Cedar Rapids & Marion City Ry.										26,981.48
3	Charles City Western Ry.			\$ 163.40						\$ 163.40	33,202.62
4	Clinton, Davenport & Muscatine Ry.			1,458.65					\$ 205.62	1,664.27	81,586.94
5	Colfax Springs Ry.										*52.32
6	Ft. Dodge, Des Moines & S. R. R.	\$ 631,986.03		3,956.90					173.24	636,116.17	487,191.34
7	Inter-Urban Ry.					\$ 352.23	\$19,312.49		1,295.45	20,960.17	124,248.92
8	Iowa Railway & Light		\$ 2,777.67	82,673.77	\$14,456.92	11,324.68	2,318.85		*2,256.69	111,295.20	708,810.19
9	Iowa Southern Utilities										155,743.00
10	Mason City & Clear Lake R. R.						565.06	\$ 2,500.00		3,065.06	59,492.69
11	Oskaloosa & Buxton Electric Ry.						3,298.43			3,298.43	3,298.43
12	Oskaloosa Traction & Light										37,710.91
13	Tama & Toledo R. R.										*249.99
14	Tama & Toledo Ry.										*1,249.15
15	Waterloo, Cedar Falls & N. Ry.				88.5				1.00	89.50	*15,272.69
	Total	\$ 631,986.03	\$ 2,777.67	\$ 88,252.72	\$14,545.42	\$11,676.91	\$25,494.83	\$ 2,500.00	\$ *581.38	\$ 776,652.20	\$ 1,702,624.74

*Debit.

PART III—DEDUCTIONS FROM GROSS INCOME AND PROFIT AND LOSS BALANCE.

Number	Electric Interurbans	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	Total deductions from gross income	
1	Albia Light & Ry.								\$ 1,182.37
2	Cedar Rapids & Marion City Ry.								26,981.48
3	Charles City Western Ry.	\$ 24.00		\$ 16,800.00	\$ 368.08	\$ 1,237.92	\$ 7,050.72	\$ 25,480.72	7,721.90
4	Clinton, Davenport & Muscatine Ry.			53,150.00	98,727.60			151,877.60	*70,290.66
5	Colfax Springs Ry.								*52.32
6	Ft. Dodge, Des Moines & S. R. R.	26.00	\$ 38.96	277,890.42	177.33	4,081.00	9,460.44	291,674.15	195,517.19
7	Inter-Urban Ry.			73,000.00	26,485.93	7,825.00	1,318.17	108,629.10	15,619.82
8	Iowa Railway & Light		77,218.79	309,609.35	16,226.83			403,054.97	306,755.22
9	Iowa Southern Utilities		11,925.67	78,591.62	6,622.19			97,139.48	58,603.52
10	Mason City & Clear Lake R. R.	12.00		18,960.00	19,723.45			38,695.45	20,797.24
11	Oskaloosa & Buxton Electric Ry.		15.00	6,130.81		122.65		6,268.46	*2,970.03
12	Oskaloosa Traction & Light			24,410.77		788.24		25,199.01	12,511.90
13	Tama & Toledo R. R.								*249.99
14	Tama & Toledo Ry.				104.42			104.42	*1,353.57
15	Waterloo, Cedar Falls & N. Ry.	76.00	107.70	291,859.45	86,800.79	50,094.36	11,227.68	427,770.62	*443,043.31
	Total	\$ 138.00	\$ 89,306.12	\$ 1,150,402.42	\$ 255,296.62	\$ 64,149.17	\$ 16,601.65	\$ 1,575,893.98	\$ 126,730.76

*Deficit.

†Credit item.

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 surplus to sinking fund and other reserves	Dividend appropriations of surplus	Debit discount extinguished through surplus	Miscellaneous appropriations of surplus	Loss on road and equipment retired	Miscellaneous debits
1	Albia Light & Ry.								
2	Cedar Rapids & Marion City Ry.								
3	Charles City Western Ry.	\$ 40,905.31					\$ 582.48		
4	Clinton, Davenport & Muscatine Ry.	207,293.35	\$ 70,290.66						\$ 1,299.23
5	Colfax Springs Ry.	4,596.44	52.32						
6	Ft. Dodge, Des Moines & S. R. R.				\$ 220,393.25			\$ 7,569.25	464.70
7	Inter-Urban Ry.			\$ 3,943.20					1,673.06
8	Iowa Railway & Light				257,057.58	\$45,354.21	\$23,657.07		9,001.66
9	Iowa Southern Utilities				25,200.00	4,117.02	19,367.37		1,814.91
10	Mason City & Clear Lake R. R.				24,000.00				
11	Oskaloosa & Buxton Electric Ry.		2,070.03				3,063.63		
12	Oskaloosa Traction & Light				13,230.90				
13	Tama & Toledo R. R.		249.99						
14	Tama & Toledo Ry.	3,160.30	1,353.57				850.00		
15	Waterloo, Cedar Falls & N. Ry.	397,838.62	443,043.31						1,641.22
	Total	\$ 653,794.02	\$ 517,959.88	\$ 3,943.20	\$ 539,887.73	\$49,472.13	\$ 796.41	\$ 7,569.25	\$ 15,804.78

*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	Donations	Miscellaneous credits	Debit balance carried forward to balance sheet	Total
1	Albia Light & Ry.	\$ 2,943.20	\$ 2,943.20	\$ 1,760.83	\$ 1,182.37				\$ 2,943.20
2	Cedar Rapids & Marion City Ry.								
3	Charles City Western Ry.		41,487.79		7,721.90		\$ 46.35	\$ 33,719.54	41,487.79
4	Clinton, Davenport & Muscatine Ry.		278,883.24				10,902.47	267,980.77	278,883.24
5	Colfax Springs Ry.		4,648.76					4,648.76	4,648.76
6	Ft. Dodge, Des Moines & S. R. R.	96,971.62	325,398.82	127,408.22	195,517.19		2,473.41		325,398.82
7	Inter-Urban Ry.	113,302.02	118,918.28	103,296.46	15,619.82				118,918.28
8	Iowa Railway & Light	454,464.10	742,220.48	435,427.26	305,755.22	\$ 438.00			742,220.48
9	Iowa Southern Utilities	89,271.70	137,956.99	79,353.47	58,603.52		600.00		137,956.99
10	Mason City & Clear Lake R. R.	7,205.73	35,020.64	9,608.92	20,797.24		2,614.48		35,020.64
11	Oskaloosa & Buxton Electric Ry.		6,623.66	2,253.26			4,370.40		6,623.66
12	Oskaloosa Traction & Light	101,603.70	114,930.60	101,693.70	12,511.90		725.00		114,930.60
13	Tama & Toledo R. R.		249.99					249.99	249.99
14	Tama & Toledo Ry.		5,363.87					5,363.87	5,363.87
15	Waterloo, Cedar Falls & N. Ry.		842,523.15				473.34	842,049.81	842,523.15
	Total	\$ 865,852.07	\$ 2,655,169.47	\$ 860,804.12	\$ 617,709.16	\$ 438.00	\$ 22,205.45	\$ 1,154,012.74	\$ 2,655,169.47

TABLE 7—RAILWAY OPERATING REVENUES.

PART I—REVENUE FROM TRANSPORTATION.

Number	Electric Interurbans	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.	29,645.39									\$ 29,645.39
2	Cedar Rapids & Marion City Ry.	77,404.88				\$ 7,928.65					85,333.53
3	Charles City Western Ry.	22,793.51	\$ 82.84					\$ 79,278.77	\$ 228.00		102,383.12
4	Clinton, Davenport & Muscatine Ry.	287,835.89	1,130.67	\$ 348.60	\$ 1,286.21	1,319.11	\$ 1,293.11	58,365.69	1,191.70	\$ 3.00	352,273.96
5	Colfax Springs Ry.	2,019.85								960.00	2,919.85
6	Ft. Dodge, Des Moines & S. R. R.										
7	Inter-Urban Ry.	548,619.56	573.18	\$70.30	1,255.85	6,355.49	9,652.42	303,602.57	22,512.06		893,531.43
8	Iowa Railway & Light	239,270.29	934.91		1,130.16	5,867.85	4,371.19	101,330.65	10,563.37		363,468.45
9	Iowa Southern Utilities	95,271.72	822.82		1,996.15	1,400.00		50,650.72	3,130.00		153,271.41
10	Mason City & Clear Lake R. R.	117,102.73	205.57	85.00	322.51		259.83	54,813.55	11,062.73		183,851.92
11	Oskaloosa & Buxton Electric Ry.										
12	Oskaloosa Traction & Light	76,156.17			175.00						76,331.17
13	Tama & Toledo R. R.	336.25			11.43	112.00		26.25			485.93
14	Tama & Toledo Ry.	8,702.16			255.40	2,551.32		843.49			12,352.37
15	Waterloo, Cedar Falls & N. Ry.							*376.54	*689.00		*1,045.54
	Total	\$1,504,658.40	\$ 3,749.99	\$ 1,303.90	\$ 6,432.71	\$25,534.42	\$15,576.55	\$ 648,625.18	\$48,018.86	\$ 903.00	\$ 2,254,803.01

*Debit.

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	Parcel room receipts	Storage	Demurrage	Rent of tracks and facilities	Rent of equipment	Rent of buildings and other property	Power	Miscellaneous	
1	Albia Light & Ry.										\$ 29,645.39
2	Cedar Rapids & Marion City Ry.	\$ 104.35								\$ 11.30	85,449.18
3	Charles City Western Ry.			\$ 61.68	\$ 875.00		\$ 2,882.99	\$ 144.00		\$ 3,963.67	106,346.79
4	Clinton, Davenport & Muscatine Ry.	824.72	\$ 166.70	148.82	3,775.82	5,606.68	1,681.04	1,573.00		51.96	366,102.72
5	Colfax Springs Ry.										2,919.85
6	Ft. Dodge, Des Moines & S. R. R.										
7	Inter-Urban Ry.	7,031.17		636.27	7,991.00		8,425.96	484.60	\$28,882.25	25.00	947,007.68
8	Iowa Railway & Light	371.76		137.42	1,634.00		4,968.80	2,667.12		1,096.97	374,344.52
9	Iowa Southern Utilities	50.04		2.78	1,152.85		465.00	444.61		98.54	155,485.23
10	Mason City & Clear Lake R. R.	360.00		22.60	261.00	600.00	380.60	4,202.90		1,022.28	190,681.30
11	Oskaloosa & Buxton Electric Ry.										
12	Oskaloosa Traction & Light	320.13									320.13
13	Tama & Toledo R. R.	3.50								10.00	499.43
14	Tama & Toledo Ry.	49.00						277.00		171.35	12,849.72
15	Waterloo, Cedar Falls & N. Ry.						3.35	63.75		165.84	*812.60
	Total	\$ 9,114.67	\$ 166.70	\$ 1,009.57	\$15,689.67	\$ 6,206.68	\$ 18,787.74	\$ 9,856.08	\$28,882.25	\$ 2,653.24	\$ 2,297,170.51

*Debit.

TABLE 8—RAILWAY OPERATING EXPENSES.

Number	Electric Interurbans	Recapitulation of Expenses							Operating ratio
		Ways and structures	Equipment	Power	Conducting transportation	Traffic	General and miscellaneous	Transportation for investment	
1	Albia Light & Ry.	\$ 2,434.10	\$ 3,644.29	\$ 11,800.00	\$ 7,272.83		\$ 1,205.27		88.005%
2	Cedar Rapids & Marion City Ry.	2,876.04	4,113.52	8,728.06	22,503.06	26.96	16,250.77		63.779
3	Charles City Western Ry.	12,032.32	6,876.95	7,719.19	18,852.33	2,621.25	17,548.95		62.6
4	Clinton, Davenport & Muscatine Ry.	55,228.11	22,000.64	56,712.66	72,708.83	1,000.11	70,135.90		75.876
5	Colfax Springs Ry.	600.22	174.43	900.00	1,255.50		42.02		101.79
6	Ft. Dodge, Des Moines & S. R. R.	24,000.00	75,575.60	24,000.00		375.00	10,219.03		134,169.63
7	Inter-Urban Ry.	167,684.66	75,573.70	122,823.90	242,219.48	10,420.59	200,996.60		819,718.93
8	Iowa Railway & Light	57,726.70	26,369.15	63,463.79	77,712.28	3,337.52	61,516.51		290,125.95
9	Iowa Southern Utilities	25,491.51	7,932.35	20,324.98	31,529.21	1,880.14	19,810.37	\$ *991.50	105,977.06
10	Mason City & Clear Lake R. R.	16,429.39	17,544.52	20,727.53	38,877.56	875.00	29,342.45		123,796.45
11	Oskaloosa & Buxton Electric Ry.								
12	Oskaloosa Traction & Light	4,307.65	1,757.55	6,609.14	9,484.49		3,088.14		25,336.97
13	Tama & Toledo R. R.	147.76	33.98	156.00	221.19		190.49		749.42
14	Tama & Toledo Ry.	1,312.62	690.78	2,897.97	5,770.06	307.36	1,710.08		12,748.87
15	Waterloo, Cedar Falls & N. Ry.	112.79	808.08		1,902.83		8,076.02		10,899.72
	Total	\$ 371,283.87	\$ 243,095.54	\$ 346,953.82	\$ 530,309.05	\$ 20,903.93	\$ 440,132.60	\$ *991.50	\$ 1,951,687.91

*Credit item.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS.

PART I—INVESTMENTS.

Number	Electric Interurbans	Road and equipment	Sinking fund	Deposits in lieu of mortgaged property sold	Miscellaneous physical property	Investments in Affiliated Companies		Other Investments		
						Stocks	Advances	Stocks	Bonds	Notes
1	Albia Light & Ry.	\$ 888,419.24								
2	Cedar Rapids & Marion City Ry.	636,125.30			\$ 1,400.00					
3	Charles City Western Ry.	2,440,533.23			1,492,429.14			\$ 275.00		
4	Clinton, Davenport & Muscatine Ry.	26,753.52								
5	Colfax Springs Ry.	9,734,127.81			98,090.98	\$ 40,700.00	\$ 27,338.62	2,900.00		
6	Ft. Dodge, Des Moines & S. R. R.	3,593,334.48	\$ 1,433.99	\$ 3,711.70	1,751.17			1.00		
7	Inter-Urban Ry.	9,580,226.44	2,050.00	4,889.59	1,366,100.63	64,617.79	41,674.61	237,387.04	\$73,685.00	\$18,276.66
8	Iowa Railway & Light	1,050,574.13				50,000.00		*1,486,733.70		
9	Iowa Southern Utilities	987,955.42								
10	Mason City & Clear Lake R. R.	121,787.63				98,165.78	79,906.30			
11	Oskaloosa & Buxton Electric Ry.	808,901.80	2,490.00							
12	Oskaloosa Traction & Light	79,430.53								
13	Tama & Toledo R. R.	52,020.61								
14	Tama & Toledo Ry.	9,129,620.10						3,279.10	150.00	
15	Waterloo, Cedar Falls & N. Ry.									
	Total	\$39,129,810.24	\$ 5,973.98	\$ 8,601.29	\$ 2,959,771.92	\$ 253,483.57	\$ 149,009.53	\$ 1,730,575.84	\$73,835.00	\$18,276.66

*Plant and equipment.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS.

PART II—INVESTMENTS—Continued—AND CURRENT ASSETS.

Number	Electric Interurbans	Other Investments		Total Investments December 31, 1919	Total Investments December 31, 1918	Increase	Current Assets			
		Advances	Miscellaneous				Cash	Special deposits	Loans and notes receivable	Miscellaneous accounts receivable
1	Albia Light & Ry.			\$ 888,419.24	\$ 888,953.84	\$ *534.60				\$ 11,194.11
2	Cedar Rapids & Marion City Ry.									
3	Charles City Western Ry.			637,525.30	634,405.78	3,119.52	\$ 27,643.43		\$ 6,100.00	3,223.21
4	Clinton, Davenport & Muscatine Ry.			3,933,237.37	3,955,438.70	*22,201.39	25,711.44			11,832.00
5	Colfax Springs Ry.			26,753.52	26,753.52		12.73		550.00	
6	Ft. Dodge, Des Moines & S. R. R.			9,963,157.41	9,919,292.72	*43,864.69				43,864.69
7	Inter-Urban Ry.			11,574,957.07	11,066,119.25	508,837.82	75,636.99	66,568.99	5,088.52	16,147.00
8	Iowa Railway & Light	\$ 173,597.41	\$12,451.90	2,587,397.83	2,313,982.86	273,414.97	29,190.66			60,128.59
9	Iowa Southern Utilities			900,455.42	580,512.03	319,943.39	12,000.97	1,580.00		6,871.30
10	Mason City & Clear Lake R. R.		2,500.00	299,949.71	308,510.72	*8,561.01	3,633.63			840.00
11	Oskaloosa & Buxton Electric Ry.			811,391.80	803,444.02	7,947.78	6,255.38	23,903.67		39,928.57
12	Oskaloosa Traction & Light			79,430.53		79,430.53	321.25			178.18
13	Tama & Toledo R. R.			1,737.21		1,737.21	427.49			40,683.14
14	Tama & Toledo Ry.			9,133,049.20	9,118,232.73	14,816.47	175.00	3,081.23		23,018.84
15	Waterloo, Cedar Falls & N. Ry.									
	Total	\$ 173,597.41	\$14,951.90	\$44,517,887.35	\$43,474,396.62	\$ 1,043,490.73	\$ 314,902.98	\$ 118,625.06	\$23,329.36	\$ 1,003,849.22

*Decrease.

PART III—CURRENT ASSETS—Continued—AND DEFERRED ASSETS.

Number	Electric Interurbans	Current Assets				Increase	Deferred Assets			
		Material and supplies	Other current assets	Total current assets December 31, 1919	Total current assets December 31, 1918		Other deferred assets	U. S. Government	Total deferred assets December 31, 1919	Total deferred assets December 31, 1918
1	Albia Lt. & Ry.			\$ 11,194.11	\$ 11,691.86	\$ *497.75				
2	O. R. & M. C.									
3	Charles City W'n.	\$ 15,084.38		52,051.02	24,108.51	27,942.51				
4	O. D. & M. Ry.	3,980.14		41,523.58	19,169.00	22,354.58				
5	Colfax Spgs. Ry.			502.73	505.05	*2.32				
6	F. D., D. M. & S.		\$26,000.00	66,161.36	32,511.78	33,649.58		\$ 623,950.10	\$ 623,950.10	\$ 573,526.32
7	Inter-Urban Ry.	2,825.06		408,216.13	2,206,430.90	*1,798,214.83				
8	Ia. Ry. & Lt.	198,392.19	6,606.90	701,007.36	722,946.68	68,150.68				
9	Ia. South. Util.	52,256.74	4,192.31	145,768.30	125,756.52	20,011.78	\$ 1,400.00		1,400.00	1,624.78
10	M. C. & C. L.	34,354.10		55,496.37	46,022.73	9,473.64				
11	Osk. & Bux. Elec.			4,493.63	840.00	3,653.63				
12	Osk. Tr. & Lt.	21,911.04		91,958.66	102,535.91	*10,577.25				
13	Tama & Tol. R. R.			499.43		499.43				
14	Tama & Tol. Ry.			41,105.63	1,432.21	39,673.42				
15	W., C. F. & N.			26,275.07	29,000.07	*2,725.00		392,848.00	392,848.00	\$80,827.46
	Total	\$ 328,806.65	\$36,889.21	\$ 1,826,406.38	\$ 3,324,001.28	\$*1,497,597.90	\$ 1,400.00	\$ 1,016,798.10	\$ 1,018,198.10	\$ 855,978.56

*Decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS.
PART IV—UNADJUSTED DEBITS AND GRAND TOTAL.

Number	Electric Interurbans	Unadjusted Debits						Grand Total			
		Rents and lease premiums paid in advance	Discount on capital stock	Discount on funded debt	Other unadjusted debits	Total unadjusted debits December 31, 1919	Total unadjusted debits December 31, 1918	Increase	December 31, 1919	December 31, 1918	Increase
1	Albia Lt. & Ry.								\$ 899,613.35	\$ 900,645.70	\$ *1,032.35
2	C. R. & M. C.										
3	Charles City W'n.	\$ 531.73		\$ 1,444.38	\$ 584.70	\$ 2,560.81	\$ 4,551.34	\$ *1,990.53	692,137.13	693,065.63	29,071.50
4	C. D. & M. Ry.	1,057.00			11,749.25	12,806.85	4,590.22	\$ 8,215.63	3,987,596.80	3,979,197.98	8,398.82
5	Colfax Spgs. Ry.								27,316.35	27,316.35	
6	F. D., D. M. & S.		\$ 2,840.00						11,942,988.16	11,250,396.00	692,592.16
7	Inter-Urban Ry.	3,008.91		81,620.55	1,394,268.74	1,349,719.20	725,065.18	624,654.11	4,144,503.19	5,000,163.56	*1,521,660.37
8	Ia. Ry. & Lt.	19,404.04		7,500.00	35,545.81	46,054.72	90,375.61	*14,320.89	12,555,704.12	12,555,704.12	
9	Ia. South. Util.	656.17		408,423.15	67,228.17	496,055.26	496,038.19	28,417.17	2,805,996.92	2,492,277.90	313,719.02
10	M. C. & C. L.	961.38		70,854.02	2,835.02	71,640.42	50,913.74	\$ 20,726.68	1,049,748.69	1,041,616.00	8,132.69
11	Osk. & Bux. Elec.			2,207.70		2,207.70	6,081.24	*2,284.34	1,021,748.69	1,041,616.00	19,867.31
12	Osk. Tr. & Lt.			14,188.57	3,626.38	17,814.95	2,230.35	*122.65	396,651.04	311,781.07	*85,869.97
13	Tama & Tol. R. R.						22,766.96	*4,952.01	921,165.41	928,746.80	*7,581.39
14	Tama & Tol. Ry.								79,929.96	81,728.61	1,798.65
15	W., C. F. & N.			1,002,881.79	5,122.88	1,008,004.67	1,002,772.72	*54,768.06	10,560,176.94	10,491,822.98	68,353.96
	Total	\$25,619.73	\$ 3,840.00	\$ 1,589,130.76	\$ 1,399,960.54	\$ 3,009,541.04	\$ 2,406,085.55	\$ 603,455.49	\$50,372,029.87	\$50,060,402.01	\$ 311,627.86

*Decrease.

PART V—CAPITAL STOCK, AND GOVERNMENTAL GRANTS.

Number	Electric Interurbans	Capital Stock					Grants in Aid of Construction	
		Capital stock	Stock liability for conversion	Total December 31, 1919	Total December 31, 1918	Increase	December 31, 1919	December 31, 1918
1	Albia Light & Ry.	\$ 500,000.00		\$ 500,000.00	\$ 500,000.00			
2	Cedar Rapids & Marion City Ry.	220,400.00		220,400.00	220,400.00			
3	Charles City Western Ry.	1,725,000.00		1,725,000.00	1,725,000.00		\$ 126,107.75	\$ 126,107.75
4	Clinton, Davenport & Muscatine Ry.	25,000.00		25,000.00	25,000.00			
5	Colfax Springs Ry.	3,863,100.00		3,863,100.00	3,863,100.00			
6	Ft. Dodge, Des Moines & S. R. R.	1,160,000.00		1,160,000.00	1,160,000.00			
7	Inter-Urban Ry.	5,471,106.97		5,471,106.97	5,294,369.79	\$ 176,737.18		
8	Iowa Railway & Light	940,000.00		940,000.00	940,000.00			
9	Iowa Southern Utilities	400,000.00		400,000.00	400,000.00			
10	Mason City & Clear Lake R. R.	170,900.00		170,900.00	170,900.00			
11	Oskaloosa & Buxton Electric Ry.	300,000.00		300,000.00	300,000.00			
12	Oskaloosa Traction & Light	50,000.00		50,000.00	50,000.00			
13	Tama & Toledo R. R.	2,577,725.00	\$ 176,250.00	2,452,975.00	2,452,975.00			
14	Tama & Toledo Ry.							
15	Waterloo, Cedar Falls & N. Ry.							
	Total	\$17,173,291.97	\$ 176,250.00	\$17,349,541.97	\$17,172,744.76	\$ 176,737.21	\$ 126,107.75	\$ 126,107.75

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.
PART VI—LONG-TERM DEBT.

Number	Electric Interurbans	Non-negotiable Debt to Affiliated Companies			Total long term debt December 31, 1919	Total long term debt December 31, 1918	Increase
		Funded debt unpaid	Notes	Open accounts			
1	Albia Light & Ry.	\$ 375,000.00			\$ 375,000.00	\$ 375,000.00	
2	Cedar Rapids & Ry.						
3	Charles City Western Ry.						
4	Clinton & Dubuque Ry.						
5	Coifax Springs Ry.	1,000,000.00	1,165,431.28		2,165,431.28	2,210,883.12	10,449.16
6	Ft. Dodge, Des Moines & S. R. R.						
7	Iowa Southern Utilities	5,514,000.01			5,514,000.01	5,521,800.01	77,800.00
8	Iowa Southern Ry. & Light	6,249,725.00			6,249,725.00	5,897,325.00	352,400.00
9	Iowa Southern Ry.	1,553,300.00			1,553,300.00	1,156,600.00	396,700.00
10	Oakalosa Traction & Light	42,000.00			42,000.00	110,443.66	*4,943.66
11	Oakalosa Traction & Light	882,000.00			882,000.00	469,057.31	*412,942.69
12	Tama & Toledo Ry.						
13	Waterloo, Cedar Falls & N. Ry.	5,859,549.60			5,859,549.60		
14	Total	\$ 23,014,474.61	\$ 1,165,431.28	\$ 145,533.84	\$ 24,323,439.73	\$ 17,743,007.10	\$ 7,580,432.63
15							

*Decrease.

PART VII—CURRENT LIABILITIES.

Number	Electric Interurbans	Loans and notes payable	Audited accounts and wages payable	Miscellaneous accounts payable	Matured interest and dividends unpaid	Accrued interest, dividends and rents payable	Other current liabilities	Total current liabilities December 31, 1919	Total current liabilities December 31, 1918	Increase
1	Albia Light & Ry.	\$ 9,000.00	\$ 10,926.97			\$ 3,250.00		\$ 14,344.97	\$ 16,469.78	\$ 2,124.81
2	Cedar Rapids & Ry.		\$ 8,494.85	\$ 23,763.30		5,600.00		43,679.15	32,488.89	16,190.26
3	Charles City Western Ry.		50,000.00		17.16	199,646.20	2,011.03	249,699.64	172,155.53	77,544.11
4	Clinton & Dubuque Ry.	6,965.01						6,965.01	11,151.21	*4,186.20
5	Coifax Springs Ry.		759.48	122.52	18,443.56	21,871.08		41,107.23	55,030.24	*14,423.01
6	Ft. Dodge, Des Moines & S. R. R.									
7	Iowa Southern Utilities	238,324.66	64,891.21	295,700.25	18,125.00	15,637.88	1,968.55	706,627.59	1,824,839.39	*1,098,011.71
8	Iowa Southern Ry. & Light	238,324.66	238,324.66	2,215.00		34,803.35		706,627.59	592,083.60	*88,543.99
9	Iowa Southern Ry.	234,389.00	2,848.98	2,215.00	11,589.00	24,803.35		116,809.44	292,083.60	*88,543.99
10	Oakalosa Traction & Light							278,250.33	296,116.10	*21,865.77
11	Oakalosa Traction & Light							17,438.47	14,010.56	*3,427.91
12	Tama & Toledo Ry.		89,179.95			2,320.00		91,500.00	89,179.95	2,320.05
13	Waterloo, Cedar Falls & N. Ry.	907,746.17	715,813.05	6,670.60	577,475.00	87,131.80		2,294,837.28	1,996,207.31	298,629.97
14	Total	\$ 1,805,052.46	\$ 1,205,644.71	\$ 497,371.69	\$ 615,640.71	\$ 465,740.39	\$ 4,023,386.97	\$ 4,023,386.78	\$ 5,213,081.33	\$ 559,344.45
15										

*Decrease.

†Matured funded debt unpaid.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.
PART VIII—DEFERRED LIABILITIES AND UNADJUSTED CREDITS.

Number	Electric Interurbans	Deferred Liabilities			Unadjusted Credits					Accrued depreciation—physical property
		Other deferred liabilities	U. S. Government	Total deferred liabilities December 31, 1919	Total deferred liabilities December 31, 1918	Increase	Tax liability	Insurance and casualty reserves	Operating reserve	Accrued depreciation—road and equipment
1	Albia Light & Ry.						\$ 7,420.18			
2	Charles City & Western Ry.	\$ 1,409.00		\$ 1,409.00	\$ 1,061.00	\$ 348.00	6,092.58			10,008.16
3	Clinton, Davenport & Muscatine	1,285.50		1,285.50	2,000.62	*715.12	15,082.74		\$ 7,095.31	26,171.34
4	Empire, Springfield & Muscatine							700.00		781,886.21
5	Empire, Springfield & Muscatine									142,078.75
6	Empire, Springfield & Muscatine									142,078.75
7	Empire, Springfield & Muscatine									142,078.75
8	Empire, Springfield & Muscatine									142,078.75
9	Empire, Springfield & Muscatine									142,078.75
10	Empire, Springfield & Muscatine									142,078.75
11	Empire, Springfield & Muscatine									142,078.75
12	Empire, Springfield & Muscatine									142,078.75
13	Empire, Springfield & Muscatine									142,078.75
14	Empire, Springfield & Muscatine									142,078.75
15	Empire, Springfield & Muscatine									142,078.75
Total		\$47,083.00	\$ 2,373,374.54	\$ 2,420,457.54	\$ 1,508,302.74	\$ 912,154.80	\$ 143,924.07	\$10,972.00	\$90,262.17	\$ 1,069,728.45
										\$18,031.01

*Decrease.

PART IX—UNADJUSTED CREDITS—Continued—AND CORPORATE SURPLUS.

Number	Electric Interurbans	Unadjusted Credits					Corporate Surplus	
		Accrued depreciation—electric and material reserve	Reserve for amortization of franchises	Other unadjusted credits	Total unadjusted credits December 31, 1919	Total unadjusted credits December 31, 1918	Sinking fund reserves	Miscellaneous fund reserves
1	Albia Light & Ry.							
2	Charles City & Western Ry.							
3	Clinton, Davenport & Muscatine							
4	Empire, Springfield & Muscatine							
5	Empire, Springfield & Muscatine							
6	Empire, Springfield & Muscatine							
7	Empire, Springfield & Muscatine							
8	Empire, Springfield & Muscatine							
9	Empire, Springfield & Muscatine							
10	Empire, Springfield & Muscatine							
11	Empire, Springfield & Muscatine							
12	Empire, Springfield & Muscatine							
13	Empire, Springfield & Muscatine							
14	Empire, Springfield & Muscatine							
15	Empire, Springfield & Muscatine							
Total		\$87,841.30	\$ 1,295.25	\$ 4,011.92	\$ 1,508,315.83	\$ 2,135,944.67	\$ 596,809.87	\$ 215,987.30

*Decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.

PART X—CORPORATE SURPLUS—Continued—AND GRAND TOTAL.

Number	Electric Interurbans	Corporate Surplus—Continued					Grand Total		
		Total unappropriated surplus	Profit and loss credit balance	Total corporate surplus Dec. 31, 1919	Total corporate surplus Dec. 31, 1918	Increase	Dec. 31, 1919	Dec. 31, 1918	Increase
1	Albia Light & Ry.		\$ 2,943.20	\$ 2,943.20	\$ 1,760.83	\$ 1,182.37	\$ 899,613.35	\$ 900,645.70	\$ *1,032.35
2	Cedar Rapids & Marion City Ry.								
3	Charles City Western Ry.		133,719.54	133,719.54	140,905.31	7,185.77	692,137.13	693,665.03	39,071.50
4	Clinton, Davenport & Muscatine Ry.		1297,380.77	1297,380.77	1297,380.77	*60,687.42	3,987,566.80	3,979,197.98	8,368.82
5	Colfax Springs Ry.		14,648.76	14,648.76	14,606.44	*42.32	27,316.25	27,318.57	*2.32
6	Ft. Dodge, Des Moines & N. R. R.	\$ 35,373.90	96,071.62	132,345.52	162,782.12	*30,436.60	11,942,988.16	11,250,396.00	692,592.16
7	Inter-Urban Ry.	\$ 212,617.45	113,302.02	325,919.47	139,591.66	196,327.81	4,144,503.19	5,066,163.56	*1,321,660.37
8	Iowa Railway & Light.		454,464.10	454,464.10	435,427.23	19,036.84	12,861,100.79	12,255,704.12	605,406.67
9	Iowa Southern Utilities.		89,271.70	89,271.70	79,353.47	9,918.23	2,805,996.92	2,492,277.90	313,719.02
10	Mason City & Clear Lake R. R.		1449.99	1249.99	9,608.92	*8,358.93	1,049,743.69	1,041,616.00	8,122.69
11	Oskaloosa & Buxton Electric Ry.		7,305.73	7,305.73	2,253.26	*5,052.47	306,691.04	311,781.07	*5,100.03
12	Oskaloosa Traction & Light.		101,693.70	101,693.70	101,693.70	*0.00	921,165.41	928,746.86	*7,581.45
13	Tama & Toledo R. R.		15,363.87	15,363.87	13,160.30	*2,203.57	93,136.24	51,725.61	41,400.63
14	Tama & Toledo Ry.		1842,049.81	1842,049.81	1397,838.02	*444,211.79	10,560,176.94	10,491,822.98	68,353.96
15	Waterloo, Cedar Falls & N. Ry.								
	Total	\$ 247,091.35	\$ 228,160.67	\$ 140,169.32	\$ 269,677.20	\$ *300,846.52	\$ 50,372,029.87	\$ 50,060,402.01	\$ 311,627.86

*Decrease.

†Debit item.

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
1	Albia Light & Ry.											
2	Cedar Rap. & Marion City Ry.	169,342	12,420	180,762	14,008	3,100	17,108	446,592		446,592		446,592
3	Charles City Western Ry.	41,211	12,282	53,493	3,862	4,321	8,173	48,158		48,158		48,158
4	Clinton, Davenport & Mus.	455,687	100,022	555,709	31,158	12,384	43,542	546,690		546,690		546,690
5	Colfax Springs Ry.											
6	Ft. Dodge, D. M. & South.	1,086,472	50,984	1,137,456	111,861	6,100	117,961	1,757,634	11,796	1,769,430		1,769,430
7	Inter-Urban Ry.	396,041	39,461	435,502				524,712		524,712		524,712
8	Iowa Railway & Light.	395,137	26,284	421,421	37,315	5,781	43,096	849,781		849,781		849,781
9	Iowa Southern Utilities.	399,604	32,709	432,313				1,554,413		1,554,413		1,554,413
10	Mason City & Clear Lake											
11	Oskaloosa & Buxton Electric	225,278		225,278	29,885		29,885	523,325		523,325	45,573	568,898
12	Oskaloosa Traction & Light.	2,800	565	3,365				1,987		1,987		1,987
13	Tama & Toledo R. R.	19,525	5,600	25,025				101,504		101,504		101,504
14	Tama & Toledo Ry.											
15	Waterloo, Cedar Falls & N.											
	Total	3,090,177	275,327	3,365,504	251,621	39,754	291,375	6,354,766	11,796	6,366,562	89,247	6,449,809

TABLE 10—MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS.

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
1	Albia Light & Ry.								
2	Cedar Rap. & Marion City Ry.	\$ 77,404.88	.17332		\$ 85,333.53	.47397	\$ 4.98793	\$ 115.65	.00639
3	Charles City Western Ry.	22,793.51	.47331	.47331	102,383.12	1.75935	12.52991	3,963.67	.06776
4	Clinton, Davenport & Mus.	287,335.89	.5256	.5256	352,273.98	.5997	8.9043	13,828.74	.0232
5	Colfax Springs Ry.								
6	Ft. Dodge, D. M. & South.								
7	Inter-Urban Ry.	548,619.56	.31005	.31005	893,531.43	.78955	7.57480	53,476.25	.04701
8	Iowa Railway & Light.	239,370.29	.45900	.45900	363,468.45	.87477		19,576.07	.02617
9	Iowa Southern Utilities.	95,271.72	.11211	.11192	153,271.41	.52573	5.22700	2,213.82	.00759
10	Mason City & Clear Lake.	117,102.73	.07534	.07302	183,851.92	.42523	4.05112	6,829.38	.01579
11	Oskaloosa & Buxton Electric.								
12	Oskaloosa Traction & Light.	26,156.17	.04998	.04597	26,331.17	.11688	.88110	330.13	.00142
13	Tama & Toledo R. R.	336.25	.16922	.16922	485.93	.14441		13.50	.00401
14	Tama & Toledo Ry.	8,702.16	.08573	.08573	12,352.37	.49361		497.35	.01987
15	Waterloo, Cedar Falls & N.								
	Total	\$ 1,422,993.16	.22351	.220635	\$ 2,173,283.31	.64575	\$ 7.45871	\$ 92,134.56	.027376

PART III—MISCELLANEOUS STATISTICS—Continued.

Number	Electric Interurbans	Revenue from other railway operations per car-hour	Total operating revenues	Operating revenues per car-mile	Operating revenues per car-hour	Total operating expenses	Operating expenses per car-mile	Operating expenses per car-hour
1	Albia Light & Ry.							
2	Cedar Rap. & Marion City Ry.	\$.99671	\$ 85,449.18	.47271	4.99469	\$ 54,499.01	.301466	\$ 3.18538
3	Charles City Western Ry.	.48497	106,346.79	1.81811	13.01099	66,550.99	1.13776	8.14279
4	Clinton, Davenport & Mus.	.3175	366,102.72	.6145	8.4057	277,786.25	.4693	6.3797
5	Colfax Springs Ry.							
6	Ft. Dodge, D. M. & South.							
7	Inter-Urban Ry.	.45333	947,007.08	.83256	8.02814	819,718.03	.72066	6.94096
8	Iowa Railway & Light.		374,344.52	.90694		190,125.95	.69825	
9	Iowa Southern Utilities.	.73468	135,485.38	.33332	5.30250	105,977.06	.36359	3.61113
10	Mason City & Clear Lake.	.15048	199,081.30	.44191	4.20169	123,796.45	.28632	2.72781
11	Oskaloosa & Buxton Electric.							
12	Oskaloosa Traction & Light.	.01071	26,651.30	.11830	.89181	25,336.97	.11246	.84780
13	Tama & Toledo R. R.		499.43	.14842		749.42	.22271	
14	Tama & Toledo Ry.							
15	Waterloo, Cedar Falls & N.							
	Total	\$.03102	\$ 2,232,568.15	.60931	\$ 7.73081	\$ 1,764,491.03	.52428	\$ 6.05573

ANNUAL REPORT OF

FEDERAL OPERATIONS

of Electric Interurbans For The Year Ended December 31, 1919.

Items Reported	Fl. Dodge, Des Moines & Southern R. R.	Waterloo, Cedar Falls & Northern Ry.	Total
ROAD OPERATED AT CLOSE OF YEAR—MILEAGE OF ROAD OPERATED—SINGLE TRACK.			
Line owned—Main track	144.91	111.07	255.98
Branches and spurs	4.9		4.9
Line operated under lease			
Line operated under contract			
Line operated under trackage rights	2.2	1.74	3.94
Total single track mileage	152.02	112.81	264.83
MILEAGE OF ROAD OPERATED—ALL TRACKS.			
Single track	152.02	112.81	264.83
Second track	4.9		4.9
Slidings and turnouts	32.85	19.48	52.33
Tracks in carhouses, shops, etc.		.63	.63
Total all tracks	189.78	132.92	322.70
MILEAGE OF ROAD OWNED—ALL TRACKS.			
First track—Main line	144.91	111.79	256.70
Branches and spurs	4.9		4.9
Second track			
Slidings and turnouts	32.85	19.48	52.33
Tracks in carhouses, shops, etc.		.63	.63
Total, owned, all tracks	182.66	131.90	314.56
INVESTMENT IN ROAD AND EQUIPMENT.			
Total investment in Road and Equipment During Year:			
Way and structures	\$ 28,204.34	\$ 8,455.57	\$ 36,659.91
Equipment	115,430.12	212.42	115,642.54
Power	6,879.27	1,445.98	8,325.25
General and miscellaneous	1,930.35	14,065.12	16,000.47
Grand total	19,341.23	5,859.85	25,201.08
INCOME ACCOUNT.			
Operating Income:	\$ 1,278,543.10	\$ 875,529.10	\$ 2,154,072.20
Railway operating revenues	1,597,900.36	798,398.81	2,396,299.17
Railway operating expenses	219,357.26	77,869.71	297,226.97
Net revenue railway operations			
Auxiliary Operations:	277,341.50	277,540.30	554,881.80
Revenues	127,846.54	17,540.30	145,386.84
Expenses	89,394.96	59,944.98	149,339.94
Net revenues	229,992.39	77,595.32	307,587.71
Net operating revenue	45,000.00	42,269.42	87,269.42
Taxes assignable to railway operations			
Total operating income	\$ 254,992.39	\$ 55,110.67	\$ 310,103.06
Non-operating Income:	70.00		70.00
Income from funded securities	4,826.81	645.87	5,472.68
Income from unfunded securities and accounts	9,565.16	555.75	10,120.91
Miscellaneous income			
Total non-operating income	\$ 14,441.97	\$ 1,201.62	\$ 15,643.59
Gross income	\$ 269,550.23	\$ 56,312.29	\$ 325,862.52
Deductions from Gross Income and Profit and Loss Balance:			
Miscellaneous rents		\$ 75.00	\$ 75.00
Miscellaneous taxes		\$ 1,299.94	\$ 1,299.94
Miscellaneous income		\$ 27,082.43	\$ 27,082.43
Interest on unfunded debt		711.89	711.89
Miscellaneous debits		\$ 22,566.48	\$ 22,566.48
Total deductions from gross income	1,689.02	22,566.48	24,255.50
Income balance transferred to profit and loss	\$ 267,861.21	\$ 33,745.81	\$ 301,607.02

*Debit. †Credit.

ELECTRIC INTERURBANS—Continued.

Items Reported	Fl. Dodge, Des Moines & Southern R. R.	Waterloo, Cedar Falls & Northern Ry.	Total
PROFIT AND LOSS ACCOUNT.			
Debits:			
Debit balance transferred from income account	\$ 261,639.86	14,117.48	\$ 275,757.34
Loss on road and equipment retired			250.00
Miscellaneous debits	303.61	25.79	329.40
Credit balance carried forward to balance sheet		44,066.92	44,066.92
Total	\$ 261,943.47	\$ 58,199.19	\$ 320,142.66
Credits:			
Credit balance transferred from income account	\$ 261,943.47	58,199.19	\$ 320,142.66
Profit on road and equipment sold	6,026.59	163.79	6,190.38
Miscellaneous credits	6,815.15	58.63	6,873.78
Debit balance carried forward to balance sheet	252,916.88		252,916.88
Total	\$ 361,943.47	\$ 58,491.19	\$ 420,434.66
RAILWAY OPERATING REVENUES.			
Revenue From Transportation:			
Passenger revenue	\$ 611,547.71	\$ 576,574.25	\$ 1,188,121.96
Freight revenue	1,733.06	1,296.44	2,029.50
Parlor, sleeping and special car revenue	1,968.25	8.89	1,977.14
Mail revenue	2,195.02	1,229.12	3,424.14
Express revenue	6,815.15	12,130.66	18,945.81
Milk revenue		3,477.07	3,477.07
Freight revenue	554,713.72	240,218.98	794,932.70
Switching revenue	12,333.08	6,634.50	18,967.58
Total revenue from transportation	\$ 1,192,290.59	\$ 842,567.31	\$ 2,034,857.90
Revenue From Other Railway Operations and Total Operating Revenues:			
Station and car privileges	1,152.30	1,904.49	3,056.79
Parlor room receipts	157.00	917.29	1,074.29
Storage	830.94	287.01	1,117.95
Demurrage	6,815.15	8,031.00	14,846.15
Rent of tracks and facilities		55.00	55.00
Rent of equipment	74,637.04	4,954.78	79,591.82
Rent of buildings and other property	1,686.61	1,467.16	3,153.77
Power	19,663.45	18,663.45	38,326.90
Miscellaneous	1,290.56	21.71	1,312.27
Total revenue from other railway operations	\$ 86,243.51	\$ 22,971.79	\$ 109,215.30
Total operating revenues	\$ 1,278,543.10	\$ 875,529.10	\$ 2,154,072.20
RAILWAY OPERATING EXPENSES.			
Way and structures	\$ 284,800.72	\$ 121,301.35	\$ 406,102.07
Equipment	516,917.91	118,892.52	635,810.43
Power	252,830.29	149,229.42	402,059.71
Switching transportation	277,682.59	375,717.82	653,400.41
Trifling	8,275.84	9,913.08	18,188.92
General and miscellaneous	101,414.00	125,823.61	227,237.61
Grand total operating expenses	1,597,900.36	798,398.81	2,396,299.17
Operating ratio	124.98%	81.17%	
COMPARATIVE GENERAL BALANCE SHEET—ASSETS.			
Investments:			
Investments in affiliated companies			
Other investments—Bond	\$ 24,100.00		\$ 24,100.00
Miscellaneous	33,500.00		33,500.00
Total investments	\$ 57,600.00		\$ 57,600.00
Current Assets:			
Cash	49,949.19	55,718.06	\$ 105,667.25
Notes and deposits			
Loans and notes receivable			
Miscellaneous accounts receivable—Federal	12,651.45	23,836.90	36,488.35
Other	77,690.45		77,690.45
Federal tax refund clearance account—debit balance	1,597,820.25	1,210,820.25	2,808,640.50
Material and supplies	106,230.25	109,467.42	215,697.67

*Debit.

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ELECTRIC INTERURBANS—Continued.

Items Reported	Ft. Dodge, Des Moines & Southern R. R.	Waterloo, Cedar Falls & Northern Ry.	Total
Interest, dividends and rents receivable.....	2,010.00		2,010.00
Total current assets	\$ 247,494.32	\$ 168,624.20	\$ 416,118.52
Deferred Assets:			
Other deferred assets			
Total deferred assets			
Company deferred assets			
Unadjusted Debits:			
Rents and insurance premiums paid in advance.....	\$ 15,855.48	\$ 4,959.59	\$ 20,815.07
Other unadjusted debits			
Total unadjusted debits	\$ 15,855.48	\$ 4,959.59	\$ 20,815.07
Grand total—Assets	\$ 330,949.80	\$ 173,583.79	\$ 504,533.59
COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES:			
Current Liabilities:			
Audited accounts and wages payable.....	\$ 136,827.31		\$ 136,827.31
Miscellaneous accounts payable—Federal	31,800.85	69,933.30	101,734.15
Other	27.57		27.57
Federal inter-road clearance account—credit balance.....		32,301.36	32,301.36
Accrued interest, dividends and rents payable.....			
Other current liabilities	4,656.68		4,656.68
Total current liabilities	\$ 173,312.41	\$ 102,234.66	\$ 275,547.07
Deferred Liabilities:			
Other deferred liabilities	25,034.71		25,034.71
Total deferred liabilities	\$ 25,034.71		\$ 25,034.71
Company deferred liabilities			
Unadjusted Credits:			
Tax liability	50,023.33	39,942.25	89,965.58
Operating reserves	3,300.00	2,323.38	5,623.38
Accrued depreciation—Administration ledger control	334,998.45		334,998.45
Other unadjusted credits	197.80		197.80
Total unadjusted credits	\$ 388,519.51	\$ 42,265.63	\$ 430,785.19
Corporate Surplus:			
Profit and loss—Credit balance.....	*255,916.8		*255,916.88
Administration ledger control account.....		29,083.50	29,083.50
Total corporate surplus	\$ *255,916.8	\$ 29,083.50	\$ *226,833.38
Grand total—Liabilities	\$ 330,949.80	\$ 173,583.79	\$ 504,533.59
MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS.			
Car Mileage:			
Passenger	1,139,517	1,589,312	2,528,829
Freight, mail and express	1,295,935	782,054	2,078,989
Total	2,436,452	2,171,366	4,607,818
Car Hours:			
Passenger	63,847	144,155	208,002
Freight, mail and express	724,120	76,205	800,325
Total	787,967	220,360	1,008,327
Passengers Carried:			
Regular fare	1,840,427	5,758,292	7,598,719
Revenue transfer			
Total revenue passengers carried.....	1,840,427	5,758,292	7,598,719
Free transfer		546,197	546,197
Total passengers carried	1,840,427	6,304,489	8,144,916
Employees and others carried free.....			
Miscellaneous Statistics:			
Passenger revenue	\$ 611,547.71	\$ 576,574.23	\$ 1,188,121.94
Average fare, revenue passengers .....	.33229	.10012	.15635
Average fare, all passengers .....	.33229	.09145	.14587
Total revenue from transportation	1,192,299.59	842,557.31	2,034,856.90
Revenue from transportation per car-mile.....	.48936	.38803	.4416

*Debit balance.

ELECTRIC INTERURBANS—Continued.

Items Reported	Ft. Dodge, Des Moines & Southern R. R.	Waterloo, Cedar Falls & Northern Ry.	Total
Revenue from transportation per car-hour.....	1.51314	3.82354	2.01805
Total revenue from other railway operations.....	86,243.51	32,971.79	119,215.30
Revenue from other railway operations per car-mile.....	.03540	.01518	.025872
Revenue from other railway operations per car-hr.....	.10945	.14967	.11823
Total operating revenues	1,278,543.10	875,529.10	2,154,072.20
Operating revenues per car-mile.....	.52476	.40321	.46748
Operating revenues per car-hour	1.62258	3.97313	2.13628
Total operating expenses	1,597,930.25	798,208.81	2,396,139.07
Operating expenses per car-mile .....	.65584	.36760	.52001
Operating expenses per car-hour	2.02791	3.62229	2.37635
ACCIDENTS TO PERSONS.			
Killed:			
Passengers			
Employees	1		1
Other persons			
Total	1		1
Injured:			
Passengers	4		4
Employees	93		93
Other persons	9		9
Total	106		106
EMPLOYEES.			
General Administration:			
General officers	7	14	21
General office clerks	22	32	54
Maintenance of Way and Structures:			
Superintendents	2	5	7
Other employees	89	69	158
Maintenance of Equipment:			
Superintendents	2	2	4
Other employees	106	62	168
Power:			
Superintendents	2	2	4
Other employees	80	33	113
Transportation:			
Superintendents	5	6	11
Other employees	194	145	339
Total	509	370	878
Aggregate salaries and wages paid for the year.....	\$ 812,903.91	\$ 511,014.53	\$ 1,330,918.44
DESCRIPTION OF EQUIPMENT.			
Passenger Cars:			
Closed—			
a	24	40	64
b	8	6	14
Open—			
a		1	1
b		15	15
Total—			
a	24	41	65
b	8	21	29
All Other Cars:			
Freight—			
a	2,405	146	2,551
b		3	3
Baggage—			
a		1	1
b		2	3
Work—			
a	1		1
b	1		1
Snow plows—			
a	2	1	3
b		3	3
Sweepers—			
a		3	3
b		4	16
Miscellaneous—			
a	12	7	18
b	11		
Locomotives—			
a			
b	36	59	95
Total equipment of all classes—			
a	2,428	173	2,601
b			

*With electric equipment.

*Without electric equipment.

STATISTICS
OF
Express Companies

For the Year Ended December 31, 1919

EXPRESS COMPANIES.

Statistics of American Railway Express Company Doing Business in Iowa for the Year Ended December 31, 1919.

Items Reported	American Railway Express
MILEAGE COVERED—ENTIRE LINE.	
Steam roads	238,254.25
Electric lines	1,522.75
Coastwise steamboat lines	20,187.82
Inland steamboat lines	6.30
Stage lines	906.42
Miscellaneous lines	1.55
Total	279,377.39
Ocean-going mileage	1,395.00
MILEAGE COVERED—IOWA.	
Steam roads	10,225.39
Electric lines	297.77
Miscellaneous	25
Total	10,523.45
CAPITAL STOCK—COMMON.	
No. shares authorized	600,000
Par value of one share	\$ 100.00
Par value authorized	\$ 60,000,000.00
Par value outstanding	\$ 23,150,900.00
COST OF REAL PROPERTY AND EQUIPMENT.	
Land	\$ 4,929,626.61
Buildings:	
Buildings and appurtenances on land owned	5,203,871.11
Buildings and appurtenances on land not owned	2,060,008.20
Improvements to buildings not owned	36,306.30
Total buildings	\$ 10,300,215.61
Equipment:	
Cars	878,879.11
Horses	3,106,475.72
Automobiles	5,224,006.20
Wagons and sleighs	1,982,708.60
Harness equipment	427,164.92
Office furniture and equipment	2,395,624.74
Office safes	270,218.75
Trucks	1,219,338.14
Stable equipment	31,100.22
Garage equipment	144,620.61
Line equipment	482,461.71
Shop equipment	21,822.70
Miscellaneous equipment	1,305,622.20
Total equipment	\$ 17,964,571.59
Total real property and equipment	\$ 23,284,787.97
DEPRECIATION—BUILDINGS AND EQUIPMENT.	
Buildings and appurtenances on land owned	\$ 370,125.80
Buildings and appurtenances on land not owned	122,092.67
Improvements to buildings not owned	27,054.88
Total buildings	\$ 529,273.35
Equipment:	
Cars	61,849.77
Horses	609,702.22
Automobiles	1,460,145.75
Wagons and sleighs	250,250.00
Harness equipment	46,583.88
Office furniture and equipment	214,289.89
Office safes	8,228.29
Trucks	5,198.25
Stable equipment	22,698.11
Garage equipment	26,255.96
Line equipment	10,964.02
Shop equipment	6,128.55
Miscellaneous equipment	6,128.55
Total equipment	\$ 2,360,429.11

EXPRESS—Continued.

Items Reported	American Railway Express
Total real property and equipment December 31, 1919.	\$ 2,780,259.90
INCOME ACCOUNT.	
Operating Income:	
Charges for transportation	\$ 285,905,406.40
Express privileges	143,429,819.72
Revenue from transportation	142,475,585.68
Revenue from operations other than transportation	5,286,313.23
Total operating revenues	151,035,805.97
Operating expenses	174,081,557.13
Net operating revenue	\$ 23,945,001.16
Uncollectible revenue from transportation	45,054.70
Express taxes	2,015,232.82
Operating income	\$ 25,105,945.68
Other Income:	
Rent from real property and equipment used jointly	400.98
Miscellaneous rent income	424,212.98
Net income from miscellaneous physical property	
Dividend income	
Income from funded securities	75,250.51
Income from unfunded securities and accounts	102,849.88
Income from sinking and other reserve funds	
Interest on express balances in bank	
Car mileage	
Miscellaneous income	
Total other income	\$ 1,192,704.45
Gross income	\$ 24,913,241.23
Deductions From Gross Income:	
Rent from real property and equipment used jointly	477.29
Miscellaneous rents	101,268.58
Miscellaneous taxes	
Net loss on miscellaneous physical property	
Interest on funded debt	
Interest on unfunded debt	4,809.12
Miscellaneous income debits	
Total deductions	\$ 106,654.90
Net income	\$ 24,806,586.22
PROFIT AND LOSS ACCOUNT.	
Debit Items:	
Debit balance transferred from income	\$ 24,806,586.22
Miscellaneous debits	12,889.64
Total	\$ 24,821,665.86
Credit Items:	
Credit balance at beginning of year	
Credit balance transferred from income	8,546.71
Profit on real property and equipment sold	
Delayed income credits	56,439.59
Unfunded overcharges	24,156,715.56
Miscellaneous credits	
Total	\$ 24,821,665.86
OPERATING REVENUES.	
Transportation:	
Express, domestic	\$ 285,905,406.40
Foreign	
Miscellaneous	17,516.02
Total	\$ 285,905,406.40
Express privileges—Dr.	143,429,819.72
Revenue from transportation	142,475,585.68
Operations Other Than Transportation:	
Customs brokerage	145,967.35
Order and commission	8,976.11
Costs of buildings and other property	459,529.87
Money orders	
*Debit.	

EXPRESS—Continued.

Items Reported	American Railway Express
O. O. D. checks	2,074,030.72
Profit on exchange and other financial revenue	4,925.30
Miscellaneous	5,866,558.19
Total	\$ 8,560,513.20
Total operating revenues	\$ 151,083,356.97
OPERATING EXPENSES.	
Maintenance	\$ 9,942,282.90
Traffic	344,511.30
Transportation	157,400,012.96
General	6,494,000.00
Total	\$ 174,081,207.16
Ratio of expenses to revenues, per cent.	115.26
TAXES AND ASSESSMENTS—ENTIRE LINE.	
Ad Valorem Tax:	
On value of real and personal property	\$ 1,070,048.87
On value of stocks, bonds, earnings, etc.	127,527.69
Specific Tax:	
On gross or net earnings, revenue or dividends	735,223.36
On traffic, etc.	92,556.20
Internal revenue, U. S. Government	391.60
Total taxes—Entire line	2,015,229.82
Total taxes—lowa	25,091.08
COMPARATIVE GENERAL BALANCE SHEET—ASSETS.	
Investment:	
Real property and equipment	\$ 38,354,724.67
Other investments:	
Bonds	1,000,000.00
Notes	
U. S. 4½% certificates of indebtedness	12,000,000.00
Certificates of time deposits	2,000,743.01
Total Investments:	48,354,467.67
December 31, 1919	31,808,865.85
December 31, 1918	30,219,741.96
Current Assets:	
Cash	8,272.50
Special deposits	1,227.49
Loans and notes receivable	229,354.73
Traffic balances receivable	8,496,966.43
Net balances receivable from agents and messengers	15,573,049.00
Miscellaneous accounts receivable	1,175,124.05
Material and supplies	125,227.44
Interest, dividends and rents receivable	30,767.69
Working fund advances	69,527,022.13
Total, December 31, 1919	67,969,361.41
Total, December 31, 1918	36,927.52
Unadjusted Debit:	
Rents and insurance premiums paid in advance	6,392.30
Taxes paid in advance	199,576.85
Other unadjusted debits	612,411.73
Total, December 31, 1919	8,108,980.88
Total, December 31, 1918	108,184,900.53
Grand Total Assets:	85,261,750.45
December 31, 1919	24,960,150.08
December 31, 1918	
Increase, 1919	
COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.	
Capital Stock:	
Total, six months ended December 31, 1918	\$ 24,719,548.01
Total, December 31, 1919	24,662,169.64
Current Liabilities:	
Loans and notes payable	225,571.36
Traffic balances payable	5,983,041.30
Audited accounts and wages unpaid	5,555,256.89
Miscellaneous accounts payable	
Matured interest, dividends and rents unpaid	
Unpaid money orders, checks and drafts	

EXPRESS—Continued.

Items Reported	American Railway Express
Express privilege liabilities	37,158,338.02
Estimated tax liability	1,097,674.05
Unmatured interest, dividends and rents payable	4,499,028.45
Other current liabilities	54,514,822.15
Total, December 31, 1919	39,986,849.29
Total, December 31, 1918	51,920.47
Deferred Liabilities:	
Other deferred liabilities	51,920.47
Total, December 31, 1919	51,920.47
Unadjusted Credits:	
Operating and insurance reserves	15,110,813.11
Accrued Depreciation:	
Buildings	629,830.28
Equipment	3,340,437.71
Miscellaneous physical property	94,826.57
Other unadjusted credits	18,983,869.67
Total, December 31, 1919	8,495,523.15
Total, December 31, 1918	168,194,900.53
Grand Total—Liabilities:	88,301,750.45
EQUIPMENT OWNED.	
Cars:	
Number	256
Value	\$ 797,020.36
Horses:	
Number	19,452
Value	\$ 2,458,714.59
Automobiles:	
Gasoline:	
Number	2,073
Value	\$ 2,485,804.29
Electric:	
Number	613
Value	\$ 1,533,236.22
Wagons:	
Double:	
Number	4,564
Value	\$ 603,465.80
Single:	
Number	9,503
Value	\$ 758,164.74
Sleighs:	
Number	3,176
Value	\$ 55,408.34
Buggies:	
Number	74
Value	\$ 3,703.42
Harness equipment, value	\$50,581.04
Office furniture and equipment, value	2,162,295.81
Office safes, number	15,154
Value	\$31,982.61
Trucks, number	28,716
Value	\$ 1,096,146.39
Stable equipment, value	15,972.97
Garage equipment, value	121,956.34
Line Equipment:	
Sales, car, number	2,156
Value	\$ 103,375.02
Messenger, number	10,321
Value	\$ 70,845.85
Trunks, packing, number	24,116
Value	\$3,210.88
Other line equipment, value	69,576.85
Shop equipment, value	184,067.36
Miscellaneous equipment, value	1,279,305.06
Total equipment, value	\$ 14,754,541.49
Number of express offices in United States December 31, 1919:	34,935
Joint with railroads	5,339
All other	

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State of Iowa
1919

FORTY-EIGHTH 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 14, 1919

Compiled under Direction of
R. E. BALES
Secretary of Executive Council
By
A. U. SWAN
and
DELLA M. KELTNER
Assistants

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