

State of Iowa

FORTY-SECOND ANNUAL REPORT

OF THE BOARD OF

Railroad Commissioners

FOR THE

YEAR ENDING DECEMBER 1, 1919

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-second Annual Report of this Commission, for the year ended December 1, 1919.

Respectfully submitted,

Dwight N. Lewis, Chairman.

Jno. A. Guiher, Commissioner.

Charles Webster, Commissioner.

December 1, 1919.

REPORT OF THE RAILROAD COMMISSIONERS.

ROSTER

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

GENERAL OFFICE

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

RATE DEPARTMENT

W. F. PARSONS.....Chief Clerk
 J. L. SMITH.....Assistant Rate Clerk
 BERT C. DRURY.....Assistant Rate Clerk
 CYNTHIA TAYLOR.....File Clerk and Stenographer

ENGINEERING DEPARTMENT

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

STATISTICAL DEPARTMENT

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

COMMERCE COUNSEL'S DEPARTMENT

J. H. HENDERSON.....Commerce Counsel
 WALTER CONDRAN.....Assistant Commerce Counsel
 R. P. THOMPSON.....Law Clerk
 EDNA J. BAILEY.....Clerk
 HELEN PELTON.....Stenographer

For the period covered by this report there have been disposed of by the Commission, by formal order or otherwise, 255 complaints, distributed as follows: Involving Railroad Companies, 218; against Express Companies, 17. In addition to these, there was 1 application for permission to condemn additional right-of-way by Railroad Companies, and 19 cases involving electric transmission lines.

ORGANIZATION OF THE BOARD.

On January 21, 1919, the Board organized, electing Dwight N. Lewis Chairman and Geo. L. McCaughan Secretary, making no changes in employes. J. H. Henderson, of Warren county, was elected Commerce Counsel.

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

Year Ended June 30	Mileage-ex- cluding trackage rights	Earnings	Expenses	Net earnings	Net earnings per mile of road
1878.....	4,157.15	\$ 20,714,496.07	\$ 12,565,950.23	\$ 8,148,545.84	\$ 1,960.12
1879.....	4,936.04	21,340,709.44	12,904,420.92	8,436,288.52	1,925.88
1880.....	4,977.01	24,837,545.35	13,982,653.77	10,854,891.58	2,181.00
1881.....	5,425.98	28,452,181.91	16,788,404.39	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.....	7,349.25	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	37,138,399.75	25,286,309.30	11,852,090.45	1,420.19
1890.....	8,412.72	41,318,133.69	27,290,282.83	14,027,850.86	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.....	8,489.88	40,699,679.92	28,020,531.03	12,679,148.89	1,493.56
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	28,785,652.59	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	16,135,564.33	1,901.84
1899.....	8,514.51	48,406,158.44	31,476,771.68	16,980,386.76	1,994.64
1900.....	9,171.49	52,074,571.77	35,409,424.92	16,665,146.79	1,815.04
1901.....	9,353.99	54,764,635.95	37,449,971.10	17,314,664.85	1,851.06
1902.....	9,485.22	59,170,526.34	39,876,480.47	19,294,045.87	2,034.12
1903.....	9,496.00	57,159,083.09	40,752,847.69	16,433,235.49	1,730.55
1904.....	9,803.52	57,692,005.10	42,694,060.85	14,998,034.25	1,529.86
1905.....	9,826.77	58,474,377.66	41,954,530.94	16,519,846.72	1,681.11
1906.....	9,827.28	65,856,083.49	46,710,060.54	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	1,897.56
1910.....	9,781.65	74,890,905.34	59,081,554.54	15,809,350.80	1,616.23
1911.....	9,871.81	78,872,412.92	60,628,526.43	18,243,886.49	1,848.08
1912.....	9,901.56	76,295,881.43	59,791,778.66	16,504,102.77	1,666.76
1913.....	9,939.20	86,275,192.41	65,162,511.42	21,112,680.99	2,124.18
1914.....	10,018.92	88,537,613.50	66,338,471.51	22,199,141.99	2,215.92
1915.....	10,002.39	88,444,255.31	65,363,453.51	23,080,801.80	2,307.55
1916.....	9,994.34	92,250,858.89	68,363,170.42	23,887,688.47	2,390.12
*1916.....	9,942.75	98,288,402.67	70,904,673.45	27,383,729.22	2,754.14
*1917.....	9,871.78	103,192,601.66	81,637,015.19	21,555,586.47	2,183.56
*1918.....	9,841.17	117,851,156.00	113,651,187.29	4,199,968.80	426.77

*Year ended December 31.

The foregoing table shows an apparent decrease in mileage of steam railways in Iowa of 30.61 miles, which is accounted for as follows: Chicago, Milwaukee & St. Paul Ry., decrease of 11.15 miles on account of track taken up; Chicago, Rock Island & Pacific, increase of 1.27 miles due to remeasurement of track; St. Paul, Kansas City Short Line, decrease of .04 of a mile due to remeasurement of track; Creston, Winterset & Des Moines, decrease of 20.72 miles, which road is out of existence and track taken up; Keokuk & Des Moines, increase of .03 of a mile due to replacing crossover located at Altoona.

TERMINAL COMPANIES—ALL IN IOWA

Year ended June 30	Mileage—all tracks	Gross earnings	Operating expenses	Net earnings	Net earnings per mile of road	Amount out-standing—stock	Amount out-standing—debt
1908	50.27	\$508,062.16	\$335,440.58	\$167,621.58	\$ 3,334.42	\$2,800,050.00	\$ 721,500.00
1909	58.98	457,946.93	292,909.63	165,037.30	2,798.19	2,866,150.00	671,000.00
1910	60.24	359,760.88	76,070.82	283,690.26	4,709.33	2,866,150.00	671,000.00
1911	46.90	328,843.91	107,847.09	220,996.82	4,712.09	1,040,500.00	671,000.00
1912	48.63	327,949.04	110,960.55	216,988.49	4,462.03	918,200.00	671,000.00
1913	49.67	348,005.14	106,837.89	241,167.25	4,855.39	918,200.00	671,000.00
1914	49.25	355,222.28	110,820.74	244,401.54	4,962.47	934,800.00	671,000.00
1915	51.32	362,678.66	111,857.23	250,821.43	4,887.40	949,800.00	671,000.00
1916	51.43	455,407.50	160,786.92	274,620.58	5,339.70	956,500.00	671,000.00
*1916	51.61	474,112.48	191,728.90	282,383.49	5,471.49	867,500.00	671,000.00
*1917	53.17	527,786.30	223,659.02	304,126.28	5,719.88	1,056,500.00	-----
*1918	55.23	515,342.42	304,047.94	211,294.48	3,825.72	1,432,000.00	-----

*Year ended December 31.

The reports of the Terminal Companies show an increase of 2.06 miles made up as follows: Increase of 2.53 miles in the Des Moines Union account of 2.21 error in 1917 report and .32 mile new track constructed; Des Moines Terminal shows a decrease of .47 mile account of remeasurement of track.

BRIDGE COMPANIES—ENTIRE LINE

Year ended June 30	Mileage	Gross earnings	Expenses	Net earnings	Net earnings per mile of road	Amount out-standing—stock	Amount out-standing—debt
1908	26.56	\$973,727.33	\$122,458.61	\$851,268.77	\$ 32,416.93	\$9,875,800.00	\$ 1,274,462.49
1909	27.67	675,573.45	41,976.96	633,596.49	21,850.96	9,875,800.00	2,750,000.00
1910	27.70	638,415.39	19,065.92	619,349.47	22,359.19	9,875,800.00	2,750,000.00
1911	31.58	670,262.95	25,069.85	645,193.10	20,430.43	9,875,800.00	2,750,000.00
1912	32.98	497,446.45	18,447.12	478,999.33	14,793.06	9,875,800.00	1,000,000.00
1913	35.78	415,889.90	43,873.95	372,015.95	10,397.31	9,875,800.00	1,000,000.00
1914	36.28	567,785.64	30,581.07	537,204.57	14,807.18	9,875,800.00	-----
1915	37.11	532,519.71	17,507.15	565,012.56	15,225.35	9,875,800.00	-----
1916	37.38	543,438.31	20,953.20	522,485.11	13,977.66	9,875,800.00	-----
*1916	37.33	520,575.61	20,491.96	500,083.65	13,396.29	9,875,800.00	-----
*1917	38.04	622,257.71	22,769.05	479,488.66	12,604.85	9,875,800.00	-----
*1918	39.91	635,292.93	21,288.42	614,004.51	15,384.73	9,875,800.00	-----

*Year ended December 31.

The mileage of Bridge Companies shows an increase of 1.87 miles since last year on account of new track of .97 mile and remeasurement of .90 of a mile in the Omaha Bridge & Terminal Co.

ELECTRIC INTERURBAN COMPANIES—COMPARATIVE STATISTICS

Year Ending June 30	Mileage—single track	Gross earnings from operation	Operating expenses	Net earnings per mile	Net earnings from operations
1908	98.27	\$ 228,444.55	\$ 132,620.87	\$ 95,823.68	\$ 975.10
1904	102.41	342,559.44	217,320.41	125,239.03	1,222.91
1905	151.41	497,644.96	316,795.05	180,849.91	1,194.43
1906	183.30	629,576.31	394,486.54	235,089.77	1,282.54
1907	184.51	770,338.35	476,755.34	293,583.01	1,591.15
1908	245.18	942,780.60	601,746.11	341,034.49	1,390.95
1909	391.91	1,258,279.22	734,586.61	523,692.61	1,447.02
1910	373.92	1,450,136.37	951,893.73	498,242.64	1,332.48
1911	343.25	1,695,991.39	1,100,354.31	595,637.08	1,735.29
1912	342.74	1,823,191.65	1,272,340.09	550,851.56	1,907.19
1913	394.23	2,330,385.21	1,453,624.17	876,761.04	2,223.98
1914	427.73	2,682,112.34	1,722,072.17	960,030.17	2,244.48
1915	472.48	2,923,032.97	1,895,925.30	1,027,107.67	2,173.86
1916	483.31	3,120,004.10	1,967,476.15	1,152,527.95	2,384.66
*1916	491.10	3,563,520.20	2,134,591.58	1,428,928.62	2,909.65
*1917	510.69	4,096,597.00	2,707,527.32	1,389,069.68	2,746.34
*1918	512.13	5,408,175.00	4,102,622.31	1,305,552.69	2,549.29

*Year ended December 31.

ELECTRIC RAILWAY COMPANIES—Continued

Year Ended June 30	Stock			Debt		
	Mileage	Amount out-standing	Amount per mile	Mileage	Amount out-standing	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	38,832.63	423.02	16,215,900.00	38,333.65
1914.....	626.17	19,722,724.00	31,018.29	585.45	23,903,205.30	40,362.47
1915.....	469.68	13,334,762.67	28,391.17	442.55	18,810,000.00	42,533.67
1916.....	480.51	15,483,052.53	32,222.12	476.64	19,647,000.00	41,219.79
*1916.....	491.10	16,830,178.73	34,270.37	484.43	20,740,500.00	42,778.91
*1917.....	507.89	16,424,320.05	32,838.34	504.02	21,510,866.67	42,678.00
*1918.....	509.33	17,172,744.76	33,716.34	505.46	22,201,825.00	43,924.00

*Year ended December 31.

There is an increase of 1.44 miles in Electric Interurban mileage since the last report, which is on account of increase in new line constructed by the Mason City & Clear Lake R. R. Co.

The railroads of the country yet remain under the control of the Federal Government, and until we know under what conditions they will be returned to their owners, it would be unwise, in our opinion, to make specific recommendations as to legislation affecting their control by the state. We do, however, respectfully call attention to our former recommendations regarding inspection of track scales and delegating to this Commission the power to remove obstructions to the view of persons in vehicles at highway crossings.

Decisions and Rulings in General Cases

No. 9108—1919.

TRAVELERS' PROTECTIVE ASSOCIATION, BY C. R. ROHDE AND IOWA STATE MANUFACTURERS ASSN., DES MOINES, IOWA, *Complainants*,

V.

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY, *et al.*, *Defendants*,

Decided April 3, 1919.

On Re-Hearing, it was the opinion of the Commission under all the circumstances, without expressing its views of the correctness of the former order in this case, (See Report for 1917 page 138), that the entire proceedings should be dismissed, and it was so ordered.

For the Complainants—G. W. Wrightman, Sec. Iowa State Mfgs. Assn.; Ralph H. Jordan, Irwin-Phillips Co., Keokuk; J. H. Henderson, Commerce Counsel, Des Moines; C. R. Rohde, Waterloo, Iowa.

For the Defendants—A. P. Humburg, Atty., Ill. Cent. R. R., Chicago; G. H. Carr, Atty., C. G. W. R. R., Des Moines; F. W. Sargent, Atty., C. R. I. & P. Ry. Co., Des Moines.

This case was originally decided by the Commission, November 3, 1917, the effective date of the order made thereon, being December 1, 1917. On November 30, 1917, the Board received a petition from the carriers for rehearing as follows:

Come now the Railway Companies, defendants in the above entitled cause, and respectfully show to the Railroad Commissioners of the State of Iowa, as follows:

1. That the order of this Commission requiring common carriers of passengers to fix a minimum excess baggage rate of ten (10) cents per hundred pounds, where the passenger fare is sixty (60) cents, or less, is not justified either by the complaint or the evidence; that the complaint filed in this cause did not raise such an issue, and, under the issues as submitted, no proper hearing has been had or evidence adduced that justifies the making of this order. That that portion of the order above referred to is not justified by the evidence in the record and the same is unreasonable, unfair and unjust to the defendants.

2. That the evidence submitted on behalf of complainants was wholly insufficient to justify that portion of the order above referred to. That, on the other hand, the evidence submitted by the defendants clearly and unquestionably showed by the overwhelming weight of the testimony that the complaint should have been dismissed in toto.

3. That that portion of the order above referred to is contrary to the laws of Iowa and requires service in transporting excess baggage without just and reasonable compensation, and that said order is so unreasonable, unfair and unjust that it amounts to the taking of the property of the defendants in this cause without due process of law, and in violation of those provisions of both the State and Federal Constitutions which prohibit the taking of private property without just compensation.

Wherefore, defendants respectfully pray that an order be made granting a rehearing as to what portion of the order above referred to, and that pending the time of such rehearing, the effect of that portion of said order be suspended.

Respectfully submitted,

J. C. DAVIS, *Attorney for Defendants.*

The effective date of the order was suspended by the Commission, pending a hearing on the petition, due notice of which was sent all parties.

The Commission named February 4, 1918, as its office, as time and place for argument, due notice being sent all interested parties, but was later postponed to February 25, 1918, and all parties thereto properly notified. Later the hearing was again postponed to March 11, 1918, at which time hearing was had. These postponements were made necessary by reason of interference with hearings before the Interstate Commerce Commission. Soon after the matter was heard, the Federal Government assumed operation and control of the Railroads of the country, and passenger rates and baggage regulations have undergone considerable change.

This Commission has not recognized the authority of the Federal Administration to nullify and displace intra-state rates, affairs and regulations and there are now suits pending in the courts to determine whether the passenger rates fixed by statute are reasonable. It is the opinion of the Commission, under all the circumstances and without expressing our views of the correctness of the former order in this case, that the entire proceedings should be dismissed without prejudice, and it is so ordered.

No. 9109—1919.

J. M. LINDLY, WINFIELD, IOWA, FOR FRED OSTERMEIER, WINFIELD, IOWA,
Complainant,

V.

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

Decided November 13, 1919.

CROSSINGS—FARM—UNDER-GRADE.

Held, that since complainant already had one adequate grade crossing, the Commission would not order an under-grade crossing.

For Complainant—Hon. J. M. Lindly, Winfield, Ia.; Mr. Walter Condran, Asst. Commerce Counsel.

For the Defendant—Jas. A. Devitt, Atty., Oskaloosa, Ia.; C. S. Weatherill, Engineer.

Fred Ostermeier filed his petition stating that he is the owner of the southeast quarter (SE $\frac{1}{4}$) of Section twenty-four (24), township seventy-three (73) North, range five (5) west of the fifth P. M., Iowa, across which the defendant railroad has been constructed dividing the farm into approximately equal parts. That his farm buildings are located on that part of the farm lying south of the railroad; that he has a grade crossing over the railroad and that about forty rods west of the east boundary of the said land, the railroad lies upon a grade sufficiently high to admit of the construction of an adequate under-crossing for the passage of live stock and that for the economical conduct of this farm it is necessary to have the means of passage for live stock under the track of said railroad in order that the stock may pass at will from the south to the north part of this farm.

That it is difficult to drive horses and cattle over the existing grade crossing; that it is impractical to let hogs run in the fields on the north side of the railroad unless they have free access to the feeding pens and water supply on the south side of the railroad. That he has heretofore offered to contribute to the railroad the sum of One Hundred Fifty (\$150.00) Dollars in money and remove without charge such earth as is necessary to be removed in making the proposed under crossing. That notice of his request for such under crossing has been served upon said railroad as provided by statute.

The defendant answering states that the complainant has an adequate and sufficient grade crossing now connecting the two tracts referred to in his petition. That it is not feasible to make an underground crossing as asked, for the reason that the floor of such underground crossing would be at least eighteen inches below the natural level of the ground at that point. That there is not sufficient drainage by reason of which if the said underground crossing is made, it would be a place for the collection of surface water to the damage of the right of way and grade of defendant, and that it is not practicable to build the subway as asked by complainant and make the same sufficiently high for the passage of cattle and horses without destroying the grade of the railroad at the point in question.

This Commission has heretofore gone upon the ground and made an examination of the premises and finds that at a point about two rods from the place where complainant asks for the subway, there is and for a long time has been in actual use a grade crossing. That at the point of said grade crossing, the top of the rail of the railroad track is not more than twelve to eighteen inches higher than the general level of the land on each side of the track. That for the remainder of the distance west across complainant's farm, the top of the railroad track averages only about a foot above the general level of the land and that at all places where the railroad crosses the Ostermeier farm, a grade crossing can be made with but slight expenditure of labor and money.

That at the point where he asks that a subway be constructed, the embankment of the said railroad is not to exceed about three and one-half feet high. The land on both sides of the track is comparatively level.

Under the statutes in this state relative to farm crossings, the complainant is not entitled to the relief he asks and without discussing the case further, we call attention to a few of the cases decided by this Commission heretofore, among which are:

Engle v. Chicago, Milwaukee & St. Paul Ry., Ia. R. R. Comm. 1915, p. 1.

McDonald v. Chicago, Milwaukee & St. Paul Ry., Ia. R. R. Comm. 1915, p. 7.

Cross v. Chicago, Rock Island & Pacific Ry., Ia. R. R. Comm. 1916, p. 38.

Judge v. Ft. D., D. M. & S. R. R. Co., Ia. R. R. Comr. 1916, p. 40.

In these cases just cited, we have discussed the statute of this state governing such crossings and the decisions of the Supreme Court of this state heretofore made in relation thereto. The application of the complainant should be and same is hereby dismissed.

No. 9110—1919.

CITIZENS OF ROBINS, IOWA, BY JACOB DREXLER, MAYOR, *Complainants*,

V.

ILLINOIS CENTRAL RAILROAD CO., *Defendant*.

Decided July 7, 1919.

STATION FACILITIES—DISCONTINUANCE OF AGENCY.

It was the opinion of the Commission that the business of the station of Robins was insufficient to justify the retention of a regular agent thereat, but that the depot should be kept warm, lighted, and clean, and should be kept open a reasonable time before the arrival and after the departure of passenger trains and that L. C. L. freight left upon the platform should be taken care of by some representative of the company until the consignee thereof could get the property. Telephone service to nearest agency stations suggested.

For Complainants—F. L. Anderson, Atty., Marion, Ia.; A. P. Burgess, Mayor, Robins, Ia.; Walter Condran, Asst. Commerce Counsel.

For the Illinois Central—F. H. Helsell, Atty., Ft. Dodge, Ia.; H. G. Brown, Atty., Illinois Central.

Complaint in this case was filed with this Board, March 17, 1918, signed by the Mayor of the town of Robins, and seventy-three (73) others. This complaint is as follows:

"We the undersigned residents, citizens and taxpayers in the town of Robins and vicinity, have incidentally learned that it is the intention of the authorities to close the depot of the Illinois Central Railway Company at Robins, and believing that such closing will be a detriment, not only to the best interests of the people of Robins and vicinity, but to the Illinois Central Railway, as well as to the public at large, we hereby petition this Honorable Body to cancel or cause to be cancelled said order issued or to be issued for the closing of said railway station and depot, for the following reason:

"That the town of Robins is a town of about 200 inhabitants, and is located in one of the best and most thrifty farming communities in the State, and for many years has been a shipping point for a large amount of stock, grain and farm produce, which has been shipped over the said Illinois Central Railway from the town of Robins, and there will be for many years to come in all human probability an increase of such production and shipment from said point. We call your special attention to the fact that the next nearest town or shipping point with railway facilities is the City of Cedar Rapids, which is 7 miles from the town of Robins, and the next nearest to Cedar Rapids is the town of Alburnett, which is in an opposite direction and at a distance of 7½ miles, and if the agent is removed from the town of Robins we will have no shipping facilities whatever, and we are satisfied that a large per cent of the produce and grain shipped from the town of Robins will not be shipped from any point for the reason of the distance required to shipping point as above indicated.

"For the reasons above stated, and for many others which might be suggested, and which will at once appear to you as arising from the community of the energy and progress of that at Robins and vicinity, we appeal to you for an order for the continuance of the agent of the I. C. R. R. at the station of Robins, and for the continued operation of said station, for all railway purposes."

The railway company through its Vice President, Mr. T. J. Foley, replied to this complaint on April 10th as follows:

"Please refer to your letter of March 19th enclosing copy of petition signed by Mr. Jacob Drexler, Mayor, and other residents of Robins, Iowa, in connection with the discontinuance of Robins as an agency and establishing same as a prepay station.

"The earnings from this station during the year 1917, amounted to \$1,674.69 or an average of \$139.56 per month, and you, of course, appreciate that this is hardly sufficient revenue to warrant our continuing to operate that station with an agent which necessitates an expense of \$82.75 per month. It is not our intention to abandon the station, but merely to discontinue services of agent, having the business at that point taken care of through the agents at Alburnett and Cedar Rapids. In view of the circumstances it is not thought the conditions are such as would warrant the continuing of an agent at this point."

On March 26, 1919, General Manager, A. E. Clift of the Illinois Central Railroad, advised the Commission as follows:

"I have looked into this matter further and find earnings at this point during the year 1917, just prior to time it was closed, were \$1,674.69 and at the present rates of pay in effect at similar stations, it would cost us in wages alone \$1,489.12 to keep the station open. The expense of supplies, lighting, heating, etc., when added to this amount would wipe out practically the entire revenue.

"Arrangements have now been made to have the station building occupied by the family of one of our section men with the understanding that the waiting room will be kept open for use of passengers as soon as this family moves in.

"In view of the small amount of business which we are doing at Robins, I still do not feel we are justified or warranted in opening this station."

The Board fixed June 11, 1919, at 9 o'clock a. m., at Robins, Iowa, as time and place for hearing and notified all parties. After hearing all parties at interest it is determined by the Board that the business of the station of Robins would not warrant the employment of a regular Agent, but it is suggested that telephone service should be provided by the Railroad Company so that patrons might order their cars and ascertain when their shipments were coming through the stations at Alburnett or Cedar Rapids.

The Commission has reached the conclusion that the Depot should be kept open a reasonable time before the arrival and after the departure of all trains carrying passengers, should be kept warm in cold weather and lighted at night if there are passenger trains stopping in the night.

Less than carload freight left upon the Depot platform by way-freight should be taken care of by some representative of the Company until the consignee thereof can get the property.

If the Railroad Company does not provide the accommodations herein termed to be necessary for the public safety and convenience within thirty days hereof, then an order will be issued in accordance herewith.

No. 9111—1919.

ANNA KENYON AND ELLEN KENYON by DUGAN & DUGAN, ATTYS., PERRY, IOWA.
Complainants.

V.

INTER-URBAN RAILWAY CO., *Defendant.*

Decided December 16, 1918.

CROSSINGS—FARM—OVERHEAD.

Since it appeared that an adequate and practicable grade crossing could be constructed within the boundaries of plaintiff's farm so as to enable plaintiff to haul loads and drive his stock from one part of the farm to that part lying on the other side of defendant's right of way, plaintiff's application for an overhead crossing was denied. Authorities cited.

For the Complainants—J. H. Henderson, Commerce Counsel; Dugan & Dugan, Attys., Perry, Iowa.

For the Railway Company—W. H. McHenry, General Counsel, Des Moines.

This is an application for an overhead crossing, brought under Code Supplement Section 2022, reading as follows:

"When any person owns land on both sides of any railway, or when the railway runs parallel with the public highway, thereby severing the farm from the public highway, the corpora-

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

O. H. Connors, in his life time, was the owner of the Southeast Quarter and the Southwest Quarter of the Northeast Quarter of Section 14, Township 81 North, Range 28, West 5th P. M., through which the Inter-Urban Railroad was built, and across the track of this railroad a grade farm crossing was opened at the point where the railroad crosses the north and south line, dividing the east and west eighties of said Southeast Quarter of Section 14. After the death of Mr. Connors, or by his will, the land was so divided that Anna Kenyon and her daughter Ellen became the owners of the West 70 acres of the West Half of the Southeast Quarter and the West Half of the Southwest Quarter of the Northeast Quarter of said Section 14, and Fred Connors became the owner of the balance of the tract first described. By this division the land of the Kenyons was left without a farm crossing. About one-half of their land is north and the remaining half is south of the said railroad. The Inter-Urban Company expresses its willingness to construct a grade crossing at some suitable place on the land, to be pointed out by the owner. It contends that it should not be required to construct an overhead crossing as asked by claimant.

Coming on the Kenyon tract at the east the railroad crosses the land on a straight line, bearing a little to the north. There are no curves in the track for a long distance, either to the east or west.

Where the road enters the Kenyon land on the east the track is built in a cut about four feet deep. Seven hundred feet west of that the cut is, on the south side, about fifteen feet, and on the north side of the track about twelve feet deep. From that point to the west line of the Kenyons' land the cut is little more than a side cut, the south wall being the highest. From Kenyons' west line to a point about 300 feet east the cut is so slight that within the right of way lines an approach from the north for a crossing can be made at a grade of from 1.5 to 2.8 per cent, and from the south the approach will be at a grade of from 12.3 to 18.5 per cent.

A person approaching this road from the south, and at a distance of fifteen rods from the track, has an unobstructed view of the track to the west of more than a mile, and to the east of more than half a mile. Approaching from the north, there is an unobstructed view to the west of more than a mile, and to the east of about a quarter of a mile. The farm buildings on the Kenyon farm are south of the track and near the center of the Southwest Quarter of the Southeast Quarter of said Section 14.

That part of applicants' land lying north of the railroad is good, smooth farm land, and, presumably, will be used to raise crops. The heavy hauling will be from the north to the south. That approach for a grade crossing is nearly level. The hauling from the south of the track to the north will probably be light loads and easily controlled.

A grade crossing can be made at almost any point within 300 feet east of Kenyons' west line, which will be capable of being used and adequate for all ordinary farm purposes. It is also practicable to build an overhead crossing toward the east side of the Kenyon tract. It is not necessary in view of the facts in this case, to refer to or discuss the matter of relative cost of grade or overhead crossings. The location of the farm buildings is such that a crossing near the west side of the farm would not be inconvenient.

The subject of farm crossings has frequently had the attention of the courts of this state, and the policy or rule relative thereto is well settled. In the case of *State v. Chicago, Milwaukee & St. Paul Ry. Co.*, 86 Iowa, 304, it was stated "grade crossings are the rule in this state." Again, in *State v. Burlington, Cedar Rapids & Northern Railway Co.*, 99 Iowa, 565, it was said: "Owing to the topography of the state and the usual size of farms, grade crossings are usually adequate, and hence are the rule in this state." The late case of *O'Malley v. Chicago, Milwaukee & St. Paul Railway Co.*, 165 N. W., 1002, also recognizes that grade crossings are the rule in this state. In the case of *Michalek v. Cedar Rapids & Iowa City Railway & Light Co.*, 173 Iowa, 231, being an action brought to compel the railway company to provide an under grade crossing, the Court, after discussing the provisions of Code Supplement Section 2022, concludes the discussion with the following statement: "The question, then, is resolved to this—Is an adequate grade crossing practicable within the boundaries of plaintiff's farm? If yea, then the plaintiff is not entitled to an underground crossing."

Applying these decisions of our Supreme Court to the facts in this case, it is clear that the railroad company is not required to construct an overhead crossing on the Kenyon land. It is the duty of the railway company to furnish a crossing at some point where it is practicable, the place to be pointed out by the owner of the land.

This case is much like the cases of *Judge v. Ft. Dodge, Des Moines & Southern Railroad Co.*, Railroad Commissioners' Report 1916, pages 40 and 41; *Cross v. C. R. I. & P. Ry. Co.*, Commissioners' Report 1916, page 38; *Johnson v. Ft. Dodge, Des Moines & Southern Ry. Co.*, Commissioners' Report 1915, page 21; *Martin v. C. M. & St. P. Ry. Co.*, Commissioners' Report

1915, page 27; *Engle v. C. M. & St. P. Ry. Co.*, Commissioners' Report 1915, page 1; and a great many other cases passed upon by this Commission.

The application for an overhead crossing in this case should be, and the same is hereby denied.

No. 9112—1919.

BOARD OF SUPERVISORS OF HARRISON COUNTY, BY E. J. VAN SCOY, CHAIRMAN,
LOGAN, IOWA, *Complainants*,

V.

CHICAGO & NORTH WESTERN RY. CO., *Defendant*.

Decided April 14, 1919.

FEDERAL CONTROL OF RAILROADS—JURISDICTION OF COMMISSION DURING—HIGHWAY CROSSING THROUGH STATION GROUNDS.

The objection that the Commission had no jurisdiction in the matter of the establishment of a highway crossing over and across station grounds because defendant's railroad was being operated by the United States government, was dismissed without discussion further than the statement that it was the opinion of the Commission that the Federal Control Act expressly reserved to the Commission jurisdiction over such a case.

HIGHWAY—ESTABLISHMENT OF BY BOARD OF SUPERVISORS.

Under the Code Section 1501, the Board of Supervisors may establish a public highway provided the same is required for the public good.

CROSSINGS—HIGHWAY—ESTABLISHMENT OF ACROSS STATION GROUNDS—GRADE CROSSINGS AVOIDED IF POSSIBLE—APPLICATION DENIED.

When a controversy as to a proposed highway crossing over a railroad is submitted to the Commission under Section 2017, Supplemental Supplement to the Code, 1915, it shall determine the necessity for the same, the necessities and requirements of the public being the paramount considerations. It is generally recognized that no further grade crossings should be established where the same can be avoided as such crossings increase the hazards not only to the traveler using the public highway, but also the public using the railroad for travel and transportation, especially in view of the increased use of high speed motor cars.

Held, that the proposed crossing would be more than an ordinarily dangerous grade crossing, and that it was not necessary, and that the application therefor should be denied; the Commission expressed the opinion that the defendant should co-operate with complainants in procuring the establishment of a new highway so situated as to cross the railroad at another point fixed by the Commission.

Commissioner Webster dissenting.

For the Complainants—Walter Condran, Asst. Commerce Counsel;
John Onstott, River Sioux, Ia.

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

The Board of Supervisors of Harrison County filed its petition showing that a new highway had been regularly established across the station grounds of the Chicago & North Western Railway at the point where Fourth Street, if extended, would cross the station grounds in the village of River Sioux; that said Board is unable to agree with the railroad company in respect thereto, and asks that this Commission "determine the necessity for such crossing * * * and to make such orders in respect thereto as are equitable and just in the premises."

The real party in interest in this case is the Farmers Elevator Company. This application is made under the provisions of Section 2017, 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 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 of such crossings, location thereof, whether the same shall be at grade or otherwise, the manner in which the same shall be constructed, maintained, or changed, division of expense thereof, and generally to make such orders in respect thereto as are equitable and just, including the right to require condemnation proceedings to be instituted by the board of supervisors as may be necessary to carry out such order; 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 railroad objects to the crossing as proposed, stating that it is not necessary for the public, that it would be dangerous, and this Board has no jurisdiction because the railroad is now being operated by the United States Government. The objection as to jurisdiction is dismissed by us without discussion, further than to say that in our opinion the statute providing for the operation of railroads by the Government expressly provided that such a case comes clearly within the jurisdiction of the State Commission.

The principal facts in this case are: The town or village of River Sioux is a small unincorporated town, on the line of the Chicago & North Western Railway, the general direction of which at this point is north and south. The station building is on the east side of the main track. East of the station building is the house track, and east of the house track

is the section house at the north end of the station grounds. South of the section house, and in the order named, are the following buildings: The Updike elevator and office; another elevator, name unknown to the Commission; stock yards; Farmers Elevator, coal bins, etc. West of the main line is the passing track from which a short storage track leads off on the west side of the passing track, upon which, during the winter season, a few cars belonging to a "show" are stored. There are no industries west of the main track.

The station grounds are about 440 feet wide and about 1300 feet long. A public highway running east and west crosses the railroad on the north line of the station grounds. About 300 feet south of this highway, and parallel therewith, is a street called Second Street. Three hundred feet farther south is Third Street, and 300 feet farther south is Fourth Street, it being the street farthest south in the village. There is at present no crossing at Third or Fourth Street. At Second Street a crossing has been and is being used by the public, although it is claimed that it has not been lawfully or regularly established. The only crossing duly and regularly established across the station grounds is the highway on the north boundary thereof.

The Updike elevator is north of the line of Second Street. The Farmers elevator is just north of the north line of Fourth Street. Willow Street forms the west boundary, and Vine Street the east boundary, of the station grounds.

In support of the public necessity for the establishment of the highway across the track at Fourth Street, it was shown that the Farmers Elevator handles annually 50,000 or 60,000 bushels of grain, which comes to it from the south, southwest and southeast; that to reach this elevator from those directions the persons hauling such grain approach River Sioux from the south and on the west side of the railroad; that when they have reached a point as far north as the Farmers Elevator, it is necessary to haul their load 715 feet farther north to reach the first crossing of the track, thence across the track and station grounds to Vine Street, thence south to the elevator. And to return home it is necessary to reverse this movement, the round trip requiring them to travel 3500 feet farther than would be necessary if a highway was opened across the tracks at Fourth Street.

At a point about 1550 feet south of the Farmers Elevator, and just south of the switching limits of this station, there is now a public highway running east and west across the railroad. If a highway were located on the east side of, along, and abutting the right of way of the railroad from this crossing to the south end of Vine Street, all persons south, east and west of this mentioned crossing could reach the Farmers Elevator in substantially the same distance they would be required to travel if the crossing at Fourth Street was opened as proposed. If the road were opened, it would only damage the land owner to the extent of the value of the land used.

The station grounds at River Sioux are only about three-fourths of a mile east of the Missouri River. North of the line of the highway which crosses the railroad 1550 feet south of the Farmers Elevator, and between the railroad track and the Missouri River, there are no farm houses, except

those along the highway, which crosses the tracks at the north end of the station grounds, and there are only a very few houses in the village where the occupants now have to travel more than one block north to find a crossing of this railroad.

Some showing was made that the persons interested in the Farmers Elevator wanted the Fourth Street crossing open in order that the customers of the Farmers Elevator would not be required to drive past the Updike Elevator to reach the Farmers Elevator. Code Section 1501 provides that the Board of Supervisors "may establish, vacate or alter, or refuse to do so, as in their judgment founded on the testimony public good may require." Under this provision a public highway could not rightfully be established because some merchant wanted to avoid having his customers pass by the door of his competitor. The statutory test of whether a public highway shall be established is this: Is the proposed highway required for the *public good*?

When it is proposed to open a new highway involving the crossing of a railroad whose consent is not obtained, the controversy may then be submitted to this Commission, which shall "determine the *necessity* for such crossing." (Section 2017, Supplemental Supplement to the Code, which is set out in full above.) Under these facts and this statute this Commission is asked to determine that the crossing at Fourth Street is necessary. The necessities and requirements of the public are the paramount considerations in these matters.

Grade crossings of railroads are dangerous and are only to be allowed when really necessary. The hazard of a grade crossing is not only to the traveler using the public highway, but it also increases the hazard of the public using the railroad for travel and transportation. It sometimes occurs that trains are derailed, trainmen and passengers injured or killed, and property destroyed, by reason of the collision of a train on grade crossings with teams or automobiles, as well as the injury to, and killing of, such traveler, and the destruction of his property. Within the past few days it has been reported to us that four persons were injured in a collision at a grade crossing at the second station south of River Sioux. We have since been informed that one of these persons has died from the effects of such injuries. We are also informed that the same train on the same trip very narrowly averted collision with another automobile at another grade crossing. It is unnecessary to give other illustrations. It is generally recognized that no further grade crossings should be established where such grade crossing can be avoided.

The time is very near when railroad crossings must be either over or under the track, or the crossing must be protected. All of this involves additional expense upon the railroad, upon which it is entitled to a return. This may mean an increase in rates which must eventually be paid by the user of the carrier. It is, therefore, important from a financial point, as well as a matter of safety, that grade crossings be permitted only when really necessary and where it cannot be avoided. It has been thoroughly demonstrated in the past few years that many of the users of power driven vehicles over grade crossings are so reckless, even at protected crossings, that the state must very soon adopt the policy of eliminating grade crossings.

The proposed crossing is at a place where there is the main track, the passing track, the house track and a spur track, and a person at the Farmers Elevator, leaving the same to cross the tracks at Fourth Street, would have his view so obstructed that he could see to the north only a short distance. A number of trains pass this station, both north and south, each day. Some of them express trains which do not stop at the station and go through there at high speed. In our opinion the proposed crossing would be more than an ordinarily dangerous grade crossing, and the crossing is not necessary, because if a highway be opened on the east side of the track, from the Farmers Elevator to a point 1550 feet south, a crossing can be reached which is already established, and which crosses only one track. It was stated at the hearing that a highway could not be established along the east side of the railroad, as we have described it above, because of an orchard. We recognize the statute on that subject, and we have also observed the orchard, and believe this objection can be very easily overcome.

This application should be, and is hereby, denied.

The railroad company should co-operate with the complainants in an endeavor to procure the establishment of the new highway south from the Farmers Elevator, as we have above described it, even to the point of assisting in obtaining such highway. It is unnecessary that the products of the farmers south of the south crossing should be hauled an extra 3500 feet. If the highway is opened as we have here suggested, it will become the duty of the railroad company to improve the approaches to the crossing by making the grade very much easier.

COMMISSIONER WEBSTER, DISSENTING

It has been shown by the testimony that 45 farmers live south of the proposed crossing; that they haul and deliver to their elevator approximately 50,000 bushels of grain per year; that in doing so they are obliged to travel over 3000 feet farther than would be necessary if crossing were located on Fourth Street; and that no unusual conditions are confronted in establishing this crossing.

While it is true that this would be a dangerous crossing, it would be no more so than the present one at the Updike Elevator. If the proposed crossing were located there would be no additional danger, as it would not increase the travel to any extent; not an extra team or an extra auto would cross the track by reason of the locating of the crossing at this point.

Of course, it would be much better if the road along the east side of the track were established, as has been suggested, but if this cannot be done, or a road along the right of way cannot be utilized, then, in my opinion, the petition for the crossing should be granted.

CHAS. WEBSTER, *Commissioner.*

No. 9113—1919.

SAMUEL BOLEN, ET AL, COLFAX, IOWA, AND BOARD OF SUPERVISORS OF JASPER COUNTY, IOWA, *Complainants*,

V.

CHICAGO, ROCK ISLAND AND PACIFIC RAILWAY Co., *Defendant*.*Decided November 24, 1919.*

CROSSINGS—HIGHWAY—APPLICATION FOR GRADE CROSSING—AUTHORITY OF THE COMMISSION—RELOCATION OF HIGHWAY—OVERHEAD CROSSING.

Since it appeared that the proposed grade crossing at the place specified would be hazardous on account of the cuts, grades, and curves in the railroad, and would require extensive filling and grading, and that at least three families had no means of reaching a main thoroughfare to schools and markets except by going over the private lands of others, *held*, that the Commission had authority under Section 2017 of the 1915 Supplemental Supplement to the Code to order the Board of Supervisors to re-locate the highway and to require the railroad company to construct an overhead crossing at the place where such re-located highway would cross the right of way, the necessary grading for the approaches thereto to be done by complainants and the county, and it was so ordered.

For Complainants—Walter Condran, Asst., Commerce Counsel; D. M. Tripp, Asst. County Atty., Jasper County.

For Respondent Railway Company—C. W. Jones, Asst. Gen. Mgr., Des Moines, Iowa.

Petition was filed by J. H. Henderson, Commerce Counsel, Walter Condran, Asst. Commerce Counsel and M. R. Hammer, County Attorney of Jasper County on behalf of complainants as follows:

"To the said Board of Railroad Commissioners:

"Your petitioners show and represent to the Board that they are residents, taxpayers and owners of real estate in Jasper County, Iowa, situated along and in the neighborhood of the right of way of the Chicago, Rock Island & Pacific Railway Company.

"That about two miles east of Colfax in the said County of Jasper, on petition duly filed, notice given, report of commissioner appointed to view and report on the application for the highway, and in all respects in compliance with the statute, the board of supervisors of Jasper County, Iowa, on the 15th day of January, 1913, established the said highway as follows:

"In the matter of the public highway petitioned for by M. B. Wheelock, E. S. Meckley, et al., and filed in the office of the County Auditor, June 27th, 1912, it appearing that on the 28th day of August, 1912, Ed. Turner was appointed as commissioner, to examine the route of said highway and that said commissioner being duly qualified as required by law, recommended that said highway be established, therefore be it *Resolved*, that said highway be and is hereby established as follows, to-wit:

"Commencing at the S. W. Corner of the N. W. $\frac{1}{4}$ of Section 32-80-20, running thence South $\frac{3}{4}$ of a mile or less and terminating at the intersection of the present highway near the S. E. Corner

of the N. W. $\frac{1}{4}$ of Section 6-79-20, said highway to be 66 ft. wide, and be it further *Resolved*; that the highway now open to the public and commencing at the S. W. corner of the N. W. $\frac{1}{4}$ of said Sec. 32, and the $\frac{1}{4}$ mile across N. W. $\frac{1}{4}$ of Sec. 5-79-20, and terminating where said highway intersects with the highway running east and south on the half section line between the N. W. and N. E. Quarters of said Section 5, be and is hereby declared vacated, the vote being called was as follows, Sauerman, yes; Livingston, yes; Reimer, yes, and later said board unanimously passed a resolution, Exhibit "A" attached hereto.'

"That prior to the said hearing and after the appointment of the commissioner and report thereof, the said Chicago, Rock Island & Pacific Railway Company filed its claim for damages in the sum of \$1,234.31, and on the 18th day of December, 1912, the said claim for damages and objections to the establishment of the said roadway was withdrawn in words and figures following to-wit:

"Comes now the Chicago, Rock Island & Pacific Railway Company and waives its objections to the establishment of the above described highway and withdraws its claim for damages by reason of the establishment thereof, said objections and claim for damages having been filed with the County Auditor of Jasper County, Iowa, on the 9th day of December, 1912.'

"And that thereafter, as heretofore alleged, the said order establishing said highway, was made. That the township trustees of said township in which the said roadway was located have graded and put in readiness for use as a public highway all of said highway which lies both north and south of the said right of way and tracks of the said Chicago, Rock Island & Pacific Railway Company. That the said railway company, though often requested and urged, have failed and refused to open up the said highway and put in a reasonable and adequate highway crossing over the said right of way and tracks of the said railway company. That the said highway is of public benefit and a public necessity and should now be opened up, and an adequate highway crossing be built over the right of way of the said railway company. That there is an immediate necessity, and especially for the complainant Samuel Bolen, as he cannot get from his farm and place of residence over any public highway except this one, and his children are unable to attend the schools which are situated upon the opposite side from his residence along the said highway, and there is therefore a personal interest upon the part of that complainant, as well as the public benefit and necessity, that the said highway should be opened up for the general travel.

"Wherefore, your petitioners pray an order of this Commission, commanding and directing the said Chicago, Rock Island & Pacific Railway Company to build and establish and maintain a reasonable and adequate crossing on the said highway so described and established in the order of the board of supervisors of Jasper

County, as hereinbefore fully stated and set forth, and that the said order shall require the same to be so erected and maintained at once, so that the children of the complainants may be able to have access to the crossing to attend school and the general public have the use of the same as soon as it is possible, and before the winter season sets in; and grant them such other and further orders as they may be entitled to in the premises and within the power of the said Board."

There was also petition of intervention filed by the Board of Supervisors of Jasper County, as follows:

"To the Board of Railroad Commissioners:

"The Board of Supervisors of Jasper County, Iowa, by this petition intervenes and joins as co-complainants in asking relief on the complaint and petition of the foregoing complainants and allege that they are charged with the duty of establishing, maintaining and requiring the opening up of public highways when legally established: and the said Board of Supervisors adopts the allegations of the petition of the complainants as herein made and alleges that the road or public highway as herein described was legally established and that the said Chicago, Rock Island & Pacific Railway Company had refused to comply with the said order.

"These interveners therefore state that on the 19th day of July, 1918, they adopted the resolution that said public crossing, in the interest of public service, should now be made, a copy of which said resolution is as follows, to-wit:

"Resolved by the Board of Supervisors of Jasper County, Iowa, that, as a public highway has already been duly established along the Section line between Section Five (5) and Section Six (6) of Township Seventy-nine (79) North of Range Twenty (20) West of the Fifth P. M. Jasper County, Iowa, running north and south through and between said sections, it is necessary and for the best interests of all concerned that a public crossing be made and established over and upon the right of way of the Chicago, Rock Island & Pacific Railway Company, on said public highway, near the southwest corner of the northwest quarter of the northwest quarter of said Section Five (5) above described; said crossing being about two miles east of Colfax, Iowa; that said crossing will be a public benefit and necessity; that it is personally required by several families; that it can readily be made safe and satisfactory for all travel purposes; and that said crossing should be speedily made.

"McCuen, Yes. Altmeyer, Yes. Long, Yes."

"Therefore, the said Board of Supervisors of Jasper County, Iowa, hereby petition that the said Chicago, Rock Island & Pacific Railway Company be required to build and establish the said crossing at the point described in the original petition and as set forth in the said resolution, and that such other and further relief be granted as they may be entitled to in the premises.

"M. R. HAMMER, JR., County Attorney, Jasper County, Iowa."

Answer to said petition was filed by F. W. Sargent, Attorney for Defendant as follows:

"Comes now the Chicago, Rock Island & Pacific Railway Company and shows to the Commissioners that complainants' petition does not show a public necessity for the proposed crossing, but on the other hand shows on its face that said crossing is desired for the private use of one land owner only, and therefore said petition should be denied.

"Defendant further answering says that it admits that at one time, as alleged in the complaint, the Board of Supervisors of Jasper County instituted proceedings to establish the proposed highway; that thereafter this defendant withdrew its objections and claim for damages, but that said withdrawal was made upon the specific conditions and with the understanding with the Board of Supervisors that in establishing said highway the Railway Company should be relieved from any cost for grading or constructing said highway, and that the banks on either side of the track, within the right of way, should be cut down a sufficient distance east of the crossing and the full width of the right of way to enable a clear view of approaching trains from the east; that it was agreed that said excavation should be to a depth of at least three (3) feet on either side of the railway track, the full width of the right of way and back a distance of at least two (2) telegraph poles from the west end of the embankments, as they then existed. That in addition thereto, the trees on private ground, both north and south of the railway track and east and west of said proposed crossing should be removed before said highway was opened and put in use, and said trees should be cleared out in such manner as indicated by the Superintendent of the Railway Company. It was further agreed and was one of the conditions of the withdrawal of objections and claim for damages, that all of the foregoing work should be done without cost or expense to the Railway Company. That defendant further states that unless said improvements are made as outlined, said crossing would be exceedingly dangerous and the location and establishment thereof would be contrary to the public policy of the state.

"Defendant further states that its property at the location of said proposed crossing is now under the exclusive control, jurisdiction and management of the United States Railroad Administration, and that improvements requiring the expenditure of money can only be made with the consent and approval of said Administration.

"Defendant further alleges that the Railroad Commissioners of Iowa are without jurisdiction in the premises.

"Wherefore, defendant prays that the petition be at this time denied, or in case the same is allowed that it be only upon the conditions hereinbefore recited, and then only upon condition that the consent and approval for the opening of said highway at this time is first secured from the United States Railroad Administration, as in such cases made and provided."

In addition to the formal answer of the railway company, Mr. C. W. Jones, General Manager, wrote the Board as follows:

"Your letter August 26th, 1918, enclosing copy of petition for grade crossing over this company's rails at a point about two miles east of Colfax—Samuel Bolen, et al. The position of this Railroad is that a grade crossing would be very dangerous, likely to result in accident to travelers on the highway, as well as possibility of accident to trains striking vehicles, loaded or empty, which might be using the crossing, and that, therefore a grade crossing should not be established at that point.

"This was the position taken by former Railroad Commission of Iowa after viewing the place and its surroundings—see case No. 3607, page 277 of the Iowa Railroad Commissioners report for year 1908.

"The conditions and surroundings at that point are in no wise different at this time than they were in 1908, and I feel assured that a visit of your honorable body for the purpose of viewing the site of the proposed grade service crossing will result in the same decision as that given by the Board of Railroad Commissioners of Iowa in 1908."

The Board fixed Nov. 26, 1918, 2 p. m. on the premises, as time and place for hearing and all parties were duly notified.

At time and place appointed, inspection was made and testimony taken. It was shown at the hearing that M. B. Wheelock, E. S. Meckley and one hundred and sixteen others had on June 27, 1912, petitioned the County Supervisors of Jasper County for a highway as indicated and described in the petition of complainants herein;

That later to-wit on Aug. 28, 1912, a Commissioner was appointed, who recommended the establishment of the road; that all necessary notices were published and served and other necessary steps taken to comply with law in the establishment of the highway; that on Dec. 9, 1912, the Chicago, Rock Island & Pacific Railroad Company filed a claim for damages in the sum of \$1,234.31 which claim was on Dec. 18, 1912, withdrawn with the following notation which was made a part of the record:

"Comes now the Chicago, Rock Island & Pacific Railway Company and waives its objections to the establishment of the above described highway and withdraws its claim for damages by reason of the establishment thereof, said objections and claim for damages having been filed with the County Auditor of Jasper County, Iowa on the 9th day of December, 1912.

"F. W. SARGENT,

"Attorney for the Chicago, Rock Island & Pacific."

That on January 15, 1913, the Board of Supervisors of Jasper County did establish the highway as requested by the petitioners.

There is therefore no question as to the establishment of the highway involved in this case, over and across the right of way and track of the railway company.

The highway as established is a north and south road upon the section line between Sections 5 and 6, Township 79, Range 20 W. where it crosses the right of way tracks of the respondent railway company about one and one-half miles east of the Colfax station. It connects with a north and south road that intersects the River to River road about one-half mile south of the proposed crossing.

To the east of said proposed crossing and about one-half mile therefrom, there is now located a grade crossing, which serves a limited number of families.

The petitioners herein have no way of reaching any highway, save the one established by the Board of Supervisors described herein, except by going over the lands of others. When they do this they reach the highway, which crosses the track of the railway company to the east making a difficult and roundabout way of reaching the natural market town of Colfax; the public school which the children of these complainants attend, is due south on the new highway, and they now cross the right of way of the railway company at the site of the proposed crossing by climbing the right of way fences.

Some grading has been done on the highway on the north side of the railway right of way, but much more would have to be done to secure a proper grade of approach to the railway crossing from the north. This would involve a very large expense, but no exact figures are available.

There are five families to be directly benefited by the proposed crossing, at least three of whom have no other means of reaching a highway, except by going over the private lands of others, but the new highway connects with an old established north and south highway and would undoubtedly be used by a much larger number of families in reaching the main east and west road, known as the River to River Road.

There are coal mines to the north of the proposed crossing, one of which is now being operated by complainant Bolen, but loads must be hauled over private property before the coal may be delivered to the consumer.

At the point where the newly established road crosses the railway, there is a deep gully on the north and a considerable rise of ground on the south. In order to make a feasible crossing, it will be necessary to make a fill for the highway on the north of from five to twenty feet; upon the south but little grading would be necessary.

There is a curve upon the railway about 500 feet west of the proposed crossing which would render it difficult for one on the highway to see approaching trains. The grade of the railway is sharply ascending from Colfax yards to the crossing east of the one now sought to be established and for trains going west, would add an element of danger, as view from the south approach to crossing is obscured by cut and the trains would likely coast more or less down this grade. While the crossing already established to the east is at or near the crest of the grade, it is otherwise not a more desirable crossing than the one proposed, as the view of approaching trains is obstructed because of curves and cuts.

At a point about 700 feet east of the proposed crossing, there is a considerable cut, where formerly the railway company maintained an overhead crossing, but which has been abandoned for many years.

It is well established in this State that a citizen may not be deprived of the right of reaching a public highway from his premises. In *Bankhead v. Brown*, 25 Iowa, 540 (546) the Court said:

"That it is the duty of the legislature to provide public highways for the passage and intercourse of the people of the State is clear. It would be strange indeed if it had not the power to discharge this duty. It has this power, and the only restriction upon it is, that the owner of land taken for this public use must receive a just compensation therefor. Without a road, or the means of getting a road, to the farm of the citizen, he could not well obey the venire that commands him to attend at the court as a juror—could not well pay his taxes, vote, reach the church or send his children to school. Hence, the State may properly provide for the establishment of a public road or highway to enable every citizen to discharge his duties. The State is not bound to allow its citizens to be walled in, insulated, imprisoned; but may provide them a way of deliverance."

Later our Supreme Court, in the case of *Gray v. Burlington & M. R. R. Co.*, 37 Iowa, 119 at page 125 quoted the former holding with approval and added:

"Whilst this is true it must be admitted that railways are improved highways, greatly facilitating means of locomotion and the transportation of commercial products, and doing much to promote the material interests of the localities in which they exist.

"The law must be so construed as to protect the citizen, and guard him against needless burdens and encroachments, and at the same time so as not to oppress or discharge the great works of internal improvement which do so much to ameliorate the human condition, and which make the present as the most wonderful age of progress of which we have any record.

"With these considerations in view we are of opinion that where a railway runs between the residence of a citizen, and the only means he has of reaching a highway, that he has a right to insist that an open crossing shall be provided for him by means whereof he may reach the highway without stopping to open gates or remove bars. He has a right to as free and unobstructed egress as the circumstances of the case reasonably admit. And whilst the railroad company has a right to intervene between him and the highway, it has not the right unnecessarily to subject him to inconveniences and burdens which can be guarded against by the exercise of reasonable care, and at a reasonable outlay. The necessities of the citizen often require that he shall be able to reach the highway without any delay. Sometimes his wife and children unattended desire egress, and, under such circumstances, a blockade of the way by gates and bars encroaches unreasonably upon the rights which the government guarantees the citizen, and in which he has a right to demand protection."

This is the law of the land and must be considered by the Board in reaching a conclusion in this case. Section 2017 of the Code as amended by the 35th and 36th General Assemblies provides that:

"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 of or 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."

The complainants herein are entitled to a proper and adequate means of crossing the railway, in order to reach the highway and this means must be provided by the proper authorities. The County Supervisors by their action have undertaken to provide such a way, but the railway company objects because of the alleged dangerous character of the crossing proposed. This contention of the railway company we believe to be well founded, and under the provision of Sec. 2017 heretofore quoted, we do not approve of the construction of the crossing at the site as asked for in this proceeding. The law gives this Commission the authority and power after hearing, "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."

It is our opinion, and we so hold, that the Board of Supervisors of Jasper County shall provide a highway connecting with the newly established highway on the south of the right of way of the railway company, thence running easterly along said right of way a distance of about seven hundred and twenty feet to the crest of the cut, thence crossing the railway right of way at right angles thereto, thence running west along said right of way on the north thereof, intersecting the newly established highway; that the railway company shall thereupon provide a safe and suitable overhead crossing for the use of teams, vehicles, machinery and pedestrians, and that the proper and necessary grading for the approaches thereto shall be provided for by the complainants and interveners herein.

It is our opinion that the grade highway crossing, immediately to the east of the proposed overhead crossing, should be abandoned and the highway deflected, so as to cross the railway by means of the same overhead crossing, but we shall make no order as to this crossing at this time.

It is therefore, ordered, that within thirty days from date hereof the County Supervisors take the necessary steps to provide the highway as indicated in our opinion herein; that when same has been regularly and legally established, in accordance with our order, that the respondent railway company shall within 30 days cause to be built such overhead structure where the highway crosses the railway, as will take care of the ordinary highway travel, and that in the construction thereof, the complainants and interveners herein shall do the necessary grading upon the highway and approaches to such crossing as will make it safe for the use of the public.

No. 9114—1919.

STACYVILLE GRAIN & COAL CO., STACYVILLE, IOWA, *Complainant*,

V.

ILLINOIS CENTRAL RAILROAD CO., *Defendant*.

Decided November 17, 1919.

COMMISSIONS—POWERS—VALIDITY OF STATUTE.

The Iowa Commission has no authority to determine the validity or invalidity of an act of the state legislature.

RATES—POWER OF COMMISSION—ELEVATOR SITE RENTALS—FEDERAL CONTROL.

The Iowa Commission has power to pass upon the reasonableness of the amount charged by a railroad company for rental of an elevator site, notwithstanding the railroad is under Federal control.

RATES—POWER OF COMMISSION—REGULATION OF RENTAL FOR ELEVATOR SITES.

The power of a Commission to regulate the rental to be paid to a railroad for an elevator site, cannot be denied upon the theory that railroad lands are private property with which the railroad company may deal as it wishes.

DISCRIMINATION—RATES—RAILROADS—ELEVATORS—SIDETRACK MAINTENANCE.

To require the owner of an elevator located upon a sidetrack to pay for the maintenance of such track, while not requiring any such charge from a track shipper or track receiver, is unjustly discriminatory.

PUBLIC UTILITIES—TEST OF STATUS—PUBLIC CHARACTER OF ELEVATOR BUSINESS.

The fact that the state has not attempted to regulate the charges for handling grain, does not take a grain elevator out of the class of utilities which may be regulated. It is the character of the business which determines whether or not it is a public utility.

RAILROADS—ELEVATOR SITE RENTALS—ILLEGALITY OF NOMINAL RENTALS.

Under the rulings of the Interstate Commerce Commission a mere nominal rental for an elevator site is in the nature of a rebate and unlawful.

RATES—RAILROADS—ELEVATOR SITE RENTALS.

A railroad company should not receive, as rental for the site of an elevator, more than the rental value on like land in that vicinity, since the elevator site is a part of its terminal, the charge for the use of which is embraced within the line-haul rate.

RAILROADS—COAL SHED SITE RENTALS—PRINCIPLES GOVERNING.

Coal sheds are a valuable unloading and storage facility, in principle much like the elevator, differing therefrom only in degree.

RAILROADS—ELEVATOR AND COAL SHED LEASES—INVALID PROVISIONS OF LEASE.

The provisions of a lease of railroad property for an elevator and coal shed, which relieve the carrier from liability for damages to such elevator and coal shed caused by the carrier's own negligence, is invalid under Section 2110-m of the 1913 Supplement to the Code of Iowa.

For the Complainants—J. H. Henderson, Commerce Counsel; R. P. Thompson, Asst. Commerce Counsel.

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

The complainant states that it is engaged in the buying and selling of grain, coal, feed and other products at Stacyville, having its elevator and coal sheds on the right of way of the Illinois Central Railroad Company and for a number of years has held a lease for the ground upon which its elevator and coal sheds are erected. The elevator and coal shed tract being 200 feet along the sidetrack. The rental from August, 1911 to February, 1915 was \$7.20 per annum. From that time to 1918, \$12.00 per annum. That the said railroad company now asks as a condition of renewal \$85.00 per annum. That a disagreement exists between it and the carrier company as to the terms and conditions on which the lease is to be continued. That the rental asked is excessive and the conditions of the lease are unreasonable. Complainant asks that after hearing, this Commission grant such relief as should be granted under Section 2110-l,

2110-m of Code Supplement of 1913 which is as follows:

Sec. 2110-l. That whenever disagreement arises between the owner of an elevator or grain warehouse, coal shed, ice house, buying station, flour mill, or any other building used for receiving, storing or manufacturing any article of commerce transported or to be transported, situated on a railroad right of way, or on land owned or controlled by a railroad company, and such railroad company, as to the terms and conditions on which the same is to be continued thereon, or removed therefrom, or when-

ever application is made by any person, firm or corporation for the right to a site for such elevator or grain warehouse, coal shed, ice house, buying station, flour mill, or any other building used for receiving, storing or manufacturing any article of commerce transported or to be transported, and such railroad company and said applicant cannot agree as to whether said elevator or grain warehouse shall be so placed on said right of way or on property owned or controlled by the railroad company, or as to the character of the buildings to be erected and placed thereon on the place where the same is to be so erected and maintained or as to the terms and conditions under which the same may be so placed or operated, then, and in every such event on written application to the board of railroad commissioners by such railroad company, person, firm or corporation the said board of railroad commissioners shall have authority, and it is hereby made their duty, as speedily as possible after the filing of such application, to hear and determine such controversy, and make such order in reference thereto as shall be just and right between the parties under all the facts in the case, which order shall be enforced as other orders of said commission.

Sec. 2110-m. In the event that any elevator, warehouse, coal shed, ice house, buying station, flour mill or any other building used for receiving, storing or manufacturing any article of commerce transported or to be transported, situated on the right of way or other land of a railroad company shall be injured or destroyed by the negligence of any railroad company, or the servants or agents of any railroad company in the conduct of the business of such company, the railroad company so causing such injury or destruction shall be liable therefor to the same extent as if such elevator, warehouse, coal shed, ice house, buying station, flour mill or any other building used for receiving, storing or manufacturing any article of commerce transported or to be transported was not situated on the right of way or other land of such railroad company, any provision in any lease or contract to the contrary notwithstanding.

The carrier for answer says:

1st. A minimum rental of \$60.00 for elevator and \$25.00 for coal shed site is reasonable. That the track facilities of complainant would now cost \$500.00 and turnout \$420.00 with annual maintenance charges of \$40.00. That complainant is served with 200 feet of track not available for use by others.

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.

3. 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 complainant. By reason of all of which it asks that the complaint be dismissed.

Stacyville is at the east terminus of a branch line of the Illinois Central Railway and is a town of about 450 population. The station grounds are more than four hundred feet wide and twelve hundred feet long, upon which the railroad has but two tracks, the main line upon which the station building is located and a sidetrack which is used as team and industry track. Just east of the station and on the sidetrack is the coal shed of the Central Lumber Co., 127 feet long. About one hundred feet east of that is the elevator and coal shed of complainant with a total length of 200 feet. East of that the site of the Standard Oil Co., then the tank house, then the stock yards, then team track which ends near the river. This team and industry track is used for every purpose. In the months of January and February, 1919, there were loaded at the east end of this team track, 400 cars of ice which were hauled west past the elevator of complainant; while this was being done, the ice people used the track twenty hours each day. The sidetrack and the main track are not connected at their east ends. All of these industries are built on the south side of the side or team track. The public generally use this sidetrack as a team track to load and unload their cars both from the south and north sides using the north side of the track along complainant's site and the other industry sites for such purpose. Most of the switching is done on this team track; going back and forth by complainant's site.

This elevator was built about sixteen years ago and has a capacity of about 25,000 bushels and has been owned by complainant about ten years. It handles from 150,000 to 250,000 bushels of grain and 30 cars of coal per annum. The rental for the years 1911, 1912, 1913 and 1914 was \$7.20. For 1915, 1916 and 1917, \$12.00 per annum. In 1918 the defendant demanded an annual rental of \$85.00.

The lease under which complainant has been occupying the site in question describes only the land covered by the buildings, being less than one-fifth of an acre, but in the use of the elevator and coal sheds the lessee and patrons in common with others necessarily use the grounds between the south side of the elevators and coal sheds and the south line of the station grounds which is about 300 feet south of the team and industry track; it is perhaps fair to say that lessee has the use of one-half acre in its operations. The land nearest this is worth about \$300.00 per acre and the highest rental value shown was \$20.00 per acre. The railroad company and the elevator people heretofore appraised the station grounds at \$400.00 per acre. No value of adjoining town lots shown.

The manager of complainant testified it would be willing to pay \$20.00 rental per year. No showing whether or not the elevator received grain on storage nor of any discrimination as between shippers nor any showing that the site used by complainant interfered with other shippers.

At the close of the testimony in this case, we asked counsel for defendant to submit his views upon the constitutional questions raised and also on the question of jurisdiction while the government has control of the railroads. The brief and argument of counsel filed herein have been prepared with a great deal of care and "in a manner worthy of their well earned reputations."

As to the constitutional questions presented and our jurisdiction of such questions: This Board is a commission and not a court although some of its duties are of a quasi judicial character. In Colorado the utilities commission being called upon to determine the validity of an election before it could authorize the construction of a plant, said "The Commissions is of the opinion and so finds that it is without power to adjudicate this question, such question being one for the courts to consider and until the courts have passed upon this matter, the Commission will act upon the presumption that the election was valid." Public Utilities Report, Vol. B, 1918, p. 644. To the same effect see *Re Southern Sierras Power Co.*, 2nd Cal. Rd. Comrs. Rep. 647.

The New Jersey Utility Commission when its jurisdiction was attacked on constitutional grounds said: "this is not the proper forum to litigate the validity of legislative enactments." Public Utilities Reports, Vol. B, 1918, 357. The Public Service Commission of Missouri held that it could not inquire into the validity of a county franchise and the ruling was upheld by the Supreme Court of that state. *State, etc., v. Atkinson, et al.*, 204 S. W. 897-8.

Under the statutes creating this commission, provision is made for an appeal which may be taken by the carrier for an order of this commission, but no provision has been made for an appeal by any other person making complaint. If, therefore, this commission should hold the statutes in question to be invalid and should be clearly mistaken, the complainant would be without the right of appeal. Another reason why this Commission should not determine the validity of statutes is that it was not contemplated that the members of this board should be learned in the law or constitutional lawyers but that they should be persons of administrative ability. This Commission has no power to render judgments or decrees and its orders if not obeyed are to be enforced by action in the District Court. Certainly it was never intended that such a Commission should determine constitutional questions. We have reached the conclusion that it is not within the scope of the authority of this commission to determine the validity or invalidity of an act of the legislature of this state. It is our duty to administer it until it is held invalid by a proper court.

It is perhaps not improper that we refer to the contention of the defendant as to the constitutionality of the statute in question. In discussing this subject, counsel for defendant says: "had the legislature left out of this section the words 'or on land owned or controlled by the

company' there might be some reason for not calling it beyond the power of the legislature to enact it." The statute refers to these industries "situated on a railroad right of way or on land owned or controlled by a railroad company." Code Sec. 1995 provides however for the acquisition of the right of way which is not to exceed 100 feet in width, except for certain peculiar purposes. Section 1998 provides the manner in which station grounds may be acquired limited only to the width and amount reasonably necessary for that purpose. The rule is that such construction shall be placed upon a statute as will carry out the intentions if such intention can be clearly discerned, and uphold its validity. May it be that Section 2110-l and 2110-m Code Supplement of 1913 refer only to the lands which may be acquired under these provisions of the statute?

As to the jurisdiction of this Commission of the matters involved in this case while the railroads are being operated and controlled by the Government, Section 15 of the Act of Congress of March 21, 1918, being the statute which provides for the operation of transportation systems while under federal control, provides:

"That nothing in this act shall be construed to amend, repeal, impair, or affect the existing laws or powers of the states in relation to taxation or the lawful police regulations of the several states, except wherein such laws, powers, or regulations may affect the transportation of troops, war materials, Government supplies, or the issue of stocks and bonds."

Under the provisions of this section, it was contended by nearly all of the regulatory bodies of the different states and by some of the courts that the rate fixing body of each state had reserved to it the right to regulate purely intrastate rates and to exercise police powers relative to the rules and practices which should prevail in matters properly coming before said commissions within the exercise of police power.

The Railroad Administration and many of the courts contend that the power, authority and rule of the railroad administration was exclusive and governed all rate making and all control of the property and rights of the carriers. This commission and nearly all other commissions conceded that for the purpose of and during the period of the war it was right and proper that the government should control all rates but there were so many purely local matters coming within the fair scope of reasonable police power and regulation which should be exercised by the state that the condition became rather strained. Growing out of these contentions, the Director General of Railroads "indicated a desire" to confer with representatives of the state commissions "relative to the rules and practices which should prevail in matters properly coming before said commissions within the exercise of police powers." Such a conference was held and as a result the Director General on February 20, 1919 issued General Order No. 58 a part of which is as follows:

"In order to clarify the relationship between the United States Railroad Administration and the state railroad and public service Commissions, all officers and employees of the United States Railroad Administration shall be governed by the policies and regulations herein set forth.

1. Transportation systems under Federal control continue subject to the lawful police regulations of the several states which were and are applicable to privately operated transportation systems, in such matters as spur tracks, railroad crossings, safety appliances, track connections, train service, the establishment, maintenance and sanitation of station facilities, the investigation of accidents, and all other matters of local service, safety and equipment. It will be the policy of the Director General to cause the orders of the state commissions in these matters to be carried out.

2. In all proceedings of the character specified in paragraph 1 hereof, formal or informal, officers and employees of the United States Railroad Administration shall recognize the jurisdiction of the state commissions and shall assist them in developing the facts and in applying such remedy as may be necessary and shall fully co-operate with them."

Without setting out the whole of the order, it may be sufficient to say that the interpretation and construction then placed upon the act of March 21, 1918, by the Director General of Railroads required the railroad companies to submit all local matters to state commissions conformable to the state laws, but left the question of control over the intrastate rates to be settled by the Supreme Court of the United States. This order is yet in effect having never been modified or revoked.

The defendant calls our attention to the case of Nueces Valley Townsite Co. v. McAdoo, 257 Fed. 143, claiming that under its ruling this Commission has no jurisdiction in the matter before us. The case referred to was a suit brought to restrain the Director General of Railroads from changing the location of certain of his employees or to remove machine shops and headquarters. This was purely an operating question and came clearly within the reason and provisions of the Act of Congress and is not within the terms or spirit of General Order No. 58. In the Nueces Valley Case concerning Section 15 of the Railroad Control Act, the court said "the proper construction of Section 15 is that the ordinary police regulations of the state shall remain effective except in so far as the same are in conflict with the plain and expressed provisions of the Act of Congress."

It is not alleged in the answer or shown in the proof that the increased rental in this case is sought to be put into effect by the railroad administration. The files in this case indicate that the proposed increase in rental is only the plan or policy of the Illinois Central Railroad Co. Our conclusion is that jurisdiction of this Commission of the matter herein in controversy is not in conflict with any provision of the Act of Congress for railroad control.

Sections 2110-l and 2110-m of the Code Supplement of 1913 were enacted for the purpose, in case of disagreement of fixing the terms and conditions upon which elevators, etc., shall be continued upon, removed from or placed upon the right of way or other property of the railroad company. We understand the words "terms and conditions" to be broad enough to enable us, among other things, to prevent discrimination as

between tenants or the charging of excessive rentals by the carrier which has a monopoly of the land upon which elevators may be built.

The defendant denies our power to pass on the question of rentals for elevator sites, etc., on station grounds or railroad ways and asserts that its railway grounds are private property and that it "is entitled to the highest return it can obtain for the use of this land in the market for the purposes of which it is fitted and to command any advantage that any private property would command." Now railroad property is in a certain sense private property, but the owner has devoted it to a public use and it is impressed with limitations which must be recognized so long as it is used for transportation purposes; one of which limitations is that the owner shall make only reasonable charges for its use or service. For its carrier lands and when being used to expedite or aid in carrier purposes, it should be subject to the same principles of regulation as its charges for transporting freight or passengers.

Under the laws of this state, railroads are permitted to build spur or branch tracks from their lines across and to industries on other lands, but they are not required to do so. At the ordinary station throughout this state, the building of such spur tracks to elevators off line would be an unnecessary expense. The result is that the railroad has a complete monopoly of the only lands which can be economically used for elevator and other shipping purposes, lands which the railroad company was only permitted to acquire for its public use and which at almost every station is sufficient to accommodate every elevator and every other shipping interest and purpose to which such lands should be put. It is contemplated by our statutes and recognized by the railroads that they are permitted to acquire station grounds in addition to the right of way for the purpose of providing proper facilities for shippers as well as for passing, switch and storage tracks. The case before us is perhaps a fair example of the fact that the station grounds are generally sufficient size to accommodate the shipping public. To recognize that the carrier may exercise its discretion as to the charges it would make for a site for shipping facilities and demand the highest rentals it could obtain and to take advantage of its situation would be to permit a public service corporation to use property devoted to a public use in an oppressive manner and while we admit that this is seldom done, yet the wisdom of the legislature in attempting to regulate the use of such property is apparent.

A side track which is used as a team and industrial track is a necessary part of the station equipment; upon such tracks the track-shipper and track-receiver loads and unloads his freight and pays nothing for track maintenance or rental, the right to such use being included in the rate charged upon the commodity. The elevator or coal shed owner who has located upon the same track, who has invested in his loading and unloading facility, which is to the mutual advantage of the carrier and such owner and who otherwise receives only the same use of the track as the track-shipper, should not be required to pay for track maintenance; such charge would certainly be discriminatory.

A country grain elevator like that at Stacyville, located on station grounds is a freight accumulating, storing and handling facility and is so

recognized by the carriers. Indeed the establishment of such facilities has been considered so necessary to the service of the railroads that it has been the practice of the roads since the early history of railroading in this state to solicit the building of such elevators on the station grounds to enable the carrier to obtain the haul and provide proper loading facilities and thereby improve and expedite its service. So necessary have the railroads considered elevators to their business that they have in the past accorded to the elevator owners special rates upon the materials to be used in their construction. On account of which complaint was made to this Commission in 1882 by Spencer Bros, who shipped brick to build a store building. They complained that Johnson was given a lower rate; it was shown that Johnson's brick were used in the construction of an elevator. This Commission said: "the railroad company evidently considered an elevator different from a private building * * *. The local business of the railroad requires elevators * * *. It is customary for companies to give rates to public enterprises * * *. Both shippers are private individuals but the use to which they applied the brick is different as regards their relations to the public * * *. Elevators are often built by public enterprise to assure general convenience, the railroad company hauling the material usually at reduced rates." *Spencer Bros. v. C. B. & Q. Rd. Co., Iowa Commrs. Rpts. 1882, 540.*

The service of an elevator is of a quasi public character. It is true that the elevator is largely a private business but so far as it concerns the railroad it merely furnishes it with facilities for shipping, filling the place and purpose as respects the commodity handled of the public freight houses at the stations. *U. S. ex rel Northwestern Warehouse Co. v. Oregon R. & N. Co., 159 Fed. 975.* Railroads have found it to be impractical to own and operate and public policy forbids the transaction of such business by the carriers. *Munn v. Illinois, 94 U. S. 113.*

The fact that the state has not attempted to regulate the charges for handling grain does not take an elevator out the class of utilities which may be regulated. It is the character of the business regardless of legislation by the state which impresses it with its public character and determines whether or not it is a public utility.

We have knowledge sufficient on which to base the conclusion that without the grain elevators, the carriers of this state and of the country at large would be utterly lacking in terminal facilities. For forty years and more it has been the policy of the railroads to develop the grain business and facilitate its movement by having these elevators built upon its station grounds; and so universal has this method become that it is difficult to conceive of any other manner of conducting the great traffic in grain in this country without the building of spur tracks to locations off the land of the carrier which if voluntarily done by the railroads would generally be an unnecessary expense both of construction and operation.

The system is a necessity both to the carrier and the public under the modern conditions of business and transportation. The practice has such a long history and has been so universal that it would seem to constitute a substantial admission by the carriers that these elevators, coal sheds, etc, constitute a part of the station facilities.

The handling and transportation of grain constitutes a very important part of the business of the railways in this state and grain elevators are reasonably necessary if not absolutely essential to the feasible, prompt and economical handling, storing and transportation of grain by railroads. *Gurney v. Minneapolis Union Elev. Co. 63 Minn. 70.* Elevators, corn cribs, etc. are permissible on station grounds in order to facilitate the business of the railway. *I. C. R. R. v. Wathen, 17 Ill. App. Court, 582.* And to the same effect see *Danville & Western Ry. Co. v. Laybrook, et al. 111 Va. 623.* "An elevator is a means or instrumentality for loading and unloading grain into and out of cars." *Richmond v. Dubuque & Sioux City Rd. Co. 26 Ia. 191.* And might have been built and used by the railroad company. *Anderson v. Interstate Mfg. Co. 152 Ia. p. 455.*

The lease under which the site has been held in this case provides, among other things, that the site will be used only for an elevator and coal sheds and the tenant will build and put to use a good elevator and coal sheds of certain capacity and shall handle only such grain and coal as have, if brought by rail, been carried over the rails of lessor and without exception to leave said premises by rail over the Illinois Central Rd. Co. Lessee assumes all risk of loss, injury and damage by fire even though through negligence of lessor's employees and all such loss or damage which the lessor may suffer by fire to any car or contents on track if fire originates on leased premises attributable to occupancy of lessee provided not caused proximately by negligence of lessor, and agrees to indemnify the carrier from liability on account of loss or injury to the property or persons of the lessee, his agents, servants, employees, tenants, patrons, agent, employee or servants of such patrons attributable to the operation of the road connecting leased premises with main line or on any part of the leased premises. Lessor may terminate lease any time on sixty days notice.

Some of the considerations moving to the railroad company are that it is relieved of the expense of building and maintaining an elevator, the hazards of fire and indemnified against damages to the persons operating the elevator and as to their property and secures without cost the operation of an elevator.

Grain can be loaded on team track from wagons but it generally takes about two days to load a car. A like car is loaded through an elevator in three or four hours making a great saving in car use. The county grain elevator affords storage and handling facilities as well as loading facilities at the times when the railroads are unable to furnish cars and move the grain as fast as it is offered. Even with these facilities railroads are always, in the grain moving seasons, unable to move the traffic as fast as it is offered to them. Large amounts of grain are accumulated and thus held until there is sufficient equipment to move it and thereby there comes to the railroad a more steady flow of business, which is greatly to their benefit. The carrier must at all times be in proper condition both to receive from the shipper and to deliver to the consignee according to the nature of the property to be transported as well as care for the necessities of the respective localities in which it is received and delivered. *Covington Stock Yards Co. v. Keith, 139 U. S. 128.*

An elevator upon station grounds is a necessary station facility for the transportation of the great quantities of grain offered for transportation in this state. They form a link in the chain or process of transferring the grain from the local station to the markets of the world. It is essential to the public that the carriers have adequate facilities for speedy loading and movement of this traffic.

The uncontradicted showing in this case is that in the early days of the elevator in this state "the rental charge for an elevator site was nominal" varying from \$1.00 to \$5.00 per year. Some years ago the Interstate Commerce Commission found that the railroads were leasing valuable lands to large grain handling corporations at only a nominal rental which the commission considered to be in the nature of rebates and ruled that all leases of right-of-way and station grounds should be on such basis as to give a reasonable return on the value of the land so leased, after which the railroads made a re-survey and valuation of their station grounds and fixed the rental charged at five or six per cent of the valuation of the site covered by the lease making a minimum charge of \$5.00.

In view of the history of the building up of the elevator business in this and many other of the grain producing states, it would be manifestly unfair for the carriers to be permitted, now that the people have invested large sums in the construction of their elevators, etc. to exact such rental as the advantage of its position might enable it to command or that the owner of private property might command.

The defendant raised the rent for this site from a nominal sum to the sum of \$7.20 in 1911, then to \$12.00 in 1915, and in 1918 to \$85.00 a raise of more than 700 per cent in three years. The railroad company attempts to justify this by reason of the adaptability of the site for the particular business, the grading, ties, rails and maintenance of the track, and that the owner of the elevator handles 250,000 bushels of grain per year, and claims that it has the "right to have all these elements contributing to rental value taken into consideration the same as any private individual would have." In this it is certainly mistaken. As we have said above, the carrier was permitted to acquire this property only for transportation purposes and it has devoted it to the use of the public for carrier purposes.

Certainly the necessity of the sidetrack at Stacyville upon which this elevator stands cannot be attributed to this elevator. The uncontradicted showing is that it is the general purpose track used by the railroad in the conduct of its business; that it could not operate without it and the public uses the track at times along this site as a team track loading and unloading from the side of the track opposite the elevator.

Having in mind the history of the country station elevator, the necessity of such station facility, that the railroad is relieved of the investment and expense of maintenance and operation of the elevator and by the terms of the lease is relieved of practically all the hazard of the business and that the elevator people are given a lease of such uncertain tenure and such drastic terms, we are inclined to think that such a lease is of little if of any more value than a mere nominal rental. However, we must also have in mind the holdings of the Interstate Commerce Commission as above stated.

What then is the fair rental value of this site and what should be taken into consideration in arriving at such rental? Rates for the railroad are based upon the value of the service and this upon the value and character of the property transported and the equipment used; the cost of operation, of maintenance, and in general the investment of the carrier for such purpose including its right-of-way and station grounds and facilities. If the rate so arrived at is sufficient to meet the income to which the carrier is reasonably entitled, then an additional rental for station grounds would be unreasonable. "The American railroad rate has always been recognized as covering the full service which the carrier gives in furnishing the car, a proper place to load it and the conveyance of that loaded car and the use of its terminals at both ends of the line." *Associated Jobbers of Los Angeles v. A. T. & S. F. R. R.* 18 I. C. C. 310-14. See same case, 234 U. S. p. 294

The rate thus fixed takes into consideration all of the property used by the carrier including the station grounds, team tracks, industry tracks, all station facilities, as well as the use of the main line. When the carrier has in its rate received a fair return for the use of its station ground, it is in our judgment not entitled to receive an additional compensation by way of rental for the elevator site, the lessee of which enabled the carrier to perform its service with a shorter term of use of its equipment and improved its service. If these things be true, then the rental value of the site can be no more than the rental value on like land in that vicinity either as town lots or farm lands and stripped of its character as railroad land and facilities as such. There is no formula for the ascertainment of the fair value of property used for the convenience of the public but there must be a reasonable judgment having its basis in a proper consideration of all relevant facts. The railroad company can have no ground for complaint if allowed a value equal to the fair average market value of similar land in the vicinity. This is the reasoning in the *Minnesota Rate Case*, 230 U. S. 352, wherein the value of the property of the railroad was sought to be shown for the purpose of determining the reasonableness of rates, and is the rule of the Interstate Commerce Commission in the valuation of the railroads of the United States. See *Texas Midland Rd. 1st Valuation Rpt.* I. C. C. 1.

There was no showing of the value or rental value of any town lot in the near vicinity; "three acres north of the depot sold for \$300.00 an acre." Before this controversy arose the railroad people and the owners of the elevator appraised the station ground lands at \$400.00 per acre. Accepting this appraisal as the value of the land and the amount occupied and refused by the complainant as one-half of an acre, we have a base of \$200.00 upon which to fix a fair return. Land seldom pays net cash rental of more than six per cent of the market value, which would make a rental of \$12.00 per year. Remembering that the owner received a return on this same land in its rates, this certainly is sufficient.

In the foregoing ruling we have confined our remarks almost wholly to the matter of the elevator. The history of coal sheds on station grounds is almost if not quite the same in point of time with the elevator and while they do not accumulate traffic, they are very valuable as an unload-

ing facility saving a great deal of time in unloading and thus returning the car to active earning use. The owner of the coal shed unloads and handles his coal more economically than the dealer whose yard is not on a track; therefore he can and frequently does purchase and store coal at the seasons of the year when it is to the advantage of the carrier to have the tonnage. In principle and practice they are much like the elevator; they differ most in degree.

As to the other terms of the lease, there was but little complaint in this case. During a long period of years substantially the same conditions have been incorporated in the leases and lessees have been willing to accept them and build up their business under such terms. These matters, among other things, have been considered above in arriving at the value of the lease. For these reasons we will not, at this time, interfere with such other terms, except to say that Section 2110-m makes the provisions of this lease as to damages resulting from negligence of the carrier invalid.

It is therefore ordered that the Illinois Central Railroad may charge as a rental for the site of the Stacyville Grain & Coal Co. now occupied and used by it, not to exceed Twelve Dollars (\$12.00) per annum and that a lease not materially different from its old lease shall be executed or the present lease extended therefor.

No. 9115—1919.

JOST & MAYNARD, DORIS, IOWA, *Complainants*,

V.

ILLINOIS CENTRAL RAILROAD CO., *Defendant*.

Decided November 19, 1919.

This case is governed by the decision in Stacyville Grain & Coal Co. v. Ill. Central R. R. Co., Docket No. A-3101, decided by this Commission on November 17, 1919.

For the Complainants—J. H. Henderson, Commerce Counsel; R. P. Thompson, Asst. Commerce Counsel.

For the Illinois Central Railroad—F. H. Hellsell, Atty., Ft. Dodge, Ia. The complainant a partnership states that it is dealing in flour, feed, grain, coal and livestock at Doris, having its elevator and coal sheds on the right of way of the Illinois Central Railroad where their buildings have been located for a number of years under a lease from said railroad company, having a frontage of 133 feet along the industry and team track of said railroad. Prior to 1917 the rental charged was \$5.00 per year. In that year the rent was raised to \$12.00 per year, and in 1918 the railroad company demanded a rental of \$75.00 per year. That said rental is excessive, unjust and a disagreement exists between the parties as to the terms and conditions upon which the said lease is to be continued and this Board is asked to grant such relief as should be granted under Section 2110-l and 2110-m of the Code Supplement of 1913.

The carrier for answer says:

1st. A minimum rental of \$60.00 for elevator and \$25.00 for coal shed site is reasonable; that the value of the sidetrack serving complainant is \$266.00; 6% of this valuation being \$15.76; that the annual maintenance is \$26.60.

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 complainant. By reason of all of which it asks that the complaint be dismissed.

Doris is a station on the Illinois Central Railroad, five miles east of Independence. The town site was platted but no town ever grew at that station. The elevator in question was erected about fifteen years ago and it and the coal sheds occupy 133 feet of frontage along the team and industry track and about 60 feet wide, containing about one-fifth of an acre.

The owners handle an average of about 100,000 bushels of grain and about 15 cars of coal each year. The station grounds are more than 1500 feet long and 200 feet wide. At this station beside the main line there is a sidetrack about 1000 feet long and a team and industry track something more than 800 feet long upon which there is a warehouse and stock yards and the elevator and coal sheds of complainant, and it is also used as a team track and for car storage purposes. Two pieces of farm land adjoining the town plat were recently sold, one for \$112.00 and the other for \$125.00 per acre; three of the town lots sold for a total of \$45.00, one of them being just across the street from the elevator. The lease under which this site has been held since May, 1913, provided a rental of \$5.00 per year until May, 1918. Notwithstanding this lease in April, 1915, the rental was raised to \$12.00 per annum and the railroad company now demands \$75.00 per year. One of the elevator owners testified he would not object to paying a rental of \$20.00 or \$25.00 per year. There was no showing whether or not any grain was received on storage nor any showing of discrimination as between shippers or that the site of complainant interfered with other shippers. While the lease under which this elevator

site has been held and occupied describes only the land covered by the buildings, being less than one-fifth of an acre, yet in the use of the elevator and coal sheds, the elevator people and their patrons, in common with others, necessarily use more of the station grounds. It may perhaps be not unfair to say that the lessee has the use of one-half acre in its operations. While the highest value of land in that vicinity was shown to be \$125.00 per acre, we feel that the sales referred to were not recent and that but little if any land in that vicinity could be bought for less than \$200.00 per acre.

The facts in this case are but slightly different from the essential facts in the Stacyville case just decided by this commission and the reasoning and conclusions in that case are applicable to and should govern this case.

Here is a case which demonstrates the fitness of erecting elevators, etc., upon station grounds; there is abundance of room, it is convenient and it would be folly to require them to be located on land outside the station grounds and require either the industry or the railroad to build to them, and it is at least questionable if the railroad should be permitted to fix the rental for such sites without restraint or regulation.

Treating the land in this case as of a value of \$200.00 per acre and assuming that the tenant has the use of one-half acre, we have a base of \$100.00 on which to fix a fair return. Allowing 6% on this base, the rental should be fixed at \$6.00 per year.

It is therefore ordered that the Illinois Central Railroad may charge as a rental for the site of Jost & Maynard at Doris station being the site now occupied and used by Jost & Maynard, not to exceed \$6.00 per annum and that a lease not materially different from its old lease shall be executed or the present lease extended therefor.

No. 9116—1919.

CRESKO COMMERCIAL CLUB, ET AL., CRESKO, IOWA, *Complainants*,

V.

CHICAGO, MILWAUKEE & ST. PAUL RY., *Defendant*.

Decided June 7, 1919.

TRAIN SERVICE.

The Commission expressed the opinion that the passenger and way freight service rendered by defendant between Calmar and Chester, Lime Springs, Bonair, Cresco and Ridgeway, and the tri-weekly way freight service between Calmar, Iowa, and Austin, Minnesota, was insufficient and recommended that the way freight service should be daily instead of tri-weekly and that the complainants were entitled to better and more adequate passenger service, and should be provided with an additional passenger train operating each way, daily, making connections at Calmar. The Commission stated that since the complaint might be satisfied by the defendant in one of several different ways, it would not at this time specify any particular way by which the carrier should provide the necessary train service, and that the defendant would be given thirty days within which to provide such train service as would comply with the opinion of the Commission; otherwise an order would be issued in conformity with the opinion.

For the Complainants—J. H. Henderson, Commerce Counsel; Carl W. Reed, Cresco, Ia.; F. B. Lomas, Cresco, Ia.; M. H. Jones, Lime Springs, Ia.; Paul Oranger, Bonair, Ia.; R. G. Baker, Ridgeway, Ia.

For the Railroad Company—W. J. Thiele, Supt., Minneapolis, Minn.

This complaint is filed with the Commission by the Cresco Commercial Club in the form of a letter from Mr. A. L. Peterson, Chairman of the Transportation Committee of that Club. The complaint follows:

"The citizens of Cresco feel that we are entitled to additional passenger service during the day from the east and the west. Our connections each way are good as far as they go but we are unable to make connection with trains leaving Calmar at noon for the east and all passengers arriving in Calmar on the two trains from the east and west in the afternoon are obliged to lie over at Calmar until 3:30 a. m. the next day.

"For a while we were given a coach on a through freight train in the forenoon going east and one coming west leaving Calmar about 5 o'clock p. m. This service was quite convenient and we believe that if it could be reinstated we would have no complaint to make. We believe that the amount of freight and passenger traffic, in and out of Cresco, entitles us to consideration in line with the request.

"We would respectfully request that an investigation as to the merits of our claim be made and that it may receive favorable action."

In this request the citizens of Riceville, Iowa, residents near Le Roy, Minnesota, the residents and patrons of Bonair, Chester, Lime Springs, and Ridgeway, Iowa, join. There was also filed a petition signed by a large number of commercial travelers representing houses in Mason City, St. Paul, Des Moines, Dubuque, Waterloo, Chicago, New York, and many other jobbing centers, requesting that the service as petitioned for by the citizens along this line of railway be provided.

The railway company, through Federal Manager H. E. Byram, replied to this complaint as follows:

"I find that the passenger train service on this line is the same as it has been for a long time—being two trains each way per day, but on account of the through connections it was necessary to change the time of the freight train on which we formerly carried the coach referred to so that the stock train which formerly left Cresco at 7:25 a. m., arriving Calmar at 8:35 a. m., now passes Cresco at 1:00 a. m. In the opposite direction the freight train which formerly left Calmar at 5:00 p. m., arriving at Cresco about 6:00 p. m., now leaves Calmar about 4:30 a. m., passing Cresco about 5:30 a. m. The change in the time of this train was made necessary by the through connections so that it would not be possible under the present circumstances to adjust the schedule of the freight trains to what they were formerly, the train being a part of the through Chicago freight service. I have conferred with our officers about this question, but we are unable to find any

solution of the problem except by putting on additional train service which the volume of business at the present time would not justify. I regret that it seems to be impossible to make any arrangements which will meet with the wishes of the petitioners."

After due notice, hearing was held at Cresco, Iowa, on April 21, 1919. At this hearing testimony was introduced showing the present freight service in and out of Cresco. It was in evidence that the freight and passenger receipts paid in Cresco for the year 1918 were \$126,590.00. This did not include the freight paid at destination on outgoing shipments, nor any proportion of the passenger receipts for passengers arriving at Cresco.

The present local freight service is tri-weekly—east bound, Mondays, Wednesdays and Fridays; west bound, Tuesdays, Thursdays and Saturdays. A statement filed by the Railroad Administration subsequent to the hearing indicates that the grand total of freight receipts, both in and out, for the towns of Ridgeway, Cresco, Bonair, Lime Springs and Chester, were \$259,666.71 for the year 1918. The passenger receipts for the same period were \$49,170.41.

The towns complainants in this case are situated upon a branch line of the Chicago, Milwaukee & St. Paul Railroad, between Austin, Minnesota, and Calmar, Iowa, a distance of approximately 69 miles. In addition to a tri-weekly freight service, two passenger trains operate each way—east bound leaving Austin at 11:59 a. m., arriving at Calmar 2:40 p. m., daily except Sunday, and a daily train at 7:40 p. m., arriving in Calmar at 10:20 p. m. West bound—passenger train leaves Calmar at 12:10 p. m., arriving at Austin 2:55 p. m., daily except Sunday, and a daily train leaving Calmar at 4:20 a. m., arriving in Austin at 6:50 a. m.

The present way freight service instead of being tri-weekly each way should be daily each way. It may be that this way freight might be so arranged as a mixed train that the needs of complainants would be satisfied, provided proper connections were made at Calmar. If this cannot be done, then the complainants should be provided with an additional passenger train operating each way, daily except Sunday, to make the connections desired at Calmar, and in addition a daily way freight service should be provided each way upon this branch line.

The complainants claim that insufficient and inadequate passenger and way freight service is furnished between Calmar and Chester, Lime Springs, Bonair, Cresco and Ridgeway. The people of these latter towns ask that a train be installed, or that a coach be attached to a freight train, to enable passengers to arrive in Calmar from the west at about 10:00 a. m., in order to make connection with the Iowa & Dakota Division Nos. 3 and 4, returning, leaving Calmar about 4:30 p. m., after the arrival of Nos. 33 and 38. Formerly a coach was attached to the stock freight which was due to leave Cresco at about 8:00 a. m., arriving at Calmar in time to make connection with Nos. 3 and 4, but this stock train was discontinued after the declaration of war, according to the statement of the railroad officials, on account of important connections on the Southern Minnesota and River Divisions, in order that the products of the packing houses at Austin and Albert Lea might arrive at Chicago in time for the Atlantic Seaboard connections. To do this, it was necessary to arrange the

schedule of the stock freight so that it leaves Cresco now at 1:00 a. m. There is, therefore, at present no freight train available to which a coach may be attached.

It is the opinion of the Commission that the citizens of these towns should not be penalized or put to great inconvenience in order to take care of the products of the packing houses at the above mentioned points. The complainants are entitled to better and more adequate service; there is absolutely no way in which they can reach the Iowa and Dakota Division in the morning, nor a way in which they can return home in the evening. Neither is there any way in which the citizens of Chester, Lime Springs and Bonair can go to Cresco, the county seat of Howard County, and return the same day, or any way in which the citizens of Ridgeway can reach Decorah, the county seat of Winnishiek County, and return the same day.

It has been shown by testimony, and not disputed by the railroad company, that formerly way freight reached Ridgeway, Cresco and other points in from two to four days from Chicago, and now it takes from ten to fourteen days. It was shown that freight from Chicago is now routed via the indirect line to La Crosse and Austin, thence to Cresco and other points; that way freight service is furnished every other day instead of daily, as formerly; that Cresco, Ridgeway, Lime Springs and Chester are heavy freight and passenger producers.

It is the opinion of the Commission that the passenger service is inadequate for the community represented by the complainants, and that every other day way freight service is not sufficient for this prosperous and rich country. In addition to present passenger train service, and in lieu of present way freight service the complainants should be provided with an additional passenger train operating each way daily, except Sunday, to make the connections at Calmar, and a daily way freight service each way upon this branch line. It may be that this way freight might be so arranged as a mixed train that the needs of the complainants would be satisfied, provided proper connections were made at Calmar.

For the reason that the complaint may be satisfied by the respondent railway company in one of several different ways, we do not at this time desire to specify any particular way by which the carrier may provide the necessary train service. The respondent railway company will be given thirty days from the date of service hereof within which to provide such train service as will comply with the opinion expressed herein.

If this is not done an order will be issued in conformity with this opinion.

No. 9117—1919.

J. W. MERCER, COUNTY ENGINEER, TOLEDO, IOWA, *Complainant*,

V.

CHICAGO GREAT WESTERN RAILROAD Co., *Defendant*.

Decided July 7, 1919.

CROSSINGS, HIGHWAY—CHANGE ORDERED IN LOCATION OF.

The Board of Supervisors of Tama County ordered to change the

location of a proposed highway and highway crossing over defendant's right of way to a place fixed by the Commission, and to institute the necessary condemnation proceedings to procure the land needed for the change in the highway required to locate the crossing at the place so fixed, and to put the highway in condition for travel, and the defendant was ordered to reimburse the county therefor in an amount not to exceed \$450.00.

For the Complainant—J. W. Mercer, County Engr., Toledo, Ia.; H. J. Ferguson, County Atty., Tama, Ia.; Walter Condran, Asst. Commerce Counsel.

No appearance for Railroad Company.

The Trustees of Lincoln Township, Tama County, Iowa, on Feb. 20, 1919, filed with the Commission their petition as follows:

"Whereas, on the second day of July, 1918, a petition was granted by the Board of Supervisors of Tama County, Iowa, establishing a highway fifty feet in width, described as follows, to wit: Beginning at the southeast corner of Section 10, T-86-N, R-16-W, and running thence North two miles on the section line between Sections 10-11 and 2-3 and terminating at the Northwest corner of Section 2, T-86-N, R-16-W; and

"Whereas, the said highway, when open for travel, will cross the C. & G. W. railroad tracks at a point 620 feet South of the Northeast corner of Section 10 of said township; and

"Whereas, the Trustees of Lincoln Township, Tama County, Iowa, and the C. & G. W. Ry. Co., cannot agree to the establishment and maintenance of said railroad crossing; and

"Whereas, on the 17th day of February, 1919, there was a resolution passed by the Township Trustees of Lincoln Township, that application be made to the Board of Railroad Commissioners for the establishment and maintenance of said railroad crossing; and

"Therefore, the township trustees of Lincoln Township, in Tama County, Iowa, hereby make application to the Commission, praying that an order be made by your Commissioners, for the railroad company to build, construct and maintain, at their own expense a proper railroad crossing at the location as above set out."

Mr. W. L. Park, Federal Manager of the Chicago Great Western Railroad, made reply to the petition as follows:

"The proposed highway if located as shown on the attached plat would cross our tracks at the north end of a three degree curve and over a ten foot fill. From the south line of Section 10 our tracks extend northward parallel to and one-eighth mile west of the proposed highway for a distance of a little less than five-eighths of a mile. They then swing to the westward on a three degree curve crossing the boundary between Sections 10 and 11 near the east and west section line. Just at the point where the highway would cross the tracks our roadway is about ten feet above the ground level and considerable filling would be necessary to make a satisfactory crossing.

"The difference in level between the tracks and the surrounding land is not sufficient to afford proper clearance for a crossing under the tracks. This would necessitate an excavation of five to six feet below the level of the ground and without expensive drainage would create a very undesirable condition.

"The fact that northbound trains would cross the proposed highway just before coming out of a three degree curve would present a very hazardous condition. From the highway north of the tracks the view would necessarily be obstructed, while from the engine cab of a northbound train the view of this section of the highway would be limited and dependence would have to be placed chiefly on the warning by whistle, bell and automatic signals.

"It appears that the desired highway can be obtained without introducing the element of hazard of a dangerous grade crossing by the following of any of three possible routes:

"1. Following the boundary line between Sections 3 and 10 from the northeast corner of Section 10 west one-quarter mile; thence following the north and south quarter section line to the east and west line between Sections 10 and 15.

"2. Following the section line between Sections 2 and 11 from the northwest corner of Section 11 east one-quarter mile; thence south along the quarter section line to the south boundary of Section 11.

"3. Following the railroad right of way on the west from the north and south line between Section 10 and 11 to the south boundary of Section 10.

"Either of these routes would avoid establishing any new grade crossings and it is believed would serve the public convenience as well as that described in your letter.

"With the rapidly increasing travel on public highways and the consequent greater hazard presented by grade crossings, especially where the topography of the country or hedges and trees along the roadside or on adjoining land may shut off or obscure the view of approaching trains and vehicles, it seems to me very desirable in laying out new highways to as far as practicable avoid creating new grade crossings. It is for this reason that I have felt very serious consideration should be given to the possible routes described in this letter, which would overcome this objection without detracting from the benefits expected to result from the opening of the proposed highway."

The County Engineer, Mr. J. W. Mercer, on March 13, 1919, advised the Commission that the county could not agree to the propositions made by Federal Manager Park. The Board fixed Tuesday, June 10th, at 10:30 o'clock a. m., at Lincoln, Iowa, as time and place for hearing in this case, and all parties were duly notified. Upon the date set the Commission viewed the site of the proposed crossing and adjacent premises, and took testimony with respect to the public necessity for the opening of this highway across the line of the respondent railroad. There was no appear-

ance for the railroad company nor the Federal Administration, Mr. Fred P. Carr, Attorney for Iowa for the railroad company, advising the Board by phone, that it was impossible for him to be present. It was agreed at the hearing that if the railroad company desired to present any evidence they might do so in the office of the Board, at Des Moines, on Friday, June 27th, at ten o'clock a. m., the complainants to be advised if further evidence was to be taken.

On June 16th the Commission sent communication to Mr. Fred Carr, attorney for the Chicago Great Western Railroad Company, as follows:

"As per notice given Mr. W. L. Park, Federal Manager, Chicago, the Board made an inspection of the premises in the proposed crossing of your railroad by a new highway located on the section line between Section 10 and 11, T. 86 N., R. 16 W., in Tama County. The Board made a careful inspection and heard what the county authorities had to offer in the way of testimony and the Commission proposed a solution of the difficulty which seemed to meet with acquiescence of the county officials.

"I am enclosing you herewith tracing sent us by the County Engineer and as it is the only copy we have would ask that you please return this with your reply. You will note that at a point about six hundred feet northeast of the proposed crossing your company already has a highway crossing at grade. This is a good crossing and instead of having the new highway crossing your line at the point indicated, which will require a very large fill and will be expensive to the railroad company both for installation and maintenance, we suggest that the new highway use the old highway to the east, using the present crossing, and then following along the right of way in southwesterly direction, intersecting with the new highway on the south. There is a depression at the point marked 'Masonry Box Culvert' but in grading the hill to the northeast of that point, enough dirt may be obtained to make the proper fill.

"The expense of this entire piece of work will probably not exceed one thousand dollars. Your present crossing should be widened, furnishing a better turn for vehicles crossing there to make the new highway. It is the Commission's suggestion that the railroad company pay for the right of way for the strip of highway on the south of your line not to exceed however, \$450.00. It will require something like an acre of ground; the county authorities to do all of the grading and build the necessary bridge.

"We believe this is a just and proper solution of the matter, avoiding what we believe would be a dangerous crossing as well as an expensive one to install and also obviates multiplication of grade crossings.

"If this meets with your approval and that of the proper operating officials of your railroad and of the United States Administration, advice from you to that effect will close the matter so far as this Board is concerned. If it is not satisfactory

however, and you desire to introduce testimony, the Commission has fixed Friday, June 27, at 10 o'clock a. m. in this office, as the time and place for such additional hearing.

"Please advise this Commission of your decision in the matter not later than the 23rd of June, for the reason that if additional hearing is to be held, we wish to notify the county and Township authorities."

Mr. Carr replied on June 17th that he had forwarded the communication, with the request that the Board be advised of the attitude of the company not later than the 23rd of June.

On June 27, 1919, at 10 o'clock a. m., Mr. Ferguson appeared for the county and township authorities. There was no appearance for the railroad company nor the Administration.

At the point where it is proposed to cross the railroad with the highway described herein, and which highway is being provided for by the county authorities, in order that there may be proper and easy access to the town of Lincoln from the north, there is a considerable fill. No accurate figures are available, but the fill is ten feet or more from the natural surface of the ground to the base of the rail. This grade is not sufficient for an under crossing, and to make a crossing at grade would require long approaches of heavy filling. This would be expensive, and, in our opinion, would not be a desirable crossing. There is a small cut to the west of the proposed crossing, the railroad approaching the site of the proposed crossing from the south on a curve through this cut. There is already established and in use a good grade crossing, with practically an unobstructed view, at a point about six hundred feet northeast of the site of the proposed crossing, on an east and west highway. The Board find that the proper method of crossing the railroad with the new highway as indicated in the application herein, is to use the east and west highway from a point directly north of the proposed crossing where said east and west highway intersects the new north and south road, thence along and adjoining the right of way of the Chicago Great Western Railroad on the southeast thereof, until such roadway would intersect with the new north and south highway immediately south of the point where the crossing is asked for in this petition. If the highway should be established as indicated herein, it would use the present highway on the section line between Sections 2 and 11 from the Southwest corner of Section 2 east, crossing the tracks and right of way of the Chicago Great Western Railroad, thence southwesterly along and adjoining the right of way of the Chicago Great Western Railroad in Section 11, to the highway newly established between Sections 10 and 11, all in Township 86 N., Range 16 W.

It is our judgment that the county authorities should obtain the right of way for the new highway adjoining the right of way of the Chicago Great Western Railroad southeast thereof from the present grade crossing to the point of connection with the new highway; that the county or township authorities should do the necessary grading to make the highway passable, and provide such bridges or culverts as may be necessary; that the Chicago Great Western Railroad shall reimburse the county for

obtaining the right of way for the new highway in a sum not exceeding Four Hundred Fifty (\$450.00) Dollars, and that the said railroad should widen the present grade crossing and make such necessary repairs to approaches that vehicles may make an easy turn at said crossing in order to get up on the new highway connecting with the north and south roads.

It is hereby ordered that the Board of Supervisors of Tama County obtain the necessary right of way to comply with the opinion expressed herein; that when same is obtained and the highway placed in condition for travel, the railroad company shall, upon proper proof being given, reimburse the county for the obtaining of the right of way for the new highway in a sum not exceeding Four Hundred Fifty (\$450.00) Dollars.

No. 9118—1919.

VORIS & HAAS, ATTYS., MARION, IOWA, FOR CITIZENS OF ROBINS, IOWA,
Complainants,

V.

WATERLOO, CEDAR FALLS & NORTHERN RY., *Defendant.*

Decided July 7, 1919.

STATION FACILITIES—EMPLOYMENT OF AGENT.

The Commission found that there was no necessity under the evidence for a regularly employed agent at defendant's depot at Robins, but that the depot should be kept warm in cold weather, clean, lighted at night, and open a reasonable time before the arrival and after the departure of passenger trains.

For Complainants—F. L. Anderson, Atty., Marion, Ia.; A. P. Burgess, Mayor, Robins, Ia.; Walter Condran, Asst. Commerce Counsel.

For the W. C. F. & N. Ry.—Maurice A. Welch, Supt., Waterloo, Ia.; C. M. Cheney, G. F. & P. A., Waterloo, Ia.

Complaint in this matter was filed with this Board February 3, 1919 by Voris & Haas of Marion, Iowa, acting as Attorneys for the people of Robins, Iowa.

This complaint recited that while the respondent Railway Company had a depot at Robins, for several months no agent had been employed, no fires maintained in the waiting room and no tickets could be purchased. It was averred that this was exceedingly unpleasant and also dangerous to the health of the patrons to go into an unwarmed and uncared for waiting room when waiting for trains; and at the same time not be able to learn whether the train was late or on time, or when it would arrive.

Mr. C. D. Cass, General Manager of the respondent Railway Company on February 11, 1919 made reply as follows:

"Your files will reveal that on October 16th, 1917, our Superintendent, Maurice A. Welch, wrote you concerning the closing of Robins station, and under date of October 18th, you advised Mr. Welch that the matter had been presented informally to the Commission and 'in view of the showing of earnings made, there

will be no objection raised by the Commission to the closing of the station, but if complaint is made to the Board, such complaint will be subject to hearing, etc.'

"Our position concerning the closing of Robins station is that the business transacted at this station is not sufficient to maintain an agent. For the twelve months preceding its close, or from November, 1916, to October, 1917, inclusive, the station earned a total of \$287.10 in freight and \$1047.44 in passenger business. This amount would not be sufficient to pay the wages of an agent. The present practice of this road is to stop all of its passenger trains at Robins depot to receive and discharge passengers, such passengers paying cash fares on the trains without any penalty being charged for the boarding of trains without tickets. Any freight offered at this place is handled from the next station north, La Fayette, and freight business consigned to Robins station is prepaid, as such business always is when destined to non-agency stations. This station of Robins is located only six or seven miles from Cedar Rapids and the automobiles and automobile trucks have substantially eliminated the necessity for railroad service. Our depot building at Robins is left open to the public for use in waiting for passenger trains, and while it is true that no fires are maintained, the building is a good tight building, and passengers can be comfortable inside of the waiting room out of the cold and storms. Our section forces keep this building swept out and cleaned and there could be no danger to the health of the patrons of this road under these conditions.

"You understand, of course, that this station has been operated in this manner since November 1, 1917, continuously to this date, and the absence of any well defined move, criticizing the present plan, for more than a year is in itself evidence of the fact that an agent at this station is wholly unnecessary."

After due notice, hearing was had at Robins in this matter on June 11, 1919. It was shown that there was practically no freight traffic over the Interurban line to or from the town of Robins and that while there was a commodious and satisfactory depot building, no Agent was employed and the depot was not kept warm nor lighted, although it was open for the use of the patrons. The Board has reached the conclusion from the testimony offered that there is no necessity at this time for a regularly employed agent for the Waterloo, Cedar Falls and Northern depot at Robins but that the depot should be kept clean at all times, open a reasonable time before the arrival and departure of all trains carrying passengers, warm in cold weather and lighted at night. There will be no necessity for the depot being warmed until next season of cold weather, but if the railway company fails to comply with the finding of the Commission in this case and we receive authoritative information to that effect, an order will be issued requiring the accommodations herein found to be necessary for the public safety and convenience.

No. 9119—1919.

J. H. HOYE, MAYOR, JACKSON JUNCTION, IOWA, *Complainant*,

V.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY, *Defendant*.*Decided July 28, 1919.*

HIGHWAY CROSSING AT GRADE—PETITION FOR ORDER SEPARATING GRADES.

Suggested improvements satisfactory to complainant. No order issued.

For the Complainant—J. H. Hoyer, Jackson Junction, Ia.

For the Railroad Company—A. D. Emery, Asst. District Engineer; C. H. Marshall, Supt., Marion, Iowa.

On April 2, 1919, J. H. Hoyer, Mayor of Jackson Junction, Iowa, filed with this office a complaint as follows:

"At the request of the Council of the incorporated town of Jackson Junction, Iowa, I write you in regard to a railroad crossing on the I. & D. Division of the Chicago, Milwaukee & St. Paul Railroad which, on account of its elevation and the obstruction of view by a cut on both sides and also down grade, makes it a very dangerous crossing to the public at large. Said crossing is a little over a mile west of Jackson Junction and is known as the Tommie Hoey crossing. We respectfully request your honorable body to investigate said crossing at your earliest convenience and to give us an underground crossing for the public safety."

This complaint was taken up with Mr. O. W. Dynes, General Attorney for the Chicago, Milwaukee & St. Paul Railroad, on April 2, 1919, and on June 16, 1919, Mr. Dynes advised the Commission as follows:

" * * * I have had the matter looked up by our engineers and report made on the situation, and have asked Supt. Marshall to call on the Commission in the near future and explain the conditions existing at the crossing with our suggestion as to the manner in which it can be most effectively improved."

On June 19, 1919, the Board, in company with Mr. A. D. Emery, Assistant District Engineer of the Railway Company, inspected the crossing in question, and later, on June 26th, Commissioner Webster, in company with Superintendent C. H. Marshall, and Mr. J. H. Hoyer, the complainant, inspected the crossing again.

The Board finds that the expense of making a separation of the grades at this crossing would be prohibitive. The grade of the approaches to this crossing at the present time is about 10%. If this grade were reduced to 6%, the approaches widened to 32 feet, and the top of the grade, at the crossing of the tracks, made 40 feet wide, the complainant advises that this would satisfactorily take care of the matter. This the railroad company has agreed to do, and, therefore, in respect to this feature of the complaint no order will be made.

Immediately south of the crossing in question, and on the west side of the highway, is a growth of underbrush and trees, which to some extent obscures the view of trains approaching from the west to people traveling on the highway from the south. The Mayor advised the Commission that the Board of Supervisors would be willing to remove these obstructions, in case the crossing were widened and the grade of the approaches reduced, and we look to him to see that this is carried out.

At the north of the crossing in controversy there is a highway running parallel with the railroad right of way, and which turns onto the north and south highway at this crossing. The Mayor also assured the Commission that this road would be changed so as to join with the north and south road at another place, or else the east and west road would be graded up to meet the grade of the railroad crossing. We also leave this in the hands of the Mayor and Board of Supervisors.

No. 9120—1919.

C. C. SHEAKLEY AND C. T. HASKETT, NEW HAMPTON, IOWA, FOR CITIZENS OF NEW HAMPTON, ALTA VISTA, RICEVILLE, BOYD, DEVON AND FREDERICKSBURG, IOWA, *Complainants*,

V.

CHICAGO, GREAT WESTERN RAILROAD Co., *Defendants*.*Decided June 17, 1919.*

TRAIN SERVICE—SCHEDULES.

Application for re-arrangement of train schedules between New Hampton and Oelwein and Waterloo refused, although the three passenger trains daily each way were so scheduled that citizens from the north and south could not come to New Hampton, the county seat, and return on the same day, since the financial condition of the defendant—and the railroads generally—was so deplorable that an order granting additional service or requiring adjustment of schedules was not justified.

For Complainants—C. C. Sheakley and C. T. Haskett, New Hampton, Ia.

For the Defendant—Fred P. Carr, Atty., Des Moines, Ia.

On April 2, 1919, there was filed with this Commission by Messrs. C. C. Sheakley and C. T. Haskett of New Hampton, a number of petitions signed by the citizens of New Hampton, Alta Vista, Riceville, Boyd, Devon and Fredericksburg, which petitions were addressed to the officials of the Chicago, Great Western Railroad Company, complaining that the passenger service over the Chicago, Great Western Railroad Company through the towns named "is entirely unsatisfactory and wholly unjustifiable." The reasons given were:

"First—Because patrons over your road from this station cannot travel by train southward in the daytime and return the same day.

"Second—Because we have no connection on any daylight train to points southeast of Oelwein to Dyersville, Dubuque and Chicago.

"Third—Because we are unable to reach any town over your line, even as near as Waterloo and return the same day and by daylight."

These petitions were signed by about 385 persons and firms. These complaints were taken up by the Board with the Railroad Company and the Attorneys for the Company, Messrs. Carr, Carr & Cox, under date of April 26, 1919, replied to this complaint as follows:

"Replying to your favor of the 2nd inst., relative to petitions signed by citizens of New Hampton, Devon, Boyd, Riceville, Alta Vista and Fredericksburg, relative to passenger service on that branch of the Great Western from Oelwein to Minneapolis, would say, we have taken this matter up with the general officers and are in receipt of a letter written by Mr. Park, Federal Manager, to Mr. Jacobs, General Solicitor, in which Mr. Park, among other things, says:

"The number of passenger trains operated over any division of a railroad must necessarily bear a close relationship to the amount of travel. The schedules must also be arranged with regard to the convenience of all of the communities along the route traveled by the train. It is not always possible to arrange schedules so as to exactly suit the convenience of each community. The trains must necessarily pass through some points at inconvenient hours, and I know of no way in which this can be avoided.

"The local travel at stations between Oelwein and Minneapolis has never been heavy, and past experience has shown it is not sufficient to support the additional train service asked in this petition.

"We now operate three passenger trains daily in each direction over this section of the railroad. Additional service would not be justified and could be operated only at an actual loss."

The complainants, who were provided with a copy of the foregoing, responded that they did not believe that additional train service or additional expense to the railroad company would be required but that the train schedules could be differently arranged so that accommodations sought might be afforded.

On this suggestion being made to the railroad company, response was made by the Federal Manager, Mr. W. L. Park, as follows:

"Our way freight trains operating through New Hampton in each direction carry passengers, but their schedules between New Hampton and Oelwein so closely approximate existing passenger schedules that there is little, if any, occasion for their use by passengers between those two points. Train 82 is scheduled to leave New Hampton 12:15 p. m. and arrive Oelwein 3:00 p. m. Passenger train 14 leaves New Hampton 2:15 p. m. and arrives Oelwein 3:30 p. m. Way freight 81 is scheduled to leave Oelwein 7:45 a. m. and arrive New Hampton 10:49 a. m. Passenger train 5 leaves Oelwein 7:35 a. m. and reaches New Hampton 8:42 a. m. It would consequently not add to the present passenger service were

we to attach a passenger coach to these two way freights for the accommodation of people traveling between New Hampton, Oelwein and intermediate stations.

"Our present passenger schedules provide three trains daily from New Hampton to Waterloo and the two trains returning. This enables passengers to make the trip one way by daylight and in the opposite direction during the night without spending a night in Waterloo. This service could not be changed so as to permit of making the round trip by daylight without putting on additional trains or very materially changing our existing schedules. The passenger travel to and from points in Iowa north of Oelwein is not sufficient to support additional train service. Any material change in the schedules of through trains, upon which we must necessarily depend to serve the intermediate communities, would cause inconvenience to a large number to serve the limited needs of a few.

"The existing passenger schedules between New Hampton and Waterloo are reproduced below:

	2—1	14—55	8—3
Lv. New Hampton.....	12:30 AM	2:15 PM	6:00 PM
Ar. Oelwein	1:35 AM	3:30 PM	7:00 PM
Lv. Oelwein	2:20 AM	4:15 PM	7:05 PM
Ar. Waterloo	3:18 AM	5:18 PM	7:53 PM
	4—7	54—1	2—1
Lv Waterloo	11:17 AM	9:48 PM	12:48 AM
Ar. Oelwein	12:25 PM	11:00 PM	1:45 AM
Lv Oelwein	12:30 PM	2:10 AM	2:10 AM
Ar New Hampton.....	1:31 PM	3:07 AM	3:07 AM

"From New Hampton to Dubuque and Chicago we have one through passenger train daily that leaves New Hampton 12:30 p. m. arrives Dubuque 3:51 a. m. and Chicago 8:55 a. m. There are two trains in the opposite direction operating on the following schedules:

	1	5
Lv. Chicago	6:30 PM	11:30 PM
Lv. Dubuque	11:40 PM	4:42 AM
Ar. Oelwein	1:55 AM	7:15 AM
Lv. Oelwein	2:10 AM	7:35 AM
Ar. New Hampton.....	3:07 AM	8:42 AM

"This service could not be increased, or daylight trains in either direction made available to people traveling to and from New Hampton, by a greater use of the way freights or providing coach accommodations on those trains, as their schedules do not lend themselves to such an arrangement nor synchronize with the schedules of passenger trains on the Eastern Division arriving at or departing from Oelwein.

"The desire of the people of New Hampton and vicinity for daylight service in both directions between that city and Dubuque and Chicago has not at any time been lost sight of. The

situation has received the most careful study without a practicable solution that would give the people of New Hampton increased passenger service being found. The suggestion to add additional passenger trains has been made, but, as explained in my letter of April 17th, we are now operating three passenger trains daily in each direction through New Hampton and the travel does not justify putting on more trains."

After due and proper notice had been given, hearing was held at the Miller Hotel, New Hampton, Iowa, on Tuesday, May 22, 1919. The towns interested in this complaint are located along the main line of the Chicago, Great Western Railroad Company between McIntyre and Oelwein, a distance of about sixty-four miles.

In addition to the daily freight service, three daily passenger trains are scheduled each way.

It was shown by prominent citizens of New Hampton including the Mayor, the President of the Commercial Club, Merchants and Bankers, that there was only one train each way per day between these points, connecting with train to points east of Oelwein, including Dubuque and Chicago. It was also shown this service is furnished only in the night. A train leaves New Hampton about midnight and arrives at Dubuque about four o'clock in the morning. Returning, arrives from the east at New Hampton about 3 o'clock a. m.

It was shown that there is absolutely no way for citizens living south to come to New Hampton and return the same day, or citizens from the north to reach New Hampton and do their trading and business at the county seat and return the same day.

Much dissatisfaction was expressed with the service as now given and it was suggested that train No. 14 due to leave New Hampton at 2:15 p. m. and at Oelwein at 3:30 p. m. be changed to arrive at Oelwein at 12:30 p. m. in order to make connections with the Chicago train No. 4 leaving Oelwein at 12:35 p. m. Or, if this could not be done, that No. 4's time be changed to leave Oelwein later in the day in order that passengers arriving from the north could make connections from Chicago.

It was also suggested that some arrangement be made for the extension of the service north after the arrival of No. 3 which is due to arrive at Oelwein at 4:05 p. m.

It was stated by the complainants that they did not desire to make any extra expense for the Railroad Company or to compel them to install any extra trains. They feel that three trains per day each way is sufficient for the community, if they could be scheduled to run in a different manner.

The Railroad Company admitted that the service was not as good as furnished some other communities, but they were unable to arrange their schedules to meet the views of the complainants. If train No. 14 left Minneapolis earlier they would miss important connections, and if train No. 4 due to leave Oelwein at 12:35 p. m. were delayed awaiting arrival of No. 14 from the North they would miss all eastern connections at Chicago.

Testimony was introduced by the carrier to show that the earnings of trains numbered 5 and 6, which formerly gave this service, was but 71c

per mile and the cost of operation of these trains was considerably in excess of this amount, and that with the present earnings of the company it would mean a loss of several thousand dollars per month to install two additional trains.

The Commission realizes that the local service as rendered is entirely unsatisfactory, but cannot see how the schedules can be rearranged without changing the schedule of the entire system—which the Commission has not the power to do. The only alternative is another train each way, and this the complainants do not ask for.

The present financial condition of the railroads generally is so deplorable that the Commission hesitates to order any extra expense except it be shown that there is absolute public necessity. Statistics indicate that 93% of the earnings of the railroads under Federal control for the first three months of the present year were absorbed by operating expenses. For the same period in 1916 the operating expenses were but 69% of the gross earnings. It is the hope of this Commission that the railroad company may be able to so rearrange their train schedule that the citizens complainants may be provided with the service which they desire and which under normal conditions they might rightfully claim they were entitled to.

This Commission feels, however, that taking into consideration all of the conditions as disclosed in this case, an order granting additional service or requiring readjustment of the train service would not be justified at this time.

This case is therefore dismissed without prejudice.

No. 9121—1919.

CHARLES E. CLARK, GREENFIELD, IOWA, *Complainant*,

V.

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

Decided, November 13, 1919.

CROSSINGS—FARM—UNDER-GRADE.

Under Section 2022 of the 1913 Supplement to the Code and the rule announced in decisions of the Commission and of the Supreme Court (cited in the opinion) where an adequate grade crossing can be made, no other will be ordered by the Commission. Therefore held that the Commission would not order the defendant to cease filling in under a trestle, and building a six foot culvert thereunder, although complainant had theretofore driven his wagons under the trestle in hauling loads from one part of his farm to the other, the culvert being only large enough for the passage of live stock.

For the Complainant—Frank B. Wilson, Attorney, Greenfield, Ia.

For the Defendant—F. H. Ustick, Genl. Supt. Burlington, Ia.; W. T. Sadler, Supt., Creston, Ia.; W. D. Eaton, Atty., Burlington, Ia.

The petitioner, Charles E. Clark, stated that he is owner of the north-west quarter ($\frac{1}{4}$) of Section thirteen (13), Township Seventy-six (76) north, range thirty-two (32) west of the 5th P. M., Iowa, and that a line of

the Chicago, Burlington & Quincy Railroad Company crosses the northeast corner of his land leaving about seven acres on the north and east side of the railroad and the remainder of his tract is on the south and west side of the railroad. That all of his buildings are located upon the said seven acre tract and there is no other suitable building spot on said farm along a highway for his dwelling house and farm buildings. That ever since the railroad was constructed, which was about thirty years ago, this petitioner and the former owners of said land and the livestock of said owners have been permitted to pass from one part of this farm to the other at will through or under a trestle upon which a part of the railroad was built, which trestle was more than twenty feet high. That the said railroad company had commenced to fill said trestle with earth and were about to close up the passageway which had been used for the passage of stock through said trestle and for the hauling of loads from one side of said railroad to the other. That he has demanded of the said railroad that they leave a sufficient passage through said fill or embankment for the passage of his livestock and through which he may pass with his vehicles and in order that his buildings be not shut off from the other parts of his farm.

That the officers and agents of said railroad refuse to leave such passage way. That in making the said fill, the railroad company has laid a tile in the bottom of said embankment for the purpose of drainage, which tile is sixty inches in diameter and the petitioner alleges that said opening will not be sufficient to permit him to pass from one field to another with his vehicles and farm machinery.

The defendant answering the petition states: That before it commenced to fill in the track where its line was built upon a trestle, it had permitted the opening through the trestle to be used for the passage of livestock, wagons, etc. That it objects to building a subway in the embankment which it is about to create at that point. That it is constructing through said embankment or fill a concrete culvert which is sixty-eight (68) inches high and sixty (60) inches wide, which is sufficient for the passage of ordinary livestock, and the defendant expresses its willingness that Mr. Clark make use of said culvert for the passage of his livestock from one part of his farm to the other. It further states that there are several places on said farm where an ordinary grade crossing can be had, and further that the complainant is not entitled to the undertrack crossing now demanded by him.

The Commission held a hearing in this case upon the premises and finds that near the dwelling house of the complainant and only a few rods therefrom, there is a place where a grade farm crossing can be made where the land is nearly level and where the view of approaching trains from either direction is sufficient to render said crossing reasonably safe. It was also found that the defendant was installing a culvert pipe about sixty (60) inches in height and width, inside measurements, which would appear to be sufficient to permit the passage of ordinary livestock unless perhaps very large horses, and the defendant is so constructing said culvert that the complainant can and is permitted to use the same for the passage of his livestock from one side of the railroad to the other.

Under the statutes in this state, the complainant is not entitled to the relief which he asks. The principle controlling in this case is announced in the case of Michalek v. C. R. & I. C. Ry. & Lt. Co., 173 Ia. p. 231. And see the rulings of this Commission in the case of Cross v. C. R. I. & P. Ry. Co., Ia. 1916, p. 38, and Judge v. Ft. D. D. M. & S. Ry., Ia. Comrs. Rpt. 1916, p. 40, wherein will be found full discussion of the principles governing in such cases. The complainant's petition should be and the same is hereby dismissed.

No. 9122—1919.

IOWA RAILROAD COMMISSION, DES MOINES, IOWA,

V.

WABASH RAILROAD CO.

Inspection made June 3, 4, 5 and 6, 1919.

Order issued June 18, 1919.

ROADBED, UNSAFE CONDITION OF—DEFENDANT ORDERED TO REMEDY SAME.

Upon inspection the Commission found defendant's roadbed to be in bad condition and unsafe for the operation of trains, causing numerous derailments and the destruction of property and loss of life. The Commission ordered the defendant to put the same in safe and proper condition within thirty days, and that copies of the order should be mailed to the Director General of Railroads, the Director of Public Service, United States Railroad Administration, and the Regional Director, and the Superintendent and the General Manager of the defendant.

June 18, 1919.

Mr. N. S. Brown, General Solicitor,
Wabash Railroad,
Railway Exchange Bldg.,
St. Louis, Mo.

Dear Sir:

The Iowa Railroad Commission has heretofore caused an inspection and examination to be made of the condition of your railroad between Ottumwa and Bloomfield, Iowa, and from the city of Albia, Iowa, south to the Missouri State line. This inspection shows the said railroad track to be in bad condition and unsafe for the operation of trains, either passenger or freight. Our inspection shows that numerous derailments have occurred in the last few weeks, which are attributable directly, as we believe, to the bad and weak condition of your track. Not only have derailments occurred, but a large amount of property has been destroyed, and in one instance three people were killed.

The roadbed is weakened by reason of the rotten, disintegrated condition of ties, by the fact that a large percentage of the spikes are loose, performing no real office, a good many spikes are entirely lost—pulled out—angle bars in some cases are broken, and in many cases the bolts are missing. The rails in some places are badly broken, and there are quite a number of piped rails.

It is, therefore, ordered that the said track, as above described, be put in safe and proper condition for operation at once, the same to be put in reasonably safe condition, and to the satisfaction of this Commission, within thirty days.

It is further ordered that if the said railroad company desires to make objection to this order, the same shall be made within ten days after the service hereof upon the said N. S. Brown, General Solicitor, St. Louis, Mo., said service to be made by registered letter mailed to the said Brown at the city of St. Louis, Mo.

It is further ordered that copies of this order shall be mailed to Walker D. Hines, Director General of Railroads of the United States of America; Max Thelen, Director of Public Service, U. S. Railroad Administration; Hale Holden, Regional Director of Railroads; W. H. Eckard, Supt. Wabash Railroad, Moberly, Mo.; and to S. E. Cotter, General Manager Wabash Railroad, St. Louis, Mo.

Copy of report of inspector referred to herein is enclosed herewith.

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

By GEO. L. McCAUGHAN, Secretary.

No. 9123—1919.

IOWA STATE MANUFACTURERS' ASSOCIATION, DES MOINES, IOWA, *Complainants*,

V.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY Co., *et al.*, *Defendants*,

Decided April 16, 1919.

JOINT RATE ORDER No. 3—BASIS OF WHERE PUBLISHED LOCAL RATE IS LESS THAN THE RATE FIXED BY THE COMMISSION.

While under Joint Rate Order No. 3, a common carrier may only be required to charge 80 per cent of the maximum rates fixed by the Commission for one line hauls, it may charge less. Yet since the carrier complained of here did not provide in its published tariffs how the charge upon its portion of the joint rate haul should be computed, it could only compute its charge upon the basis of 80 per cent of the local rate actually charged by it upon one line hauls. Claim for overcharges allowed.

These cases are claims growing out of an alleged misapplication of the joint rate order of this commission. This order is known as Joint Rate Order No. 3, effective July 1, 1908, and provides that "The freight charge on a shipment of freight passing over two or more railroads within this state shall be eighty (80) per cent of the sum of the local charges for the distance each railroad hauls the freight." This ruling was made in accordance with Chapter 111, Laws of the Thirty-second General Assembly, now known as Sections 2153 and 2155 of the Supplement to the Code, 1913.

By Sections 2138 and 2141 of the Code, this Commission is required to fix and determine the maximum charges to be made by railroad com-

panies, or common carriers, for the transportation of freight and cars, and it is provided that such schedules, when duly authenticated, "be received and held in all suits brought against any such railroad corporation or common carrier, wherein is in any way involved the charges of any such corporation or carrier * * * in any of the courts of this state, as prima facie evidence that the rates therein fixed are reasonable maximum rates."

Chapter 111 of the Laws of the Thirty-second General Assembly requires the Commission to fix and determine the rates which should apply upon through shipments over two or more railway lines, and further provides that "in the making thereof, and in changing, revising or adding to the same, the Board shall be governed as nearly as may be by the preceding sections of this chapter," referring to the general regulation of carriers. This Commission does not fix absolute rates, but, under the terms of the statute, it has fixed "reasonable maximum rates" which must be taken in the courts as prima facie evidence of what a reasonable rate should be.

In the particular cases under discussion, one of the carriers involved in the joint shipment maintained a lower one-line haul than the maximum rates, fixed by this Board. In computing the through rate, the carrier did not exact eighty per cent of the local rate, which it actually charged on the one-line haul, but instead computed such portion of the through rate upon the basis of eighty per cent of the commissioners' maximum scale. This made a less charge for its portion of the through haul than would accrue by applying the full local rate, but was a higher charge than would result from the application of eighty per cent of the rate which it would charge for a like distance on a single line haul.

The complainants in this case, filing claim, are asking refund of alleged overcharge, basing such claim upon the allegation that the charge upon a joint shipment should be based upon eighty per cent of the rates charged locally on a single line haul.

Reference has been made to the case of the Northern Gravel Company of Davenport vs. the Chicago, Burlington & Quincy R. R., No. 7162 of 1915, decided March 31, 1915. The cases are not at all parallel. In the Northern Gravel Co. case, the Muscatine North & South Railway provided a rate for a single line haul from Muscatine to Burlington which was less than the commissioners' maximum schedule. Upon joint shipments going to points west of Burlington on the C. B. & Q. R. R., the M. N. & S. R. R. elected to charge but eighty per cent of its local rate to Burlington, which, in combination with eighty per cent of the local rate on the C. B. & Q. from Burlington to destination, made a less through rate than provided for by the Railroad Commissioners' Joint Rate order, based upon the Iowa schedule of reasonable maximum rates. The C. B. & Q. R. R. Co., contended that the charge should not be less, at least, than the continuous mileage rate from Muscatine to C. B. & Q. destinations, and based their contention upon paragraph 3 of Joint Rate Order No. 3, which reads as follows:

"In case the application of the eighty per cent rule would make the rate less than the continuous mileage rate, then the continuous mileage rate shall be the joint rate."

The Board, in determining this controversy, said:

"It is well settled that a railway company may make a lower rate than the maximum rate fixed by the state, and it may also make a lower rate than the rate fixed prior thereto by itself. While this is true, the M. N. & S. Ry. Co., cannot fix a rate on behalf of its road which will affect the charge which may be made by the C. B. & Q. or any other road making with it a joint haul. The C. B. & Q. Railroad company is, therefore, entitled to its full maximum joint rate charge. We conclude, therefore, that the M. N. & S. Ry. Co. may properly reduce its rate and that the shipments made upon its road for delivery at a point upon another road, should be received and delivered by the connecting road, and that the connecting road, in this case the C. B. & Q. R. R. Co., should be required to protect the rate made by the M. N. & S. Ry., and are not entitled to more than 80 per cent of their local rate."

In the cases at bar, the carrier charging less on the local haul than the maximum rates, fixed by this Board, did not elect to compute its share of the joint haul on the basis of its local tariff, but upon eighty per cent of the maximum rates, fixed by this Commission.

This Board, having fixed what it has determined to be a reasonable maximum rate, cannot, without formal hearing and adjudication, determine that such rate is unreasonably high. There is nothing, however, to prevent a carrier from charging less than the rates fixed by this Commission, provided no unjust discrimination is practiced.

The tariff of the St. Paul & Des Moines Railway, known as G. F. O. No. 1132, was as follows:

"LOCAL DISTANCE TARIFF

Applying on

SOFT COAL, CARLOADS,

Between

Stations on the St. P. & D. M. R. R.

Distances	Rates in dollars and cents	
	Per Net Ton	
	Lump	Steam
5 miles and under	\$.30	\$.25
10 " " over 5 miles	.34	.28
15 " " " 10 "	.38	.31
20 " " " 15 "	.42	.34
25 " " " 20 "	.46	.37
30 " " " 25 "	.50	.40
35 " " " 30 "	.54	.43
40 " " " 35 "	.58	.46
45 " " " 40 "	.62	.49
50 " " " 45 "	.65	.51
55 " " " 50 "	.68	.53

60	"	"	"	55	"	.71	.55
65	"	"	"	60	"	.74	.57
70	"	"	"	65	"	.77	.59
75	"	"	"	70	"	.80	.61
80	"	"	"	75	"	.82	.63
85	"	"	"	80	"	.84	.65
90	"	"	"	85	"	.86	.67
95	"	"	"	90	"	.88	.68
100	"	"	"	95	"	.89	.69
105	"	"	"	100	"	.90	.70
115	"	"	"	105	"	.91	.71
125	"	"	"	115	"	.92	.72

Issued August 31st, 1910. Taking effect September 3d, 1910.

W. B. Sterett,
General Freight Agent,
Des Moines, Iowa."

This tariff was cancelled by Supplement No. 1, issued March 25th, 1912, effective April 8th, 1912.

One of the claims filed by the complainant was for shipments of slack and steam coal from Phildia, Iowa, to Cambridge, Iowa, via, C. M. & St. P. Ry., and from Cambridge, Iowa, to Mason City, Iowa, via, St. P. & D. M. Ry. These shipments were made December 28, 1911, January 17, 1912, January 29, 1912, and February 9, 1912. The complainant was charged, by the C. M. & St. P., which hauled the coal 18 miles, 80% of their local single line haul for that distance, or 27.2c per ton. The St. P. & D. M. Ry. Co. charged for its portion of the haul, 96 miles, 59.2c per ton, which is 80% of the maximum rates fixed by this Commission for a single line haul of 96 miles.

The complainant's contention is that the charge of the defendant railway company, the St. P. & D. M., afterward the C. R. I. & P. Ry., should not have exceeded 80% of the rates shown in the tariff already referred to herein, known as St. P. & D. M., G. F. O. 1132. Upon the five cars in question, this would indicate an overcharge of \$8.74, entirely the fault of the St. P. & D. M. Ry.

This claim is known as I. S. M. A., Claim No. 27005, and is as follows:

,"Des Moines, Iowa,
10-11-13.

This claim is filed by the IOWA STATE MANUFACTURERS' ASSOCIATION, acting as Agent for Ideal Steam Laundry of Mason City, Iowa.

Your number and all correspondence in regard to this claim must be referred to the Iowa State Mnfr's Ass'n.

Claim Agent:

W. O. Bungler, FCA, STP&KC Short Line I. S. M. A. Claim 27005
Chicago, Illinois.

Description of Shipment: Amount of Claim, \$8.74

Way-bill No.	Date	Car No.	Shipper's No.
20	1-17-12	GI 4296	124— 1-19-12
25	2-9-12	StP 28493	267— 2-16-12
50	1-29-12	StP 30497	444— 1-29-12
118	12-28-11	CMSP 301927	689—12-28-11

From	To	Original Point
Cambridge, Iowa	Mason City, Ia.	Phildia, Ia.
Freight Bill Reads:		
	27.2	
	59.2	
	<hr/>	
	86.4	
66000		28.52
66400		28.68
100000		43.20
104400		47.10
		<hr/>
336800		147.50
Should Read:		
336800	27.2	138.76
	55.2	<hr/>
		8.74
	<hr/>	
	82.4	

Authority:

StP&DM 96 miles, CM&StP 18 miles 80% local StP&DM GFO 1132

Papers Attached:

4 pd frt bills."

The other claim is known as I. S. M. A. Claim No. 30802, and is as follows:

"Des Moines, Iowa,
3-16-14.

This claim is filed by the Iowa State Manufacturers' Association, acting as Agent for North Iowa Brick & Tile Co. of Mason City, Iowa.

Your number and all correspondence in regard to this claim must be referred to the Iowa State Mnfr's Ass'n.

Claim Agent:

W. O. Bunger, FCA CRI&P RR

Chicago, Ill.

I. S. M. A. Claim No. 30802

StP&DM Ry.

Description of Shipment: Amount of Claim, \$71.04

Way-bill No. Date Car No. Shipper's No.

From To Original Point

Norwood, Iowa. Mason City, Iowa.

Freight Bill Reads:

See Statement attached

Should Read:

Authority:

Papers Attached: 22 Pd StP&DM frt bills and 1 deadhead bill

Slack Coal.		Freight bill read:		
Pro. No. & Date	WB No. & Date	Weight		
356— 9-17-10	482— 9-15	86000	22.4	37.66
455— 9-21-10	645— 9-20	104000	65.2	45.55
487— 9-23-10	783— 9-23	104000		45.55
505— 9-24-10	713— 9-22	78000		34.16
526— 9-26-10	635— 9-20	70000		30.66

556— 9-26-10	873— 9-25	69000	30.18
580— 9-27-10	905— 9-26	75600	33.12
611— 9-28-10	? 9-28	103000	45.12
291— 9-30-10	682— 9-21	105000	45.36
36— 10- 3-10	594— 9-19	105000	45.99
102— 10- 5-10	94— 10- 4	106000	46.42
181— 10- 8-10	217— 10- 6	80000	33.96
259— 10-12-10	384— 10-12	104000	45.54
312— 10-15-10	481— 10-14	88600	38.80
260— 10-12-10	395— 10-12	88600	38.80
380— 10-18-10	561— 10-17	64600	28.29
430— 10-20-10	695— 10-19	102000	44.68
492— 10-24-10	252— 10- 8	60600	26.54
490— 10-24-10	788— 9-23	88000	38.55
493— 10-24-10	532— 10-15	88000	38.55
548— 10-24-10	835— 10-22	74000	32.41
435— 11-21-10	583— 11-17	79000	34.60
143— 1-10-11	238— 1-10	82000	35.91

Should Read: 1916400 22.4 766.56

57.6 71.04

80

Authority: Des Moines combination. 80% of slack coal mileage for 10 miles or 22.4 as CGW proportion. 80% of 72c slack coal rate for 125 miles Des Moines to Mason City as published in St.P&DM GFO 1132."

This claim was known as CRI&P Claim No. 807483-5. As the above statement indicates, while the combination of the rates is somewhat different from the other claim, this claim arises by reason of the fact that the St. P. & D. M. Ry. insisted upon charging 80% of the maximum rates fixed by this Commission, rather than 80% of its local tariff on coal, as fixed in G. F. O. 1132, which tariff makes a less rate on coal than the maximum fixed by this Board.

Section 2128 of the Code provides that every common carrier shall print and keep for public inspection schedules, showing the rates, fares and charges for the transportation of passengers and property which it has established, and which are in force at the time upon its railroads. The section further provides that the carrier shall file with the Board of Railroad Commissioners copies of its schedule of fares and charges, and shall promptly notify said Board of all changes made in the same, and "if passengers and freight pass over continuous lines or routes in this state, operated by more than one common carrier, and the several common carriers operating such lines or routes have established joint tariffs of rates, fares or charges for such continuous lines or routes, copies of such joint tariffs shall also be filed with the Board."

The local tariff referred to, G. F. O. 1132, is the only tariff which the St. P. & D. M. Ry. Co. filed with the Board, with reference to soft coal, intra-state, during the time said tariff was effective.

Paragraph one of Joint Rate Order No. 3 provides that "The freight charge on a shipment of freight passing over two or more railroads within

this state shall be eighty (80) per cent of the sum of the local charges for the distance each railroad hauls the freight."

While it is our opinion that Joint Rate Order No. 3 is based upon the reasonable maximum rates fixed by this Commission, and that a common carrier may only be required, under such joint rate order, to exact for its share of the through haul 80% of the maximum rates fixed by this Commission for a one line haul, the carrier may elect to charge a less rate; nevertheless the St. P. & D. M. R. R. did not provide, under its G. F. O. 1132, how the charge upon its portion of a joint through haul should be computed. The only rule available for a shipper, so that he might be informed of the rate that should apply upon a joint shipment, was the tariff of the St. P. & D. M., G. F. O. 1132 and Paragraph one of Joint Rate Order No. 3. These two publications, taken together, must mean that the charge should have been computed upon the basis of 80% of the local rates, as actually charged upon one line hauls by the defendant railway company, and it is the opinion of this Commission that the claims herein are just and reasonable, and should be paid by the carrier at fault.

No. 9124—1919.

BLUFF STREET FUEL & FEED CO., DES MOINES, IOWA, *Complainants,*

V.

INTER-URBAN RAILWAY CO., *Defendant.*

Decided April 14, 1919.

RATES—RAILROADS—SWITCHING CHARGE—INDUSTRY LOCATED OUTSIDE OF SWITCHING DISTRICT.

A complaint that a line haul charge is unjust and unreasonable, and that a switching charge should be substituted therefor, cannot be sustained where the evidence shows that complainant's industry was established outside the switching limits as such switching limits had theretofore been established by the Commission, and there was no evidence of any change in the conditions warranting a change in the switching limits. Commissioner Lewis, Chairman, dissents.

For Complainants—Walter Condran, Asst. Commerce Counsel.

For Defendants—Hon. W. H. McHenry, General Atty., Des Moines, Ia.; Wm. Clapper, General Manager, Des Moines, Ia.

The Bluff Street Fuel & Feed Company is a partnership, its coal and feed yard in Des Moines, Iowa, being located along the line of the Inter-Urban Railway, with a spur track having a capacity of three cars. It is complained that the line haul rate charged by the defendant for moving cars between Highland Junction and the complainant's yard, originating at stations in Iowa on other railroads, is excessive, extortionate, unreasonable and unjust, and the same subjects complainant to unjust discrimination and undue prejudice. The relief asked is that the defendant be required to put in force a switching rate between Highland Junction and the yard of the complainant. Complainant also asks reparation by reason of alleged excessive and discriminatory charges made against it.

Defendant alleges that complainant's yard is not within the reciprocal switching district heretofore established by this Board, that the complainant located its industry at the present site after the switching district of the Inter-Urban Railway Company was fixed and established. Further answering, it says that no discrimination has been made against complainant, that it is charged the same rate as is charged by this defendant against all other persons and industries on the line of its railroad between the Belt Line Bridge, on the Des Moines River, and the southern terminus of its line. It also answers that to require it to make a switching rate for the district south of the said Belt Line Bridge, instead of a line haul, would compel it to render a service to complainant for a compensation less than the actual cost thereof.

This case has been very thoroughly and skillfully presented. Practically all of the questions which might be involved in the matter of industrial interline and reciprocal switching have been presented.

The Yard of the Bluff Street Fuel and Feed Company is south of the Belt Line Bridge on the Des Moines River. There is no question but that the fuel and feed yard of the complainant was established in the present location after the switching limit and industrial vicinity of the defendant had been established by the defendant and recognized by the Railroad Commission of Iowa.

In a hearing before this Commission in the case of Iowa State Manufacturers' Association, Des Moines Branch, v. C. & N. W. Ry. Co., et al, Railroad Commissioners' Report for 1913, Page 3, the defendant herein being one of the defendants in that case, which case was determined January 14, 1913, the switching district and the industrial vicinity of the Inter-Urban Railway Company were then fixed by this Commission by and in the order in that case. The switching district and industrial vicinity of the Inter-Urban Railway has not at any time subsequent to said order been changed or modified by the practices of the carrier. The conditions have not been changed. No evidence was introduced to show that any person or any industry south of the Belt Line Bridge has received any other or different service or been charged any other or different rates than have been accorded and charged to the complainant.

The evidence introduced in support of the complaint before this Commission was in the main with reference to rates on coal, and was to the effect that where cars loaded with coal at a point within this state on the line of another carrier were delivered to the Inter-Urban at Highland Junction, and by it transported to complainant's yard, a charge was made for a two line haul. That if a like car was delivered by another road at Highland Junction to the Inter-Urban for delivery in Flint Yards or Flint District of the Inter-Urban, a charge was made of one line haul plus a switching charge. Complainant charges that thereby it was unjustly discriminated against. Upon the hearing in this case, it was shown that coal could be purchased by the complainant of a number of different mines along the line of the Inter-Urban Railway, at a fair market price and that the defendant would be required to pay only the single line rate.

Since no change has been made in the conditions since the industrial vicinity of the Inter-Urban Railway was fixed, we find that the complaint is without merit and that the complainant is not entitled to reparation, and its entire application is, therefore, dismissed.

COMMISSIONER LEWIS, DISSENTING.

The 34th General Assembly amended Section 2145 of the Code by adding thereto the following:

"Provided, however, that nothing in this section shall be so construed as to prevent railroad companies or the board of railroad commissioners from establishing schedules of reasonable charges applicable to switching services only, and which shall be independent of any schedule of charges which may be provided for the regular line haul freight service of common carriers."

The same assembly also added to Section 2125 the following:

"The switching service of common carriers is hereby defined to be the shifting of loaded or empty cars from one main line or siding to another main line or siding at an industry, or at a group of industries, or at a station, village or city and within its industrial vicinity, as may be defined by the board of railroad commissioners, by means of switches and connecting tracks."

This paragraph was later amended by the 36th General Assembly to read as follows:

"The switching service of common carriers is hereby defined to be the shifting of a car, or of cars, between two points, both of which points are within the industrial vicinity of an industry, a group of industries, a station, a village or a city, as such industrial vicinity may be defined by the board of railroad commissioners."

The Commission, in the case referred to in this opinion, defined the switching limits in Des Moines for industrial purposes, i. e. "the transportation of freight from one industry, established place of business or any team track used by the public for loading and unloading cars, to another industry, established place of business or team track, used by the public for the purpose of loading and unloading cars, located on the same line of railroad, within the same industrial vicinity as hereinafter defined."

In the same case the Board defined the industrial vicinity, as the term was used, "to mean all that territory within the corporate limits of a town or city, or adjacent thereto, wherein the railroad companies at this time are performing switching services, industrial switching services, or joint industrial switching services, at switching rates, and the said industrial vicinity, at any town or city in the state, may be extended or changed from time to time by the State Board of Railroad Commissioners, as the facts may justify. Voluntary extensions, but no shortening, of the limits of said industrial vicinities may be made by the railway companies themselves, without first receiving the consent of this Commission."

The opinion also recited:

"The present connecting line switching rates at Des Moines are approved, in so far as they do not apply to hauls between two or more industries, all of which are located within the industrial vicinity of said city."

The Commission then fixed the maximum charge for industrial switching within the limits, as defined. After fixing the rate to be charged for industrial switching, the Board held:

"The foregoing maximum charges are also found to be reasonable as applied to all industrial switching services rendered today by the carriers to industries, one or both of which are located within the corporate limits of said city, which are not covered by the definitions hereinbefore set out. The industrial vicinity of Des Moines is further defined to include Flint Junction and Highland Park, Iowa, located on the Inter-Urban Railway."

The Commission is not estopped, by reason of the former ruling supra, from extending, upon proper showing, the industrial switching limits, or of determining in specific cases whether a transportation service is a line haul or a switching service.

While it is true the complainants in this case established their business with full knowledge that there was no switching rate in effect to that locality, the complainants cannot, therefore, be denied just and lawful rates for the service which the carrier performs for them.

The actual terminal of the Inter-Urban Railway in the city of Des Moines is at Second and Grand Avenue. From that point north to the Des Moines river, a distance of about 1.6 miles, no inter-line switching service upon a switching charge is afforded by the carrier. Upon crossing the Des Moines river, however, industries located upon that portion of the line are afforded all switching privileges. Industrial switching is provided for between industries north of the river and south of the river.

It is clear to me, that the Inter-Urban Railway, in denying to the complainants the same switching privileges and rates, that are accorded industries located north of the Des Moines river, is guilty of unjust discrimination. I believe that eventually the operators of the defendant carrier, notwithstanding the majority opinion herein, will grant to the complainants and other industries south of the Des Moines river, the relief which this Board has denied.

DWIGHT N. LEWIS, *Chairman.*

No. 9125—1919.

AMERICAN PETROLEUM LEAGUE AND WESTERN PETROLEUM REFINERS' ASSOCIATION, CHICAGO, ILLINOIS, *Complainants*.

V.

WM. G. McADOO, DIRECTOR GENERAL OF RAILROADS, UNITED STATES RAILROAD ADMINISTRATION, AND ATCHISON, TOPEKA & SANTA FE RY. CO., *et al*, *Defendants*.

Decided April 14, 1919.

FEDERAL CONTROL ACT OF MARCH 21, 1918—CONSTRUCTION OF, COMMISSION WILL NOT PASS UPON, WHILE THE QUESTION IS BEFORE THE COURTS FOR DECISION.

While the Commission is of the opinion that the Federal Control Act of March 21, 1918, has not impaired its jurisdiction, yet, since the question is now before the courts for decision, it is the opinion of the Commission that it would be unnecessary to pass upon the question of the authority of the Director General of Railroads to regulate and fix intrastate rates.

PETROLEUM AND ITS PRODUCTS—L. C. L. RATES—FOURTH CLASS PROPER RATES OF.—AUTHORITY OF DIRECTOR GENERAL OVER INTERSTATE RATES.

Although the Commission is of the opinion that the fourth class is the proper L. C. L. rate upon petroleum and its products, which rate would be less than the L. C. L. commodity rates asked by complainant, and although the Federal Administration under General Order No. 39 advanced the Iowa oil rates on short hauls to third class so as to equal the Iowa fourth class rate plus 25 per cent addition, yet in view of the attitude of the Director General as to his authority over intrastate rates, and since the question is now pending in various courts, the Commission is of the opinion that nothing will be gained by granting the prayer of the petitioners. Case dismissed without prejudice, subject to the right of complainants to renew the same upon the final determination of jurisdictional questions by the courts, or upon the return of the railroad property to corporate control.

For Petitioners—Clifford Thorne, Attorney for American Petroleum League and Western Petroleum Refiners' Association, Chicago; John D. Reynolds, American Petroleum League, Chicago.

No appearances for U. S. Railroad Administration or defendant carriers. Petition in this case follows:

"For cause of action the above named complainants respectfully show:

I.

"That the American Petroleum League is a voluntary association of individuals, firms and corporations engaged in the buying, selling, marketing and distribution of petroleum oil and the products thereof, and that the said League is not organized for profit but for the mutual protection of its members; that the S. L. Collins Oil Company, Gasoline Supply Company, The Hawkeye Oil Company, Herring Motor Company, International Oil Company, Leader Oil Company, Liberty Oil Company, Manhattan Oil Company, Marshall Oil Company, Stoessel Oil Works, Bartles-Swener Oil Company, Best Oil Company, W. A. Coad, Greenfield Oil Com-

pany, Mystic Oil Company, Monarch Mfg. Company, Sina Oil Company, Federal Oil Company, Cedar Rapids Oil Company and the Iowa Oil Company are members of the said American Petroleum League; that they are engaged in the business of buying, selling and distributing petroleum oil and the products thereof within the state of Iowa; that many of them have their offices within the state of Iowa, and that in the aggregate they require intrastate transportation within the state of Iowa of a very large tonnage of petroleum oil and the products thereof.

II.

"That acting under the authority of an Act of Congress, approved August 29, 1916, entitled 'An act making appropriations for the support of the Army for the fiscal year ending June thirtieth, nineteen hundred and seventeen, and for other purposes,' the President of the United States by proclamation took under Federal control on December 28, 1917, various systems of railroads in the United States, including some of the defendants herein, and appointed Wm. G. McAdoo to be Director General of Railroads to act for him in his name and stead in the control, operation and supervision of the said railroads.

"That the above named carriers, defendants herein, are common carriers in the transportation of passengers and property by railroad between points within the state of Iowa; and as such common carriers are subject to the laws of the said state.

III.

"That for many years prior to the 25th day of June, 1918, defendant carriers charged and exacted for the transportation of petroleum oil between points within the state of Iowa, a schedule of rates made and promulgated by the Board of Railroad Commissioners of the State of Iowa, as provided by law, and which has not been changed by any order of the said Railroad Commission.

"That on the said 25th day of June, 1918, such of the carriers, defendants herein, as were on the said date under Federal control, cancelled, annulled and revoked the said rates, and in lieu thereof established and put into effect higher rates, having been required to do so by instructions of defendant, Wm. G. McAdoo, as Director General of Railroads, purporting to act by authority of an Act of Congress, approved March 21, 1918, entitled 'An act to provide for the operation of transportation systems while under Federal control, for the just compensation of their owners, and for other purposes,' and that the rates so established and put into effect on the said 25th day of June, 1918, have continued in effect under said order since that date, and are in effect at the present time.

IV.

"That the rates so established and maintained, charged and exacted at the present time for the transportation of petroleum oil and its products, in carload quantities and in less than carload quantities, between points in the state of Iowa, are and each is unjust, unreasonable and excessive in violation of the laws of the state of Iowa.

V.

"That the above named complainants are deeply interested in the rates for such transportation, and have been and are injured by the excessive and unjust basis of rates on this commodity; and that the said complainants have been forced to reduce the shipping of petroleum oil and products thereof; that their business in various localities in the state is seriously injured; and that business interests in the state have suffered and will suffer unless relief be granted.

VI.

"That independent oil shippers are in a unique position which will not permit unduly increasing their freight rates without serious likelihood of destroying their business altogether.

"That said shippers are required by carriers to provide their own cars for the transportation of oil, while in practically every other line of industry the cars are furnished by the carriers themselves; that not only is the oil industry required to furnish the cars, representing a large investment, as they do, but more recently, by reason of a constantly mounting cost, their burden has been increased in the maintenance, repair and replacement of their cars, and that no reimbursement is made to the said shippers for this expensive burden other than an allowance by the carriers of three-quarters cent per car per mile, loaded and empty mileage; and that the said allowance does not return anything on the investment in said cars, the allowance not being enough to pay for the cost of repairs and depreciation alone.

"That the said shippers are compelled to meet the competition of a powerful competitor owning a great network of pipe lines, which mode of transportation comes in direct competition with transportation by rail, upon which independent oil men must rely; that in distributing the refined product, independent dealers largely distribute this product in barrels, using transportation by rail; that in thus handling their oil they come in competition with another mode of transportation, to wit: distribution of oil by means of tank wagons, or automobile trucks, operating on a much lower basis of cost than transportation by rail.

"That within these limitations the independent oil shipper must dispose of his product; and that obviously freight rates may not be increased to him, without bringing them perilously near or beyond the point at which any business may be done in competition with other modes of transportation.

"That petroleum oil and its products are entitled to commodity rates on a reasonable basis comparable to those applicable to other commodities, moving in large volume in heavily loaded cars, and that commodity rates for such transportation are in fact established and in force in many parts of the United States on a basis much below the class rate basis.

"That by reason of the relatively low value of petroleum oil, the heavy loading of cars, and other reasons, including in particular the slight hazard of loss and damage, the commodity basis of rates less than class rate basis, is particularly appropriate for the transportation of these oils.

VII.

"That the present high level of rates on oil in the state of Iowa threatens seriously to injure the independent petroleum oil industry permanently, and that by reason thereof the situation creates an emergency which would justify the Board in assigning this matter for a speedy hearing in order that due and just relief may be given.

"Wherefore, your petitioners pray that the defendants may be severally required to answer the charges herein; that a hearing be had and a full investigation made at the earliest possible date; and that thereafter an order be made requiring the defendants, in lieu of the rates now maintained, charged and exacted by them for the transportation of petroleum oil and the products thereof, between points in the state of Iowa, to establish and thereafter apply such rates as from the testimony to be adduced the Board shall find to be just and reasonable, and for such other and further order or orders as the Board may deem proper in the premises and as the petitioners' causes may appear to require."

Copy of the complaint was filed with the railway companies, defendants thereto, including Hon. W. G. McAdoo, Director General of Railroads.

On September 4, 1918, an additional complaint was filed with the Board, as follows:

"The above named complainant respectfully shows:

I.

"That the Western Petroleum Refiners' Association is a voluntary association of individuals, firms, and corporations engaged in the business of producing, refining and distributing petroleum oil and its products, and not organized for profit, but for the mutual protection of the members thereof; that certain of its members have in the aggregate a considerable number of branch offices and distributing stations within the state of Iowa and are, therefore, directly interested in the rates for the intrastate transportation of freight within the said state, and that practically all its members are indirectly interested in the said transportation by reason of the effect of the said rates upon the business of jobbers and others who purchase oils from them.

II.

"That acting under the authority of an act of Congress approved August 29, 1916, entitled 'An Act making appropriations for the support of the Army for the fiscal year ending June thirtieth, nineteen hundred and seventeen, and for other purposes,' the President of the United States, by proclamation, took under Federal control on December 28, 1917, various systems of railroads in the United States, including those owned, leased, operated and controlled by some of the railway companies, defendants herein, and appointed defendant W. G. McAdoo to be Director General of Railroads, to act for him in his name and stead in the control, operation and supervision of the said railroads so taken under Federal control.

"That the above named defendants are common carriers engaged in the transportation of persons and property by railroad between points in the state of Iowa, and as such are subject to the laws of the said state.

III.

"That for many years prior to the 25th day of June, 1918, the railway companies, defendants herein, charged and exacted for the transportation of petroleum oil in carload lots and in less than carload lots between points within the state of Iowa, certain schedules of rates made and promulgated by the Board of Railroad Commissioners of the State of Iowa, as provided by law, which have not been changed by any order of the said Railroad Commission.

"That on or about the said June 25, 1918, pursuant to instructions issued by defendant W. G. McAdoo, as Director General of Railroads, purporting to act under and by virtue of an act of Congress approved March 21, 1918, entitled 'An Act to provide for the operation of transportation systems while under Federal Control, for the just compensation of their owners, and for other purposes,' such of the railway companies, defendants herein, as were on the said date under Federal control, established and put into effect a general increase in freight rates, including rates for the transportation of petroleum oil and products thereof, in carload lots and in less than carload lots, between points within the state of Iowa.

"That the rates so established and put into effect on or about the said June 25, 1918, for the transportation of petroleum oil and products thereof in less than carload lots between points in the state of Iowa, have continued in effect since the said date and are in full force and effect at the present time.

"That subsequent to the said June 25, 1918, said defendant, W. G. McAdoo, issued other instructions modifying to a certain extent the increased rates on petroleum oil and products thereof, in carload lots, established and put into effect on or about June

25, 1918, as aforesaid, and among other things required that the rates for the transportation of petroleum oil and products thereof, in carload lots, when classified as taking Fifth Class in Western Classification No. 55, between points in the state of Iowa, should be fixed and maintained on the basis of 4½ cents per 100 pounds higher than the rates in effect on June 24, 1918, and that the said rates so fixed were subsequently established and put into effect and continued in effect, and are in full force and effect at the present time.

IV.

"That the rates at the present time maintained, charged and exacted by defendant W. G. McAdoo and the defendant railway companies for the transportation of petroleum oil and the products thereof in carload lots and in less than carload lots, between points within the state of Iowa, are, and each is unjust, unreasonable and excessive, in violation of the laws of the state of Iowa.

V.

"That because of the peculiar conditions surrounding the independent oil industry, the reasonableness of transportation charges on petroleum and petroleum products is of tremendous consequence, surpassing that of almost any other industry in the United States, for the following reasons:

"First. The independent oil industry furnishes practically all its car equipment and therefore has been compelled to absorb increased investment, repair and replacement costs.

"Second. Notwithstanding it furnishes its own car equipment, and notwithstanding it receives no allowance or return on such investment from the railway companies (the car mileage allowances received not being sufficient to pay the cost of repair and depreciation); yet the freight rates are so high as to yield earnings to the railroads from twenty-five to fifty per cent higher than those on other traffic generally for similar hauls.

"Third. The independent oil industry is forced to meet the competition of those having pipe line transportation facilities, which form a veritable network from the producing sections in the west to the Atlantic Coast, serving refineries in Kansas, Illinois, Indiana, Ohio, Pennsylvania, New York, West Virginia, New Jersey and elsewhere.

"No other industry in the United States is so vitally concerned for its very existence upon the reasonableness of transportation charges as is the independent oil industry.

VI.

"That the present rates on petroleum oil and its products, hereinbefore referred to, for application between points in the state of Iowa, place upon producers, refiners and others engaged in the business of producing, refining and marketing petroleum

oils in the state of Iowa, an onerous, undue and unreasonable burden constituting an emergency requiring prompt action that irreparable damage to the said industry may not result, and that, therefore, the complaint herein should be set down for hearing at the earliest possible date.

"Wherefore, Your petitioner prays that the defendants may be severally required to answer the charges herein; that thereafter at the earliest possible date, a hearing herein be assigned and a full investigation made; and that as soon thereafter as practicable, an order be made requiring the defendants to publish and make effective in lieu of their present rates for the transportation of petroleum oil and the products thereof, in carload lots and in less than carload lots between points within the state of Iowa, such other rates as the Board from the testimony to be adduced herein shall find to be just, reasonable and non-discriminatory, and for such other and further orders as the Commission may consider proper in the premises and as your petitioner's cause may seem to require."

This complaint was also served upon all carriers and Hon. W. G. McAdoo, Director General. Receipt of the complaint was generally acknowledged, and the General Solicitor, Mr. W. H. Jacobs, of the Chicago Great Western Railroad Co., said:

"Under instructions received from Mr. R. Walton Moore, Assistant General Counsel of the United States Railroad Administration, we are not filing any answer in this complaint for the reason that the Railroad Administration is of the view that such rates as are involved in this case are exclusively within the jurisdiction of the Interstate Commerce Commission."

A letter was received from the General Solicitor of the Minneapolis & St. Louis Railroad Co. of the same general tenor.

The Inter-Urban Railway Company and the Clinton, Davenport & Muscatine Ry. Co. filed answers to said complaint as follows:

"American Petroleum League et al.
Complainant

vs.

The Atchison, Topeka & Santa Fe Ry Co.
Defendant.

"Comes now the Inter-Urban Railway Company, one of the defendants in the above entitled cause and answering the complaint herein, it shows to this board:

I.

"It admits that it is a corporation engaged in the transportation of passengers and freight.

II.

"It denies each and every other allegation in the said complaint set forth.

III.

"It alleges that any reduction of the freight rate now enforced, would confiscate the property of the defendant companies, and especially that of the Inter-Urban Railway Company, for the reason that the cost of maintenance and operation has by reason of the war, increased to such an amount that any reduction of the present rate would not pay the cost of maintenance and operation.

"Wherefore, defendant asks that the plaintiff's complaint be dismissed.

INTER-URBAN RAILWAY CO.
Per W. H. McHENRY (Signed)
General Counsel."

"Western Petroleum Refiners Association,
Complainant

vs.

W. G. McAdoo, Director General of Railroads, et al.
Defendant.

"Comes now the Inter-Urban Railway Company and answering the complaint herein, it shows to this honorable board:

I.

"That it is a corporation organized and existing under the laws of the State of Iowa and engaged in the transportation of passengers and freight.

II.

"It denies each and every other allegation in the said complaint set forth.

III.

"It alleges that any reduction of the freight rate now enforced, would confiscate the property of the defendant companies, and especially that of the Inter-Urban Railway Company, for the reason that the cost of maintenance and operation has by reason of the war, increased to such an amount that any reduction of the present rate would not pay the cost of maintenance and operation.

"Wherefore, defendant asks that the plaintiff's complaint be dismissed.

INTER-URBAN RAILWAY COMPANY,
Per W. H. McHENRY (Signed)
General Counsel."

"Western Petroleum Refiners Association, Complainant,

Versus

W. G. McAdoo, Director General of Railroads, Defendant.

"Mr. George L. McCaughan, Secretary,

Iowa Board of Railroad Commissioners,

Des Moines, Iowa.

"Dear Sir:

Following is the answer of the Clinton, Davenport & Muscatine Railway Company to the above described complaint now pending before your Honorable Body.

"1. The Clinton, Davenport & Muscatine Railway Company has not in the past to the knowledge of your respondent, transported over its line or any portion thereof any petroleum and petroleum products in car loads moving entirely within the state of Iowa. Further, there is no likelihood of any intrastate carload movement of such commodities via the line of the C. D. & M. Ry. Co.

"2. The present rates on petroleum and petroleum products charged and collected by the Clinton, Davenport & Muscatine Railway Company for less than carload shipments of petroleum and petroleum products on its own line and jointly with other carriers on intrastate traffic are not unjust and unreasonable and are no higher than necessary to meet the increased cost of rendering transportation service during the present period of abnormal conditions due to the state of war.

"Wherefore, your respondent respectfully prays that the complaint in question be dismissed.

Yours very truly,

CLINTON, DAVENPORT & MUSCATINE RY. CO.

Sgd. (Illegibly) J. G. HUNTOON

General Manager."

"American Petroleum League, et al, Complainants,

Versus

The Atchison, Topeka & Santa Fe Railway Company, Defendants.

"Mr. George L. McCaughan, Secretary,

Iowa Board of Railroad Commissioners,

Des Moines, Iowa.

"Dear Sir:

Following is the answer of the Clinton, Davenport & Muscatine Railway Company to the above described complaint before your Honorable Body:

"1. None of the complainants named as constituent members of the American Petroleum League is located in the vicinity of the territory served by the Clinton, Davenport & Muscatine Railway Company and further, none of the companies so named, except in very rare cases, ships or has occasion to ship any of its products over the line of the Clinton, Davenport & Muscatine Railway Company.

"2. At the present and for years past there has been no movement of petroleum or petroleum products in car load lots in intrastate transportation over the line of the Clinton, Davenport & Muscatine Railway Company or any portion of it. Further, there is no likelihood of any such movement in the future.

"3. The rates now in force and charged and collected by the Clinton, Davenport & Muscatine Railway Company for the transportation of petroleum and petroleum products locally, between stations on its own line and jointly with other carriers, on such commodities moving entirely within the state of Iowa are relatively reasonable inasmuch as they are a part of a general rate increase made necessary by the increased cost to the carriers of rendering transportation service and apply to all articles of commerce.

"4. Your respondent further asserts that the so called independent oil companies should not through their lack of other transportation facilities be permitted to receive preferential treatment in the matter of freight rates. Any such preferential treatment that might be accorded through a reduction of freight rates on all petroleum and petroleum products must necessarily result in a like advantage to their so called powerful competitor in so far as like transportation service is concerned and can only result in the carriers being required to transport such commodities at insufficient and unremunerative rates.

"Wherefore, your respondent prays that the above described claim be dismissed.

Yours very truly,

CLINTON, DAVENPORT & MUSCATINE RAILWAY CO.

Sgd. (Illegibly) J. G. HUNTOON

General Manager."

On September 9, 1918, Mr. R. Walton Moore, Assistant General Counsel for the United States Railroad Administration, wrote the Board as follows:

"There has been referred to me your letter of August 29th to the Director General, relative to a complaint filed before your Commission by the American Petroleum League and others, which I believe is quite similar to another complaint filed by the Western Petroleum Refiners Association. These complaints attack intrastate rates now in effect, which were initiated by the Director General pursuant to the Act of Congress of March 21, 1918. The position of the Railroad Administration, which has been frequently stated, and of which your Commission is doubtless advised, is that, owing to the completely changed situation, rates of roads under federal control, thus initiated, whether interstate or intrastate, are within the exclusive jurisdiction of the Interstate Commerce Commission. I am not informed whether the complainants in the cases mentioned have made any effort to have the matters to which they relate dealt with by the Committees which the Administration has appointed for the purpose of facilitating the settlement of differences by informal conference, and which

are now actively at work. The hope is strongly entertained that many controversies, which might otherwise be the subject of formal proceedings, may be speedily disposed of by Committee action. It is hardly necessary to be said that any views which your Commission may think proper to submit to the officials of the Railroad Administration, will receive careful consideration."

On September 16, supplemental complaint was filed as follows:

"SUPPLEMENTAL COMPLAINT

"Complainants herein, by leave of the Board of Railroad Commissioners, present the following supplemental complaint in the above entitled proceeding, and show:

I.

"That heretofore these complainants duly filed an original complaint before said Board against defendants therein named, and prayed for certain relief set forth in said original complaint.

II.

"That among other things said complainants prayed in said original complaint that relief be granted by the Board in the matter of unjust, unreasonable and excessive transportation rates published, maintained, charged and exacted by said defendants for the transportation of petroleum oil and products thereof in less than carload lots between points in the state of Iowa.

"That the defendants herein are maintaining, charging and exacting rates for the transportation of iron, steel and wooden oil barrels in less than carload lots returned to the original point of shipment of the oil, which impose upon complainants' business of buying, selling and shipping petroleum oil and products thereof a severe and unwarranted burden which materially affects their ability to continue to engage in such business, and which rates are of scarcely less importance to them than the aforesaid rates on petroleum oil and products thereof in less than carload lots.

III.

"That the business of buying, selling and shipping petroleum oil in less than carload lots is transacted under conditions of intense and severe competition such that the margin between cost and selling price at which these complainants are compelled to operate makes it essential to their continuing in business that rates for the transportation of petroleum oil and products thereof in iron, steel or wooden barrels in less than carload lots, and for the return of such iron, steel or wooden barrels in less than carload lots to the original point of shipment, be upon a fair, just and reasonable basis.

"That the rates for the transportation of said iron, steel or wooden barrels in less than carload lots, when returned to shipper

at original point of shipment between points in the State of Iowa, as now maintained, charged and exacted by defendants, have subjected complainants to the payment of charges which were when exacted and still are unjust, unreasonable and excessive in violation of the laws of the State of Iowa, and which if long maintained in the future will have the certain effect of compelling complainants to discontinue their efforts to engage in buying, selling and shipping petroleum oil and products thereof in barrels in less than carload lots.

"That the investment necessary to acquire the stock of iron, steel and wooden barrels which complainants have acquired and now maintain for the transportation of their products is so large as to require that such containers after having been used in the transportation of oils be returned to complainants for further use in such shipping; that owing to the nature of petroleum oils and the intense competition encountered by complainants, it is wholly impracticable to use new containers for each separate shipment, but their stocks of containers must be used over and over again so long as possible.

"Wherefore, Complainants pray, in addition to the order prayed for in said original complaint, that, in due time after hearing is had, an order be made requiring the defendants and each of them, in lieu of the rates hereinbefore referred to for the transportation of empty iron, steel and wooden barrels returned to the shipper at original point of shipment for transportation between points in the state of Iowa, to put into effect such other rates as the Board from the evidence to be adduced herein shall find to be just and reasonable; and that such other and further order or orders be made as the Board may consider necessary in the premises and as your petitioner's cause may appear to require."

Copy of such supplemental complaint was also filed with all parties interested. No company filed any answer to such amended complaint except the Clinton, Davenport & Muscatine Ry. Co., which filed its answer thereto as follows:

"The Clinton, Davenport & Muscatine Railway Company respectfully submits the following answer to the above described proceeding before your Honorable Body:

"1. None of the complainants, named under the heading of American Petroleum League in this supplemental complaint and further identified as constituent members of the American Petroleum League in the original complaint, is located in the territory served by the Clinton, Davenport & Muscatine Railway Company and further, none of the individual complainants, except in very rare instances receives or has occasion to receive any consignments of returned empty iron, steel or wooden oil barrels originating at points served by the Clinton, Davenport & Muscatine Railway Company, or shipments of said empty returned oil barrels transported by the Clinton, Davenport & Muscatine Railway Company in connection with other carriers.

"2. The rates at present charged and exacted by the Clinton, Davenport & Muscatine Railway Company for the transportation of empty oil barrels, both locally between points on its own line and jointly with other carriers, are not unjust, unreasonable and excessive as charged by the complainants. The rates complained of are part of a general rate increase necessary to meet the increased cost to the carriers of rendering transportation service and are therefore, relatively reasonable and just.

"3. The rates in effect prior to June 25th, 1918, and charged and collected by your respondent and other carriers for the transportation of empty oil barrels returned were much lower than the rates charged contemporaneously for such shipments in interstate traffic for the same distances, due to the fact that the Iowa Classification accords empty oil barrels returned much lower ratings than the classifications governing interstate traffic. Such disparity between the Iowa Classification and other classifications referred to still exists in such manner that it permits complainants to receive preferential rates where long hauls are involved within the state of Iowa. This condition instead of being extended or amplified in any way should be entirely eliminated by amending the Iowa Classification in line with the ratings provided on empty second hand oil barrels in Western Classification.

"Wherefore, your respondent prays that this supplemental complaint be dismissed."

Rehearing was held in this case on October 2, 1918, due notice of which was given all carriers and shippers generally. No one appeared at the hearing representing the railway companies, defendants, or the Federal Administration of Railroads.

Mr. Thorne, representing the complainants, in opening the case, argued upon the proper construction to be placed upon Section 15 of the so-called "Railroad Control Bill," passed by Congress and approved by the President on March 21, 1918. This Commission agrees with the counsel for complainants in the opinion that the act of Congress has, in no wise, impaired the jurisdiction of this Commission. This question, however, is now in the courts of this state as well as in the federal courts. Until such time as the highest courts of the land may pass upon the question of jurisdiction, in our opinion it is unnecessary to pass upon rate questions affecting intrastate traffic.

The complainants in this case are asking less than carload commodity rates upon petroleum and its products. This Board is upon record favoring the fourth class less than carload rate upon such products, and this fourth class rate, in Iowa, would be less than the commodity rates proposed. The federal administration, however, in assuming jurisdiction over purely intrastate rates, by its General Order No. 28, has advanced the oil rates within Iowa on the short hauls to the third class basis, until such point as the charge would equal the Iowa fourth class rate plus twenty-five per cent addition.

The Commission sees no reason, at this time, why it should recede from its former holding that the fourth class is the rate properly applicable to less than carload shipments of petroleum and its products within Iowa. It might be that in a general revision of the rate schedules—which is inevitable if present high prices for materials and present high wages are to continue—the Iowa fourth class rate would be somewhat advanced, but there has been no evidence offered which would indicate that the fourth class rating on oil in less than carloads is out of line with the rating on other commodities.

The complainants made a strong showing in this case, that they are being charged too high a rate for local shipments of oil. Should we grant the petition, however, no relief would be thereby obtained.

The Director General has asserted to the members of this Commission that he cannot concede the right of the state to fix intrastate rates, so long as the federal government is charged with the responsibility of obtaining the revenue from railroad operation. He has, however, assured this Commission, as well as others, that he will assist in expediting the final determination by the highest court of all jurisdictional questions.

As already stated, suits are now pending in various courts, the determination of which will undoubtedly dispose of any doubt as to jurisdiction.

It is our opinion that nothing will be gained for complainants nor for the rights of this Commission by granting the prayer of the petitioners in these cases. This Commission has not approved of the action of the federal administration in advancing the Iowa intrastate rates, and does not now approve of the rates exacted by the federal administration for the less than carload shipments of petroleum oil and its products.

In view of all the circumstances, it is our opinion that this case should be dismissed without prejudice, subject to the right of the complainants to renew the same when the courts have finally determined jurisdictional questions, or the railroad properties have been returned to corporate control.

No. 9126—1919.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO. BY SARGENT & GAMBLE, ATTYS.
DES MOINES, IOWA, *Complainants*,

V.

HENRY BREMER, ADMR., ET AL, DAVENPORT, IOWA, *Defendants*.

Decided January 22, 1919.

CONDEMNATION—SPUR—NECESSITY.

A spur track to a private industry found by the Commission to be necessary under Section 1998 of the Code as amended by Chapter 407 of the Acts of the Thirty-seventh General Assembly, the term, "necessary" as therein used, meaning expedient, or reasonably convenient and useful.

CONSTITUTIONALITY OF STATUTE NOT DETERMINED BY COMMISSION.

The Commission will not determine the question of the constitutionality of a statute but will take the statute as it is, assuming it valid.

For the Railway Company—C. W. Jones, Asst. Genl. Mgr., Des Moines, Ia.; Fred W. Sargent, Atty., Des Moines, Ia.

For the Defendants—Carl H. Lambach, Atty., Davenport, Ia.

For the Purity Oats Company—James Joyce, Davenport, Ia.

The Chicago, Rock Island & Pacific Railway Company filed its petition, stating that for the purpose of constructing a track to the plant of the Purity Oats Company, at Davenport, Iowa, it is necessary that applicant be permitted to acquire additional right of way over the following described tract of land:

"Beginning at the intersection of the northwesterly right of way line of the Chicago, Rock Island & Pacific Railway Company with the easterly line of Centennial Street, now known as Howell Street in Van Tuyl and Cook's addition to the city of Davenport, County of Scott, and State of Iowa; thence northwesterly along said easterly line of Centennial Street, now known as Howell Street, forty-two (42) feet; thence northeasterly seventy-five (75) feet to a point on said railway company's right of way; thence southwesterly along said northwesterly right of way line of said railway company one hundred (100) feet to the point of beginning. Said described property being located in Lot One (1) of Block Six (6) of Van Tuyl and Cook's addition to the City of Davenport, County of Scott, State of Iowa."

The statute under which this application is made is Code Section 1998, as finally amended by Chapter 407 of the Acts of the 37th General Assembly, and is as follows:

"Additional depot grounds, yards and other purposes. Any railway corporation owning or operating or constructing a railway shall have power to condemn lands for necessary additional depot grounds or yards, for the purpose of constructing a track or tracks to any mine, quarry, gravel pit, manufactory, warehouse, or mercantile establishment, for additional or new right of way for constructing double track, reducing or straightening curves, changing grades, shortening or relocating portions of the line, for excavations, embankments, or places for depositing waste earth in the same manner as is provided by law for the condemnation of the right of way. Before any proceedings shall be instituted therefor, the company shall apply to the railway commissioners, who shall give notice to the land owner, and examine into the matter and report by certificate to the clerk of the district court in the County in which the land is situated, the amount and description of the additional lands necessary for such purposes, present and prospective, of such company; whereupon the company shall have the power to condemn the lands so certified by the commissioners."

The owners of the land make resistance claiming, first: the plant of the Purity Oats Company now has trackage facilities "which have been adequate at least, if not convenient;" second, that said manufactory "now has property accessible to the line of the said railway company and for the construction of a side track of similar and substantially the same value and service without taking the property of respondent;" third, that

the proposed condemnation is unconstitutional, involving the taking of the property of respondent "for private use and benefit of another person or firm or corporation, that the use is not public, but private, and that the condemnation urged in the application is for the sole and only purpose of subserving the private benefits of * * * The Purity Oats Company, now already served by railroad facilities."

Upon the hearing it was established that the plant in question is now reached by a switch track which comes on the land of the Purity Oats Company from the south and west, running along the west end of the oat mill of said applicant. There is also a branch of this track curving to the east by which a track running parallel with and on the south side of the oat mill is reached. This track is a stub, its west end and its east end being on the lands of said applicant without connection.

The object of this application is to connect the track on the south side of the oat mill with the main line track of applicant by extending the same to the east across the lands of the respondent to a point on the line of applicant's railroad. The oat mill has no other rail service. The track on the south side of the oat mill is reached, as above stated, by the curved switch track coming from the south and west, connecting with the loading track somewhat east of the center of the oat mill. This switch track has a curvature in excess of the maximum curvature generally permitted in industrial tracks. The testimony shows that on several occasions the cars and switch engine have been derailed on this curve, causing great delay and loss of use of service of equipment to the carrier. The Purity Oats Company receives and sends out about twelve cars per day, one-half of which are from the loading track on the south side of said mill. In serving said plant with the industrial tracks as at present arranged it is frequently necessary to pull out cars which are partly loaded and push in other cars for unloading or for loading, and then re-spot the partly loaded car, all of which interferes with the operation of the oatmeal plant and requires unnecessary time and labor of the railroad, a large part of which loss of time and labor can be remedied by extending said loading track to the east and connecting the same with the main line or plant. It was shown that it is possible to construct said loading track by extending it to the east and south in such manner as not to cross the land of respondents; but to do so, would require the introduction of a reverse curve, and the curvature of such track would be equal to, if not greater than, that of the switch track now reaching the mill from the west. The service now rendered by the carrier is not reasonably adequate. It is a fair conclusion from the evidence that the plant of the Purity Oats Company will, in the near future, be extended to the east, which will tend to increase the inadequacy of the present switching service and render more necessary improved switching facilities of the carrier.

To grant the application would enable the railroad to improve its present service to said plant and reduce the expense of said service to the carrier, and would also provide for the prospective switching needs of the carrier in that vicinity, and enable the carrier to place extra cars not then being loaded or unloaded upon such additional track, thereby increasing its terminal facilities, which is very desirable at present, and very necessary for the future.

Under the statute, this Commission must first find that the land sought to be acquired is necessary for the present and prospective purposes stated in the statute before the railroad will be entitled to exercise the right of eminent domain in relation thereto.

The word *necessary* must be construed in the connection in which it is used. It is a word susceptible of various meanings. It may import absolute physical necessity or that which is only convenient, or useful, or essential.—*Words & Phrases*.

"In the construction of statutes relating to the taking of private property, the word *necessary* should be construed to mean expedient, reasonably convenient or useful to the public, and may not be limited to an absolute physical necessity." *Aurora & Geneva Ry. Co. v. Harvey*, 178 Ill., 477.

"The term *necessary* does not mean that it is indispensable or imperative, but only that it is convenient and useful." *Commissioners of Parks and Boulevards of Detroit v. Moesta*, 91 Mich., 149.

"We do not question that the term *necessary* as used in the statute does not mean an absolute necessity in the sense that the particular land is indispensable, but rather that the land, or other similarly situated, is reasonably required for a public purpose." *In re Rhode Island Suburban Railway Co.*, 22 R. I., 457.

In an action in equity to enjoin a railroad from taking land upon which to build approaches to a highway crossing over the railroad, the land owner claimed that the statute did not authorize taking the property for such purposes. Our Supreme Court said:

"The terms of Section 1998 are somewhat broad and sweeping. Indeed, the successive legislation relating to the power of condemnation for railway purposes has been progressive and has apparently sought to meet all developing needs of railway construction." *Eikenberry v. St. P. & K. C. Short Line R. R. Co.*, 174 Iowa, Page 6.

Concerning the objection that "the application is for the sole and only purpose of subserving the private benefit of * * * The Purity Oats Company," and is, therefore, invalid, this Commission does not undertake to determine the constitutional question. We take the statute as we find it, assuming its legality. However, a case was determined by the United States Supreme Court involving some of the questions presented by the objections here made, and which is of some value in considering this case, although it is not in all respects a ruling case on the subject. The Court said:

"A spur may, at the outset, lead only to a single industry or establishment; it may be constructed to furnish an outlet for the products of a particular plant; its cost may be defrayed by those in special need of its service at the time. But none the less, by virtue of the conditions under which it is provided, the spur may constitute at all times a part of the transportation facilities of the carrier which are operated under the obligations of public service and are subject to the regulation of public authority. * * *

" * * * It is competent for the State, acting within the sphere of its jurisdiction, to provide for an extension of their transportation facilities, under reasonable conditions, so as to meet the demands of trade; and it may impress upon these extensions of the carriers' lines, thus furnished under the direction or authority of the State, a public character regardless of the number served at the beginning. The branch or spur comes into existence as a public utility and as such is always available as localities change and communities grow." *Union Lime Co. v. Chicago & North Western Railway Co.*, 233 U. S., Page 211-221.

We reach the conclusion that the land sought to be acquired by the applicant is necessary for the purpose of building a track thereon to reach and serve the Purity Oats Company plant. A certificate will be issued to the Clerk of the District Court of Scott County, Iowa, stating that the land described above is necessary for the present and prospective uses of said railroad in serving said industry.

In accordance with the above opinion, the Board, on Jan. 22, 1919, issued certificate of authority to condemn the following described real estate in Scott County:

"Beginning at the intersection of the northwesterly right of way line of the Chicago, Rock Island & Pacific Railway Company with the easterly line of Centennial Street, now known as Howell Street, in Van Tuyl & Cook's Addition to the City of Davenport, County of Scott, and State of Iowa; thence northwesterly along said easterly line of Centennial Street, now known as Howell Street forty (42) feet; thence northeasterly seventy-five (75) feet to a point on said Railway Company's right of way; thence southwesterly along said northwesterly right of way line of said Railway Company one hundred (100) feet to the point of beginning. Said described property being located in Lot One (1) of Block Six (6) of Van Tuyl & Cook's Addition to the City of Davenport, County of Scott, State of Iowa."

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

ELECTRIC TRANSMISSION LINE FRANCHISES

No. 9127—1919.

First Eden Light & Power Co., Hugh Mossman, Atty., Vinton, Ia. Application for transmission line franchise in Benton County.

On June 21, 1919, the Board held hearing in the above application. On Sept. 30, 1919, franchise was granted upon the following route:

Commencing at the point where 10th Street in the City of Vinton, Iowa, connects with the public highway, immediately south of said 16th Street in Section 21, Township 85, North, Range 10 West of the 5th P. M., being at the south limits of said city of Vinton, Iowa; thence running due east along the public highway for a distance of about three-quarters of a mile and on the north side of said highway; thence south about one-quarter of a mile and along the east side of said highway; thence east along the north side of said highway to the intersection of sections 22, 23, 26 and 27 in Township 85 North, Range 10 West of the 5th P. M.; thence running east along the south side of the highway for about three-quarters of a mile, and crossing a diagonal highway, running southeast from the highway in question and following said highway on the east side thereof in a southeasterly direction for about one-quarter of a mile; thence, commencing at the intersection of sections 22, 23, 26 and 27 in Township and Range aforesaid and extend south on the east side of the public highway for a distance of a trifle more than six miles, and terminating just south at the intersection of sections 22, 23, 26 and 27 in Township 84, North, Range 10 West of the 5th P. M. Also commencing at the intersection of sections 26, 27, 34 and 35 in Township 85 North, Range 10 West of the 5th P. M., and extending westward on a private lane for a distance of about 20 rods; also, commencing at the intersection of sections 34 and 35 in Township 85, North, Range 10 West of the 5th P. M. and sections 2 and 3 in Township 84 North, Range 10 West of the 5th P. M., and extending eastward on the south side of said highway for a distance of about one-half mile; also commencing at the intersection of sections 10, 11, 14 and 15 in Township 84 North, Range 10 West of the 5th P. M., and extending westward on the north side of the highway for a distance of one mile; thence extending northward from the intersection of sections 9, 10, 15 and 16 in Township 84, North, Range 10 West of the 5th P. M., for a distance of about one mile and a quarter on the west side of said highway, and terminating at Section 4, Township and Range last mentioned. Also, commencing at the intersection of sections 9, 10, 15 and 16 in Township 84, North, Range 10 West of the 5th P. M., and extending southward on the east side of the highway for a distance of one-half mile; thence crossing said highway from said section 15 to section 16; thence continuing in a southerly direction about one-half mile on the west side of the highway and terminating at the intersection of sections 15, 16, 21 and 22 of Township and Range last aforesaid; thence commencing about one-quarter of a mile east of the intersection of sections 15, 16, 21 and 22, in Township 84 North, Range 10 West of the 5th P. M., and extending westward a little more than a mile and a quarter and terminating a few rods west of the intersection of sections 16, 17, 20 and 21 in Township and Range last aforesaid, on the south side of the highway, thence extending northward across the public highway and terminating about eight rods north of said highway and on the west side of the north and south highway at said intersection to a point in said section 17 about five rods from said highway.

Commencing at a corner common to Sections 10, 11, 14 and 15 in Township 14 North, Range 10 West of the 5th P. M. a branch extends eastward for a distance of approximately one-fourth mile, same to occupy the north margin of the highway.

No. 9128—1919.

Britt Light & Power Co., Britt, Ia. Application for franchise to construct two transmission lines between Britt and Wesley, Ia., over different routes, in Hancock and Kossuth Counties.

On July 23, 1919, the Board held hearing in the above application. On Oct. 7, 1919, franchise was granted upon the following route, and applicant given one year to decide whether or not they desired franchise upon what is known in their application as the south route:

Commencing at a point on the public highway known as the North Iowa Pike where it crosses the west corporate line of the town of Britt, Iowa, on the east line of Section 29, Range 25 West, Britt Township, running thence in a westerly direction along the south side of highway, crossing through the northwest corner of Section 32 and across the northern end of Section 31 of said Township, continuing thence into Range 26 West, Orthel Township, across the northern part of Section 36 and part way across Section 35 through the unincorporated town of Hutchins; thence turning to the north at the west side of said town and running along the west side of highway through the Northwest one-quarter of Section 35 to the north line of said Section, turning thence west and continuing on the south side of highway across Sections 34, 33, 32 and 31 to the northwest corner of Section 31, Township 96 North, Range 26 West of the 5th P. M.

Beginning at the northeast corner of Section 36, Township 96 North, Wesley Township, Range 27 West, in the south margin of the highway bounding said Section on the north, thence west to the west line of Section 36 and turning thence south on the east side of highway for a distance of one-fourth mile at which point it will enter within the corporate limits of the town of Wesley, Iowa.

No. 9129—1919.

Community Light & Power Co., Moneta, Ia. Application for transmission line franchise in Clay and O'Brien Counties.

This application was set down for hearing on July 8, 1919. No appearances were made on that date in behalf of the applicants, and no objectors appeared. On July 10th the papers were handed to Electrical Engineer Phelps for examination and report thereon. Mr. Phelps reported that the construction specifications and requirements were in satisfactory form, and on October 7, 1919, franchise was granted upon the following route:

Beginning at the southwest corner of Section 5, Township 95 North, Range 38 West, thence running north in the west margin of the highway to a point one-quarter mile north of the southwest corner of Section 29, Township 96 North, Range 38 West; thence crossing to the east side of the highway and continuing north one and three-quarters miles to the southwest corner of Section 17 of the township and range last noted; thence west in the north margin of the highway one mile to the east corporate limits of the town of Moneta; beginning at the west corporate limits of the town of Moneta, at a point in the south margin of the highway which bounds on the north Section 24, Township 96 North, Range 39 West, thence west in the south margin of the public highway approximately three (3) miles to the northeast corner of Section 21 of the said township and

range; thence continuing north in the west margin of the public highway which bounds on the east Section 16 of the last mentioned township and range, a distance of approximately three-eighths of a mile; commencing at the southwest corner of Section 17, Township 96 North, Range 38 West, thence north in the east margin of the public highway one mile to the southwest corner of Section 8 of said township and range; thence east in the south margin of the public highway between Sections 8 and 17 of said township and range, one and one-quarter miles; beginning at the southwest corner of Section 8, Township 96 North, Range 38 West, thence west in the south margin of the highway which bounds Section 18 of said township and range on the north, a distance of one mile to the southwest corner of Section 7, Township 96 North, Range 38 West; continuing thence west across the boundary line between Clay and O'Brien Counties in the south margin of the highway which bounds on the north Section 13, Township 96 North, Range 39 West, a distance of approximately one-half mile; beginning at the southwest corner of Section 7, Township 96 North, Range 38 West, thence north in the east margin of the public highway, which bounds Section 7 on the West, a distance of approximately five-eighths of a mile.

No. 9130—1919.

Marion County Electric Co., Knoxville, Ia. Application for transmission line franchise in Marion County.

On July 16, 1919, the Board held hearing in the above application. On October 7, 1919, franchise was granted upon the following route:

Beginning at the intersection of the west corporation line of the City of Knoxville, Marion County, Iowa, and the southeast corner of Section Two (2) Township seventy-five (75) north, range twenty (20) west of the fifth (5) P. M., thence west in the north margin of the public highway a distance of one mile. Thence south in the east margin of the public highway along the west boundary of section eleven (11) of the above township and range a distance of one (1) mile, thence west in the south margin of the public highway along the north boundaries of sections fifteen (15) sixteen (16) seventeen (17) and eighteen (18) of the above township and range a distance of four (4) miles to the corner common to sections seven (7) and eighteen (18) of said township and range and sections twelve (12) and thirteen (13) of township seventy-five (75) north range twenty-one (21) west of the fifth (5) P. M.

MELCHER BRANCH.

Commencing at the northwest corner of section eighteen (18) township seventy-five (75) north, range twenty (20) west fifth (5) P. M. Thence south in the east margin of the public highway along the west boundary of section eighteen (18) and section nineteen (19) of the said township and range to a point on the north side of Whitebreast Creek a distance of approximately one and six-tenths (1.6) miles, thence crossing the highway to the west and continuing south in the west margin of the public highway along the east boundary of and to the southeast corner of section twenty-four (24) of Township seventy-five (75) north, Range twenty-one (21) west of the fifth (5) P. M., a distance of four-tenths (.4) of a mile. Thence west in the south margin of the public highway along the north boundary of section Twenty-five (25) of the said township and range a distance of one-half ($\frac{1}{2}$) mile. Thence crossing the highway to the north and continuing west in the north margin of the public highway along the south boundary of section twenty-four (24) of the said township and range a distance of one-fourth ($\frac{1}{4}$) mile. Thence south in the east margin of the public highway through section twenty-five (25) of the said township and range a distance of three-fourths ($\frac{3}{4}$) mile. Thence crossing the highway to the west and continuing south in the west margin of the public highway through section twenty-five (25) and section thirty-six (36) of the said township and range and section one (1) of township

seventy-four (74) north, range twenty-one (21) west of the fifth P. M. to the corner of the public highway at the southeast corner of southwest one-fourth ($\frac{1}{4}$) of the northwest one-fourth ($\frac{1}{4}$) of section (1) one of the said township and range, a distance of one and three-quarters ($1\frac{3}{4}$) miles.

Thence west in the north margin of the public highway through and to the west boundary of section one (1) of the said township and range a distance of one-fourth ($\frac{1}{4}$) mile. Thence south in the west margin of the public highway along the east boundary of sections two (2) and eleven (11) to the southeast corner of the southeast one-fourth ($\frac{1}{4}$) of the northeast one-fourth ($\frac{1}{4}$) of section eleven (11) of the said township and range a distance of one (1) mile. Thence west in the north margin of the public highway extending in a westerly direction approximately along the center of the section last above mentioned to the intersection of the public highway and the east corporation line of the Town of Melcher, a distance of approximately one-fourth ($\frac{1}{4}$) mile.

PLEASANTVILLE BRANCH.

Also commencing at the corner common to Sections seven (7) and eighteen (18) of township seventy-five (75) north, range twenty (20) west of the fifth (5) P. M. and sections twelve (12) and thirteen (13) of township seventy-five (75) North, range twenty-one (21) west of the fifth (5) P. M. Thence north in the east margin of the public highway along the west boundary of section seven (7) and section six (6) of township seventy-five (75) north, range twenty (20) west of the fifth (5) P. M. to the southwest corner of the northwest one-fourth ($\frac{1}{4}$) of the northwest one-fourth ($\frac{1}{4}$) of section six (6) of said township and range a distance of approximately one and three quarters ($1\frac{3}{4}$) miles. Thence in a northwesterly direction in the north margin of the public highway across section one (1) of the Township seventy-five (75) North, range twenty-one (21) west of the fifth (5) P. M. and section thirty-six (36) of township seventy-six (76) North, range twenty-one (21) west of the fifth (5th) P. M. to the intersection of the said public highway with the east boundary of section thirty-five (35) of the said township and range a distance of approximately one and one-third (1 1-3) miles. Thence north in the west margin of the public highway along the east boundary of section thirty-five (35) and section twenty-six (26) to a point common to sections twenty-three (23), twenty-four (24), twenty-five (25) and twenty-six (26) of said township and range. Thence north along the west boundary of section twenty-four (24) of the said township and range to a point five (5) feet north of the intersection of the right of way of the Chicago, Burlington & Quincy Railroad Company and the east boundary of section twenty-three (23) of the said township and range. Thence in a northwesterly direction adjacent and parallel to the north boundary of the Chicago, Burlington & Quincy Railroad Company's right of way, across sections twenty-three (23) and fifteen (15) of township seventy-six (76) north, range twenty-one (21) west of the fifth (5th) P. M. to the intersection of the said right of way and the public highway between the northeast one-fourth ($\frac{1}{4}$) and the southeast one-fourth ($\frac{1}{4}$) of section fifteen (15) of the said township and range, a distance of approximately one and three-fourths ($1\frac{3}{4}$) miles. Thence west in the north margin of the public highway last named to the east corporation limits of the Town of Pleasantville, Marion County, Iowa, a distance of approximately one-eighth ($\frac{1}{8}$) of a mile.

No. 9131—1919.

Iowa Electric Co., Cedar Rapids, Ia. Application for transmission line franchise in Jones and Delaware Counties.

On July 15, 1919, the Board held hearing in the above application. On October 8, 1919, franchise was granted upon the following route:

BEGINNING at the Hydro-Electric Plant of the Monticello Electric Company, located on the north bank of the south branch of the Maquoketa

River, near the public highway and bridge, extending in a northeasterly direction across said river at or near the center of Section 22, Township 86 North, Range 3 West of the 5th P. M. Thence in the west margin of the public highway extending in a northerly direction across the north one-half of said Section 22, in a northwesterly direction across the south one-half of Section 15, in a northwesterly direction across the northeast one-quarter of Section 16 and the east one-half of Section 9 and in a northwesterly and northeasterly direction through the east one-half of Section 4 to a point in the highway approximately three-eighths of a mile west of the northeast corner of said Section 4; the foregoing sections all being in Township 86 North, Range 3 West of the 5th P. M.

Continuing thence in a northeasterly direction upon a strip of land 25 feet in width lying easterly of and abutting upon the right of way of the Chicago, Milwaukee & St. Paul Railroad from a point about three-eighths of a mile west of the southeast corner of Section 33 on the south line of Township 87 North, Range 3 West of the 5th P. M. to the north margin of the east and west highway through the center of Section 22 of said township and range. Thence west in the north margin of said highway a distance of approximately one-quarter mile to the northeast corner of the southeast one-quarter of Section 21. Thence north in the west margin of the highway which bounds on the east and north one-half of Section 21, Sections 16 and 9, and the south one-half of Section 4 of said township and range. Continuing thence north on private right of way from the northeast corner of the southeast quarter of said Section 4 upon a strip of land 25 feet in width, being 12½ feet on each side of the east line of the north half of Section 4, township 87 North, Range 3 West of the 5th P. M. and the south half of Section 33, Township 88 North, Range 3 West of the 5th P. M. to the northeast corner of the southeast quarter of said Section 33. Continuing thence north in the west margin of the highway which bounds on the east the north one-half of said Section 33 and the south one-half of Section 28 of said Township and Range to the northeast corner of the southeast quarter of said Section 28.

BEGINNING at the intersection of the east corporate limits of the town of Hopkinton and the public highway extending easterly through the northeast quarter of Section 18, Township 87 North, Range 3 West of the 5th P. M. thence east in the north margin of the east and west highway through the northeast quarter of Section 18 and the north one-half of Section 17 to the public highway extending north and south between Sections 17 and 16 of said township and range. Continuing thence north in the east margin of the public highway which bounds on the west the northwest quarter of Section 16 to the northwest corner of said Section 16. Continuing thence east in the south margin of the public highway which bounds on the north said Section 16 to the northeast corner of said section. The same being all located within Township 87 North, Range 3 West of the 5th P. M. in Delaware County, Iowa.

No. 9132—1919.

Iowa Railway & Light Co., Cedar Rapids, Ia. Application for transmission line franchise in Tama and Grundy Counties.

On July 15, 1919, the Board held hearing in the above application. On September 22, 1919, franchise was granted upon the following route:

Along and upon a strip of land twenty-five feet in width, lying southerly of and abutting upon the southerly boundary line of the right of way of the Chicago, Rock Island and Pacific Railroad Company, commencing at the westerly corporate limits of the incorporated town of Traer, Tama County, Iowa, and extending to the southeasterly corporate limits of the incorporated town of Morrison, Grundy County, Iowa, except such portion of said twenty-five foot strip as is included within the corporate limits of the incorporated town of Reinbeck, Iowa.

No. 9133—1919.

Norwalk Light & Power Co., Des Moines, Ia. Application for transmission line franchise in Polk and Warren Counties.

On July 17, 1919, the Board held hearing in the above application. On October 7, 1919, franchise was granted upon the following route:

Commencing where the south corporate limits of the city of Des Moines crosses the west margin of the highway, along the east side of Section 24, thence running south along the west margin of said highway along the east side of Sections 24, 25 and 36, to the southeast corner of said Section 36 (on the south line of said county), all in Township 78, North, Range 25, West of the 5th P. M. Iowa.

Beginning at the northwest corner of Section six (6), Township seventy-seven (77) north, range twenty-four (24) west of the 5th P. M. in the west margin of the highway bounding said section on the west, thence running south in the west margin of said highway along Sections six (6) and seven (7) to the southwest corner of said Section seven (7), thence across said highway and east 160 feet along the south line of said Section seven (7), thence south upon private right of way across the north one-half of Section eighteen (18) to the north margin of the highway running east and west through the center of Section eighteen (18), thence turning west and continuing along the north margin of said highway to the east corporate limits of the town of Norwalk, Iowa.

No. 9134—1919.

Lakeside Electric Park and Exposition Co., Ruthven, Iowa. Application for transmission line franchise in Palo Alto County.

On October 8, 1919, the Board held hearing in the above application. On October 27, 1919, franchise was granted upon the following route:

Beginning at a point on the south margin of the east and west highway at the corner common to Sections 7, 8, 17 and 18, Township 96, Range 34; thence northerly along the west side of the highway which bounds on the west, Sections 17, 8 and 5 of said township and range to the east and west center line of Section 7, thence northerly on the east side of said highway to the private driveway leading to the park grounds. The total distance from the point of beginning to said driveway is approximately 7150 feet. It is proposed to erect and maintain said transmission line at a distance of approximately 2 feet from the fence line along and upon the highway in which it is constructed.

No. 9135—1919.

County Line Electric Co., Gilmore City, Ia. Application for transmission line franchise in Humboldt and Pocahontas Counties.

The Board held hearing in the above application on November 5, 1919. On November 13, 1919, franchise was granted upon the following route:

Beginning at a point in the south margin of the east and west highway, at the corner common to Sections twenty-five and thirty-six, (S. 25 & 36), Township ninety-one, Range thirty-one, (T-91, R. 31), and Sections thirty and thirty-one (S. 30 & 31), Township ninety-one, Range thirty (T. 91, R. 30), thence west along the public highway and on the south side thereof a distance of about one-half mile; all in Pocahontas County, Iowa.

Beginning at the point of intersection of the south corporation line of the town of Gilmore City, Iowa, with the public highway between Section one, Township ninety-one, Range thirty-one, (6-9-31), and Section six, Township ninety-one, Range thirty (6-91-30), and extend thence due south along said

public highway on the east side thereof, and which bounds sections six, seven, eighteen, nineteen, and thirty (6, 7, 18, 19 & 30) Township ninety-one, Range thirty (T. 91, R. 30), west of the fifth P. M. on the west thereof to the corner common to sections twenty-five and thirty-six, in Township ninety-one, Range thirty-one, (25 & 36-91-31) Sections thirty and thirty-one in Township ninety-one, range thirty (S. 30 & 31-91-30), thence east on the public highway and on the south side thereof between Sections thirty and thirty-one, twenty-nine, and thirty-two, Township ninety-one, Range thirty west of the 5th P. M. (S. 30 & 31, 29 & 32-91-30) to the corner common to sections twenty-nine and thirty-two, and twenty-eight and thirty-three, township ninety-one north, Range thirty, west of the 5th P. M. (29 & 32 & 28 & 33-91-30), thence south along the public highway between Sections thirty-two and thirty-three, Township ninety-one, Range thirty (S. 32 & 33 91-30) and on the east side thereof a distance of about one fourth of a mile, thence east along the public highway, and on the north side thereof, through the northwest quarter (N. W. $\frac{1}{4}$) of said Section thirty-three (S. 23) the west corporation line of the town of Pioneer, Iowa.

Beginning at the corner common to Sections twenty-four and twenty-five, Township ninety-one, Range thirty-one, and Sections nineteen and thirty, Township ninety-one, Range 30, (S. 24 & 25-91-30 and S. 19 & 30-91-30) thence east along the public highway and on the north side thereof between said sections nineteen and thirty (S. 19 & 30), to the corner common to Sections nineteen and thirty and twenty and twenty-nine, Township ninety-one north, Range thirty west of the 5th P. M. (S. 19 & 30 and 20 & 29, 91-30), thence north along the public highway between Sections nineteen and twenty, Township ninety-one north, Range thirty (S. 19 & 20, 91-30) west and along the east side thereof to the corner common to Sections eighteen and nineteen and seventeen and twenty, Township ninety-one, Range thirty, (S. 18 & 19 and 17 & 20) west of the 5th P. M., thence west along the public highway between Sections eighteen and nineteen, Township ninety-one north, Range thirty (S. 18 & 19-91-30) a distance of about forty rods (40 rds.).

Beginning at the corner common to sections twelve and thirteen, Township ninety-one, Range thirty-one (S. 12 & 13-91-31) west of the 5th P. M. and Sections seven and eighteen, Township ninety-one, Range thirty (S. 7 & 18-91-30) thence east along the public highway between said Sections seven and eighteen (S. 7 & 18) and along the south side thereof a distance of about one half mile.

No. 9136—1919.

Gilbert Electrical Co., Gilbert, Ia. Application for transmission line franchise in Story County.

The Board held hearing in the above application on October 15, 1919. On October 24, 1919, franchise was granted upon the following route:

Beginning at a point at the south corporate limits of the town of Story City Iowa, at the corner common to Sections 11, 12, 13 and 14, thence south a distance of five (5) miles in the east margin of the highway which bounds on the west Sections 13, 24, 25 and 36, in Township 85 North, Range 24 West of the 5th P. M., and Section 1 in Township 84 North, Range 24 West of the 5th P. M. to the northwest corner of Section 12 of said Township and Range; thence straight across the road to the northeast corner of Section 11 of Township and Range last mentioned; thence west a distance of two (2) miles in the south margin of the highway which bounds on the north Sections 11 and 10 of said Township and Range to the corporate limits of the town of Gilbert, Iowa.

No. 9137—1919.

Ottumwa Railway & Light Co., Ottumwa, Ia. Application for transmission line franchise in Wapello County.

The Board held hearing in this application on October 27, 1919. On November 8, 1919, franchise was granted upon the following route:

Beginning at a point immediately south of the right of way of the Chicago, Burlington & Quincy Railroad Company, in the west margin of the north and south highway which bounds on the west Section 34 in Township 72 North, Range 12 West of the 5th P. M., thence south along the west margin of said north and south highway, crossing the township line and continuing along the west margin of the said north and south highway which bounds on the west Section 3, in Township 71, North Range 12 West of the 5th P. M., a distance of approximately 4,000 feet; thence diagonally across said north and south highway to the east margin thereof; thence south along the east margin of said north and south highway, which bounds on the west, Sections three and ten, in Township seventy-one, North Range twelve, West of the 5th P. M., a distance of approximately 4,600 feet; thence diagonally across said north and south highway to the west margin thereof; thence south along said west margin a distance of approximately 2,200 feet to the south margin of the highway running in an easterly and westerly direction through the southwest quarter of said Section ten; thence in an easterly direction along the south margin of said easterly and westerly highway to the west margin of the highway running north and south along the center line of said Section ten; thence south along the west margin of said north and south highway a distance of approximately 3,900 feet to the northwest corner of the intersection of the highways in the center of Section fifteen, in Township seventy-one, North Range twelve, West of the 5th P. M.; thence diagonally across said intersection to the southeast corner thereof; thence south along the east margin of said north and south highway a distance of approximately one mile to a point at or about the center of Section twenty-two, in Township seventy-one, North Range twelve, West of the 5th P. M., thence continuing along the easterly margin of said highway as the same angles in a southerly direction across the section line into Section 27, to a point where the east line of Ninth Street in the city of Eldon extended, intersects the east line of said highway, thence diagonally across said highway, and along the easterly margin of said Ninth Street extended to the northerly line of the corporate limits of the City of Eldon, Iowa.

CLASSIFICATION MATTERS CLOSED DURING 1919

No. 9138—1919.

Commerce Counsel of Iowa, Des Moines, Ia., for Shippers of Iowa. Change in classification of wooden pails, wooden tubs, and wooden kits, C. L.

For description and rating granted see Supplement No. 25. Filed September 10, 1917. Closed April 1, 1919.

No. 9139—1919.

Northern Sugar Corporation, Mason City, Ia. Classification of Sugar, C. L., in bags or barrels.

Withdrawn without prejudice to any future application petitioner may desire to make. Filed September 13, 1917. Closed April 1, 1919.

No. 9140—1919.

Board of Railroad Commissioners, Des Moines, Iowa. Is Joint Rate Order No. 4 properly applicable to rates named in tariffs issued by the carriers when such rates are less than Iowa Railroad Commission's maximum rates?

Dismissed without prejudice. See opinion in Iowa State Manufacturers' Assn., Des Moines, Iowa, v. C. R. I. & P. Ry., No. 9123, 1919. Filed December 6, 1917. Closed April 1, 1919.

No. 9141—1919.

Chicago & Northwestern Railway Co., et al., by James C. Davis, Attorney, Des Moines, Iowa. Refrigeration Charges.

Application withdrawn without prejudice. Filed December 12, 1917. Closed April 1, 1919.

No. 9142—1919.

Douglas Co., Cedar Rapids, Iowa. Change in Classification of Douglas Bakers' Pure Food Corn Starch.

For rating granted see Supplement No. 25. Filed March 13, 1918. Closed April 1, 1919.

No. 9143—1919.

E. G. Wylie, Des Moines, Iowa. Classification of Candy.

For classification granted see Supplement No. 25. Filed May 23, 1918. Closed April 15, 1919.

No. 9144—1919.

William Galloway Co., Waterloo, Iowa. Classification of Wood Sawing Machines.

For classification granted see Supplement No. 25. Filed March 7, 1919. Closed April 1, 1919.

No. 9145—1919.

Chicago, Milwaukee & St. Paul Railway Co., by J. T. Conley, G. F. A., Chicago, Ill. Emergency rate on Water from Ottumwa Junction to Bidwell and Bear Creek.

Rate of 2.4 cents per 100 lbs. on water, carloads, from Ottumwa Junction to Bidwell and Bear Creek, Iowa, approved by the Board, with the understanding that the rate would expire and be withdrawn when the necessity therefor no longer existed. Filed December 24, 1917. Closed December 5, 1918.

No. 9146—1919.

Chicago Great Western Railroad Co., by Hawkeye Portland Cement Co., Des Moines, Iowa. Emergency Switching Rate.

Account washout M. & St. L. R. R. bridge between Valley Junction and Hawkeye Portland Cement Plant, Board granted temporary switching rate of \$1.50 from Rock Island Connection, Des Moines, to Hawkeye Portland Cement Plant, effective February 12, 1918, for a period of thirty days. On March 16, 1918, upon request of petitioners, this special switching rate was extended to April 15, 1918. A further extension of thirty days was granted on May 28, 1918. Filed February 15, 1918. Closed December 5, 1918.

No. 9147—1919.

Chicago, Milwaukee & St. Paul Ry. Co., by J. T. Conley, G. F. A., Chicago, Ill. Application for emergency rate on Water from Mystic, Iowa, to Rathbun, Iowa.

The Board approved a rate of 2.4 cents per 100 lbs. on water, in carloads, minimum weight 40,000 lbs., from Mystic to Rathbun, as an emergency proposition, same to be effective as of January 19, 1918, and expiring May 1, 1918. Filed February 26, 1918. Closed December 5, 1918.

CLASSIFICATION, RATES AND RULES

On April 1, 1919, the Commission took under consideration the cases heard at the General Rate and Classification Hearings held April 2, 1918, October 1, 1918, and April 1, 1919, and made the following rulings thereon:
Douglas Company, Cedar Rapids, Iowa:

Application for Corn Commodity Rate on Corn Starch. Granted.
Commerce Counsel of Iowa, on behalf of Iowa Shippers:

Application for Class "D" rating on Butter and Lard Tubs and Kits. Granted same description and rating as Rule 480, Western Trunk Line Circular 1-N.
Underwood Candy Co., Oskaloosa, Iowa:

Application for change in classification of ice, carloads. Decision to be made in this case when rulings are made on cases to be heard at October, 1919, rate and classification hearing.

Northern Sugar Corporation, Mason City, Iowa:

Application for Starch Commodity Rate on Sugar, C. L., in bags or barrels. Petitioner requested that this case be withdrawn, such withdrawal to be without prejudice to any future application they may desire to make. Petitioner's request granted.

Chicago & North Western Railway Co., et al:

Application to amend W. T. L. Tariff No. 94, Item 165, Page 12, so that same will permit charges for refrigeration of berries, domestic fruits, melons and vegetables, in straight or mixed C. L. lots, moving locally in Iowa, \$30.00 per car. The Board granted petitioners' request that this case be withdrawn without prejudice.

American Petroleum League and Western Petroleum Refiners Assn., Chicago, Ill.:

Application for just and reasonable commodity rates on petroleum oil and products thereof. Dismissed without prejudice.

E. G. Wylie, Des Moines, Iowa:

Application for Third class L. C. L. rating on Candy, Candy Sparklers, Chewing Gum, Cough Candy Drops, Confectionery, Pop Corn and Puffed Rice Confectionery, exclusive of Sugared Pop Corn and Pop Corn Balls in bulk in wooden stave baskets with tight wooden covers, supported by center post, covers wired and sealed, average invoice value not exceeding 15c per pound. Granted.

Board of Railroad Commissioners:

Is Joint Rate Order No. 4 properly applicable to rates named in tariffs issued by the carriers when such rates are less than Iowa Railroad Commission's Maximum Rates? Dismissed without prejudice.

Capital City Sand Co., Des Moines, Iowa:

Application for rule for notification of consignor of refused or unclaimed C. L. shipments. The American Railway Association and the National Industrial Traffic League are preparing a rule similar to rule proposed in this case, and as soon as they have completed their work a ruling will be made in this case.

Wm. Galloway Co., Waterloo, Iowa:

Application for same classification of Wood Sawing Machines as is given in Item 18, Page 306, Western Classification No. 55. Granted.

SUPPLEMENT NO. 25, IOWA CLASSIFICATION.

The Commission directed the Secretary to prepare a Supplement to Iowa Classification No. 15, and embody therein all changes ordered above, and also to include all changes which appear in Supplements Nos. 19 and 24, such Supplement to be known as Supplement No. 25 to Iowa Classification No. 15, dated April 1, 1919, effective May 15, 1919, except as noted.

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

SUPPLEMENT NO. 25 CANCELS SUPPLEMENTS 19 AND 24, SUPPLEMENTS 16, 20 AND 25 IN EFFECT AND CONTAIN ALL CHANGES TO IOWA CLASSIFICATION NO. 15 AND SCHEDULE OF REASONABLE MAXIMUM RATES OF CHARGES FOR THE TRANSPORTATION OF FREIGHT AND CARS.

Dated April 1, 1919.

Effective May 15, 1919 (except as noted)

By order of the Board of Railroad Commissioners of the State of Iowa.
GEORGE L. McCAUGHAN, Secretary.

Des Moines, Iowa, April 1, 1919.

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RULE 41.

255 Nov. 20, 1917
(Reissue—In Supp. No. 19)
Cancels Index 57, Supp. 16, which cancelled Rule 14-B, page 5 of Classification.

Fibreboard, Pulpboard or Double-Faced Corrugated Strawboard Containers.
Ratings—See Sections 1, 14, 16 and 17.
Material—See Sections 2, 3, 4, 5, 14 and 16.
Construction—See Sections 6, 14, 16 and 17.
Fastening—See Sections 10, 11, 12, 13, 14 and 16.
Interior Packing—See Sections 7, 8 and 15.
Certificates—See Sections 9, 14, 16 and 17.
Testing—See Section 18.

Fibreboard, Pulpboard of Strawboard Boxes.

Section 1. (a) Unless otherwise provided, ratings applying on articles in Wooden-Boxes will also apply on the same articles in Fibreboard, Pulpboard or Double-Faced Corrugated Strawboard Boxes, with or without wooden frames, or in Ironbound or Wirebound Fibreboard Boxes, provided the following requirements and specifications are fully complied with:

(b) Subject to the provisions of Rule 14 and unless otherwise provided in separate descriptions of articles, or in the Interstate Commerce Commission Regulations for the Transportation of Dangerous Articles other than Explosives by Freight (see Rule 40), when the requirements and specifications of Rule 41 are not fully complied with, the freight rates on articles in Fibreboard, Pulpboard or Double-Faced Corrugated Strawboard Boxes, with or without wooden frames, or in Ironbound or Wirebound Fibreboard Boxes, shall be increased 20%, with a minimum increase of 2 cents per 100 pounds, above the rates applicable on such articles in boxes that do comply with the requirements and specifications of Rule 41.

Specifications for Three-ply or more Fibreboard or Pulpboard Boxes without Frames.

Section 2. (a) Fibreboard or Pulpboard used in making Fibreboard or Pulpboard Boxes, without frames, must be three ply or more, all plies firmly glued together, the outer ply waterproofed and no single ply less than .018 of an inch in thickness; except that the board forming the innermost slide of a Triple Slide Box need not be waterproofed nor comply with Mullen Test requirements; and

Weight Limit 40 lbs.

(b) When the combined board is not less than .060 of an inch in thickness, having a resistance of not less than 175 pounds to the square inch, Mullen Test, and the outside dimensions of the box, length, width and depth added, do not exceed 60 inches, the gross weight of the box and its contents shall not exceed 40 pounds; or

Weight Limit 65 lbs.

(c) When the combined board is not less than .080 of an inch in thickness, having a resistance of not less than 200 pounds to the square inch, Mullen Test, and the outside dimensions of the box, length, width and depth added, do not exceed 65 inches, the gross weight of the box and its contents shall not exceed 65 pounds; or

Weight Limit 90 lbs.

(d) When the combined board is not less than .100 of an inch in thickness, having a resistance of not less than 275 pounds to the square inch, Mullen Test, and the outside dimensions of the box, length, width and depth added, do not exceed 70 inches, the gross weight of the box and its contents shall not exceed 90 pounds.

Specifications for Double-faced Corrugated Strawboard Boxes without Frames. Triple Slide Boxes.

Section 3. (a) Double-Faced Corrugated Strawboard used in making Double-Faced Corrugated Strawboard Boxes, without frames, must be made of corrugated strawboard with outer and inner facings of fibreboard or pulpboard, both facings having proper bending qualities, firmly glued to the corrugated sheet and the outer facing water proofed, except that the board forming the innermost slide of a Triple Slide Box need not be waterproofed nor comply with Mullen Test requirements; and

Weight Limit 40 lbs.

(b) When the outer facing is not less than .018 of an inch in thickness, having a resistance of not less than 85 pounds to the square inch, Mullen Test, and the inner facing is not less than .018 of an inch in thickness, having a resistance of not less than 65 pounds to the square inch, Mullen Test, the combined board having a resistance of not less than 175 pounds to the square inch, Mullen Test, and the outside dimensions of the box, length, width and depth added, do not exceed 60 inches, the gross weight of the box and its contents shall not exceed 40 pounds, or

RULE 41—Continued

Weight Limit 65 lbs.

(c) When the outer facing is not less than .018 of an inch in thickness, having a resistance of not less than 85 pounds to the square inch, Mullen Test, and the inner facing is not less than .018 of an inch in thickness, having a resistance of not less than 85 pounds to the square inch, Mullen Test, the combined board having a resistance of not less than 200 pounds to the square inch, Mullen Test, and the outside dimensions of the box, length, width and depth added, do not exceed 65 inches, the gross weight of the box and its contents shall not exceed 65 pounds; or

Weight Limit 90 lbs.

(d) When the outer facing is not less than .030 of an inch in thickness, having a resistance of not less than 135 pounds to the square inch, Mullen Test, and the inner facing is not less than .030 of an inch in thickness, having a resistance of not less than 135 pounds to the square inch, Mullen Test, the combined board having a resistance of not less than 275 pounds to the square inch, Mullen Test, and the outside dimensions of the box, length, width and depth added, do not exceed 70 inches, the gross weight of the box and its contents shall not exceed 90 pounds; or

Double Boxes, Weight Limit 90 lbs.

(e) When two complete Double-Faced Corrugated Strawboard Boxes, one fitted closely inside the other and each box made of Double-Faced Corrugated Strawboard fully complying with the requirements and specifications shown in Section 3 (a) and (b) of this Rule, are used and the outside dimensions of the box, length, width and depth added, do not exceed 70 inches, the gross weight of the box and its contents shall not exceed 90 pounds; or

Double Strength Boxes, Weight Limit 90 lbs.

(f) When boxes are made of Double Strength Corrugated Strawboard (Double-Faced Corrugated Strawboard and Single-Faced Corrugated Strawboard, glued together so as to make one piece), each facing being not less than .018 of an inch in thickness, having a resistance of not less than 85 pounds to the square inch, Mullen Test, the combined board having a resistance of not less than 275 pounds to the square inch, Mullen Test, and the outside dimensions of the box, length, width and depth added, do not exceed 70 inches, the gross weight of the box and its contents shall not exceed 90 pounds.

Specifications for Single-Ply Fibreboard or Pulpboard Boxes with Wooden Frames. Weight Limit 50 lbs.

Section 4. (a) Single-Ply Fibreboard or Pulpboard used in making Fibreboard or Pulpboard Boxes with wooden frames, must have the outer surface waterproofed; and

(b) When the single-ply board is not less than .060 of an inch in thickness, having a resistance of not less than 225 pounds to the square inch, Mullen Test, all edges of the sides, top and bottom of the box being reinforced by a wooden frame made of strips not less than $\frac{3}{8}$ by $\frac{3}{8}$ inch, or $\frac{3}{8}$ by $1\frac{1}{2}$ inches, with cross strips not less than $\frac{3}{8}$ by $\frac{3}{8}$ inch, or $\frac{3}{8}$ by $1\frac{1}{2}$ inches and not more than 14 inches apart, the gross weight of the box and its contents shall not exceed 50 pounds; or

Weight Limit 100 lbs.

(c) When the single-ply board is not less than .060 of an inch in thickness, having a resistance of not less than 250 pounds to the square inch, Mullen Test, all edges of the sides, top and bottom of the box being reinforced by a wooden frame made of strips not less than $\frac{3}{8}$ by $1\frac{1}{4}$ inches or $\frac{3}{8}$ by 2 inches, with cross strips not less than $\frac{3}{8}$ by $1\frac{1}{4}$ inches or $\frac{3}{8}$ by 2 inches and not more than 14 inches apart, the gross weight of the box and its contents shall not exceed 100 pounds; or

Weight Limit 200 lbs.

(d) When the single-ply board is not less than .080 of an inch in thickness, having a resistance of not less than 300 pounds to the square inch, Mullen Test, all edges of the sides, top and bottom of the box being reinforced by a wooden frame made of strips not less than $\frac{3}{8}$ by $1\frac{1}{4}$ inches or $\frac{3}{8}$ by $2\frac{1}{4}$ inches, with cross strips not less than $\frac{3}{8}$ by $1\frac{1}{4}$ inches or $\frac{3}{8}$ by $2\frac{1}{4}$ inches and not more than 12 inches apart, the gross weight of the box and its contents shall not exceed 200 pounds.

Specifications for Strawboard or Three-Ply or more Fibreboard or Pulpboard Boxes with Wooden Frames.

Section 5. (a) Three-Ply or more Fibreboard or Pulpboard, or Double-Faced Corrugated Strawboard may be used in the construction of Fibreboard, Pulpboard or Strawboard Boxes, with wooden frames, provided:

RULE 41—Continued

- Weight Limit 50 lbs. (b) That three-ply or more Fibreboard or Pulpboard as specified in Section 2 (a) and (b), or Double-Faced Corrugated Strawboard as specified in Section 3 (a) and (b), is used in making wooden frame boxes as specified in Section 4 (a) and (b) of this Rule. The gross weight of the box and its contents shall not exceed 50 pounds.
- Weight Limit 100 lbs. (c) That three-ply or more Fibreboard or Pulpboard as specified in Section 2 (a) and (c), or Double-Faced Corrugated Strawboard as specified in Section 3 (a) and (c), is used in making wooden frame boxes as specified in Section 4 (a) and (c) of this Rule. The gross weight of the box and its contents shall not exceed 100 pounds.
- Weight Limit 200 lbs. (d) That three-ply or more Fibreboard or Pulpboard as specified in Section 2 (a) and (d), or double thickness of Double-Faced Corrugated Strawboard as specified in Section 3 (a) and (b) is used in making wooden frame boxes as specified in Section 4 (a) and (d) of this Rule. The gross weight of the box and its contents shall not exceed 200 pounds.
- Specifications for Wirebound Fibreboard Boxes. Section 6. (a) Three-ply or more Fibreboard or Pulpboard must be used in the construction of Wirebound Fibreboard Boxes.
- (b) There must be four wood cleats not less than 11-16 by 15-16 inch, with mortised joints, making a tight-fitting frame at each end of box.
- The body must be made in one piece with an overlap of not less than one inch, making a tight joint when closed by twisting the ends of binding wires together. The body must encircle the end frames. The binding wires must be continuous and not more than 8 inches apart.
- The binding wire at each end must be firmly fastened to each cleat by staples at intervals of not more than three inches, driven through the fibreboard and into the cleats. The other wire or wires must be firmly fastened to the board by staples, clinched on the inside and not more than three inches apart. The Fibreboard or Pulpboard ends must be firmly fastened to the inside of cleats with nails or staples, not more than three inches apart.
- Weight Limit 50 lbs. (e) When three-ply or more Fibreboard or Pulpboard as specified in Section 2 (a) and (b) is used in making wirebound fibreboard boxes, the binding wires must be not less than No. 16 gauge. The outside dimensions of the box, length, width and depth added, must not exceed 60 inches, and the gross weight of the box and its contents must not exceed 50 pounds.
- Weight Limit 100 lbs. (d) When three-ply or more Fibreboard or Pulpboard as specified in Section 2 (a) and (c) is used in making Wirebound Fibreboard Boxes, the binding wires must be not less than No. 16 gauge. The outside dimensions of the box, length, width and depth added, must not exceed 65 inches, and the gross weight of the box and its contents must not exceed 100 pounds.
- Weight Limit 150 lbs. (e) When three-ply or more Fibreboard or Pulpboard as specified in Section 2 (a) and (d) is used in making Wirebound Fibreboard Boxes, the binding wire must be not less than No. 14 gauge, and when the end of the box exceeds 10 inches in width an additional cleat or batten not less than 11-16 by 15-16 inch must be placed vertically at the center of each end and secured by nails driven through end cleats into the additional cleat or batten. The outside dimensions of the box, length, width and depth added, must not exceed 70 inches, and the gross weight of the box and its contents must not exceed 150 pounds.
- Specifications for Ironbound Fibreboard Boxes. (f) Three-ply or more Fibreboard or Pulpboard must be used in the construction of Ironbound Fibreboard Boxes.
- (g) There must be four wood cleats not less than 13-16 by 1½ inch, with mortised joints, making a tight-fitting frame at each end of box.
- The body must be made in one piece with an overlap of not less than one inch, making a tight joint when closed and must encircle the end frames.
- The iron bands must be continuous, not less than ¾ inch wide, not more than 8 inches apart and must be firmly fastened to the Fibreboard or Pulpboard by staples clinched on the

RULE 41—Continued

- inside not more than three inches apart. The bands at each end must be firmly fastened to each cleat by cement-coated nails at intervals of not more than three inches, driven through the bands and Fibreboard or Pulpboard and into the cleat. Ends of center bands must be securely fastened together.
- The Fibreboard or Pulpboard ends must be firmly fastened to the inside of cleats with nails or staples, not more than three inches apart.
- Weight Limit 50 lbs. (h) When three-ply or more Fibreboard or Pulpboard, as specified in Section 2 (a) and (b), is used in making Ironbound Fibreboard Boxes, the bands must be not less than No. 29 gauge. The outside dimensions of the box, length, width and depth added, must not exceed 60 inches, and the gross weight of the box and its contents must not exceed 50 pounds.
- Weight Limit 100 lbs. (i) When three-ply or more Fibreboard or Pulpboard, as specified in Section 2 (a) and (c), is used in making Ironbound Fibreboard Boxes, the bands must be not less than No. 27 gauge. The outside dimensions of the box, length, width and depth added, must not exceed 65 inches, and the gross weight of the box and its contents must not exceed 100 pounds.
- Weight Limit 150 lbs. (j) When three-ply or more Fibreboard or Pulpboard, as specified in Section 2 (a) and (d), is used in making Ironbound Fibreboard Boxes, the bands must be not less than No. 26 gauge, and when the end of the box exceeds 10 inches in width an additional cleat or batten not less than 13-16 by 1 inch must be placed vertically at the center of each end and secured by nails driven through end cleats into the additional cleat or batten. The outside dimensions of the box, length, width and depth added, must not exceed 70 inches, and the gross weight of the box and its contents must not exceed 150 pounds.
- Packing Requirements against Sifting. Section 7. All articles, except as provided for by Section 8, liable to loss from sifting or leakage must be in cans, cartons or other receptacles, so packed in the box as to completely fill it.
- Packing Requirements for Glassware, other Fragile Articles or Articles in Glass or Earthenware. Section 8. (a) Glassware, other fragile articles or articles in glass or earthenware, packed in Fibreboard, Pulpboard or Double-Faced Corrugated Strawboard Boxes:
- Weight Limit (Fragile articles, etc.) 65 lbs. (b) When the gross weight of the package exceeds 65 pounds, will not be accepted for transportation.
- Liquids in Glass or Earthenware Containers. (c) Liquids in glass or earthenware containers, exceeding one quart measure, will not be accepted for transportation in Fibreboard, Pulpboard or Double-Faced Corrugated Strawboard Boxes, except as provided in Section 8 (d) of this Rule.
- Packing Requirements for Liquids in Glass or Earthenware Containers. (d) Liquids in glass or earthenware containers, exceeding one quart measure and not exceeding one gallon capacity, will be accepted in Double-Faced Corrugated Strawboard Boxes, when the quantity does not exceed four gallons and the gross weight of the box and its contents does not exceed 65 pounds; and
- Each such container must be enclosed in a double-faced corrugated strawboard carton and all sides of box must be lined with one piece of double-faced corrugated strawboard properly scored; such cartons and liners must be made of corrugated strawboard with outer and inner facings of fibreboard or pulpboard not less than .016 of an inch in thickness, both facings having proper bending qualities, firmly glued to the corrugated sheet; inner and outer flaps of cartons and containers must meet or overlap; or
- Each such glass or earthenware container must be enclosed in a scored shell of double-faced corrugated strawboard and all sides of box must be lined with one piece of double-faced corrugated strawboard properly scored; the top and bottom of box must also have a liner of double-faced corrugated strawboard extending to both sides and ends of the box, placed inside of the flaps; such shells and liners must be made of corrugated strawboard with outer and inner facings of fibreboard or pulpboard not less than .016 inch in thickness, both facings having proper bending qualities, firmly glued to the corrugated sheet; inner and outer flaps of containers must meet or overlap; or

RULE 41—Continued

When two complete double-faced corrugated boxes as described in Section 3 (a) and (e) of this Rule, or double strength corrugated boxes as described in Section 3 (a) and (f) of this Rule are used, the sides, top and bottom of box need not be lined but all inner and outer flaps must meet or overlap.

Packing Requirements
Fragile Articles, not
exceeding 30 lbs.

(e) Glassware or other fragile articles, when gross weight of the box and its contents does not exceed 30 pounds, must be enclosed in corrugated strawboard or cork lined paper wrappers or separated by double-faced corrugated strawboard or tight-fitting flexible wooden partitions or securely packed with hay or straw and so packed in the box as to completely fill it; or

Packing Requirements,
Fragile Articles, over
30 lbs., but not ex-
ceeding 65 lbs.

When gross weight of the box and its contents is over 30 pounds, but not exceeding 65 pounds, must be enclosed in corrugated strawboard or cork lined paper wrappers or separated by double-faced corrugated strawboard or tight fitting flexible wooden partitions and so packed in the box as to completely fill it, and all sides, top and bottom of box must be lined with double-faced corrugated strawboard unless double corrugated strawboard boxes as described in Section 3 (a) and (e) of this Rule or double strength boxes as described in Section 3 (a) and (f) of this Rule are used.

Packing Requirements,
Articles in Glass or
Earthenware not ex-
ceeding 30 lbs.

(f) When articles are in glass or earthenware and the gross weight of the box and its contents does not exceed 30 pounds, each bottle, jar or similar receptacle must be enclosed in single-faced corrugated strawboard or cork lined paper wrapper and so packed as to completely fill the box, or separated by tight fitting double-faced corrugated strawboard or flexible wooden partitions touching all sides, top and bottom of the box. All sides, top and bottom of box must be lined with double-faced corrugated strawboard unless double corrugated strawboard boxes as described in Section 3 (a) and (e) of this Rule or double strength boxes as described in Section 3 (a) and (f) of this Rule are used, or when the inner flaps of boxes meet and the outer flaps meet or overlap 2 inches or more, top and bottom need not be lined; or

Packing Requirements,
Articles in Glass or
Earthenware, over 30
lbs., but not exceed-
ing 65 lbs.

When the gross weight of the box and its contents is over 30 pounds, but not exceeding 65 pounds, each bottle, jar or similar receptacle must be separated by tight fitting double-faced corrugated strawboard or flexible wooden partitions touching all sides, top and bottom of the box. All sides, top and bottom of box must be lined with double-faced corrugated strawboard unless double corrugated strawboard boxes as described in Section 3 (a) and (e) of this Rule or double strength boxes as described in Section 3 (a) and (f) of this Rule are used; or

Packing Requirements,
Articles in Glass or
Earthenware Contain-
ers, one pint or less
capacity, not exceed-
ing 65 lbs.

When the gross weight of the box and its contents does not exceed 65 pounds and the glass or earthenware containers are of one pint or less capacity, each such container must be enclosed in a carton or wrapper and then enclosed in a second carton which must be completely filled. Contents of the containers in the second carton must not exceed the equivalent of six pints. Each second carton must be separated by tight fitting double-faced corrugated strawboard or flexible wooden partitions touching all sides, top and bottom of the box; sides, top and bottom of the box must be lined with double-faced corrugated strawboard unless double corrugated strawboard boxes as described in Section 3 (a) and (e) of this Rule or double strength boxes as described in Section 3 (a) and (f) of this Rule are used; when such second cartons are made of double-faced corrugated strawboard and completely fill the box, partitions will not be required and the sides, top and bottom of the box need not be lined.

Certificate of Box
Maker.

Section 9. (a) All Fibreboard, Pulpboard or Double-Faced Corrugated Strawboard Boxes, with or without wooden frames, or Ironbound or Wirebound Fibreboard Boxes, that are made to conform to the requirements and specifications of this Rule, must bear certificate of box maker, labeled, printed or stamped in ink, showing that the boxes do so conform; this certificate to be not less than 2¼ by 4 inches, and to be a facsimile of the following in form and style of type and wording:
(Name and address of box maker, and figures showing thickness, resistance, dimension limit and gross weight limit, to be inserted by box maker)

RULE 41—Continued

For Boxes complying
with Section 2 of this
Rule.

CERTIFICATE OF BOX MAKER

This box is made of three ply or more fibreboard or pulpboard, outer ply waterproofed

Thickness not less than..... { each ply.....inch
combined board.....inch

Resistance (Mullen Test)
Combined Board.....Lbs. per sq. inch

Dimension Limit:

Length, width and depth added.....inches

Gross weight limit.....pounds

*.....

*Insert box maker's name and address.

For Boxes complying
with Section 3 (a),
(b), (c) and (d) of
this Rule.

CERTIFICATE OF BOX MAKER

This box is made of double faced corrugated strawboard

Thickness { outer face waterproofed.....inch
Not less than } inner face.....inch

Resistance { outer face.....lbs. per sq. inch
(Mullen Test) } inner face.....lbs. per sq. inch
combined board.....lbs. per sq. inch

Dimension limit:

Length, width and depth added.....inches

Gross weight limit.....pounds

*.....

*Insert box maker's name and address.

For Boxes complying
with Section 3 (a)
and (e) of this Rule.

CERTIFICATE OF BOX MAKER

This is a double box

Each box is made of double faced corrugated strawboard

Thickness { outer face waterproofed......016 inch
Not less than } inner face016 inch

Resistance { outer face......85 lbs. per sq. inch
(Mullen Test) } inner face......65 lbs. per sq. inch
Combined board.....175 lbs. per sq. inch

Dimension limit:

Length, width and depth added.....70 inches

Gross weight limit.....90 pounds

*.....

*Insert box maker's name and address.

RULE 41—Continued

For Double Strength Boxes complying with Section 3 (a) and (f) of this Rule.

CERTIFICATE OF BOX MAKER	
This double strength box is made of double faced corrugated strawboard and single faced corrugated strawboard glued together	
Thickness of each facing not less than.....	.018 inch
Outer face waterproofed	
Resistance (Mullen Test)	{ Each facing.....85 lbs. per sq. inch } Combined board...275 lbs. per sq. inch
Dimension limit: Length, width and depth added.....70 inches	
Gross weight limit.....	90 pounds
*.....	

*Insert box maker's name and address.

For Single Ply Fibreboard or Pulpboard Wooden Frame Boxes complying with Section 4 of this Rule.

CERTIFICATE OF BOX MAKER	
This wooden frame box is made of single ply fibreboard or pulpboard, outer surface waterproofed	
Thickness not less than.....	inch
Resistance (Mullen Test).....	lbs. per sq. inch
Frame {	strips not less than.....inch by.....inch
Cross }	
Cross pieces spaced not more than.....inches	
Gross weight limit.....	pounds
*.....	

*Insert box maker's name and address.

For Corrugated Strawboard Wooden Frame Boxes complying with Section 5 (a), (b) and (c) of this Rule.

CERTIFICATE OF BOX MAKER	
This wooden frame box is made of double faced corrugated strawboard	
Thickness Not less than	{ outer face waterproofed.....inch } inner face.....inch
Resistance (Mullen Test)	{ outer face.....lbs. per sq. inch } inner face.....lbs. per sq. inch } combined board.....lbs. per sq. inch
Frame {	strips not less than.....inch by.....inch
Cross }	
Cross pieces spaced not more than.....inches	
Gross weight limit.....	pounds
*.....	

*Insert box maker's name and address.

RULE 41—Continued

For Three Ply or more Fibreboard or Pulpboard Wooden Frame Boxes complying with Section 5 (a), (b), (c) or (d) of this Rule.

CERTIFICATE OF BOX MAKER	
This wooden frame box is made of three ply or more fibreboard or pulpboard, outer ply waterproofed	
Thickness not less than	{ each ply.....inch } combined board.....inch
Resistance (Mullen Test): Combined board.....lbs. per sq. inch	
Gross weight limit.....	pounds
*.....	

*Insert box maker's name and address.

For Double Thickness Double Faced Corrugated Strawboard Boxes with Wooden Frames complying with Section 5 (a) and (d) of this Rule.

CERTIFICATE OF BOX MAKER	
This wooden frame box is made of two thicknesses of double faced corrugated strawboard	
Each thickness Not less than	{ outer face waterproofed......016 inch } inner face......016 inch
Resistance of Each thickness (Mullen Test)	{ outer face.....85 lbs. per sq. inch } inner face.....65 lbs. per sq. inch } combined board...175 lbs. per sq. inch
Gross weight limit.....	200 pounds
*.....	

*Insert box maker's name and address.

For Wirebound Fibreboard Boxes complying with Section 6 of this Rule.

CERTIFICATE OF BOX MAKER	
This wirebound fibreboard box is made of three ply or more fibreboard or pulpboard, outer ply waterproofed	
Thickness Not less than	{ each ply.....inch } combined board.....inch
Resistance (Mullen Test): Combined board.....lbs. per sq. inch	
Dimension limit: Length, width and depth added.....inches	
End frame: Strips not less than.....inch by.....inch	
Binding wire.....	gauge
Gross weight limit.....	pounds
*.....	

*Insert box maker's name and address.

RULE 41—Continued

For Ironbound Fibreboard Boxes complying with Section 6 of this Rule.

CERTIFICATE OF BOX MAKER	
This ironbound fibreboard box is made of three ply or more fibreboard or pulpboard, outer ply waterproofed	
Thickness	{ each ply.....inch
Not less than	{ combined board.....inch
Resistance (Mullen Test):	
Combined board.....	lbs. per sq. inch
Dimension limit:	
Length, width and depth added.....	inches
End frames:	
Strips not less than.....	inch by.....inch
Iron band.....	gauge
Gross weight limit.....	pounds
*.....	

*Insert box maker's name and address.

- Boxes to show description of contents. (b) Boxes must also show description of contents.
- Reference to Rule on Shipping Orders and Bills of Lading. (c) When shipments are tendered for transportation in Fibreboard, Pulpboard, or Double-Faced Corrugated Strawboard Boxes conforming to the requirements and specifications of this Rule, the shipper must certify on shipping orders and bills of lading as follows:
"The fibre boxes used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Rule 41 of Iowa Classification."
- Joint or Seam Construction for Fibreboard or Pulpboard Boxes. Section 10. (a) Joints or seams of boxes, made of Fibreboard or Pulpboard as specified in Section 2 of this Rule, must be secured as follows:
- Lapped Joint or Seam Glued. (b) The sides of the box forming the joint or seam must lap not less than 1½ inches and be firmly glued together throughout the entire area of contact and when the joint or seam is over 18 inches in length a metal rivet, staple or stitch must also be placed at each end of the joint or seam; or
- Lapped Joint or Seam Stitched. (c) The sides of the box forming the joint or seam must lap not less than 1½ inches and be fastened together with metal rivets, staples or stitches not more than 3 inches apart, but when the length of the joint or seam is more than 18 inches, the metal rivets, staples or stitches must not be more than 2½ inches apart.
- Joint or Seam Construction for Strawboard Boxes. Section 11. Joints or seams of boxes, made of Double-Faced Corrugated Strawboard, as specified in Section 3 of this Rule, must join and be secured together by a cloth or paper sealing strip not less than 2 inches in width and having a resistance of not less than 60 pounds to the square inch, Mullen Test, extending the entire length of the joint or seam and firmly glued to the box.
- Outer Joints, Openings or Seams must be tightly closed. Section 12. (a) Boxes, without wooden frames, must have all outer joints, openings or seams that are not secured as provided by Sections 10, 11 and 13 tightly closed as follows:
- Requirements and specifications for Sealing Strips. (b) All sealing strips must be made of paper having a resistance of not less than 60 pounds to the square inch, Mullen Test, must be 2 inches or more in width, the ends must lap 2½ inches or more over the sides or ends of the box and must be firmly glued to all surfaces with which they come in contact; and
- Glued Flaps or Sealing Strips required. (c) When the ends of the inner flaps of boxes are not more than 6 inches apart, and the ends of the outer flaps meet making a close joint or seam, or overlap 2 inches or more, all flaps must be firmly glued to each other throughout the entire area of contact; or all outer joints, openings or seams must be completely covered with sealing strips, except as provided in Section 12 (f); or

RULE 41—Continued

Glued Flaps and Sealing Strips, required.

Glued Flaps and Sealing Strips with reinforcement, or Sealing Strips with reinforcement required.

Sealing Strips not required.

- (d) When the ends of the inner flaps of boxes are not more than 6 inches apart, and the ends of the outer flaps overlap less than 2 inches, all flaps must be firmly glued to each other throughout the entire area of contact and the joint or seam made by the end of the outer flap must be completely covered with a sealing strip, except as provided in Section 12 (f); or
- (e) When the ends of the inner flaps of boxes are more than 6 inches apart, and the ends of the outer flaps meet making a close joint or seam, or overlap 2 inches or more, all flaps must be firmly glued to each other throughout the entire area of contact and each joint or seam made by the ends of the outer flaps must be completely covered with a sealing strip and then reinforced with a sealing strip placed at right angles across the middle of each joint or seam made by the ends of the outer flaps, except as provided in Section 12 (f); or
All outer joints, openings or seams must be sealed with sealing strips and then reinforced with a sealing strip placed at right angles across the middle of each joint or seam made by the ends of the outer flaps, except as provided in Section 12 (f).
- (f) When two opposite flaps of boxes completely overlap each other and all flaps are firmly glued to each other throughout the entire area of contact sealing strips will not be required; or
When the outer flaps of boxes meet but do not completely overlap and a liner of double-faced corrugated strawboard extending to both sides and ends of the box is placed inside the flaps, and the liner and all flaps are glued to each other throughout the entire area of contact, sealing strips will not be required; or
When boxes are constructed with four flaps on each end and the flaps are secured by a screw and cap, the neck projecting from the inside through each flap and the cap punctured through neck so that it cannot be unscrewed, sealing strips will not be required; or
When the ends of boxes are recessed, and a wooden frame made of strips not less than ½ by 1 inch is set inside the recess, and the tops, bottoms and sides are encircled by metal bands fastened with nails not more than 2 inches apart driven through strap and board into the frame, sealing strips will not be required; or
When boxes are constructed with four flaps at each end, and all flaps on the bottom of the box are fastened to each other, at or along all joints, with metal rivets, staples or stitches not more than 2 inches apart, making close joints or seams and each inner flap on the top of the box is fastened across the end to one outer flap and the outer flaps overlap each other and are fastened together by metal rivets, staples or stitches not more than 2 inches apart, sealing strips will not be required; or
When boxes are reinforced inside with metal strips of a gauge not lighter than No. 30, U. S. Standard, having the longitudinal edge doubled over at an angle and fastened to the sides not more than 2 inches from the open ends with metal rivets, staples or stitches not more than 2½ inches apart, and with ends reinforced with metal strips of a gauge not lighter than No. 30, U. S. Standard, having longitudinal edge doubled over at an angle and fastened to the ends with metal rivets, staples or stitches not more than 2½ inches apart, the ends to be inserted into the open ends of the box not more than 1 inch, the metal angles on the ends and sides engaging and forming a secure lock on the inside, sealing strips will not be required; or
When the body of box is made of one piece with joint overlapping not less than 1½ inches and fastened with metal rivets, staples or stitches not more than 2 inches apart, and recessed ends are fastened to body of box with metal rivets, staples or stitches not more than 2 inches apart, sealing strips will not be required; or
On Ironbound or Wirebound Fibreboard Boxes, sealing strips will not be required.
- (g) The flaps must not project over the sides of box.
- Flaps Must Not Project Over Sides.

RULE 41—Continued

Sealing and Tying Telescope Fibreboard, Pulpboard or Strawboard Boxes.

Section 13. (a) Telescope Boxes must be securely tied with heavy cord or tape completely encircling the box at least once around the ends and once around the sides, securely knotted at each crossing; the cover must extend entirely to the bottom of the box and the top must remain perfectly flat; the cover must be sealed to the bottom of the box at opposite sides with not less than two paper seals; seals to bear identification marks, to be not less than 2 by 6 inches in size and to have a resistance of not less than 60 pounds to the square inch, Mullen Test, or box may be secured with two or more metal straps, not less than No. 29 gauge and not less than $\frac{3}{8}$ inch in width encircling the box at least once around the ends and once around the sides and drawn taut to prevent slipping; the ends of straps must pass through a metal sleeve and be crimped, the straps must also be crimped at crossing or intersection.

Sealing and Tying Two-piece Fibreboard, Pulpboard or Strawboard Boxes.

(b) Two-Piece Boxes other than Telescope Boxes must be securely tied with heavy cord or tape completely encircling the box at least once around the ends and once around the sides, securely knotted at each crossing; the cover must be sealed to the sides of the box at opposite sides with not less than two paper seals, seals to bear identification marks, to be not less than 4 by 8 inches in size, and to have a resistance of not less than 60 pounds to the square inch, Mullen Test, or the tying will not be required if the cover extends not less than three inches over the sides and ends of the box, is firmly glued to the sides and ends of the box throughout the entire area of contact and a paper sealing strip not less than 4 inches in width and having a resistance of not less than 60 pounds to the square inch, Mullen Test, completely covers and is firmly glued over all outer joints, openings or seams; or box may be secured with two or more metal straps, not less than No. 29 gauge and not less than $\frac{3}{8}$ inch in width encircling the box at least once around the ends and once around the sides and drawn taut to prevent slipping; the ends of straps must pass through a metal sleeve and be crimped, the straps must also be crimped at crossing or intersection; or

Strapping Two-piece Fibreboard or Pulpboard Boxes.

When Two-Piece Boxes made of fibreboard or pulpboard are reinforced with a strip of fibreboard, not less than .060 of an inch in thickness, not less than $2\frac{1}{2}$ inches wide encircling box at the top and fastened with metal rivets, staples or stitches not more than 3 inches apart, the side and end flaps of the cover being not less than $2\frac{1}{2}$ inches in width and inserted between the box and reinforcing strip, box must be secured with two or more metal straps, not less than No. 29 gauge and not less than $\frac{3}{8}$ inch in width encircling the box at least once around the ends and once around the sides and drawn taut to prevent slipping; the ends of straps must pass through a metal sleeve and be crimped, the straps must also be crimped at crossing or intersection. On boxes exceeding 24 inches in length, metal straps must not be more than 12 inches apart.

Sealing and Tying Three-Piece Fibreboard, Pulpboard or Strawboard Boxes.

(c) Three-Piece Boxes must be securely tied with heavy cord or tape, completely encircling the box at least once around the ends and once around the sides, securely knotted at each crossing; each cover must be sealed to the sides of the box at opposite sides with not less than two paper seals; seals to bear identification marks, to be not less than 4 by 8 inches in size and to have a resistance of not less than 60 pounds to the square inch, Mullen Test; or the tying will not be required if each cover extends not less than 2 inches over the sides and ends of the box, is firmly glued to the sides and ends of the box throughout the entire area of contact and a paper sealing strip not less than 4 inches in width and having a resistance of not less than 60 pounds to the square inch, Mullen Test, completely covers and is firmly glued over all outer joints, openings or seams.

Gluing Triple-Slide Fibreboard, Pulpboard or Strawboard Boxes.

(d) Triple-Slide Boxes must have the top and bottom of the innermost slide or both sides of the middle slide firmly glued to the outer tube of the box throughout the entire area of contact.

Fibreboard or Pulpboard Drums or Pails with fibreboard, pulpboard or metal tops and bottoms.

Section 14. (a) Subject to the provisions of Rule 14, and unless otherwise provided in separate description of articles, when the following requirements and specifications are fully complied with, articles, except as provided in Section 14 (e):

RULE 41—Continued

Wooden Drum rating.

(b) When shipped in Fibreboard or Pulpboard Drums with fibreboard, pulpboard or metal tops and bottoms, will be rated the same as if shipped in Wooden Drums; or

Wooden Pail rating.

(c) When shipped in Fibreboard or Pulpboard Pails with fibreboard, pulpboard or metal tops and bottoms, will be rated the same as if shipped in Wooden Pails.

Definition of Drum and Pail.

(d) The cylindrical container having either diameter or height of more than 15 inches, outside measurement, will be considered a Drum. The cylindrical container having both diameter and height of 15 inches or less each, outside measurement, will be considered a Pail.

Exception as to Glassware, etc.

(e) Glassware, other fragile articles, articles in glass or earthenware, liquids and articles that are not dry, will not be accepted for transportation in Fibreboard or Pulpboard Drums or Pails with fibreboard, pulpboard or metal tops and bottoms.

Specifications for Fibreboard or Pulpboard.

(f) Fibreboard or Pulpboard used in making Fibreboard or Pulpboard Drums or Pails with fibreboard, pulpboard or metal tops and bottoms may be single ply with the outer surface waterproofed or if more than single ply must have all plies firmly glued together, the outer ply waterproofed and no single ply less than .016 of an inch in thickness; and

Construction of Fibreboard or Pulpboard Drums or Pails, with fibreboard or pulpboard tops and bottoms.

(g) Fibreboard or Pulpboard forming the bodies of Fibreboard or Pulpboard Drums or Pails with fibreboard or pulpboard tops and bottoms must lap at the joint or seam not less than 2 inches and be firmly glued together throughout the entire area of contact, and the joint or seam must be reinforced between the rims of metal rivets, staples or stitches, at intervals of not more than 6 inches; the bottoms and tops of Drums or Pails must be made with rims 2 inches or over in depth, and overlap bodies the entire depth of rims; bottoms must be firmly glued to the bodies throughout the entire area of contact and reinforced by not less than 3 metal rivets, staples or stitches, firmly clinched on the inside; or

The plies of fibreboard or pulpboard forming the bodies must be glued together and each ply must overlap the other so as to distribute the seams; tops and bottoms must be encircled with a metal rim extending not less than $\frac{3}{8}$ inch on bodies, tops and bottoms.

Fastening and Sealing of Tops.

Tops must be firmly glued to the bodies throughout the entire area of contact; or

Tops and bodies must be fitted with metal lugs each secured by not less than 2 tubular rivets anchored to the inside of top or body with metal strips, and fastened on opposite sides by wires running through each metal lug and tightly twisted; or Tops must be fastened by wires crossing at right angles, ends of wires to be passed under a wire or metal hoop encircling the bodies of Drums or Pails and securely fastened.

Tops of Fibreboard or Pulpboard Drums or Pails with fibreboard or pulpboard tops and bottoms must also be sealed to bodies of Drums or Pails at opposite sides with not less than 2 paper seals, seals to bear identification mark, to be not less than 2x6 inches in size and to have a resistance of not less than 60 pounds to the square inch, Mullen Test. Seals must extend not less than 2 inches above and below the rims and must be firmly glued throughout the entire area of contact.

Construction of Fibreboard or Pulpboard Drums or Pails, with metal tops and bottoms.

(h) Fibreboard or pulpboard, forming the bodies of Fibreboard or Pulpboard Drums or Pails with metal tops and bottoms, must be in one piece, and secured by a barbed iron or steel strip not less than U. S. Standard gauge No. 22 in thickness, and not less than one inch wide, extending the entire length of the joint or seam; the barbs must be pressed through the fibreboard or pulpboard and clinched on the inside; the bodies must be securely crimped into the groove of the metal bottom and be further secured to bottom by not less than four metal rivets equal distances apart.

Tops and bottoms must be made of sheet iron or steel, not less than U. S. Standard gauge No. 28 in thickness, pressed to shape in one piece, with rims not less than $1\frac{1}{2}$ inches wide; surface of tops and bottoms to be countersunk, so as to form a groove completely around the inside of rim to receive the top or bottom edge of bodies. Edge of rims must be rolled.

RULE 41—Continued

Bodies must be fitted with not less than four metal lugs or ears, each secured to the body by two or more bars not less than $\frac{1}{4}$ inch long, anchored to the inside of Drum or Pall with metal strips.

Fastening of Tops.

Tops must be fastened to bodies by wires passing through holes in top rim and through each metal lug and tightly twisted, the ends of not less than two such wires on opposite sides of the package must be sealed with metal seals bearing identification mark.

Weight Limit for Fibreboard or Pulpboard Drums or Pails with fibreboard or pulpboard tops and bottoms.

(i) When the single ply or combined board in the body, bottom and top of Fibreboard or Pulpboard Drums or Pails with fibreboard or pulpboard tops and bottoms is not less than .100 of an inch in thickness, having a resistance of not less than 300 pounds to the square inch, Mullen Test, and in the rims is not less than .080 of an inch in thickness, having a resistance of not less than 175 pounds to the square inch, Mullen Test, the gross weight of the Drum or Pall and its contents shall not exceed 55 pounds; or

When the single ply or combined board in the body, bottom and top is not less than .110 of an inch in thickness, having a resistance of not less than 375 pounds to the square inch, Mullen Test, and in the rims not less than .100 of an inch in thickness, having a resistance of not less than 250 pounds to the square inch, Mullen Test, the gross weight of the Drum or Pall and its contents shall not exceed 90 pounds; or

When the single ply or combined board, in the body and rims is not less than .080 of an inch in thickness, having a resistance of not less than 175 pounds to the square inch, Mullen Test, and in the bottom and top is not less than .100 of an inch in thickness, having a resistance of not less than 300 pounds to the square inch, Mullen Test, and the rims of the bottom and top meet, completely covering the body, the gross weight of the Drum or Pall and its contents shall not exceed 55 pounds.

Weight Limit for Fibreboard or Pulpboard Drums or Pails with metal tops and bottoms.

(j) When the single ply or combined Board in the body of Fibreboard or Pulpboard Drums or Pails with metal tops and bottoms is not less than .100 of an inch in thickness, having a resistance of not less than 300 pounds to the square inch, Mullen Test, the gross weight of the Drum or Pall and its contents shall not exceed 55 pounds; or

When the single ply or combined Board in the body is not less than .110 of an inch in thickness, having a resistance of not less than 375 pounds to the square inch, Mullen Test, the gross weight of the Drum or Pall and its contents shall not exceed 90 pounds.

Shipments in Drums or Pails not meeting requirements.

(k) Subject to the provisions of Rule 14, and unless otherwise provided in separate description of articles, when the requirements and specifications of Rule 41 are not fully complied with, the freight rates on articles in Fibreboard or Pulpboard Drums or Pails with fibreboard, pulpboard or metal tops and bottoms shall be increased 20%, with a minimum increase of 2 cents per 100 pounds above the rates applicable on such articles in Drums or Pails that do comply with the requirements and specifications of Rule 41.

Certificate of Drum or Pall Maker.

(l) All Fibreboard or Pulpboard Drums or Pails with fibreboard, pulpboard or metal tops and bottoms that are made to conform to the requirements and specifications of this Rule, must bear certificate of Drum or Pall maker, labeled, printed or stamped in ink, showing that the Drums or Pails do so conform; this certificate to be not less than 2 $\frac{1}{2}$ by 4 inches, and to be a facsimile of the following in form and style of type and wording:

With Fibreboard or Pulpboard tops and bottoms.

RULE 41—Continued

CERTIFICATE OF DRUM OR PAIL MAKER

THIS $\frac{1}{2}$ IS MADE OF $\frac{1}{2}$
FIBREBOARD OR PULPBOARD, OUTER SURFACE OR
PLY WATERPROOFED

Thickness Not less than	}	top and bottom.....	inch
		body	inch
		rims	inch
		each ply.....	inch

Resistance (Mullen Test) Single ply or combined board	}	top and bottom.....	per sq. inch
		body	per sq. inch
		rims	per sq. inch

Dimensions:
Height.....inches; Diameter.....inches
Gross weight limit.....pounds

$\frac{1}{2}$ Insert Drum or Pall, as the case may be.
 $\frac{1}{2}$ Insert the number of plies.
*Insert drum or pail maker's name and address.

With Metal Tops and Bottoms.

CERTIFICATE OF DRUM OR PAIL MAKER

The body of this $\frac{1}{2}$ is made of $\frac{1}{2}$
Fibreboard or Pulpboard, Outer Surface or Ply Water-
proofed, with Metal Top and Bottom

Thickness Not less than	}	body	inch
		each ply.....	inch

Resistance of Body (Mullen Test) Single ply or Combined board	}per sq. inch	
--	---	-------------------	--

Top and bottom, iron or steel, not less than U. S. Standard Gauge No. 28.

Side strip, iron or steel, not less than U. S. Standard Gauge No. 22.

Dimensions:
Height.....inches. Diameter.....inches
Gross weight limit.....pounds

$\frac{1}{2}$ Insert Drum or Pall, as the case may be.
 $\frac{1}{2}$ Insert the number of plies.
*Insert drum or pail maker's name and address.

Drums or Pails to show description of contents.

(m) Drums or Pails must also show description of contents.

Reference to Rule on Shipping Orders and Bills of Lading.

(n) When shipments are tendered for transportation in Fibreboard or Pulpboard Drums or Pails, conforming to the requirements and specifications of this Rule, the shipper must certify on shipping orders and bills of lading as follows:
"The fibreboard drums or pails used for this shipment conform to the specifications set forth in the drum or pail maker's certificate thereon, and all other requirements of Rule 41 of Iowa Classification."

Packing Requirements against sifting or leakage.

Section 15. Articles liable to loss from sifting or leakage must be in bags, cans or cartons or the Drum or Pall must be lined with tough paper or cloth; articles must be so packed in the Drum or Pall as to completely fill it.

Fibreboard or Pulpboard Barrels or Drums with wooden hoops and fibreboard or pulpboard or wooden heads.

Section 16. (a) Unless otherwise provided, ratings on articles in wooden Barrels will apply on the same articles in Fibreboard or Pulpboard Barrels or Drums, fitted with wooden hoops and with fibreboard or pulpboard or wooden heads, provided the following requirements and specifications are fully complied with:

RULE 41—Continued

- (b) The body of the Barrel or Drum must not exceed 20 inches in diameter nor 30 inches in height and the fibreboard or pulpboard must be of six or more plies firmly glued together, the outer surface waterproofed, the combined ply to be not less than $\frac{1}{4}$ inch in thickness, having a resistance of not less than 710 pounds to the square inch, Mullen Test, and must be surrounded by three or more wooden hoops not less than 2 inches in width by $\frac{1}{4}$ inch in thickness, fastened to the body by wire staples firmly clinched on the inside.
- (c) The heads must be not less than $\frac{1}{4}$ inch in thickness, made of wood or of six or more plies of fibreboard or pulpboard firmly glued together, the outer surface waterproofed. Heads must be securely held in place by inner and outer headliners. Headliners must be fastened to body by staples firmly clinched.
- (d) The gross weight of Barrel or Drum and its contents shall not exceed 300 pounds.
- (e) Liquids and articles that are not dry will not be accepted for transportation in these containers.
- (f) Subject to the provisions of Rule 14, and unless otherwise provided in separate description of articles, when the requirements and specifications of Rule 41 are not fully complied with, the freight rates on articles in Fibreboard or Pulpboard Barrels or Drums, with wooden hoops and fibreboard or pulpboard or wooden heads, shall be increased 20% with a minimum increase of 2 cents per one hundred pounds, above the rate applicable on such articles in containers that do not comply with the requirements and specifications of Rule 41.
- (g) All Fibreboard or Pulpboard Barrels or Drums fitted with wooden hoops and fibreboard or pulpboard or wooden heads, that are made to conform to the requirements and specifications of this Rule, must bear certificate of Barrel or Drum maker, labeled, printed or stamped in ink, showing that the barrels or drums conform to the requirements and specifications of this Rule; this certificate to be not less than 2 $\frac{1}{4}$ by 4 inches and to be a facsimile of the following in form, size and style of type and wording:

CERTIFICATE OF BARREL OR DRUM MAKER

THIS FIBREBOARD OR PULPBOARD BARREL (OR DRUM) IS MADE OF _____ PLYS AND FITTED WITH WOODEN HOOPS AND FIBREBOARD OR PULPBOARD OR WOODEN HEADS

Body thickness not less than $\frac{1}{4}$ of an inch.

Resistance of Body { Not less than 710 pounds
(Mullen Test) } Per sq. inch

Dimensions:

Height.....inches. Diameter.....inches
Gross weight limit.....300 pounds

*Insert number of plies.

*Insert barrel or drum maker's name and address.

Barrels or Drums to show description of contents.

Reference to Rule on Shipping Orders and Bills of Lading.

- (h) Barrels or Drums must also show description of contents.
- (i) When shipments are tendered for transportation in Fibreboard or Pulpboard Barrels or Drums conforming to the requirements and specifications of this Rule, the shipper must certify on shipping orders and bills of lading as follows:
"The fibreboard barrels (or drums) used for this shipment conform to the specifications set forth in the barrel (or drum) maker's certificate thereon, and all other requirements of Rule 41 of the Iowa Classification."

RULE 41—Continued

Fibreboard or Pulpboard Barrels or Drums with band iron or steel end hoops and wooden heads.

Section 17. (a) Unless otherwise provided, ratings on articles in wooden Barrels will apply on the same articles in Fibreboard or Pulpboard Barrels or Drums, fitted with band iron or steel end hoops, and with wooden heads, provided the following requirements and specifications are fully complied with:

- (b) The body of the Barrel or Drum must not exceed 20 inches in diameter nor 30 inches in height, and the Fibreboard or Pulpboard must be of eight or more plies firmly glued together, the outer surface waterproofed, and the body must meet the requirements of Section 17 (f).
- (c) Iron or steel hoops must be used to protect the ends of the Barrel or Drum Body and nailed to hold the heads securely in place, as required in Section 17 (d) and (f);
- (d) The heads must be not less than 7-16 inch in thickness made of one piece of wood or of two or more pieces of wood closely fitted, or of three or more plies of veneer firmly glued together cross grain. The head must be fitted into a grooved metal hoop and fastened to the body with nails of proper number and weight (see Section 17 (f)); nails to be driven through the body and hoop into the head.
- (e) Liquids and articles that are not dry will not be accepted for transportation in these containers.
- (f) Requirements as to thickness of board, Mullen Test, maximum weight and nails:

Minimum Thickness of Body	Mullen Test, Minimum, Lbs.	Maximum Weight of Packages and Contents, Pounds	Nails Required for Each Head
.18 of an inch	480	90 or less	4 3-penny or heavier
.19 " " "	500	100 and over 90	4 " " "
.20 " " "	530	125 " "	6 " " "
.22 " " "	565	150 " "	6 " " "
.23 " " "	600	200 " "	6 " " "
.24 " " "	640	250 " "	8 " " "
.26 " " "	670	275 " "	8 " " "
.28 " " "	710	300 " "	8 " " "
.30 " " "	765	375 " "	8 4-penny " "
.33 " " "	800	400 " "	8 " " "

- (g) Subject to the provisions of Rule 14, and unless otherwise provided in separate descriptions of articles, when the requirements and specifications of Rule 41 are not fully complied with, the freight rates on articles in Fibreboard or Pulpboard Barrels or Drums, with band iron or steel end hoops and wooden heads, shall be increased 20%, with a minimum increase of 2 cents per one hundred pounds, above the rate applicable on such articles in containers that do comply with the requirements and specifications of Rule 41.

- (h) All Fibreboard or Pulpboard Barrels or Drums fitted with band iron or steel end hoops, and with wooden heads, that are made to conform to the requirements and specifications of this Rule, must bear certificate of barrel or drum maker, labeled, printed or stamped in ink, showing that the barrels or drums conform to the requirements and specifications of this Rule; this certificate to be not less than 2 $\frac{1}{4}$ by 4 inches and to be a facsimile of the following in form, size and style of type and wording:

RULE 41—Continued

For Fibreboard or Pulpboard Barrels or Drums with band iron or steel end hoops and wooden heads.

CERTIFICATE OF BARREL OR DRUM MAKER

THIS FIBREBOARD OR PULPBOARD BARREL (OR DRUM) IS MADE OF _____ PLYS AND FITTED WITH BAND IRON OR STEEL END HOOPS AND WOODEN HEADS

Body thickness not less than _____ inch

Resistance of Body (Mullen Test) { Not less than _____ lbs. per sq. inch

Dimension: Height _____ inches. Diameter _____ inches

Gross weight limit _____ pounds

†Insert number of plies.
*Insert barrel or drum maker's name and address.

Barrels or Drums to show description of contents.

(i) Barrels or Drums must also show description of contents.

Reference to Rule on Shipping Orders and Bills of Lading.

(j) When shipments are tendered for transportation in Fibreboard or Pulpboard Barrels or Drums conforming to the requirements and specifications of this Rule, the shipper must certify on Shipping Orders and Bills of Lading as follows:

"The fibreboard barrels (or drums) used for this shipment conform to the specifications set forth in the barrel (or drum) maker's certificate thereon, and all other requirements of Rule 41 of the Iowa Classification."

Methods of Testing.

Section 18. In applying the Mullen Test, the resistance shall be determined as follows: All tests shall be made from both the outside and the inside and tester shall be turned at a steady speed of about one complete turn per second. In testing double-faced corrugated strawboard, the test should be made with the plate above the diaphragm firmly screwed down on the board so as to prevent its slipping.

Index No. Date Effective (Reissue—In Supp. No. 19) Cancels Item 6, page 24, of Classification.

ARTICLE	L.C.L.	C.L.
Button Blanks:		
In single bags.....	2	
In double bags.....	3	
In barrels or boxes.....	3	
In packages named, C. L., min. wt. 30,000 lbs.		4

257 Nov. 20, 1917 (Reissue—In Supp. No. 19) Cancels Index No. 114, Supp. No. 16, which cancelled items 33, 34, 35, 36 and 37, page 41 of Classification.

Egg Box Stuff (wooden), in bundles or racks.....	4	
Egg Case Fillers (strawboard and wood or wood pulp), and Carton Egg Case Fillers, K. D., boxed or in wooden egg cases filled with egg case fillers, K. D. flat, said cases to be hardwood with ends not less than 7-16 inch in thickness, and sides, tops and bottoms not less than 7-32 inch in thickness.		B Min. Wt. 24,000 lbs.
Egg Case Fillers, K. D., boxed or in wooden egg cases filled with egg case fillers, K. D. flat, said cases to be hardwood with ends not less than 7-16 inch in thickness, and sides, tops and bottoms not less than 7-32 inch in thickness:		
Carton.....	4	B Min. 24,000 lbs.
N. O. S.	4	
Egg Case Flats:		
In bundles.....	3	
In boxes.....	4	

258 Nov. 20, 1917 (Reissue—In Supp. No. 19) Cancels Item 41, page 46, of Classification.

Fence Posts:		
Wooden.....	4	Lum- ber Tariff Rates

Index No.	Date Effective	ARTICLE	L.C.L.	C.L.
259	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Window, other than Plate, not framed nor leaded:		
		Colored, chipped, decorated, etched, ground or sand-blasted:		
		Bent:		
		Packed in boxes.....		D1
		Packed in boxes, C. L., min. wt. 30,000 lbs.		3
		Window, other than Plate, not framed nor leaded:		
		Colored, chipped, decorated, etched, ground or sand-blasted:		
		Not bent:		
		Packed in boxes.....		4
		Packed in boxes, C. L., min. wt. 36,000 lbs.		5
		Plain:		
		Bent:		
		Packed in boxes.....		1
		Packed in boxes, C. L., min. wt. 30,000 lbs.		3
		Not bent:		
		Packed in boxes.....		4
		Packed in boxes, C. L., min. wt. 36,000 lbs.		5
		Mixed carloads of two or more kinds of Window Glass, other than Plate, not framed nor leaded, packed in boxes, will be taken at the highest rating provided for carload quantities of any article in the shipment. The minimum weight shall be the highest C. L. min. wt. provided for any article in the shipment.		
		Bakery Goods (see Index 304):		
		Biscuits, Bread, Cakes, Crackers, Matzos, Pretzels or Toast, not otherwise specified:		
		In cartons or crates.....		2
		In fibre or metal cans with glass fronts, glass protected by corrugated fibreboard or wood, or without glass fronts, in crates.....		2
		In fibre or metal cans with or without glass fronts, in shipping racks.....		2
		In shipping baskets with basket work covers		1
		In shipping baskets with wooden covers.....		2
		In wheeled carriers, wood, fibreboard and iron or steel combined, locked.....		3
		In barrels or boxes.....		3
		In packages named, or in metal cans loose, straight or mixed C. L., min. wt. 20,000 lbs. (Subject to Rule 6-B).....		4
		Biscuit, Bread, Cracker or Matzos Dust or Meal:		
		In bags, barrels or boxes.....		3
		In packages named, straight or mixed C. L., min. wt. 20,000 lbs. (Subject to Rule 6-B).....		4
		Biscuits, Bread, Cakes, Crackers, Matzos, Pretzels or Toast, not otherwise specified, and Biscuit, Bread, Cracker or Matzos Dust or Meal, in packages provided for straight carload shipments, mixed C. L., min. wt. 20,000 lbs. (Subject to Rule 6-B).....		4
		Bread, Stale:		
		In bags.....		2
		In bags or in bulk, C. L., min. wt. 20,000 lbs. (Subject to Rule 6-B).....		4
		Type Casting or Setting Machines:		
		S. U. or K. D., in boxes or crates.....		1½
		S. U. or K. D., in packages named, straight or mixed C. L., min. wt. 24,000 lbs. (Subject to Rule 6-B).....		A

260 Nov. 20, 1917 (Reissue—In Supp. No. 19) Cancels Index No. 117, Supp. No. 16, which cancelled items 19 and 20, page 62 of Classification.

261 Nov. 20, 1917 (Reissue—In Supp. No. 19) Cancels Item 10, page 91 of Classification.

Index No.	Date Effective	ARTICLE	L.C.L.	C.L.
262	Nov. 1, 1917	CLASSIFICATION OF RAILROADS AND APPLICATION OF SCHEDULE AND CLASSIFICATION THERETO.		
	(Reissue—In Supp. No. 19)			
	Amends Index 250, Supp. No. 16	CLASS "C" RAILROADS.		
		Elimination:		
		Eliminate Iowa & Omaha Short Line Railway.		
		Eliminate reference "3" from Atlantic Northern Railway Co.		
263	Nov. 20, 1917	Tallow:		
	(Reissue—In Supp. No. 19)	Animal:		
		In barrels with cloth tops.....	3	
		In pails or tubs.....	3	
		In metal cans or pails in crates.....	3	
		In metal cans or pails in barrels or boxes.....	4	
		In bulk in barrels or boxes.....	4	
		In packages named, C. L., min. wt. 30,000 lbs.	5	
		In tank cars, C. L., actual weight (Subject to Rule 33).....	5	
		Vegetable:		
		In bales.....	3	
		In bales, C. L., min. wt. 30,000 lbs.....	5	
264	Nov. 20, 1917	Vehicles, Parts of:		
	(Reissue—In Supp. No. 19)	Automobile Bodies (See Note):		
		Passenger, finished or in the white:		
		Boxed or crated.....	3t1	
		C. L., min. wt. 10,000 lbs. (Subject to Rule 6-B).....	1	
		Note: Same crating requirements as apply to crated vehicles.		
265	Nov. 20, 1917	Buttons:		
	(Reissue—In Supp. No. 19)	In boxes or double bags.....	1	
266	Nov. 20, 1917	Chains:		
	(Reissue—In Supp. No. 19)	Automobile Tire:		
		In barrels or boxes.....	3	
267	Nov. 20, 1917	Combined Air and Water Service Machines, with or without coin slot, small parts detached and boxed:		
	(Reissue—In Supp. No. 19)	In boxes or crates.....	1	
268	Nov. 20, 1917	Exhaust Pots or Mufflers, Gas Engine, Iron or steel:		
	(Reissue—In Supp. No. 19)	Cast:		
		Weighing each less than 50 lbs., wrapped....	1	
		Weighing each 50 lbs. or over, loose or wrapped.....	2	
		In barrels, boxes or crates.....	3	
		Cast and plate or sheet combined:		
		Weighing each less than 50 lbs., wrapped....	1½	
		Weighing each 50 lbs. or over, loose or wrapped.....	1	
		In barrels, boxes or crates.....	2	
		Cast and cast and plate or sheet combined, loose or in packages, straight or mixed C. L., min. wt. 30,000 lbs.....	A	
269	Nov. 20, 1917	Green Salted Hams, C. L., min. wt. 26,000 lbs.		5
	(Reissue—In Supp. No. 19)			
270	Nov. 20, 1917	Radiators:		
	(Reissue—In Supp. No. 19)	Engine Cooling:		
		In boxes or crates.....	1	
		In packages named, C. L., min. wt. 30,000 lbs.....	4	

Index No.	Date Effective	ARTICLE	L.C.L.	C.L.
271	Nov. 20, 1917	Springs, not otherwise specified:		
	(Reissue—In Supp. No. 19)	Iron or steel, other than wire:		
		Elliptic or Semi-Elliptic:		
		Motor Vehicle:		3
		Loose or in packages.....		
		Loose or in packages, C. L., min. wt. 36,000 lbs.		5
272	Nov. 20, 1917	Tractor Attachments for Automobiles:		
	(Reissue—In Supp. No. 19)	S. U., loose, small parts in boxes.....	1	
		K. D., loose or in packages, small parts in boxes	2	
		Loose or in packages named, C. L., min. wt. 24,000 lbs. (Subject to Rule 6-B).....		A
273	Nov. 20, 1917	Vehicle Parts:		
	(Reissue—In Supp. No. 19)	Automobile Parts:		
		Axle Housings, iron or steel, unfinished:		
		Loose or in packages.....	3	
		Loose or in packages, C. L., min. wt. 36,000 lbs.		5
274	Nov. 20, 1917	Axles:		
	(Reissue—In Supp. No. 19)	With attachments:		
		Loose.....	1½	
		In boxes or crates.....	1	
		Loose or in packages, C. L., min. wt. 36,000 lbs.		A
		Without attachments:		
		Loose or in packages.....	2	
		Loose or in packages, C. L., min. wt. 36,000 lbs.		A
275	Nov. 20, 1917	Brake Drums:		
	(Reissue—In Supp. No. 19)	Loose or in packages.....	3	
		Loose or in packages, C. L., min. wt. 36,000 lbs.		A
276	Nov. 20, 1917	Bumper Guards or Bumper Rails:		
	(Reissue—In Supp. No. 19)	In boxes, bundles or crates.....	2	
		In packages named, C. L., min. wt. 30,000 lbs.		4
277	Nov. 20, 1917	Dashes:		
	(Reissue—In Supp. No. 19)	Iron or steel, unfinished:		
		Flat or nested, in boxes or crates.....	2	
		Loose or in packages, C. L., min. wt. 30,000 lbs.		A
		Iron or steel, finished, or wooden, with or without Steering Gear attached, or with or without equipment of transmission coils:		
		In boxes or crates.....	D1	
		In packages named, C. L., min. wt. 24,000 lbs. (Subject to Rule 6-B).....		3
278	Nov. 20, 1917	Doors:		
	(Reissue—In Supp. No. 19)	Finished, in boxes or crates.....	1	
		Not finished, in boxes or crates.....	2	
		Loose or in packages, C. L., min. wt. 24,000 lbs. (Subject to Rule 6-B).....		4
279	Nov. 20, 1917	Engine Hoods:		
	(Reissue—In Supp. No. 19)	Not nested, in boxes, bundles or crates....	1	
		Nested, in boxes, bundles or crates.....	2	
		Loose or in packages, C. L., min. wt. 30,000 lbs.		4
280	Nov. 20, 1917	Fenders (Mud Guards), Running Boards or Running Board Shields:		
	(Reissue—In Supp. No. 19)	Not flat nor nested:		
		In boxes, bundles or crates.....	D1	
		In packages named, C. L., min. wt. 10,000 lbs. (Subject to Rule 6-B).....		2
		Flat or nested:		
		In boxes, bundles or crates.....	2	
		In packages named, C. L., min. wt. 30,000 lbs.		4

Index No.	Date Effective	ARTICLE	L.C.L.	C.L.
281	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Tops: S. U., in boxes or crates.....	311	
		K. D., flat or folded flat: Wrapped.....	D1	
		In boxes or crates.....	1 1/4	
		In packages named, C. L., min. weight 10,000 lbs. (Subject to Rule 6-B).....		1
282	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Gear Frames, without attachments: Loose or in packages.....	1	
		Loose or in packages, C. L., min. wt. 16,000 lbs. (Subject to Rule 6-B).....		3
283	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Gear Frame Side Bars: Loose or in packages.....	3	
		Loose or in packages, C. L., min. wt. 36,000 lbs.		4
284	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Instrument Boards, wooden, in boxes or crates.....	1	
285	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Lamps and Fixtures: In barrels or boxes.....	1	
		In packages named, C. L., min. wt. 16,000 lbs. (Subject to Rule 6-B).....		3
286	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Shock Absorbers: In barrels or boxes.....	1	
		In barrels or boxes C. L., min. wt. 30,000 lbs.		4
288	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Steering Wheel Rims, in boxes or crates.....	1	
280	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Steering Wheels: In boxes or crates.....	1	
		In packages named, C. L., min. wt. 16,000 lbs. (Subject to Rule 6-B).....		2
290	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Trunk Racks, in boxes, bundles or crates....	2	
291	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Wheel Flanges, Wheel Rims or side or locking Wheel Rings, iron or steel: Weighing each less than 25 lbs. loose, or in bundles weighing less than 25 lbs.....	1	
		Weighing each 25 lbs. or over, loose, or in bundles weighing 25 lbs. or over.....	3	
		In barrels, boxes or crates.....	3	
		Loose or in packages named, C. L., min. wt. 30,000 lbs.		1
292	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Wheels: Weighing each 200 lbs. or over, with drums, gears, motors, sprockets or rubber tires attached or without drums, gears, motors, sprockets or rubber tires: Loose or in packages.....	1	
		Loose or in packages, C. L., min. wt. 30,000 lbs.		3
		Weighing each less than 200 lbs.: Rubber tired: Finished, wrapped, or in boxes or crates in the white, loose or in packages.....	D1	
		Loose or in packages, C. L., min. wt. 30,000 lbs.	1 1/4	
		Without rubber tires: Finished, wrapped, or in boxes or crates in the white, loose or in packages.....		3
		Loose or in packages, C. L., min. wt. 30,000 lbs.	1 1/4	
		Loose or in packages, C. L., min. wt. 30,000 lbs.		1
		Loose or in packages, C. L., min. wt. 30,000 lbs.		A
293	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Wind Shields: In crates.....	D1	
		In boxes.....	1	
		In packages named, C. L., min. wt. 20,000 lbs. (Subject to Rule 6-B).....		3

Index No.	Date Effective	ARTICLE	L.C.L.	C.L.
294	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Wind Shield Frames: In crates.....	1 1/4	
		In boxes.....	1	
		Loose or in packages, C. L., min. wt. 20,000 lbs. (Subject to Rule 6-B).....		3
295	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Wrecking Trucks, loose or in packages.....	1	
296	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Automobile Parts, not otherwise specified: Aluminum, brass, bronze or copper: In barrels, boxes or crates.....	1	
		In packages named, C. L., min. wt. 24,000 lbs. (Subject to Rule 6-B).....		3
		Babbitt metal or white metal alloy: In barrels, boxes or crates.....	1	
		Loose or in packages, C. L., min. wt. 24,000 lbs. (Subject to Rule 6-B).....		3
		Iron or steel: In barrels, boxes or crates.....	2	
		Loose or in packages, C. L., min. wt. 30,000 lbs. (Subject to Rule 6-B).....		A
297	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Mixed carloads of two or more articles as specified under Automobile Parts; loose or in packages as provided for straight C. L. shipments, will be taken at the highest rating provided for carload quantities of any article in the shipment. The minimum weight shall be the highest carload minimum weight provided for any article in the shipment.		
298	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Mixed carloads of one or more articles as specified under Automobile Parts, loose or in packages as provided for straight carload shipments and Engine Cooling Radiators; Gas Engine Exhaust Pots or Mufflers, iron or steel, or Motor Vehicle Springs, Elliptic or Semi-Elliptic, loose or in packages as provided for straight C. L. shipments, will be taken at the highest rating provided for carload quantities of any article in the shipment. The minimum weight shall be in the highest carload minimum weight provided for any article in the shipment.		
300	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Soft coal which has been passed through a bar screen not exceeding one and one-half (1 1/2) inches between bars, or its equivalent, a two (2) inch mesh or a two (2) inch round perforation, will be classed as pea and slack.		
301	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Hogs (Item No. 70) C. L.: Single Deck: In single deck cars minimum carload weight 16,000 lbs., except when cars of smaller dimensions than 36-feet long, inside measurement, are furnished, the minimum carload weight shall be 15,000 lbs. Double Deck: In double deck cars, when both decks are used, minimum weights will be as follows: Length of car, inside measurement: Min. Wt. Lbs. Not over 36 feet 7 inches.....22,000 Over 36 feet 7 inches and not over 40 feet 6 inches.....24,000 Over 40 feet 6 inches.....26,000		
302	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Heading of item No. 70, pages 171 and 183 now reads: "Hogs S. D. (See Item 18.)" Change to read: Hogs C. L. (See Item 18.)		
303	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Heading of Index 23, Sup. No. 16 now reads: "Sash, Doors and Blinds (Item No. 63), C. L." Correct to read: Sash, Doors and Blinds (Item No. 62), C. L.:		

Index No.	Date Effective	ARTICLE	L.C.L.	C.L.
304	Nov. 20, 1917 (Reissue—In Supp. No. 21)	Cracker can crates may be shipped in mixed carloads with Biscuits, Bread, Cakes, Crackers, Matzos, Pretzels or Toast, not otherwise specified, subject to Rule 21-B, at 4th Class; minimum weight 20,000 lbs.		
305	Jan. 31, 1918 (Reissue—In Supp. No. 22)	Crockery: Stoneware (salt or common brown or Bristol glazed earthenware) viz.: Churns, Jars, jugs, milk pans and crocks: In boxes, barrels, crates, casks or hhds.: Weighing 1,000 lbs. or less..... Weighing over 1,000 lbs..... In hhds., bbls., or tierces with cloth tops..... In bulk.....	4 3 1	C Min. 24,000 lbs.
306	April 1, 1918 (Reissue—In Supp. No. 23)	Section 1. Freight, when delivered to carriers to be transported at less than carload or any quantity ratings, must be marked in accordance with the following requirements and specifications, except as provided in Section 2 (b) of this Rule or otherwise provided in specific items in this Classification or in the Interstate Commerce Commission's Regulations for the Transportation of Dangerous Articles other than Explosives by Freight. If these requirements and specifications are not complied with, freight will not be accepted for transportation. Section 2. (a) Each package, bundle or loose piece of freight must be plainly, legibly and durably marked by brush, stencil, marking crayon (not chalk), rubber type, metal type, pasted label (see Note 1), tag (see Note 2), or other method which provides marks equally plain, legible and durable, showing the name of only one consignee, and of only one station, town or city and state to which destined. When consigned to a place of which there are two or more of the same name in the same state, the name of the county must also be shown. When consigned to a place not located on the line of a carrier, it must also be marked with the name of the station at which consignee will accept delivery. When consigned "to Order," it must be so marked, and further marked with an identifying symbol or number which must be shown on shipping order and bill of lading. NOTE 1. Labels must be securely attached with glue or equally good adhesive. NOTE 2. Tags must be made of metal, leather, cloth, or rope stock or sulphite fibre tag board, sufficiently strong and durable to withstand the wear and tear incident to transportation; and When such cloth or board tag is tied to any bag, bale, bundle or piece of freight, it must be securely attached through a reinforced eyelet. Tags used to mark wooden pieces or wooden containers must be fastened at all corners and center with large-headed tacks or tag fasteners; or Tags must be tied to wooden pieces when the freight would be injured by the use of tacks or tag fasteners. Tags tied to bags, bales, bundles or pieces must be securely attached by strong cord or wire, except that when tied to bundles or pieces of metal they must be securely attached by strong wire or strong tarred cord. (b) A shipment that fully occupies the visible capacity of a car, or that weighs 24,000 lbs. or more, when shipped from one station, or on one car, in one day, by one shipper for delivery to one consignee at one destination, need not be marked. (c) The marks on bundles, packages or pieces must be compared with the shipping order or bill of lading, and corrections, if necessary, made by the shipper or his representatives before receipt is signed. (d) Old consignment marks must be removed or effaced. (e) Freight in excess of full cars must be marked as required for less freight than carload freight.		
		Marking Freight.		
		Marking Specified.		
		Labels.		
		Tag Requirements.		
		Freight exempt from marking.		
		Comparing marks with shipping order or bill of lading.		
		Old marks to be removed.		
		Freight in excess of full cars to be marked.		

Index No.	Date Effective	ARTICLE	L.C.L.	C.L.
307	May 1, 1918 (Reissue—In Supp. No. 24)	Plate Glass, N. O. S., boxed: In packages not exceeding 100 united inches (length and width added).....		In Box Cars 4
		Cancels Index 140, Supp. 16, which cancelled Item 25, page 58 of Classification.		
308	May 1, 1918 (Reissue—In Supp. No. 24)	Plate Glass, not otherwise indexed by name, and Crystal Sheet Glass: In boxes exceeding 7½ feet in width or more than 15 feet in length..... In packages not exceeding 7½ feet high and not more than 15 feet long.....	D1 1	3
309	May 1, 1918 (Reissue—In Supp. No. 24)	Elevator Shaft Enclosure Doors, Gates, Lattice Work or Railing: Iron or steel, or iron or steel and wood combined: In boxes, bundles or crates..... In packages named, C. L., min. wt. 24,000 lbs. Subject to Rule 6-B.....		2 A
310	May 1, 1918 (Reissue—In Supp. No. 24)	Asbestos Shingles or Slate.....	3	D
311	May 1, 1918 (Reissue—In Supp. No. 24)	Salt: Common (Sodium Chloride): In glass or earthenware, packed in barrels or boxes..... In fibre or metal cans or cartons, in barrels or boxes..... In cloth pockets, in bags..... In cloth pockets, in barrels or boxes..... In bricks or rolls, in boxes..... In bulk in bags or barrels..... In blocks, machine pressed or fused, weighing each 50 lbs. or over, loose..... C. L.—Salt Commodity Rates.	3 4 4 4 4 4	
312	May 1, 1918 (Reissue—In Supp. No. 24)	Polish, Stove (Stove Blacking): In glass or earthenware, packed in barrels or boxes..... In cans or cartons in barrels or boxes..... In cakes or bars in barrels or boxes..... In pails in crates..... In pails in barrels or boxes..... In bulk in kits..... In bulk in barrels..... In packages named, min. wt. 30,000 lbs.....	1 3 3 2 3 1 3	4
313	May 1, 1918 (Reissue—In Supp. No. 24)	Tile: Building (hollow), Fireproofing, Gypsum Building Tile, Cement Building Blocks, Fire Clay Flue Linings and Fire Clay Chimney Pipe (exclusive of chimney tops): N. O. S. In crates or hogsheads..... (Exception to Rule 27.)	3 4	E
314	May 1, 1918 (Reissue—In Supp. No. 24)	Vehicles, Parts of: Poles or Tongues: Wood and Iron or Steel combined: Loose or in packages..... Loose or in packages, straight or mixed C. L., with iron or steel Vehicle Hounds, Doubletrees, Eveners, Neckyokes or Single-trees, min. wt. 36,000 lbs.....	2	5
315	May 1, 1918 (Reissue—In Supp. No. 24)	Brick (Item No. 54), C. L.: Brick (except Bath and Enameled). Blocks (Cement, Concrete, Artificial Stone), Building or Paving, Plain or Ornamental. Blocks (Hollow Building). Blocks (Segment Sewer). Blocks (Solid Building). Clay Conduits. Creosoted Paving Blocks. Drain Tile. Ground Ganister. Hollow Building Tile. Fire Clay Tile (not glazed or enameled). Fire Clay, in straight carloads, or mixed with Fire Brick.		

Index No.	Date Effective	ARTICLE	L.C.L.	C.L.
		Tank Tile or Blocks. { Straight C. L. or Furnace Tile or Blocks. { mixed with Fire Fire Clay Flattening { Brick and Fire Clay Blocks.		
		Slabs (Concrete or Cement, Reinforced), Building or Roofing. Minimum weight 50,000 pounds except as follows: Exceptions: Where for carrier's convenience a car of less than 50,000 pounds capacity is furnished, the marked capacity of the car will be the minimum weight. Drain Tile in straight carloads, minimum weight 30,000 lbs. Hollow Building Tile or Blocks in straight carloads, minimum weight 40,000 lbs.		
315	May 1, 1918 (Reissue—In Supp. No. 24)	Cement, Lime, Salt, Stucco (Item No. 56), C. L.: The minimum weight on lime, plaster and stucco, in straight or mixed carloads, will be 24,000 lbs.; minimum C. L. weight on Cement, 40,000 lbs.; minimum C. L. weight on Plaster Board and Plaster Studding, 30,000 lbs.; minimum C. L. weight on Salt, 37,500 lbs.		
		Sheep, S. D. (Item No. 71), C. L.: (See Note) Sheep in single deck cars, minimum carload weight 10,000 lbs. Note: In no case shall the charge on stock sheep in a single deck car exceed the charge on stock sheep in a double deck car.		
318	May 1, 1918 (Reissue—In Supp. No. 24)	Egg Cases or Carriers: Wooden: K. D., in bundles or crates.....	4	B
319	May 1, 1918 (Reissue—In Supp. No. 24)	Insect Destroyer: Oil for hog ollers: In boxes or bbls.	3	5
320	May 15, 1919 Cancels Index 88, Supp. 16, which cancelled Index 7, Supp. 3 and Items 7 and 8, Page 35 of Iowa Classification No. 15.	Confectionery: Candy, Candy Sparklers, Chewing Gum, Cough Candy Drops, Confectionery, Pop Corn and Puffed Rice Confectionery, exclusive of sugared pop corn and pop corn balls: In boxes, barrels or palls, in tin palls crated, in glass boxed or in galvanized steel bushel measures, with tight wooden covers..... In baskets with tight wooden covers, invoice value not exceeding 10 cents per pound, and so receipted for..... In baskets with tight wooden covers, N. O. S..... † In barrels, wooden palls, boxes or drums; in tin palls in crates; in glass packed in boxes; in iron or steel palls; in iron or steel bushel measures with tight wooden covers; in hardwood jointed stave baskets reinforced with iron or steel bands (staves not less than one-eighth inch thick), with tight wooden covers and double bottoms wired and sealed; in bulk in wooden stave baskets with tight wooden covers, supported by center post, covers wired and sealed, average invoice value not exceeding 15 cents per pound.....	1 1 1 1/2 3	
321	May 15, 1919 Cancels Item 1 in part, page 36, Iowa Classification No. 15.	†Wooden Palls, wooden tubs (other than butter tubs), wooden kits, palls (shipping), fibreboard, pulpboard or compressed pulp: Straight or mixed C. L. min. wt. 24,000 lbs., or when loaded with wooden barrels, wooden butter tubs, wooden kegs, wooden well buckets, wooden drums, min. wt. 24,000 lbs....		C

Index No.	Date Effective	ARTICLE	L.C.L.	C.L.
322	May 15, 1919	†Wooden Butter Tubs, straight C. L. min. wt. 24,000 lbs. or when loaded with wooden barrels, wooden kegs, wooden well buckets, wooden drums, min. wt. 24,000 lbs.----- †Reduction.		D
323	May 15, 1919 Cancels Index 316, Supp. 24, which cancelled Index 70, Supp. 16, which cancelled Item 14, page 170 of Classification.	Corn (Item No. 66), C. L.: Corn, oats, barley, flaxseed screenings, hemp seed,† corn starch and other articles taking same rates, as listed in Rule No. 410-K, Western Trunk Line Clr. 1-M, I. C. C. A.-638 Supplements thereto and reissues thereof. Mill products, mixed carloads: The highest carload rate will apply on mixed carloads of mill products, such as flour, meal, bran, chop feed and grain in sacks. Mill products (Feed) and articles taking corn and oats rates, as listed in Rule No. 410-K, Western Trunk Line Clr. 1-M, I. C. C. A.-638, Supplements thereto and reissues thereof, and Digester Tankage in bags, mixed carloads, minimum C. L. weight 24,000 lbs. Flour and other grain products, taking grain tariff rates, in straight or mixed carloads, minimum weight 24,000 lbs.		
324	May 15, 1919	Machinery and Machines: * Wood Sawing Machines (Engine and Saw combined), portable, S. U., saw blades detached and crated inside machine or completely protected by boxing or crated or mounted on boards: Loose or in packages..... Loose or in packages, C. L. min. wt., 24,000 lbs., subject to Rule 6-B..... †Reduction. *Addition.		1 A

GENERAL CASES CLOSED BY CORRESPONDENCE

No. 9148, 1919.

Carl C. Webb, City Clerk, Baxter, Iowa, v. C. G. W. R. R. *Crossing*. Crossing installed. Filed May 4, 1916. Closed February 19, 1919.

No. 9149, 1919.

A. R. Eggert, City Attorney, Charles City, Iowa, v. C. M. & St. P. Ry. *Dangerous Crossing*.

Bell and danger signal installed. Filed October 13, 1916. Closed September 2, 1919.

No. 9150, 1919.

Commercial Club, Britt, Iowa, v. C., M. & St. P. Ry. *Petition for New Depot*.

Waiting room enlarged; depot re-arranged. Filed February 5, 1917. Closed October 13, 1919.

No. 9151, 1919.

J. W. Hughes, Spring Hill, Iowa, v. C., R. I. & P. Ry. *Inadequate Depot Facilities*.

New depot built. Filed March 19, 1917. Closed November 15, 1919.

No. 9152, 1919.

Mack J. Groves, Mayor, Estherville, Iowa, v. C., R. I. & P. Ry. *Discontinuance of Trains 435 and 436*.

Closed without prejudice. Filed May 5, 1917. Closed February 3, 1919.

No. 9153, 1919.

Citizens of Ankeny, Iowa, v. Ft. D., D. M. & S. R. R. *Danger Signals at Walnut and Third Streets*.

Automatic alarm bells installed. Filed August 7, 1917. Closed July 14, 1919.

No. 9154, 1919.

Frank Baker, President Commercial Club, Decorah, Iowa, v. C., R. I. & P. Ry. *Protest Against Proposed Reduction of Train Service on Cedar Rapids-Decorah Branch*.

Service not curtailed. Filed January 24, 1918. Closed April 26, 1919.

No. 9155, 1919.

John J. Farrell & Co., Ottawa, Ill., v. C., B. & Q. R. R. *Failure to Furnish Cars for Hay Loading at Packwood and Bernhart*.

At this time, by order of the Railroad Administration, grain was being given preferential loading, and cars could not be furnished for hay loading. Complainant so advised. Filed March 4, 1918. Closed January 14, 1919.

No. 9156, 1919.

Emmons Commercial Club, Emmons, Minn., v. M. & St. L. Railroad. *Station Service at Emmons, Iowa*.

This complaint was investigated and report made to complainants to the effect that the railroad could not grant their request, owing to inadequate earnings at this station. Nothing further being heard from the complainants, the file was closed. Filed March 28, 1918. Closed October 17, 1919.

No. 9157, 1919.

M. A. Hughett, Ft. Dodge, Iowa, v. Illinois Central Railroad. *Failure to Furnish Facilities for Stock Shipping at Gypsum*.

Company advised but one car of live stock loaded per year at Gypsum, and they could not furnish stock loading facilities. We asked complainant if he desired formal hearing, and he advised he did not for the present. Nothing further being heard, the file was closed without prejudice. Filed May 6, 1918. Closed October 6, 1919.

No. 9158, 1919.

Ed. Eibes, Baxter, Iowa, v. C. G. W. R. R. *Failure to Repair Fence Along Right of Way*.

New fence built. Filed April 23, 1918. Closed May 5, 1919.

No. 9159, 1919.

A. Johnpe, Bremer, Iowa, v. C. G. W. R. R. *Impure Water Supply at Stock Yards*.

New well drilled. Filed May 21, 1918. Closed April 5, 1919.

No. 9160, 1919.

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

Satisfactorily adjusted. Filed June 10, 1918. Closed February 8, 1919.

No. 9161, 1919.

O. E. Perry, Gilman, Iowa, v. M. & St. L. R. R. *Failure to Build Right of Way Fence*.

Fence placed in good condition. Filed May 1, 1918. Closed October 1, 1919.

No. 9162, 1919.

J. C. Carnes, Rinard, Iowa, v. Ft. D., D. M. & S. R. R. *Station Service*.

Company advised they were trying to find a man for the place. Hearing nothing further from the complainant, the file was closed. Filed June 12, 1918. Closed October 1, 1919.

No. 9163, 1919.

Iowa Packing Co., Des Moines, Iowa, v. C., B. & Q. R. R. *Peddler Cars—Rate Applicable When Misrouted.*

Satisfactorily adjusted. Filed June 11, 1918. Closed October 15, 1919.

No. 9164, 1919.

J. R. Plummer, Clearfield, Iowa, v. C., B. & Q. R. R. *Delays to Shipments of Coal.*

Taken up with railroad. No further complaint being received, file closed, subject to reopening. Filed May 3, 1918. Closed October 17, 1919.

No. 9165, 1919.

Board of Supervisors of Dickinson County, Spirit Lake, Iowa, v. C. R. I. & P. Ry. *Dangerous Highway Crossing near Superior.*

Crossing bells installed. Filed June 24, 1918. Closed September 4, 1919.

No. 9166, 1919.

E. M. Phillips, West Union, Iowa, v. C., R. I. & P. Ry. *Petition for Telephone Line Between Donnan and Randalia, Iowa.*

Telephone line installed. Filed July 1, 1918. Closed February 11, 1919.

No. 9167, 1919.

A. J. Warn, Town Clerk, Battle Creek, Iowa, v. C. & N. W. Ry. *Dangerous Crossing.*

Crossing bell and signal installed. Filed August 15, 1918. Closed June 2, 1919.

No. 9168, 1919.

E. R. Smith, Fairfield, Iowa, v. C., B. & Q. R. R. Co. *Petition for Agent at Glendale, Iowa.*

The company agreed to keep depot open for passenger trains, and have fires when weather cold, and lights, when necessary. Filed September 6, 1918. Closed July 10, 1919.

No. 9169, 1919.

Shippers of Secor, Iowa, by Huff & Davis, Attorneys, Eldora, Iowa, v. C. & N. W. Ry. *Inadequate Stock Yard Facilities at Secor.*

Complaint withdrawn. Filed October 21, 1918. Closed December 30, 1918.

No. 9170, 1919.

L. D. Daily, Cashier First Nat'l Bank, Milford, Iowa, v. C., M. & St. P. Ry. *Freight Service at Milford.*

Additional train service furnished. Filed November 21, 1918. Closed December 14, 1918.

No. 9171, 1919.

Frank M. Myers, Sec'y Farmers Grain Dealers Assn. of Iowa, Ft. Dodge, Iowa, v. Illinois Central Railroad. *Inadequate Stock Yard Facilities at Plainfield.*

Adjusted. Filed November 6, 1918. Closed December 23, 1918.

No. 9172, 1919.

Dr. Guilford Sumner, Sec'y State Board of Health, Des Moines, Iowa, v. M. & St. L. R. R. *Unsanitary Condition of Stock Yards at Ruthven, Iowa.*

M. & St. L. advised stock yards in good repair and kept clean, and that complaint was lodged against the condition of the Milwaukee yards. Complainant so advised, and not hearing further from him, file closed without prejudice. Filed November 18, 1918. Closed February 15, 1919.

No. 9173, 1919.

F. H. Heichman, Granger, Iowa, v. Inter-Urban Ry. *Refusal to Accept Mileage Book Coupons at Face Value.*

Not hearing further from the complainant, and the I. U. not being able to receive reply to their letters, the file was closed without prejudice. Filed October 28, 1918. Closed December 10, 1919.

No. 9174, 1919.

Community Club of Kellerton, Iowa, by L. R. Treichler, v. C., B. & Q. R. R. *Station Service at Kellerton.*

Satisfactorily adjusted. Filed December 5, 1918. Closed January 14, 1919.

No. 9175, 1919.

F. O. Martin, Floyd, Iowa, v. Illinois Central Railroad. *Failure to Furnish Cars.*

Cars furnished. Filed December 5, 1918. Closed January 15, 1919.

No. 9176, 1919.

Citizens of Randalia, Iowa, by Northeastern Iowa Power Co., Clermont, Iowa, v. C. G. W. R. R. *Petition for Electric Lights in Depot at Randalia.*

Company refused to install lights. Complainant did not desire formal hearing. Filed December 6, 1918. Closed January 8, 1919.

No. 9177, 1919.

Citizens of Lamont, Iowa, by Northeastern Iowa Power Co., Clermont, Iowa, v. C. G. W. R. R. *Petition for Electric Lights in Depot at Lamont.*

Lights not installed. Complainant did not desire formal hearing. Filed December 6, 1918. Closed January 21, 1919.

No. 9178, 1919.

Citizens of Aurora, Iowa, by Northeastern Iowa Power Co., Clermont, Iowa, v. C. G. W. R. R. *Petition for Electric Lights in Depot at Aurora.*

Lights not installed. Complainant did not desire formal hearing. Filed December 6, 1918. Closed January 21, 1919.

No. 9179, 1919.

Citizens of Stanley, Iowa, by Northeastern Iowa Power Co., Clermont, Iowa, v. C. G. W. R. R. *Petition for Electric Lights in Station at Stanley.*

Lights not installed. Complainant did not desire formal hearing. Filed December 6, 1918. Closed January 21, 1919.

No. 9180, 1919.

Citizens of Dundee, Iowa, by Northeastern Iowa Power Co., Clermont, Iowa, v. C. G. W. R. R. *Petition for Electric Lights in Depot at Dundee.* Lights not installed. Complainant did not desire formal hearing. Filed December 6, 1918. Closed January 21, 1919.

No. 9181, 1919.

Citizens of Greeley, Iowa, by Northeastern Iowa Power Co., Clermont, Iowa, v. C., M. & St. P. Ry. *Petition for Electric Lights in Depot at Greeley.*

Application denied by railroad company. Complainant did not desire formal hearing. Filed December 6, 1918. Closed December 30, 1918.

No. 9182, 1919.

Citizens of Arlington, Iowa, by Northeastern Iowa Power Co., Clermont, Iowa, v. C., M. & St. P. Ry. *Petition for Electric Lights in Depot at Arlington.*

Lights installed. Filed December 6, 1918. Closed March 27, 1919.

No. 9183, 1919.

Citizens of Donnan, Iowa, by Northeastern Iowa Power Co., Clermont, Iowa, v. C., M. & St. P. Ry. *Petition for Electric Lights in Depot at Donnan.*

Lights installed. Filed December 6, 1918. Closed March 27, 1919.

No. 9184, 1919.

Citizens of Edgewood, Iowa, by Northeastern Iowa Power Co., Clermont, Iowa, v. C., M. & St. P. Ry. *Petition for Electric Lights in Depot at Edgewood.*

Company refused to grant petition. Complainant did not desire formal hearing. Filed December 6, 1918. Closed December 30, 1918.

No. 9185, 1919.

W. A. Coad, Hull, Iowa, v. Illinois Central Railroad. *Application for Site for Gasoline Station at LeMars, Iowa.*

Site granted. Filed December 9, 1918. Closed November 13, 1919.

No. 9186, 1919.

Frank M. Myers, Sec'y Farmers Grain Dealers Assn. of Iowa, Ft. Dodge, Iowa, v. C. G. W. R. R. *Discrimination in Distribution of Cars at Lamont.*

Adjusted. Investigation disclosed no actual discrimination. Filed December 12, 1918. Closed January 18, 1919.

No. 9187, 1919.

Webster Bros. Mfg. Co., Waucoma, Iowa, v. C., M. & St. P. Ry. *Freight Service at Waucoma.*

Adjusted. Filed December 6, 1918. Closed February 14, 1919.

No. 9188, 1919.

Citizens of Hawkeye, Iowa, by Northeastern Iowa Power Co., Clermont, Iowa, v. C., M. & St. P. Ry. *Petition for Electric Lights in Depot at Hawkeye.*

Lights installed. Filed December 14, 1918. Closed March 27, 1919.

No. 9189, 1919.

A. J. Johnston, Calamus, Iowa, v. C. & N. W. Ry. *Stock Train Service from Calamus and Vicinity to Chicago.*

Upon investigation, company advised they could not re-arrange schedule so it would be satisfactory to all. Not hearing further from the complainant, file closed without prejudice. Filed August 14, 1918. Closed December 10, 1918.

No. 9190, 1919.

C. E. Carnahan, Sec'y Farmers Co-operative Union, Mt. Pleasant, Iowa, v. C., B. & Q. R. R. *Delay to Shipments of Live Stock.*

Situation investigated and explained to complainant. No further complaints being received, file closed without prejudice. Filed December 16, 1918. Closed December 21, 1918.

No. 9191, 1919.

Citizens of Maynard, Iowa, by Northeastern Iowa Power Co., Clermont, Iowa, v. C., R. I. & P. Ry. *Petition for Electric Lights in Depot at Maynard.*

Company refused to install lights. Complainant did not desire formal hearing. Filed December 24, 1918. Closed January 8, 1919.

No. 9192, 1919.

Andrew Bell, Jr., Attorney, Denison, Iowa, v. C., M. & St. P. Ry. *Petition for Installation of Stock Scales at Kenwood.*

Scales repaired. Filed December 19, 1918. Closed January 20, 1919.

No. 9193, 1919.

Hon. J. A. Voorhees, Monticello, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Cars at Monticello, for Hog Shipments.*

Investigation developed that embargo existed against the shipment of hogs to Chicago. Filed January 13, 1919. Closed January 17, 1919.

No. 9194, 1919.

E. J. Funk, Clarion, Iowa, v. C., R. I. & P. Ry. *Delay in Transit.* Adjusted. Filed January 10, 1919. Closed January 15, 1919.

No. 9195, 1919.

Frank Krafka, Irving, Iowa, v. C. & N. W. Ry. *Failure to Furnish Cars for Stock Shipments.*

Investigation developed embargo against shipment of hogs to Chicago. Filed January 15, 1919. Closed January 20, 1919.

No. 9196, 1919.

C. A. Jackson, Farnhamville, Iowa, v. C. & N. W. Ry. *Delay to Shipments Cylinders of Gas.*

Closed without prejudice. Filed January 22, 1919. Closed January 22, 1919.

No. 9197, 1919.

S. J. Rice, Scotch Grove, Iowa, v. C., M. & St. P. Ry. *Failure to Furnish Cars for Hog Shipments.*

Investigation disclosed embargo against shipment of hogs to Chicago. Filed January 17, 1919. Closed January 22, 1919.

No. 9198, 1919.

Frank Myers, Ft. Dodge, Iowa, v. Ft. D., D. M. & S. R. R. *Failure to Repair Right of Way Fence.*

Necessary repairs made. Filed January 16, 1919. Closed August 8, 1919.

No. 9199, 1919.

Meyer Bros., Breda, Iowa, v. C. & N. W. Ry. *Failure to Furnish Cars for Hog Shipments.*

Investigation developed embargo against shipment of hogs. Filed January 25, 1919. Closed January 27, 1919.

No. 9200, 1919.

A. L. Daggy, Corwith, Iowa, by C. R. Wood, Attorney, v. M. & St. L. R. R. *Failure to Furnish Cars for Hog Shipments.*

Investigation disclosed embargo against hog shipments to Chicago. Filed January 27, 1919. Closed January 31, 1919.

No. 9201, 1919.

M. V. Henderson, Cashier, First State Bank, Hawkeye, Ia., v. C. R. I. & P. Ry. and C. M. & St. P. Ry. *Train Connection at Donnan Jct., Ia.*

Connection established. Filed January 27, 1919. Closed March 11, 1919.

No. 9202, 1919.

Churchill Drug Co., Cedar Rapids, Ia., v. C. R. I. & P. Ry. and Illinois Central Railroad. *Delay In Transit on L. C. L. Shipments.*

Satisfactorily adjusted. Filed January 31, 1919. Closed May 31, 1919.

No. 9203, 1919.

John Brannan, Harpers Ferry, Ia., v. C. M. & St. P. Ry. *Petition for Watering Facilities in Stock Yards.*

Drive well installed. Filed February 1, 1919. Closed February 7, 1919.

No. 9204, 1919.

Spencer Light & Waterworks, Spencer, Ia., v. C. M. & St. P. Ry. *Application for Spur Track.*

Track constructed. Filed January 15, 1919. Closed September 9, 1919.

No. 9205, 1919.

L. C. Stuart and R. C. Buren, George, Ia., v. Illinois Central Railroad. *Discrimination in Distribution of Cars for Hog Shipments.*

Investigation developed embargo existing against shipment of hogs. Filed January 17, 1919. Closed March 14, 1919.

No. 9206, 1919.

Peter Freund, Earling, Ia., v. C. M. & St. P. Ry. *Discrimination in Distribution of Stock Cars.*

Embargo existing against shipment of hogs. Filed February 12, 1919. Closed February 19, 1919.

No. 9207, 1919.

J. A. Long, Malcom, Ia., v. M. & St. L. R. R. *Distribution of Stock Cars at Ecart for Hog Shipments.*

Investigation developed embargo against shipment of hogs. Filed February 12, 1919. Closed February 17, 1919.

No. 9208, 1919.

G. P. Kitch, Iowa Falls, Ia., v. C. R. I. & P. Ry. *Failure to Furnish Cars at Robertson for Hog Shipments.*

Embargo against shipment of hogs. Filed February 7, 1919. Closed February 22, 1919.

No. 9209, 1919.

Shippers of Hardin County, by S. O. Martin, Union, Ia., v. M. & St. L. R. R. *Petition for Two Stock Shipping Days per week at Union.*

Company advised shipment one day a week was proving satisfactory to regular shippers. We advised complainants of this, and not hearing further from them, the file was closed without prejudice. Filed February 18, 1919. Closed March 6, 1919.

No. 9210, 1919.

Citizens of Lansing, by L. O. Rud, Lansing, Ia., v. C. M. & St. P. Ry. *Petition to Remove Unsanitary Cars from Side Track.*

Cause of complaint removed. Filed February 18, 1919. Closed March 12, 1919.

No. 9211, 1919.

M. V. Cohen, Creston, Ia., v. C. B. & Q. R. R. *Request for Special Train for Stock Shipment.*

Company advised if sufficient tonnage offered special train would be run. Nothing further heard from complainant. Filed February 21, 1919. Closed February 21, 1919.

No. 9212, 1919.

Farmers Mercantile Co., Shambaugh, Ia., by H. S. Stephens, Clarinda, Ia., v. C. B. & Q. R. R. *Application for Site for Scales.*

Site furnished. Filed March 19, 1919. Closed May 1, 1919.

No. 9213, 1919.

J. F. Powers, Persia, Ia., v. C. M. & St. P. Ry. *Application for Elevator Site.*

Satisfactorily adjusted. Filed March 12, 1919. Closed July 29, 1919.

No. 9214, 1919.

Geo. W. Heldt, by E. H. Struve, Atty., Lyons, Ia., v. C. M. & St. P. Ry. *Failure to Repair Right of Way Fence.*

Satisfactorily repaired. Filed March 12, 1919. Closed October 24, 1919.

No. 9215, 1919.

J. C. Morrison, Coin, Ia., v. C. B. & Q. R. R. *Failure to Repair Right of Way Fence.*

Fence repaired. Filed March 25, 1919. Closed April 9, 1919.

No. 9216, 1919.

E. H. Moon, New Providence, Ia., v. C. & N. W. Ry. *Petition for installation of Telephone in Depot at Loun Hill.*

Telephone installed. Filed January 30, 1919. Closed May 13, 1919.

No. 9217, 1919.

H. E. Taylor, Waukon, Ia., v. C. M. & St. P. Ry. *Passenger Train Service between Waukon Junction and Dubuque.*

Satisfactorily adjusted. Filed March 18, 1919. Closed June 14, 1919.

No. 9218, 1919.

Dain Mfg. Co., Ottumwa, Ia., v. C. M. & St. P. Ry. and Wabash Railway. *Unsatisfactory Switching Service.*

Adjusted. Filed February 10, 1919. Closed February 27, 1919.

No. 9219, 1919.

Frank F. Almy, Ames, Ia., v. Ft. D. D. M. & S. R. R. *Inadequate Passenger Car Facilities, Des Moines to Ames.*

Additional car furnished when occasion demanded. Filed March 1, 1919. Closed, October 20, 1919.

No. 9220, 1919.

J. A. Gibson, O. R. C., James Stedman, B. of L. F. & E., Geo. E. Finnicum, B. of L. E., and Arthur Moad, B. of R. T. v. M. & St. L. R. R., C. M. & St. P. R. R., C. & N. W. Ry., C. G. W. R. R., and Illinois Central R. R. *Failure to Observe Agreement Regarding Safety Measures on Railroads.*

Satisfactorily adjusted. Filed February 10, 1919. Closed June 17, 1919.

No. 9221, 1919.

Citizens of Viele, by J. B. McBride, Montrose, Ia., v. C. B. & Q. R. R. *Train Service—Protest Against Discontinuance of Flag Stop.*

Arrangements made to stop No. 8 on flag. Filed March 10, 1919. Closed March 28, 1919.

No. 9222, 1919.

Adam Muckler, Paullina, Ia., v. C. & N. W. Ry. *Discrimination in Distribution of Stock Cars.*

Distribution equalized. Filed February 28, 1919. Closed March 10, 1919.

No. 9223, 1919.

Hugh Lawrence, Waucoma, Ia., v. C. M. & St. P. Ry. *Failure to Repair Right of Way Fence near Jackson Junction.*

Repairs made. Filed April 2, 1919. Closed April 23, 1919.

No. 9224, 1919.

D. N. Davidson, Jr., and Emanuel Rhode, Burlington, Ia., v. M. B. & S. R. R. *Train Service Between Burlington and Muscatine.*

Adjusted. Filed March 7, 1919. Closed March 13, 1919.

No. 9225, 1919.

Geo. E. Finnicum, Chairman, Iowa State Legislative Board Brotherhood Locomotive Engineers, Des Moines, v. C. M. & St. P. Ry. *Dangerous Condition of Cinder Pit at Atkins.*

Iron fence for protection erected. Filed April 9, 1919. Closed August 9, 1919.

No. 9226, 1919.

Chas. Larrabee, Ft. Dodge, Ia., v. C. G. W. R. R. *Train Service—Petition to Restore Trains 3 and 4.*

Company advised impossible for them to carry out suggestions of Mr. Larrabee. Complainant did not desire formal hearing, so the file was closed without prejudice. Filed March 19, 1919. Closed May 6, 1919.

No. 9227, 1919.

Thomas Marron, Jackson Junction, Ia., v. C. M. & St. P. Ry. *Failure to Repair Right of Way Fence and Private Crossing.*

Satisfactorily repaired. Filed March 21, 1919. Closed October 29, 1919.

No. 9228, 1919.

W. F. Stebbins, Des Moines, Ia., v. C. R. I. & P. Ry. *Alleged Improper Making of Expense Bills at Kellogg.*

Adjusted. Filed February 13, 1919. Closed February 28, 1919.

No. 9229, 1919.

A. M. Dunn, Martensdale, Ia., v. C. B. & Q. R. R. *Petition for Loading Platform.*

Platform constructed. Filed April 10, 1919. Closed June 4, 1919.

No. 9230, 1919.

J. A. Gibson, O. R. C., James Stedman, B. of L. F. & E., Geo. E. Finnicum, B. of L. E., and Arthur Moad, B. of R. T., v. C. G. W. R. R., C. R. I. & P. Ry., and C. M. & St. P. Ry. *Alleged Faulty Construction of Gas Cars and Failure to Comply with Head Light Laws.*

Adjusted. Filed February 10, 1919. Closed April 21, 1919.

No. 9231, 1919.

O. T. Williams, Guthrie Center, Ia., v. C. R. I. & P. Ry. *Failure to Furnish Refrigerator Car Service at Guthrie Center.*

Refrigerator service furnished. Filed May 6, 1919. Closed July 3, 1919.

No. 9232, 1919.

Citizens of DeSoto, by Geo. M. Kile, Mayor, v. C. R. I. & P. Ry. *Petition of Electric Lights at Station.*

Lights installed. Filed April 25, 1919. Closed July 21, 1919.

No. 9233, 1919.

V. G. Fladgate, Macedonia, Ia., v. C. B. & Q. R. R. *Train Connections at Hastings.*

Railroad assured us every possible effort would be made to make the connection. No further complaint being received, file closed. Filed April 17, 1919. Closed May 9, 1919.

No. 9234, 1919.

August Stock, Baxter, Ia., v. C. G. W. R. R. *Failure to Repair Right of Way Fence.*

Fence rebuilt. Filed April 28, 1919. Closed May 10, 1919.

No. 9235, 1919.

Le Mars Gas Co., Le Mars, Ia., v. Illinois Central R. R. *Maintenance of Industry Track.*

Upon investigation, company advised this track was maintained according to the provisions of General Order No. 15 of the Railroad Administration. Complainant so advised. Hearing nothing further from the Gas Company; the file was closed. Filed April 29, 1919. Closed June 7, 1919.

No. 9236, 1919.

Al. A. Lenocker, Oakland, Ia., v. C. R. I. & P. Ry. *Train Service on Carson Branch.*

Company advised receipts would not justify the extra service requested. Complainant so advised, and asked if he desired formal hearing before the Board. Receiving no reply, the case was closed without prejudice. Filed May 13, 1919. Closed September 6, 1919.

No. 9237, 1919.

W. H. Brock, Monroe, Ia., v. C. R. I. & P. Ry. *Protest Against Discontinuing Agency at Metz.*

Company advised they were not justified in maintaining an agent at Metz. Complainant so advised and asked if he desired formal hearing. Receiving no reply, the file was closed. Filed May 3, 1919. Closed May 24, 1919.

No. 9238, 1919.

Electric Lightning Rod Co., Cresco, Ia., v. C. M. & St. P. *Protest Against Reduction of Freight Service at Cresco.*

Satisfactorily adjusted. Filed May 19, 1919. Closed June 13, 1919.

No. 9239, 1919.

John Streigel, Jr., Mayor, Harper, Ia., v. C. R. I. & P. Ry. *Petition for Depot.*

New Depot constructed. Filed May 5, 1919. Closed May 10, 1919.

No. 9240, 1919.

Saupe Farmers Mutual Creamery Assn., Lawler, Ia., v. C. M. & St. P. Ry. *Failure to Furnish Refrigerator Cars at Lawler.*

Refrigerator service furnished. Filed May 12, 1919. Closed May 19, 1919.

No. 9241, 1919.

I. C. Edmonds, Marcus, Ia., v. Illinois Central Railroad. *Application for Elevator Site at Edna.*

Site furnished. Filed May 21, 1919. Closed June 4, 1919.

No. 9242, 1919.

Citizens of Lucas, Ia., by C. B. Rogers, v. C. B. & Q. R. R. *Petition for Crossing Signal Bells at Lucas.*

Wig-wag bell installed. Filed April 17, 1919. Closed October 25, 1919.

No. 9243, 1919.

Chris Seerup, Cumming, Ia., v. C. G. W. R. R. *Failure to Repair Underground Crossing.*

Necessary repairs made. Filed April 23, 1919. Closed October 11, 1919.

No. 9244, 1919.

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

Matter explained to complainant and file closed without prejudice. Filed May 27, 1919. Closed June 14, 1919.

No. 9245, 1919.

Edw. C. Smith, Leon, Ia., v. C. B. & Q. R. R. *Failure to Construct Right of Way Fence.*

Fence repaired. Filed April 30, 1919. Closed November 8, 1919.

No. 9246, 1919.

A. E. Jensen, Secy., Board of Health, Rippey, Ia. *Unsanitary Condition of Stock Yards.*

Yards satisfactorily cleaned. Filed May 13, 1919. Closed June 24, 1919.

No. 9247, 1919.

W. A. Simpson, Mt. Ayr, Ia., v. C. B. & Q. R. R. *Station Service—Complaint as to Attitude of Agent at Mt. Ayr.*

Investigation disclosed no discourteous treatment. Filed May 2, 1919. Closed May 20, 1919.

No. 9248, 1919.

J. W. Fowler, Grinnell, Ia., v. C. R. I. & P. Ry. *Complaint as to Refrigerator Car Service.*

Satisfactorily adjusted. Filed May 31, 1919. Closed June 7, 1919.

No. 9249, 1919.

Farmers Elevator Co., Gowrie, Ia., v. Ft. D. D. M. & S. R. R. *Failure to Furnish Grain Cars.*

Extreme car shortage. Company promised to do the best they could under circumstances. Filed May 29, 1919. Closed June 5, 1919.

No. 9250, 1919.

Meyer Bros., Breda, Ia., v. C. & N. W. Ry. *Failure to Furnish Cars at Breda.*

Company advised would endeavor to furnish sufficient cars. Not hearing further from complainant, case closed. Filed May 28, 1919. Closed June 23, 1919.

No. 9251, 1919.

What Cheer Clay Products Co., What Cheer, Ia., v. C. & N. W. Ry. *Failure to Furnish Cars.*

Company advised temporary shortage of cars. Hearing nothing further from the complainant, file closed. Filed June 10, 1919. Closed June 14, 1919.

No. 9252, 1919.

Thorpe Bros., Des Moines, Ia., v. C. R. I. & P. Ry. *Freight Service—Delay to Shipment of Pipe.*

Pipe delivered. Delay due to shortage of help. Filed June 3, 1919. Closed June 11, 1919.

No. 9253, 1919.

E. R. Welke, Supt., Chair & Furniture Industry, Ft. Madison Ia., v. C. B. & Q. R. R. *Complaint as to Switching Service and Failure to Furnish Cars.*

Adjusted. Filed June 2, 1919. Closed June 11, 1919.

No. 9254, 1919.

G. F. Silvers, Herrold, Ia., v. I. U. Ry. *Petition for Sidewalk Approaching Depot at Herrold.*

Company promised to better conditions. Filed May 2, 1919. Closed November 13, 1919.

No. 9255, 1919.

Smith Produce Co., Swea City, Ia., v. C. R. I. & P. Ry. and C. & N. W. Ry. *Application for Track Connection at Gridley or Gerlad.*

Complaint withdrawn. Filed June 14, 1919. Closed August 1, 1919.

No. 9256, 1919.

Wood Bros. Thresher Co., Des Moines, Ia., v. C. G. W. R. R. *Failure to Furnish Flat Cars.*

Cars furnished. Filed June 6, 1919. Closed June 11, 1919.

No. 9257, 1919.

J. O. Shaff, Camanche, Ia., v. C. & N. W. Ry. *Dangerous Obstruction at Highway Crossing Near Clinton, by Cars on Siding.*

Company instructed employes not to leave cars on sidetrack within four hundred feet of the crossing in question. Filed May 23, 1919. Closed June 14, 1919.

No. 9258, 1919.

John Burke, Riceville, Ia., v. C. G. W. R. R. *Freight Service.* Adjusted. Filed June 17, 1919. Closed July 12, 1919.

No. 9259, 1919.

Citizens of Randolph, Ia., by A. W. Fichter, v. C. B. & Q. R. R. *Inadequate Stock Yard Facilities.*

Additional pens put in. Filed June 18, 1919. Closed November 5, 1919.

No. 9260, 1919.

Board of Railroad Commissioners, Des Moines, Ia., v. C. M. & St. P. Ry. *Failure to Observe Slow Order Rules Near Inwood.*

Filed April 1, 1919. Closed April 1, 1919.

No. 9261, 1919.

James Stedman, B. of L. F. & E., Des Moines, Ia., v. M. & St. L. R. R. *Failure to Observe Slow Order Rules.*

Filed April 2, 1919. Closed April 24, 1919.

No. 9262, 1919.

A. L. Sash, Laurel, Ia., v. M. & St. L. R. R. *Freight Service—Refusal to Accept Less Than Three Cars of Stock at Laurel.*

Error on part of new agent. Cause of complaint removed. Filed June 16, 1919. Closed September 2, 1919.

No. 9263, 1919.

Herman Schorman, Melbourne, Ia., v. C. G. W. R. R. *Poor Condition of Right of Way Fence and Drainage Near Melbourne.*

Fence repaired. Investigation developed railroad bed did not disturb natural drainage. Filed June 16, 1919. Closed September 8, 1919.

No. 9264, 1919.

Stell-Hahn Co., Mallard, Ia., v. M. & St. L. R. R. *Petition for Re-installation of Stock Scales.*

Satisfactorily adjusted. Filed June 17, 1919. Closed November 15, 1919.

No. 9265, 1919.

W. B. Barney, Dairy & Food Commissioner, Des Moines, v. C. & N. W. Ry. *Inadequate Refrigerator Car Service at Garvin and Gladbrook.*

Satisfactorily adjusted. Filed May 1, 1919. Closed July 2, 1919.

No. 9266, 1919.

A. M. Foster & Sons, Storm Lake, Ia., v. Illinois Central Railroad. *Failure to Furnish Refrigerator Cars.*

Satisfactorily adjusted. Filed July 1, 1919. Closed July 22, 1919.

No. 9267, 1919.

Business Men of Mason City, by T. A. Potter, v. C. M. & St. P. Ry. *Passenger Service—Mason City to Minneapolis.*

Additional train installed. Filed July 7, 1919. Closed September 17, 1919.

No. 9268, 1919.

Shippers of Lamotte, Ia., by Peter Ludwig, v. C. M. & St. P. Ry. *Unsanitary Condition of Stock Yards.*

Yards cleaned and cindered. Filed June 25, 1919. Closed November 17, 1919.

No. 9269, 1919.

Geo. Koster, Gladbrook, Ia., v. C. G. W. R. R. *Inadequate Stock Yard Facilities.*

Stock Yards repaired. Filed June 16, 1919. Closed August 2, 1919.

No. 9270, 1919.

Ashby & McGee, Lucas, Ia., v. C. B. & Q. R. R. *Failure to Furnish Stock Cars.*

Adjusted. Filed June 25, 1919. Closed July 23, 1919.

No. 9271, 1919.

C. H. Young, Wall Lake, Ia., v. C. & N. W. Ry. *Petition for Additional Refrigerator Car Service.*

Satisfactorily adjusted. Filed July 3, 1919. Closed September 10, 1919.

No. 9272, 1919.

Wabash Railway Co., by W. H. Eckard, Supt., Moberly, Mo. *Removal of Depot from Hastie to Coal Junction.*

Board advised the railroad company they might remove the depot, but if objections should be made by the patrons of the road, formal hearing would have to be held. Filed May 19, 1919. Closed June 17, 1919.

No. 9273, 1919.

Farmers Co-operative Association, Hull, Ia., v. C. M. & St. P. Ry. Co. *Failure to Furnish Stock Cars.*

Adjusted. Filed July 17, 1919. Closed July 17, 1919.

No. 9274, 1919.

D. L. Howard, Mgr., Iowa Stock Remedy Co., Jefferson, Ia., v. C. & N. W. Ry. Co., and C. M. & St. P. Ry. *Freight Service—Delay to L. C. L. Shipments at Jefferson.*

Adjusted. Filed July 11, 1919. Closed August 20, 1919.

No. 9275, 1919.

Mr. Marshall, Amana, Ia., v. C. M. & St. P. Ry. *Refusal to Accept Cream Shipments on Certain Trains and Unsatisfactory Refrigerator Car Service.*

Satisfactorily adjusted. Filed July 25, 1919. Closed August 30, 1919.

No. 9276, 1919.

Wm. Flindt, Spencer, Ia., v. C. R. I. & P. Ry. *Petition for Open Farm Crossing.*

Crossing put in. Filed July 18, 1919. Closed October 3, 1919.

No. 9277, 1919.

Dalbey & Co., Norwalk, Ia., v. C. B. & Q. R. R. *Failure to Furnish Grain Cars.*

Railroad promised to do the best they could. Acute car shortage existing. Filed July 30, 1919. Closed September 20, 1919.

No. 9278, 1919.

W. W. Coates Co., Des Moines, Ia., v. Railroads. *Requesting Cars at Acme for Silo Shipments.*

Adjusted. Filed July 21, 1919. Closed July 29, 1919.

No. 9279, 1919.

Farmers Elevator Co., Swea City, Ia., v. C. R. I. & P. Ry. *Failure to Furnish Grain Cars.*

Some cars furnished. Serious car shortage existing. Filed August 4, 1919. Closed September 6, 1919.

No. 9280, 1919.

Chicago, Great Western Railroad Co., by S. M. Felton, Pres., Chicago, Ill., v. Oelwein Farmers Co-operative Creamery Co., Oelwein, Ia. *Application for Order Cancelling Lease.*

Satisfactorily adjusted between the litigants. Filed August 19, 1919. Closed October 28, 1919.

No. 9281, 1919.

Taylor & Patton Grain Co., Des Moines, Ia., v. C. B. & Q. R. R. *Failure to Furnish Grain Cars at Levy.*

Cars furnished. Filed September 6, 1919. Closed September 12, 1919.

No. 9282, 1919.

D. A. Fenn, Salem, Ia., v. C. B. & Q. R. R. *Failure to Furnish Grain Cars.*

Cars furnished. Filed September 6, 1919. Closed September 8, 1919.

No. 9283, 1919.

J. H. Allen, Des Moines, Ia., v. C. R. I. & P. Ry. *Discrimination in Distribution Grain Cars at Pocahontas, Ia.*

Some cars furnished. Investigation disclosed no discrimination. Serious shortage existing. Filed August 8, 1919. Closed August 15, 1919.

No. 9284, 1919.

Follett & Emers, Dewar, Ia., v. C. G. W. R. R. *Discrimination in Distribution of Grain Cars.*

Investigation disclosed no discrimination being practiced in distribution available cars. Shortage existing. Filed September 3, 1919. Closed September 15, 1919.

No. 9285, 1919.

Frank Cram & Sons, Des Moines, Ia., v. C. B. & Q. R. R. *Failure to Furnish Cars for Sand Loading at Des Moines.*

Extreme shortage coal cars, making it necessary to restrict use of such equipment to coal loading only, pending shortage. Filed August 13, 1919. Closed August 14, 1919.

No. 9286, 1919.

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

Investigation disclosed equitable distribution of available equipment. Acute car shortage existing. Filed August 29, 1919. Closed September 29, 1919.

No. 9287, 1919.

Wescott & Winks, Sumner, Ia., v. C. G. W. R. R. *Failure to Furnish Refrigerator Cars.*

Investigation developed complainants desired special brine tank cars, which the railroad did not own. Filed August 29, 1919. Closed October 11, 1919.

No. 9288, 1919.

J. D. Buser, Conesville, Ia., v. C. R. I. & P. Ry. *Failure to Furnish Cars for Water Melon Loading.*

Taken up with railroad company. Nothing further heard from complainant, file closed. Filed September 5, 1919. Closed October 5, 1919.

No. 9289, 1919.

Fehleisen-Rosacker Lumber Co., Boone, Ia., v. C. & N. W. Ry. *Protest Against Abandonment of Switch Track at Ogden, Ia.*

Track left to serve part of industry. Filed September 5, 1919. Closed September 13, 1919.

No. 9290, 1919.

Alfred Rasmus, Mgr., Farmers Elevator Co., Mt. Union, Ia., v. C. B. & Q. R. R. *Failure to Furnish Grain Cars.*

Taken up with company by wire. Filed September 9, 1919. Closed September 9, 1919.

No. 9291, 1919.

S. H. Boeke, Hubbard, Ia., v. C. & N. W. Ry. *Refusal to Accept Egg Shipments.*

Blanket embargo existing, due to strike. On August 15th company advised conditions again normal, and traffic would be resumed in the usual manner. Filed August 14, 1919. Closed August 16, 1919.

No. 9292, 1919.

W. B. Wayt & Son, Sac City, Ia., v. C., M. & St. P. Ry. *Refusal to Transfer Car of Monuments to Private Track at Sac City.*

Adjusted. Filed August 16, 1919. Closed December 1, 1919.

No. 9293, 1919.

Town Council of Pisgah, Ia., by Ezra Miller, Mayor, v. C. & N. W. Ry. *Complaint Account Obstruction to Drainage.*

Company advised new bridge would be constructed at point in question, over Cobb Creek. Filed September 10, 1919. Closed October 12, 1919.

No. 9294, 1919.

Peter Cozzi, by F. E. Northup, Attorney, Marshalltown, Ia., v. C. & N. W. Ry. *Failure to Furnish Cars for Stone Loading.*

Satisfactorily taken care of. Filed September 20, 1919. Closed September 29, 1919.

No. 9295, 1919.

Hudler Lumber Co., Leighton, Ia., v. C., R. I. & P. Ry. *Requesting Cars at Knorville and Harvey.*

Company promised to furnish relief. No further complaint received. Filed September 16, 1919. Closed October 16, 1919.

No. 9296, 1919.

J. W. Schultz, Jr., Victor, Ia., v. C., R. I. & P. Ry. *Complaint Delay in Transit Shipments of Sand.*

Cars delivered. Delay due to labor troubles. Filed September 15, 1919. Closed October 23, 1919.

No. 9297, 1919.

Mrs. S. R. Hoyt, Des Moines, Ia., v. C. & N. W. Ry. *Delay in Returning Baggage.*

Baggage delivered. Filed September 23, 1919. Closed October 26, 1919.

No. 9298, 1919.

John Hammill, Attorney, Britt, Ia., v. M. & St. L. R. R. *Failure to Furnish Cars at Humboldt for Shipment to Britt.*

Restrictions as to shipping sand and gravel. Also serious car shortage. Company advised doing the best they could. Filed October 6, 1919. Closed November 29, 1919.

No. 9299, 1919.

Chas. Hayes, Hayesville, Ia., v. C., M. & St. P. Ry. *Unsatisfactory Stock Train Service.*

Company promised to handle stock shipments to Ottumwa as expeditiously as possible. Filed September 29, 1919. Closed November 17, 1919.

No. 9300, 1919.

Austin & Hartwig, Williams, Ia., v. Illinois Central Railroad. *Failure to Furnish Grain Cars.*

Complainants furnished fair proportion of available equipment. Extreme car shortage. Filed September 18, 1919. Closed November 7, 1919.

No. 9301, 1919.

Albers Commission Co., Omaha, Nebr., v. C., R. I. & P. Ry. Co. *Delay to Shipment in Transit.*

Shipment delivered. Later report developed delay unavoidable. Filed September 18, 1919. Closed October 11, 1919.

No. 9302, 1919.

Co-operative Lumber Co., Hull, Ia., v. C., M. & St. P. Ry. *Failure to Furnish Cars at Mason City for Cement Shipment.*

Investigation disclosed cement plants at Mason City receiving fair proportion of available equipment. Filed October 10, 1919. Closed November 23, 1919.

No. 9303, 1919.

J. H. Allen, Des Moines, Ia., v. C., R. I. & P. Ry. *Delay in Removing Grain Shipments from Pocahontas, Ia.*

Delay due to temporary shortage of power. On October 13, 1919, company advised operating conditions in Pocahontas territory normal, with exception of car supply. Filed October 10, 1919. Closed November 20, 1919.

No. 9304, 1919.

Town Council of Modale, Ia., v. C. & N. W. Ry. *Protest Against Locating of Oil Tanks at Modale.*

Company advised that for operating reasons the application of the Standard Oil Co., for lease of land upon which to construct tanks was rejected. Filed October 9, 1919. Closed November 12, 1919.

No. 9305, 1919.

J. L. Turner, Coin, Ia., v. C., B. & Q. R. R. *Obstruction to Drainage.*

Satisfactorily adjusted. Filed October 8, 1919. Closed Nov. 18, 1919.

No. 9306, 1919.

Spahn & Rose Lumber Co., Edgewood, Ia., v. C., M. & St. P. Ry. *Unsatisfactory Freight Service.*

Closed without prejudice. Filed October 13, 1919. Closed November 16, 1919.

No. 9307, 1919.

A. Hadley, Indianola, Ia., v. C., B. & Q. R. R. *Failure to Furnish Grain Cars at New Virginia.*

Investigation disclosed no cars ordered. Not hearing further from the complainant, file closed. Filed October 13, 1919. Closed November 23, 1919.

No. 9308, 1919.

Anchor Coal Co., Centerville, Ia., v. C., R. I. & P. Ry. *Refusal to Receive and Forward Cars of Coal.*

Adjusted. Filed September 23, 1919. Closed November 6, 1919.

No. 9309, 1919.

Mason City Brick & Tile Co., Mason City, Ia., v. C., M. & St. P., M. C. & C. L. R. R., C., R. I. & P. Ry., C. G. W. R. R., M. & St. L. R. R. and C. & N. W. Ry. *Discrimination in Furnishing Cars.*

Investigation disclosed companies were furnishing cars on an equitable basis. Car shortage existing. Filed August 19, 1919. Closed November 17, 1919.

No. 9310, 1919.

Mrs. Emma Sherman, Lime Springs, Ia., v. C., M. & St. P. Ry. *Failure to Furnish Cars for Hay Loading.*

Cars furnished. Filed October 17, 1919. Closed November 4, 1919.

No. 9311, 1919.

R. C. Sawyer Bagley, Ia., v. C., M. & St. P. Ry. *Train Service—Petition to Stop Nos. 6 and 11 at Bagley.*

Company arranged to stop No. 6 for Chicago passengers when the agent was advised in time to make arrangements to have No. 6 stop. Filed October 20, 1919. Closed November 30, 1919.

No. 9312, 1919.

Farmers Union Shipping Assn., by Albert Glasgow, Clarinda, Ia., v. C., B. & Q. R. R. Co. *Inadequate Stock Yard Facilities.*

Satisfactorily adjusted. Filed October 22, 1919. Closed November 30, 1919.

No. 9313, 1919.

Shippers of Varina, by Ira A. Moore, Varina, Ia., v. C., M. & St. P. R. R. *Failure to Furnish Grain Cars.*

Investigation developed equitable distribution of available equipment. Car shortage existing. Filed October 30, 1919. Closed November 30, 1919.

No. 9314, 1919.

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

Service adjusted satisfactorily. Filed October 22, 1919. Closed November 30, 1919.

No. 9315, 1919.

Robert McIntyre, Hawkeye, Ia., v. C., M. & St. P. Ry. *Failure to Furnish Cars for Tile Shipment at New Hampton.*

Company advised would give matter attention. Having heard nothing further from the complainant, file closed. Filed October 12, 1919. Closed November 30, 1919.

No. 9316, 1919.

Citizens of Lorimor, by Geo. Stafford, Lorimor, Ia., v. C. G. W. R. R. *Station Service—Petition for Lights and Heat in Depot at Night.*

Satisfactorily adjusted. Filed November 10, 1919. Closed November 30, 1919.

No. 9317, 1919.

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

Delay in furnishing cars due to car shortage. Filed November 11, 1919. Closed November 30, 1919.

No. 9318, 1919.

W. W. Wabnitz, Letts, Ia., v. M., B. & S. R. R. *Failure to Furnish Stock and Grain Cars at Grand View.*

Adjusted. Nothing further being heard from the complainant, file closed. Filed November 13, 1919. Closed November 30, 1919.

No. 9319, 1919.

A. H. Johnson, Lime Springs, Ia., v. C., M. & St. P. Ry. Co. *Failure to Furnish Cars for Baled Hay.*

Taken up with railroad company. No further complaint being received, file closed. Filed Nov. 13, 1919. Closed November 30, 1919.

No. 9320, 1919.

Iowa Board of Control, Des Moines, Ia., v. C., B. & Q. R. R. *Failure to Furnish Cars for Potato Loading.*

Cars furnished. Filed October 22, 1919. Closed November 30, 1919.

No. 9321, 1919.

John Blaul's Sons Co., Cedar Rapids, Ia., v. C., R. I. & P. Ry. *Freight Service—Refusal to Accept Shipments from More than One Dray on Same Bill of Lading.*

Satisfactorily adjusted. Filed November 19, 1919. Closed November 30, 1919.

No. 9322, 1919.

James Fleming, Slater, Ia., v. Iowa Telephone Co. and Ft. D., D. M. & S. R. R. *Crossing High Tension Line and Telephone Line.*

Satisfactorily adjusted. Filed May 7, 1917. Closed April 4, 1919.

No. 9323, 1919.

Williamsburg Telephone Co., by W. E. Wallace, Attorney, v. Iowa Electric Co., Cedar Rapids, Ia. *Interference with Telephone Line in Iowa County.*

Adjusted. Filed January 5, 1918. Closed April 4, 1919.

No. 9324, 1919.

Delaware County Telephone Co., Manchester, Ia., v. Iowa Electric Co., Cedar Rapids, Ia. *Interference with Telephone Line in Delaware and Dubuque Counties.*

Settled by mutual agreement and proceedings dismissed. Filed March 21, 1918. Closed March 18, 1919.

No. 9325, 1919.

Willow Telephone Co., Gilman, Ia., by H. J. Ferguson, Tama, Ia., v. Iowa Railway & Light Co. *Electrical Interference Caused by High Tension Line.*

Decision and order of Board of December 30, 1916, relative electrical interference, took care of this case. Filed May 12, 1916. Closed November 30, 1919.

No. 9326, 1919.

Lake View Farmers Mutual Telephone Co., Lake View, Ia., v. Iowa Light, Heat & Power Co., Sac City, Ia. *Interference with Telephone Line by Transmission Line.*

Investigation made by Electrical Engineer and certain suggestions made. Hearing nothing further from complainant, file closed. Filed Feb. 10, 1917. Closed December 5, 1918.

No. 9327, 1919.

Washington Township Telephone Co., Reinbeck, Ia., v. Iowa Railway & Light Co., Cedar Rapids, Ia. *Interference with Telephone Line by Transmission Line.*

Investigation made by Electrical Engineer, and certain suggestions for betterment of service offered. Hearing nothing further from complainants, file closed. Filed April 20, 1917. Closed December 5, 1918.

No. 9328, 1919.

Mt. Ayr-Benton Telephone Co., by Bert W. Perkins, Benton, Ia., v. Iowa Southern Utilities Co., Centerville, Ia. *Interference with Telephone Line by Transmission Line.*

Investigation made, and certain suggestions offered by Electrical Engineer. Hearing nothing further from the complainants, file closed. Filed October 25, 1917. Closed December 5, 1918.

No. 9329, 1919.

F. J. Brown, Attorney, Allerton, Ia., v. Iowa Southern Utilities Co., Centerville, Ia. *Interference with Telephone Line by Transmission Line.*

Filed October 12, 1918. Closed February 29, 1919.

No. 9330, 1919.

Inter-Urban Ry. Co., Des Moines, Ia., v. Harry H. Polk, Des Moines, Ia. *Application for Authority to Condemn Real Estate in Des Moines.*

Application dismissed. Filed May 2, 1919. Closed June 2, 1919.

EXPRESS COMPANY CASES CLOSED

No. 9331, 1919.

Paul Crowley, Deputy Dairy & Food Commr., Des Moines, Ia., v. American Railway Express Co. *Complaint as to Express Service from Galva, Ia., to Omaha, Nebr.*

The express company asked for specific instances of delay. Complainant failing to respond to letter from this office asking for specific instances of delay, file closed. Filed April 29, 1918. Closed October 21, 1919.

No. 9332, 1919.

N. H. Neilson, Ft. Dodge, Ia., v. American Railway Express Co. *Claim for Shipment Lost in Transit.*

Adjusted. Filed August 26, 1918. Closed October 21, 1919.

No. 9333, 1919.

Orr Bros. Supply Co., Cedar Rapids, Ia., v. American Railway Express Co. *Complaint Account Pickup and Delivery Service.*

Service improved. Filed December 28, 1918. Closed October 21, 1919.

No. 9334, 1919.

W. H. Young, T. M., Nebraska-Iowa Fruit Jobbers Assn., Fremont, Nebr., v. American Railway Express Co. *Pickup Service at Council Bluffs.* Service improved. Filed January 7, 1919. Closed May 29, 1919.

No. 9335, 1919.

Waterloo Laundry Co., Waterloo, Ia., v. American Railway Express Co. *Express Service—Delay in Checking Received Shipments.*

Satisfactorily adjusted. Filed February 21, 1919. Closed March 3, 1919.

No. 9336, 1919.

E. B. Higley Co., Mason City, Ia., v. American Railway Express Co. *Express Service—Delay in Returning Milk Cans.*

Satisfactorily adjusted. Filed March 24, 1919. Closed May 9, 1919.

No. 9337, 1919.

A. F. White, Pres. Chamber of Commerce, Ft. Madison, Ia., v. American Railway Express Co. *Petition for Extension of Delivery Limits at Ft. Madison.*

Complainant failed to reply to inquiry from this office as to whether or not he desired formal hearing, and complaint was dismissed. Filed March 6, 1919. Closed June 11, 1919.

No. 9338, 1919.

C. A. Fosselman Co., Waverly, Ia., v. American Railway Express Co. and Illinois Central Railroad. *Express Service at Waverly.*

Satisfactorily adjusted. Filed April 19, 1919. Closed June 23, 1919.

No. 9339, 1919.

Geo. T. Atkins, Jr., Asst. Director, Division of Public Service, Washington, D. C., v. American Railway Express Co. *Application for Change in Collection and Delivery Limits at Morning Sun, Iowa.*

The Board wrote complainant, on May 3, 1919, that from the statement submitted by him of business done at Morning Sun, and expense therefor, it would not seem unreasonable to curtail the collection and delivery limits as requested by the Traffic Manager of the American Railway Express Co. But if, after change was made, complaint was filed, the Board would then make such investigation and report such findings as they believed proper under the circumstances. Nothing further being heard in this application, the file was closed without prejudice. Filed May 3, 1919. Closed June 3, 1919.

No. 9340, 1919.

Traffic & Shippers Bureau, Commercial Club, Ottumwa, Ia., v. American Railway Express Co. *Complaint Account Poor Express Service.*

Adjusted. Filed February 4, 1919. Closed March 25, 1919.

No. 9341, 1919.

Citizens of Allison, by J. B. Isaacson, Allison, Ia., v. American Railway Express Co. and C. G. W. R. R. Co. *Petition for Additional Express Service.*

Express company advised that if express service was given on the train requested, the express would reach all stations along that line at night and there would be no one to meet it. Complainant so advised. Hearing nothing further from complainant, file closed without prejudice. Filed April 19, 1919. Closed June 19, 1919.

No. 9342, 1919.

H. S. Rhynsburger, Inc., Oskaloosa, Ia., v. American Railway Express Co. *Express Service—Unsatisfactory Handling of Perishable Express at Oskaloosa.*

Withdrawn. Filed July 2, 1919. Closed Aug. 5, 1919.

No. 9343, 1919.

Ainsworth & Antes, West Union, Ia., v. American Railway Express Co. *Complaint as to Transferring at Donnan Junction.*

Arrangements made to handle transfer at Donnan Junction. Filed May 18, 1919. Closed July 23, 1919.

No. 9344, 1919.

Gohlmann & Son, Charlotte, Ia., v. American Railway Express Co. *Complaint Account Loss of Hide.*

Closed without prejudice. No jurisdiction in this Board. Filed July 11, 1919. Closed November 23, 1919.

No. 9345, 1919.

Mrs. John Rule, Belmont, Ia., v. American Railway Express Co. *Delay in Shipment of Laundry.*

Adjusted. Filed July 24, 1919. Closed September 9, 1919.

No. 9346, 1919.

American Railway Express Co. *Express Service—Application to Change Pickup and Delivery Service at Keokuk.*

Board advised would raise no objection to change in collection and delivery limits at Keokuk. Filed August 22, 1919. Closed October 21, 1919.

No. 9347, 1919.

J. W. Pierce & Sons, Nashua, Ia., v. American Railway Express Co. *Refusal to Accept More Than Limited Amount.*

Express company suggested that if complainant would ship his poultry daily, instead of accumulating fifteen to twenty-five coops before shipping they would be enabled to handle his shipments nicely. Complainant so advised. Hearing nothing further from him, file closed. Filed October 31, 1919. Closed November 30, 1919.

CLAIMS.

The following claims were handled informally by the Board, with the understanding that it had no jurisdiction or authority to adjust claims for loss and damage:

No. 9348, 1919.

Western Silo Co., by Walter Huncke, Des Moines, Ia., v. C., B. & Q. R. R. *Overcharge on Shipment of Silos, Des Moines to Grand River, Ia.*

Dismissed. No jurisdiction in this Board. Filed June 14, 1915. Closed December 27, 1918.

No. 9349, 1919.

O. A. Fee, Kenwood Park, Ia., v. C. R. I. & P. Ry. *Claim for Overcharge.*

Settled on L. C. L. rate basis. Filed November 7, 1918. Closed January 10, 1919.

No. 9350, 1919.

Dr. J. M. Smittle, Waucoma, Ia., v. Union Pacific Railroad. *Claim for Refund on Unused Portion of Ticket, and Taxi Fare Paid.*

Refund made on unused part of ticket. Filed December 27, 1918. Closed February 20, 1919.

No. 9351, 1919.

W. F. Stebbins, Des Moines, Ia., v. C., B. & Q. R. R. *Claim for Overcharge and Damage.*

Closed without prejudice. Filed January 7, 1919. Closed February 15, 1919.

No. 9352, 1919.

W. J. Evans, National Implement & Vehicle Assn., Chicago, Ill., v. M. C. & C. L. Ry. *Claim for Truck Lost in Transit.*

Information desired by Mr. Evans furnished by carrier. File closed without prejudice. Filed February 4, 1919. Closed February 17, 1919.

No. 9353, 1919.

E. I. Sargent & Sons, Des Moines, Ia., v. I. U. Ry. *Claim Account Wrongful Assessment of Demurrage.*

Adjusted. Filed April 1, 1918. Closed January 2, 1919.

No. 9354, 1919.

Sunderland Bros. Co., by H. S. Colvin, Omaha, Nebr., v. Tabor & Northern Ry. *Claim for Overcharge.*

Adjusted. Filed March 6, 1919. Closed May 16, 1919.

No. 9355, 1919.

J. E. Moore, Jefferson, Ia., v. C., M. & St. P. Ry. *Claim for Lost Goods.* Company advised payment would be made. Filed May 26, 1919. Closed July 6, 1919.

No. 9356, 1919.

The Boyle Co., Wichita, Kans., v. M. C. & C. L. R. R. *Claim for Loss and Damage.*

Closed without prejudice. Filed June 2, 1919. Closed November 23, 1919.

No. 9357, 1919.

L. D. Grove, Weston, Ia., v. C., R. I. & P. R. R. *Claim Account Shortage.* Claim paid. Filed June 5, 1919. Closed June 27, 1919.

No. 9358, 1919.

I. E. Beeman, Waukon, Ia., v. C., M. & St. P. R. R. and C. G. W. R. R. *Complaint Account Difficulty in Securing Through Ticket, Des Moines to Waukon.*

Tariff issued providing for sale of through tickets to Waukon from Des Moines. Filed May 7, 1919. Closed June 6, 1919.

No. 9359, 1919.

H. C. Smith, Engineering Dept., Iowa Telephone Co., Des Moines, Ia., v. C., R. I. & P. R. R. *Passenger Fare—Difference Between Through and Local Rate Between Same Points.*

Closed without prejudice. Filed March 24, 1919. Closed June 25, 1919.

No. 9360, 1919.

W. W. Preston, Avon, Ia., v. M. & St. L. R. R. *Claim for Fire Damage.* Railroad company advised claim would be paid. Filed July 25, 1919.

Closed November 23, 1919.

No. 9361, 1919.

E. E. Gooch, Avon, Ia., v. M. & St. L. R. R. Co. *Claim for Fire Damage.* Company advised settlement would be made. Filed July 25, 1919. Closed November 23, 1919.

No. 9362, 1919.

John Deere Plow Co., Omaha, Nebr., v. Tabor & Northern Ry. *Claim for Damage to Shipment of Castings.*

Taken up with company. Filed August 18, 1919. Closed November 30, 1919.

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
Clarion	C. G. W. and C., R. I. & P.
Clio	C. R. I. & P. (Crossover)
Eagle Grove	C. G. W. and C. & N. W.
Gladbrook	C. G. W. and C. & N. W.
Greenville	C. R. I. & P. and M. & St. L.
Harcourt	Ft. D., D. M. & S. and C. & N. W.
Lake Mills	C. & N. W. and M. & St. L.
Laurens	C. R. I. & P. and C. & N. W.
Manly	C. G. W., C., R. I. & P. and M. & St. L.
Manson	Ill. Cent. and C., R. I. & P.
Marshalltown	C. G. W. and C. & N. W.
Mason City	C. & N. W. and M. & St. L.
Neola	C. R. I. & P. and C., M. & St. P.
Ottumwa (Tower 280)	C. B. & Q., C., R. I. & P. and C., M. & St. P.
Rinard	Ft. D., D. M. & S. and C. G. W.
Rowan	C. G. W. & C., R. I. & P.
Sabula (Drawbridge)	C., M. & St. P. and Mississippi River.
Sargents Bluffs	C. & N. W. and C. M. & St. P.
Spencer	C., M. & St. P. and M. & St. L.
Tama	C. & N. W. and C., M. & St. P.

Plants approved provisionally, subject to future inspection:

Town or City	Railroads Involved
Arion	C. & N. W., C., M. & St. P. and Ill. Cent.
Clio	C. R. I. & P. (Crossover)
Culver	C. R. I. & P. and C., M. & St. P.
Fairfield	C. R. I. & P. and C., B. & Q.
Greenville	C. R. I. & P. and M. & St. L.
Laurens	C. & N. W. and C., R. I. & P.
Manson	Ill. Cent. and C., R. I. & P.
Mason City	C. & N. W. and M. & St. L.
Sargents Bluffs	C. & N. W. and C., M. & St. P.
Tama	C. & N. W. and C., M. & St. P.

The following named plants having been modified, or having been repaired in accordance with suggestions of the Commission, re-inspections were made and re-inspection certificates of approval issued:

Town or City	Railroads Involved
Browns	C., M. & St. P. (Own Tracks)
Clio	C. R. I. & P. (Crossover)
Culver	C. R. I. & P. and C., M. & St. P.
Fairfield	C. R. I. & P. and C., B. & Q.
Gladbrook	C. G. W. and C. & N. W.
Manly	C. G. W., C., R. I. & P. and M. & St. L.
Manson	Ill. Cent. and C., R. I. & P.
Moorland	C. G. W. and M. & St. L.
Moravia	Wabash and C., M. & St. P.
Sabula (Drawbridge)	C., M. & St. P. and Mississippi River.

Pursuant to reports of plant failures or of derailments in plant territory, inspections were made of the following named plants:

Town or City	Railroads Involved
Browns	C., M. & St. P. (Own Tracks)
Gladbrook	C. G. W. and C. & N. W.
Green Island	C., M. & St. P. (Junction)
Lockridge	C. B. & Q., Yard Terminal.

Marion (East)	C., M. & St. P. (Own tracks)
Mason City	C. G. W. and C. & N. W.
Maxon	C. B. & Q. and M. & St. L.
Moorland	C. G. W. and M. & St. L.
Moravia	Wab. and C., M. & St. P.
Moulton	Wab. and C., B. & Q.
Ottumwa (Tower 280)	C. B. & Q., C., R. I. & P. and C., M. & St. P.
Red Oak	C. B. & Q., end of double track.
Tower 307	C. B. & Q., Junction own tracks.
Troy	C. B. & Q., end of double track.
Whitebreast	C. B. & Q., end of double track.

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
Arion	C. & N. W., C., M. & St. P. and Ill. Cent.
Clio	C. R. I. & P. (Crossover)
Davenport (West)	C. R. I. & P. and C., M. & St. P.
Hampton "B"	C. G. W., C., R. I. & P. and M. & St. L.
Iowa City	C. R. I. & P., end of double track.
Lockridge	C. B. & Q., Yard Terminal.
Manly	C. G. W., C., R. I. & P. and M. & St. L.
Marion (East)	C., M. & St. P. (Own tracks)
Mason City	C. G. W. and C. & N. W.
Maxon	C. B. & Q. and M. & St. L.
Moravia	Wab. and C., M. & St. P.
Moulton	Wab. and C., B. & Q.
Ottumwa (Tower 280)	C. B. & Q., C. R. I. & P. and C., M. & St. P.
Sabula (Drawbridge)	C. M. & St. P. and Mississippi River.
Tower 307	C. B. & Q., Junction own tracks.
Troy	C. B. & Q., end of double track.
Whitebreast	C. B. & Q., end of double track.

INTERSTATE CASES HANDLED BY COMMERCE COUNSEL OF IOWA

FOR THE YEAR ENDING DECEMBER 1, 1919.

In accordance with the custom followed since my appointment as Commerce Counsel I am herewith submitting the report for the year 1919. There have not been as many cases filed and hearings had as in previous years, owing to the fact that the railroads were under Federal control. While there have not been as many cases filed—it being deemed advisable to present to the Commission for determination only such cases as seemed to be of pressing necessity—there has been, however, a largely increased volume of business in the office in the way of correspondence and efforts to adjust, and appearances before the various committees of the Railroad Administration.

In the Matter of Bills of Lading, I. C. C. No. 4844, relative to uniform bills of lading. Hearing at Chicago, January 1, 1914. Commerce Counsel intervened at request of shippers. Hearing at New York City May 19, 1916, and at Washington, on live stock contracts, on October 17, 1916. Opinion I. C. C. 52 I. C. C. 671.

In Matter of Rates on and Classification of Lumber and Lumber Products, I. C. C. No. 8131. Hearing at Chicago July 10, 1916. Hearing at Washington January 18, 1918. November 30, 1918, submitted to I. C. C. Opinion 52 I. C. C., 598.

Board of Railroad Commissioners of the State of Iowa v. Wabash Ry. Co., et al., C. C. 187. This action was brought to require of the Wabash Railway Company to transport wheat and other grain that has been brought in from northwestern Iowa to Council Bluffs, over two or more lines, where 80% of the sum of the locals was paid, and the grain sold and delivered to purchasers at Council Bluffs. The Company refused to transport the grain to the general markets on the proportional rate, but insisted upon charging the local rate from Council Bluffs to St. Louis. The case was instituted in the state court; was removed to the Federal court. Judge Wade, in his opinion, says the Iowa Railroad Commission has no power to maintain this action, and decreed accordingly.

The National Council of Farmers' Co-operative Association v. Wm. G. McAdoo, Director General of Railroads, et al., I. C. C. No. 10233. Rates on coarse grains. On September 14, 1918, Board of Railroad Commissioners of Iowa intervened. Hearing at Chicago November 11, 1918. Pending.

Wheeler Lumber, Bridge & Supply Co. v. The C., R. I. & P. Ry. Co., et al., I. C. C. No. 9829. Rates on lumber, etc., from Kansas City to Des Moines. Complaint filed with I. C. C. and hearing held December 20, 1917. Decided March 7, 1919, 52 I. C. C., 370; rates found unreasonable and unduly prejudicial.

Commerce Counsel of Iowa for Champion Feed Milling Co., C. C. No. 207, proposed increase in rates on blackstrap molasses. Protest filed with I. C. C. June 27, 1918. Complaint filed under 15th section application, which application was later withdrawn.

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. Pending.

Chamber of Commerce of Cedar Rapids, Iowa, v. Wm. G. McAdoo, Director General of Railroads, et al., I. C. C. No. 10231, rates on coal from Illinois mines to Cedar Rapids, Iowa. Complaint filed with I. C. C. July 8, 1918. Hearing at Cedar Rapids November 21, 1918. Pending.

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. Pending.

Proposed increases in rates on petroleum fuel oil, etc., from Kansas and Oklahoma points to Keokuk and Fort Madison, C. C. No. 208. Protest and application for suspension filed with I. C. C. July 9, 1918. Consolidated with I. C. C. No. 10986.

The DeLaval Separator Co. v. Aberdeen & Rockfish R. R. Co., et al., I. C. C. No. 9461. May 3, 1918, hearing at Washington. On August 19, 1918, received advices from I. C. C. that 15th section application of carriers was withdrawn. Case heard, tentative report of examiner filed, final argument had before I. C. C. Pending.

Commerce Counsel for Northern Gravel Co., Muscatine, Iowa, C. C. No. 204, switching rates. Formal complaint filed with I. C. C. June 15, 1918. I. C. C. permitted M., B. & S. R. R. Co. to establish switching rate, without prejudice to the shippers to file protest.

Board of Railroad Commissioners of the State of Iowa, et al., v. The M. & St. L. R. R. Co., et al., I. C. C. No. 10149. Proportional rate on walnut dimension lumber. March 28, 1918, filed complaint with I. C. C. Hearing at Des Moines November 23, 1918. Decided June 18, 1919, 53 I. C. C., 484.

Coal rates to the Northwest, Ex. Parte 68. Commerce Counsel of Iowa filed protest to advance in coal rates on May 17, 1919. May 29, 1919, hearing before Railroad Administration at Washington. Decided July 5, 1919, 53 I. C. C., 590.

Consolidated Classification Case, I. C. C. No. 10204. November 16, 1918, hearing at Washington, D. C. Commission, 54 I. C. C., 1, recommends adoption of Consolidated Classification, with certain modifications, in lieu of present official, southern and western classifications, for application by carriers under Federal control.

Jacob E. Decker & Sons, v. Director General, et al., I. C. C. No. 10696, damage claims, extending over two-year limit. Commerce Counsel, representing interveners, attended hearing at Washington, D. C., October 23, 1919. Orally argued at Washington November 12, 1919. Pending.

Perishable Freight Investigation, I. C. C. No. 10664. The Commission, on request of the 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 establish specific charges therefor. Pending.

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 Co., et al., v. Walker D. Hines, Director General, 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. July 5, 1919, hearing at Mason City, Iowa. Pending.

J. C. Hubinger Bros. Co. v. Director General of Railroads, et al., I. C. C. No. 10986, rates on fuel oil. Complaint filed October 27, 1919. Pending.

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 November 4, 1919. Pending.

Illinois Classification, Ex Parte No. 67. Carriers in C. F. A. territory filed application before the Illinois Public Utilities Commission, which affected rates to the west bank Mississippi River cities in Iowa directly, and all other rates indirectly. Hearing at Springfield, Ill., and also at Chicago, Ill., was attended by representative of this office. Proceedings were also instituted by the Railroad Commission of Indiana and others before the United States Railroad Administration, attacking the Illinois Classification, and these hearings were attended in the interests of the state. The same questions were presented to the Interstate Commerce Commission upon complaint duly filed, at which appearance was had. Finally decided and ultimately determined by the Commission without material prejudice to the Iowa interests, 55 I. C. C., 290.

In my last report reference was made to the fact that a great many matters were presented to the freight traffic committees of the Railroad Administration. These continued during the year, and of the principal applications the two referred to in my last year's report are also referred to in this report to-wit:

Commodity rates between Iowa points and Des Moines and intermediate with Illinois Points, including St. Louis, Mo., C. C. No. 221. Formal complaint filed with Chicago Western District Freight Traffic Committee, October 12, 1918. Pending.

Proportional commodity rates between Mississippi River points and Iowa points, C. C. No. 222. Formal complaint filed with Chicago Western District Freight Traffic Committee, October 12, 1918. Pending.

All other matters of this nature either have been disposed of or are not of sufficient magnitude to require specific reference herein.

There have been during the year the usual matters presented to and filed with the board of railroad commissioners of this state, on such questions as it had jurisdiction.

OFFICERS AND DIRECTORS OF COMPANIES

OF STEAM RAILWAY COMPANIES CORPORATION OFFICERS

THE ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY.

Directors: Edward P. Ripley, Chicago, Ill.; Charles Steele, New York, N. Y.; Henry S. Pritchett, New York, N. Y.; Howel Jones, Topeka, Kas.; H. Rieman Duval, New York, N. Y.; Ogden L. Mills, New York, N. Y.; S. T. Bledsoe, Chicago, Ill.; Charles S. Gleed, Topeka, Kas.; Edward J. Berwind, New York, N. Y.; E. J. Engel, Chicago, Ill.; Henry C. Frick, Pittsburgh, Pa.; Andrew C. Jobes, Merriam, Kas.; D. L. Gallup, New York, N. Y.; Augustus D. Juilliard, New York, N. Y.; T. Dewitt Cuyler, Philadelphia, Pa.

General 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, Elk Horn, Iowa; John Peterson, Elk Horn, Iowa; John Liesbad, Elk Horn, Iowa; Bertel Christensen, Elk Horn, Iowa; Thomas Christensen, Elk Horn, Iowa; Jorgen Marcussen, Kimballton, Iowa; Oluf Hansen, Kimballton, Iowa.

General Officers: President, S. C. Pedersen, Elk Horn, Iowa; Vice President, John Peterson, Elk Horn, Iowa; Secretary, C. E. Spar, Atlantic, Iowa; Treasurer, Jorgen Marcussen, Kimballton, Iowa; General Counsel, W. A. Follett, Atlantic, Iowa; General Manager, C. E. Spar, Atlantic, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

Directors: Louis W. Hill, St. Paul, Minn.; Charles E. Perkins, Chicago, Ill.; Frederick H. Rawson, Chicago, Ill.; Robert J. Dunham, Chicago, Ill.; Samuel C. Scotten, Chicago, Ill.; Oliver M. Spencer, Chicago, Ill.; Ralph Budd, St. Paul, Minn.; C. W. Bunn, St. Paul, Minn.; Charles I. Sturgis, Chicago, Ill.; Howard Elliott, New York City, N. Y.; Thomas S. Howland, Chicago, Ill.

General Corporate Officers: President, Charles E. Perkins, 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, Charles I. Sturgis, Chicago, Ill.; Chief Engineer, A. W. Newton, Chicago, Ill.

CHICAGO GREAT WESTERN RAILROAD COMPANY.

Directors: Clyde M. Carr, Chicago, Ill.; A. A. Sprague, II, Chicago, Ill.; E. C. Finkbine, Des Moines, Iowa; Chas. H. Thorne, Chicago, Ill.; John Washburn, Minneapolis, Minn.; John A. Spoor, Chicago, Ill.; Milton Tootle, Jr., St. Joseph, Mo.; G. W. Wattles, Omaha, Neb.; E. F. Swinney, Kansas City, Mo.; E. A. Cudahy, Chicago, Ill.; S. M. Felton, Chicago, Ill.; Chas. Steele, New York, N. Y.; E. N. Hurley, Chicago, Ill.

General Corporate Officers: President, S. M. Felton, Chicago, Ill.; Secretary and Treasurer, W. G. Lerch, Chicago, Ill.; Auditor, W. W. Sullivan, Chicago, Ill.

MASON CITY & FORT DODGE RAILROAD.

Directors: S. M. Felton, Chicago, Ill.; Luther Drake, Omaha, Neb.; J. W. Blabon, Chicago, Ill.; Geo. A. Horwell, Austin, Minn.; C. H. McNider, Mason City, Iowa; W. H. McCord, Omaha, Neb.

General Officers: President, S. M. Felton, Chicago, Ill.; Secretary and Treasurer, W. G. Lerch, Chicago, Ill.; Auditor, W. W. Sullivan, Chicago, Illinois.

WISCONSIN, MINNESOTA AND PACIFIC RAILROAD COMPANY.

Directors: S. M. Felton, Chicago, Ill.; J. W. Blabon, Chicago, Ill.; J. H. Rich, Red Wing, Minn.; B. Sommers, St. Paul, Minn.; C. J. McConville, St. Paul, Minn.

General Officers: President, S. M. Felton, Chicago, Ill.; Secretary and Treasurer, W. G. Lerch, Chicago, Ill.; Auditor, W. W. Sullivan, Chicago, Illinois.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Directors: J. Ogden Armour, Chicago, Ill.; Stanley Field, Chicago, Ill.; L. J. Petit, Milwaukee, Wis.; P. A. Rockefeller, New York, N. Y.; Walter P. Bliss, New York, N. Y.; A. J. Earling, Chicago, Ill.; Edward S. Harkness, New York, N. Y.; R. M. Calkins, Chicago, Ill.; John D. Ryan, New York, N. Y.; Samuel S. Fisher, New York, N. Y.; Donald G. Geddes, New York, N. Y.; William Rockefeller, New York, N. Y.; John A. Stewart, New York, N. Y.

General Corporate Officers: 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 Hansen, Chicago, Ill.; Comptroller, J. Welch, Chicago, Ill.; Auditor, F. Letherstrom, Chicago, Ill.; Chief Engineer, W. W. K. Sparrow, Chicago, Ill.

CHICAGO AND NORTHWESTERN RAILWAY COMPANY.

Directors: Chauncey M. Depew, New York, N. Y.; Henry C. Frick, Pittsburgh, Pa.; David P. Kimball, Boston, Mass.; John V. Farwell, Chicago, Ill.; Edward M. Hyzer, Chicago, Ill.; Homer A. Miller, Des Moines, Iowa; William H. Finley, Chicago, Ill.; Marvin Hughitt, Chicago, Ill.; William 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.

General 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, Edward M. Hyzer, Chicago, Ill.; Vice President, Marvin Hughitt, Jr., Chicago, Ill.; Land Commissioner, Josiah F. Cleveland, Chicago, Ill.; Asst. Secretary, Barret Conway, Chicago, Ill.; Secretary and Assistant Treasurer, John D. Caldwell, Chicago, Ill.; Treasurer and Assistant 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.; Assistant Treasurer and Assistant Secretary, Thomas W. Arundel, New York, N. Y.; Assistant Treasurer and Assistant Secretary, Harry W. Rush, New York, N. Y.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY COMPANY.

Directors: Oliver Ames, Boston, Mass.; Samuel Carr, Boston, Mass.; James T. Clark, St. Paul, Minn.; Edward M. Hyzer, Chicago, Ill.; William H. Finley, Chicago, Ill.; William K. Vanderbilt, New York, N. Y.; Frederick W. Vanderbilt, New York, N. Y.; William K. Vanderbilt, Jr., New York, N. Y.; Samuel A. Lynde, New York, N. Y.; Chauncey M. Depew, New York, N. Y.; Marvin Hughitt, Chicago, Ill.; David P. Kimball, Boston, Mass.; Harold S. Vanderbilt, New York, N. Y.

General Corporate Officers: Chairman, Marvin Hughitt, Chicago, Ill.; President, James T. Clark, St. Paul, Minn.; Vice President, Samuel A. Lynde, New York, N. Y.; Vice President, Edward M. Hyzer, Chicago, Ill.; Assistant Secretary, Charles A. Leggo, St. Paul, Minn.; Land Commissioner, George W. Bell, Hudson, Wis.; Secretary and Assistant Treasurer, John D. Caldwell, Chicago, Ill.; Treasurer and Assistant 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.; 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.

General Officers: President, William H. Finley, Chicago, Ill.; Vice President, Marvin Hughitt, Jr., Chicago, Ill.; Assistant Secretary and Assistant Treasurer, E. F. Brown, Buxton, Iowa; Secretary and Treasurer, John D. Caldwell, Chicago, Ill.; Assistant Treasurer, Barret Conway, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.

THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

Directors: N. L. Amster, Boston, Mass.; M. L. Bell, Chicago, Ill.; Henry Bruere, New York, N. Y.; Beman G. Dawes, Columbus, Ohio; Nathaniel French, Davenport, Iowa; Charles Hayden, New York, N. Y.; J. A. Patton, Chicago, Ill.; A. C. Rearick, New York, N. Y.; Wm. Z. Ripley, Newton Centre, Mass.; F. W. Scott, Richmond, Va.; John G. Shedd, Chicago, Ill.; James Speyer, New York, N. Y.; P. G. Ten Eyck, Albany, N. Y.

General Corporate Officers: President, Charles Hayden, New York, N. Y.; Vice President, M. L. Bell, Chicago, Ill., and New York, N. Y.; Vice President, L. C. Fritch, Chicago, Ill.; Secretary and Treasurer, Carl Nyquist, Chicago, Ill.; Assistant Secretary and Assistant Treasurer, W. Vanderpool, Chicago, Ill.; General Counsel, M. L. Bell, Chicago, Ill., and New York, N. Y.; Comptroller, Frank Nay, Chicago, Ill.; Assistant Comptroller, J. 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.; Assistant Secretary and Transfer Agent, F. A. Smith, New York, N. Y.

ST. PAUL AND KANSAS CITY SHORT LINE RAILROAD COMPANY.

Directors: M. L. Bell, Chicago, Ill.; Carl Nyquist, Chicago, Ill.; Frank Nay, Chicago, Ill.; J. L. Goree, Chicago, Ill.; A. T. Hert, Louisville, Ky.

General Officers: President, M. L. Bell, Chicago, Ill.; Vice President, Treasurer and Assistant Secretary, Carl Nyquist, Chicago, Ill.; Secretary and Assistant Treasurer, Wm. LaVenture, Davenport, Iowa; Assistant Secretary and Assistant Treasurer, W. 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.

General Officers: President, Thos. W. Griggs, Davenport, Iowa; Vice President, Marion B. Seevers, Des Moines, Iowa; Secretary, W. Blakely, Colfax, Iowa; Treasurer, Marion B. Seevers, Des Moines, Iowa; General Manager, W. Blakely, Colfax, Iowa.

SECURITY INVESTMENT COMPANY.

Directors: Elizabeth G. Judy, Davenport, Iowa; Thos. W. Griggs, Davenport, Iowa; Thos. Agar, Davenport, Iowa.

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.

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: J. C. Hutchins, Chicago, Ill.; E. D. Sewall, Chicago, Ill.; Burton Hanson, Chicago, Ill.; L. J. Tracy, Chicago, Ill.; A. W. Newton, Chicago, Ill.; Chas. E. Perkins, Chicago, Ill.; E. A. Howard, Chicago, Ill.

General Corporate Officers: President, R. M. Calkins, Chicago, Ill.; Vice President, J. C. Hutchins, Chicago, Ill.; Assistant Secretary and Assistant Treasurer, W. J. Jarvis, Chicago, Ill.; Secretary, P. L. Hinrichs, Davenport, Iowa; Auditor, J. Welch, Chicago, Ill.; Chief Engineer, A. W. Newton, Chicago, Ill.

GREAT NORTHERN RAILWAY COMPANY.

Directors: R. B. Shepard, St. Paul, Minn.; G. R. Martin, St. Paul, Minn.; E. C. Lindley, St. Paul, Minn.; A. L. Ordean, Duluth, Minn.; L. W. Hill, St. Paul, Minn.; W. B. Dean, St. Paul, Minn.; F. E. Weyerhaeuser, St. Paul, Minn.; A. B. Hepburn, New York, N. Y.; Ralph Budd, St. Paul, Minn.; P. L. Howe, Minneapolis, Minn.; E. T. Nichols, New York City; A. D. Thomson, Duluth, Minn.

General Corporate Officers: President and Chairman of the Board, Louis W. Hill, St. Paul, Minn.; Executive Vice 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 Assistant Treasurer, F. L. Paetzold, St. Paul, Minn.; Treasurer and Assistant Secretary, E. T. Nichols, New York City; General Counsel, E. C. Lindley, St. Paul, Minn.; Assistant General Counsel, F. C. Dorety, St. Paul, Minn.; Comptroller, G. R. Martin, St. Paul, Minn.; Assistant Comptroller, Geo. H. Hess, Jr., St. Paul, Minn.; Assistant Secretary and Assistant Treasurer, N. Terhune, New York City; Corporate Engineer, D. J. Kerr, St. Paul, Minn.; R. W. 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, M. H. Niles, New York City.

ILLINOIS CENTRAL RAILROAD COMPANY.

Directors: His Excellency, Frank O. Lowden, Governor of Illinois, Springfield, Ill.; Cornelius Vanderbilt, New York, N. Y.; Henry W. DeForest, New York, N. Y.; David R. Burbank, New York, N. Y.; Charles B. Seger, New York, N. Y.; J. Ogden Armour, Chicago, Ill.; Philip Stockton, Boston, Mass.; Charles A. Peabody, New York, N. Y.; John G. Shedd, Chicago, Ill.; William A. Harriman, Harriman, N. Y.; Walther Luttgen, New York, N. Y.; John W. Auchincloss, New York, N. Y.; Robert W. Goelet, Newport, R. I.

General Corporate Officers: President, C. A. Peabody, New York, N. Y.; 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 Comptroller, F. J. Nardi, 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: C. B. Seger, New York, N. Y.; R. W. Goelet, New York, N. Y.; W. A. Harriman, New York, N. Y.; C. A. Peabody, New York, N. Y.; C. E. Kuck, New York, N. Y.; J. T. Adams, Dubuque, Iowa; Walther Luttgen, New York, N. Y.; A. R. Loomis, Ft. Dodge, Iowa; Cornelius Vanderbilt, New York, N. Y.; R. E. Connelly, New York, N. Y.; Blewett Lee, New York, N. Y.; Philip Stockton, New York, N. Y.; Henry W. DeForest, New York, N. Y.; J. W. Auchincloss, New York, N. Y.; D. R. Burbank, New York, N. Y.

General Officers: President, Chas. A. Peabody, New York, N. Y.; Vice President, A. S. Baldwin, Chicago, Ill.; Assistant Secretary, D. R. Burbank, New York, N. Y.; Assistant Secretary, B. A. Beck, Chicago, Ill.; Secretary and Assistant Treasurer, Miss F. E. Couch, Dubuque, Iowa; Treasurer, R. E. Connelly, New York, N. Y.; General Counsel, Blewett Lee, New York, N. Y.; Comptroller, L. A. Harkness, Chicago, Ill.

MANCHESTER AND ONEIDA RAILWAY COMPANY.

Directors: Chas. J. Seeds, Manchester, Iowa; E. M. Carr, Manchester, Iowa; E. H. Hoyt, Manchester, Iowa; G. W. Dunham, Manchester, Iowa; W. H. Hutchinson, Manchester, Iowa; A. S. Blair, Manchester, Iowa; L. Matthews, Manchester, Iowa; Hubert Carr, Manchester, Iowa; Jos. Hutchinson, Manchester, Iowa; Wm. Hockaday, Manchester, Iowa; A. R. LeRoy, Manchester, Iowa; A. D. Long, Manchester, Iowa; Chas. M. McCormick, Manchester, Iowa; R. W. Tirrill, Manchester, Iowa; J. S. Jones, Manchester, Iowa.

General Officers: President, Jos. Hutchinson, Manchester, Iowa; Vice President, E. H. Hoyt, Manchester, Iowa; Secretary, L. Matthews, Manchester, Iowa; Treasurer, A. R. LeRoy, Manchester, Iowa; Auditor, Chas. J. Seeds, Manchester, Iowa; General Counsel, A. S. Blair, Manchester, Iowa; Traffic Manager, C. J. Boardway (appointed Acting General Manager); Superintendent, M. R. W., J. L. Jones, Manchester, Iowa; General Freight Agent, W. H. Hutchinson, Manchester, Iowa; General Passenger Agent, Hubert Carr, Manchester, Iowa; Chairman 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.; A. C. Doan, New York City; 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.

General 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.; Secretary and Assistant Treasurer, A. C. Doan, 25 Broad St., New York City; Treasurer, F. H. Davis, 25 Broad St., New York City; Auditor, W. C.

Knoble, Transportation Bldg., Minneapolis, Minn.; Assistant Secretary and Assistant Treasurer, G. F. Henry, Des Moines, Iowa; Assistant Secretary, W. B. Davids, 25 Broad St., New York City.

MUSCATINE, BURLINGTON AND SOUTHERN RAILROAD COMPANY.

Directors: E. H. Ryan, Davenport, Iowa; C. J. VonMaur, Davenport, Iowa; Aug. E. Steffen, Davenport, Iowa; John L. Zeidler, St. Joseph, Mo.; C. A. Buddy, St. Joseph, Mo.

General Officers: President, E. H. Ryan, Davenport, Iowa; First Vice President, C. J. VonMaur, Davenport, Iowa; Secretary, Theo. W. Krein, Muscatine, Iowa; Treasurer, C. N. Voss, Davenport, Iowa; General Auditor, S. E. Schweitzer, Muscatine, Iowa; General Manager, Theo. W. Krein, Muscatine, Iowa.

THE TABOR AND NORTHERN RAILWAY COMPANY.

Directors: Robert McClelland, Tabor, Iowa; Thomas McClelland, Galesburg, Ill.; R. S. McClelland, Tabor, Iowa; Myra McClelland, Tabor, Iowa.

General Officers: President, Robert McClelland, Tabor, Iowa; Vice President, Thomas McClelland, Galesburg, Ill.; Secretary, E. V. Stopper, Tabor, Iowa; Treasurer, Myra McClelland, Tabor, Iowa; Comptroller, R. S. McClelland, Tabor, Iowa; General Manager, R. S. McClelland, Tabor, Iowa.

UNION PACIFIC RAILROAD COMPANY.

Directors: Oliver Ames, Boston, Mass.; H. W. Clark, New York, N. Y.; A. J. Earling, Chicago, Ill.; Robt. W. Goelet, Newport, R. I.; W. A. Harriman, New York, N. Y.; Marvin Hughitt, Jr., Chicago, Ill.; Otto H. Kahn, New York, N. Y.; Charles A. Peabody, New York, N. Y.; Wm. Rockefeller, New York, N. Y.; Wm. G. Rockefeller, New York, N. Y.; Mortimer L. Schiff, New York, N. Y.; W. V. S. Thorne, New York, N. Y.; C. B. Seger, New York, N. Y.; Frank A. Vanderlip, New York, N. Y.

General Corporate Officers: President and Comptroller, (a) C. B. Seger, New York, N. Y.; Vice President, C. 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.; Assistant to President, F. W. Charske, New York, N. Y.; Corporation Counsel, N. H. Loomis, Omaha, Neb.; General Auditor, G. E. Bissonnet, Omaha, Neb.; Assistant Comptroller, H. S. Bradt, New York, N. Y.; Assistant Counsel, G. A. Ellis, New York, N. Y.; Assistant Counsel, C. E. Cochran, Portland, Ore.; Assistant Secretary, O. C. Kahn, New York, N. Y.; Assistant Secretary, E. M. Kindler, New York, N. Y.; Assistant Treasurer, C. W. Weston, New York, N. Y.; Assistant Treasurer, T. M. Orr, Omaha, Neb.

(a) Resigned and R. S. Lovett elected President December 12, 1918, effective February 1st, 1919.

WABASH RAILWAY COMPANY.

Directors: Geo. W. Davison, New York, N. Y.; Robert Goelet, Newport, R. I.; J. Horace Harding, New York, N. Y.; Wm. A. Jamison, New York, N. Y.; Henry B. Jay, Detroit, Mich.; Edw. F. Kearney, St. Louis, Mo.; Alvin W. Krech, New York, N. Y.; Winslow S. Pierce, New York, N. Y.; Henry K. Pomeroy, New York, N. Y.; J. Leonard Replogle, New York, N. Y.; Wm. V. Stuart, Lafayette, Ind.; Guy E. Tripp, New York, N. Y.; Wm. H. Williams, New York, N. Y.; John N. Willys, Toledo, Ohio; Hy Rogers Winthrop, New York, N. Y.

General Corporate Officers: President, Edw. F. Kearney, St. Louis, Mo.; Vice President, Hy Rogers Winthrop, New York, N. Y.; Vice President, J. C. Otteson, New York, N. Y.; Vice President, J. L. Minnis, St. Louis, Mo.; Secretary and Treasurer, J. C. Otteson, New York, N. Y.; General Counsel, Winslow S. Pierce, New York, N. Y.; General Solicitor, J. L. Minnis, St. Louis, Mo.; Comptroller, L. G. Scott, St. Louis, Mo.; 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.; Acting 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, Tex.; General Manager Coast Lines, A. G. Wells, Los Angeles, Cal.; General Manager S. F. P. & P. Lines, W. A. Drake, Prescott, Ariz.; Chief Engineer, C. F. W. Felt, Chicago, Ill.; Mechanical Superintendent, John Purcell, Chicago, Ill.; Assistant General Manager E. District E. Lines, E. Raymond, Topeka, Kas.; Assistant General Manager W. District, E. Lines, W. K. Etter, Topeka, Kas.; General Superintendent, C. H. Bristol, LaJunta, Colo.; General Superintendent, T. H. Sears, Amarillo, Tex.; Commissioner of Taxes, G. G. Tunell, Chicago, Ill.

CHICAGO, BURLINGTON & QUINCY RAILROAD.

Principal Federal Officers: Federal Manager, O. G. Burnham, 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, E. P. Bracken, Chicago, Ill.; Assistant General Manager, L. B. Allen, Chicago, Ill.; Assistant General Manager, G. W. Holdrege, Omaha, Neb.; Chief Engineer, W. L. Breckenridge, Chicago, Ill.; General Superintendent Motive Power, F. A. Torrey, Chicago, Ill.; General

Superintendent, L. B. Lyman, Galesburg, Ill.; General Superintendent, F. H. Ustick, Burlington, Iowa; General Superintendent, F. L. Johnson, St. Louis, Mo.; General Superintendent, E. Flynn, Lincoln, Neb.; General Superintendent, 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 Superintendent Machinery, H. C. Eich, Oelwein, Iowa; General Superintendent Transportation, E. W. Fowler, Chicago, Ill.

CHICAGO, MILWAUKEE & ST. PAUL RAILROAD.

Principal Federal Officers: Federal Manager, H. E. Byram, Chicago, Ill.; 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.; General Manager, J. T. Gillick, Chicago, Ill.; Chief Engineer, C. F. Loweth, Chicago, Ill.; General Superintendent Motive Power, H. R. Warnock, Chicago, Ill.; Tax Agent, A. S. Dudley, Milwaukee, Wis.; General Manager, H. B. Earling, Seattle, Wash.; Traffic Manager, H. E. Pierpont, Chicago, Ill.

CHICAGO AND NORTHWESTERN 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. Brandriff, Chicago, Ill.; General Manager, Frank Walters, Chicago, Ill.; Chief Engineer, L. J. Putnam, Chicago, Ill.; General Superintendent, George B. Vilas, Chicago, Ill.; Traffic Manager, Hiram R. McCullough, 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, Chas. 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. MacRae, St. Paul, Minn.

CHICAGO, ROCK ISLAND & PACIFIC RAILROAD.

Principal Federal Officers: Federal Manager, J. E. Gorman, Chicago, Ill.; Assistant to Federal Manager, H. M. Sloan, 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.; Acting Federal Treasurer, W. Hodson, Chicago, Ill.; Purchasing Agent, F. D. Reed, Chicago, Ill.; General Solicitor, W. F. Dickinson, Chicago, Ill.; Chief Engineer, H. G. Clark, 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, T. J. Newkirk, Chicago, Ill.; General Supervisor Safety and Fire Protection, L. F. Shedd, Chicago, Illinois.

DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILROAD.

Principal Federal Officers: Federal Manager, C. G. Burnham, Chicago, Ill.; Federal Solicitor, R. B. Scott, Chicago, Ill.; Federal Treasurer, W. W. Baldwin, Chicago, Ill.; Federal Auditor, J. H. Ellis, Davenport, Iowa; General Manager, C. B. Rodgers, Davenport, Iowa.

GREAT NORTHERN RAILROAD.

Principal Federal Officers: Federal Manager, W. P. Kenney, St. Paul, Minn.; Traffic Manager, G. H. Smitton, St. Paul, Minn.; Federal Treasurer, L. E. Katzenbach, St. Paul, Minn.; General Solicitor, M. L. Countryman, St. Paul, Minn.; General Manager, J. M. Gruber, St. Paul, Minn.; Chief Engineer, A. H. Hogeland, St. Paul, Minn.; Purchasing Agent, F. A. Bushnell, St. Paul, Minn.; Federal Auditor, F. A. Barnes, St. Paul, Minn.; Assistant Federal Auditor, C. W. Tilton, 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.; Acting 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.; Chief Engineer, F. L. Thompson, Chicago, Ill.; General Superintendent, of Motor Power, R. W. Bell, Chicago, Ill.; Land and Tax Commissioner, W. L. Tarbet, Chicago, Ill.; Traffic Manager, F. B. Bowes, Chicago, Ill.; Assistant General Manager, L. A. Downs, 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.; Federal Treasurer, W. W. Cole, Transportation Bldg., Minneapolis, Minn.; General Attorney, Donald Evans, Transportation Bldg., Minneapolis, Minn.; General Solicitor, M. M. Joyce, Transportation Bldg., Minneapolis, Minn.; Federal Auditor, A. E. Smith, Transportation Bldg., Minneapolis, Minn.; Chief Engineer, J. H. Remholdt, Transportation Bldg., Minneapolis, Minn.; M. P. & R. Superintendent, G. W. Seidel, Cedar Lake Shops, Minneapolis, Minn.; General Superintendent, R. G. Kenly, Transportation Bldg., 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.; Acting Federal Treasurer, W. H. Sanford, Omaha, Neb.; General Solicitor, Edson Rich, Omaha, Neb.; Federal Auditor, H. J. Striling, 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. Hammill, Omaha, Neb.; General Superintendent, G. O. Brophy, Kansas City, Mo.

WABASH RAILROAD.

Principal Federal Officers: 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.; Federal Manager, J. E. Taussig, St. Louis, Mo.; Chief Engineer, A. O. Cunningham, St. Louis, Mo.; General Superintendent, T. J. Jones, St. Louis, Mo.; Assistant Federal Manager, S. E. Cottar, St. Louis, Mo.; General Claim Agent and Tax Commissioner, B. C. Winston, St. Louis, Mo.

OF RAILWAY BRIDGE COMPANIES

DUNLEITH AND DUBUQUE BRIDGE COMPANY.

Directors: C. A. Peabody, New York, N. Y.; C. M. Kittle, Chicago, Ill.; F. B. Bowes, Chicago, Ill.; W. D. Beymer, Chicago, Ill.; Blewett Lee, New York, N. Y.

Principal Corporate Officers: President, C. A. Peabody, New York, N. Y.; Vice President, A. S. Baldwin, Chicago, Ill.; Assistant Secretary, D. R. Burbank, New York, N. Y.; Assistant Secretary, B. A. Beck, Chicago, Ill.; Secretary, Miss F. E. Couch, Dubuque, Iowa; Treasurer, R. E. Conolly, New York, N. Y.; Comptroller, L. A. Harkness, Chicago, Ill.

KEOKUK AND HAMILTON BRIDGE COMPANY.

Directors: Andrew Carnegie, New York, City; Matthias Nicoll, New York City; Theodore F. Hicks, New York City; David Paton, New York City; Joseph J. Asch, South Norwalk, Conn.; Henry E. Smith, Philadelphia, Pa.; James F. Secor, Pelham Manor, N. Y.; Theodore Gilman, New York City; Theodore Gilman, Jr., New York City.

General Officers: President, Andrew Carnegie, 576 5th Ave., New York City; 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.

General Officers: President, William H. Finley, Chicago, Ill.; Vice President, Marvin Hughitt, Jr., Chicago, Ill.; Assistant Secretary, E. F. Brown, Buxton, Iowa; Assistant Treasurer, Barret Conway, Chicago, Ill.; Secretary and Treasurer, John D. Caldwell, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.

OMAHA BRIDGE AND TERMINAL RAILWAY COMPANY.

Directors: C. A. Peabody, New York, N. Y.; A. S. Baldwin, Chicago, Ill.; D. R. Burbank, New York, N. Y.; R. E. Connolly, New York, N. Y.; Blewett Lee, New York, N. Y.; C. E. Kuck, New York, N. Y.; H. M. Rlsely, New York, N. Y.

General Officers: President, C. A. Peabody, New York, N. Y.; Vice President, A. S. Baldwin, Chicago, Ill.; Assistant Secretary, D. R. Burbank, New York, N. Y.; Assistant Secretary, B. A. Beck, Chicago, Ill.; Secretary, J. R. Webster, Omaha, Neb.; Treasurer, R. E. Connolly, 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.

General 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.; Comptroller, Lewis A. Robinson, Chicago, Ill.

DUNLEITH AND DUBUQUE BRIDGE COMPANY.

Principal Federal Officers: Federal Manager, C. M. Kittle, Chicago, Ill.; Assistant Federal Manager, J. L. Beven, Chicago, Ill.; Acting 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.; 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.; Traffic Manager, F. B. Bowes, Chicago, Ill.; Assistant General Manager, L. A. Downs, Chicago, Ill.; General Superintendent Transportation, J. F. Porterfield, Chicago, Ill.

RAILROAD COMMISSIONERS' REPORT
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, J. C. Mobley, 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; Treasurer, H. D. Thompson, 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; G. C. 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; J. A. Wagner, Des Moines, Iowa; E. A. Howard, Chicago, Ill.; S. M. Felton, Chicago, Ill.; B. F. Kauffman, Des Moines, Iowa; L. C. Fritch, Chicago, Ill.

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.

SIoux CITY TERMINAL RAILWAY COMPANY.

Directors: F. L. Eaton, Sioux City, Iowa; Wm. Milchrist, Sioux City, Iowa; R. F. Murray, Sioux City, Iowa; L. F. Swift, Chicago, Ill.; F. S. Brooks, Chicago, Ill.

Principal Corporate Officers: President, F. L. Eaton, Sioux City, Iowa; First Vice President, Wm. Milchrist, Sioux City, Iowa; Second Vice President, F. S. Brooks, Chicago, Ill.; Secretary, R. F. Murray, Sioux City, Iowa; Treasurer, Geo. S. Parker, Sioux City, Iowa; General Counsel, Wm. Milchrist, Sioux City, Iowa; General Superintendent, C. F. Morrison, Sioux City, Iowa.

FEDERAL OFFICERS

DES MOINES TERMINAL RAILROAD.

Principal Federal Officers: Treasurer, H. D. Thompson, Des Moines, Iowa; General Counsel, F. W. Sargent, Des Moines, Iowa; Auditor, T. S. Ford, Des Moines, Iowa; General Manager, J. A. Wagner, Des Moines, Iowa.

DES MOINES UNION RAILROAD.

Principal Federal Officers: Treasurer, H. D. Thompson, Des Moines, Iowa; General Counsel, F. W. Sargent, Des Moines, Iowa; General Solicitor, F. W. Sargent, Des Moines, Iowa; Auditor, T. S. Ford, Des Moines, Iowa; General Manager, J. A. Wagner, Des Moines, Iowa; Chief Engineer, A. L. Morgan, Des Moines, Iowa.

IOWA TRANSFER RAILROAD.

Principal Federal Officers: Treasurer, H. D. Thompson, Des Moines, Iowa; General Counsel, F. W. Sargent, Des Moines, Iowa; Auditor, T. S. Ford, Des Moines, Iowa; General Manager, J. A. Wagner, Des Moines, Iowa.

SIoux CITY TERMINAL RAILROAD.

Principal Federal Officers: Acting Federal Treasurer, R. F. Murray, Sioux City, Iowa; Acting General Manager, C. F. Morrison, Sioux City, Iowa; Federal Manager, S. G. Strickland, Chicago, Ill.; Assistant Manager, E. E. Nash, Chicago, Ill.; Traffic Manager, W. H. Burn, Sioux City, Iowa; Federal Auditor, G. E. Davis, Sioux City, Iowa.

OF EXPRESS COMPANIES

THE ADAMS EXPRESS COMPANY.

Directors: William M. Barrett, New York, N. Y.; Caleb S. Spencer, New York, N. Y.; Charles D. Norton, New York, N. Y.; Francis de C. Sullivan, New York, N. Y.; Albert H. Wiggins, New York, N. Y.

Principal Officers: President, William M. Barrett, New York, N. Y.; Secretary, Horatio H. Gates, New York, N. Y.; Treasurer, Thomas J. Degnan, New York, N. Y.; General Auditor, Henry D. Freeman, New York, N. Y.

AMERICAN EXPRESS COMPANY.

Directors: George C. Taylor, 65 Broadway, New York City; Charles M. Pratt, 26 Broadway, New York City, N. Y.; John H. Bradley, 65 Broadway, New York City, N. Y.; Cornelius Vanderbilt, 32 Nassau St., New York City, N. Y.; J. Horace Harding, 15 Broad St., New York City, N. Y.; John G. Milburn, 54 Wall St., New York City, N. Y.; James S. Alexander, 31 Nassau St., New York City, N. Y.; Frederick P. Small, 65 Broadway, New York City, N. Y.

Principal Officers: President, George C. Taylor, 65 Broadway, New York City, N. Y.; First Vice President in Charge of General, Frederick P. Small, 65 Broadway, New York City, N. Y.; Vice President in Charge of Financial and Special Depts., Howard K. Brooks, 65 Broadway, New York City, N. Y.; Secretary, Frederick P. Small, 65 Broadway, New York City, N. Y.; Treasurer, James F. Fargo, 65 Broadway, New York City, N. Y.; General Counsel, Carter, Ledyard & Milburn, 54 Wall St., New York City, N. Y.; Comptroller, Robt. C. James, 65 Broadway, New York City, N. Y.; General Manager, Foreign Dept. U. S. and Canada, So. America and Orient, Harry Gee, 65 Broadway, New York City, N. Y.; Director General, Foreign Dept. Europe, William S. Dalliba, 11 Rue Scribe, Paris, France.

GREAT NORTHERN EXPRESS COMPANY.

Directors: Ralph Budd, St. Paul, Minn.; L. W. Hill, St. Paul, Minn.; E. C. Lindley, St. Paul, Minn.; G. R. Martin, St. Paul, Minn.; J. L. Poetzold, St. Paul, Minn.

Principal Officers: President, E. C. Lindley, St. Paul, Minn.; Vice President, G. R. Martin, St. Paul, Minn.; Secretary and Treasurer, J. L. Poetzold, St. Paul, Minn.; Comptroller, G. R. Martin, St. Paul, Minn.; Assistant Comptroller, Geo. H. Hess, Jr., St. Paul, Minn.; Superintendent Traffic, C. H. Quernback, St. Paul, Minn.

WELLS FARGO & COMPANY.

Directors: B. D. Caldwell, New York, N. Y.; F. D. Underwood, New York, N. Y.; C. A. Peabody, New York, N. Y.; H. W. DeForest, New York, N. Y.; R. Delafield, New York, N. Y.; J. H. Schiff, New York, N. Y.; W. V. S. Thorne, New York, N. Y.; W. A. Harriman, New York, N. Y.; L. F. Loree, New York, N. Y.; H. E. Huntington, New York, N. Y.; E. A. Stedman, Chicago, Ill.; A. Christeson, San Francisco, Cal.; W. F. Herrin, San Francisco, Cal.

Principal Officers: President, B. D. Caldwell, New York, N. Y.; Vice President, A. Christeson, San Francisco, Cal.; Vice President, E. A. Stedman, Chicago, Ill.; Secretary, C. H. Gardiner, New York, N. Y.; Treasurer, G. H. River, New York, N. Y.; Vice President and General Counsel, C. W. Stockton, New York, N. Y.; Vice President and Comptroller, J. W. Newlean, Chicago, Ill.; Assistant Comptroller, R. Burr, Chicago, Ill.; General Manager, A. Christeson, San Francisco, Cal.; General Manager, E. A. Stedman, Chicago, Ill.; Vice President in Charge of Traffic, F. S. Holbrook, New York, N. Y.; Traffic Manager, G. S. Lee, New York, N. Y.

AMERICAN RAILWAY EXPRESS COMPANY.

Directors: Burns D. Caldwell, Chairman, New York, N. Y.; James S. Alexander, New York, N. Y.; William M. Barrett, New York, N. Y.; Henry W. DeForest, New York, N. Y.; J. Horace Harding, New York, N. Y.; Alexander J. Hemphill, New York, N. Y.; John G. Milburn, New York, N. Y.; Charles D. Norton, New York, N. Y.; Charles A. Peabody, New York, N. Y.; Morton F. Plant, New York, N. Y.; Jacob H. Schiff, New York, N. Y.; George C. Taylor, New York, N. Y.

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, Grand Central Terminal, New York, N. Y.; Vice President in Charge of Operations, E. M. Stedman, 111 W. Monroe St., Chicago, Ill.; Vice President in Charge of Operations, C. D. Summy, Railway Exchange 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 2nd St., San Francisco, Cal.; 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.; Vice President and Treasurer, C. S. Spencer, 51 Broadway, New York, N. Y.; General Counsel, T. B. Harrison, 51 Broadway, New York, N. Y.; General Counsel, C. W. Stockton, 51 Broadway, New York, N. Y.; General Auditor, J. F. Brizzie, Chestnut St., Chattanooga, Tenn.; General Auditor, Richard Burr, 817 So. Wells St., Chicago, Ill.; General Auditor, H. D. Freeman, 61 Broadway, New York, N. Y.; General Auditor, A. R. Marshall, 65 Broadway, New York, N. Y.

OF ELECTRIC INTERURBAN RAILWAY COMPANIES

ALBIA LIGHT AND RAILWAY COMPANY.

Directors: Albert F. 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.

General Officers: President, Albert L. Fowle, 61 Broadway, New York City; First Vice President, Merl 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.

General Officers: President, Glenn M. Averill, Cedar Rapids, Iowa; First Vice President, Richard Schaddellee, Grand Rapids, Mich.; Second Vice President, B. J. Denman, Davenport, Iowa; Secretary, E. C. Allen, Cedar Rapids, Iowa; Treasurer, C. M. Hurd, Grand Rapids, Mich.; General Counsel, Barnes, Chamberlain & Hanzlik, Cedar Rapids, Iowa; General Auditor, C. Fred Meyer, Cedar Rapids, Iowa; General Manager, E. C. Allen, Cedar Rapids, Iowa; Mechanical Superintendent, Fred M. Ford, Cedar Rapids, Iowa; General Superintendent, J. E. Kintz, Cedar Rapids, Iowa.

CHARLES CITY WESTERN RAILWAY COMPANY.

Directors: E. M. Sherman, Charles City, Iowa; E. R. Ernsberger, Charles City, Iowa; M. W. Ellis, Charles City, Iowa; C. W. Hart, Charles City, Iowa; F. E. Gates, Marble Rock, Iowa; A. E. Ellis, Charles City, Iowa; N. Frudden, Charles City, Iowa.

General Officers: President, E. M. Sherman, Charles City, Iowa; First Vice President, F. E. Gates, Marble Rock, 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; F. S. Dewey, Davenport, Iowa.

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, Joe R. Lane, Davenport, Iowa; General Manager, J. G. Huntoon, Davenport, Iowa.

COLFAX SPRINGS RAILWAY COMPANY.

Directors: James P. Donahue, Colfax, Iowa; E. S. H. Donahue, Colfax, Iowa; Dick R. Lane, Davenport, Iowa.

General Officers: President, James P. Donahue, Colfax, Iowa; Vice President, E. S. H. Donahue, Colfax, Iowa; Secretary, E. S. H. Donahue, Colfax, Iowa; Treasurer, James P. Donahue, Colfax, Iowa.

FT. DODGE, DES MOINES & SOUTHERN RAILROAD.

Directors: Homer Loring, Boston, Mass.; C. Sidney Shepard, New Haven, N. Y.; Wallace B. Donham, Boston, Mass.; Parley Sheldon, Ames, Iowa; Joseph J. Bodell, Providence, R. I.

General Officers: President, Homer Loring, Boston, Mass.; Secretary and Treasurer, Geo. G. Beals, Boston, Mass.

INTER-URBAN RAILWAY COMPANY.

Directors: A. W. Harris, Chicago, Ill.; E. G. Schmidt, Des Moines, Iowa; Homer A. Miller, Des Moines, Iowa; F. M. Harris, Des Moines, Iowa; Jas. B. Green, Des Moines, Iowa; W. H. McHenry, Des Moines, Iowa.

General Officers: President, Emil G. Schmidt, Des Moines, Iowa; First Vice President, W. H. McHenry, Des Moines, Iowa; Second Vice President, W. H. MacLean, 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. Baker, Des Moines, Iowa.

IOWA RAILWAY AND LIGHT COMPANY.

Directors: William G. Dows, Cedar Rapids, Iowa; Isaac B. Smith, Cedar Rapids, Iowa; John A. Reed, Cedar Rapids, Iowa; Ed H. Smith, Cedar Rapids, Iowa; E. E. Pinney, Cedar Rapids, Iowa; M. W. Houser, Cedar Rapids, Iowa; W. F. Severa, Cedar Rapids, Iowa; R. S. Cook, Cedar Rapids, Iowa; Robt. I. Safely, Cedar Rapids, Iowa; Dr. W. J. Morrison, Cedar Rapids, Iowa; Sutherland C. Dows, Cedar Rapids, Iowa; Benjamin Thaw, Pittsburgh, Pa.

General Officers: President, William G. Dows, Cedar Rapids, Iowa; Vice President, Isaac B. Smith, Cedar Rapids, Iowa; Vice President, John A. Reed, Cedar Rapids, Iowa; Secretary and General Auditor, C. S. Woodward, Cedar Rapids, Iowa; Treasurer, Isaac B. Smith, Cedar Rapids, Iowa; General Counsel, John A. Reed, Cedar Rapids, Iowa; General Manager, William G. Dows, Cedar Rapids, Iowa.

IOWA SOUTHERN UTILITIES COMPANY.

Directors: D. C. Bradley, Centerville, Iowa; Frank S. Payne, Centerville, Iowa; J. B. Bruckshaw, Centerville, Iowa; John DeWolf, Milwaukee, Wis.; John C. Meiners, Milwaukee, Wis.

General Officers: President, D. C. Bradley, Centerville, Iowa; First Vice President, J. C. Meiners, Milwaukee, Wis.; Secretary, Lyman C. Bernhard, Milwaukee, Wis.; Treasurer, Frank S. Payne, Centerville, Iowa; General Solicitor and General Manager, Frank S. Payne, Centerville, Iowa; General Auditor, G. E. Peck, Centerville, Iowa; General Superintendent, H. W. Deininger, Centerville, Iowa.

MASON CITY & CLEAR LAKE RAILROAD COMPANY.

Directors: W. E. Brice, Mason City, Iowa; C. H. McNider, Mason City, Iowa; F. J. Hanlon, Mason City, Iowa; L. H. Heinke, Grand Rapids, Mich.; R. Schaddellee, Grand Rapids, Mich.; C. McHurd, Grand Rapids, Mich.

General Officers: President, R. Schaddellee, Grand Rapids, Mich.; First Vice President, W. E. Brice, Mason City, Iowa; Second Vice President, C. H. McNider, Mason City, Iowa; Secretary, F. J. Hanlon, Mason City, Iowa; Treasurer, L. H. Heinke, Grand Rapids, Mich.; General Counsel, Earl Smith, Mason City, Iowa; General Auditor, F. E. Wells, Mason City, Iowa; General Manager, F. J. Hanlon, Mason City, Iowa; Mechanical Superintendent, F. M. Graham, Mason City, Iowa; General Superintendent, J. H. Slesseger, Mason City, Iowa.

OSKALOOSA TRACTION & 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.

General Officers: President, W. B. McKinley, Champaign, Ill.; First Vice President and Treasurer, Geo. M. Mattis, Champaign, Ill.; Secretary, E. A. Macnutt, Montreal, Canada; General Counsel, Geo. W. Burton, Peoria, Ill.; Comptroller, J. M. C. Horn, Champaign, Ill.; General Auditor, B. E. Bramble, Champaign, Ill.; General Manager, H. E. Chubbuck, Peoria, Ill.; General Superintendent, J. H. Porter, Oskaloosa, Iowa.

OSKALOOSA & BUXTON ELECTRIC RAILWAY COMPANY.

Directors: W. B. McKinley, Champaign, Ill.; Geo. M. Mattis, Champaign, Ill.; M. G. Linn, Des Moines, Iowa; E. A. Macnutt, Montreal, Canada; J. A. Ewing, Montreal, Canada.

General Officers: President, W. B. McKinley, Champaign, Ill.; First Vice President, Geo. M. Mattis, Champaign, Ill.; Secretary, M. G. Linn, Des Moines, Iowa; Treasurer, Geo. M. Mattis, Champaign, Ill.; Comptroller, J. M. C. Horn, Champaign, Ill.; General Auditor, B. E. Bramble, Champaign, Ill.

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.

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 Manager, William G. Dows, Cedar Rapids, Iowa.

THE WATERLOO, CEDAR FALLS AND NORTHERN RAILWAY.

Directors: L. S. Cass, Waterloo, Iowa; J. F. Cass, Waterloo, Iowa.

General Officers: President, L. S. Cass, Waterloo, Iowa; First Vice President, J. F. Cass, Waterloo, Iowa; Secretary, F. E. Farwell, Waterloo, Iowa; Treasurer, L. S. Cass, Waterloo, Iowa.

FEDERAL OFFICERS

FORT DODGE, DES MOINES & SOUTHERN RAILROAD.

Principal Federal Officers: Federal Manager, S. G. Strickland, Chicago, Ill.; Acting 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; Superintendent, C. M. Kelly, Boone, Iowa.

THE WATERLOO, CEDAR FALLS & NORTHERN RAILWAY.

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; Acting Chief Engineer, C. F. Reaney, Waterloo, Iowa; General Superintendent, M. A. Welsh, Waterloo, Iowa.

STATISTICS
OF
ANNUAL CORPORATION REPORTS
OF
Steam Railway Companies
For Year Ended December 31, 1918

TABLE 1—CAPITAL STOCK.
PART II.

Number	Railway Companies	Par Value of Amount Nominally But Not Actually Issued to Close of Year		Par Value of Total Amount Re-acquired After Actual Issue and Held Alive		Rate Per Cent.		Par Value of Amount on Which Dividend Was Declared		Distribution of Charge	
		Common	Preferred	Common	Preferred	Regular Extra		Common	Preferred	Income	Profit and loss
						Cn. Pd.	Cn. Pd.				
1	A., T. & S. F. Ry.	\$ 44,500.00	\$25,800.00			6.	5.	\$ 221,493,250.00	\$ 124,173,700.00	\$19,498,280.00	
2	Atlantic Northern Ry.										
3	C., B. & Quincy R. R.					8.		110,839,100.00		8,867,128.00	
4	Chicago Great Western	26,400.00	42,000.00		\$ 168,800.00	2.			43,926,600.00		878,532.00
5	Mason City & Ft. Dodge										
6	Wis., Minn. & Pac.										
7	C., Mil. & St. Paul Ry.	116,313,800.00		\$ 5,300.00	86,100.00						
8	O. & N.-W. Ry.					7.	8.	145,152,500.00	22,395,000.00	11,952,275.00	
9	C., St. P., M. & O.					5.	7.	18,556,700.00	11,259,300.00	1,715,986.00	
10	Iowa Southern Ry.										
11	C., R. I. & Pac. Ry.	122,800.00		517,477.50							
12	St. P. & K. C. S. L.										
13	Colfax Northern Ry.										
14	Colfax Cons'd Coal Co.										
15	Security Inv. Co.										
16	Creston, Win. & D. M.										
17	Dav., R. I. & N. W. Ry.										
18	Great Northern Ry.		1,100.00								
19	Ill. Cent. R. R.			11,608.33		7.		109,294,500.00	249,469,175.00	17,462,342.25	
20	Dub. & S. C. R. R.										\$7,650,489.50
21	Man. & Onelda Ry.										
22	Minn. & St. Louis R. R.										
23	Mus., B. & South. R. R.										
24	Tabor & Northern R. R.										
25	Union Pacific R. R.					10.	4.	222,291,600.00	99,543,500.00	26,210,300.00	
26	Wabash Ry.						1.	46,200,000.00	26,210,300.00		462,000.00
	Total	\$ 116,517,500.00	\$68,900.00	\$ 534,385.83	\$ 254,900.00			\$ 827,627,650.00	\$ 651,497,375.00	\$89,273,438.25	\$ 8,991,021.50

*Amount is less dividends on stock owned of \$230.50.

PART III—STOCKS ACTUALLY ISSUED DURING PRESENT YEAR.

Number	Railway Companies	Par Value		Cash Received as Considerat'n For Issue	Cash Value of Other Property Acquired or Services Received as Consideration for Issue		Net Total Discounts (in black) or Premiums (in red)	
		Common	Preferred	Preferred	Common	Preferred	Common	Preferred
1	Atchison, Topeka & Santa Fe Ry.	\$ 1,330,000.00			\$ 1,330,000.00			
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, Minneapolis & Omaha Ry.							
10	Iowa Southern Ry.							
11	Chicago, Rock Island & Pacific Ry.	\$ 108,129.00		\$ 29.00	\$ 108,100.00			
12	St. Paul & Kansas City Short Line R. R.							
13	Colfax Northern Ry.							
14	Colfax Consolidated Coal Co.							
15	Security Investment Co.							
16	Creston, Winterset & Des Moines R. R.							
17	Davenport, Rock Island & Northwestern Ry.							
18	Great Northern Ry.							
19	Illinois Central R. R.			12.00	12.00			
20	Dubuque & Sioux City R. R.							
21	Manchester & Onelda Ry.							
22	Minneapolis & St. Louis R. R.							
23	Muscatine, Burlington & Southern R. R.							
24	Tabor & Northern R. R.							
25	Union Pacific R. R.	13,264,500.00	13,264,500.00		13,264,500.00	13,264,500.00		
26	Wabash Ry.							
	Total	\$14,594,500.00	\$13,372,541.00		\$14,594,500.00	\$13,372,600.00		

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	\$ 218,126,768.00	\$ 1,969,599.00		
2	Atlantic Northern Ry.	100,000.00	100,000.00			
3	Chicago, Burlington & Quincy R. R.	206,141,000.00	187,132,000.00	13,017,000.00	\$ 31,900.00	
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, Minn. & Pacific R. R.	6,232,000.00	6,232,000.00			
7	Chicago, Milwaukee & St. Paul Ry.	196,029,000.00	369,928,500.00	117,247,200.00		\$ 2,163,500.00
8	Chicago & North-Western Ry.	30,423,000.00	193,994,300.00	1,043,300.00	31,492,000.00	1,468,000.00
9	Chicago, St. Paul, Minn. & O. Ry.		30,149,000.00			
10	Iowa Southern Ry.					
11	Chicago, Rock Island & Pacific Ry.	267,750,000.00	211,208,000.00	21,331,000.00	19,850,000.00	
12	St. Paul & K. C. Short Line R. R.	30,000,000.00	12,627,730.00			
13	Colfax Northern Ry.					
14	Security Investment Co.	60,000.00	33,500.00			
15	Colfax Consolidated Coal Co.					
16	Creston, Winterset & D. M. R. R.					
17	Davenport, R. I. & Northwestern Ry.					
18	Great Northern Ry.	738,548,989.00	201,080,909.00	17,716,000.00	39,813,393.00	500,000.00
19	Illinois Central R. R.	336,288,000.00	182,647,085.00	31,944,200.00		
20	Dubuque & Sioux City R. R.	3,930,000.00	3,930,000.00			
21	Manchester & Oneida Ry.	128,000.00	65,000.00			
22	Minneapolis & St. Louis R. R.	152,822,000.00	45,535,094.91	164,044.12	2,550,000.00	
23	Muscantine, Burlington & S. R. R.	750,000.00	750,000.00	251,300.00		
24	Tabor & Northern R. R.	50,000.00	50,000.00			
25	Union Pacific R. R.	300,000,000.00	199,252,175.00	33,498,000.00		
26	Wabash Ry.	70,200,000.00	62,594,909.00			55,000.00
	Total	\$ 2,652,305,489.00	\$ 1,973,867,970.91	\$ 248,728,643.12	\$ 93,736,393.00	\$ 4,186,500.00

PART I½—MORTGAGE BONDS—Continued.

Number	Railway Companies	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
2	Atlantic Northern Ry.	100,000.00	6,000.00	6,000.00		
3	Chicago, Burlington & Quincy R. R.	174,084,000.00	6,727,525.00	6,644,392.50	9,873,000.00	3,175,000.00
4	Chicago Great Western R. R.	25,883,000.00	1,032,820.00	912,060.00	10,319,500.00	227,500.00
5	Mason City & Ft. Dodge R. R.	12,000,000.00	480,000.00	466,120.00		
6	Wisconsin, Minn. & Pacific R. R.	6,232,000.00				
7	Chicago, Milwaukee & St. Paul Ry.	250,517,800.00	11,188,065.00	11,133,677.50	117,217,200.00	2,193,500.00
8	Chicago & North-Western Ry.	159,991,000.00	6,363,786.93	6,234,904.44	33,424,300.00	579,000.00
9	Chicago, St. Paul, Minn. & O. Ry.	30,149,000.00	1,690,284.85	1,681,297.50		
10	Iowa Southern Ry.					
11	Chicago, Rock Island & Pacific Ry.	170,027,000.00	6,943,630.00	6,493,639.00	41,180,000.00	1,000.00
12	St. Paul & K. C. Short Line R. R.	12,627,730.00	441,009.97	444,752.85		
13	Colfax Northern Ry.					
14	Security Investment Co.	33,500.00	1,710.42	1,735.42		
15	Colfax Consolidated Coal Co.					
16	Creston, Winterset & D. M. R. R.					
17	Davenport, R. I. & Northwestern Ry.					
18	Great Northern Ry.	143,051,515.16	6,435,498.42	6,306,027.72	54,739,000.00	3,290,393.00
19	Illinois Central R. R.	150,702,885.00	5,926,591.62	5,856,994.50	31,944,200.00	36,000.00
20	Dubuque & Sioux City R. R.	3,930,000.00	196,500.00	196,500.00		
21	Manchester & Oneida Ry.	65,000.00	3,250.00	3,250.00		
22	Minneapolis & St. Louis R. R.	48,822,050.79	1,939,250.01	1,909,562.52	2,707,000.00	7,044.12
23	Muscantine, Burlington & S. R. R.	498,700.00	24,787.82	24,787.82	251,300.00	
24	Tabor & Northern R. R.	43,000.00	2,150.00	4,300.00		
25	Union Pacific R. R.	165,754,175.00	6,630,116.50	6,372,292.30	33,498,000.00	
26	Wabash Ry.	62,539,909.00	2,977,519.58	2,976,780.00		55,000.00
	Total	\$ 1,633,209,434.15	\$ 67,867,981.25	\$ 66,243,784.54	\$ 337,081,500.00	\$ 9,606,036.62

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 acquisition of held in trust 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.	\$ 7,908,000.00	\$ 7,310,200.00			\$ 6,804,900.00	\$ 805,300.00	\$ 22,467.55	\$ 24,070.00	\$ 6,804,900.00
4	C. G. W. 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	O. St. P. M. & O.									
10	Iowa South. Ry.									
11	C. R. I. & Pac. Ry.									
12	St. P. & K. C. S. L.									
13	Colfax North. Ry.									
14	Security Inv. Co.									
15	Colfax Con. Coal Co.									
16	C. W. & D. M. R. R.									
17	D. R. I. & N. W. Ry.									
18	Great North. Ry.	242,400,000.00	127,613,500.00			127,613,500.00	5,304,540.00	3,334,545.00		
19	Ill. Central R. R.	48,352,000.00	48,356,000.00	\$71,000.00		48,136,000.00	1,901,470.00	1,728,317.50	71,000.00	
20	Dub. & S. C. R. R.									
21	Man. & Onida Ry.									
22	M. & St. L. R. R.									
23	M. B. & S. R. R.									
24	Tabor & North. R. R.									
25	Union Pac. R. R.	30,000,000.00	30,000,000.00			30,000,000.00	650,000.00			
26	Wabash Ry.	1,500,000.00	1,500,000.00			1,500,000.00	60,000.00		89,140.00	
	Total	\$ 852,352,000.00	\$ 232,756,700.00	\$71,000.00	\$ 7,774,900.00	\$ 235,909,800.00	\$31,687,301.25	\$ 6,425,928.05	\$ 221,000.00	\$ 7,624,800.00

RAILROAD COMMISSIONERS' REPORT

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 acquisition of held in trust at close of year
				In treasury	pledged as collateral					
1	A. T. & S. F. Ry.	\$51,725,000.00	\$51,725,000.00	\$ 322,000.00		751,846,900.00	\$ 5,563,840.00	\$ 2,066,430.00	\$ 382,000.00	
2	Atlantic North. Ry.									
3	C. B. & Q. R. R.									
4	C. G. W. 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	O. St. P. M. & O.									
10	Iowa South. Ry.									
11	C. R. I. & Pac. Ry.									
12	St. P. & K. C. S. L.									
13	Colfax North. Ry.									
14	Security Inv. Co.									
15	Colfax Con. Coal Co.									
16	C. W. & D. M. R. R.									
17	D. R. I. & N. W. Ry.									
18	Great North. Ry.									
19	Ill. Central R. R.	122,000.00	6,000.00			6,000.00				\$ 116,000.00
20	Dub. & S. C. R. R.									
21	Man. & Onida Ry.									
22	M. & St. L. R. R.									
23	M. B. & S. R. R.									
24	Tabor & North. R. R.									
25	Union Pac. R. R.	30,500,000.00	1,248,450.00	166,000.00	850,000.00	222,450.00	18,800.00	10,800.00		
26	Wabash Ry.									1,016,000.00
	Total	\$78,350,000.00	\$52,973,450.00	\$ 548,000.00	\$ 850,000.00	\$51,584,450.00	\$ 2,007,640.00	\$ 2,077,230.00	\$ 382,000.00	\$ 1,132,000.00

STATISTICS OF STEAM RAILWAYS

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	In sinking or other funds					
1	A., T. & S. F. Ry.	\$ 128,897,000.00	\$ 19,136,820.00			\$ 19,136,820.00	\$ 765,040.00	\$ 724,640.00		
2	Atlantic North. Ry.									
3	C., B. & Q. R. R.	4,300,000.00	3,556,000.00			10,000.00	470.03	380.00		3,546,000.00
4	C. G. W. R. R.									
5	M. C. & Ft. D. R. R.									
6	Wis., M. & P. R. R.									
7	C., M. & St. P. Ry.	398,178,650.00	131,545,654.66		102,200.00	131,443,454.66	5,568,437.82	5,438,456.25		102,200.00
8	C. & N.-W. Ry.	20,000,000.00	18,971,000.00			18,971,000.00	944,745.21	935,909.88		
9	C., St. P., M. & O.	13,200,000.00	13,200,000.00	2,000,000.00		11,200,000.00	560,000.00	560,050.00	\$ 2,000,000.00	
10	Iowa South. Ry.									
11	C., R. I. & Pac. Ry.									
12	St. P. & K. C. S. L.									
13	Colfax North. Ry.									
14	Security Inv. Co.									
15	Colfax Con. Coal Co.									
16	C., W. & D. M. R. R.									
17	D., R. I. & N. W. Ry.									
18	Great North. Ry.									
19	Ill. Central R. R.	10,115,000.00	10,104,700.00			10,104,700.00	5,250.00	5,250.00		
20	Dub. & S. C. R. R.	5,868,074.76	5,868,074.76			5,868,074.76	234,723.00	167,783.82		
21	Man. & Oneida Ry.									
22	M. & St. L. R. R.									
23	M., B. & S. R. R.	100,000.00	100,000.00	47,900.00		52,100.00	3,126.00	3,126.00	47,900.00	
24	Tabor & North. R. R.									
25	Union Pac. R. R.	75,000,000.00	26,835,225.00			26,835,225.00	1,073,409.00	1,024,900.00		
26	Wabash Ry.									
	Total	\$ 665,156,724.76	\$ 229,317,474.42	\$ 2,047,900.00	\$ 3,048,200.00	\$ 223,621,374.42	\$ 9,066,199.06	\$ 8,860,585.95	\$ 2,047,900.00	\$ 3,648,200.00

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	In sinking or other funds					
1	A., T. & S. F. Ry.									
2	Atlantic North. Ry.									
3	C., B. & Q. R. R.									
4	C. G. W. R. R.									
5	M. C. & Ft. D. R. R.									
6	Wis., M. & P. R. R.									
7	C., M. & St. P. Ry.									
8	C. & N.-W. Ry.	\$ 30,000,000.00	\$19,598,000.00	\$15,198,000.00	\$ 4,000.00	\$ 4,396,000.00	\$ 223,605.00	\$ 227,070.00	\$15,198,000.00	\$ 4,000.00
9	C., St. P., M. & O.	1,100,000.00	990,000.00	990,000.00					990,000.00	
10	Iowa South. Ry.									
11	C., R. I. & Pac. Ry.	24,918,109.00	10,790,268.60			10,790,268.60	559,841.49	593,386.44		
12	St. P. & K. C. S. L.									
13	Colfax North. Ry.									
14	Security Inv. Co.									
15	Colfax Con. Coal Co.									
16	C., W. & D. M. R. R.									
17	D., R. I. & N. W. Ry.									
18	Great North. Ry.									
19	Ill. Central R. R.	56,580,000.00	17,578,000.00	1,661,000.00		15,917,000.00	774,494.53	756,194.83	1,661,000.00	
20	Dub. & S. C. R. R.									
21	Man. & Oneida Ry.									
22	M. & St. L. R. R.	3,790,000.00	2,196,250.00			2,196,250.00	120,291.73	126,662.50		
23	M., B. & S. R. R.									
24	Tabor & North. R. R.									
25	Union Pac. R. R.									
26	Wabash Ry.	3,000,000.00	712,000.00	34,000.00		678,000.00	41,554.45	38,550.00		34,000.00
	Total	\$ 119,388,109.00	\$51,864,518.60	\$17,883,000.00	\$ 4,000.00	\$33,977,518.60	\$ 1,719,877.25	\$ 1,741,863.77	\$17,849,000.00	\$38,000.00

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE.

PART I—EXPENDITURES FOR ROAD DURING YEAR.

Number	Railway Companies	Engineering	Land for transportation purposes	Grading	Tunnels and subways	Bridges, trestles and culverts	Elevated structures	Ties	Rails	Other track material
1	A. T. & S. F. Ry.	\$ 74,757.51	\$ *33,252.21	\$ 693,908.00	\$ 25,921.42	\$ 808,341.51		\$ 251,510.90	\$ 422,203.40	\$ 730,985.61
2	Atlantic North. Ry.									
3	C. B. & Q. R. R.	149,227.87	1,729,552.30	782,186.85	468.69	1,258,721.92		225,927.36	569,932.26	929,280.97
4	C. G. W. R. R.		*2,457.50	10,190.81	2,978.54	29,827.15		2,687.44	15,094.48	18,006.03
5	M. C. & Ft. D. R. R.			1,014.94		28,426.77		4,080.78	8,191.85	17,921.86
6	Wis., M. & P. R. R.	1,257.14		343.53		51,995.75		592.79	14,102.47	6,526.73
7	C., M. & St. P. Ry.	185,094.48	196,015.85	22,147.80	*13,726.55	473,236.09	\$ 418.56	279,174.64	514,391.56	271,012.17
8	O. & N.-W. Ry.	57,299.84	*2,084.95	209,170.13		561,718.46		7,060.94	177,927.98	288,090.71
9	C., St. P., M. & O.	5,326.24	*4,015.77	48,643.49	1,809.53	67,757.52		7,149.26	56,494.06	36,980.80
10	Iowa South. Ry.	1,914.46	16,523.11	18,873.93		8,346.68		6,782.19	9,607.39	5,562.27
11	C., R. I. & Pac. Ry.	54,443.66	151,257.85	286,770.86	1,202.26	374,080.92		37,382.26	252,171.11	474,823.59
12	St. P. & K. C. S. L.	*18.67	2,826.06	19,910.30		28,465.61		6,063.31	1,774.00	5,812.34
13	Colfax North. Ry.									
14	Security Inv. Co.									
15	Colfax Con. Coal Co.	210.00		5,279.25		290.05		1,123.28		512.97
16	C., W. & D. M. R. R.									
17	D., R. I. & N. W. Ry.					683.48		282.37	*647.85	5,949.07
18	Great North. Ry.	192,044.51	*71,983.11	780,652.99	107,287.03	236,290.06		381,583.26	580,702.56	525,718.83
19	Ill. Central R. R.	133,325.79	260,163.48	1,120,325.02	*1,421.83	1,089,242.01		178,617.32	264,314.53	510,141.01
20	Dub. & S. O. R. R.	5,468.22	*4,718.87	59,891.91		38,346.87		8,786.00	13,954.16	92,154.92
21	Man. & Oneida Ry.									
22	M. & St. L. R. R.		991.23	1,359.52		42,318.78		6,470.71	43,760.90	32,282.56
23	M., B. & S. R. R.					156.50			391.10	
24	Tabor & North. R. R.									
25	Union Pac. R. R.	102,383.43	61,626.44	264,837.05	270,967.21	323,544.12		116,213.87	209,027.21	214,411.77
26	Wabash Ry.	2,753.86	15,369.02	67,307.56		36,445.17		20,663.99	54,188.71	74,202.90
	Total	\$ 875,298.64	\$ 2,310,206.93	\$ 4,303,613.94	\$ 395,576.30	\$ 5,458,685.37	\$ 418.56	\$ 1,542,008.27	\$ 2,207,582.06	\$ 4,240,977.11

*Credit item.

PART II—EXPENDITURE FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Ballast	Track laying and surfacing	Right-of-way fences	Snow and sand fences and snow-sheds	Crossing and signs	Station and office buildings	Roadway buildings	Water stations	Fuel stations
1	A. T. & S. F. Ry.	\$ 171,537.04	\$ 472,862.17	\$ 25,173.70	\$ 279.39	\$ 134,130.09	\$ 1,015,138.11	\$ 216,816.55	\$ 315,451.10	\$ 50,042.07
2	Atlantic North. Ry.									
3	C. B. & Q. R. R.	96,450.17	449,105.09	14,939.88	6,463.34	324,352.27	668,676.67	88,284.28	386,782.18	97,783.49
4	C. G. W. R. R.	59,409.37	27,964.88	2,948.62	3,470.33	9,338.44	4,336.60	3,623.30	25,274.77	20,363.86
5	M. C. & Ft. D. R. R.	7,236.86	6,889.13			10,647.98	25,793.68	26.79		1,706.19
6	Wis., M. & P. R. R.	3,450.43	5,547.35			1,682.84	3,297.71	30.77	*1,004.17	5,942.98
7	C., M. & St. P. Ry.	41,163.03	451,292.63	28,732.80	4,441.93	43,334.26	342,332.53	24,680.40	190,040.58	172,293.20
8	O. & N.-W. Ry.	134,581.97	35,633.91	807.34	1,052.42	312,307.68	152,561.22	*90,649.96	128,808.32	29,291.77
9	C., St. P., M. & O.	14,446.15	35,520.91	1,047.54		14,446.15	31,831.52	2,443.15	22,538.86	11,623.78
10	Iowa South. Ry.	7,407.53	7,106.15	1,922.40		159.41	100.00			
11	C., R. I. & Pac. Ry.	195,358.81	178,399.09	39,251.39	3,030.05	33,536.35	223,431.84	41,633.39	69,384.04	88,367.94
12	St. P. & K. C. S. L.	853.29	13,270.71	2,701.44		442.43	10,551.31	1,602.11	1,876.95	363.15
13	Colfax North. Ry.									
14	Security Inv. Co.									
15	Colfax Con. Coal Co.			41.10						
16	C., W. & D. M. R. R.									
17	D., R. I. & N. W. Ry.	2,714.59	147.56			548.90	45.12			
18	Great North. Ry.	322,784.04	726,489.13	61,840.24	114,977.31	202,622.94	261,799.25	15,247.49	437,100.11	31,636.90
19	Ill. Central R. R.	74,266.54	373,384.37	2,765.22	463.51	103,291.44	666,588.50	79,374.36	259,208.15	85,377.61
20	Dub. & S. O. R. R.	12,208.06	24,516.76	*1,106.53	1,872.55	10,855.28	91,115.72	2,459.35	44,042.24	16,154.78
21	Man. & Oneida Ry.									
22	M. & St. L. R. R.	34.74	10,934.37	6,622.40		8,342.02	18,483.23	1,785.53	21,131.61	431.28
23	M., B. & S. R. R.						561.48	463.40		
24	Tabor & North. R. R.									
25	Union Pac. R. R.	*6,796.41	242,208.63	41,603.61	53,107.38	29,665.10	296,748.71	86,394.34	157,716.72	110,644.71
26	Wabash Ry.	28,621.54	56,836.86	*741.19		12,577.89	41,808.51	437.87	37,855.83	13,696.70
	Total	\$ 1,184,040.45	\$ 3,124,029.75	\$ 228,609.96	\$ 189,158.21	\$ 1,251,681.47	\$ 3,885,201.71	\$ 507,643.12	\$ 2,096,206.82	\$ 685,690.41

*Credit item.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE.

PART III—EXPENDITURE FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Shop and engine houses	Grain elevators	Storage warehouses	Wharves and docks	Coal and ore wharves	Gas producing plants	Telegraph and telephone lines	Signals and interlockers	Power dams, canals and pipe lines
1	Atchison, Topeka & Santa Fe Ry.....	\$ 401,974.32	\$ 9,734.90		\$ 106,904.76			\$ 27,197.18	\$ 562,587.40	
2	Atlantic Northern Ry.....									
3	Chicago, Burlington & Quincy R. R.....	600,344.06		.30	*5,316.05			51,506.46	677,715.31	
4	Chicago Great Western R. R.....	26,044.15	15,802.20					22.23	121.99	
5	Mason City & Ft. Dodge R. R.....	2,457.04						1,845.22	1,026.58	
6	Wisconsin, Minn. & Pacific R. R.....	58,598.89								
7	Chicago, Milwaukee & St. Paul Ry.....	468,632.46	*11,887.40	29,727.71	176.56	262.90		29,337.10	364,170.17	\$19,332.23
8	Chicago & North-Western Ry.....	770,594.13	527,296.24	38,970.70	79,309.25	*85,542.15		1,291.42	*37,000.72	
9	Chicago, St. Paul, Minn. & O. Ry.....	68,168.91			412.85		\$ 53.41	383.90	823.48	
10	Iowa Southern Ry.....							13.04	170.25	
11	Chicago, Rock Island & Pacific Ry.....	586,032.86	50,095.52					40,540.31	40,571.83	
12	St. Paul & K. C. Short Line R. R.....	23,120.88	*3,000.00					31.34		
13	Colfax Northern Ry.....									
14	Security Investment Co.....									
15	Colfax Consolidated Coal Co.....									
16	Creston, Winterset & D. M. R. R.....									
17	Davenport, R. I. & Northwestern Ry.....									
18	Great Northern Ry.....	339,850.18	2,694.54		2,493.22	548,223.19		409,544.72	456,357.45	*77.60
19	Illinois Central R. R.....	1,116,195.67	3,590.42		*77.70			34,556.96	412,264.81	
20	Dubuque & Sioux City R. R.....	24,369.21						11,574.12	4,671.42	
21	Manchester & Onelda Ry.....								157.07	
22	Minneapolis & St. Louis R. R.....	28,338.93								
23	Muscatine, Burlington & S. R. R.....	865.77						95.66		
24	Tabor & Northern R. R.....									
25	Union Pacific R. R.....	574,644.75					4,062.30	30,853.88	104,288.97	
26	Wabash Ry.....	9,200.28	126.07		2,113.18			1,025.41	9,197.26	
	Total.....	\$ 5,099,432.49	\$ 507,452.58	\$ 68,698.71	\$ 189,016.07	\$ 462,942.94	\$ 4,115.71	\$ 645,818.96	\$ 2,567,033.27	\$19,254.65

*Credit item.

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	Miscellaneous structures	Paving	Roadway machines
1	Atchison, Topeka & Santa Fe Ry.....						\$ 21,368.51	\$ 9,834.64	\$ 39,872.21
2	Atlantic Northern Ry.....								
3	Chicago, Burlington & Quincy R. R.....	\$ *3,425.32			\$ 6,247.08	\$ 969.89	150,776.51	*2,742.85	61,162.69
4	Chicago Great Western R. R.....								12,072.88
5	Mason City & Ft. Dodge R. R.....								439.54
6	Wisconsin, Minn. & Pacific R. R.....								
7	Chicago, Milwaukee & St. Paul Ry.....	34,273.38	\$ 311,978.87	\$ 27,092.00	93,898.21	519,680.02	67,517.00	7,822.52	4,474.36
8	Chicago & North-Western Ry.....							8,655.29	15,706.62
9	Chicago, St. Paul, Minn. & O. Ry.....	1,038.23			3,402.58	297.51			442.40
10	Iowa Southern Ry.....								
11	Chicago, Rock Island & Pacific Ry.....	6,425.68							
12	St. Paul & K. C. Short Line R. R.....						1,079.91	445.98	95,119.59
13	Colfax Northern Ry.....								79.59
14	Security Investment Co.....								
15	Colfax Consolidated Coal Co.....								
16	Creston, Winterset & D. M. R. R.....								
17	Davenport, R. I. & Northwestern Ry.....								
18	Great Northern Ry.....	*9,878.62	119.35	1,062.14	10,174.58	4,245.39	47,604.63	1,067.02	7,003.64
19	Illinois Central R. R.....	64,970.40		4,321.78	5,589.45	*100.95	4,069.62	4,922.33	38,664.58
20	Dubuque & Sioux City R. R.....	7,675.99			280.10		*7.99	7,961.89	183.03
21	Manchester & Onelda Ry.....						12.50		
22	Minneapolis & St. Louis R. R.....							20.07	1,968.77
23	Muscatine, Burlington & S. R. R.....								
24	Tabor & Northern R. R.....								
25	Union Pacific R. R.....	179,270.00		133.21	11,414.80	504.52	1,789.71	31.68	13,410.76
26	Wabash Ry.....			925.00	98.23		2.50	21.26	2,369.39
	Total.....	\$ 250,349.74	\$ 312,098.22	\$ 33,537.13	\$ 131,105.03	\$ 525,566.38	\$ 294,293.90	\$ 38,069.83	\$ 292,400.05

*Credit item.

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 road improve.	Revenues and operating expenses during year	Cost of road purchased	Reconstruction of road purchased	Other expenditures—road	Shop machinery	Power plant machinery	Power vibration apparatus
1	Aetehson, Topeka & Santa Fe Ry.	\$ 249.05	\$ 27,000.45				\$ 4,668.37	206,980.88		
2	Atlantic Northern Ry.									
3	Chicago, Burlington & Quincy R. R.	\$313.84	\$ 788.66				\$317.98	228,823.16	6,538.80	
4	Chicago Great Western R. R.	304.05	4,828.44		\$ 60.71			25,131.89		
5	Mason City & Ft. Dodge R. R.		5,714.41							
6	Wisconsin, Minn. & Pacific R. R.		896.34					834.73		
7	Chicago, Milwaukee & St. Paul Ry.	1,594.48	122,486.85	72.83	14,150,578.88	\$ 247.83	19,614.49	188,250.53	39,796.03	\$ 470,168.00
8	Chicago & North-Western Ry.	\$2,111.81	58,779.95				61.94	325,523.84	46,494.30	
9	Chicago, St. Paul, Minn. & O. Ry.		6,980.37					52,022.58	42,311.22	1,977.13
10	Iowa Southern Ry.						2,486.07			
11	Chicago, Rock Island & Pacific Ry.	1,708.01	76,467.71	\$ 62.46	\$ 428.20		90,919.34	102,758.08	\$ 6,757.79	
12	St. Paul & K. O. Short Line R. R.		2,644.50							
13	Colfax Northern Ry.									
14	Security Investment Co.									
15	Colfax Consolidated Coal Co.									
16	Creston, Winterset & D. M. R. R.									
17	Davenport, H. I. & Northwestern Ry.									
18	Great Northern Ry.	840.01	36,691.39	21,650.07	127,942.43		\$ 21,869.25	242,967.70	12,179.19	
19	Illinois Central R. R.	548.56	155,943.21				25,384.20	364,380.43	104,512.30	
20	Dubuque & Sioux City R. R.		23,712.24				\$ 3,311.50	1,492.83	362.83	
21	Manchester & Onoda Ry.									
22	Minneapolis & St. Louis R. R.	291.92	27,258.79				4,554.40	12,877.71		
23	Muscatine, Burlington & S. S. R.	39.50								
24	Tabor & Northern R. R.				\$ 22,968.00		1,863.34	229,150.15	407,247.00	
25	Union Pac. R. R.	175.44	48,863.78		20,129.79		862.00	30,470.94	22.91	
26	Wabash Ry.	162.72	24,470.68							
	Total	\$ 5,706.98	\$ 641,023.76	\$ 21,690.44	\$ 24,508,297.13	\$ 247.80	\$ 118,479.48	\$ 2,105,492.68	\$ 640,024.66	\$ 470,048.97

*Credit Item.

PART VI—EXPENDITURES FOR ROAD DURING YEAR—Continued—AND EXPENDITURE FOR EQUIPMENT DURING YEAR.

Number	Railway Companies	Unshopped contracts—iron material and supplies	Total expenditures for road	Expenditure for Equipment During Year						
				Steam locomotives	Other locomotives	Freight train cars	Passenger train cars	Motor equipment	Floating equipment	Work equipment
1	A. T. & S. F. Ry.	\$ 68,638.37	\$ 6,952,522.10	\$ 2,051,516.19		\$ 7,349,192.30	271,902.60		\$ 2,117.46	240,800.00
2	Atlantic Northern Ry.	687.18	9,840,577.88	1,857,006.31		725,472.76	145,254.58		4,414.98	\$ 3,364.17
3	C. B. & Q. R. R.		829,034.24	36,000.36		\$ 18,714.47	\$ 2,341.13			\$ 466.48
4	C. G. W. R. R.		121,419.02	670.94		\$ 20,660.21				286.00
5	M. C. & Ft. D. R. R.		162,950.77			\$ 78,138.80				\$ 245,787.34
6	Wh., M. & P. R. R.	20,215,212.58	\$ 411,448.24	\$ 530,718.18		3,751,923.38	119,100.56	\$ 115,047.14	\$ 843,430.71	\$ 20,424.44
7	C. M. & St. P. Ry.	3,781,436.82	894,554.75			\$ 3,716,674.65	\$ 25,320.33			\$ 8,673.53
8	C. & N.-W. Ry.	520,571.80	737.43			35,107.37				
9	C. St. P., M. & O.	87,474.91				1,246,868.36			\$ 21,024.33	
10	Iowa South. Ry.	3,546,351.69	1,468,220.87							\$ 55,440.79
11	C. E. I. & Pac. Ry.									
12	St. P. & K. C. S. I.	119,370.16					\$ 4,512.07			
13	Colfax Northern Ry.									
14	Security Inv. Co.									
15	Colfax Con. Coal Co.		7,456.05							
16	C., W. & D. M. R. R.		9,723.74	\$ 14,000.00			\$ 28,790.00			
17	D., R. I. & N. W. Ry.		6,008,196.23	55,492.88		\$ 1,436,073.97	\$ 22,911.19			\$ 207,444.45
18	Great North. Ry.	\$ 110,081.09	7,576,764.67	1,197,547.33		6,409,862.86	2,051,510.73		\$ 2,185.73	205,065.08
19	Ill. Central R. R.		495,842.18							
20	Dnb. & S. O. R. R.		12.50							\$ 2,641.97
21	Man. & Onoda Ry.	275,591.68	\$ 71,692.50			8,422.00	4,562.28			\$ 471.00
22	M. & St. L. R. R.	3,180.25	361.00				17,154.07			
23	M., B. & S. R. R.									\$ 118,848.58
24	Tabor & North. R. R.	1,134.33	4,209,516.64	2,063,826.62		7,480,915.06	\$ 124.42	23,804.77		\$ 5,071.98
25	Union Pac. R. R.		577,588.36	41,488.23		644,579.90	\$ 445.34		1,606.70	
26	Wabash Ry.									
	Total	\$ 20,822.15	\$ 655,494,964.06	\$ 161,043,376.90	\$ 536,718.18	\$ 629,059,213.81	\$ 2,522,786.17	\$ 338,851.91	\$ 349,324.12	\$ 1,353,231.96

*Credit Item.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE.
PART VII—EXPENDITURES FOR EQUIPMENT DURING YEAR—Continued—AND GENERAL EXPENDITURES DURING YEAR.

Number	Railway Companies	Expenditure For Equipment During Yr.		General Expenditures During Year							
		Miscellaneous equipment	Total expendi- equipment	Organization expenses	General of- fices and clerks	Law	Stationery and printing	Taxes	Interest during construction	Other expendi- tures— general	
1	Atchison, Topeka & Santa Fe Ry.....	\$ 5,344.16	\$11,321,372.75	\$*1,061.18			\$*1,038.99	\$*106.56	\$*3,029.01	\$*10,412.17	
2	Atlantic Northern Ry.....										
3	Chicago, Burlington & Quincy R. R.....	2,213.55	2,841,302.66							210,765.40	
4	Chicago Great Western R. R.....		15,000.93					\$*1,100.80			
5	Mason City & Ft. Dodge R. R.....		22,568.76								
6	Wisconsin, Minn. & Pacific R. R.....		7,908.30								
7	Chicago, Milwaukee & St. Paul Ry.....	1,420.84	3,102,380.25	280.00	\$ 9,425.45		6.20	22,544.00	68.32	161,021.84	11.38
8	Chicago & North-Western Ry.....		4,570,316.51							658.24	
9	Chicago, St. Paul, Minn. & O. Ry.....		301,229.95								827.35
10	Iowa Southern Ry.....										
11	Chicago, Rock Island & Pacific Ry.....		2,648,924.11					\$231.80	41.07	\$*6,074.60	79.80
12	St. Paul & K. C. Short Line R. R.....		\$*4,612.07								
13	Colfax Northern Ry.....							117.25			
14	Security Investment Co.....										
15	Colfax Consolidated Coal Co.....										
16	Creston, Winterset & D. M. R. R.....										
17	Davenport, R. I. & Northwestern Ry.....		37,790.60								
18	Great Northern Ry.....		\$*474,057.83	\$*200.11	\$*1,503.55		\$*2,827.50	\$*184.75	\$*2,573.60	\$*118,121.56	\$*7.75
19	Illinois Central R. R.....	1,062.76	14,846,133.98				7,968.08				3.70
20	Dubuque & Sioux City R. R.....										
21	Manchester & Oquida Ry.....										
22	Minneapolis & St. Louis R. R.....		956,249.41								
23	Muscatine, Burlington & S. R. R.....		17,986.07					250.70			
24	Tabor & Northern R. R.....										
25	Union Pacific R. R.....	1,001.44	6,667,131.01								\$*175,000.00
26	Wabash Ry.....	3,116.36	622,124.48								
	Total.....	\$13,029.11	\$49,707,602.22	\$*1,001.29	\$ 7,831.88	\$ 3,308.29	\$*1,055.64	\$*5,408.05	\$ 185,000.27	\$*174,585.02	

*Credit item.

PART VIII—GENERAL EXPENDITURES DURING YEAR—Continued—AND GRAND TOTAL INVESTMENT AND INVESTMENT TO JUNE 30, 1907.

Number	Railway Companies	Total general expenditures	Grand total invest- ment during year —entire line	Investment to June 30, 1907						
				Road			Equipment			
				Leased lines	Owned lines	Total	Owned lines	Total	Total	
1	Atchison, Topeka & Santa Fe Ry.....	\$*17,257.91	\$ 18,742,696.95	\$ 1,929,571.67	\$ 477,280,951.60	\$ 479,210,522.67				
2	Atlantic Northern Ry.....									
3	Chicago, Burlington & Quincy R. R.....	219,795.49	12,444,576.03							
4	Chicago Great Western R. R.....	\$*1,199.89	333,635.28							
5	Mason City & Ft. Dodge R. R.....		101,850.70		42,790,182.71	42,790,182.71	\$ 1,519,986.67	\$ 1,519,986.67		
6	Wisconsin, Minn. & Pacific R. R.....		145,056.47		11,357,627.37	11,357,627.37	790,704.91	790,704.91		
7	Chicago, Milwaukee & St. Paul Ry.....	133,352.76	23,457,945.57		210,540,735.04	210,540,735.04	\$ 4,000,579.97	\$ 4,000,579.97		
8	Chicago & North-Western Ry.....	658.24	8,358,401.97		237,705,203.67	237,705,203.67				
9	Chicago, St. Paul, Minn. & O. Ry.....	327.25	752,292.09		62,408,611.00	62,408,611.00				
10	Iowa Southern Ry.....	*.88	82,474.03							
11	Chicago, Rock Island & Pacific Ry.....	\$*7,094.53	6,188,681.27	\$ 1,039,660.22	161,195,911.53	162,235,561.75	30,974,666.13	30,974,666.13		
12	St. Paul & K. C. Short Line R. R.....		114,758.09							
13	Colfax Northern Ry.....	117.25	117.25							
14	Security Investment Co.....									
15	Colfax Consolidated Coal Co.....		7,495.65		138,806.02	138,806.02	29,315.10	29,315.10		
16	Creston, Winterset & D. M. R. R.....		728,666.96		81,969.81	81,969.81				
17	Davenport, R. I. & Northwestern Ry.....		6,358,369.26		3,171,881.84	3,171,881.84	112,433.67	112,433.67		
18	Great Northern Ry.....	\$*125,569.14	6,358,369.26		230,947,779.98	230,947,779.98	44,084,373.57	44,084,373.57		
19	Illinois Central R. R.....	7,671.38	22,530,570.03							
20	Dubuque & Sioux City R. R.....		496,542.18		29,679,249.89	29,679,249.89				
21	Manchester & Oquida Ry.....		12.53		118,801.00	118,801.00				
22	Minneapolis & St. Louis R. R.....		210,342.27		24,900,532.94	24,900,532.94	4,405,864.50	4,405,864.50		
23	Muscatine, Burlington & S. R. R.....	256.70	21,429.02							
24	Tabor & Northern R. R.....				92,917.75	92,917.75				
25	Union Pacific R. R.....	\$*175,000.00	13,731,638.55		228,773,871.90	228,773,871.90	11,108,065.68	11,108,065.68		
26	Wabash Ry.....		1,299,723.34							
	Total.....	\$ 36,056.72	\$ 115,328,023.00	\$ 3,969,221.89	\$ 1,721,100,614.45	\$ 1,724,129,836.34	\$ 249,598,129.25	\$ 249,598,129.25		

*Credit item.
included in investment of road.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE.

PART IX—INVESTMENT SINCE JULY 1, 1907.

Number	Railway Companies	Investment From July 1, 1907 to June 30, 1914			Investment Since June 30, 1914		
		Leased lines	Owned lines	Total	Leased lines	Owned lines	Total
1	Atchison, Topeka & Santa Fe Ry.....	\$ 88,321.98	\$ 109,704,142.91	\$ 109,792,464.89	\$ 349,972.10	\$ 44,506,497.70	\$ 44,856,469.80
2	Atlantic Northern Ry.....						
3	Chicago, Burlington & Quincy R. R.....		1433,826,389.22	433,826,389.22		51,961,174.52	51,961,174.52
4	Chicago Great Western R. R.....		109,154,896.98	109,154,896.98	3,346.46	3,122,991.16	3,126,337.62
5	Mason City & Ft. Dodge R. R.....		470,749.71	470,749.71		71,657.40	71,657.40
6	Wisconsin, Minn. & Pacific R. R.....		*1,941.77	*1,941.77		326,557.21	326,557.21
7	Chicago, Milwaukee & St. Paul Ry.....		292,874,062.15	292,874,062.15		74,776,986.97	74,776,986.97
8	Chicago & North-Western Ry.....		121,823,398.55	121,823,398.55	*1,536.79	46,748,085.03	46,746,548.24
9	Chicago, St. Paul, Minn. & O. Ry.....		11,971,393.46	11,971,393.46		6,028,350.21	6,028,350.21
10	Iowa Southern Ry.....		735,499.88	735,499.88		168,894.01	168,894.01
11	Chicago, Rock Island & Pacific Ry.....	3,378,581.41	41,744,491.43	45,123,072.84	1,726,727.96	26,297,170.71	28,023,898.67
12	St. Paul & K. C. Short Line R. R.....		12,508,721.24	12,508,721.24		781,477.30	781,477.36
13	Colfax Northern Ry.....		192.77	192.77		156.42	156.42
14	Security Investment Co.....		3,151.12	3,151.12		*116,056.99	*116,056.99
15	Colfax Consolidated Coal Co.....		7,223.06	7,223.06		12,239.94	12,239.94
16	Creston, Winterset & D. M. R. R.....						
17	Davenport, R. I. & Northwestern Ry.....		207,459.41	207,459.41		28,080.12	28,080.12
18	Great Northern Ry.....		102,302,760.00	102,302,760.00	4,875.38	30,813,345.28	30,818,220.66
19	Illinois Central R. R.....		41,831,093.43	41,831,093.43		45,242,965.63	45,242,965.63
20	Dubuque & Sioux City R. R.....		1,321,711.41	1,321,711.41		2,150,938.58	2,150,938.58
21	Manchester & Oneida Ry.....		12,485.60	12,485.60		4,284.09	4,284.09
22	Minneapolis & St. Louis R. R.....		33,910,303.17	33,910,303.17		*56,140.77	*56,140.77
23	Muscatine, Burlington & S. R. R.....					1,303,853.88	1,303,853.88
24	Tabor & Northern R. R.....						
25	Union Pacific R. R.....		51,728,410.28	51,728,410.28		35,432,220.10	35,432,220.10
26	Wabash Ry.....					207,612,011.68	207,612,011.68
	Total.....	\$ 3,466,903.39	\$ 1,366,136,594.10	\$ 1,369,603,497.49	\$ 2,083,385.11	\$ 577,217,740.34	\$ 579,301,125.85

Investment of road and equipment prior to June 30, 1907 included.
*Credit item

PART X—TOTAL INVESTMENT TO CLOSE OF YEAR.

Number	Railway Companies	Total Investment in Road and Equipment			Length of road owned (miles)	Average investment (owned lines) per mile of road
		Leased lines	Owned lines	Total		
1	Atchison, Topeka & Santa Fe Ry.....	\$ 2,367,865.75	\$ 631,491,591.61	\$ 633,859,457.36	7,127.17	\$ 88,634.13
2	Atlantic Northern Ry.....					
3	Chicago, Burlington & Quincy R. R.....		485,787,563.74	485,787,563.74	8,950.08	54,277.45
4	Chicago Great Western R. R.....	3,346.46	112,277,888.14	112,281,234.60	757.47	148,227.50
5	Mason City & Ft. Dodge R. R.....		44,827,676.49	44,827,676.49	375.23	119,467.19
6	Wisconsin, Minn. & Pacific R. R.....		12,443,007.72	12,443,007.72	277.43	44,850.98
7	Chicago, Milwaukee & St. Paul Ry.....		625,792,364.13	625,792,364.13	10,236.48	61,133.55
8	Chicago & North-Western Ry.....	*1,536.79	406,276,687.25	406,275,150.46	7,927.24	51,250.71
9	Chicago, St. Paul, Minn. & O. Ry.....		80,408,354.67	80,408,354.67	1,679.00	47,873.51
10	Iowa Southern Ry.....		904,393.89	904,393.89	13.77	65,678.57
11	Chicago, Rock Island & Pacific Ry.....	6,144,959.59	250,212,239.80	256,357,199.39	5,371.74	48,440.96
12	St. Paul & K. C. Short Line R. R.....		13,290,198.60	13,290,198.60	182.93	72,651.83
13	Colfax Northern Ry.....		349.19	349.19		
14	Security Investment Co.....		55,215.25	55,215.25	.54	102,250.46
15	Colfax Consolidated Coal Co.....		101,432.81	101,432.81	6.87	14,764.60
16	Creston, Winterset & D. M. R. R.....					
17	Davenport, R. I. & Northwestern Ry.....		3,519,355.04	3,519,355.04	46.76	75,264.22
18	Great Northern Ry.....		408,148,249.92	408,153,125.30	7,130.01	57,243.71
19	Illinois Central R. R.....	4,875.38	196,077,029.74	196,077,029.74	2,266.16	86,523.91
20	Dubuque & Sioux City R. R.....		33,151,899.88	33,151,899.88	760.97	43,565.32
21	Manchester & Oneida Ry.....		135,660.69	135,660.69	8.63	16,894.23
22	Minneapolis & St. Louis R. R.....		63,160,559.84	63,160,559.84	1,539.14	41,036.26
23	Muscatine, Burlington & S. R. R.....		1,303,853.88	1,303,853.88	49.48	26,351.13
24	Tabor & Northern R. R.....		92,917.75	92,917.75	8.79	10,579.85
25	Union Pacific R. R.....		327,042,567.36	327,042,567.36	3,604.45	90,733.00
26	Wabash Ry.....		207,612,011.68	207,612,011.68	2,040.74	101,733.69
	Total.....	\$ 8,519,510.39	\$ 3,914,113,069.07	\$ 3,922,632,579.46	60,361.08	\$ 64,844.98

*Credit item.

TABLE 3A—INVESTMENT IN ROAD AND EQUIPMENT—IOWA—NOT THROUGH U. S. GOVERNMENT.

PART I—EXPENDITURES FOR ROAD DURING YEAR.

Number	Railway Companies	Engineering	Land for transportation purposes	Grading	Bridges, trestles and culverts	Ties	Rails	Other track material	Ballast	Track laying and surfacing
1	Atchison, Topeka & Santa Fe Ry.	\$ *914.55	\$ *20.58	\$ 811.06	\$ *1,371.08	\$ *3,151.40	\$ *530.25	\$ 888.29	\$.11	\$ *733.81
2	Atlantic Northern Ry.									
3	Chicago, Burlington & Quincy R. R.	*151.33	*3,245.25	332.17	*6,186.24	*2,531.69	*5,271.64	20,236.70	296.23	*1,527.93
4	Chicago Great Western R. R.									
5	Mason City & Ft. Dodge R. R.									
6	Wisconsin, Minn. & Pacific R. R.			558.53	24,479.86	3,075.22	6,829.54	12,845.11	4,474.09	4,704.09
7	Chicago, Milwaukee & St. Paul Ry.				1,275.95	930.16		241.86		43.18
8	Chicago & North-Western Ry.									
9	Chicago, St. Paul, Minn. & O. Ry.	7,237.45	*2,280.30	*484.33	*21,935.67	350.13	4,534.48	3,099.51	325.43	9.51
10	Iowa Southern Ry.	50.00	*248.00	75.00		413.00	1,339.21	392.99		221.00
11	Chicago, Rock Island & Pacific Ry.	1,914.46	16,523.11	18,873.93	8,846.68	6,782.19	9,607.39	5,562.27	7,407.53	7,106.18
12	St. Paul & K. C. Short Line R. R.	*18.67	2,820.06	19,910.30	28,465.61	6,063.31	1,774.60	5,812.34	868.20	13,270.71
13	Colfax Northern Ry.									
14	Security Investment Co.									
15	Colfax Consolidated Coal Co.	210.00		5,279.25	290.05	1,123.28		512.97		
16	Creston, Winterset & D. M. R. R.									
17	Davenport, R. I. & Northwestern Ry.									
18	Great Northern Ry.				71.48		*627.00	5,435.86	2,714.59	
19	Illinois Central R. R.	20.20	*736.22	132.15	186.05	427.78	605.39	5,131.53	*10.29	471.23
20	Dubuque & Sioux City R. R.	5,299.29	*4,718.87	59,888.91	36,685.28	8,735.60	13,776.96	89,625.45	12,022.91	24,084.98
21	Manchester & Oneida Ry.									
22	Minneapolis & St. Louis R. R.				374.36	*166.97	*38.65	*689.84		295.48
23	Muscatine, Burlington & S. R. R.	2,802.23	562.42		156.50		391.10			
24	Tabor & Northern R. R.									
25	Union Pacific R. R.	*4.33		128.12					210.64	84.60
26	Wabash Ry.									
	Total	\$16,444.75	\$ 8,656.37	\$ 105,505.09	\$71,338.83	\$22,050.61	\$32,391.13	\$ 149,065.00	\$28,290.44	\$48,029.22

*Credit item.

PART II—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Right-of-way fences	Snow and sand fences and snow-sheds	Crossings and signs	Station and office buildings	Roadway buildings	Water stations	Fuel stations	Shops and engine houses	Grain elevators
1	Atchison, Topeka & Santa Fe Ry.			\$ *37.23	\$ 4,626.84	\$ *188.01	\$ 650.16	\$ *946.21	\$ *3,736.21	
2	Atlantic Northern Ry.									
3	Chicago, Burlington & Quincy R. R.	\$ 46.56		*1,021.97	*437.59		*2,831.50	*5,958.10	*1,925.81	
4	Chicago Great Western R. R.									
5	Mason City & Ft. Dodge R. R.			10,647.98	1,362.60	26.79		1,706.19	2,457.04	
6	Wisconsin, Minn. & Pacific R. R.				17.00					
7	Chicago, Milwaukee & St. Paul Ry.									
8	Chicago & North-Western Ry.	82.74	*75.00	1,729.26	217.42	50.20	1,725.72	*2,214.04	*1,126.34	\$ 314,704.16
9	Chicago, St. Paul, Minn. & O. Ry.									
10	Iowa Southern Ry.	1,922.40		159.41	100.00					
11	Chicago, Rock Island & Pacific Ry.									
12	St. Paul & K. C. Short Line R. R.	2,701.44		442.43	10,551.31	1,602.11	1,876.95	363.15	23,120.88	*3,000.00
13	Colfax Northern Ry.									
14	Security Investment Co.									
15	Colfax Consolidated Coal Co.	41.10								
16	Creston, Winterset & D. M. R. R.									
17	Davenport, R. I. & Northwestern Ry.				71.49					
18	Great Northern Ry.	1,041.97		855.14	*99.13	309.97	*1,461.95		10,243.74	
19	Illinois Central R. R.	*1,106.53	1,872.55	9,712.03	90,543.36	2,459.35	44,042.24	16,154.78	24,721.81	
20	Dubuque & Sioux City R. R.									
21	Manchester & Oneida Ry.									
22	Minneapolis & St. Louis R. R.	*263.40		186.57	*2,423.15	*93.00	*1,761.25	181.50	4.71	
23	Muscatine, Burlington & S. R. R.				561.48	463.40			865.77	
24	Tabor & Northern R. R.									
25	Union Pacific R. R.				*553.38					
26	Wabash Ry.									
	Total	\$ 4,526.28	\$ 1,797.55	\$22,673.62	\$ 104,538.25	\$ 4,630.72	\$42,240.37	\$ 9,237.27	\$54,625.59	\$ 311,704.16

*Credit item.

TABLE 3A—INVESTMENT IN ROAD AND EQUIPMENT—IOWA—NOT THROUGH U. S. GOVERNMENT.

PART III—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Telegraph and tele- phone lines	Signals and inter- lockers	Power plant buildings	Power distribution systems	Power line poles and fixtures	Miscellaneous structures	Paving	Roadway machines	Roadway small tools
1	Atchison, Topeka & Santa Fe Ry.	74.22	\$1,442.06				\$ 172.73	\$ 649.59		
2	Atlantic Northern Ry.									
3	Chicago, Burlington & Quincy R. R.	868.40	\$11,407.19				*363.08	608.95		
4	Chicago Great Western R. R.									
5	Mason City & Ft. Dodge R. R.	1,845.22	1,026.58						\$ 439.54	
6	Wisconsin, Minn. & Pacific R. R.									
7	Chicago, Milwaukee & St. Paul Ry.									
8	Chicago & North-Western Ry.		230.19							
9	Chicago, St. Paul, Minn. & O. Ry.									
10	Iowa Southern Ry.	13.04	170.25							
11	Chicago, Rock Island & Pacific Ry.									
12	St. Paul & K. C. Short Line R. R.	31.34							79.59	
13	Colfax Northern Ry.									
14	Security Investment Co.									
15	Colfax Consolidated Coal Co.									
16	Creston, Winterset & D. M. R. R.									
17	Davenport, R. I. & Northwestern Ry.									
18	Great Northern Ry.	20,405.55	658.25			\$ 194.48				
19	Illinois Central R. R.	11,574.12	4,552.57	\$ 39.64	\$ 198.17		*7.99	7,991.89	183.03	
20	Dubuque & Sioux City R. R.									
21	Manchester & Oneida Ry.						12.50			
22	Minneapolis & St. Louis R. R.	24.41								
23	Muscatine, Burlington & S. R. R.	95.66								\$ 59.50
24	Tabor & Northern R. R.									
25	Union Pacific R. R.									
26	Wabash Ry.									
	Total	\$34,931.96	\$*6,211.41	\$ 39.64	\$ 198.17	\$ 194.48	\$ *185.84	\$ 9,245.43	\$ 792.16	\$ 59.50

*Credit item.

PART IV—EXPENDITURES FOR ROAD DURING YEAR—Continued—AND EXPENDITURES FOR EQUIPMENT.

Number	Railway Companies	Assessments for pub- lic improvements	Other expenditures —road	Shop machinery	Power plant machinery	Total expenditures for road	Expenditures For Equipment			
							Steam locomotives	Freight train cars	Passenger train cars	Floating equipment
1	Atchison, Topeka & Santa Fe Ry.			\$11,307.33		\$ 6,108.94				
2	Atlantic Northern Ry.									
3	Chicago, Burlington & Quincy R. R.	\$ *364.13	\$ *302.93	*335.00	\$ 6,512.82	\$14,964.55				
4	Chicago Great Western R. R.					82,813.79				
5	Mason City & Ft. Dodge R. R.	6,335.41				2,508.15				
6	Wisconsin, Minn. & Pacific R. R.									
7	Chicago, Milwaukee & St. Paul Ry.	2,969.06		*521.06		308,628.51	\$ 3,635.47	\$ 814,183.80	\$ 64.17	
8	Chicago & North-Western Ry.					3,191.73				
9	Chicago, St. Paul, Minn. & O. Ry.	948.53				87,474.91				
10	Iowa Southern Ry.		2,486.07							
11	Chicago, Rock Island & Pacific Ry.									
12	St. Paul & K. C. Short Line R. R.	2,644.50				119,370.16		*4,612.07		
13	Colfax Northern Ry.									
14	Security Investment Co.					7,456.65				
15	Colfax Consolidated Coal Co.									
16	Creston, Winterset & D. M. R. R.					7,666.41		*6,000.00		\$ *18,000.00
17	Davenport, R. I. & Northwestern Ry.					38,661.68				
18	Great Northern Ry.	285.84				481,615.90				
19	Illinois Central R. R.	23,385.80	*5,056.07	5,082.83	*128.19					
20	Dubuque & Sioux City R. R.					12.50				
21	Manchester & Oneida Ry.					6,631.67	*39,983.94	*47,871.93	*4,470.78	
22	Minneapolis & St. Louis R. R.	7,576.34		592.84		3,186.25	361.00		17,154.07	
23	Muscatine, Burlington & S. R. R.									
24	Tabor & Northern R. R.			13.31		*121.04				
25	Union Pacific R. R.									
26	Wabash Ry.									
	Total	\$43,781.34	\$*2,872.93	\$16,140.25	\$ 6,384.03	\$ 1,140,241.66	\$ *35,987.47	\$ 755,669.86	\$12,747.46	\$ *18,000.00

*Credit item.

TABLE 3A—INVESTMENT IN ROAD AND EQUIPMENT—IOWA—NOT THROUGH U. S. GOVERNMENT.

PART V—EXPENDITURES FOR EQUIPMENT—Continued—AND GENERAL EXPENDITURES AND GRAND TOTAL.

Number	Railway Companies	Work equipment	Total expenditures for equipment	General Expenditures		Total general expenditures	Grand total
				Stationery and printing	Interest during construction		
1	Atchison, Topeka & Santa Fe Ry.						\$ 6,108.94
2	Atlantic Northern Ry.						
3	Chicago, Burlington & Quincy R. R.						*14,964.55
4	Chicago Great Western R. R.						82,813.79
5	Mason City & Ft. Dodge R. R.						2,508.15
6	Wisconsin, Minn. & Pacific R. R.						
7	Chicago, Milwaukee & St. Paul Ry.						
8	Chicago & North-Western Ry.	\$ 308.73	\$ 818,187.23				1,129,815.74
9	Chicago, St. Paul, Minn. & O. Ry.						3,191.73
10	Iowa Southern Ry.				\$ *.88	\$ *.88	87,474.03
11	Chicago, Rock Island & Pacific Ry.						
12	St. Paul & K. C. Short Line R. R.		\$ 4,612.07				114,758.09
13	Colfax Northern Ry.			\$ 117.25		117.25	117.25
14	Security Investment Co.						
15	Colfax Consolidated Coal Co.						7,456.65
16	Creston, Winterset & D. M. R. R.						
17	Davenport, R. I. & Northwestern Ry.		\$ 24,000.00				*16,333.59
18	Great Northern Ry.						38,661.68
19	Illinois Central R. R.						481,615.90
20	Dubuque & Sioux City R. R.						
21	Manchester & Oneida Ry.						12.50
22	Minneapolis & St. Louis R. R.	\$ 3,122.12	\$ 95,448.77				*88,817.10
23	Muscatine, Burlington & S. R. R.	471.00	17,986.07	256.70		256.70	21,429.02
24	Tabor & Northern R. R.						
25	Union Pacific R. R.						*121.04
26	Wabash Ry.						
	Total	\$ 2,347.89	\$ 712,112.46	\$ 373.95	\$ *.88	\$ 373.07	\$ 1,852,727.19

*Credit item.

TABLE 3B—INVESTMENT IN ROAD AND EQUIPMENT—IOWA—THROUGH U. S. GOVERNMENT.

PART I—EXPENDITURES FOR ROAD DURING YEAR.

Number	Railway Companies	Engineering	Land for transportation purposes	Grading	Bridges, trestles and culverts	Ties	Rails	Other track material	Ballast	Track laying and surfacing	Right-of-way fences
2	Atlantic Northern Ry.										
3	Chicago, Burlington & Quincy R. R.	4,597.82	25.76	19,032.18	100,906.85	14,361.23	38,019.18	82,804.58	772.90	22,197.63	38.07
4	Chicago Great Western R. R.	*2,387.50	7,847.34		40,797.06	4,453.32	9,154.95	20,859.48	55,836.69	26,668.65	2,037.37
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.	3,096.25	5,952.21	125,655.76	99,361.53	14,190.34	78,376.07	37,117.58	48,692.95	24,055.84	*74.56
10	Iowa Southern Ry.	537.22		1,709.37	1,537.28	119.54	166.53	654.65	46.05	1,681.77	
11	Chicago, Rock Island & Pacific Ry.										
12	St. Paul & K. C. Short Line R. R.										
13	Colfax Northern Ry.										
14	Security Investment Co.										
15	Colfax Consolidated Coal Co.										
16	Creston, Winterset & D. M. R. R.										
17	Davenport, R. I. & Northwestern Ry.										
18	Great Northern Ry.										
19	Illinois Central R. R.										
20	Dubuque & Sioux City R. R.										
21	Manchester & Oneida Ry.										
22	Minneapolis & St. Louis R. R.		*1,436.50	521.56	8,744.94	4,190.72	23,511.79	13,218.09		11,358.76	4,189.84
23	Muscatine, Burlington & S. R. R.										
24	Tabor & Northern R. R.										
25	Union Pacific R. R.	10,470.26		18,298.19	1,736.16	4,945.45	4,501.63	*827.23	250.27	*8,881.82	21.93
26	Wabash Ry.										
	Total	\$18,124.57	\$12,485.92	\$ 173,935.33	\$ 253,893.66	\$48,649.77	\$ 164,348.67	\$ 163,185.65	\$ 105,647.91	\$82,062.79	\$ 6,324.83

*Credit item.

TABLE 3B—INVESTMENT IN ROAD AND EQUIPMENT—IOWA—THROUGH U. S. GOVERNMENT.
PART II—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Snow and sand fences and snow sheds	Crossings and signs	Station and office buildings	Roadway buildings	Water stations	Fuel stations	Shops and engine houses	Telegraph and telephone lines	Signals and interlockers	Power plant buildings
1	Atchison, Topeka & Santa Fe Ry.		\$ 1,221.64	\$16,269.22	\$ 1,754.00	\$ 225.89	\$ 465.40	\$ 18,365.27	\$ 490.91	\$ 19,908.66	
2	Atlantic Northern Ry.										
3	Chicago, Burlington & Quincy R. R.		16,426.35	7,486.22	205.08	9,792.07	5,904.81	32,515.57	1,596.53	102,855.27	
4	Chicago Great Western R. R.	\$ 828.08	18,129.20	2,665.77	3,280.47	22,982.17	1,706.19	21,973.62	1,867.45	*68.33	
5	Mason City & Ft. Dodge R. R.										
6	Wisconsin, Minn. & Pacific R. R.										
7	Chicago, Milwaukee & St. Paul Ry.										
8	Chicago & North-Western Ry.	74.56	10,423.95	36,063.83	*18,832.65	1,755.83	*6,689.74	23,957.85	29.47	2,455.19	
9	Chicago, St. Paul, Minn. & O. Ry.		346.60	293.50	20.34	2,646.73	839.61	29,870.65		53.69	\$ 172.10
10	Iowa Southern Ry.										
11	Chicago, Rock Island & Pacific Ry.										
12	St. Paul & K. C. Short Line R. R.										
13	Colfax Northern Ry.										
14	Security Investment Co.										
15	Colfax Consolidated Coal Co.										
16	Creston, Winterset & D. M. R. R.										
17	Davenport, R. I. & Northwestern Ry.										
18	Great Northern Ry.										
19	Illinois Central R. R.										
20	Dubuque & Sioux City R. R.										
21	Manchester & Oneida Ry.										
22	Minneapolis & St. Louis R. R.		1,197.58	9,878.22	901.28	3,909.90	229.45	11,597.97	*24.41		
23	Muscatine, Burlington & S. R. R.										
24	Tabor & Northern R. R.										
25	Union Pacific R. R.		281.28	4,310.66	33.98	1,784.79	*4,754.51	200,623.71	186.18	673.70	45,385.10
26	Wabash Ry.										
	Total	\$ 902.64	\$48,026.60	\$77,597.51	\$ *12,637.50	\$43,007.38	\$*2,295.79	\$ 338,904.67	\$ 4,146.06	\$ 125,878.18	\$45,557.20

*Credit item.

PART III—EXPENDITURE FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Power distribution systems	Power line poles and fixtures	Miscellaneous structures	Paving	Roadway machines	Roadway small tools	Assessments for public improvements	Other expenditures—road	Shop machinery	Power plant machinery
1	Atchison, Topeka & Santa Fe Ry.									\$ 56,663.62	
2	Atlantic Northern Ry.										
3	Chicago, Burlington & Quincy R. R.	\$ 42.97	\$ 692.71	\$ 2,000.80		\$ 7,348.71		\$12,165.64		61,845.79	\$ 588.13
4	Chicago Great Western R. R.					5,018.48	\$ 51.57	6,840.25		23,738.97	
5	Mason City & Ft. Dodge R. R.										
6	Wisconsin, Minn. & Pacific R. R.										
7	Chicago, Milwaukee & St. Paul Ry.										
8	Chicago & North-Western Ry.						4,015.46		\$ 115.00	46,871.54	
9	Chicago, St. Paul, Minn. & O. Ry.	391.54	153.21					779.13		10,184.94	487.47
10	Iowa Southern Ry.										
11	Chicago, Rock Island & Pacific Ry.										
12	St. Paul & K. C. Short Line R. R.										
13	Colfax Northern Ry.										
14	Security Investment Co.										
15	Colfax Consolidated Coal Co.										
16	Creston, Winterset & D. M. R. R.										
17	Davenport, R. I. & Northwestern Ry.										
18	Great Northern Ry.										
19	Illinois Central R. R.										
20	Dubuque & Sioux City R. R.										
21	Manchester & Oneida Ry.				\$ 20.07	630.82	596.30	18,976.97	2,131.39	4,906.57	
22	Minneapolis & St. Louis R. R.										
23	Muscatine, Burlington & S. R. R.										
24	Tabor & Northern R. R.										
25	Union Pacific R. R.	751.39								1,226.51	1,107.67
26	Wabash Ry.										
	Total	\$ 1,185.90	\$ 845.92	\$ 2,000.80	\$ 20.07	\$12,998.01	\$ 4,663.33	\$59,924.36	\$ 2,246.39	\$ 206,437.94	\$ 2,183.27

TABLE 3B—INVESTMENT IN ROAD AND EQUIPMENT—IOWA—THROUGH U. S. GOVERNMENT.

PART IV—EXPENDITURES FOR ROAD DURING YEAR—Continued—AND GRAND TOTAL.

Number	Railway Companies	Expenditures For Road		Expenditures For Equipment					General Expenditures		Grand total
		Power substation apparatus	Total	Steam locomotives	Freight train cars	Passenger train cars	Work equipment	Total	Interest during construction	Total	
1	Atchison, Topeka & Santa Fe Ry.		\$ 158,313.64								\$ 158,313.64
2	Atlantic Northern Ry.										
3	Chicago, Burlington & Quincy R. R.		544,882.94								544,882.94
4	Chicago Great Western R. R.		274,381.25								274,381.25
5	Mason City & Ft. Dodge R. R.										
6	Wisconsin, Minn. & Pacific R. R.										
7	Chicago, Milwaukee & St. Paul Ry.										
8	Chicago & North-Western Ry.		558,456.66	\$ 170,831.71	\$ 64,162.35	\$ 5,173.79	\$ 3,817.91	\$ 105,313.48	\$ 5.78	\$ 5.78	663,775.92
9	Chicago, St. Paul, Minn. & O. Ry.	\$ 13.11	52,705.12	32.82	6,974.11	1,564.95	385.97	8,957.85			61,662.97
10	Iowa Southern Ry.										
11	Chicago, Rock Island & Pacific Ry.										
12	St. Paul & K. C. Short Line R. R.										
13	Colfax Northern Ry.										
14	Security Investment Co.										
15	Colfax Consolidated Coal Co.										
16	Creston, Winterset & D. M. R. R.										
17	Davenport, R. I. & Northwestern Ry.										
18	Great Northern Ry.										
19	Illinois Central R. R.										
20	Dubuque & Sioux City R. R.										
21	Manchester & Oneida Ry.										
22	Minneapolis & St. Louis R. R.		119,251.31	2,712.88		56,499.68	1,746.77	60,959.33			180,210.64
23	Muscatine, Burlington & S. R. R.										
24	Tabor & Northern R. R.										
25	Union Pacific R. R.		282,124.25								282,124.25
26	Wabash Ry.										
	Total	\$ 13.11	\$ 1,990,015.17	\$ 173,577.41	\$ 57,188.24	\$ 52,890.84	\$ 5,050.65	\$ 175,230.66	\$ 5.78	\$ 5.78	\$ 2,165,251.61

*Credit item.

TABLE 4—INCOME ACCOUNT.

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.	\$ 292,644.23	\$ 287,867.06	\$ 4,777.17	\$ 2,965,181.15	\$ 3,050,463.98		
2	Atlantic Northern Ry.	43,061.93	48,068.40	*4,946.47	1,227.07	*6,173.54		
3	Chicago, Burlington & Quincy R. R.	106,361.50	106,361.50	*106,361.50	2,479,363.11	*2,585,724.61		
4	Chicago Great Western R. R.	35,380.61	35,380.61	*35,380.61	92,000.00	*127,380.61		
5	Mason City & Ft. Dodge R. R.							
6	Wisconsin, Minn. & Pacific R. R.							
7	Chicago, Milwaukee & St. Paul Ry.	163,041.44	163,041.44	*163,041.44	376,628.03	*539,669.47		
8	Chicago & North-Western Ry.	149,577.04	149,577.04	*149,577.04	925,000.00	*1,074,577.04		
9	Chicago, St. Paul, Minn. & O. Ry.	38,260.51	38,260.51	*38,260.51	192,000.00	*230,260.51		
10	Iowa Southern Ry.							
11	Chicago, Rock Island & Pacific Ry.		123,358.63	*123,358.63	521,921.45	*645,280.08		
12	St. Paul & K. C. Short Line R. R.							
13	Colfax Northern Ry.	34,505.22	33,258.62	1,246.60	969.27	277.33		
14	Security Investment Co.							
15	Colfax Consolidated Coal Co.							
16	Creston, Winterset & D. M. R. R.							
17	Davenport, R. I. & Northwestern Ry.							
18	Great Northern Ry.		128,864.86	*128,864.86	1,511,893.96	*1,640,758.82		
19	Illinois Central R. R.	67,624.08	67,624.08	*67,624.08	928,723.00	*996,347.08		
20	Dubuque & Sioux City R. R.							
21	Manchester & Oneida Ry.	21,411.89	19,293.29	2,208.60	1,567.45	641.24		
22	Minneapolis & St. Louis R. R.	23,604.70	23,604.70	*23,604.70	23,293.20	*46,897.90		
23	Muscatine, Burlington & S. R. R.	162,004.08	131,037.19	30,966.89	5,845.13	25,121.76		
24	Tabor & Northern R. R.	35,527.73	33,735.88	1,791.85	1,457.29	334.56		
25	Union Pacific R. R.		257,073.30	*257,073.30	2,135,792.50	*2,392,865.80	\$ 29,946.18	\$ 6,503.60
26	Wabash Ry.		99,338.23	*99,338.23	61.92	*99,400.15		
	Total	\$ 499,155.08	\$ 1,745,595.25	\$ 1,246,440.17	\$ 12,162,924.53	\$ 13,409,364.70	\$ 29,946.18	\$ 6,503.60

*Deficit.

TABLE 4—INCOME ACCOUNT.

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	Nonoperating Income		
						Hire of freight cars—credit balance	Income from lease of road	Miscellaneous rent income
1	Atchison, Topeka & Santa Fe Ry.				\$ 3,050,403.98		\$ 38,754,268.91	\$ 276,069.65
2	Atlantic Northern Ry.				*6,173.54			
3	Chicago, Burlington & Quincy R. R.				*2,585,724.61		33,367,772.39	220,872.00
4	Chicago Great Western R. R.				*127,380.61		2,963,449.94	55,546.55
5	Mason City & Ft. Dodge R. R.						480,000.00	
6	Wisconsin, Minn. & Pacific R. R.							
7	Chicago, Milwaukee & St. Paul Ry.				*539,600.47		27,596,384.36	230,791.21
8	Chicago & North-Western Ry.				*1,074,577.04		23,201,015.60	582,536.03
9	Chicago, St. Paul, Minn. & O. Ry.				*230,200.51		4,934,780.51	21,605.71
10	Iowa Southern Ry.						42,213.36	
11	Chicago, Rock Island & Pacific Ry.				*645,280.08		14,912,378.91	135,089.42
12	St. Paul & K. C. Short Line R. R.						441,009.97	
13	Colfax Northern Ry.				277.33	916.17		
14	Security Investment Co.						3,251.19	
15	Colfax Consolidated Coal Co.						3,683.18	
16	Creston, Winterset & D. M. R. R.							
17	Davenport, R. I. & Northwestern Ry.							
18	Great Northern Ry.				*1,640,758.82		28,647,423.76	373,713.76
19	Illinois Central R. R.				*996,347.08		16,335,508.14	350,694.55
20	Dubuque & Sioux City R. R.				641.24		615,065.28	86.00
21	Manchester & Oneida Ry.				*46,897.90		2,782,120.93	82.54
22	Minneapolis & St. Louis R. R.				25,121.76			
23	Muscatine, Burlington & S. R. R.				334.56			
24	Tabor & Northern R. R.				*2,412,352.71		23,719,964.76	38,420.59
25	Union Pacific R. R.	\$23,442.58	\$42,929.49	*19,486.91	*90,400.15		5,871,268.20	73,619.97
26	Wabash Ry.							
	Total	\$23,442.58	\$42,929.49	*19,486.91	*13,428,851.61	\$ 916.17	\$ 234,661,568.39	\$ 2,350,127.98

*Deficit.

PART III—NONOPERATING INCOME—Continued.

Number	Railway Companies	Miscellaneous non-operating physical property	Separately operated properties—profit	Dividend income	Income From			Release of premiums on funded debt
					Funded securities	Unfunded securities and accounts	Sinking and other reserve funds	
1	Atchison, Topeka & Santa Fe Ry.	\$ 73,264.28	\$ 44,242.23	\$ 169,073.46	\$ 6,435,816.75	\$ 790,497.23	\$ 59,910.13	
2	Atlantic Northern Ry.							
3	Chicago, Burlington & Quincy R. R.	*738.88		308,153.00	261,894.72	27,230.04	5,086.98	
4	Chicago Great Western R. R.	3,129.02		4,549.00	8,271.29	1,686.03		
5	Mason City & Ft. Dodge R. R.							
6	Wisconsin, Minn. & Pacific R. R.							
7	Chicago, Milwaukee & St. Paul Ry.	386,102.41		170,344.00	9,295.00	414,344.05	34,801.30	
8	Chicago & North-Western Ry.	93,851.66		1,026,130.00	350,601.14	184,968.61	10,707.37	\$ 13,766.53
9	Chicago, St. Paul, Minn. & O. Ry.	11,031.86		8,519.00	3,487.50	10,458.21		10,402.65
10	Iowa Southern Ry.							
11	Chicago, Rock Island & Pacific Ry.	22,432.49		50,855.00	1,074,876.20	36,452.47		
12	St. Paul & K. C. Short Line R. R.							
13	Colfax Northern Ry.							
14	Security Investment Co.							
15	Colfax Consolidated Coal Co.							
16	Creston, Winterset & D. M. R. R.							
17	Davenport, R. I. & Northwestern Ry.							
18	Great Northern Ry.	44,422.96		4,386,814.25	214,163.17	366,187.40	27,392.60	
19	Illinois Central R. R.	56,289.32		2,164,955.50	4,348,685.27	381,821.36	130,700.00	
20	Dubuque & Sioux City R. R.					700.00	79,749.80	
21	Manchester & Oneida Ry.							
22	Minneapolis & St. Louis R. R.	1,540.68		4,144.00	951.32	62,239.22		
23	Muscatine, Burlington & S. R. R.							
24	Tabor & Northern R. R.	154.50	39,284.49	9,242,774.50	7,829,326.00	471,228.52		
25	Union Pacific R. R.	74,233.62		78,824.00	14,266.67	17,351.36	212.50	
26	Wabash Ry.							
	Total	\$ 765,743.92	\$ 83,526.72	\$17,610,135.71	\$20,551,575.03	\$ 2,765,164.50	\$ 348,560.68	\$ 24,229.18

*Deficit.

TABLE 4—INCOME ACCOUNT.

PART IV—NONOPERATING INCOME—Continued—AND GROSS INCOME AND DEDUCTIONS FROM GROSS INCOME.

Number	Railway Companies	Nonoperating Income			Gross Income	Deductions From Gross Income	
		Contributions from other companies	Miscellaneous income	Total non-operating income		Hire of freight cars—debit balance	Rent for locomotives
1	Achison, Topeka & Santa Fe Ry.		\$ 1,062,314.66	\$ 47,665,457.30	\$ 44,615,053.32		
2	Atlantic Northern Ry.				6,173.54		
3	Chicago, Burlington & Quincy R. R.		2,377,760.95	39,563,631.20	33,977,306.59		
4	Chicago Great Western R. R.		*9,749.13	3,016,582.70	2,889,502.09		
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.		1,199,424.58	30,641,486.91	29,501,817.44		
8	Chicago & North-Western Ry.		576,629.29	26,040,206.23	24,965,629.19		
9	Chicago, St. Paul, Minn. & O. Ry.		176,337.21	5,176,691.65	4,946,431.14		
10	Iowa Southern Ry.			42,213.36	42,213.36		
11	Chicago, Rock Island & Pacific Ry.		2,934.70	16,235,049.19	15,589,769.11		
12	St. Paul & K. C. Short Line R. R.			441,009.97	441,009.97		
13	Colfax Northern Ry.			916.17	1,193.50		
14	Security Investment Co.			3,251.19	3,251.19		
15	Colfax Consolidated Coal Co.	\$ 6,913.50		10,596.77	10,596.77		
16	Creston, Winterset & D. M. R. R.						
17	Davenport, R. I. & Northwestern Ry.						
18	Great Northern Ry.		675,500.86	34,735,618.76	33,094,859.94		
19	Illinois Central R. R.		786,725.77	24,555,379.91	23,559,032.83		
20	Dubuque & Sioux City R. R.			694,815.08	694,815.08		
21	Manchester & Oneida Ry.			786.00	1,427.24	\$ 270.00	
22	Minneapolis & St. Louis R. R.		36,596.92	2,887,675.61	2,840,777.71		
23	Muscatine, Burlington & S. R. R.				25,121.76	15,214.48	\$ 130.00
24	Tabor & Northern R. R.				334.53	934.27	1,200.00
25	Union Pacific R. R.		311,508.14	41,652,661.50	39,240,308.79		
26	Wabash Ry.		794.35	6,130,510.67	6,031,110.52		
	Total	\$ 6,913.50	\$ 7,196,778.30	\$ 276,374,240.17	\$ 262,945,388.56	\$ 16,418.75	\$ 1,330.00

*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
2	Atlantic Northern Ry.						6,000.00
3	Chicago, Burlington & Quincy R. R.		31,817.70	21,268.29	10,472.80		6,750,462.58
4	Chicago Great Western R. R.		480,000.00	38,709.39	1,100.00		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.			25,206.03	144,332.52	124,845.46	10,696,592.82
8	Chicago & North-Western Ry.		128,979.81	196,396.07	194,980.02	23,942.74	8,810,106.39
9	Chicago, St. Paul, Minn. & O. Ry.			1,130.55	7,068.16		2,260,474.85
10	Iowa Southern Ry.						42,213.36
11	Chicago, Rock Island & Pacific Ry.		2,041,387.31	4,878.78	4,440.48	40,232.97	7,523,391.49
12	St. Paul & K. C. Short Line R. R.						441,009.97
13	Colfax Northern Ry.		8,393.64	5.00			1,710.42
14	Security Investment Co.						
15	Colfax Consolidated Coal Co.						
16	Creston, Winterset & D. M. R. R.						
17	Davenport, R. I. & Northwestern Ry.						
18	Great Northern Ry.			10,882.46	241,248.17		11,740,638.42
19	Illinois Central R. R.		1,814,480.71	9,500.15	9,043.89	728.11	8,607,806.30
20	Dubuque & Sioux City R. R.						445,116.55
21	Manchester & Oneida Ry.	240.00					3,249.96
22	Minneapolis & St. Louis R. R.		4,042.32				2,659,541.74
23	Muscatine, Burlington & S. R. R.	5,838.32		294.00			27,913.82
24	Tabor & Northern R. R.						4,237.45
25	Union Pacific R. R.			1,790.84	1,084.78		8,253,525.50
26	Wabash Ry.		212,847.95	28,518.47	42,735.50		3,092,874.03
	Total	\$ *77,255.01	\$ 6,071,086.50	\$ 498,055.83	\$ 690,936.07	\$ 246,027.21	\$89,981,177.34

*Deficit.

TABLE 4—INCOME ACCOUNT.

PART VI—DEDUCTIONS FROM GROSS INCOME—Continued—AND NET INCOME.

Number	Railway Companies	Deductions From Gross Income					Net Income
		Interest on un-funded debt	Amortization of discount on funded debt	Maintenance of investment organization	Miscellaneous income charges	Total deductions from gross income	
1	Atchison, Topeka & Santa Fe Ry.	\$ 63,165.91			\$ 3,015,041.23	\$ 16,289,754.87	\$ 28,325,298.45
2	Atlantic Northern Ry.					6,000.00	*12,173.54
3	Chicago, Burlington & Quincy R. R.	74,253.92	\$ 55,792.32		4,240,738.96	11,184,806.63	22,792,499.96
4	Chicago Great Western R. R.	8,000.58	13,510.44		515,359.43	2,089,499.84	800,002.25
5	Mason City & Ft. Dodge R. R.					480,000.00	
6	Wisconsin, Minn. & Pacific R. R.						
7	Chicago, Milwaukee & St. Paul Ry.	474,888.36			5,578,680.25	23,044,456.04	6,457,301.40
8	Chicago & North-Western Ry.	525,638.05			5,268,763.38	15,154,807.06	9,810,822.13
9	Chicago, St. Paul, Minn. & O. Ry.	89,105.26	1,451.61		874,446.67	3,233,707.10	1,712,724.04
10	Iowa Southern Ry.					42,313.36	
11	Chicago, Rock Island & Pacific Ry.	287,652.93			398,064.75	10,300,048.71	5,289,730.40
12	St. Paul & K. C. Short Line R. R.					441,009.97	
13	Colfax Northern Ry.	492.52				8,891.16	*7,697.66
14	Security Investment Co.	187.08				1,897.50	1,353.69
15	Colfax Consolidated Coal Co.						10,596.77
16	Creston, Winterset & D. M. R. R.						
17	Davenport, R. I. & Northwestern Ry.						
18	Great Northern Ry.	32,973.95	266,666.64		2,009,304.37	14,301,014.01	18,793,845.93
19	Illinois Central R. R.	607,946.24		\$ 458.00	1,552,367.53	12,602,330.83	10,956,702.00
20	Dubuque & Sioux City R. R.	113,215.13				568,331.68	136,483.40
21	Manchester & Oneida Ry.					3,759.96	*2,332.72
22	Minneapolis & St. Louis R. R.	91,988.83	112,676.43		361,699.52	2,629,948.84	210,828.87
23	Muscatine, Burlington & S. R. R.					49,300.62	*24,268.86
24	Tabor & Northern R. R.					6,361.72	*6,027.16
25	Union Pacific R. R.	368,553.69			1,247,979.00	9,813,533.51	29,426,774.98
26	Wabash Ry.	15,638.10	181.05		3,030.66	3,396,825.75	2,635,284.77
	Total	\$ 2,603,700.55	\$ 450,278.49	\$ 458.00	\$25,065,375.73	\$ 125,637,589.46	\$ 137,807,709.10

*Deficit.

PART VII—DISPOSITION OF NET INCOME AND BALANCE TO PROFIT AND LOSS.

Number	Railway Companies	Disposition of Net Income					Income credit balance transferred to profit and loss	Income debit balance transferred to profit and loss
		Income applied to sinking and other reserve funds	Dividend appropriations of income	Income appropriated for investment in physical property	Miscellaneous appropriations of income	Total appropriations of income		
1	Atchison, Topeka & Santa Fe Ry.	\$ 69,942.35	\$19,498,280.00		\$16,196.23	\$ 19,584,418.58	\$ 8,740,879.87	
2	Atlantic Northern Ry.							12,173.54
3	Chicago, Burlington & Quincy R. R.	841,892.51	8,867,128.00	\$10,265,850.98		19,974,871.49	2,817,628.47	
4	Chicago Great Western R. R.						800,002.25	
5	Mason City & Ft. Dodge R. R.							
6	Wisconsin, Minn. & Pacific R. R.							
7	Chicago, Milwaukee & St. Paul Ry.	129,470.30				129,470.30	6,327,891.10	
8	Chicago & North-Western Ry.	111,479.88	11,952,275.00			12,063,754.88		2,252,932.75
9	Chicago, St. Paul, Minn. & O. Ry.		1,715,986.00			1,715,986.00		3,261.96
10	Iowa Southern Ry.							
11	Chicago, Rock Island & Pacific Ry.		3,566,027.00			3,566,027.00	1,723,693.40	
12	St. Paul & K. C. Short Line R. R.							
13	Colfax Northern Ry.							7,697.66
14	Security Investment Co.						1,353.69	
15	Colfax Consolidated Coal Co.						10,596.77	
16	Creston, Winterset & D. M. R. R.							
17	Davenport, R. I. & Northwestern Ry.							
18	Great Northern Ry.	51,101.22	17,462,842.25	589,482.25		18,103,425.72	690,420.21	
19	Illinois Central R. R.	118,200.00		55,679.24		173,879.24	10,782,822.76	
20	Dubuque & Sioux City R. R.	136,483.40				136,483.40		
21	Manchester & Oneida Ry.							2,332.72
22	Minneapolis & St. Louis R. R.						210,828.87	
23	Muscatine, Burlington & S. R. R.							24,268.86
24	Tabor & Northern R. R.							6,027.16
25	Union Pacific R. R.		36,210,900.00	\$ 2,215,874.98		29,426,774.98		
26	Wabash Ry.	53,960.00				53,960.00	2,581,324.77	
	Total	\$ 1,512,529.66	\$89,273,438.25	\$14,126,887.45	\$16,196.23	\$ 104,929,051.59	\$34,687,442.16	\$ 2,308,694.05

TABLE 5—PROFIT AND LOSS ACCOUNT.

PART I—DEBITS.

Number	Railway Companies	Debit balance at beginning of year	Debit balance transferred from income	Surplus applied to sinking and other reserve funds	Dividend appropriations of surplus	Surplus appropriated for investment in physical property	Debit discount extinguished through surplus
1	Atchison, Topeka & Santa Fe Ry.					\$ 78,718.46	
2	Atlantic Northern Ry.						
3	Chicago, Burlington & Quincy R. R.						
4	Chicago Great Western R. R.				\$ 878,532.00		
5	Mason City & Ft. Dodge R. R.						
6	Wisconsin, Minn. & Pacific R. R.	\$ 84,200.00					
7	Chicago, Milwaukee & St. Paul Ry.		\$ 2,252,007.75			13,746.95	
8	Chicago & North-Western Ry.		3,201.96			118,915.49	\$ 15,934.91
9	Chicago, St. Paul, Minn. & O. Ry.					16,708.31	
10	Iowa Southern Ry.					5,598.16	
11	Chicago, Rock Island & Pacific Ry.						3,557.70
12	St. Paul & K. C. Short Line R. R.						
13	Colfax Northern Ry.	39,987.51	7,007.66				
14	Security Investment Co.						
15	Colfax Consolidated Coal Co.						
16	Creston, Winterset & D. M. R. R.						
17	Davenport, R. I. & Northwestern Ry.						
18	Great Northern Ry.			1,844.11		55,046.29	81.30
19	Illinois Central R. R.				7,650,489.50	6,762,999.12	347,415.46
20	Dubuque & Sioux City R. R.					279,671.76	
21	Manchester & Oneida Ry.		2,377.72				
22	Minneapolis & St. Louis R. R.						577.90
23	Muscatine, Burlington & South. R. R.		24,203.86				
24	Tabor & Northern R. R.	20,627.31	6,027.16				
25	Union Pacific R. R.					872,438.03	930,896.64
26	Wabash Ry.				462,000.00	1,886.75	
	Total	\$ 144,514.82	\$ 2,296,521.11	\$ 1,844.11	\$ 8,091,921.50	\$ 8,205,720.32	\$ 1,298,463.91

PART II—DEBITS—Continued.

Number	Railway Companies	Loss on retired road and equipment	Delayed income debits	Miscellaneous debits	Credit balance carried to balance sheet	Total
1	Atchison, Topeka & Santa Fe Ry.	\$ 339,406.79		\$ 64,632.39	\$ 41,713,930.60	\$ 42,196,178.24
2	Atlantic Northern Ry.					
3	Chicago, Burlington & Quincy R. R.	292,157.97		10,412.04	118,162,626.92	118,465,196.93
4	Chicago Great Western R. R.	29,035.52		3,091.48	6,974,218.03	7,884,877.03
5	Mason City & Ft. Dodge R. R.					84,200.00
6	Wisconsin, Minn. & Pacific R. R.					
7	Chicago, Milwaukee & St. Paul Ry.	1,302,504.72		50,742.10	36,504,991.26	37,772,075.08
8	Chicago & North-Western Ry.	385,091.83		258,738.34	52,752,913.94	55,784,527.26
9	Chicago, St. Paul, Minn. & O. Ry.	46,886.80		2,406.74	6,132,682.01	6,201,945.82
10	Iowa Southern Ry.					5,598.16
11	Chicago, Rock Island & Pacific Ry.	161,409.90		2,500,198.74	9,567,857.57	12,233,023.91
12	St. Paul & K. C. Short Line R. R.				95,904.20	95,904.20
13	Colfax Northern Ry.					47,685.17
14	Security Investment Co.				6,181.42	6,181.42
15	Colfax Consolidated Coal Co.			3,820.76	90,233.29	94,054.05
16	Creston, Winterset & D. M. R. R.					
17	Davenport, R. I. & Northwestern Ry.			37,790.00		37,790.00
18	Great Northern Ry.	995,819.27		2,897,689.17	72,283,108.54	76,233,588.68
19	Illinois Central R. R.	26,530.80		512,084.58	17,885,693.96	33,155,294.42
20	Dubuque & Sioux City R. R.				41,906.45	321,578.21
21	Manchester & Oneida Ry.				13,140.28	15,473.00
22	Minneapolis & St. Louis R. R.	49,570.88		7,552.78	1,538,631.71	1,596,333.27
23	Muscatine, Burlington & South. R. R.					24,208.86
24	Tabor & Northern R. R.					26,654.47
25	Union Pacific R. R.			243,481.59	77,747,940.50	79,794,756.76
26	Wabash Ry.	588.37	1,948,619.87	3,354.06	8,130,729.98	10,547,170.63
	Total	\$ 3,529,182.85	\$ 1,948,619.87	\$ 6,595,394.77	\$ 449,642,681.66	\$ 482,654,264.92

TABLE 5—PROFIT AND LOSS ACCOUNT.

PART III—CREDITS.

Number	Railway Companies	Credit balance at beginning of year	Credit balance transferred from income	Profit on road and equipment sold	Delayed income credits	Unrefundable overcharges	Donations	Miscellaneous credits	Debit balance carried to balance sheet	Total
1	Atchison, Topeka & Santa Fe Ry.	\$ 33,193,364.30	\$ 8,740,879.87	\$ 18,885.94		\$ 24,607.06	\$ 78,718.46	\$ 139,722.61		\$ 42,196,178.24
2	Atlantic Northern Ry.									
3	Chicago, Burlington & Quincy R. R.	115,604,586.35	2,817,628.47	3,073.54				39,908.57		118,465,196.93
4	Chicago Great Western R. R.	7,070,891.98	800,002.25	399.00		*1.07	8,344.44	5,240.43		7,884,877.03
5	Mason City & Ft. Dodge R. R.								\$ 84,200.00	84,200.00
6	Wisconsin, Minn. & Pacific R. R.									
7	Chicago, Milwaukee & St. Paul Ry.	30,975,174.09	6,327,891.10	204.92		47,823.07	13,746.95	407,234.90		37,772,075.03
8	Chicago & North-Western Ry.	54,239,461.18		42,803.05		17,684.68	118,915.49	1,865,572.26		55,784,527.26
9	Chicago, St. Paul, Minn. & O. Ry.	6,167,586.51		6,890.20		*1,528.26	16,708.31	12,289.06		6,201,945.82
10	Iowa Southern Ry.						5,598.16			5,598.16
11	Chicago, Rock Island & Pacific Ry.	7,919,626.49	1,723,693.40	3,713.50	\$ 2.35			2,585,988.17		12,233,023.91
12	St. Paul & K. C. Short Line R. R.	95,904.20								95,904.20
13	Colfax Northern Ry.								47,685.17	47,685.17
14	Security Investment Co.	4,827.73	1,353.69							6,181.42
15	Colfax Consolidated Coal Co.	83,457.28	10,596.77							94,054.05
16	Creston, Winterset & D. M. R. R.									
17	Davenport, R. I. & Northwestern Ry.	37,790.00								37,790.00
18	Great Northern Ry.	75,339,382.54	600,420.21	2,646.14		49,015.75	28,116.04	124,008.00		76,233,588.68
19	Illinois Central R. R.	22,356,221.14	10,782,822.76	6,969.56			12,677.71	26,493.25		33,185,204.42
20	Dubuque & Sioux City R. R.	321,337.03					241.18			321,578.21
21	Manchester & Oneida Ry.	15,436.00						37.00		15,473.00
22	Minneapolis & St. Louis R. R.	1,217,679.77	210,828.87			17,921.73		149,902.90		1,596,333.27
23	Muscatine, Burlington & South. R. R.	10,392.46							13,066.40	24,298.86
24	Tabor & Northern R. R.								26,654.47	26,654.47
25	Union Pacific R. R.	78,675,068.89	2,581,324.77	26,574.54		29,125.46		1,000,532.41		79,794,756.76
26	Wabash Ry.	7,938,388.06					144.00	738.96		10,547,170.08
	Total	\$ 441,266,576.00	\$ 34,687,442.16	\$ 112,270.90	\$ 2.35	\$ 184,648.42	\$ 283,310.74	\$ 5,947,668.22	\$ 172,446.04	\$ 482,654,264.92

*Deficit.

TABLE 6—RAILWAY OPERATING REVENUES—ENTIRE LINE.

PART I—RAIL LINE TRANSPORTATION REVENUE.

Number	Railway Companies	Freight	Passenger	Excess baggage	Mail	Express	Milk	Switching	Total rail-line transportation revenue
1	Atchison, Topeka & Santa Fe Ry.								
2	Atlantic Northern Ry.*	\$ 34,016.30	\$ 2,606.07	\$ 85.67	\$ 845.08	\$ 546.78		\$ 210.00	\$ 38,309.90
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. C. Short Line R. R.								
13	Colfax Northern Ry.*	26,788.95	6,024.27					1,646.00	34,459.22
14	Security Investment Co.								
15	Colfax Consolidated Coal Co.								
16	Creston, Winterset & D. M. R. R.								
17	Davenport, R. I. & Northwestern Ry.								
18	Great Northern Ry.								
19	Illinois Central R. R.								
20	Dubuque & Sioux City R. R.								
21	Manchester & Oneida Ry.*	13,897.65	5,884.53	57.01	364.02	1,066.29	15.39		21,285.49
22	Minneapolis & St. Louis R. R.								
23	Muscatine, Burlington & South. R. R.*	106,851.34	39,257.67	170.96	2,079.79	2,325.22		7,588.89	158,273.87
24	Tabor & Northern R. R.*	28,876.95	1,878.93	26.41	560.16	652.36	198.10	2,340.00	34,532.81
25	Union Pacific R. R.								
26	Wabash Ry.								
	Total	\$ 210,431.19	\$ 55,651.47	\$ 340.05	\$ 3,849.65	\$ 4,590.55	\$ 213.49	\$ 11,784.89	\$ 296,861.29

*Entire line in Iowa.

TABLE 6—RAILWAY OPERATING REVENUES—ENTIRE LINE.
PART II—INCIDENTAL OPERATING REVENUE AND TOTAL OPERATING REVENUES.

Number	Railway Companies	Storage—freight	Demurrage	Telephone and telegraph	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.*		\$ 605.57		\$ 176.40	\$ 3,970.06	\$ 4,752.03	\$ 43,061.93
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. Short Line R. R.							
13	Colfax Northern Ry.*		46.00				46.00	34,505.22
14	Security Investment Co.							
15	Colfax Consolidated Coal Co.							
16	Creston, Winterset & D. M. R. R.							
17	Davenport, R. I. & Northwestern Ry.							
18	Great Northern Ry.							
19	Illinois Central R. R.							
20	Dubuque & Sioux City R. R.							
21	Manchester & Oneida Ry.*		126.40				126.40	21,411.80
22	Minneapolis & St. Louis R. R.							
23	Muscatine, Burlington & Southern R. R.*	\$ 24.72	949.37		1,545.00	1,211.12	3,730.21	102,004.08
24	Tabor & Northern R. R.*	11.55	516.00	\$ 393.37	74.00		994.92	35,527.73
25	Union Pacific R. R.							
26	Wabash Ry.							
	Total	\$ 36.27	\$ 2,243.34	\$ 393.37	\$ 1,795.40	\$ 5,181.18	\$ 9,649.56	\$ 296,510.85

*Entire line in Iowa.

TABLE 7—RAILWAY OPERATING EXPENSES—ENTIRE LINE.
PART I—AMOUNT OF 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.	\$ 0,264.20					\$ 281,002.86	\$ 287,867.06	
2	Atlantic Northern Ry.	19,316.86	\$ 5,541.72		\$ 15,506.65	\$ 3,923.25	3,719.92	48,008.40	111.40
3	Chicago, Burlington & Quincy R. R.						106,361.50	106,361.50	
4	Chicago Great Western R. R.						35,380.61	35,380.61	
5	Mason City & Ft. Dodge R. R.								
6	Wisconsin, Minn. & Pacific R. R.								
7	Chicago, Milwaukee & St. Paul Ry.						163,041.44	163,041.44	
8	Chicago & North-Western Ry.						149,577.04	149,577.04	
9	Chicago, St. Paul, Minn. & O. Ry.						38,260.51	38,260.51	
10	Iowa Southern Ry.								
11	Chicago, Rock Island & Pacific Ry.								
12	St. Paul & K. C. Short Line R. R.						123,358.63	123,358.63	
13	Colfax Northern Ry.	7,568.79	5,392.67	\$ 207.56	18,520.27		1,573.33	33,258.62	96.39
14	Security Investment Co.								
15	Colfax Consolidated Coal Co.								
16	Creston, Winterset & D. M. R. R.								
17	Davenport, R. I. & Northwestern Ry.								
18	Great Northern Ry.								
19	Illinois Central R. R.						128,864.86	128,864.86	
20	Dubuque & Sioux City R. R.						67,624.08	67,624.08	
21	Manchester & Oneida Ry.	4,021.79	1,520.64	800.57	12,387.81				
22	Minneapolis & St. Louis R. R.						472.39	19,206.29	89.68
23	Muscatine, Burlington & South. R. R.	39,811.91	16,455.68	3,567.13	72,481.04		23,604.70	23,604.70	
24	Tabor & Northern R. R.	19,041.15	2,679.78		9,139.50		7,721.43	131,037.19	80.88
25	Union Pacific R. R.	11,462.95	4,523.13				2,875.45	33,735.88	95.
26	Wabash Ry.						241,087.22	257,073.30	
	Total	\$98,484.65	\$96,113.62	\$ 4,575.26	\$ 128,035.27	\$ 3,923.25	\$ 1,474,463.20	\$ 1,745,595.25	

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	Achison, Topeka & Santa Fe Ry.	\$ 4,297,100.00		\$39,210,438.00	\$ 2,806,871.03				
2	Atlantic Northern Ry.			2,347,266.66	1,893,876.33			\$ 1,000.00	\$ 1,000.00
3	Chicago, Burlington & Quincy R. R.								
4	Chicago Great Western R. R.	57,700.00	\$ 182,700.00	220,600.00	220,600.00	\$ 400,000.00	\$ 20,000.00		
5	Mason City & Ft. Dodge R. R.	100,000.00	100,000.00						
6	Wisconsin, Minn. & Pacific R. R.			1,349,000.00	1,050,000.00			999,700.00	206,147.92
7	Chicago, Milwaukee & St. Paul Ry.			4,760,000.00	345,000.00				
8	Chicago & North-Western Ry.								
9	Chicago, St. Paul, Minn. & O. Ry.								
10	Iowa Southern Ry.			3,678,600.00	2,057,009.85	50,000.00	1.00	25,000.00	1.00
11	Chicago, Rock Island & Pacific Ry.								
12	St. Paul & K. C. Short Line R. R.								
13	Colfax Northern Ry.								
14	Security Investment Co.								
15	Colfax Consolidated Coal Co.								
16	Creston, Winterset & D. M. R. R.								
17	Davenport, R. I. & Northwestern Ry.			3,315,750.00	2,855,345.99			1,750,000.00	1,750,000.00
18	Great Northern Ry.			1,315,000.00	1,068,125.00			1,325,000.00	1,068,127.00
19	Illinois Central R. R.								
20	Dubuque & Sioux City R. R.								
21	Manchester & Oneida Ry.			40,000.00	265,834.81	700.00	.01		
22	Minneapolis & St. Louis R. R.								
23	Muscatine, Burlington & South. R. R.								
24	Tabor & Northern R. R.			11,491,620.00	9,226,650.16				
25	Union Pacific R. R.								
26	Wabash Ry.								
	Total	\$ 4,454,800.00	\$ 282,700.00	\$67,728,274.66	\$21,779,313.17	\$ 450,700.00	\$ 20,001.01	\$ 4,100,700.00	\$ 3,015,375.92

RAILROAD COMMISSIONERS' REPORT

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	Achison, Topeka & Santa Fe Ry.					\$13,293,731.06	\$12,388,796.02	\$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.								
11	Chicago, Rock Island & Pacific Ry.	\$ 3,092,838.08	\$ 392,839.08	\$ 1,368,473.34	\$ 1,338,613.12				
12	St. Paul & K. C. Short Line R. R.								
13	Colfax Northern Ry.								
14	Security Investment Co.								
15	Colfax Consolidated Coal Co.								
16	Creston, Winterset & D. M. R. R.								
17	Davenport, R. I. & Northwestern Ry.								
18	Great Northern Ry.			150,000.00	50,000.00	1,687,897.44	1,677,610.43		
19	Illinois Central R. R.					15,960,512.65	15,960,512.65		
20	Dubuque & Sioux City R. R.								
21	Manchester & Oneida Ry.								
22	Minneapolis & St. Louis R. R.								
23	Muscatine, Burlington & South. R. R.								
24	Tabor & Northern R. R.								
25	Union Pacific R. R.			5,204,047.37	\$ 2,238,348.37				
26	Wabash Ry.								
	Total	\$ 3,092,838.08	\$ 392,839.08	\$ 6,722,520.71	\$ 4,626,061.49	\$30,942,141.15	\$30,026,919.10	\$10,318,750.00	\$ 7,889,271.64

STATISTICS OF STEAM RAILWAYS

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	\$ 382,950.98	\$ 94,174,100.00	\$ 15,636,858.47				
2	Atlantic North. Ry.								
3	C., B. & Q. R. R.	30,526,200.00	19,363,139.38	12,923,833.32	7,796,596.41			\$ 900,500.00	\$ 1,150,000.00
4	C. G. W. R. R.	39,045,374.00	310,825.42	661,900.00	116,800.81				
5	M. C. & Ft. D. R. R.								
6	Wis., M. & P. R. R.								
7	C., M. & St. P. Ry.			4,951,100.00	4,330,220.07				
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. & Pac. Ry.	17,238,558.33	24,931,218.07	5,886,520.00	1,335,108.88	\$17,289,158.33	\$24,931,220.07	7,023,920.00	1,382,181.88
12	St. P. & K. C. S. L.								
13	Colfax North. Ry.								
14	Security Inv. Co.								
15	Colfax Con. Coal Co.								
16	C., W. & D. M. R. R.								
17	D., R. I. & N. W. Ry.								
18	Great North. Ry.	90,648,350.00	145,211,747.88	54,272,800.00	39,271,680.00			101,000.00	11,750.00
19	Ill. Central R. R.			42,873,500.00	35,954,866.00			566,000.00	532,888.58
20	Dub. & S. C. R. R.								
21	Man. & Oneida Ry.	306,500.00	.02	103,600.00	103,600.00				
22	M. & St. L. R. R.								
23	M., B. & S. R. R.								
24	Tabor & North. R. R.								
25	Union Pac. R. R.			118,741,802.54	110,913,966.93				
26	Wabash Ry.	1,725,300.00	1,469,502.00	33,000.00	16,000.00	100,000.00	1.00	1,213,300.00	3.00
	Total	\$ 185,466,115.66	\$ 191,669,383.75	\$ 354,036,355.86	\$ 227,889,023.01	\$17,389,158.33	\$24,931,221.07	\$ 9,804,720.00	\$ 3,076,773.46

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	Achison, Topeka & Santa Fe Ry.	\$ 23,457,000.00	\$ 214,000.00	\$ 8,212,000.00	\$ 8,664,859.73		
2	Atlantic Northern Ry.						
3	Chicago, Burlington & Quincy R. R.			1,886,000.00	1,665,236.93		
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.						
7	Chicago, Milwaukee & St. Paul Ry.			125,000.00	110,000.00		
8	Chicago & North-Western Ry.			1,437,500.00	87,500.00		
9	Chicago, St. Paul, Minn. & O. Ry.			137,000.00	137,000.00		
10	Iowa Southern Ry.						
11	Chicago, Rock Island & Pacific Ry.	10,874,000.00	9,158,460.38	14,585,350.00	8,261,882.29	4,600,000.00	2.00
12	St. Paul & K. C. Short Line R. R.						
13	Colfax Northern Ry.						
14	Security Investment Co.						
15	Colfax Consolidated Coal Co.						
16	Creston, Winterset & D. M. R. R.						
17	Davenport, R. I. & Northwestern Ry.						
18	Great Northern Ry.						
19	Illinois Central R. R.	8,266,000.00	8,266,000.00	37,795,000.00	26,737,600.50		
20	Dubuque & Sioux City R. R.			6,630,574.76	6,630,574.76		
21	Manchester & Oneida Ry.						
22	Minneapolis & St. Louis R. R.			432,500.00	432,000.00		
23	Muscatine, Burlington & South. R. R.						
24	Tabor & Northern R. R.						
25	Union Pacific R. R.	4,000,000.00	3,890,000.00	73,802,500.00	66,511,213.75		
26	Wabash Ry.	440,000.00	427,760.00	41,000.00	41,000.00		
	Total	\$ 53,258,000.00	\$ 28,177,220.38	\$ 145,105,424.82	\$ 119,238,405.46	\$ 4,600,000.00	\$ 2.00

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	
		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.					\$44,685,558.64	\$29,404,515.94	\$26,463,695.00	\$26,463,695.00
2	Atlantic Northern Ry.					426,704.72	426,704.72		
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.					522,338.65	522,338.65		
8	Chicago & North-Western Ry.								
9	Chicago, St. Paul, Minn. & O. Ry.								
10	Iowa Southern Ry.			\$ 500,000.00	\$ 1.00				
11	Chicago, Rock Island & Pacific Ry.								
12	St. Paul & K. C. Short Line R. R.								
13	Colfax Northern Ry.								
14	Security Investment Co.								
15	Colfax Consolidated Coal Co.								
16	Creston, Winterset & D. M. R. R.								
17	Davenport, R. I. & Northwestern Ry.					1,312,241.45	1,312,241.45		
18	Great Northern Ry.	\$ 5,680,000.00	\$ 5,680,000.00	2,798,100.00	2,798,100.00	1,000,000.00	1,000,000.00		
19	Illinois Central R. R.								
20	Dubuque & Sioux City R. R.								
21	Manchester & Oneida Ry.								
22	Minneapolis & St. Louis R. R.								
23	Muscatine, Burlington & South. R. R.								
24	Tabor & Northern R. R.					1,494,583.56	1,494,583.56		
25	Union Pacific R. R.								
26	Wabash Ry.								
	Total	\$ 5,680,000.00	\$ 5,680,000.00	\$ 3,298,100.00	\$ 2,798,101.00	\$49,441,427.02	\$34,160,384.32	\$26,463,695.00	\$26,463,695.00

RAILROAD COMMISSIONERS' REPORT

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.	Par value of amount held at close of yr.	Book value at close of year	Par value of amount held at close of yr.		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.	\$ 4,000.00				\$26,744.90		\$ 441,782.00	\$ 207,428.00	
2	Atlantic Northern Ry.									
3	Chicago, Burlington & Quincy R. R.							2,500.00	2,500.00	
4	Chicago Great Western R. R.					12,500.00	\$ 1.00	500.00	500.00	
5	Mason City & Ft. Dodge R. R.									
6	Wisconsin, Minn. & Pacific R. R.									
7	Chicago, Milwaukee & St. Paul Ry.							272,343.12	272,015.49	
8	Chicago & North-Western Ry.	\$ 4,171,500.00		\$ 3,910,575.93						
9	Chicago, St. Paul, Minn. & O. Ry.									
10	Iowa Southern Ry.									
11	Chicago, Rock Island & Pacific Ry.		450,800.00	60,001.00	\$ 99,700.00			16,150.00	10,853.00	
12	St. Paul & K. C. Short Line R. R.									
13	Colfax Northern Ry.									
14	Security Investment Co.									
15	Colfax Consolidated Coal Co.									
16	Creston, Winterset & D. M. R. R.									
17	Davenport, R. I. & Northwestern Ry.									
18	Great Northern Ry.		4,573,600.00	18,752.00				1,448,549.17	1,226,071.27	
19	Illinois Central R. R.		558,400.00	1.00				54,650.00	54,650.00	
20	Dubuque & Sioux City R. R.									
21	Manchester & Oneida Ry.									
22	Minneapolis & St. Louis R. R.									
23	Muscatine, Burlington & South. R. R.									
24	Tabor & Northern R. R.		29,543,227.00	36,234,460.11						
25	Union Pacific R. R.		5,309.00	4,322.88						
26	Wabash Ry.									
	Total	\$ 4,000.00	\$39,302,827.00	\$40,228,112.92	\$ 99,700.00	\$39,244.90	\$ 1.00	\$ 2,236,474.29	\$ 1,774,017.76	

STATISTICS OF STEAM RAILWAYS

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.					\$ 920,000.00	\$ 817,451.72		
2	Atlantic Northern Ry.								
3	Chicago, Burlington & Quincy R. R.	\$ 2,960.00	\$10.00			123,000.00	116,398.00		
4	Chicago Great Western R. R.							\$ 250,000.00	\$ 250,000.00
5	Mason City & Ft. Dodge R. R.								
6	Wisconsin, Minn. & Pacific R. R.								
7	Chicago, Milwaukee & St. Paul Ry.					1,000.00	1,000.00		
8	Chicago & North-Western Ry.			\$ 5,000,000.00	\$ 5,000,000.00	156,000.00	146,023.44		
9	Chicago, St. Paul, Minn. & O. Ry.								
10	Iowa Southern Ry.								
11	Chicago, Rock Island & Pacific Ry.	302,000.00	5.00			5,456,000.00	2,187,924.69	1,000,000.00	1,000,000.00
12	St. Paul & K. C. Short Line R. R.								
13	Colfax Northern Ry.								
14	Security Investment Co.								
15	Colfax Consolidated Coal Co.								
16	Creston, Winterset & D. M. R. R.								
17	Davenport, R. I. & Northwestern Ry.								
18	Great Northern Ry.					1,323,500.00	1,283,675.39	2,500,000.00	2,500,000.00
19	Illinois Central R. R.			28,736,000.00	20,752,402.48	1,338,000.00	1,338,000.00		
20	Dubuque & Sioux City R. R.								
21	Manchester & Oneida Ry.								
22	Minneapolis & St. Louis R. R.								
23	Muscatine, Burlington & South. R. R.								
24	Tabor & Northern R. R.								
25	Union Pacific R. R.			26,000,000.00	25,068,949.25	66,888,000.00	63,391,015.47	7,550,000.00	7,550,000.00
26	Wabash Ry.	1,200,000.00	1.00	500,000.00	500,000.00	61,988.45	51,476.45		
	Total	\$ 1,564,960.00	\$16.00	\$60,236,000.00	\$51,321,351.73	\$76,267,408.45	\$60,332,965.10	\$11,300,000.00	\$11,300,000.00

PART VIII—INVESTMENTS IN SECURITIES OF NON-AFFILIATED COMPANIES—Continued.

Number	Railway Companies	Bonds Non-Carrier Corp'ns—Active		Bonds Non-Carrier Corp'ns—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.	\$17,476,900.00	\$17,474,320.00			\$ 10,700.00	\$ 10,700.00	\$ 3,779,493.40	\$ 3,649,193.40
2	Atlantic Northern Ry.								
3	Chicago, Burlington & Quincy R. R.	7,331,840.00	7,331,840.00	\$12,000.00	\$12,000.00	155,066.22	155,066.22	145,475.01	145,475.01
4	Chicago Great Western R. R.	55,470.00	55,470.00						
5	Mason City & Ft. Dodge R. R.								
6	Wisconsin, Minn. & Pacific R. R.								
7	Chicago, Milwaukee & St. Paul Ry.	27,600.00	22,007.05						
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						
12	St. Paul & K. C. Short Line R. R.								
13	Colfax Northern Ry.								
14	Security Investment Co.								
15	Colfax Consolidated Coal Co.								
16	Creston, Winterset & D. M. R. R.								
17	Davenport, R. I. & Northwestern Ry.								
18	Great Northern Ry.	2,544,800.00	2,544,800.00			3,235,104.11	198,878.05		
19	Illinois Central R. R.	1,002,100.00	1,002,100.00			40,000.00	40,000.00	65,484.25	65,484.25
20	Dubuque & Sioux City R. R.								
21	Manchester & Oneida Ry.								
22	Minneapolis & St. Louis R. R.								
23	Muscatine, Burlington & South. R. R.								
24	Tabor & Northern R. R.								
25	Union Pacific R. R.	9,007,400.00	9,001,200.00			4,636,000.00	4,595,583.33		
26	Wabash Ry.								
	Total	\$37,547,210.00	\$37,532,837.05	\$12,000.00	\$12,000.00	\$ 8,076,809.33	\$ 5,000,256.60	\$ 3,990,452.66	\$ 3,860,152.66

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.						
4	Chicago Great Western R. R.	\$ 5,088.87	\$ 5,088.87				
5	Mason City & Ft. Dodge R. R.						\$ 25.00
6	Wisconsin, Minn. & Pacific R. R.						
7	Chicago, Milwaukee & St. Paul Ry.						
8	Chicago & North-Western Ry.						
9	Chicago, St. Paul, Minn. & O. Ry.			\$ 3,481.10	\$ 3,481.10		
10	Iowa Southern Ry.						
11	Chicago, Rock Island & Pacific Ry.						
12	St. Paul & K. C. Short Line R. R.						
13	Colfax Northern Ry.						
14	Security Investment Co.						
15	Colfax Consolidated Coal Co.						
16	Creston, Winterset & D. M. R. R.						
17	Davenport, R. I. & Northwestern Ry.						
18	Great Northern Ry.						
19	Illinois Central R. R.					\$ 1,016,530.46	\$ 1,016,530.46
20	Dubuque & Sioux City R. R.						25.00
21	Manchester & Oneida Ry.						
22	Minneapolis & St. Louis R. R.						
23	Muscatine, Burlington & South, R. R.						
24	Tabor & Northern R. R.						
25	Union Pacific R. R.						
26	Wabash Ry.					8,730.00	4,080.52
	Total	\$ 5,088.87	\$ 5,088.87	\$ 3,481.10	\$ 3,481.10	\$ 1,020,260.46	\$ 1,020,619.98

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS

PART I—INVESTMENTS.

Number	Railway Companies	Investment in road and equipment	Improvements on leased railway property	Sinking funds	Deposits in lieu of mortgaged property sold	Miscellaneous physical property	Investments in Affiliated Companies			
							Stocks	Bonds	Notes	Advances
1	A., T. & S. F. Ry.	\$ 631,491,591.61	\$ 2,367,865.75	\$ 5.53		\$ 9,802,850.05	\$ 18,826,680.48	\$ 8,878,859.73	\$76,146,278.60	\$ 12,889,081.74
2	Atlantic North. Ry.									
3	C., B. & Q. R. R.	485,787,563.74		112,536.73	77,471.96	924,210.55	30,204,612.12	1,605,226.93	426,704.72	1,526,821.72
4	C. G. W. R. R.	112,277,888.14	3,346.46			108,952.39	610,326.23	6,240,537.50		16,803.43
5	M. C. & Ft. D. R.	44,827,676.49				15,931.02	340,600.00			
6	Wis., M. & P. R.	12,443,007.72				950.00				
7	C., M. & St. P. Ry.	625,792,364.13		4,627.52	122,181.90	2,876,579.29	5,586,667.29	110,000.00		19,140,917.63
8	C. & N.-W. Ry.	406,275,150.46		119,154.33		616,636.25	12,545,800.44	87,500.00	522,338.65	12,018,649.21
9	C., St. P., M. & I.	80,408,354.67			273,242.32	189,421.28	212,500.00	137,000.00		4,641.98
10	Iowa South. Ry.	904,393.89				7,920.05				
11	C., R. I. & Pac. Ry.	200,212,239.80	6,144,959.59			3,303,859.02	28,370,413.80	19,151,797.87		14,765,530.77
12	St. P. & K. C. S.	13,290,198.60								
13	Colfax North. Ry.	259.91	89.28							
14	Security Inv. Co.	55,215.25								
15	Colfax Con. Coal	101,432.81								
16	C., W. & D. M. R.									
17	D., R. I. & N. W. R.	3,519,355.04								
18	Great Northern Ry.	468,148,249.92	4,875.38	294.69	178,157.13	4,936,556.40	180,100,523.87	26,787,600.50	2,989,851.88	10,987,768.59
19	Ill. Central R. R.	196,077,029.74				1,474,632.52	37,545,831.58	23,374,674.76	16,960,512.65	94,812,608.18
20	Dub. & S. C. R. R.	33,151,899.88		2,042,094.58			2,836,440.63			
21	Man. & Oneida Ry.	135,660.69								
22	M. & St. L. R. R.	63,160,559.84			180.00	61,775.82	369,434.84			139,085.50
23	M., B. & S. R. R.	1,303,853.88								
24	Tabor & North. R.		92,917.75							
25	Union Pac. R. R.	327,042,567.36			6,644.53	376,000.20	120,140,557.09	73,639,562.12	1,494,583.56	12,727,675.86
26	Wabash Ry.	207,612,011.68		325,444.48	33,435.00	2,852,138.13	1,485,506.00	468,760.00		433,081.57
	Total	\$ 3,914,018,525.25	\$ 8,614,054.21	\$ 2,604,156.86	\$ 691,312.84	\$ 27,597,813.06	\$ 448,175,084.37	\$ 160,481,529.41	\$ 98,540,270.66	\$ 179,463,206.18

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS

PART II—INVESTMENTS—Continued.

Number	Railway Companies	Other Investments					Total Investments December 31, 1918	Total Investments December 31, 1917	Increase 1918	Decrease 1918
		Stocks	Bonds	Notes	Advances	Miscellaneous				
1	A. T. & S. F. Ry.	\$ 207,428.46	\$ 18,291,771.73	\$ 3,659,893.40	\$ 192,124.42		\$ 782,754,431.59	\$ 756,966,304.50	\$ 25,788,127.00	
2	Atlantic North. Ry.									
3	C. B. & Q. R. R.	2,510.00	7,460,238.00	305,659.10		\$ 25.00	528,433,589.57	514,384,388.28	14,049,201.29	
4	C. G. W. R. R.	501.00	306,470.00				119,564,825.15	118,941,477.86	623,347.29	
5	M. C. & Ft. D. R.						45,184,207.51	45,082,356.65	101,850.86	
6	Wis., M. & P. R.						12,443,957.72	12,298,901.25	145,056.47	
7	C., M. & St. P. Ry.	272,015.49	23,007.05				653,928,300.30	642,045,338.53	11,883,021.77	
8	C. & N.-W. Ry.	3,910,575.93	5,146,023.44				441,244,799.81	431,207,093.48	10,037,707.33	
9	C., St. P., M. & Iowa South. Ry.					\$ 3,481.10	81,225,160.25	80,540,000.64	683,073.61	
10	C., R. I. & Pac. Ry.	70,859.00	3,288,024.69				912,313.94		81,563.03	
11	St. P. & K. C. S.						335,307,684.54	329,000,000.00	8,685,435.79	
12	Colfax North. Ry.						13,290,198.60		114,758.00	
13	Security Inv. Co.						349.19		117.25	
14	Colfax Con. Coal						55,215.25			
15	C., W. & D. M. R.						101,432.81		7,456.65	
16	D., R. I. & N. W. I									
17	Great North. Ry.	1,244,823.27	6,328,475.39	198,878.05		1,021,330.46	3,519,355.04	3,547,421.30		\$28,066.26
18	Ill. Central R. R.	54,651.00	23,092,502.48	105,484.25	1,797,439.80	25.00	651,977,325.62	645,044,467.70	6,932,857.92	
19	Dub. & S. O. R. I	1.00					395,295,391.96	370,534,408.33	24,760,983.63	
20	Man. & Oneida Ry.						38,030,436.09	37,403,964.05	626,472.04	
21	M. & St. L. R. R.		432,500.00				135,660.69	135,648.19	12.50	
22	M., B. & S. R. R.						64,164,136.00	63,544,253.45	619,882.55	
23	Tabor & North. R.						1,303,853.88	1,288,924.86	14,929.02	
24	Union Pac. R. R.	36,234,460.11	105,011,164.72	4,595,583.33			92,917.75		25,925,474.02	
25	Wabash Ry.	4,323.88	551,476.45		168,875.00	4,039.52	681,268,798.83	655,343,324.86	2,383,924.40	
26	Total	\$42,002,149.14	\$ 169,931,653.95	\$ 8,865,498.13	\$ 2,158,439.22	\$ 1,028,901.08	\$ 5,064,173,493.76	\$ 4,930,736,307.51	\$ 133,465,252.51	\$28,066.26

PART III—CURRENT ASSETS.

Number	Railway Companies	Cash	Special deposits	Loans and bills receivable	Traffic and car- service balance receivable	Net balance receiv- able from agents and conductors	Miscellaneous ac- counts receivable
2	Atlantic Northern Ry.						
3	Chicago, Burlington & Quincy R. R.	1,801,473.05		5,063,992.94	114,833.39		1,181,904.88
4	Chicago Great Western R. R.	34,794.86	644,833.50	827.07	4,389.43		165,479.99
5	Mason City & Ft. Dodge R. R.						
6	Wisconsin, Minn. & Pacific R. R.						
7	Chicago, Milwaukee & St. Paul Ry.	4,487,118.12	4,854,493.37	432,188.04	414,555.00		23,071,279.04
8	Chicago & North-Western Ry.	4,245,517.57		1,001,712.85	71,134.82		15,094,417.54
9	Chicago, St. Paul, Minn. & O. Ry.	122,437.43		1,595.00			2,707,727.36
10	Iowa Southern Ry.	777.59					
11	Chicago, Rock Island & Pacific Ry.	*46,792.88	2,828,453.36	19,772.83	204,625.72		13,763,036.67
12	St. Paul & K. C. Short Line R. R.						
13	Colfax Northern Ry.	130.04			3,981.77	\$ 475.22	1,461.63
14	Security Investment Co.	806.69					
15	Colfax Consolidated Coal Co.						
16	Creston, Winterset & D. M. R. R.						68,782.68
17	Davenport, R. I. & Northwestern Ry.						25,223,461.21
18	Great Northern Ry.	5,652,815.43		55,890.87	24,181.05		16,186,087.48
19	Illinois Central R. R.	1,541,461.36	154,026.61	41,034.19	225,092.81		
20	Dubuque & Sioux City R. R.		243.82				
21	Manchester & Oneida Ry.	19,162.54		17,500.00	763.79	122.39	572.34
22	Minneapolis & St. Louis R. R.	84,384.17	25.00	60.57	29,300.20		328,331.82
23	Muscatine, Burlington & South. R. R.	*3,112.81			11.96	2,551.23	12,791.81
24	Tabor & Northern R. R.				781.60	1,765.53	8,915.52
25	Union Pacific R. R.	10,426,805.34	268,931.12	993.89	17.65		187,232.96
26	Wabash Ry.	571,196.91	5,172.50	92.74	28,776.99		613,058.26
	Total	\$ 34,453,814.00	\$ 9,032,843.89	\$ 8,133,123.39	\$ 1,230,336.95	\$ 4,914.37	\$ 133,250,927.68

*Debit.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS

PART IV—CURRENT ASSETS—Continued.

Number	Railway Companies	Material and supplies	Interest and dividends receivable	Rents receivable	Other current assets	Total current assets December 31, 1918	Total current assets December 31, 1917	Increase 1918	Decrease 1918
1	Atchison, Topeka & Santa Fe Ry.		\$ 2,885,686.89			\$ 49,904,621.40	\$ 71,913,474.55		\$ 22,009,453.15
2	Atlantic Northern Ry.								
3	Chicago, Burlington & Quincy R. R.			\$ 254,164.37	737,925.22	9,144,293.80	42,740,699.52		33,596,405.72
4	Chicago Great Western R. R.		7,756.70	1,772,789.94	12,072.03	2,642,943.52	5,773,700.07		3,130,756.55
5	Mason City & Ft. Dodge R. R.								
6	Wisconsin, Minn. & Pacific R. R.								
7	Chicago, Milwaukee & St. Paul Ry.		4,397,188.13		230,533.71	37,887,355.41	38,722,973.80		835,617.39
8	Chicago & North-Western Ry.				73,404.46	20,486,186.74	25,109,708.77		4,623,522.03
9	Chicago, St. Paul, Minn. & O. Ry.					2,831,759.79	5,903,613.32		3,071,853.53
10	Iowa Southern Ry.					777.59	15,783.01		15,006.42
11	Chicago, Rock Island & Pacific Ry.		365,290.61	1,885.96	*11,529.18	17,124,743.09	24,130,582.99		7,005,839.90
12	St. Paul & K. C. Short Line R. R.								
13	Colfax Northern Ry.	\$ 994.43				7,042.49	7,492.06		449.57
14	Security Investment Co.	46.50		544.36		1,307.55	2,071.36		673.81
15	Colfax Consolidated Coal Co.			22,775.00		22,775.00	20,155.75	\$ 2,619.25	
16	Creston, Winterset & D. M. R. R.								
17	Davenport, R. I. & Northwestern Ry.					68,782.68	172,145.18		103,362.50
18	Great Northern Ry.		34,196.32		23,602.00	31,014,146.88	56,959,911.85		25,945,764.97
19	Illinois Central R. R.		4,500,229.21			22,650,841.66	29,316,770.55		6,665,928.89
20	Dubuque & Sioux City R. R.					243.82	227,599.50		227,355.68
21	Manchester & Oneida Ry.	79.22			417.11	38,617.39	23,298.18	15,319.21	
22	Minneapolis & St. Louis R. R.		2,762.66			441,864.42	2,706,377.95		2,264,513.53
23	Muscatine, Burlington & South. R. R.	11,580.11				23,821.80	19,112.97	4,708.83	
24	Tabor & Northern R. R.					11,462.05	13,688.51		2,226.86
25	Union Pacific R. R.	1,809.40	2,328,600.58	25,061,127.28	375,885.09	38,676,403.31	27,078,242.82	11,598,160.49	
26	Wabash Ry.		52,200.00	2,238.20		1,272,735.60	10,776,539.04		9,503,803.44
	Total	\$14,509.66	\$14,573,911.10	\$27,115,525.11	\$ 1,442,310.44	\$ 234,252,216.59	\$ 341,633,940.75	\$ 11,620,807.78	\$ 119,002,531.94

*Debit.

PART V—DEFERRED ASSETS.

Number	Railway Companies	Working fund advances	Insurance and other funds	Other deferred assets	Total deferred assets December 31, 1918	Total deferred assets December 31, 1917	Increase 1918	Decrease 1918	U. S. government deferred assets at close of year
1	Atchison, Topeka & Santa Fe Ry.	\$ 12,786.68	\$ 2,033,684.25	\$ 3,844,551.61	\$ 5,891,022.54	\$ 5,614,128.98	\$ 276,893.56		\$ 38,323,659.57
2	Atlantic Northern Ry.								
3	Chicago, Burlington & Quincy R. R.	20,581.50		345,418.85	366,000.35	371,625.06		\$ 5,625.71	69,646,308.89
4	Chicago Great Western R. R.	10,008.06			10,008.06	13,736.32		3,728.26	5,898,505.59
5	Mason City & Ft. Dodge R. R.								
6	Wisconsin, Minn. & Pacific R. R.								
7	Chicago, Milwaukee & St. Paul Ry.		750,000.00		750,000.00	1,089,032.08		339,032.08	34,386,423.48
8	Chicago & North-Western Ry.	1,854,651.42			1,854,651.42	3,921,437.22		2,066,775.80	25,194,585.91
9	Chicago, St. Paul, Minn. & O. Ry.	5,021.55			5,021.55	5,809.59		878.04	6,399,330.51
10	Iowa Southern Ry.								
11	Chicago, Rock Island & Pacific Ry.	25,393.49			25,393.49	148,956.07		123,562.58	21,340,916.06
12	St. Paul & K. C. Short Line R. R.								
13	Colfax Northern Ry.								
14	Security Investment Co.			8,781.23	8,781.23	7,698.50	1,082.64		
15	Colfax Consolidated Coal Co.								
16	Creston, Winterset & D. M. R. R.								
17	Davenport, R. I. & Northwestern Ry.								
18	Great Northern Ry.		517,050.00	6,805,187.74	7,322,237.74	6,879,747.73	442,490.01		101,304.48
19	Illinois Central R. R.	18,751.13	2,614,103.91	24,069.82	2,656,914.86	2,682,931.04		26,016.18	54,032,960.06
20	Dubuque & Sioux City R. R.								40,746,045.99
21	Manchester & Oneida Ry.								
22	Minneapolis & St. Louis R. R.	1,080.78		3,749.82	4,830.60	5,433.99		603.39	5,275,723.42
23	Muscatine, Burlington & South. R. R.								
24	Tabor & Northern R. R.								
25	Union Pacific R. R.	1,870.00		4,798,291.75	4,800,161.75	5,586,300.93		786,139.18	32,961,202.34
26	Wabash Ry.	21,714.23	5,212.50		26,926.73	27,487.08		560.35	11,195,575.02
	Total	\$ 1,971,858.84	\$ 5,920,050.66	\$15,830,040.82	\$23,721,950.32	\$26,354,405.08	\$ 720,466.21	\$ 3,352,921.57	\$ 345,502,496.32

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS

PART VI—UNADJUSTED DEBITS.

Number	Railway Companies	Rents and insurance premiums paid in advance	Discount on capital stock	Discount on funded debt	Other unadjusted debits	Total unadjusted debits December 31, 1918	Total unadjusted debits December 31, 1917	Increase 1918	Decrease 1918
1	Atchison, Topeka & Santa Fe Ry.	\$ 201,421.71			\$ 968,809.91	\$ 1,200,231.62	\$ 1,003,362.52	\$ 196,869.10	
2	Atlantic Northern Ry.								
3	Chicago, Burlington & Quincy R. R.			\$ 2,185,203.06	968,868.89	3,144,061.97	7,676,619.38		\$ 4,532,557.41
4	Chicago Great Western R. R.			549,424.91	2,346,443.45	2,805,808.36	3,093,455.35		197,586.09
5	Mason City & Ft. Dodge R. R.				646,841.86	646,841.86	621,496.46	25,345.40	
6	Wisconsin, Minn. & Pacific R. R.				307,688.58	307,688.58	297,854.52	9,834.06	
7	Chicago, Milwaukee & St. Paul Ry.				2,330,486.07	2,330,486.07	4,612,072.20		2,281,586.13
8	Chicago & North-Western Ry.				726,456.57	726,456.57	1,729,562.85		1,003,096.78
9	Chicago, St. Paul, Minn. & O. Ry.			15,963.81	410,332.19	426,296.00	928,045.89		501,749.89
10	Iowa Southern Ry.				5.90	5.90	8,484.40		8,478.50
11	Chicago, Rock Island & Pacific Ry.	3,341.98			801,639.84	894,981.82	3,508,795.03		2,613,813.21
12	St. Paul & K. C. Short Line R. R.								
13	Colfax Northern Ry.	119.58				119.58	110.35	9.23	
14	Security Investment Co.				830.87	830.87		820.87	
15	Colfax Consolidated Coal Co.								
16	Creston, Winterset & D. M. R. R.								
17	Davenport, R. I. & Northwestern Ry.				1,083.45	1,083.45	174.98	908.47	
18	Great Northern Ry.	10,798.07		444,444.48	1,003,600.36	1,458,842.91	3,258,688.69		1,799,845.78
19	Illinois Central R. R.				128,582.77	128,582.77	1,169,739.85		1,041,157.08
20	Dubuque & Sioux City R. R.								
21	Manchester & Onelda Ry.								
22	Minneapolis & St. Louis R. R.		8,339,182.50	2,492,979.87	479,907.78	11,312,070.15	11,351,028.82		38,968.67
23	Muscatine, Burlington & South R. R.	135.37		1,977.50	6,762.37	8,865.24	6,318.84	2,546.40	
24	Tabor & Northern R. R.								
25	Union Pacific R. R.				98,833.11	98,833.11	357,470.65		258,637.54
26	Wabash Ry.	2,082.68		331.90	111,363.26	113,767.84	434,840.85		321,073.01
	Total	\$ 217,899.39	\$ 8,339,182.50	\$ 5,090,325.55	\$ 11,448,497.23	\$ 25,095,904.07	\$ 40,068,111.13	\$ 236,333.53	\$ 14,598,539.99

PART VII—GRAND TOTAL.

Number	Railway Companies	U. S. government unadjusted debits	Grand total December 31, 1918	Grand total December 31, 1917	Increase 1918	Decrease 1918
1	Atchison, Topeka & Santa Fe Ry.	\$ 5,817,687.49	\$ 883,891,054.12	\$ 835,497,270.55	\$ 48,393,783.57	
2	Atlantic Northern Ry.					
3	Chicago, Burlington & Quincy R. R.		610,734,254.58	565,173,333.24	45,560,921.34	
4	Chicago Great Western R. R.		131,012,150.68	127,822,369.60	3,189,781.08	
5	Mason City & Ft. Dodge R. R.		45,831,049.37	45,703,853.11	127,196.26	
6	Wisconsin, Minn. & Pacific R. R.		12,751,646.30	12,506,755.77	154,890.53	
7	Chicago, Milwaukee & St. Paul Ry.	294.90	729,282,920.16	686,469,415.61	42,813,504.55	
8	Chicago & North-Western Ry.		489,506,080.45	461,967,789.82	27,538,290.63	
9	Chicago, St. Paul, Minn. & O. Ry.		90,887,568.10	87,379,645.44	3,507,922.66	
10	Iowa Southern Ry.		913,097.43	855,018.32	58,079.11	
11	Chicago, Rock Island & Pacific Ry.		374,693,719.00	354,410,582.84	20,283,136.16	
12	St. Paul & K. C. Short Line R. R.		13,290,198.00	13,175,440.51	114,757.49	
13	Colfax Northern Ry.		7,511.26	7,834.35		\$ 323.09
14	Security Investment Co.		65,304.03	64,965.20	408.83	
15	Colfax Consolidated Coal Co.		125,028.68	114,131.91	10,896.77	
16	Creston, Winterset & D. M. R. R.					
17	Davenport, R. I. & Northwestern Ry.		3,690,455.65	3,719,741.46		29,285.81
18	Great Northern Ry.		745,805,503.21	712,142,815.97	33,662,687.24	
19	Illinois Central R. R.		461,477,777.24	403,703,849.77	57,773,927.47	
20	Dubuque & Sioux City R. R.		38,030,679.91	37,631,563.55	399,116.36	
21	Manchester & Onelda Ry.		174,278.08	158,946.37	15,331.71	
22	Minneapolis & St. Louis R. R.		81,198,629.50	77,607,094.21	3,591,535.28	
23	Muscatine, Burlington & South R. R.		1,336,540.92	1,314,356.67	22,184.25	
24	Tabor & Northern R. R.		104,330.40	106,606.26		2,275.86
25	Union Pacific R. R.		757,805,399.29	688,365,339.25	69,440,060.03	
26	Wabash Ry.		4,217,268.30	222,794,034.25	7,971,330.82	
	Total	\$ 10,035,250.59	\$ 5,708,381,312.25	\$ 5,338,782,765.07	\$ 364,630,351.94	\$ 31,804.76

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.

PART VIII—STOCK AND GOVERNMENTAL GRANTS.

Number	Railway Companies	Capital stock	Stock liability for conversion	Premium on capital stock	Total stock December 31, 1918	Total stock December 31, 1917	Increase 1918	Decrease 1918	Governmental Grants		
									Grants in Aid of Construction		
									December 31, 1918	December 31, 1917	Increase 1918
1	A., T. & S. F. Ry.	\$ 845,959,200.00			\$ 845,959,200.00	\$ 344,629,200.00	\$ 1,330,000.00				
2	Atlantic North. Ry.										
3	C., B. & Q. R. R.	110,839,100.00			110,839,100.00	110,839,100.00					
4	C. G. W. R. R.	89,137,115.00			89,137,115.00	89,137,115.00					
5	M. C. & Ft. D. R.	32,841,152.00			32,841,152.00	32,841,152.00					
6	Wis., M. & P. 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	\$ 8,428.77	\$ 160.77
8	C. & N. W. Ry.	167,617,638.82		29,657.75	167,647,296.57	167,648,496.57		\$ 1,200.00			
9	C., St. P., M. & Iowa South. Ry.	29,816,066.69	\$ 2,879.09		29,818,945.78	29,818,945.78					
10	C. R. I. & Pac. Ry.	10,000.00			10,000.00	10,000.00					
11	St. P. & K. C. S.	128,890,011.50	122,800.00		129,012,811.50	128,904,682.50	108,129.00				
12	Colfax North. Ry.	50,000.00			50,000.00	50,000.00					
13	Security Inv. Co.	10,000.00			10,000.00	10,000.00					
14	Colfax Con. Coal										
15	C., W. & D. M. R.										
16	D., R. I. & N. W. R.	3,000,000.00			3,000,000.00	3,000,000.00					
17	Great North. Ry.	249,477,150.00		\$ 81,268.44	249,558,418.44	249,558,406.44	12.00		89,903.57	69,495.47	20,408.10
18	Ill. Central R. R.	109,284,391.67			109,284,391.67	109,291,391.67		7,000.00	19,333.75	19,333.75	
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	62,732.50	12.50				
21	M. & St. L. R. R.	25,792,600.00			25,792,600.00	25,792,600.00			2,088.00	748.00	1,290.00
22	M., B. & S. R. R.	750,000.00			750,000.00	750,000.00					
23	Tabor & North. R.	25,300.00			25,300.00	25,300.00					
24	Union Pac. R. R.	321,835,100.00			321,835,100.00	321,835,100.00					
25	Wabash Ry.	138,492,536.97			138,492,536.97	138,492,536.97					
	Total	\$ 2,004,794,807.65	\$ 125,679.09	\$ 147,110.06	\$ 2,005,067,596.80	\$ 2,008,687,048.30	\$ 1,488,153.60	\$ 8,200.00	\$ 119,864.86	\$ 98,006.09	\$ 21,858.87

PART IX—LONG TERM DEBT.

Number	Railway Companies	Funded debt un-matured	Non-negotiable debt to affiliated companies—open accounts	Total long term debt December 31, 1918	Total long term debt December 31, 1917	Increase 1918	Decrease 1918
1	Athens, Topeka & Santa Fe Ry.	\$ 286,639,989.20		\$ 286,639,989.20	\$ 288,019,989.20		\$ 1,380,000.00
2	Atlantic Northern Ry.						
3	Chicago, Burlington & Quincy R. R.	174,599,300.00		174,599,300.00	174,972,200.00		372,900.00
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	\$ 47,924.77	12,047,924.77	12,047,924.77		
6	Wisconsin, Minn. & Pacific R. R.	6,232,000.00		6,232,000.00	6,232,000.00		
7	Chicago, Milwaukee & St. Paul Ry.	381,961,254.66		381,961,254.66	380,829,254.66	\$ 1,132,000.00	
8	Chicago & North-Western Ry.	211,454,000.00		211,454,000.00	201,951,000.00	9,503,000.00	
9	Chicago, St. Paul, Minn. & O. Ry.	41,622,242.32		41,622,242.32	41,387,000.00	235,242.32	
10	Iowa Southern Ry.		883,379.30	883,379.30	816,000.00	67,379.30	
11	Chicago, Rock Island & Pacific Ry.	180,817,288.60	91,990.37	180,909,278.97	185,124,918.56	4,215,639.59	
12	St. Paul & K. C. Short Line R. R.	13,627,730.00	516,564.40	13,144,294.40	13,029,536.31	114,758.09	
13	Colfax Northern Ry.						
14	Security Investment Co.	33,500.00		33,500.00	35,500.00	2,000.00	
15	Colfax Consolidated Coal Co.						
16	Oreston, Winterset & D. M. R. R.						
17	Davenport, R. I. & Northwestern Ry.		552,214.25	552,214.25	542,490.51	9,723.74	
18	Great Northern Ry.	270,665,015.16	329,480.81	270,994,495.97	271,044,239.26	49,256.71	
19	Illinois Central R. R.	224,925,585.00		224,925,585.00	222,610,165.00	2,315,420.00	
20	Dubuque & Sioux City R. R.	9,798,074.76	11,114,904.45	20,912,979.21	20,702,179.97	210,799.24	
21	Manchester & Oneida Ry.	65,000.00		65,000.00	65,000.00		
22	Minneapolis & St. Louis R. R.	45,018,300.79		45,018,300.79	45,397,300.79	379,000.00	
23	Muscataine, Burlington & South. R. R.	550,800.00		550,800.00	532,800.00	18,000.00	
24	Tabor & Northern R. R.	43,000.00		43,000.00	50,000.00	7,000.00	
25	Union Pacific R. R.	212,589,400.00	\$ 3,106.63	212,592,506.63	192,587,045.00	20,005,461.63	
26	Wabash Ry.	65,005,359.23		65,005,359.23	64,918,359.23	87,000.00	
	Total	\$ 2,162,530,819.72	\$ 13,539,564.06	\$ 2,176,070,384.70	\$ 2,148,777,903.26	\$ 33,698,784.82	\$ 6,406,302.88

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.

PART X—CURRENT LIABILITIES.

Number	Railway Companies	Loans and bills payable	Traffic and car-service balances payable	Audited accounts and wages payable	Miscellaneous accounts payable	Interest matured unpaid	Dividends matured unpaid	Funded debt matured unpaid	Unmatured dividends declared
1	Atchison, Topeka & Santa Fe Ry.	\$ 9,500,000.00	\$ 39,694.02	\$ 161,558.31	\$ 3,684,989.23	\$ 1,704,752.31	\$ 153,952.50	\$ 115,000.00	\$ 6,431,125.00
2	Atlantic Northern Ry.								
3	Chicago, Burlington & Quincy R. R.	5,687,500.00	98,663.49	1,002,071.09	90,725.42	1,122,442.50	551.25	6,600.00	
4	Chicago Great Western R. R.	225,000.00	8,838.81	24,717.07	6,863.62	117,707.50	439,266.00		
5	Mason City & Ft. Dodge R. R.								
6	Wisconsin, Minn. & Pacific R. R.								
7	Chicago, Milwaukee & St. Paul Ry.	16,857,000.00	254,423.28	350,095.75	211,701.35	9,729,255.83	7,021.00	7,782.62	
8	Chicago & North-Western Ry.	5,000,000.00		202,844.42	44,181.52	754,194.04	2,992,455.70	120,100.00	
9	Chicago, St. Paul, Minn. & O. Ry.	1,420,000.00	4,901.58	31,358.56	19,243.61	72,393.50	47.50	37,500.00	857,993.00
10	Iowa Southern Ry.			1.62					
11	Chicago, Rock Island & Pacific Ry.	12,200,000.00	23,004.18	64,187.76	4,408.09	3,353,525.84	1,103.50	320,000.00	
12	St. Paul & K. O. Short Line R. R.								
13	Colfax Northern Ry.	8,268.50	192.34	1,089.42					
14	Security Investment Co.	12,802.02							
15	Colfax Consolidated Coal Co.								
16	Creston, Winterset & D. M. R. R.								
17	Davenport, R. I. & Northwestern Ry.		8.40	18,202.42	87.95				
18	Great Northern Ry.	2,500,000.00	40,240.38	250,660.50	6,552,262.51	5,061,014.78	25,579.94	1,300.00	
19	Illinois Central R. R.	21,150,000.00	52,162.99	2,930,832.16	955,769.48	1,838,263.02	51,511.80	104,016.16	1,912,680.00
20	Dubuque & Sioux City R. R.			25.00	52,737.45	119,636.50	138.49	2,800,000.00	
21	Manchester & Oneida Ry.		23,327.41						
22	Minneapolis & St. Louis R. R.	2,182,350.00	18,813.17	286,459.01	108,822.99	185,201.18			
23	Muscatine, Burlington & South R. R.	27,995.00	14,236.33						
24	Tabor & Northern R. R.	30,620.52	3,787.62		23,639.19				
25	Union Pacific R. R.	6,795,000.00	640.11	26,705.90	21,604,408.95	3,700,817.90	6,090,494.93		
26	Wabash Ry.	2,495,000.00	7,345.59	171,858.37	27,274.59	338,709.50	882.00	118,200.00	
	Total	\$86,091,476.04	\$ 590,279.65	\$ 5,522,667.36	\$33,387,115.95	\$28,187,974.40	\$ 9,763,004.61	\$ 3,630,398.78	\$ 9,201,798.00

PART XI—CURRENT LIABILITIES—Continued.

Number	Railway Companies	Unmatured interest accrued	Unmatured rents accrued	Other current liabilities	Total current liabilities December 31, 1918	Total current liabilities December 31, 1917	Increase 1918	Decrease 1918
1	Atchison, Topeka & Santa Fe Ry.	\$ 3,162,225.85	\$ 405,353.74		\$ 25,359,150.96	\$ 34,136,959.60		\$ 8,777,808.64
2	Atlantic Northern Ry.							
3	Chicago, Burlington & Quincy R. R.	1,044,139.95		\$ 488,284.59	9,540,978.29	15,642,150.24		6,101,171.95
4	Chicago Great Western R. R.	338,812.58	73,968.51	58,388.03	1,323,557.12	2,703,225.93		1,379,638.81
5	Mason City & Ft. Dodge R. R.							
6	Wisconsin, Minn. & Pacific R. R.							
7	Chicago, Milwaukee & St. Paul Ry.	1,467,193.12			28,884,472.90	21,780,391.97	\$ 7,104,080.93	
8	Chicago & North-Western Ry.	1,808,610.82		31,246.32	11,043,632.82	17,045,764.56		6,002,131.74
9	Chicago, St. Paul, Minn. & O. Ry.	405,152.50			2,848,590.25	4,542,562.10		1,693,971.85
10	Iowa Southern Ry.				1.62			780.00
11	Chicago, Rock Island & Pacific Ry.	1,582,122.31	455,954.92		18,034,306.00	14,835,524.03	3,198,782.57	
12	St. Paul & K. O. Short Line R. R.							
13	Colfax Northern Ry.	1,899.79	1,188.11	21,913.59	34,491.75	28,523.67	5,968.08	
14	Security Investment Co.	460.63			13,262.65	13,290.15		27.50
15	Colfax Consolidated Coal Co.							
16	Creston, Winterset & D. M. R. R.							
17	Davenport, R. I. & Northwestern Ry.				18,298.77	64,400.17		46,101.40
18	Great Northern Ry.	499,111.79			14,930,069.90	23,853,446.18		8,923,376.28
19	Illinois Central R. R.	1,544,090.87	39,000.62	323,458.02	30,901,785.12	25,174,325.93	5,727,459.19	
20	Dubuque & Sioux City R. R.	16,375.00			2,988,912.44	2,936,837.54	52,074.90	
21	Manchester & Oneida Ry.	2,708.30			26,065.71	9,255.47	16,780.24	
22	Minneapolis & St. Louis R. R.	480,580.96			3,262,227.31	2,062,931.93	279,295.38	
23	Muscatine, Burlington & South R. R.			2,528.71	44,760.04	18,385.05	36,374.99	
24	Tabor & Northern R. R.	483.00			58,530.33	49,598.99	8,931.34	
25	Union Pacific R. R.	924,092.11	21,103.32	189,484.79	39,412,748.01	24,835,080.88	14,577,667.13	
26	Wabash Ry.	666,497.08	10,620.62		3,836,447.75	8,340,518.51		4,504,070.76
	Total	\$14,034,556.66	\$ 1,037,714.84	\$ 1,115,304.05	\$ 192,562,290.34	\$ 198,963,954.52	\$30,997,414.75	\$37,429,078.93

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.

TABLE XII—DEFERRED LIABILITIES AND U. S. GOVERNMENT DEFERRED LIABILITIES AND UNADJUSTED CREDITS.

Number	Railway Companies	Deferred Liabilities					U. S. government deferred liabilities	Unadjusted credits—tax liability	
		Liability for provident funds	Other deferred liabilities	Total deferred liabilities Dec. 31, 1918	Total deferred liabilities Dec. 31, 1917	Increase 1918			Decrease 1918
1	Atchison, Topeka & Santa Fe Ry.		\$ 229,254.66	\$ 229,254.66	\$ 290,067.10		\$ 60,812.44	\$ 45,815,258.07	\$ 3,016,079.73
2	Atlantic Northern Ry.								
3	Chicago, Burlington & Quincy R. R.		110,074.97	110,074.97	316,794.63		206,719.66	43,196,166.96	2,487,763.11
4	Chicago Great Western R. R.		57,837.31	57,837.31	70,908.16		13,070.85	5,314,374.82	74,239.58
5	Mason City & Ft. Dodge R. R.								
6	Wisconsin, Minn. & Pacific R. R.								
7	Chicago, Milwaukee & St. Paul Ry.		82,546.38	82,546.38	945,105.83		862,559.45	31,268,861.25	925,175.55
8	Chicago & North-Western Ry.		77,600.44	77,600.44	163,273.24		85,672.80	27,297,651.51	932,483.83
9	Chicago, St. Paul, Minn. & O. Ry.		25.40	25.40	3,102.31		3,076.91	5,613,919.11	715,131.67
10	Iowa Southern Ry.								
11	Chicago, Rock Island & Pacific Ry.		346,228.64	346,228.64	1,041,021.56		694,792.92	24,634,579.43	610,218.32
12	St. Paul & K. C. Short Line R. R.								
13	Colfax Northern Ry.								549.01
14	Security Investment Co.								
15	Colfax Consolidated Coal Co.								
16	Creston, Winterset & D. M. R. R.								
17	Davenport, R. I. & Northwestern Ry.							44,911.85	
18	Great Northern Ry.		6,899,058.36	6,899,058.36	6,504,735.78	394,322.58		52,525,081.70	1,490,395.25
19	Illinois Central R. R.	\$ 250,000.00	22,785.96	272,785.96	341,034.41		68,248.45	45,713,195.72	908,989.12
20	Dubuque & Sioux City R. R.								
21	Manchester & Oneida Ry.								
22	Minneapolis & St. Louis R. R.		21,938.97	21,938.97	27,775.98		5,837.01	4,021,526.47	24,555.50
23	Muscatine, Burlington & South. R. R.								
24	Tabor & Northern R. R.								
25	Union Pacific R. R.		1,019,045.10	1,019,045.10	1,977,106.34		958,061.24	33,189,633.48	2,655,316.88
26	Wabash Ry.		23,273.98	23,273.98	26,367.19		3,093.21	13,333,792.20	96,311.60
	Total	\$ 250,000.00	\$ 8,889,670.17	\$ 9,139,670.17	\$ 11,707,292.63	\$ 394,322.58	\$ 2,961,944.94	\$ 331,968,952.57	\$ 13,937,209.15

PART XIII—UNADJUSTED CREDITS—Continued.

Number	Railway Companies	Premium on funded debt	Insurance and casualty reserves	Operating reserves	Accrued Depreciation			Other unadjusted credits	Total unadjusted credits December 31, 1918
					Road	Equipment	Miscellaneous physical property		
1	Atchison, Topeka & Santa Fe Ry.			\$ 2,895,453.96		\$ 39,664,379.43	\$ 673,809.31	\$ 3,739,324.70	\$ 49,989,137.13
2	Atlantic Northern Ry.								
3	Chicago, Burlington & Quincy R. R.	\$ 1,480,807.07				39,233,705.13		1,960,356.92	45,162,632.23
4	Chicago Great Western R. R.			21,500.00		913,208.27		1,304,366.27	2,313,314.12
5	Mason City & Ft. Dodge R. R.					106,606.72		835,365.88	941,972.60
6	Wisconsin, Minn. & Pacific R. R.					51,446.58		653,999.72	710,446.30
7	Chicago, Milwaukee & St. Paul Ry.		2,800,975.70			11,229,386.74		1,644,987.22	16,600,525.21
8	Chicago & North-Western Ry.	\$ 702,807.79				13,724,721.71		869,121.01	16,229,134.34
9	Chicago, St. Paul, Minn. & O. Ry.	119,468.51				2,884,520.67		96,883.95	3,816,004.80
10	Iowa Southern Ry.								
11	Chicago, Rock Island & Pacific Ry.		706,094.41	70,438.60		6,314,353.28		1,917,274.43	9,618,370.04
12	St. Paul & K. C. Short Line R. R.								
13	Colfax Northern Ry.								
14	Security Investment Co.							24.44	10,704.68
15	Colfax Consolidated Coal Co.				\$ 33,445.39				12,449.96
16	Creston, Winterset & D. M. R. R.					1,350.00			34,795.39
17	Davenport, R. I. & Northwestern Ry.								
18	Great Northern Ry.		1,681,313.47		1,705,998.06	75,060.78			75,060.78
19	Illinois Central R. R.		2,490,360.62	1,404,702.16		28,808,219.93		2,185,970.90	35,871,897.63
20	Dubuque & Sioux City R. R.					18,436,890.81		1,703,585.44	24,944,528.15
21	Manchester & Oneida Ry.								
22	Minneapolis & St. Louis R. R.		106,009.05			4,509.69			4,509.69
23	Muscatine, Burlington & South. R. R.					1,299,930.77		108,639.08	1,539,134.40
24	Tabor & Northern R. R.	1,400.00				4,037.28		850.00	4,887.28
25	Union Pacific R. R.		436,292.40		146,017.98	2,804.54			4,204.54
26	Wabash Ry.					12,651,965.44		3,096,065.84	18,385,628.54
	Total	\$ 823,676.30	\$ 9,701,852.72	\$ 4,392,094.72	\$ 1,885,461.45	\$ 175,953,570.13	\$ 673,809.31	\$ 20,655,025.79	\$ 228,022,789.57

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.

PART XIV—UNADJUSTED CREDITS—Continued—AND U. S. GOVERNMENT UNADJUSTED CREDITS AND CORPORATE SURPLUS.

Number	Railway Companies	Unadjusted Credits			U. S. government unadjusted credits	Corporate Surplus			
		Total unadjusted credits Dec. 31, 1917	Increase 1918	Decrease 1918		Additions to property through income and surplus	Funded debt retired through income and surplus	Sinking fund reserves	Miscellaneous fund reserves
1	A. T. & S. F. Ry.	\$ 47,256,845.46	\$ 2,732,291.67		\$ 45,999.77	\$ 85,394,815.76	\$ 25,263.69	\$ 102,328.21	\$ 2,033,684.25
2	Atlantic North. Ry.								
3	C. B. & Q. R. R.	49,739,984.80		\$ 4,577,352.57		59,917,926.04	16,615,783.10	25,091,421.49	
4	C. G. W. R. R.	2,948,524.25		635,210.13		8,704.28			
5	M. C. & Ft. D. R. R.	814,776.34	127,196.26						
6	Wis., M. & P. R. R.	555,555.77	154,890.53						
7	C. M. & St. P. Ry.	18,064,301.83		1,463,776.62	214,111.57	142,304.67	33,000.00	294,278.85	
8	C. & N. W. Ry.	17,263,033.89		973,899.55		461,545.67		2,542,905.16	
9	C., St. P., M. & O.	4,441,998.62		625,993.82		1,035,158.43			
10	Iowa South. Ry.					19,716.51			
11	C. R. I. & Pac. Ry.	16,520,441.94		6,902,062.90	2,505,929.49	64,367.76			
12	St. P. & K. C. S. L.								
13	Colfax North. Ry.	9,298.19	1,406.49						
14	Security Inv. Co.	11,367.32	1,082.64						
15	Colfax Con. Coal Co.	30,674.63	4,120.76						
16	O., W. & D. M. R. R.								
17	D., R. I. & N. W. Ry.	75,060.78							
18	Great North. Ry.	44,143,495.63		8,271,598.00		34,972,209.11	1,101,199.26	21,860.23	6,897,685.00
19	Ill. Central R. R.	23,199,569.32	1,744,958.83			7,530,477.91			
20	Dub. & S. O. R. R.					285,287.23		2,042,094.58	
21	Man. & Oneida Ry.	3,675.00	834.69			2,847.40			
22	M. & St. L. R. R.	2,040,799.10		501,664.70		2,231.94			
23	M., B. & S. R. R.	2,809.16	2,078.12						
24	Tabor & North. R. R.		4,204.54						
25	Union Pac. R. R.	18,921,424.03		535,795.49		1,700,824.91			
26	Wabash Ry.	2,943,919.84		1,190,477.08		1,886.75	183,000.00	54,904.48	
	Total	\$ 248,927,555.90	\$ 4,773,064.53	\$ 25,677,830.86	\$ 2,766,040.83	\$ 191,549,304.37	\$ 17,908,246.05	\$ 30,149,793.00	\$ 8,431,909.25

PART XV—CORPORATE SURPLUS—Continued.

Number	Railway Companies	Appropriated surplus plus not specifically invested	Total appropriated surplus	Profit and loss—credit balance	Total corporate surplus plus December 31, 1918	Total corporate surplus plus December 31, 1917	Increase 1918	Decrease 1918
2	Atlantic Northern Ry.							
3	Chicago, Burlington & Quincy R. R.	7,498,244.58	100,123,875.21	118,162,626.92	227,286,002.13	213,663,103.57	13,622,898.56	
4	Chicago Great Western R. R.		8,704.28	6,974,218.03	6,982,922.31	7,079,596.26		\$ 96,673.95
5	Mason City & Ft. Dodge R. R.							
6	Wisconsin, Minn. & Pacific R. R.			\$84,200.00	\$84,200.00	\$84,200.00		
7	Chicago, Milwaukee & St. Paul Ry.		469,583.52	86,504,991.26	36,974,574.78	31,553,948.68	5,420,626.10	
8	Chicago & North-Western Ry.		3,004,450.83	52,752,913.94	55,757,364.77	57,956,212.56		2,198,847.79
9	Chicago, St. Paul, Minn. & O. Ry.		1,035,158.43	6,132,682.01	7,167,840.44	7,186,036.03		18,196.19
10	Iowa Southern Ry.		19,716.51		19,716.51	14,118.35	5,598.16	
11	Chicago, Rock Island & Pacific Ry.		64,367.76	9,567,857.57	9,632,225.33	7,983,994.25	1,648,231.08	
12	St. Paul & K. O. Short Line R. R.			95,904.20	95,904.20	95,904.20		
13	Colfax Northern Ry.			\$47,685.17	\$47,685.17	\$39,987.51		7,697.66
14	Security Investment Co.			6,181.42	6,181.42	4,827.73	1,353.69	
15	Colfax Consolidated Coal Co.			90,233.29	90,233.29	88,457.28	6,776.01	
16	Creston, Winterset & D. M. R. R.							
17	Davenport, R. I. & Northwestern Ry.							
18	Great Northern Ry.	160,515.50	42,653,469.10	72,283,108.54	114,936,577.64	116,968,997.21		2,032,419.57
19	Illinois Central R. R.		7,530,477.91	17,885,693.96	25,416,171.87	23,068,029.69	2,348,142.18	
20	Dubuque & Sioux City R. R.		2,327,381.81	41,906.45	2,369,288.26	2,233,046.04	136,242.22	
21	Manchester & Oneida Ry.		2,847.40	13,140.28	15,987.68	18,283.40		2,295.72
22	Minneapolis & St. Louis R. R.		2,231.94	1,538,631.71	1,540,863.65	1,364,938.41	175,925.24	
23	Muscatine, Burlington & South. R. R.			\$13,906.40	\$13,906.40	10,362.46		24,268.86
24	Tabor & Northern R. R.			\$26,654.47	\$26,654.47	\$20,627.31		6,027.16
25	Union Pacific R. R.	51,912,972.22	53,622,797.13	77,747,940.50	131,370,737.63	128,209,583.01	3,161,154.62	
26	Wabash Ry.		189,791.23	8,130,720.98	8,320,512.21	8,072,332.54	248,179.67	
	Total	\$ 60,154,774.12	\$ 308,198,498.79	\$ 449,470,235.62	\$ 757,663,722.41	\$ 726,586,166.64	\$ 35,463,982.67	\$ 4,386,426.90

*Deficit.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.
PART XVI—GRAND TOTAL.

Number	Railway Companies	December 31, 1918	December 31, 1917	Increase 1918	Decrease 1918
1	Atchison, Topeka & Santa Fe Ry.....	\$ 883,891,054.12	\$ 835,497,270.55	\$ 48,393,783.57	
2	Atlantic Northern Ry.....				
3	Chicago, Burlington & Quincy R. R.....	610,734,254.58	566,173,333.24	45,560,921.34	
4	Chicago Great Western R. R.....	131,012,150.68	127,822,369.60	3,189,781.08	
5	Mason City & Ft. Dodge R. R.....	45,831,049.37	45,703,853.11	127,196.26	
6	Wisconsin, Minn. & Pacific R. R.....	12,751,646.30	12,596,755.77	154,890.53	
7	Chicago, Milwaukee & St. Paul Ry.....	729,282,920.16	686,469,415.61	42,813,504.55	
8	Chicago & North-Western Ry.....	489,506,680.45	461,967,780.82	27,538,899.63	
9	Chicago, St. Paul, Minn. & O. Ry.....	90,887,568.10	87,379,645.44	3,507,922.66	
10	Iowa Southern Ry.....	913,097.43	855,018.32	58,079.11	
11	Chicago, Rock Island & Pacific Ry.....	374,693,719.00	354,410,582.84	20,283,136.16	
12	St. Paul & K. C. Short Line R. R.....	13,290,198.60	13,175,440.51	114,758.09	
13	Colfax Northern Ry.....	7,511.26	7,834.35		\$ 323.09
14	Security Investment Co.....	65,394.03	64,985.20	408.83	
15	Colfax Consolidated Coal Co.....	125,028.68	114,131.91	10,896.77	
16	Creston, Winterset & D. M. R. R.....				
17	Davenport, R. I. & Northwestern Ry.....	3,690,485.65	3,719,741.46		29,255.81
18	Great Northern Ry.....	745,805,503.21	712,142,815.97	33,662,687.24	
19	Illinois Central R. R.....	461,477,777.24	408,703,849.77	57,773,927.47	
20	Dubuque & Sioux City R. R.....	38,030,679.91	37,631,563.55	399,116.36	
21	Manchester & Oneida Ry.....	174,278.08	158,946.37	15,331.71	
22	Minneapolis & St. Louis R. R.....	81,198,629.59	77,607,094.21	3,591,535.38	
23	Muscatine, Burl. & Southern R. R.....	1,336,540.92	1,314,356.67	22,184.25	
24	Tabor & Northern R. R.....	104,380.40	106,606.26		2,225.86
25	Union Pacific R. R.....	757,805,399.39	688,365,339.26	69,440,060.13	
26	Wabash Ry.....	230,765,365.10	222,794,034.23	7,971,330.87	
	Total.....	\$ 5,703,381,312.25	\$ 5,338,782,765.07	\$ 364,630,551.94	\$ 31,804.76

STATISTICS
OF ANNUAL REPORTS
OF
FEDERAL OPERATIONS
OF
Steam Railway Companies
For the Year Ended December 31, 1918

TABLE 1—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 sub-ways	Bridges, trestles and culverts	Reinforced structures	Trains	Rolling
1	Atchison, Topeka & Santa Fe Ry.	\$ 175,066.80	\$ 582,815.30	\$ 1,183,187.25	\$ 13,804.87	\$ 1,038,728.56		\$ 580,070.75	\$ 806,315.40
2	Chicago, Burlington & Quincy R. R.	151,648.00	1,081,030.15	788,862.64	4,561.69	1,362,000.01		224,303.29	580,781.00
3	Chicago & North Western Ry.	102,441.21	194,232.15	519,632.59	7,146.84	434,244.18		841,053.13	37,738.84
4	Chicago, Rock Island & Pacific Ry.	58,168.59	45,693.72	317,176.66	1,890.53	615,668.73		60,309.41	268,200.57
5	Davenport, R. I. & Northwestern Ry.	5,376.24		47,989.59		67,480.43		6,307.64	50,370.82
6	Illinois Central Ry. R.	142,025.70	46,688.27	1,692,066.79	125,858.15	683.48		282.37	647.35
7	Illinois Eastern Ry. R.	189,855.79	15,670.00	1,129,034.35	41,821.85	560,700.13		466,690.94	711,934.87
8	Illinois Central Ry. R.	170,108.87	55,454.70	578,229.94	297,668.71	39,581.48		17,284.89	44,516.22
9	Minneapolis & St. Louis R. R.	2,763.66	17,422.10	67,267.66		319,125.34		124,851.37	216,901.06
10	Union Pacific R. R.					36,446.17		20,653.90	59,188.71
11	Wabash Ry.								
12	Total	\$ 978,014.09	\$ 1,298,122.36	\$ 5,423,443.71	\$ 396,722.31	\$ 5,064,250.08	\$ 1,377,051.00	\$ 1,896,430.10	\$ 3,589,849.07

*Credit item.

†See Annual Corporation Report.

PART II—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Ballast	Track laying and surfacing	Right-of-way fences	Snow and sand sheds	Crossings and signs	Stations and other buildings	Roadway buildings	Water stations
1	A. T. & S. F. Ry.	\$ 930,149.20	\$ 714,294.21	\$ 34,878.35	\$ 71.80	\$ 148,796.78	\$ 1,049,168.08	\$ 348,201.05	\$ 362,154.25
2	C. & N. W. Ry.	56,024.65	470,259.28	14,254.03	6,433.25	328,042.56	647,940.70	97,094.49	891,847.50
3	C. M. & St. P. Ry.	260,891.50	907,092.70	473,563.84	4,888.86	185,566.83	221,932.48	21,759.26	174,288.90
4	C. & N. W. Ry. & O. Ry.	389,781.12	171,741.21	1,401.54	1,111.15	294,796.77	143,164.62	7,179.44	135,445.01
5	C. O. & N. W. Ry.	35,251.84	55,670.72	1,941.12		14,289.10	21,076.57	5,484.18	28,668.90
6	C. O. R. I. & N. W. Ry.	5,949.07	147.56	70,682.41	182,683.07	993,548.90	857,45.13	11,259.24	65,511.31
7	Illinois Central Ry. R.	510,141.01	272,364.87	2,765.22	103,203.51	690,688.50	70,474.26	250,348.13	320,108.73
8	Illinois Central Ry. R.	32,008.04	1,247.41	6,210.08	8,112.83	21,871.74	1,798.90	22,106.73	47,806.82
9	Wabash Ry.	74,302.90	56,523.86	4,741.19	68,041.07	12,337.50	41,487.18	68,637.87	37,806.81
10	Total	\$ 3,273,707.43	\$ 3,385,428.38	\$ 196,553.55	\$ 256,947.14	\$ 1,214,607.37	\$ 3,440,978.90	\$ 669,032.10	\$ 2,013,378.47

*Credit item.

TABLE 1—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE.

PART III—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Fuel stations	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
1	Atchison, Topeka & Santa Fe Ry.	\$ 40,701.93	\$ 426,863.28	\$ 9,833.52	-----	\$ 107,082.11	-----	-----	\$ 33,572.28	\$ 672,028.17
2	Chicago, Burlington & Quincy R. R.	110,319.88	617,528.43	-----	-----	*2.95	-----	-----	73,927.55	647,959.91
3	Chicago Great Western R. R.	28,013.03	87,100.08	18,802.20	-----	-----	-----	-----	1,867.45	1,148.57
4	Chicago, Milwaukee & St. Paul Ry.	171,137.15	458,775.01	*12,561.93	30,234.79	271.01	262.90	21.15	25,808.29	379,008.07
5	Chicago & North-Western Ry.	31,292.66	785,756.58	152,323.13	38,970.70	79,309.25	*71,860.02	-----	722.47	*4,473.32
6	Chicago, St. Paul, Minn. & O. Ry.	11,621.23	68,168.91	-----	-----	412.85	-----	53.41	388.90	823.48
7	Chicago, Rock Island & Pacific Ry.	-----	-----	-----	-----	-----	-----	-----	-----	-----
8	Davenport, R. I. & Northwestern Ry.	-----	-----	-----	-----	2,450.65	676,675.00	-----	412,592.83	460,018.01
9	Great Northern Ry.	31,342.93	320,985.44	2,694.54	-----	-----	-----	-----	34,556.96	412,264.81
10	Illinois Central R. R.	85,377.61	1,116,195.67	3,590.42	-----	*77.70	-----	-----	*24.41	-----
11	Minneapolis & St. Louis R. R.	249.78	8,223.72	-----	-----	-----	-----	-----	30,008.75	104,505.70
12	Union Pacific R. R.	117,652.63	574,335.06	-----	-----	-----	-----	4,062.30	1,025.41	9,197.26
13	Wabash Ry.	13,666.70	9,200.28	126.07	-----	2,113.18	-----	-----	-----	-----
	Total	\$ 641,375.53	\$ 4,473,132.46	\$ 174,807.95	\$ 69,205.49	\$ 191,558.40	\$ 605,077.88	\$ 4,136.86	\$ 614,591.48	\$ 2,683,080.66

*Credit item.

PART IV—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Power dams, canals and pipe lines	Power plant buildings	Power substation buildings	Power transmission systems	Power distribution systems	Power line poles and fixtures	Miscellaneous structures	Paving	Roadway machines
1	Atchison, Topeka & Santa Fe Ry.	-----	-----	-----	-----	-----	-----	\$ 30,854.42	\$ 8,880.75	\$ 39,390.73
2	Chicago, Burlington & Quincy R. R.	-----	\$ 2,321.38	-----	-----	\$ 4,924.55	\$ 969.89	142,554.07	-----	60,559.29
3	Chicago Great Western R. R.	-----	-----	-----	-----	-----	-----	-----	-----	12,512.42
4	Chicago, Milwaukee & St. Paul Ry.	\$ 169.48	43,422.32	\$ 305,456.62	\$ 26,854.28	93,136.56	518,823.51	64,402.91	6,216.69	4,942.34
5	Chicago & North-Western Ry.	-----	-----	-----	-----	-----	-----	-----	8,655.29	15,550.87
6	Chicago, St. Paul, Minn. & O. Ry.	-----	1,038.23	-----	-----	3,402.58	267.51	-----	-----	442.40
7	Chicago, Rock Island & Pacific Ry.	-----	-----	-----	-----	-----	-----	-----	-----	-----
8	Davenport, R. I. & Northwestern Ry.	-----	-----	-----	-----	-----	-----	-----	-----	-----
9	Great Northern Ry.	*27.65	*10,201.47	119.35	1,060.70	19,734.17	4,708.83	46,383.82	1,067.02	3,623.07
10	Illinois Central R. R.	-----	64,970.40	-----	4,321.78	5,589.45	*100.95	4,060.62	4,922.33	38,094.58
11	Minneapolis & St. Louis R. R.	-----	-----	-----	-----	-----	-----	-----	20.07	1,998.77
12	Union Pacific R. R.	-----	200,264.71	-----	136.21	17,999.47	504.52	1,876.07	31.68	12,295.42
13	Wabash Ry.	-----	-----	-----	925.00	98.23	-----	2.50	21.26	2,399.39
	Total	\$ 141.83	\$ 301,815.67	\$ 305,575.97	\$ 33,297.97	\$ 144,885.01	\$ 525,173.31	\$ 290,135.31	\$ 29,815.09	\$ 191,749.28

*Credit item.

TABLE 1—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	Reconstruction of road purchased	Other expenditures—road	Shops machinery	Power plant machinery	Power station apparatus
1	Achison, Topeka & Santa Fe Ry.....	\$ 128.15	\$ 29,106.47	\$ *7,902.08			\$ 550.00	\$ 306,573.58		
2	Chicago, Burlington & Quincy R. R.....		49,106.83					224,309.19	\$ 495.53	
3	Chicago Great Western R. R.....	804.05	11,932.69					25,966.61		
4	Chicago, Milwaukee & St. Paul Ry.....	1,568.88	91,588.49			\$ 247.38	28,255.24	185,619.71	38,036.56	\$ 469,126.44
5	Chicago & North-Western Ry.....	*2,111.81	47,830.28				61.94	310,301.67	46,404.36	
6	Chicago, St. Paul, Minn. & O. Ry.....		4,514.16					52,922.33	42,311.22	1,877.21
7	Chicago, Rock Island & Pacific Ry.....									
8	Davenport, R. I. & Northwestern Ry.....									
9	Great Northern Ry.....	804.49	32,127.81					239,668.51	18,515.12	
10	Illinois Central R. R.....	548.96	155,643.21				19,268.67	364,880.42	104,512.50	
11	Minneapolis & St. Louis R. R.....	791.02	19,323.48				3,782.31	13,202.54		
12	Union Pacific R. R.....	57.77	49,057.37		\$ *62,865.00		1,863.94	319,561.18	399,639.14	
13	Wabash Ry.....	162.72	24,976.68				862.02	26,470.94	22.91	
	Total	\$ 2,254.23	\$ 515,207.47	\$ *7,902.08	\$ *62,865.00	\$ 247.38	\$ 54,624.12	\$ 2,068,076.68	\$ 649,937.20	\$ 471,003.65

*Credit item.

RAILROAD COMMISSIONERS' REPORT

PART VI—EXPENDITURES FOR ROAD DURING YEAR—Continued—AND EXPENDITURES FOR EQUIPMENT.

Number	Railway Companies	Unapplied construction material and supplies	Total expenditures for road	Expenditures For Equipment							
				Steam locomotives	Other locomotives	Freight train cars	Passenger train cars	Motor equipment cars	Floating equipment	Work equipment	Miscellaneous equipment
1	A., T. & S. F. Ry.....	\$*102,100.55	\$ 9,673,275.94	\$ 4,445,755.75		\$ 7,617,076.02	\$ 444,025.68		\$ 3,117.46	\$ 260,101.12	\$ 5,130.40
2	C., B. & Q. R. R.....	687.13	8,239,029.46	2,214,100.65		1,455,393.28	197,341.13			2,544.97	2,907.37
3	C. G. W. R. R.....		690,813.34	38,323.61		*22,505.83	*4,655.10			3,312.55	
4	C., M. & St. P. Ry.....		6,522,349.76	*141,518.36	\$ 534,665.12	2,181,506.61	50,287.62			*169,485.37	
5	C. & N.-W. Ry.....		3,917,036.97	2,693,949.72		432,893.65	5,203.10			60,257.08	
6	C., St. P., M. & O. Ry.....		541,235.55	737.42		349,266.74	35,167.37			10,192.14	
7	O., R. I. & P. Ry.....										
8	Dav., R. I. & N. W. Ry.....		9,723.74								
9	Great Northern Ry.....	*110,081.99	8,052,383.73	215,664.17		1,451.49	12,582.80		4,073.69		
10	Illinois Central R. R.....		7,461,425.47	1,225,590.66		1,982,737.99	*36,907.08		1,874.27	210,119.86	1,992.76
11	Minn. & St. L. R. R.....		248,821.95	5,211.07		95,377.33	13,150.67			3,355.30	
12	Union Pacific R. R.....	1,134.33	4,373,677.22	1,750,601.67		7,302,989.48	19,213.06	\$23,775.54		129,636.36	1,281.66
13	Wabash Ry.....		545,940.87	40,515.06		644,734.92	6,445.24		1,506.70	*5,008.63	3,116.36
	Total	\$*210,361.08	\$50,185,714.00	\$12,488,931.42	\$ 534,665.12	\$22,040,921.78	\$ 741,854.49	\$23,775.54	\$10,572.12	\$ 505,025.88	\$14,068.82

*Credit item.

STATISTICS OF STEAM RAILWAYS

TABLE 1—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE.

PART VII—EXPENDITURES FOR EQUIPMENT DURING YEAR—Continued—AND GENERAL EXPENDITURES AND GRAND TOTAL.

Number	Railway Companies	Total expenditures for equipment	General Expenditures						Total general expenditures	Grand total		
			Organization expenses	General officers and clerks	Law	Stationery and printing	Taxes	Interest during construction			Other expenditures—general	
1	Atchison, Topeka & Santa Fe Ry.	\$12,775,206.43	\$ 1,262.75		\$ 141.97			\$ 7,110.39	\$ 24,300.29	\$.10	\$ 32,815.50	\$22,481,297.87
2	Chicago, Burlington & Quincy R. R.	3,871,987.50							219,795.49		219,795.49	12,330,812.45
3	Chicago Great Western R. R.	14,475.23					\$*1,199.89				*1,199.89	614,088.68
4	Chicago, Milwaukee & St. Paul Ry.	2,455,455.62		\$ 9,425.43	891.94	22,549.16		63.22	14,302.38	11.38	47,243.51	9,025,048.89
5	Chicago & North-Western Ry.	3,192,303.55							658.24		658.24	7,109,998.76
6	Chicago, St. Paul, Minn. & O. Ry.	395,363.67										936,599.22
7	Chicago, Rock Island & Pacific Ry.											
8	Davenport, R. I. & Northwestern Ry.											9,723.74
9	Great Northern Ry.	233,772.15										8,286,155.88
10	Illinois Central R. R.	3,385,378.46			7,668.68					2.70	7,671.38	10,854,475.31
11	Minneapolis & St. Louis R. R.	117,094.37										365,916.32
12	Union Pacific R. R.	9,227,498.04										13,601,175.26
13	Wabash Ry.	691,309.65										1,237,250.52
	Total	\$36,359,844.67	\$ 1,262.75	\$ 9,425.43	\$ 8,702.50	\$21,349.27	\$ 7,173.61	\$ 259,056.40	\$ 14.18	\$ 306,984.23	\$86,852,542.90	

*Credit item.

PART VIII.

Number	Railway Companies	Investment to close of preceding year—equipment	Investment During Year			Total investment in road and equipment	Equipment retired	Net investment in road and equipment
			Road	Equipment	General expenditures			
1	Atchison, Topeka & Santa Fe Ry.		\$ 9,673,275.94	\$12,775,206.43	\$ 32,815.50	\$ 22,481,297.87		
2	Chicago, Burlington & Quincy R. R.		8,239,029.46	3,871,987.50	219,795.49	12,330,812.45		
3	Chicago Great Western R. R.		600,813.34	14,475.23	*1,199.89	614,088.68		
4	Chicago, Milwaukee & St. Paul Ry.		6,528,945.77	4,123,934.46	40,647.50	10,693,527.73	\$ 1,608,478.84	\$ 9,025,048.89
5	Chicago & North-Western Ry.		3,917,036.97	3,192,303.55	658.24	7,109,998.76		
6	Chicago, St. Paul, Minn. & O. Ry.	\$ 179,656,152.58	541,235.55	395,363.67		80,592,751.80		
7	Chicago, Rock Island & Pacific Ry.							
8	Davenport, R. I. & Northwestern Ry.		9,723.74			9,723.74		
9	Great Northern Ry.		8,052,383.73	233,772.15		8,286,155.88		
10	Illinois Central R. R.		7,461,425.47	3,385,378.46	7,671.38	10,854,475.31		
11	Minneapolis & St. Louis R. R.		248,821.95	117,094.37		365,916.32		
12	Union Pacific R. R.		4,373,677.22	9,227,498.04		13,601,175.26		
13	Wabash Ry.		545,940.87	691,309.65		1,237,250.52		
	Total	\$ 79,656,152.58	\$50,192,310.01	\$38,028,323.51	\$ 300,388.22	\$ 168,177,174.32	\$ 1,608,478.84	\$ 9,025,048.89

*Credit item.

†Road and equipment combined.

TABLE 2—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 income	Railway operating income	Revenues from miscellaneous operations	Expenses of miscellaneous operations	Total operating income
1	A., T. & S. F. Ry.	\$ 163,869,130.16	\$ 114,912,375.61	\$ 47,456,754.55	\$ 6,726,927.05	\$ 21,492.13	\$ 40,708,335.37	\$ 338,863.62	\$ 338,863.62	\$ 40,708,335.37
2	C., B. & Q. R. R.	144,172,769.29	112,067,616.18	32,105,153.11	5,511,594.34	16,357.57	26,577,201.20	—	—	26,577,201.20
3	C. G. W. R. R.	19,116,924.85	17,783,097.51	1,333,827.34	671,091.88	5,164.00	657,571.46	—	—	657,571.46
4	C., M. & St. P. Ry.	132,894,454.65	122,196,104.85	10,698,349.80	6,185,935.21	44,640.86	4,467,773.73	—	—	4,467,773.73
5	C. & N. W. Ry.	127,295,678.35	109,498,572.24	17,797,106.11	5,497,481.47	26,667.92	12,272,956.72	—	—	12,272,956.72
6	C., St. P., M. & O.	24,829,981.26	20,884,199.36	3,945,781.90	1,288,404.14	5,464.77	2,651,912.09	—	—	2,651,912.09
7	C., R. I. & P. Ry.	99,869,556.05	86,098,574.31	13,770,982.34	4,302,862.59	9,530.32	9,458,589.43	—	—	9,458,589.43
8	Dav., R. I. & N. W.	127,221.06	151,727.13	*24,506.07	23,577.11	—	*53,083.18	—	—	*53,083.18
9	Great Northern Ry.	100,061,066.94	84,389,569.63	16,271,497.31	5,626,103.28	6,165.84	10,639,228.19	—	—	10,639,228.19
10	Illinois Cent. R. R.	107,320,251.06	90,184,410.86	17,135,850.20	5,036,609.79	14,168.25	12,085,072.16	—	—	12,085,072.16
11	Minn. & St. L. R. R.	12,028,300.30	11,371,096.62	657,203.68	648,298.35	3,732.29	5,173.04	—	—	5,173.04
12	Union Pac. R. R.	98,443,364.98	59,877,810.14	38,565,554.84	3,446,321.06	4,854.88	35,114,378.90	—	—	35,114,378.90
13	Wabash Ry.	48,246,411.49	40,124,069.12	8,121,802.37	1,334,102.59	2,301.80	6,785,397.98	—	—	6,785,397.98
	Total	\$ 1,077,375,121.04	\$ 869,539,763.56	\$ 207,835,357.48	\$ 46,304,308.86	\$ 100,540.63	\$ 161,370,507.99	\$ 338,863.62	\$ 338,863.62	\$ 161,370,507.99

*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	Separately operated properties—profit
1	Atchison, Topeka & Santa Fe Ry.	\$ 492,096.60	\$ 812,064.82	\$ 224,976.98	\$ 28,518.29	\$ 81,060.42	\$ 359,896.55	—	—	—
2	Chicago, Burlington & Quincy R. R.	—	190,896.74	107,255.87	319.30	39,981.56	523,464.21	—	—	—
3	Chicago Great Western R. R.	112,543.05	26,712.85	9,553.90	—	14,025.96	24,854.81	—	—	—
4	Chicago, Milwaukee & St. Paul Ry.	—	104,578.66	46,079.45	—	68,302.14	328,459.45	—	—	—
5	Chicago & North-Western Ry.	230,615.60	230,926.67	151,416.36	—	19,749.63	102,227.79	—	—	—
6	Chicago, St. Paul, Minn. & O. Ry.	123,143.29	103,647.81	56,043.43	—	4,070.31	132,969.78	—	—	—
7	Chicago, Rock Island & Pacific Ry.	—	331,359.99	136,806.66	—	27,108.43	287,393.33	—	—	—
8	Davenport, R. I. & Northwestern Ry.	12,047.05	7,741.09	1,182.00	—	—	41,818.27	\$ 76.00	—	998.75
9	Great Northern Ry.	1,373,701.00	190,655.58	94,297.65	—	26,853.40	890,856.18	—	—	—
10	Illinois Central R. R.	265,460.05	255,188.23	236,858.23	6,569.49	50,164.10	999,267.06	—	—	—
11	Minneapolis & St. Louis R. R.	214,770.39	54,899.06	—	—	645.89	117,648.79	14.87	459.88	\$ 2,614.08
12	Union Pacific R. R.	11,528.61	311,653.79	207,081.04	—	13,611.50	550,700.65	—	—	—
13	Wabash Ry.	—	44,419.27	25,237.11	12,521.29	9,826.72	222,492.26	—	—	—
	Total	\$ 2,825,905.64	\$ 2,664,745.26	\$ 1,296,908.68	\$ 48,228.37	\$ 356,006.12	\$ 4,582,049.13	\$ 90.87	\$ 2,439.07	\$ 2,614.08

TABLE 2—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	Atchison, Topeka & Santa Fe Ry.	\$10,678.80	\$ 194,572.63	\$ 2,909,965.08	\$ 5,114,706.17	\$ 45,823,041.54		\$ 134,527.58	\$ 76,156.84	\$14,890.00
2	Chicago, Burlington & Quincy R. R.	14,770.64	405,821.53	4,230,228.96	5,521,768.81	32,098,970.01	\$ 283,979.31	59,836.80	114,281.56	150.00
3	Chicago Great Western R. R.	8,270.26	33,791.46	507,752.55	737,504.94	1,395,076.40		1,036.26	35,698.25	
4	Chicago, Milwaukee & St. Paul Ry.		48,314.58	5,498,319.47	6,089,290.51	10,557,064.24		22,961.06	47,718.42	
5	Chicago & North-Western Ry.		57,576.27	5,248,418.04	6,039,939.36	18,303,887.08		91,172.06	130,014.19	
6	Chicago, St. Paul, Minn. & O. Ry.		6,759.31	809,777.67	1,236,451.60	3,948,364.59		9,886.88	51,891.09	
7	Chicago, Rock Island & Pacific Ry.		50,259.65	2,210,818.62	3,044,831.83	12,568,421.36		161,144.41	157,435.00	
8	Davenport, R. I. & Northwestern Ry.				62,864.32	9,781.14				
9	Great Northern Ry.		303,542.70	1,946,173.68	4,836,823.26	15,466,051.45		23,417.84	57,904.22	13,502.61
10	Illinois Central R. R.	56,645.82	49,222.19	1,524,396.32	3,446,860.32	15,531,932.48		27,122.30	46,785.22	308.38
11	Minneapolis & St. Louis R. R.	2,828.63		348,467.27	739,260.92	744,433.96			1,567.92	
12	Union Pacific R. R.		13,609.29	1,396,084.12	2,474,358.97	37,588,737.87		75,234.67	219,331.82	
13	Wabash Ry.		4,621.66	1,948,656.44	2,297,776.04	9,063,173.02		1,344,384.00	85,217.27	11,480.30
	Total	\$93,194.15	\$ 1,108,218.56	\$29,013,027.12	\$41,653,427.06	\$ 208,023,935.04	\$ 2,194,570.52	\$ 691,557.12	\$ 966,519.70	\$39,826.29

RAILROAD COMMISSIONERS' REPORT

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	Interest on unfunded debt	Miscellaneous income charges			
1	Atchison, Topeka & Santa Fe Ry.	\$ 3,524.83	\$ 920,952.86			\$ 880.53	\$ 493,834.13	\$ 1,644,366.77	\$ 44,178,774.77	\$ 44,178,774.77
2	Chicago, Burlington & Quincy R. R.	8,271.73	1,956,529.80			24.96	2,317,938.63	4,741,012.79	27,357,957.22	27,357,957.22
3	Chicago Great Western R. R.	3,115.28	783,965.28			2,509.51	829,314.68	2,534,259.82	668,761.82	568,761.82
4	Chicago, Milwaukee & St. Paul Ry.	6,349.50	1,068,442.44			5,238.42	1,157,019.54	2,534,259.82	8,022,804.42	8,022,804.42
5	Chicago & North-Western Ry.	8,871.58	336,397.82			74.11	576,529.29	1,133,059.11	17,170,827.97	17,170,827.97
6	Chicago, St. Paul, Minn. & O. Ry.	2,042.29	383,247.30			2.65	176,321.21	623,391.39	3,324,973.20	3,324,973.20
7	Chicago, Rock Island & Pacific Ry.	14,590.92	1,329,825.14			43,851.87		2,073,516.51	10,429,904.75	10,429,904.75
8	Davenport, R. I. & Northwestern Ry.	90.00	7,275.34	\$ 2,415.80				9,781.14		
9	Great Northern Ry.	14,868.72	1,127,108.09			603.72	672,872.07	1,910,473.37	13,555,774.18	13,555,774.18
10	Illinois Central R. R.	12,988.12	903,914.54			32,484.71	764,952.03	1,788,551.20	13,743,381.28	13,743,381.28
11	Minneapolis & St. Louis R. R.		155,788.46	31.00	\$.08		36,596.02	193,984.38	550,449.58	550,449.58
12	Union Pacific R. R.	3,606.90	394,327.23			931.86	493,646.09	1,086,978.57	36,501,759.30	36,501,759.30
13	Wabash Ry.	30,777.22	1,884,772.56			457.15		3,384,834.30	5,068,338.72	5,068,338.72
	Total	\$ 109,097.09	\$11,169,439.86	\$ 2,446.80	\$.08	\$87,059.56	\$ 6,689,710.81	\$21,950,927.83	\$ 181,073,707.21	\$ 181,073,707.21

STATISTICS OF STEAM RAILWAYS

TABLE 3—PROFIT AND LOSS ACCOUNT.

PART I—DEBITS AND CREDITS.

Number	Railway Companies	Debits				Credits					
		Losses retired road and equipment	Miscellaneous debits	Credit balance carried to balance sheet	Total	Credit balance transferred from income	Profit on road and equipment sold	Unrefundable overcharges	Donations	Miscellaneous credits	Total
1	A., T. & S. F. Ry.		\$ 44,179,281.76	\$ 44,179,281.76	\$ 44,178,774.77					\$ 506.99	\$ 44,179,281.76
2	C., B. & Q. R. R.	\$ 183.70	27,357,847.26	27,358,030.96	27,357,967.22					73.74	27,358,030.96
3	C. O. W. R. R.	163.13	568,700.45	568,863.58	568,761.32					41.76	568,803.58
4	C., M. & St. P. Ry.	.83	8,409,930.50	8,409,921.32	8,422,804.42			830,172.10		356,944.81	8,409,921.33
5	C. & N. W. Ry.	41.80	17,177,246.82	17,177,288.62	17,170,827.97			6,440.34		30.31	17,177,288.62
6	C., St. P., M. & O. Ry.	2.82	3,332,554.42	3,332,557.24	3,324,973.20			7,303.04	\$ 275.72	5.28	3,332,557.22
7	C., R. I. & P. Ry.		10,429,904.75	10,429,904.75	10,429,904.75						10,429,904.75
8	Dav., R. I. & N. W. Ry.										
9	Great Northern Ry.		13,641,370.07	13,641,370.07	13,558,774.18	\$ 3,888.97				81,756.92	13,641,370.07
10	Illinois Central R. R.		13,743,382.48	13,743,382.48	13,743,381.28					1.20	13,743,382.48
11	Minn. & St. L. R. R.	\$ 191.33	116.97	551,065.91	551,374.21	550,449.58				924.63	551,374.21
12	Union Pacific R. R.	\$ 55,497.41	23.70	36,464,971.79	36,520,492.90	36,501,759.30	3,447.49	14,960.29		325.82	36,520,492.90
13	Wabash Ry.		5.00	5,668,406.57	5,668,411.57	5,668,338.73				78.25	5,668,411.57
	Total	\$ 655,688.74	\$ 477.95	\$ 181,524,652.78	\$ 181,580,819.47	\$ 181,073,707.21	\$ 7,286.46	\$ 58,875.77	\$ 275.72	\$ 440,679.71	\$ 181,580,819.45

TABLE 4—RAILWAY OPERATING REVENUES—ENTIRE LINE.

PART I—AMOUNT OF REVENUE FOR THE YEAR.

Number	Railway Companies	Freight	Passenger	Excess baggage	Sleeping car	Parlor and chair car	Mail	Express	Other passenger-train
1	Atchison, Topeka & Santa Fe Ry.	\$ 113,798,080.90	\$ 37,045,790.03	\$ 348,205.02		\$ 39,853.22	\$ 2,125,217.61	\$ 5,933,576.15	\$ 628,892.14
2	Chicago, Burlington & Quincy R. R.	104,492,837.47	28,032,904.79	236,269.08		108.23	2,506,656.72	3,561,767.83	244,126.06
3	Chicago Great Western R. R.	12,888,034.59	4,756,830.96	24,431.32		19,913.07	227,021.17	438,965.60	5,555.74
4	Chicago, Milwaukee & St. Paul Ry.	96,623,637.50	23,492,031.49	171,155.33	\$ 1,314,765.25	42,179.03	1,897,130.77	3,096,130.68	32,939.94
5	Chicago & North-Western Ry.	37,330,735.72	28,000,361.07	184,177.21		147,494.45	1,939,774.55	2,663,174.17	238,840.97
6	Chicago, St. Paul, Minn. & O. Ry.	16,897,812.70	6,238,806.67	49,300.64		18,924.59	326,143.08	672,755.29	62,413.14
7	Chicago, Rock Island & Pacific Ry.	66,112,432.23	35,818,263.90	167,897.10		12,114.46	1,437,286.82	2,952,283.85	252,104.06
8	Davenport, R. I. & Northwestern Ry.								
9	Great Northern Ry.	76,937,445.08	15,672,419.74	120,377.20	690,694.71	57,768.13	1,844,280.70	2,054,638.54	9,206.51
10	Illinois Central R. R.	79,271,487.15	30,543,393.01	118,821.73		19,202.39	1,282,856.11	2,695,718.55	123,643.22
11	Minneapolis & St. Louis R. R.	9,326,192.13	2,049,963.49	14,877.33			106,186.17	212,335.50	4,888.77
12	Union Pacific R. R.	72,679,801.68	18,055,066.96	176,504.60		4,634.04	1,062,821.56	2,250,888.28	407,129.68
13	Wabash Ry.	34,468,242.47	9,903,358.59	56,011.29		31,886.50	786,862.80	1,444,048.89	2,788.18
	Total	\$ 771,156,819.70	\$ 220,718,710.91	\$ 1,658,067.85	\$ 1,975,459.96	\$ 303,438.62	\$ 15,872,238.06	\$ 29,786,523.73	\$ 2,662,527.92

TABLE 4—RAILWAY OPERATING REVENUES—ENTIRE LINE.

PART II—AMOUNT REVENUE FOR THE YEAR—Continued.

Number	Railway Companies	Milk	Switching	Special service train	Other freight-train	Total rail-line transportation revenue	Dining and buffet	Hotel and restaurant	Station, train and boat privileges
1	Atchison, Topeka & Santa Fe Ry.-----	\$ 6,994.73	\$ 773,622.21	\$ 53,029.81	\$ 1,010.37	\$ 160,754,273.09			\$ 155,894.80
2	Chicago, Burlington & Quincy R. R.-----	632,458.71	1,505,117.38	31,831.90		141,254,128.19	\$ 778,819.59	\$ 248,777.58	11,642.22
3	Chicago Great Western R. R.-----	202,096.68	214,102.14	7,941.70		18,784,522.97	125,753.39	33,358.36	4,835.12
4	Chicago, Milwaukee & St. Paul Ry.-----	1,005,321.98	1,990,277.94	42,791.74		130,548,421.66	724,787.60	3,618.05	68,454.80
5	Chicago & North-Western Ry.-----	1,513,259.39	1,620,421.19	65,743.63	1,099.90	124,725,641.35	572,973.52	126,453.98	66,292.04
6	Chicago, St. Paul, Minn. & O. Ry.-----	46,068.21	168,237.86	2,424.00		24,482,885.59	86,410.32	63,665.27	7,953.60
7	Chicago, Rock Island & Pacific Ry.-----		580,335.04	19,853.90	8,086.00	98,399,687.35	497,735.19	34,618.64	102,536.64
8	Davenport, R. I. & Northwestern Ry.-----		98,719.93	10,179.30		108,899.23			90.82
9	Great Northern Ry.-----		866,146.52	58,048.91	5,701.71	98,286,727.70	522,343.44	524,996.40	9,145.79
10	Illinois Central R. R.-----	323,276.60	975,512.84	30,773.50		105,384,615.04	486,070.01	301,640.47	129,278.77
11	Minneapolis & St. Louis R. R.-----		104,627.30	5,878.00		11,914,679.18	*3.26		7,400.61
12	Union Pacific R. R.-----		342,959.98	13,894.90		95,594,001.68	855,403.28	1,280,453.17	47,651.44
13	Wabash Ry.-----	55,061.18	559,891.66	12,406.45	220.00	47,439,778.01	189,463.60		23,205.16
	Total -----	\$ 3,844,537.48	\$ 9,799,971.49	\$ 354,847.74	\$ 16,117.98	\$ 1,057,639,261.04	\$ 4,839,756.68	\$ 2,617,581.92	\$ 634,381.86

*Credit item.

PART III—AMOUNT REVENUE FOR THE YEAR—Continued.

Number	Railway Companies	Parcel room	Storage—freight	Storage—baggage	Demurrage	Telegraph and telephone	Grain elevator	Stockyard	Power
1	Atchison, Topeka & Santa Fe Ry.-----	\$ 4,509.98	\$ 75,899.82	\$ 42,757.77	\$ 512,876.10	\$ 240,795.80		\$ 170,852.04	
2	Chicago, Burlington & Quincy R. R.-----	17,415.77	60,395.11	22,088.53	633,986.30	262,405.88		351,728.16	
3	Chicago Great Western R. R.-----	561.50	17,159.35	1,512.88	80,557.05	986.15			
4	Chicago, Milwaukee & St. Paul Ry.-----	3,085.43	87,805.31	22,267.82	581,531.95	105,674.40		188,276.49	
5	Chicago & North-Western Ry.-----	47,916.20	53,713.45	23,959.38	621,437.30			2,269.22	
6	Chicago, St. Paul, Minn. & O. Ry.-----	1,987.79	17,329.04	1,523.09	122,826.63				
7	Chicago, Rock Island & Pacific Ry.-----	19,843.11	51,891.53	21,229.74	555,762.74	30,997.77			
8	Davenport, R. I. & Northwestern Ry.-----	588.70	232.15		14,202.00				
9	Great Northern Ry.-----	44,803.60	135,054.25	35,681.64	331,852.81	114,523.89			
10	Illinois Central R. R.-----	40,390.45	201,491.86	12,261.32	582,414.19				
11	Minneapolis & St. Louis R. R.-----	96.40	5,536.45	704.88	71,160.30	1,752.34			
12	Union Pacific R. R.-----	4,723.58	20,452.79	23,788.29	255,349.40	119,733.04			\$ 3,554.92
13	Wabash Ry.-----	2,775.83	16,246.95	1,388.95	378,287.47		\$ 15,346.70		
	Total -----	\$ 188,668.34	\$ 743,258.09	\$ 209,164.29	\$ 4,742,294.24	\$ 876,869.27	\$ 15,346.70	\$ 713,125.91	\$ 3,554.92

TABLE 4—RAILWAY OPERATING REVENUES—ENTIRE LINE.

PART IV—AMOUNT REVENUE FOR THE YEAR—Continued.

Number	Railway Companies	Rent of buildings and other property	Miscellaneous	Total incidental operating revenues	Joint facility—credit	Joint facility—debit	Total joint facility operating revenue	Total railway operating revenue
1	Atchison, Topeka & Santa Fe Ry.	\$ 24,436.55	\$ 342,213.82	\$ 1,570,236.68	\$ 57,738.10	\$ 13,117.71	\$ 44,620.39	\$ 162,369,130.16
2	Chicago, Burlington & Quincy R. R.	175,130.25	207,593.64	2,769,783.03	149,752.50	894.43	148,858.07	144,172,769.29
3	Chicago Great Western R. R.	18,318.92	23,300.06	306,242.78	26,208.15	49.05	26,159.10	19,116,924.85
4	Chicago, Milwaukee & St. Paul Ry.	119,363.44	284,608.50	2,180,523.88	156,794.88	285.77	156,509.11	132,804,454.65
5	Chicago & North-Western Ry.	160,937.83	875,116.80	2,551,069.72	29,574.37	10,607.09	18,967.28	127,295,678.35
6	Chicago, St. Paul, Minn. & O. Ry.	10,621.26	3,353.23	315,670.19	49,053.00	17,627.52	31,425.48	24,829,981.26
7	Chicago, Rock Island & Pacific Ry.	50,892.59	58,066.67	1,423,564.62	91,021.99	5,717.31	85,304.68	99,869,556.65
8	Davenport, R. I. & Northwestern Ry.	2,977.49	180.67	18,321.83				127,221.06
9	Great Northern Ry.	124,002.96	530,502.57	2,372,907.35	50,054.65	48,622.76	1,431.89	100,661,106.94
10	Illinois Central R. R.	42,358.10	126,279.53	1,922,154.70	56,312.66	42,821.34	13,491.32	107,320,261.06
11	Minneapolis & St. Louis R. R.	16,393.98	3,193.09	106,234.82	7,485.22	98.02	7,386.30	12,028,300.30
12	Union Pacific R. R.	138,328.18	95,330.48	2,844,768.57	35,928.81	31,334.08	4,594.73	98,443,364.98
13	Wabash Ry.	6,530.94	43,164.54	676,410.14	130,223.34		130,223.34	48,246,411.49
	Total	\$ 800,292.49	\$ 2,592,593.60	\$ 19,066,888.31	\$ 840,147.67	\$ 171,175.98	\$ 668,971.69	\$ 1,077,375,121.04

TABLE 4A.—RAILWAY OPERATING REVENUES—EARNED WITHIN THE STATE.

PART I—RAIL LINE TRANSPORTATION REVENUE.

Number	Railway Companies	Freight	Passenger	Excess baggage	Sleeping car	Parlor and chair car	Mail	Express	Other passenger train	Milk
1	Atchison, Topeka & Santa Fe Ry.	\$ 922,523.99	\$ 210,242.75	\$ 1,091.82			\$ 21,576.67	\$ 49,901.00	\$ 5,514.50	\$ 1.50
2	Chicago, Burlington & Quincy R. R.	10,223,312.17	3,717,183.78	30,421.48			763,720.08	335,975.13	28,465.27	74,035.86
3	Chicago Great Western R. R.	6,598,230.01	2,616,584.98	14,403.07			121,237.71	218,435.26	3,447.01	38,865.74
4	Chicago, Milwaukee & St. Paul Ry.	15,035,274.67	3,400,174.86	24,819.27	\$ 127,874.68	\$ 7,934.58	266,072.92	645,124.59	3,731.46	93,831.67
5	Chicago & North-Western Ry.	30,761,804.44	6,391,641.91	59,881.02		15,391.33	529,007.10	1,180,285.92	105,073.04	75,562.69
6	Chicago, St. Paul, Minn. & O. Ry.	943,569.19	523,906.09	4,168.91		1,639.64	39,929.95	49,244.17	1,979.95	2,918.58
7	Chicago, Rock Island & Pacific Ry.	15,420,848.22	6,479,045.29	51,692.87			390,345.60	797,960.06	70,016.85	
8	Davenport, R. I. & Northwestern Ry.									
9	Great Northern Ry.	522,526.96	90,718.14	694.04	33.78		8,287.67	5,841.85	43.30	
10	Illinois Central R. R.	5,228,721.61	1,880,367.99	13,046.49		388.90	148,108.88	256,131.07	2,204.83	27,059.74
11	Minneapolis & St. Louis R. R.	4,329,410.21	993,894.95	8,450.51			104,277.06	101,744.48	1,881.97	
12	Union Pacific R. R.	209,683.33	14,758.20	201.34			3,976.54	4,501.77	747.03	
13	Wabash Ry.	678,843.00	519,069.18	2,915.58			43,318.05	28,500.56	72.54	1,108.96
	Total	\$ 81,774,737.80	\$ 26,837,618.10	\$ 212,687.30	\$ 127,908.46	\$ 25,354.45	\$ 2,439,568.83	\$ 3,073,645.86	\$ 223,178.05	\$ 313,324.74

TABLE 4A.—RAILWAY OPERATING REVENUES—EARNED WITHIN THE STATE.
PART II—RAIL LINE TRANSPORTATION REVENUE—Continued—AND INCIDENTAL OPERATING REVENUE.

Number	Railway Companies	Rail Line Transportation Revenue				Incidental Operating Revenue					
		Switching	Special service train	Other freight train	Total rail line transportation revenue	Dining and buffet	Hotel and restaurant	Station, train and boat privileges	Parcel room	Storage—freight	Storage—baggage
1	Atchison, Topeka & Santa Fe Ry.	\$ 1,309.30	\$ 51.94	\$ 9.02	\$ 1,213,122.49			\$ 568.14	\$ 147.45	\$ 169.58	\$ 70.75
2	Chicago, Burlington & Quincy R. R.	68,561.24	7,243.43		15,248,919.02	\$ 102,781.74	\$33,063.37	1,364.73	1,161.00	8,790.73	2,140.90
3	Chicago Great Western R. R.	54,746.34	4,423.80		9,678,298.50	61,197.09	8,802.05	3,294.45	351.60	4,641.08	884.82
4	Chicago, Milwaukee & St. Paul Ry.	136,307.11	10,627.05		20,643,838.28	30,993.78		9,516.13	812.24	8,425.46	1,001.36
5	Chicago & North-Western Ry.	123,632.02	16,307.49	274.53	29,258,801.49	145,218.21		8,966.30	232.10	9,859.64	3,522.54
6	Chicago, St. Paul, Minn. & O. Ry.	7,822.72	230.63		1,575,399.83	9,148.48		489.74		749.20	399.50
7	Chicago, Rock Island & Pacific Ry.	112,771.34	10,672.13		23,333,352.36	129,984.27		22,592.56	312.60	14,158.73	6,024.35
8	Davenport, R. I. & Northwestern Ry.	46,191.36	2,648.98		48,840.34			70.05		507.60	161.70
9	Great Northern Ry.	7,823.04			635,409.68			88.37		598.60	352.90
10	Illinois Central R. R.	40,344.08	420.00		7,596,793.59	27,983.60		12,172.87	14.50	5,020.77	874.20
11	Minneapolis & St. Louis R. R.	41,892.89	5,878.00		5,587,430.07			3,090.39	63.10	1,900.69	75.65
12	Union Pacific R. R.	342.96			234,212.07	855.40	1,280.45			20.45	23.79
13	Wabash Ry.	5,429.35	342.50	220.00	1,279,849.72	6,295.88		1,421.10	43.36	581.39	21.25
	Total	\$ 646,673.75	\$58,835.95	\$ 506.55	\$ 116,334,327.44	\$ 514,458.45	\$43,775.87	\$63,632.48	\$ 4,248.87	\$54,832.27	\$15,088.51

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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	
		Demurrage	Telegraph and telephone	Power	Rents of buildings and other property	Miscellaneous	Total incidental operating revenue	Joint facility credit	Joint facility—debit		Total joint facility revenue
1	Atchison, Topeka & Santa Fe Ry.	\$ 112.00	\$ 286.60		\$ 251.53	\$ 22,297.80	\$ 23,903.94				
2	Chicago, Burlington & Quincy R. R.	67,818.41	58,770.98		14,200.88	11,875.53	302,598.27	\$21,158.34	\$ 145.80	\$21,012.54	
3	Chicago Great Western R. R.	18,174.00	681.47		1,701.50	10,658.46	110,335.97	*716.82	125.75	*842.57	
4	Chicago, Milwaukee & St. Paul Ry.	59,940.00	15,113.15		5,680.66	8,452.52	139,035.30	39,338.22	89.78	39,248.44	
5	Chicago & North-Western Ry.	70,112.40			14,546.41	87,134.60	339,592.20	18,601.58	6,245.25	12,356.33	
6	Chicago, St. Paul, Minn. & O. Ry.	6,604.00			5.00	518.41	17,914.33	4,557.96	3,673.22	884.74	
7	Chicago, Rock Island & Pacific Ry.	142,630.35	9,483.73		6,243.60	7,947.15	339,377.34	554.46	134.42	429.04	
8	Davenport, R. I. & Northwestern Ry.	6,094.00			1,522.67	179.79	8,535.81				
9	Great Northern Ry.	8,733.16	213.49		730.00	1,393.67	12,150.09				
10	Illinois Central R. R.	41,691.00			2,459.59	7,380.89	97,197.42	117.26	99.60	17.66	
11	Minneapolis & St. Louis R. R.	21,682.70	1,431.07		8,267.39	1,586.41	38,097.31	86.85	14.21	90.56	
12	Union Pacific R. R.	255.35	119.73	\$ 3.55	138.33	95.33	2,844.75	35.93	31.33	4.60	
13	Wabash Ry.	6,461.54			*63.15	1,279.26	16,031.63	323.17		323.17	
	Total	\$ 491,468.91	\$86,100.22	\$ 3.55	\$55,274.32	\$ 160,790.91	\$ 1,447,614.36	\$84,056.45	\$14,842.16	\$69,214.29	\$ 117,861,156.09

*Debit item.
†Credit item.

STATISTICS OF STEAM RAILWAYS

TABLE 5—RAILWAY OPERATING EXPENSES—ENTIRE LINE.

PART I—AMOUNT OF OPERATING EXPENSES DURING YEAR.

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 operating expenses	Operating ratio %
1	A. T. & S. F. Ry.....	\$ 10,037,932.97	\$ 35,100,235.06	\$ 1,675,783.87	\$ 56,588,997.20	\$ 147,179.49	\$ 2,830,069.37	\$ 467,822.35	\$ 114,912,375.61	70.77
2	C. B. & O. R. R.....	19,996,385.84	29,726,986.52	1,209,796.31	56,825,202.78	1,370,722.10	3,396,494.81	457,972.18	112,067,616.18	77.73
3	C. G. W. R. R.....	3,129,184.63	5,130,650.51	386,761.30	8,480,988.51	170,057.01	497,329.42	11,873.87	17,783,097.51	93.02
4	C. M. & St. P. Ry.....	18,906,980.33	88,069,987.32	1,244,656.19	60,740,934.50	932,121.66	3,026,821.41	725,396.56	122,196,104.85	91.95
5	C. & N. W. Ry.....	19,490,620.83	26,834,170.98	951,457.21	58,833,776.71	823,695.36	2,655,530.01	90,677.96	109,498,572.24	86.02
6	C., St. P., M. & O. Ry..	3,056,376.12	5,065,968.57	244,791.37	11,720,793.22	186,259.91	639,911.70	19,891.53	20,884,199.36	84.11
7	C., R. I. & P. Ry.....	14,759,855.19	24,782,394.79	1,177,790.36	42,643,829.42	593,399.68	2,285,882.70	135,577.83	86,068,574.31	86.21
8	Dav., R. I. & N. W. Ry..									
9	Great Northern Ry.....	17,391,119.00	20,754,684.52	778,988.70	43,002,265.86	1,246,743.68	1,736,869.78	521,101.91	84,389,569.63	88.84
10	Illinois Central R. R.....	16,301,104.42	26,615,299.17	855,542.14	43,214,596.11	750,465.68	2,587,347.86	139,944.52	90,184,410.86	84.03
11	Minn. & St. L. R. R.....	2,128,723.83	2,989,574.25	150,890.56	5,792,794.19	2,322.83	310,000.59	3,209.63	11,371,096.02	94.53
12	Union Pacific R. R.....	10,766,975.97	16,413,257.87	736,706.08	27,332,797.59	2,056,856.57	2,506,388.63	*64,827.43	59,877,810.14	69.82
13	Wabash Ry.....	6,104,353.38	9,497,764.55	711,877.48	22,489,629.41	240,221.80	1,099,241.29	18,478.79	40,124,609.12	83.17
	Total	\$ 151,060,612.51	\$ 240,970,963.21	\$ 10,125,041.57	\$ 437,666,605.50	\$ 8,530,045.77	\$ 23,571,887.57	\$ 2,527,119.70	\$ 869,388,036.43	80.60

*Debit.

TABLE 5A—RAILWAY OPERATING EXPENSES—WITHIN THE STATE.

PART I—AMOUNT OF OPERATING EXPENSES DURING YEAR.

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 operating expenses	Operating ratio %
1	Atchison, Topeka & Santa Fe Ry...	\$ 185,894.08	\$ 280,468.09	\$ 10,681.32	\$ 474,077.59		\$ 26,507.21	\$ 2,812.62	\$ 974,816.57	78.80
2	Chicago, Burlington & Quincy R. R.....	2,777,805.82	3,414,524.80	168,203.23	6,430,594.70	152,427.32	456,692.55	58,108.92	3,343,139.50	85.68
3	Chicago Great Western R. R.....	1,658,154.94	2,718,731.71	204,944.81	4,494,075.81	90,113.21	263,534.86	6,291.97	9,423,263.37	96.28
4	Chicago, Milwaukee & St. Paul Ry..	3,178,114.57	7,132,625.37	246,918.35	10,062,855.33	160,307.34	614,148.08	80,601.99	1,314,367.05	102.36
5	Chicago & North-Western Ry.....	4,832,722.74	6,801,146.86	235,413.35	14,935,892.47	191,507.28	668,325.85	23,785.23	7,641,223.32	93.35
6	Chicago, St. Paul, Minn. & O. Ry.	219,753.44	363,523.42	17,600.50	842,725.03	10,631.22	46,009.65	1,430.20	1,498,813.06	94.02
7	Chicago, Rock Island & Pacific Ry..	4,172,117.67	6,481,288.36	311,976.33	10,758,212.19	151,845.33	598,751.42	22,127.95	2,452,063.35	94.84
8	Davenport, R. I. & Northwestern Ry	22,893.83	9,873.01		27,505.30		2,069.42		62,342.46	108.65
9	Great Northern Ry.....	204,249.04	171,841.49	7,851.98	393,829.33	1,037.98	17,850.46	784.07	795,867.21	123.71
10	Illinois Central R. R.....	1,731,044.45	2,395,901.57	87,314.11	3,893,904.40	39,081.27	277,804.12	9,063.15	415,336.77	109.38
11	Minneapolis & St. Louis R. R.....	1,097,142.21	1,564,354.70	80,672.10	2,893,258.08		161,698.70	1,302.84	5,795,822.95	103.02
12	Union Pacific R. R.....	43,067.90	65,653.05	2,946.82	109,331.19	8,227.43	10,025.55	*259.31	239,511.25	101.03
13	Wabash Ry.....	327,769.29	378,555.36	35,963.84	884,551.18	7,255.66	60,661.93	166.83	1,694,596.43	130.73
	Total	\$ 20,450,730.88	\$ 31,778,488.69	\$ 1,411,486.74	\$ 66,200,803.60	\$ 812,384.04	\$ 3,204,079.80	\$ 206,816.46	\$ 113,651,157.29	96.35

*Debit item.

TABLE 6—INVESTMENTS IN SECURITIES.
PART I—INVESTMENTS IN SECURITIES OF NON-AFFILIATED COMPANIES.

Number	Railway Companies	Bonds Non-Carrier Corporations—Active				Notes Non-Carrier Corporations—Active		Miscellaneous Securities 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.			\$ 4,729,900.00	\$ 4,729,900.00	\$ 91,500.00	\$ 91,500.00		
2	Chicago, Burlington & Quincy R. R.								
3	Chicago Great Western R. R.			301,250.00	301,250.00			\$ 651,450.00	\$ 651,450.00
4	Chicago, Milwaukee & St. Paul Ry.								
5	Chicago & North-Western Ry.			1,859,275.00	1,859,275.00				
6	Chicago, St. Paul, Minn. & O. Ry.								
7	Chicago, Rock Island & Pacific Ry.								
8	Davenport, R. I. & Northwestern Ry.								
9	Great Northern Ry.								
10	Illinois Central R. R.	\$ 1,720,000.00	\$ 1,720,000.00	\$ 1,705,750.00	\$ 1,705,750.00				
11	Minneapolis & St. Louis R. R.								
12	Union Pacific R. R.								
13	Wabash Ry.								
	Total	\$ 1,720,000.00	\$ 1,720,000.00	\$ 8,596,175.00	\$ 8,596,175.00	\$ 91,500.00	\$ 91,500.00	\$ 651,450.00	\$ 651,450.00

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TABLE 7—COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE.

PART I—INVESTMENTS AND CURRENT ASSETS.

Number	Railway Companies	Miscellaneous physical property	Advances	Bonds	Notes	Miscellaneous	Total Investments	Current Assets	
								Cash	Demand loans and deposits
1	Atchison, Topeka & Santa Fe Ry.			\$ 4,729,900.00	\$ 91,500.00		\$ 4,821,400.00	\$ 8,232,037.38	
2	Chicago, Burlington & Quincy R. R.							5,470,150.01	
3	Chicago Great Western R. R.			301,250.00		\$ 651,450.00	952,700.00	943,612.70	
4	Chicago, Milwaukee & St. Paul Ry.	\$ 36,429.18	\$ 133,481.37				169,910.55	5,421,176.36	
5	Chicago & North-Western Ry.	4,879.68		1,859,275.00			1,864,154.68	865,693.51	
6	Chicago, St. Paul, Minn. & O. Ry.	1,980.30					1,980.30	578,618.41	
7	Chicago, Rock Island & Pacific Ry.	38,022.99					38,022.99	3,479,205.55	\$ 52,500.00
8	Davenport, R. I. & Northwestern Ry.							5,817.47	
9	Great Northern Ry.	30,652.22					30,652.22	2,703,753.14	
10	Illinois Central R. R.	12,756.74		\$ 3,425,750.00			\$ 3,438,506.74	3,645,664.01	
11	Minneapolis & St. Louis R. R.							214,220.52	
12	Union Pacific R. R.							2,283,342.89	
13	Wabash Ry.							756,944.55	
	Total	\$ 114,721.11	\$ 133,481.37	\$10,316,175.00	\$ 91,500.00	\$ 651,450.00	\$11,307,327.48	\$34,600,236.50	\$ 52,500.00

STATISTICS OF STEAM RAILWAYS

TABLE 7—COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE.

PART II—CURRENT ASSETS—Continued.

Number	Railway Companies	Time drafts and deposits	Special deposits	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
1	Atchison, Topeka & Santa Fe Ry.	\$70,000.00		\$ 305,000.00	\$ 3,613,131.25	\$ 1,067,003.05	\$11,556,951.34		\$ 19,484,818.41
2	Chicago, Burlington & Quincy R. R.		\$ 63,908.69	12,883.04	1,977,007.76	4,811,317.36	4,450,015.40	\$ 1,465,115.58	18,731,037.25
3	Chicago Great Western R. R.				138,565.16	186,897.70	413,111.81	120,135.08	2,248,480.07
4	Chicago, Milwaukee & St. Paul Ry.			542.49	2,112,495.08	2,800,860.99	5,451,217.44		22,052,361.13
5	Chicago & North-Western Ry.				272,466.09	3,111,432.74	4,259,417.26	2,403,457.62	12,561,094.38
6	Chicago, St. Paul, Minn. & O. Ry.		316,155.75		132,580.96	614,773.92	706,571.73		3,452,414.31
7	Chicago, Rock Island & Pacific Ry.			1,262.96	1,180,697.11	1,202,423.40	5,469,758.40		12,442,471.34
8	Davenport, R. I. & Northwestern Ry.					7,204.87	46,520.79	64,219.63	9,344.13
9	Great Northern Ry.			9,176.47	258,666.74	1,593,114.58	3,666,609.99	4,101,534.76	12,911,178.90
10	Illinois Central R. R.				358,427.92	3,462,760.68	4,855,614.05	1,529,476.28	11,999,123.42
11	Minneapolis & St. Louis R. R.			66,436.95	35,842.49	365,189.44	324,487.49	625,251.29	1,467,812.90
12	Union Pacific R. R.				400,542.49	1,049,225.66	3,113,439.99	8,530,541.11	19,915,820.31
13	Wabash Ry.				359,168.13	1,305,807.99	2,126,909.49	1,086,745.47	4,411,412.15
	Total	\$70,000.00	\$ 380,064.44	\$ 395,301.91	\$10,839,591.18	\$21,577,951.38	\$46,440,625.18	\$19,932,476.82	\$ 141,687,368.70

PART III—CURRENT ASSETS—Continued—AND DEFERRED ASSETS.

Number	Railway Companies	Current Assets				Deferred Assets				
		Interest and dividends receivable	Rents receivable	Other current assets	Total current assets	Working fund advances	Insurance and other funds	Other deferred assets	Total deferred assets	Company deferred assets
1	Atchison, Topeka & Santa Fe Ry.				\$ 44,328,941.43	\$ 3,603.63			\$ 3,603.63	\$ 45,856,291.10
2	Chicago, Burlington & Quincy R. R.				36,981,435.09	536.76		\$ 4,041,759.76	4,042,296.52	43,294,470.53
3	Chicago Great Western R. R.	\$ 6,405.28		\$ 7,372.30	4,070,579.10	7,476.65			7,476.65	5,314,374.82
4	Chicago, Milwaukee & St. Paul Ry.				37,838,653.49	364,909.36		295,746.60	660,655.96	30,377,543.41
5	Chicago & North-Western Ry.			586,156.96	24,059,718.56	374.72		20,130.23	20,504.95	27,297,651.51
6	Chicago, St. Paul, Minn. & O. Ry.				5,801,115.08		\$74.48	434,905.95	434,980.43	5,618,919.11
7	Chicago, Rock Island & Pacific Ry.	4,706.80	\$34,754.97	665,876.81	24,533,657.34	141,613.11			141,613.11	27,140,508.92
8	Davenport, R. I. & Northwestern Ry.				133,106.89			7,497.48	7,497.48	44,911.85
9	Great Northern Ry.			1,479,862.00	26,723,896.58	36,928.53			36,928.53	52,525,081.70
10	Illinois Central R. R.	32,987.30			25,883,993.66	756.85		41,570.12	42,326.97	45,713,195.72
11	Minneapolis & St. Louis R. R.		1,343.16	150,663.76	3,251,248.00	300.97			300.97	4,021,526.47
12	Union Pacific R. R.		28,578.98	113,212.54	35,434,703.97	9,178.27		7,714,158.48	7,723,336.75	25,339,839.00
13	Wabash Ry.		14,400.00	798,629.48	10,860,017.26	479.54			479.54	11,824,926.79
	Total	\$44,069.38	\$79,077.11	\$ 3,801,773.85	\$ 279,901,066.45	\$ 566,158.39	\$74.48	\$12,555,768.62	\$13,122,001.49	\$ 324,964,240.93

TABLE 7—COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE.

PART IV—UNADJUSTED DEBITS AND CURRENT LIABILITIES.

Number	Railway Companies	Rents and insurance premiums paid in advance	Other unadjusted debits	Total unadjusted debits	Company unadjusted debits	Grand total	Current Liabilities	
							Loans and bills payable	Traffic and car-service balances payable
1	Atchison, Topeka & Santa Fe Ry.	\$ 3,331.13	\$17,930,608.55	\$17,933,939.68		\$ 112,944,175.84	\$ 717,613.25	\$ 1,042,828.00
2	Chicago, Burlington & Quincy R. R.	40,219.85	16,177,363.64	16,217,583.49		100,535,785.63		585,687.93
3	Chicago Great Western R. R.		1,366,563.50	1,366,563.50		11,711,694.07		130,049.40
4	Chicago, Milwaukee & St. Paul Ry.	106,228.60	8,282,213.84	8,388,442.53	\$ 215,273.45	77,650,479.39		2,075,038.72
5	Chicago & North-Western Ry.	15,286.44	11,779,690.58	11,794,977.02		65,037,006.72		234,338.05
6	Chicago, St. Paul, Minn. & O. Ry.		2,671,895.12	2,671,895.12		14,523,890.04		393,096.19
7	Chicago, Rock Island & Pacific Ry.	3,418.02	9,028,880.84	9,031,798.86		60,885,601.22	970,900.00	790,775.15
8	Davenport, R. I. & Northwestern Ry.	653.01		653.01		186,169.23		159.00
9	Great Northern Ry.	3,445.07	9,599,970.72	9,603,415.79		88,909,974.82	713,507.22	10,131,691.02
10	Illinois Central R. R.		6,465,043.58	6,465,043.58		81,543,066.67	1,403,500.00	251,003.06
11	Minneapolis & St. Louis R. R.	1,298.96	288,007.25	289,306.21		7,557,471.65		14,685.91
12	Union Pacific R. R.		12,044,299.67	12,044,299.67		81,142,179.39		270,585.90
13	Wabash Ry.	4,002.26	1,007,033.22	1,011,035.48	463,812.02	24,160,271.09	340,000.00	186,155.29
	Total	\$ 177,883.43	\$96,636,160.51	\$96,814,043.94	\$ 679,085.47	\$ 726,787,765.76	\$ 4,145,520.47	\$16,106,693.71

RAILROAD COMMISSIONERS' REPORT

TABLE 7—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.

PART V—CURRENT LIABILITIES.

Number	Railway Companies	Audited accounts and wages payable	Miscellaneous accounts payable	Federal inter-road clearance account—credit balance	Unmatured interest accrued	Unmatured rents accrued	Other current liabilities	Total current liabilities
2	Chicago, Burlington & Quincy R. R.	9,542,209.41	1,755,526.95	\$ 1,302,059.08		\$ 2,360,524.92		15,546,068.29
3	Chicago Great Western R. R.	1,509,640.89	56,431.36	885,763.26		24,431.10	682,244.67	3,288,560.68
4	Chicago, Milwaukee & St. Paul Ry.	14,446,498.47	3,826,688.55					20,348,225.74
5	Chicago & North-Western Ry.	8,032,371.08	304,049.31	5,426,181.99			2,428,577.31	16,425,517.74
6	Chicago, St. Paul, Minn. & O. Ry.	2,124,323.92	787,236.33					3,305,256.44
7	Chicago, Rock Island & Pacific Ry.	10,959,839.30	2,151,384.02		\$19,184.18	312,433.03		15,204,516.58
8	Davenport, R. I. & Northwestern Ry.	44,272.11	24,894.67	1,963.67			146.94	71,426.39
9	Great Northern Ry.	4,309,484.59	254,176.97				800,356.61	16,269,216.41
10	Illinois Central R. R.	14,429,795.01	3,602,465.58	1,989,149.66			4,394.90	21,630,308.30
11	Minneapolis & St. Louis R. R.	1,369,603.57	170,664.47	496,903.11		2,612.80		2,054,559.86
12	Union Pacific R. R.	6,326,830.18	691,647.94	3,611,856.90		33,395.30	50,112.07	10,984,428.29
13	Wabash Ry.	4,114,257.95	465,276.50			163,067.06	448,106.71	5,716,863.60
	Total	\$91,080,511.72	\$15,894,588.49	\$13,713,867.67	\$19,184.18	\$ 570,866.54	\$ 6,834,464.22	\$ 148,385,697.00

STATISTICS OF STEAM RAILWAYS

TABLE 7—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.

PART VI—DEFERRED LIABILITIES AND UNADJUSTED CREDITS.

Number	Railway Companies	Other deferred liabilities	Total deferred liabilities	Company deferred liabilities	Unadjusted Credits				
					Tax liability	Insurance and casualty reserves	Operating reserves	Accrued depreciation—road	Accrued depreciation—equipment
1	A., T. & S. F. Ry.	\$ 4,404,382.84	\$ 4,404,382.84	\$ 38,506,983.35	\$ 2,311,919.39		\$ 29,484.00		\$ 5,203,644.15
2	C., B. & Q. R. R.	1,993,398.62	1,993,398.62	46,935,625.78	3,066,599.25	\$ 148,223.14			4,161,694.68
3	C. G. W. R. R.	845,463.70	845,463.70	5,898,506.59	526,546.36				168,513.53
4	C., M. & St. P. Ry.	2,202,011.15	2,202,011.15	33,854,056.54	273,750.39				1,938,478.19
5	C. & N.-W. Ry.	355,379.65	355,379.65	25,194,585.91	254,000.00				2,955,065.04
6	C., St. P., M. & O. Ry.	294,715.95	294,715.95	6,414,612.35	357,662.47			\$ 525,965.88	
7	C., R. I. & P. Ry.	733,805.84	733,805.84	21,340,916.06	2,350,383.94		1,013,110.61		1,585,093.67
8	Dav., R. I. & N. W. Ry.	5,228.13	5,228.13	101,264.48					7,497.48
9	Great Northern Ry.	43,460.19	43,460.19	52,528,079.36	3,928,566.12			231,653.94	1,273,216.76
10	Illinois Central R. R.	1,393,074.90	1,393,074.90	36,374,756.05	2,105,664.01				4,371,289.94
11	Minn. & St. L. R. R.	11,660.81	11,660.81	3,055,871.17	507,374.39	5,534.13			340,614.38
12	Union Pacific Ry.	4,256,381.95	4,256,381.95	25,784,716.82	991,888.09	*88,582.15		10,897.88	1,568,653.40
13	Wabash Ry.			9,325,702.49	849,734.73				412,135.74
	Total	\$16,538,903.73	\$16,538,903.73	\$ 805,405,675.95	\$17,524,089.14	\$ 65,175.12	\$ 1,042,594.61	\$ 768,517.70	\$23,985,896.96

*Deficit.

PART VII—UNADJUSTED CREDITS—Continued.

Number	Railway Companies	Unadjusted Credits				Profit and loss—credit balance	Total corporate surplus	Grand total
		Accrued depreciation—miscellaneous physical property	Other unadjusted credits	Total unadjusted credits	Company unadjusted credits			
1	Atchison, Topeka & Santa Fe Ry.	\$ 64,502.23	\$ 683,169.44	\$ 8,292,719.21		\$ 44,179,281.76	\$ 44,179,281.76	\$ 112,944,175.84
2	Chicago, Burlington & Quincy R. R.		1,316,451.13	8,692,968.20	\$ 9,937.48	27,357,847.26	27,357,847.26	100,535,785.63
3	Chicago Great Western R. R.		415,463.76	1,110,523.65		568,700.45	568,700.45	11,711,694.07
4	Chicago, Milwaukee & St. Paul Ry.		10,623,794.98	12,836,023.56	241.90	8,409,920.50	8,409,920.50	77,050,479.39
5	Chicago & North-Western Ry.		2,675,211.56	5,884,276.60		17,177,246.82	17,177,246.82	65,037,066.72
6	Chicago, St. Paul, Minn. & O. Ry.		293,122.53	1,176,750.88		3,332,554.42	3,332,554.42	14,523,890.94
7	Chicago, Rock Island & Pacific Ry.		8,227,869.77	13,176,457.99		10,429,904.75	10,429,904.75	60,885,601.22
8	Davenport, R. I. & Northwestern Ry.		752.75	8,250.23				186,169.23
9	Great Northern Ry.		994,411.97	6,427,848.79		13,641,370.07	13,641,370.07	88,909,974.82
10	Illinois Central R. R.		1,874,590.99	8,351,544.94		13,743,382.48	13,743,382.48	81,548,066.67
11	Minneapolis & St. Louis R. R.		1,030,791.00	1,884,313.90		551,065.91	551,065.91	7,557,471.65
12	Union Pacific R. R.		1,168,823.32	3,651,680.54		36,464,971.79	36,464,971.79	81,142,179.39
13	Wabash Ry.		1,737,427.96	2,969,298.43	450,000.00	5,668,406.57	5,668,406.57	24,160,271.09
	Total	\$ 64,502.23	\$31,041,881.16	\$74,492,656.92	\$ 460,179.38	\$ 181,524,652.78	\$ 181,524,652.78	\$ 726,787,795.76

TABLE 8—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, Top. & Santa Fe Ry.....	8,643.19	18,364,682	247,773	18,612,455	17,823,868	2,471,623	237,786	39,145,721	971,838
2	Atlantic Northern Ry.....	17.00								
3	Chicago, Burl. & Quincy R. R.....	9,373.12	20,243,046	253,806	20,496,854	10,962,401	679,111	13,968	38,152,334	883,021
4	Chicago Great Western R. R.....	1,496.06	2,612,324	16,198	2,628,522	3,356,991	87,074	3,907	5,807,153	165,540
5	Chicago, Mil. & St. Paul Ry.....	10,302.89	19,165,006	682,196	19,847,202	14,973,773	1,623,511	15,368	30,402,344	1,567,988
6	Chicago & North-Western Ry.....	8,990.45	17,322,383	307,069	17,629,454	*19,007,608	1,709,916	24,026	*38,691,004	1,159,495
7	Chicago, St. P., Minn. & O. Ry.....	1,749.19	3,620,905	77,460	3,698,365	3,547,414	557,901	1,062	7,805,642	131,228
8	Chicago, Rock Island & P. Ry.....	7,778.54	15,209,826	124,616	15,334,442	14,649,087	979,996	7,161	30,970,686	820,151
9	Colfax Northern Ry.....	7.41	6,605		6,605	6,518	2,457		15,580	
10	Davenport, R. I. & N. W. Ry.....	49.00								5,140
11	Great Northern Ry.....	8,258.21	11,707,212	313,675	12,110,887	11,375,797	827,556	18,529	24,332,739	1,209,225
12	Illinois Central R. R.....	4,778.27	18,531,646	443,436	19,275,082	15,906,482	105,921	12,695	33,090,180	981,352
13	Manchester & Oneida Ry.....	8.14								21,419
14	Minneapolis & St. Louis R. R.....	1,646.75	2,380,577	10,460	2,391,037	1,870,068	265,323	9,251	4,535,679	87,322
15	Muscatine, Burl. & South. R. R.....	54.97				108,899	35,218		144,117	
16	Tabor & Northern R. R.....	10.75					8,385		8,385	
17	Union Pacific R. R.....	3,024.43	12,802,267	459,505	13,261,772	9,536,138	1,002,082	5,174	23,045,116	479,380
18	Wabash Ry.....	2,512.91	7,335,800	195,932	7,531,738	6,873,702	89,083	5,792	14,490,315	233,381
	Total	68,401.28	149,972,287	3,192,128	153,164,415	133,200,706	10,557,126	869,168	297,278,414	8,745,691

*Includes 19,295 motor-car miles.
†Not under Federal control.

PART II—LOCOMOTIVE MILES.

Number	Railway Companies	Freight				Passenger			
		Principal	Helper	Light	Total	Principal	Helper	Light	Total
1	Atchison, Top. & Santa Fe Ry.....	15,616,505	1,278,815	994,879	20,889,699	17,716,835	997,395	504,318	19,218,548
2	Atlantic Northern Ry.....								
3	Chicago, Burl. & Quincy R. R.....	20,507,410	1,085,241	1,062,148	22,654,799	16,921,038	165,455	324,879	17,411,372
4	Chicago Great Western R. R.....	2,659,342	302,130	249,429	3,210,892	3,025,513	36,557	49,482	3,111,552
5	Chicago, Mil. & St. Paul Ry.....	30,215,864	679,328	874,653	31,769,845	15,214,592	161,589	246,883	15,622,964
6	Chicago & North-Western Ry.....	17,908,675	473,719	281,961	18,754,355	13,988,313	86,339	60,762	19,174,414
7	Chicago, St. P., Minn. & O. Ry.....	3,917,085	193,044	189,391	4,299,520	3,568,213	6,256	64,416	3,638,885
8	Chicago, Rock Island & P. Ry.....	15,334,442	389,069	152,701	15,876,212	14,624,981	83,678	164,416	14,773,025
9	Colfax Northern Ry.....	6,606			6,606				6,518
10	Davenport, R. I. & N. W. Ry.....								
11	Great Northern Ry.....	12,110,887	530,781	653,483	13,195,151	11,348,734	214,157	270,842	11,833,733
12	Illinois Central R. R.....	19,275,082	142,503	488,006	19,875,590	13,574,972	63,136	335,917	13,974,024
13	Manchester & Oneida Ry.....	2,391,037	223,947	128,410	2,743,394	1,870,068	2,200	29,174	1,901,442
14	Minneapolis & St. Louis R. R.....								
15	Muscatine, Burl. & South. R. R.....								
16	Tabor & Northern R. R.....								
17	Union Pacific R. R.....	15,268,754	418,026	733,578	16,420,358	8,940,747	286,138	313,751	9,539,636
18	Wabash Ry.....	7,521,738	145,236	107,747	7,774,721	6,873,702	63,887	104,917	7,042,506
	Total	153,823,426	5,861,889	5,782,686	165,467,961	132,674,176	2,165,786	2,508,757	137,248,719

TABLE 8—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE.

PART III—LOCOMOTIVE MILES—Continued.

Number	Railway Companies	Mixed Train				Special			
		Principal	Helper	Light	Total	Principal	Helper	Light	Total
1	Atchison, Top. & Santa Fe Ry.....	2,472,903	32,289	75,700	2,580,952	237,785	45,968	15,730	299,492
2	Atlantic Northern Ry.....								
3	Chicago, Burl. & Quincy R. R.....	679,357	5,628	7,129	692,114	14,205	1,568	197	15,970
4	Chicago Great Western R. R.....	87,674	56	1,467	89,187	3,967	183	73	4,223
5	Chicago, Mil. & St. Paul Ry.....	1,690,385	2,302	5,140	1,697,828	20,593	252	1,010	21,774
6	Chicago & North-Western Ry.....	1,709,916	7,348	1,582	1,718,846	24,026			24,026
7	Chicago, St. P., Minn. & O. Ry.....	566,725	998	7,432	575,159	1,990		67	2,027
8	Chicago, Rock Island & P. Ry.....	979,996	11,500	14,295	1,005,797	7,161			7,161
9	Colfax Northern Ry.....	2,457			2,457				
10	Davenport, R. I. & N. W. Ry.....								
11	Great Northern Ry.....	827,556	294	7,662	835,512	18,529	351	2,510	21,390
12	Illinois Central R. R.....	185,921	231	1,444	197,596	12,695		3,492	16,187
13	Manchester & Oneida Ry.....	21,419			21,419				
14	Minneapolis & St. Louis R. R.....	295,233		6,709	272,032	9,351	82	139	9,472
15	Muscataine, Burl. & South. R. R.....	35,218		844	36,062				
16	Tabor & Northern R. R.....	8,385			8,385				
17	Union Pacific R. R.....	1,002,167	32,721	31,037	1,065,925	5,174	239	783	6,196
18	Wabash Ry.....	89,083		1,780	90,863	5,792	62	224	6,078
	Total	10,634,486	93,433	162,225	10,890,144	301,048	48,705	24,243	433,006

PART IV—LOCOMOTIVE MILES—Continued.

Number	Railway Companies	Train switching	Yard Switching			Total transportation service	Work service
			Freight	Passenger	Total		
1	Atchison, Top. & Santa Fe Ry.....	357,415	7,231,858	568,163	7,800,021	51,146,127	1,638,585
2	Atlantic Northern Ry.....						
3	Chicago, Burl. & Quincy R. R.....	902,281	10,351,892	641,426	10,995,288	52,669,824	1,498,195
4	Chicago Great Western R. R.....	124,367	1,244,897	73,621	1,318,518	7,858,689	189,131
5	Chicago, Mil. & St. Paul Ry.....	997,853	10,424,891	739,296	11,155,097	51,295,521	1,602,173
6	Chicago & North-Western Ry.....	1,349,677	9,872,526	1,021,135	10,803,661	51,914,979	1,660,901
7	Chicago, St. P., Minn. & O. Ry.....	413,578	1,858,393		1,858,393	10,784,372	142,425
8	Chicago, Rock Island & P. Ry.....	1,136,667	5,995,425	550,018	6,545,443	39,394,205	829,151
9	Colfax Northern Ry.....	3,048	1,968		1,968	20,596	
10	Davenport, R. I. & N. W. Ry.....		132,780		132,780	132,780	5,140
11	Great Northern Ry.....	1,165,104	5,073,875	250,782	5,324,657	32,375,547	1,289,398
12	Illinois Central R. R.....	545,474	7,702,899	682,970	8,385,845	42,994,716	1,502,947
13	Manchester & Oneida Ry.....		626		626	22,045	
14	Minneapolis & St. Louis R. R.....	114,476	713,139	51,383	764,513	5,905,329	87,232
15	Muscataine, Burl. & South. R. R.....		4,824		4,824	40,886	
16	Tabor & Northern R. R.....					8,385	
17	Union Pacific R. R.....	157,172	3,392,441	229,958	3,622,899	28,811,686	471,038
18	Wabash Ry.....	599,599	3,496,232	186,708	3,682,940	19,196,707	258,070
	Total	7,886,711	67,498,597	4,986,370	72,484,973	304,412,494	10,616,362

TABLE 8—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE.

PART V—CAR MILES.

Number	Railway Companies	Freight Train				Total	Passenger Train			
		Loaded	Empty	Sum of loaded and empty	Caboose		Passenger	Sleeper, per- for and ob- servations	Dining	Other
1	Atchison, Top. & Santa Fe Ry.....	487,153,282	204,167,928	691,321,210	19,445,965	710,767,175	38,410,522	41,215,667	3,218,539	43,892,813
2	Atlantic Northern Ry.....									
3	Chicago, Burl. & Quincy R. R.....	547,040,655	272,526,493	819,567,148	20,673,565	840,239,713	44,414,607	21,186,851	4,215,142	88,747,112
4	Chicago Great Western R. R.....	72,032,234	27,257,067	99,289,301	2,859,827	102,149,128	7,075,129	5,991,510	412,107	4,570,031
5	Chicago, Mil. & St. Paul Ry.....	496,228,072	207,963,101	704,191,173	19,133,734	723,324,907	32,619,573	23,540,108	4,536,532	33,341,266
6	Chicago & North-Western Ry.....	416,947,215	210,115,857	627,063,072	18,424,312	645,485,384	48,798,997	18,337,632	2,307,684	38,081,791
7	Chicago, St. P., Minn. & O. Ry.....	74,958,348	29,312,460	104,270,808	3,737,341	108,008,149	5,065,166	4,165,923	525,033	7,669,010
8	Chicago, Rock Island & P. Ry.....	309,538,424	135,678,849	445,217,273	15,227,408	460,514,681	37,407,435	21,318,440	3,141,535	25,851,929
9	Colfax Northern Ry.....	21,656	21,346	43,002	371	43,373		20,814		
10	Davenport, R. I. & N. W. Ry.....									
11	Great Northern Ry.....	336,790,990	145,522,583	482,313,573	12,180,582	494,494,155	23,633,012	13,757,116	3,930,301	27,328,507
12	Illinois Central R. R.....	478,678,903	229,680,539	708,359,442	19,421,644	727,981,083	33,624,652	15,300,404	2,682,212	26,562,228
13	Manchester & Onondia Ry.....	11,135	5,712	16,847		16,847				
14	Minneapolis & St. Louis R. R.....	41,869,239	18,266,055	60,135,294	2,391,087	62,510,331	4,300,801	828,666	103	2,752,899
15	Muscataine, Burl. & South. R. R.....									
16	Tabor & Northern R. R.....	359,906,741	151,598,314	511,505,055	12,566,786	514,766,841	19,428,459	22,461,136	4,547,742	28,144,760
17	Union Pacific R. R.....	188,960,869	75,751,965	264,712,834	7,577,563	272,290,397	14,764,649	10,585,429	1,302,739	9,898,640
18	Wabash Ry.....									
	Total	3,800,727,753	1,708,100,906	5,508,828,719	153,709,130	5,662,597,849	312,680,874	198,777,372	30,819,669	296,841,025

*Includes 19,296 motor-car miles.

PART VI—CAR MILES—Continued.

Number	Railway Companies	Passenger Train		Mixed Train						Total
		Total	Freight loaded	Freight empty	Caboose	Passenger	Sleeper, per- for and ob- servations	Dining	Other passen- ger train	
1	Atchison, Top. & Santa Fe Ry.....	136,737,541	12,593,403	5,463,763	88,725	3,324,192	251,600	2,867	963,051	22,682,650
2	Atlantic Northern Ry.....									
3	Chicago, Burl. & Quincy R. R.....	108,563,712	2,375,539	903,237	7,209	1,691,303	65,134	22	259,406	4,701,734
4	Chicago Great Western R. R.....	18,048,777	319,817	106,323	6,507	128,626	20,617		13,216	586,229
5	Chicago, Mil. & St. Paul Ry.....	94,037,429	6,272,110	2,763,851	144,136	2,164,497	4,254	10	594,534	11,943,392
6	Chicago & North-Western Ry.....	107,535,474	10,801,949	5,000,542	203,206	2,116,465			118,999	18,240,351
7	Chicago, St. P., Minn. & O. Ry.....	20,424,222	1,307,726	459,097		1,111,906			236,554	3,015,343
8	Chicago, Rock Island & P. Ry.....	87,719,339	3,896,012	1,600,039	204,511	1,329,785	398,227	3,887	302,575	7,535,036
9	Colfax Northern Ry.....	20,814	7,219	7,149		6,963				39,731
10	Davenport, R. I. & N. W. Ry.....									
11	Great Northern Ry.....	68,649,025	4,906,667	1,998,030	101,752	1,194,679	468		191,410	8,393,066
12	Illinois Central R. R.....	78,259,495	342,718	111,998		322,632	150		210,732	988,220
13	Manchester & Onondia Ry.....									
14	Minneapolis & St. Louis R. R.....	7,832,519	1,071,707	547,216	26,530	818,393			43,881	2,007,727
15	Muscataine, Burl. & South. R. R.....	116,918	338,256	69,278	33,804	35,218				476,556
16	Tabor & Northern R. R.....									16,770
17	Union Pacific R. R.....	74,582,097	8,903,871	4,211,534	270,474	830,624	33,070		168,254	14,468,457
18	Wabash Ry.....	36,651,468	173,404	99,247		135,886			42,760	451,287
	Total	829,118,940	53,200,498	23,241,963	1,081,944	14,127,392	764,170	6,776	3,045,896	95,467,499

TABLE 8—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	Atchison, Top. & Santa Fe Ry.	466,470	9,612	33,602	267,069	2,070,073	813	306,997	3,154,536	863,341,902	8,688,812
2	Atlantic Northern Ry.										
3	Chicago, Burl. & Quincy R. R.	160,134	8	11,480	49,648	2,648	315	1,461	225,694	953,730,853	2,639,482
4	Chicago Great Western R. R.	53,713		3,933	21,499				79,145	139,863,279	860,078
5	Chicago, Mil. & St. Paul Ry.	183,281	6,930	11,415	5,813	61,002	10,258	16,337	295,636	829,601,414	11,561,020
6	Chicago & North-Western Ry.	381,249	40,786	23,272	81,801	17,465			544,573	771,705,782	5,926,385
7	Chicago, St. P., Minn. & O. Ry.	28,034	85		6,788				34,907	131,482,631	613,435
8	Chicago, Rock Island & P. Ry.	87,554		6,343		33,991	17	1,790	129,704	555,898,810	1,395,264
9	Colfax Northern Ry.									84,918	
10	Davenport, R. I. & N. W. Ry.										
11	Great Northern Ry.	151,376		9,747	53,017	2,576	1,104	4,685	222,505	571,758,692	7,628,209
12	Illinois Central R. R.	110,316		5,805	24,448			88	140,657	807,369,460	5,787,733
13	Manchester & Oneida Ry.									16,847	
14	Minneapolis & St. Louis R. R.	14,460		1,418	38,750	388		697	55,708	72,462,285	212,087
15	Muscatine, Burl. & South. R. R.									593,474	
16	Tabor & Northern R. R.									16,770	
17	Union Pacific R. R.	88,909		3,884	27,349				120,142	603,877,537	4,184,697
18	Wabash Ry.	63,696	83	5,790	13,214	389	249	435	83,856	309,376,091	1,520,502
	Total	1,789,192	57,504	116,689	589,386	2,189,127	12,756	332,400	5,087,063	6,592,271,351	51,017,704

PART VIII—FREIGHT SERVICE.

Number	Railway Companies	Tons			Ton Miles			Passenger Service	
		Revenue freight	Non-revenue freight	Total	Revenue freight	Non-revenue freight	Total	Passengers carried—revenue	Passenger miles—revenue
1	Atchison, Top. & Santa Fe Ry.	32,943,358	7,650,692	40,603,050	10,763,963,788	1,343,778,303	12,107,742,091	10,350,749	1,435,670,809
2	Atlantic Northern Ry.								
3	Chicago, Burl. & Quincy R. R.	47,264,416	10,114,758	57,379,174	14,162,605,344	2,133,213,062	16,296,818,390	20,517,319	1,144,478,755
4	Chicago Great Western R. R.	6,011,609	1,668,975	7,670,584	1,701,807,674	143,418,144	1,845,225,818	2,344,418	193,620,208
5	Chicago, Mil. & St. Paul Ry.	40,307,047	5,617,792	45,924,740	11,504,301,469	1,371,824,385	12,876,125,854	13,175,371	885,254,305
6	Chicago & North-Western Ry.	58,828,325	6,674,854	65,503,179	9,358,287,213	1,758,013,443	11,116,300,656	34,009,935	1,255,192,225
7	Chicago, St. P., Minn. & O. Ry.	11,106,172	1,708,690	12,814,862	1,746,315,606	141,167,538	1,887,483,204	5,022,621	251,322,797
8	Chicago, Rock Island & P. Ry.	27,677,627	5,146,655	32,824,282	6,804,132,843	853,797,147	7,657,929,990	18,899,920	1,085,328,127
9	Colfax Northern Ry.	236,148	3,990	230,138	1,130,740	16,380	1,147,120	114,421	5,3,005
10	Davenport, R. I. & N. W. Ry.								
11	Great Northern Ry.	30,948,659	5,479,626	36,428,285	8,844,787,071	1,251,553,347	10,096,340,418	7,294,346	691,023,056
12	Illinois Central R. R.	45,863,034	6,746,838	52,609,772	12,441,047,707	1,317,195,460	13,758,243,167	27,194,200	867,639,250
13	Manchester & Oneida Ry.	24,984		24,984	203,369		203,369	29,523	167,156
14	Minneapolis & St. Louis R. R.	6,045,915	788,111	6,834,026	1,021,838,170	154,252,064	1,176,090,234	2,017,547	80,224,292
15	Muscatine, Burl. & South. R. R.	146,752	21	146,773	4,697,268	563	4,697,821	65,832	1,308,589
16	Tabor & Northern R. R.	17,882		17,882	192,231		192,231	5,390	57,942
17	Union Pacific R. R.	16,795,122	5,433,787	22,228,909	8,023,405,952	1,521,581,800	9,544,987,812	4,957,924	740,467,317
18	Wabash Ry.	17,106,880	2,625,247	19,732,127	4,615,816,639	323,452,232	4,939,268,871	4,932,567	399,153,846
	Total	341,303,830	59,658,946	400,962,776	90,994,533,144	12,313,263,898	108,307,797,042	151,493,388	8,941,432,258

TABLE 8—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, Top. & Santa Fe Ry.	\$ 113,798,080.90	\$ 37,045,790.93	\$ 46,128,529.80	\$ 162,369,130.16	\$ 114,912,375.61	\$ 47,456,754.55
2	Atlantic Northern Ry.	34,016.30	2,606.07	1,477.53	43,061.93	48,008.40	4,946.47
3	Chicago, Burl. & Quincy R. R.	114,492,837.47	28,052,904.79	35,224,291.44	144,172,769.29	112,067,616.18	32,105,153.11
4	Chicago Great Western R. R.	12,888,034.59	4,756,820.96	5,674,444.54	19,116,924.85	17,783,097.51	1,333,827.34
5	Chicago, Mil. & St. Paul Ry.	96,623,657.60	23,492,031.40	31,891,694.38	132,894,454.65	122,196,104.85	10,698,349.80
6	Chicago & North-Western Ry.	87,630,795.72	28,000,801.07	35,407,580.91	127,296,678.35	109,498,572.24	17,797,106.11
7	Chicago, St. P., Minn. & O. Ry.	16,897,812.70	6,238,806.67	7,414,411.53	24,829,981.26	20,884,199.36	3,945,781.90
8	Chicago, Rock Island & P. Ry.	66,112,432.23	20,818,293.90	31,639,980.18	99,869,556.65	86,098,574.31	13,770,982.34
9	Colfax Northern Ry.	26,788.95	6,024.27		34,506.22	33,258.62	1,246.60
10	Davenport, R. I. & N. W. Ry.				127,221.06	151,737.13	*24,506.07
11	Great Northern Ry.	76,937,445.03	15,672,419.74	20,419,385.53	100,661,066.94	84,389,569.63	16,271,497.31
12	Illinois Central R. R.	79,271,487.13	20,543,263.01	25,106,841.52	107,320,261.06	90,184,410.86	17,135,850.20
13	Manchester & Onida Ry.	13,897.65	5,884.53	1,503.31	19,411.89	19,303.20	2,298.69
14	Minneapolis & St. Louis R. R.	9,326,192.13	2,049,093.49	2,477,981.75	12,028,300.30	11,371,086.62	657,213.68
15	Muscatine, Burl. & South. R. R.	106,851.34	39,257.67	43,833.64	162,004.08	131,037.19	30,966.89
16	Tabor & Northern R. R.	28,876.96	1,578.93	1,436.93	35,527.73	33,735.88	1,791.85
17	Union Pacific R. R.	72,679,801.63	18,055,066.26	22,557,345.12	98,443,894.98	59,877,810.14	38,566,084.84
18	Wabash Ry.	34,498,242.47	9,963,358.59	12,369,017.43	48,246,411.49	40,124,609.12	8,121,802.37
	Total	\$ 781,367,250.89	\$ 220,774,362.38	\$ 276,359,756.54	\$ 1,077,671,631.89	\$ 869,805,006.85	\$ 207,866,625.04

*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, Top. & Santa Fe Ry.	2,153	2,062	286	28	4,529	112	5,918	84,392	15,496
2	Atlantic Northern Ry.									
3	Chicago, Burl. & Quincy R. R.	2,137	1,810	72	1	4,070	94	5,619	90,012	11,739
4	Chicago Great Western R. R.	1,777	2,043	59	3	3,882	111	5,253	68,600	12,187
5	Chicago, Mil. & St. Paul Ry.	1,926	1,453	158	2	3,539	152	4,976	71,117	9,406
6	Chicago & North-Western Ry.	2,219	2,349	211	3	4,782	143	6,417	81,817	13,679
7	Chicago, St. P., Minn. & O. Ry.	2,114	2,028	319	1	4,462	75	6,166	62,716	12,451
8	Chicago, Rock Island & P. Ry.	1,971	1,883	126	1	3,981	106	5,061	59,935	11,530
9	Colfax Northern Ry.									
10	Davenport, R. I. & N. W. Ry.									
11	Great Northern Ry.	1,467	1,378	100	2	2,946	154	3,920	60,747	8,488
12	Illinois Central R. R.	4,034	2,847	41	3	6,925	206	8,998	152,472	16,496
13	Manchester & Onida Ry.									
14	Minneapolis & St. Louis R. R.	1,451	1,135	161	5	2,754	52	3,525	38,972	5,031
15	Muscatine, Burl. & South. R. R.		1,981	641		2,622		744	8,029	2,768
16	Tabor & Northern R. R.									
17	Union Pacific R. R.	3,659	2,576	276	1	6,513	132	7,949	145,746	20,807
18	Wabash Ry.	2,993	2,735	35	2	5,766	89	7,039	108,493	14,622
	Average	2,239	1,947	154	5	4,346	128	5,766	83,947	12,137

TABLE 8—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, Top. & Santa Fe Ry.	\$ 13,166.21	\$ 5,336.98	\$ 18,785.79	\$ 13,295.14	\$ 5,490.65	1,245,369	1,400,842	166,104
2	Atlantic Northern Ry.								
3	Chicago, Burl. & Quincy R. R.	11,148.14	3,758.01	15,381.51	11,956.27	3,425.54	1,510,981	1,738,569	122,102
4	Chicago Great Western R. R.	8,614.65	3,792.93	12,778.18	11,886.62	891.56	1,137,526	1,233,390	129,420
5	Chicago, Mil. & St. Paul Ry.	9,378.30	3,665.41	12,898.75	11,860.37	1,038.38	1,116,609	1,249,759	85,923
6	Chicago & North-Western Ry.	10,831.39	4,376.47	15,734.07	13,534.30	2,199.77	1,156,708	1,374,003	155,145
7	Chicago, St. P., Minn. & O. Ry.	9,660.31	4,238.74	14,196.05	11,939.29	2,255.76	998,357	1,079,061	143,680
8	Chicago, Rock Island & P. Ry.	8,499.34	4,067.60	12,839.11	11,068.73	1,770.38	874,731	984,495	139,529
9	Colfax Northern Ry.								
10	Davenport, R. I. & N. W. Ry.								
11	Great Northern Ry.	9,316.45	2,472.62	12,189.21	10,218.87	1,970.34	1,071,080	1,222,582	72,779
12	Illinois Central R. R.	16,590.00	5,254.38	22,460.06	18,873.86	3,586.20	2,603,672	2,879,336	181,580
13	Manchester & Oneida Ry.								
14	Minneapolis & St. Louis R. R.	5,663.39	1,504.77	7,304.26	6,905.17	399.08	620,518	714,188	48,722
15	Muscatine, Burl. & South. R. R.	1,943.81	797.41	2,947.13	2,383.79	563.34	85,452	85,461	23,806
16	Tabor & Northern R. R.								
17	Union Pacific R. R.	20,052.75	6,223.69	27,161.06	16,520.61	10,640.45	2,213,701	2,633,514	204,282
18	Wabash Ry.	13,728.40	4,922.19	19,199.42	15,967.39	3,232.03	1,836,841	1,965,557	158,841
	Average	\$ 11,423.28	\$ 4,040.27	\$ 15,755.14	\$ 12,716.21	\$ 3,088.93	1,330,304	1,510,319	130,720

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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		Train Car M. le. Passenger		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, Top. & Santa Fe Ry.	26.17	5.10	10.97	2.21	510.53	574.26	7.11	1.84	70.74	\$ 5.40	\$ 2.27	\$ 4.15	\$ 2.94	\$ 1.21
2	Atlantic Northern Ry.														
3	Chicago, Burl. & Quincy R. R.	26.69	3.50	13.30	1.33	668.81	769.54	6.40	2.68	64.87	4.93	2.00	3.78	2.94	.84
4	Chicago Great Western R. R.	27.09	3.55	10.25	1.21	619.70	671.92	5.90	1.85	61.57	4.69	1.80	3.29	3.06	.23
5	Chicago, Mil. & St. Paul Ry.	25.00	3.86	10.48	1.70	535.81	599.70	6.28	1.70	53.33	4.50	1.92	3.64	3.35	.29
6	Chicago & North-Western Ry.	23.23	6.32	11.71	2.92	476.02	565.45	5.66	1.31	60.59	4.46	1.71	3.29	2.83	.46
7	Chicago, St. P., Minn. & O. Ry.	20.27	2.16	7.93	.82	410.29	443.46	5.76	2.42	61.22	3.97	1.81	3.18	2.68	.50
8	Chicago, Rock Island & P. Ry.	20.19	3.98	8.85	1.53	417.06	469.40	5.99	1.97	69.44	4.05	2.02	3.22	2.78	.44
9	Colfax Northern Ry.														
10	Davenport, R. I. & N. W. Ry.														
11	Great Northern Ry.	27.81	5.93	12.02	2.41	683.61	780.34	6.03	1.68	49.25	5.95	1.67	4.14	3.47	.67
12	Illinois Central R. R.	24.83	1.75	11.93	.57	638.95	706.60	5.75	2.72	62.86	4.07	1.82	3.24	2.72	.52
13	Manchester & Oneida Ry.														
14	Minneapolis & St. Louis R. R.	17.50	4.03	7.63	2.06	384.67	442.74	4.21	1.36	37.57	3.51	1.16	2.65	2.51	.14
15	Muscatine, Burl. & South. R. R.	9.60	9.60		1.96	133.38	133.39	1.07	1.00	9.08	3.03	.30	1.12	.91	.21
16	Tabor & Northern R. R.														
17	Union Pacific R. R.	26.44	8.89	11.43	4.20	562.50	609.18	7.99	1.02	71.62	5.10	2.18	4.17	2.54	1.63
18	Wabash Ry.	25.12	1.95	10.07	1.11	606.48	648.98	5.32	2.01	57.33	4.53	1.78	3.33	2.77	.56
	Average	24.81	5.04	11.15	2.26	555.79	631.00	6.22	1.70	62.20	\$ 4.77	\$ 1.92	\$ 3.63	\$ 2.93	\$.70

STATISTICS OF STEAM RAILWAYS

TABLE 8—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	Atchison, Top. & Santa Fe Ry.	.80	34.02	.92	6.59	.96	8.79	.79	10.53	21.54	24.23	\$.22771
2	Atlantic Northern Ry.											
3	Chicago, Burl. & Quincy R. R.	.90	37.09	.97	6.24	.98	6.79	.87	14.13	25.78	29.66	.19019
4	Chicago Great Western R. R.	.83	31.81	.98	5.80	.98	6.58	.94	18.74	23.52	25.50	.17815
5	Chicago, Mil. & St. Paul Ry.	.91	33.23	.96	6.02	.96	7.03	.73	13.58	22.89	25.62	.19229
6	Chicago & North-Western Ry.	.96	34.42	.99	5.61	.99	10.61	1.00	22.67	21.88	25.99	.20487
7	Chicago, St. P., Minn. & O. Ry.	.86	25.14	.97	5.61	.97	5.24	.97	17.22	22.93	24.78	.22185
8	Chicago, Rock Island & P. Ry.	.97	29.01	.99	5.94	.97	7.49	1.00	18.11	21.71	24.43	.21098
9	Colfax Northern Ry.											
10	Davenport, R. I. & N. W. Ry.											
11	Great Northern Ry.	.92	37.48	.96	5.80	.99	10.05	.87	10.40	25.88	29.55	.22516
12	Illinois Central R. R.	.97	36.63	.97	5.60	.99	5.00	.78	8.69	25.98	28.73	.16562
13	Manchester & Onelda Ry.											
14	Minneapolis & St. Louis R. R.	.87	22.79	.98	4.15	.98	7.88	.98	5.88	23.80	27.39	.21724
15	Muscatine, Burl. & South. R. R.					.98	1.32			13.89	13.89	.31589
16	Tabor & Northern R. R.											
17	Union Pacific R. R.	.92	35.70	.98	7.82	.94	13.52	.84	19.39	22.32	26.55	.20216
18	Wabash Ry.	.97	35.02	.98	5.19	.98	4.97	.95	13.80	24.40	26.12	.18240
	Average	.93	34.22	.97	6.04	.97	8.77	.82	11.72	23.61	26.81	\$.20275

PART XIV—AVERAGES PER CAR-MILE-PASSENGER AND MISCELLANEOUS AVERAGES.

Number	Railway Companies	Averages Per Car-Mile Passenger		Miscellaneous Averages								
		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	Operating ratio
1	Atchison, Top. & Santa Fe Ry.	17.26	\$.44525	326.74	175.44	298.20	131.10	\$3.45436	\$.01067	\$3.38296	\$.02580	70.77
2	Atlantic Northern Ry.											111.49
3	Chicago, Burl. & Quincy R. R.	17.14	.42022	299.65	210.90	284.00	55.78	2.21081	.00738	1.36728	.02451	77.73
4	Chicago Great Western R. R.	14.65	.35993	283.09	86.45	246.56	82.59	2.14385	.00757	2.02900	.02457	93.02
5	Chicago, Mil. & St. Paul Ry.	15.18	.40275	285.42	244.20	280.37	67.19	2.39719	.00840	1.78303	.02354	91.95
6	Chicago & North-Western Ry.	18.12	.40433	159.08	263.38	169.71	26.91	1.48960	.00936	.82331	.02231	86.02
7	Chicago, St. P., Minn. & O. Ry.	18.84	.46760	157.24	82.62	147.29	50.04	1.52148	.00968	1.24214	.02482	84.11
8	Chicago, Rock Island & P. Ry.	17.95	.44362	245.84	165.89	233.30	57.43	2.38866	.00972	1.41896	.02471	86.21
9	Colfax Northern Ry.											96.39
10	Davenport, R. I. & N. W. Ry.											119.26
11	Great Northern Ry.	15.58	.40618	285.79	228.40	277.16	82.74	2.48597	.00870	2.15744	.02608	83.84
12	Illinois Central R. R.	17.59	.41638	271.32	195.23	261.56	31.91	1.72878	.00637	.75543	.02368	84.03
13	Manchester & Onelda Ry.											89.68
14	Minneapolis & St. Louis R. R.	14.73	.37612	169.01	195.72	172.09	39.77	1.54256	.00913	1.01564	.02354	94.53
15	Muscatine, Burl. & South. R. R.	8.60	.25804	32.01		32.01	19.88	.72811	.02275	.59633	.03000	89.88
16	Tabor & Northern R. R.	17.32	.42240	477.72	280.02	429.40	149.34	4.32744	.00906	3.64106	.02439	69.82
17	Union Pacific R. R.	15.66	.39211	269.84	123.21	250.33	80.92	2.01675	.00747	2.02900	.02504	83.17
18	Wabash Ry.											
	Average	16.99	\$.41944	266.61	206.39	257.65	59.02	\$2.2894	\$.00859	\$1.45731	\$.02469	80.71

TABLE 8A—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	Achison, Top. & Santa Fe Ry.....	19.89	123,101	715	123,816	105,971	7,706	20	237,573	7,852
2	Atlantic Northern Ry.....	17.00								
3	Chicago, Burl. & Quincy R. R.....	1,438.55	2,351,241	17,206	2,368,447	2,756,074	138,034	3,681	5,206,236	81,691
4	Chicago Great Western R. R.....	776.41	1,456,147	10,934	1,467,081	1,551,817	55,087	2,808	3,076,793	82,118
5	Chicago, Mil. & St. Paul Ry.....	1,941.97	4,002,792	131,312	4,134,104	2,735,729	345,621	3,929	7,219,383	259,520
6	Chicago & North-Western Ry.....	1,634.63	4,832,063	68,129	4,900,192	4,431,064	250,168	5,859	9,587,283	245,138
7	Chicago, St. P., Minn. & O. Ry.....	102.04	259,845	1,323	261,168	285,922	13,932	158	561,180	2,556
8	Chicago, Rock Island & P. Ry.....	2,265.63	4,136,065	21,537	4,157,602	3,902,012	483,072	3,918	8,546,604	208,827
9	Colfax Northern Ry.....	7.41	6,605		6,605	6,518	2,457		15,580	
10	Davenport, R. I. & N. W. Ry.....	35.29							233,508	5,140
11	Great Northern Ry.....	77.86	126,717	1,105	127,822	105,686			1,417	
12	Illinois Central R. R.....	718.12	1,962,631	10,215	1,972,846	1,468,343		120	3,441,309	106,106
13	Manchester & Oneida Ry.....	8.14					21,419		21,419	
14	Minneapolis & St. Louis R. R.....	884.33	1,307,955	3,767	1,311,722	976,858	174,873	3,548	2,467,001	65,747
15	Muscatine, Burl. & South R. R.....	54.97				108,809	35,218		144,117	
16	Tabor & Northern R. R.....	10.75					8,385		8,385	
17	Union Pacific R. R.....	2.46	26,460	800	27,260	11,565	9	2	38,836	44,110
18	Wabash Ry.....	208.96	316,174	13,136	329,310	453,504		242	783,656	8,109
	Total	10,204.45	20,907,796	280,179	21,187,975	18,899,062	1,536,041	24,285	41,648,263	1,118,331

(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
2	Atlantic Northern Ry.....												
3	Chicago, Burl. & Quincy R. R.....	2,369,640	149,692	107,223	2,626,465	2,756,074	7,697	23,380	2,787,151	138,034	622	1,903	140,649
4	Chicago Great Western R. R.....	1,466,090	154,555	124,497	1,745,142	1,520,340	18,797	17,960	1,557,097	55,087	49	1,381	56,517
5	Chicago, Mil. & St. Paul Ry.....	4,169,296	76,678	114,218	4,360,192	2,798,256	20,061	14,505	2,832,822	392,952	136	379	303,467
6	Chicago & North-Western Ry.....	4,902,242	40,836	119,796	5,062,874	4,431,064	8,085	18,622	4,457,771	250,168	1,299	799	252,266
7	Chicago, St. P., Minn. & O. Ry.....	259,259	6,901	7,073	273,233	291,170	399	6,393	297,962	15,480	3	1,215	16,698
8	Chicago, Rock Island & P. Ry.....	4,157,602	135,557	36,454	4,329,613	3,847,151	7,617	15,969	3,870,767	483,072	10,311	7,999	501,382
9	Colfax Northern Ry.....	6,605			6,605	6,518			6,518	2,457			2,457
10	Davenport, R. I. & N. W. Ry.....												
11	Great Northern Ry.....	127,822		1,950	129,772	105,686	217	780	106,683				
12	Illinois Central R. R.....	1,972,846	24,713	25,438	2,022,997	1,468,343	8,288	31,784	1,508,415				
13	Manchester & Oneida Ry.....									21,419			21,419
14	Minneapolis & St. Louis R. R.....	1,311,722	136,042	71,760	1,519,524	976,858	694	13,074	990,626	174,873		5,196	180,069
15	Muscatine, Burl. & South R. R.....									35,218		844	36,062
16	Tabor & Northern R. R.....									8,385			8,385
17	Union Pacific R. R.....	27,260	3,242	13,123	43,625	11,565	120	15,003	26,688	9		7	16
18	Wabash Ry.....	329,310	606	281	330,197	453,504	7,595	13,689	474,789				
	Total	21,223,527	732,713	632,971	22,589,211	18,772,530	83,063	182,690	19,685,283	1,554,920	12,579	20,506	1,588,095

TABLE 8A—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, Top. & Santa Fe Ry.	20		2	22		179,711	5,500	185,211	454,507	8,494
2	Atlantic Northern Ry.					171,719	982,691	73,864	1,056,555	6,786,947	139,899
3	Chicago, Burl. & Quincy R. R.	3,865	519	24	4,408	49,335	501,801	33,270	535,071	3,946,225	103,841
4	Chicago Great Western R. R.	2,868	183	72	3,063	172,788	1,111,143	75,049	1,186,192	8,920,435	258,642
5	Chicago, Mil. & St. Paul Ry.	4,132	149	693	4,974	70,576	1,445,176	154,076	1,599,252	11,448,508	318,588
6	Chicago & North-Western Ry.	5,859			5,859	15,539	311,510	3	311,513	915,120	3,222
7	Chicago, St. P., Minn. & O. Ry.	175			175	563,049	1,186,475	137,789	1,324,264	10,592,963	208,827
8	Chicago, Rock Island & P. Ry.	3,918			3,918						
9	Colfax Northern Ry.					3,048	1,968		1,968	20,506	
10	Davenport, R. I. & N. W. Ry.						32,568		32,568	32,508	
11	Great Northern Ry.					6,156	127,142	8,110	135,252	377,863	1,467
12	Illinois Central R. R.	120			120	102,923	460,597	44,756	565,353	4,139,808	106,429
13	Manchester & Oneida Ry.						626		626	22,045	
14	Minneapolis & St. Louis R. R.	3,548	082	139	3,769	40,842	294,372	29,929	324,301	3,058,531	65,747
15	Muscatine, Burl. & South. R. R.						4,824		4,824	40,886	
16	Tabor & Northern R. R.									8,385	
17	Union Pacific R. R.	2		1	3	383,565	46,920		430,425	500,757	8,225
18	Wabash Ry.	242			242	26,519	72,682	2,196	74,878	906,625	8,157
	Total	24,689	933	931	26,553	1,222,494	7,096,731	611,462	7,708,193	52,172,829	1,231,528

PART IV—CAR MILES.

Number	Railway Companies	Freight Train		Sum of loaded and empty	Freight train—caboose	Freight train total	Passenger Train				
		Loaded	Empty				Passenger	Sleeping, parlor and observation	Dining	Other	Total
1	Atchison, Top. & Santa Fe Ry.	4,144,673	2,117,724	6,262,397	129,401	6,391,798	180,564	318,230	41,227	377,169	917,190
2	Atlantic Northern Ry.										
3	Chicago, Burl. & Quincy R. R.	55,431,973	25,844,056	81,276,029	2,343,688	83,619,717	6,077,146	2,181,979	546,918	7,290,543	16,066,586
4	Chicago Great Western R. R.	37,288,437	13,823,694	51,112,131	1,571,302	52,683,433	3,683,312	3,182,316	133,736	2,119,584	9,118,948
5	Chicago, Mil. & St. Paul Ry.	91,188,636	45,235,356	136,423,992	4,025,909	140,449,901	5,923,886	2,795,312	240,069	5,439,076	14,398,343
6	Chicago & North-Western Ry.	117,268,072	57,108,993	174,377,065	5,000,644	179,377,709	8,750,449	6,280,015	639,950	10,287,733	25,958,147
7	Chicago, St. P., Minn. & O. Ry.	3,927,781	2,392,446	6,290,227	263,503	6,553,730	665,089	370,532	56,630	649,639	1,771,800
8	Chicago, Rock Island & P. Ry.	78,661,777	33,751,335	112,413,112	4,210,949	116,624,061	9,014,643	4,415,651	790,448	6,743,257	20,963,999
9	Colfax Northern Ry.	21,656	21,346	43,002	371	43,373	20,814				20,814
10	Davenport, R. I. & N. W. Ry.										
11	Great Northern Ry.	2,515,574	1,256,714	3,772,288	74,618	3,846,906	274,009	2,106		116,796	392,911
12	Illinois Central R. R.	34,071,546	20,248,957	54,320,503	1,988,412	56,308,915	3,426,914	927,101	1,190	2,573,028	6,928,242
13	Manchester & Oneida Ry.	11,135	5,712	16,847		16,847					
14	Minneapolis & St. Louis R. R.	21,396,961	10,067,269	31,464,230	1,311,722	32,775,952	2,136,671	350,777	672	1,317,869	3,806,379
15	Muscatine, Burl. & South. R. R.						116,918				116,918
16	Tabor & Northern R. R.										
17	Union Pacific R. R.	599,181	155,376	754,557	22,273	737,830	40,605	41,190	9,973	69,537	161,305
18	Wabash Ry.	3,877,506	1,553,450	5,430,956	329,252	5,760,217	1,054,360	219,962	72	457,118	1,731,521
	Total	450,365,908	213,552,437	663,918,345	21,272,044	685,190,389	41,395,389	21,085,171	2,460,294	37,441,330	102,382,193

TABLE 8A—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	Dining	Other passenger train	Total	Freight		Caboose
		Loaded	Empty							Loaded	Empty	
1	Atchison, Top. & Santa Fe Ry.	50,347	308	757	8,730	5,111	54	8,471	73,778	400		20
2	Atlantic Northern Ry.											
3	Chicago, Burl. & Quincy R. R.	300,790	121,906	355	276,460	2,775		21,960	724,246	36,556		2,908
4	Chicago Great Western R. R.	130,697	58,960	6,169	91,400	12,108		5,239	304,573	40,480		2,662
5	Chicago, Mil. & St. Paul Ry.	1,246,485	478,003	40,252	434,514	143		59,038	2,258,435	31,544	26	2,289
6	Chicago & North-Western Ry.	1,431,913	652,861	29,325	330,379			51,239	2,496,717	101,544		5,844
7	Chicago, St. P., Minn. & O. Ry.	28,929	9,826		27,682				66,437	1,452	16	
8	Chicago, Rock Island & P. Ry.	1,901,569	711,503	137,206	616,902	36,984	666	65,874	3,470,703	50,557		3,920
9	Colfax Northern Ry.	7,219	7,149		6,363				30,731			
10	Davenport, R. I. & N. W. Ry.											
11	Great Northern Ry.											
12	Illinois Central R. R.											
13	Manchester & Oneida Ry.											
14	Minneapolis & St. Louis R. R.	676,939	382,486		230,953			1,829	1,301,207	13,233		1,250
15	Muscatine, Burl. & South. R. R.	338,256	69,278	33,804	35,218				476,556			
16	Tabor & Northern R. R.				16,770				16,770			
17	Union Pacific R. R.	167		2		2		2	173			2
18	Wabash Ry.									2,076	60	242
	Total	6,113,311	2,492,380	247,869	2,084,371	57,123	720	213,652	11,309,326	277,802	102	19,155

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, Top. & Santa Fe Ry.	140				560	7,383,326	43,298	4,713,145	567,219	5,270,364
2	Atlantic Northern Ry.										
3	Chicago, Burl. & Quincy R. R.	11,877	1,404		77	52,822	100,493,371	2,572	10,241,231	1,970,403	12,211,634
4	Chicago Great Western R. R.	14,310				57,452	62,164,406	468,315	4,847,916	1,232,064	6,139,689
5	Chicago, Mil. & St. Paul Ry.	1,486	14,104	2,316	4,267	55,922	157,162,671	1,619,180	11,077,392	1,969,641	12,997,033
6	Chicago & North-Western Ry.	25,556	7,000			139,944	207,971,517	1,069,876	11,846,728	2,018,806	13,865,534
7	Chicago, St. P., Minn. & O. Ry.	960				2,428	8,394,485	3,453	1,367,449	152,174	1,519,623
8	Chicago, Rock Island & P. Ry.		18,092	17	925	73,520	141,132,283	398,334	11,665,911		11,665,911
9	Colfax Northern Ry.						84,918		226,148	3,990	230,138
10	Davenport, R. I. & N. W. Ry.										
11	Great Northern Ry.						4,239,817	2,825	706,578		710,578
12	Illinois Central R. R.	200				200	63,237,357	488,034	3,870,949	804,397	4,675,346
13	Manchester & Oneida Ry.						16,847		24,984		24,984
14	Minneapolis & St. Louis R. R.	13,380	383		515	28,770	37,911,308	190,087	3,773,042	634,884	4,407,926
15	Muscatine, Burl. & South. R. R.						593,474		146,752	21	146,773
16	Tabor & Northern R. R.						16,770		17,882		17,882
17	Union Pacific R. R.					2	899,310	45,222	5,595,521	396,961	5,992,482
18	Wabash Ry.	604			56	3,088	7,494,776	32,897	1,467,774	114,974	1,582,748
	Total	68,513	40,983	2,333	5,840	414,728	709,196,636	4,537,288	71,589,402	9,853,594	81,444,996

TABLE 8A—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 carried—revenue	Passenger miles—revenue	Freight revenue	Passenger revenue	Passenger service—train revenue
		Revenue freight	Non-revenue freight	Total					
1	Atchison, Top. & Santa Fe Ry.	92,396,806	6,244,987	98,641,793	429,015	8,088,848	\$ 922,523.99	\$ 210,242.75	\$ 280,228.24
2	Atlantic Northern Ry.						34,016.30	2,606.07	1,477.53
3	Chicago, Burl. & Quincy R. R.	1,066,509,495	271,954,450	1,368,463,945	3,692,923	147,809,060	10,223,312.17	3,717,183.76	4,949,802.18
4	Chicago Great Western R. R.	877,835,964	96,231,584	974,067,548	1,614,356	106,805,382	6,598,220.01	2,616,584.98	3,029,908.35
5	Chicago, Mil. & St. Paul Ry.	1,911,706,555	258,439,079	2,170,145,634	2,878,580	126,908,665	15,935,274.67	3,400,174.86	4,561,629.45
6	Chicago & North-Western Ry.	2,474,951,636	364,955,140	2,839,906,776	3,830,008	253,534,028	20,761,804.44	6,391,641.91	8,356,783.01
7	Chicago, St. P., Minn. & O. Ry.	79,853,425	6,806,959	86,660,384	552,790	29,768,675	943,569.19	523,906.09	623,787.29
8	Chicago, Rock Island & P. Ry.	1,650,726,659		1,650,726,659	5,155,510	257,957,852	15,420,848.22	6,479,045.29	7,789,060.67
9	Colfax Northern Ry.	1,130,740	16,380	1,147,120	114,721	573,605	26,788.95	6,024.27	
10	Davenport, R. I. & N. W. Ry.								
11	Great Northern Ry.	49,528,868	4,067,301	53,596,169	83,894	3,531,407	522,526.90	90,718.14	105,619.68
12	Illinois Central R. R.	665,122,682	107,975,757	773,098,439	1,588,753	74,892,003	5,228,721.61	1,880,367.99	2,327,307.90
13	Manchester & Oneida Ry.	203,369		203,369	20,523	167,156	13,897.65	5,884.53	1,503.31
14	Minneapolis & St. Louis R. R.	522,017,081	93,967,682	615,984,763	1,167,181	39,506,287	4,329,410.21	993,894.95	1,210,248.97
15	Muscatine, Burl. & South. R. R.	4,697,268	533	4,697,821	65,832	1,308,589	106,851.34	39,257.67	43,833.64
16	Tabor & Northern R. R.	192,231		192,231	5,390	57,942	28,876.95	1,878.93	1,496.93
17	Union Pacific R. R.	12,788,928	908,522	13,697,450	280,428	645,071	209,683.33	14,758.20	24,185.78
18	Wabash Ry.	91,065,075	3,159,973	94,225,048	449,101	20,398,249	678,843.00	519,099.18	595,014.87
	Total	9,530,729,782	1,214,727,397	10,745,457,179	21,929,005	1,063,037,819	\$81,985,168.99	\$26,893,269.57	\$33,901,887.80

RAILROAD COMMISSIONERS' REPORT

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—transportation	Freight service car-miles	Passenger service car-miles
1	Atchison, Top. & Santa Fe Ry.	\$ 1,237,026.43	\$ 974,816.57	\$ 262,209.86	6,225	5,328	390	1,11,944	395	22,851	323,963	47,245
2	Atlantic Northern Ry.	43,061.93	48,008.40	*4,946.47								
3	Chicago, Burl. & Quincy R. R.	15,572,529.83	13,343,139.50	2,229,390.33	1,646	1,916	96	3,3,661	57	4,718	58,449	11,408
4	Chicago Great Western R. R.	9,787,791.90	9,423,263.37	364,528.53	1,889	1,999	71	4,3,963	190	5,083	68,163	11,909
5	Chicago, Mil. & St. Paul Ry.	20,822,122.02	21,314,367.05	*492,245.03	2,129	1,409	178	2,3,718	134	4,563	73,250	7,630
6	Chicago & North-Western Ry.	29,610,750.02	27,641,223.32	1,969,526.70	2,998	2,711	153	3,5,865	150	7,004	111,093	16,133
7	Chicago, St. P., Minn. & O. Ry.	1,594,198.90	1,498,813.06	95,385.84	2,559	2,802	137	5,498	25	8,967	64,021	17,645
8	Chicago, Rock Island & P. Ry.	23,673,149.74	22,452,063.35	1,221,086.39	1,835	1,722	213	2,3,772	92	4,676	52,713	9,579
9	Colfax Northern Ry.	34,505.22	33,258.62	1,246.60								
10	Davenport, R. I. & N. W. Ry.	37,376.15	62,342.46	*4,966.31								
11	Great Northern Ry.	643,318.55	796,867.21	*152,548.66	1,642	1,357		2,999	18	4,853	49,408	5,466
12	Illinois Central R. R.	7,691,908.67	8,415,326.77	*723,328.10	2,747	2,645		4,792	148	5,765	78,412	9,643
13	Manchester & Oneida Ry.	21,411.89	19,303.20	2,108.69								
14	Minneapolis & St. Louis R. R.	5,625,617.94	5,795,822.95	*170,205.01	1,483	1,104	113	4,2,708	74	3,458	38,276	4,592
15	Muscatine, Burl. & South. R. R.	162,004.08	131,037.19	30,966.89		1,951	641	2,622		744	8,029	2,768
16	Tabor & Northern R. R.	35,527.73	33,735.88	1,791.85								
17	Union Pacific R. R.	237,061.42	239,511.25	*2,449.83	11,081	4,701	4	1,15,787	17,931	203,500	300,000	65,573
18	Wabash Ry.	1,296,204.52	1,694,590.43	*398,385.91	1,576	2,170		1,3,747	39	4,339	27,578	8,290
	Total and average	\$ 118,117,666.94	\$ 118,916,400.58	\$ 4,231,266.36	2,076	1,852	151	2,4,081	110	5,113	68,042	16,275

*Deficit.

STATISTICS OF STEAM RAILWAYS

TABLE 8A—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, Top. & Santa Fe Ry.	\$ 46,381.30	\$ 14,541.30	\$ 62,193.39	\$ 49,010.39	\$ 13,183.00	4,645,390	4,069,366	406,079
2	Atlantic Northern Ry.								
3	Chicago, Burl. & Quincy R. R.	7,106.02	3,440.80	10,825.08	9,275.34	1,549.74	769,227	951,273	102,748
4	Chicago Great Western R. R.	8,498.37	3,890.87	12,606.47	12,136.97	469.50	1,130,634	1,254,579	137,563
5	Chicago, Mil. & St. Paul Ry.	8,205.73	2,348.97	10,722.16	10,975.64	*253.48	984,416	1,117,497	65,348
6	Chicago & North-Western Ry.	12,700.96	5,112.25	18,114.31	16,909.46	1,204.85	1,514,047	1,737,307	155,099
7	Chicago, St. P., Minn. & O. Ry.	9,247.05	6,113.16	15,623.27	14,688.49	934.78	782,619	849,318	203,534
8	Chicago, Rock Island & P. Ry.	6,806.43	3,437.92	10,448.81	9,909.85	538.96	728,595		113,857
9	Colfax Northern Ry.								
10	Davenport, R. I. & N. W. Ry.			1,625.84	1,766.57	*140.73			
11	Great Northern Ry.	6,711.11	1,356.53	8,262.50	10,221.77	*1,959.27	636,127	688,366	45,356
12	Illinois Central R. R.	7,281.13	3,240.83	10,714.10	11,718.57	*1,004.47	926,200	1,076,559	104,280
13	Manchester & Oneida Ry.								
14	Minneapolis & St. Louis R. R.	4,805.69	1,368.54	6,361.44	6,553.91	*192.47	590,296	696,555	44,775
15	Muscatine, Burl. & South. R. R.	1,943.81	797.41	2,947.13	2,383.79	563.34	85,452	85,461	23,806
16	Tabor & Northern R. R.								
17	Union Pacific R. R.	85,237.13	9,831.63	96,366.44	97,362.30	*995.86	5,197,038	5,567,268	262,224
18	Wabash Ry.	3,248.67	2,847.51	6,203.12	8,109.64	*1,906.52	435,093	450,924	97,618
	Average	\$ 8,034.25	\$ 3,322.26	\$ 11,578.06	\$ 11,163.40	\$ 414.64	933,978	1,053,017	104,174

*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, Top. & Santa Fe Ry.	33.47	6.48	17.10	.04	702.20	749.66	8.66	2.88	71.12	\$ 7.01	\$ 2.54	\$ 5.20	\$ 4.10	\$ 1.10
2	Atlantic Northern Ry.														
3	Chicago, Burl. & Quincy R. R.	23.40	2.18	10.91	.88	437.47	545.97	5.84	2.18	51.07	4.08	1.71	2.95	2.53	.42
4	Chicago Great Western R. R.	25.42	2.37	9.42	1.07	576.70	639.92	5.88	1.97	66.47	4.33	1.88	3.18	3.06	.12
5	Chicago, Mil. & St. Paul Ry.	22.06	3.61	10.94	1.38	426.75	484.44	526.31	1.43	41.18	3.56	1.48	2.88	2.95	*.07
6	Chicago & North-Western Ry.	23.93	5.72	11.65	2.61	480.54	551.40	5.86	1.53	54.16	4.03	1.79	3.09	2.88	.21
7	Chicago, St. P., Minn. & O. Ry.	15.04	2.68	9.04	.71	290.29	315.03	6.20	1.99	69.26	3.43	2.08	2.84	2.67	.17
8	Chicago, Rock Island & P. Ry.	18.92	3.94	8.12	1.47	355.71		5.37	1.49	58.83	3.32	1.78	2.77	2.63	.14
9	Colfax Northern Ry.														
10	Davenport, R. I. & N. W. Ry.														
11	Great Northern Ry.	19.68		9.83		387.48	419.30	3.72		33.41	4.09	1.00	2.76	3.41	*.65
12	Illinois Central R. R.	17.27		10.26		337.14	391.87	4.72		51.00	2.65	1.58	2.24	2.45	*.21
13	Manchester & Oneida Ry.														
14	Minneapolis & St. Louis R. R.	16.31	3.87	7.67	2.18	351.14	414.36	3.83	1.88	34.37	2.91	1.06	2.28	2.34	*.16
15	Muscatine, Burl. & South. R. R.	9.60		1.96		133.88	133.30	1.07	1.00	9.08	3.03	.30	1.12	.91	.21
16	Tabor & Northern R. R.														
17	Union Pacific R. R.	20.55	18.59	5.70		468.91	602.24	13.95		55.73	7.69	2.69	6.10	6.17	*.07
18	Wabash Ry.	11.78		4.72		276.53	296.13	3.82		44.98	2.06	1.31	1.66	2.16	*.50
	Average	21.26	3.98	10.08	1.62	419.41	472.87	5.42	1.53	52.02	\$ 3.61	\$ 1.66	\$ 2.84	\$ 2.74	\$.10

*Deficit.

TABLE 8A—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	Achison, Top. & Santa Fe Ry.	.80	45.99	.87	7.54	.80	8.47	.91	25.45	22.62	23.51	21991
2	Atlantic Northern Ry.											
3	Chicago, Burl. & Quincy R. R.	.90	31.84	.99	5.78	.98	5.15	.84	11.98	19.67	24.55	18843
4	Chicago Great Western R. R.	.84	30.19	1.00	5.86	.97	5.39	.92	18.76	23.46	26.03	17633
5	Chicago, Md. & St. Paul Ry.	.95	32.21	.97	5.08	.95	6.21	.79	11.26	20.68	23.48	17230
6	Chicago & North-Western Ry.	.97	35.43	.99	5.82	.99	9.80	1.00	23.89	20.85	23.93	17491
7	Chicago, St. P., Minn. & O. Ry.	.96	23.99	.96	5.95	.83	3.98	1.00	13.87	20.18	21.90	23847
8	Chicago, Rock Island & P. Ry.	.96	36.94	1.01	5.41	.96	6.92	1.00	18.76	29.49		19141
9	Colfax Northern Ry.											
10	Davenport, R. I. & N. W. Ry.											
11	Great Northern Ry.	.98	29.64	.99	3.68					19.69	21.31	26772
12	Illinois Central R. R.	.98	27.82	.97	4.59			1.00	1.67	19.52	22.69	15346
13	Manchester & Oneida Ry.											
14	Minneapolis & St. Louis R. R.	.86	21.66	.99	3.84	.97	7.22	.94	7.63	25.64	27.96	19073
15	Muscataine, Burl. & South. R. R.					.98	1.82			15.89	13.89	31589
16	Tabor & Northern R. R.											
17	Union Pacific R. R.	.62	16.91	.43	6.04	.56	10.81	.67	.67	22.82	24.44	37420
18	Wabash Ry.	1.00	17.44	.96	3.65			1.00	12.55	23.49	24.30	17507
	Average	.94	30.33	.99	5.38	.97	7.06	.91	15.62	20.88	23.54	17990

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	A., T. & S. F. Ry.	15.78	\$ 41012	19.60	11.21	18.72	18.85	\$.19573	\$.00998	\$.49006	\$.02599	78.80
2	Atlantic North. Ry.											111.49
3	C., B. & Q. R. R.	17.31	43535	107.07	138.02	112.06	40.02	.99825	.00932	1.00657	.02514	85.68
4	C. G. W. R. R.	15.33	37545	181.07	74.48	158.64	69.16	1.36104	.00752	1.62682	.02450	96.28
5	C., M. & St. P. Ry.	11.86	37145	172.58	155.33	167.10	44.09	1.43854	.00834	1.18120	.02679	102.36
6	C. & N. W. Ry.	16.51	41616	208.91	180.77	204.82	66.30	1.75253	.00839	1.66883	.02521	93.33
7	C. St. P., M. & O. Ry.	19.00	47919	98.40	44.72	57.63	37.57	.69002	.01182	.94775	.02523	94.02
8	C. R. I. & Pac. Ry.	18.32	46002	141.50			50.04	1.32187	.00634	1.25672	.02512	94.84
9	Colfax Northern Ry.											96.39
10	Dav., R. I. & N. W. Ry.											108.05
11	Great Northern Ry.	12.79	32855	70.10			43.09	.73852	.01055	1.08134	.02560	123.71
12	Illinois Central R. R.	17.39	43187	172.82	134.23	165.36	47.14	1.33076	.00786	1.18855	.02511	109.38
13	Man. & Oneida Ry.											89.68
14	Minn. & St. L. R. R.	14.51	36441	138.35	148.02	139.74	33.92	1.14746	.00830	.85153	.02510	103.02
15	Mus., B. & S. R. R.	8.00	25804	32.01		32.01	19.88	.72811	.02275	.59633	.03000	80.88
16	Tabor & North. R. R.	7.80	18042	2.29	2.29	2.29	2.30	.63747	.01640	.65263	.02288	95.00
17	Union Pacific R. R.	16.01	40735	62.64	27.48	59.53	45.42	.46350	.00745	1.15586	.02545	120.73
18	Wabash Ry.											
	Average	16.45	\$ 41616	133.13	123.25	131.94	48.48	\$ 1.14521	\$.00860	\$ 1.23638	\$.02530	96.42

TABLE 9—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.	2,329,951	7.07	602,282	1.83	308,985	.94	606,771	1.84	4,202	.01	53,716	.16	1,415,373	4.30	430,845	1.31	5,752,125	17.46
2	C., B. & Q. R. R.	4,902,563	10.4	832,432	1.8	306,707	.8	325,893	.7	29,297	.1	102,042	.2	1,560,963	3.3	366,277	.7	8,516,174	18.
3	C. G. W. R. R.	1,025,757	17.1	296,910	4.9	102,601	1.7	61,669	1.	315		2,490		154,481	2.6	61,534	1.	1,705,757	28.3
4	C., M. & St. P. Ry.	5,069,525	12.6	847,621	2.1	427,856	1.1	261,254	.6	51,002	.1	35,222	.1	722,253	1.8	342,962	.9	7,757,095	19.3
5	C. & N.-W. Ry.	5,304,200	9.0	737,079	1.3	687,718	1.2	312,940	.5	24,186		4,368		1,307,568	2.2	321,749	.6	8,700,438	14.8
6	C., St. P., M. & O.	2,174,068	19.6	451,047	4.1	280,142	2.5	97,171	.9	2,304		975		372,667	3.3	89,814	.8	3,468,188	31.2
7	C., R. I. & P. Ry.	4,064,456	14.7	851,150	3.1	742,834	2.7	231,107	.9	3,160		119,970	.4	647,557	2.3	415,505	1.5	7,073,828	25.6
8	Great Northern Ry.	3,597,724	11.03	680,735	2.2	167,069	.54	197,983	.64	3,596	.01	19,438	.06	684,005	2.21	189,039	.61	5,539,589	17.9
9	Illinois Central R. R.	3,669,350	8.	393,150	.9	354,872	.8	282,879	.6	101,820	.2	267,752	.6	1,303,716	2.8	433,162	1.	6,806,701	14.9
10	Minn. & St. L. R. R.	1,256,914	20.70	368,100	6.09	97,474	1.61	16,205	.27	405	.01	3,028	.05	155,902	2.58	45,814	.75	1,943,842	32.15
11	M., B. & S. R. R.	19,386	13.20	2,119	1.4	507	.40	1,475	1.					1,479	1.	10		24,975	17.
12	Union Pacific R. R.	2,284,553	13.6	374,242	2.2	116,438	.7	283,899	1.8	15,597	.1	22,441	.1	1,958,935	11.7	223,139	1.3	5,279,244	31.5
13	Wabash Ry.	1,049,059	11.4	277,830	1.6	265,439	1.5	145,469	.9	15,139	.1	103,542	.6	394,015	2.3	170,742	1.	3,320,735	19.4
	Total	37,647,504	11.03	6,714,197	2.	3,948,642	1.2	2,824,715	.8	251,023	.07	735,614	.2	10,678,914	3.1	3,088,682	.9	65,889,291	19.3

†Not under Federal control.

PART II—PRODUCT 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.	1,428,449	4.34	50,028	.18	70,250	.21	33,789	.10	16,901	.05	15,267	.05	231,374	.70	1,855,068	5.63
2	C., B. & Q. R. R.	2,490,873	5.3	391,598	.8	126,803	.3	155,677	.3	24,395	.1	41,535	.1	271,896	.5	3,502,807	7.4
3	C. G. W. R. R.	302,607	5.1	80,390	1.3	109,491	1.8	18,988	.3	3,951	.1	20,866	.3	23,737	.4	560,039	9.3
4	C., M. & St. P. Ry.	1,726,649	4.3	356,882	.9	86,338	.2	74,507	.2	10,317		163,425	.2	274,845	.7	2,632,963	6.5
5	C. & N.-W. Ry.	1,991,269	3.4	264,074	.4	179,606	.3	94,152	.2	42,828	.1	108,295	.2	295,872	.5	2,976,066	5.1
6	C., St. P., M. & O. Ry.	589,387	5.3	61,188	.6	16,763	.2	35,396	.3	3,230		15,654	.1	42,164	.4	763,772	6.9
7	C., R. I. & P. Ry.	1,400,977	5.1	108,760	.4	235,741	.8	76,111	.3	10,470		42,632	.2	90,668	.3	1,964,759	7.1
8	Great Northern Ry.	432,649	1.41	21,839	.07	14,398	.06	70,615	.23	10,942	.06	16,897	.03	88,256	.28	649,506	2.1
9	Illinois Central R. R.	636,968	1.4	270,681	.6	342,360	.7	49,419	.1	9,296		27,150	.1	274,940	.6	1,610,784	3.5
10	Minn. & St. L. R. R.	270,811	4.48	30,297	.5	16,090	.27	36,306	.27	1,997	.03	1,375	.02	5,282	.09	342,158	5.65
11	Mus., B. & S. R. R.	6,324	4.30									36		142	.10	6,502	4.40
12	Union Pacific R. R.	1,064,774	6.4	41,147	.2	65,825	.4	98,745	.6	71,480	.4	32,768	.2	66,906	.4	1,441,085	8.6
13	Wabash Ry.	450,853	2.6	126,405	.7	218,766	1.3	112,344	.7	14,381	.1	60,139	.4	122,567	.7	1,115,393	6.5
	Total	12,792,590	3.8	1,812,298	.53	1,481,958	.43	836,039	.24	220,158	.06	479,379	.14	1,788,649	.5	19,411,071	5.7

TABLE 9—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.....	89,596	.27	5,000,463	15.18	556,942	1.69	5,384,068	16.34	1,482,695	4.50	3,218,350	9.77	15,732,114	47.75
2	Chicago, Burlington & Quincy R. R.....	53,286	.1	17,056,299	36.1	228,692	.5	765,292	1.6	2,364,190	5.	123,249	.3	20,591,068	43.6
3	Chicago Great Western R. R.....	59,680	.2	1,064,988	17.8	20,788	.3	52,900	.9	180,598	3.	189,088	3.1	1,559,042	25.9
4	Chicago, Milwaukee & St. Paul Ry.....	507,553	1.3	6,297,184	15.6	456,639	1.1	3,171,276	7.9	1,864,508	4.6	253,095	.6	12,550,290	31.1
5	Chicago & North-Western Ry.....	772,082	1.3	9,699,056	16.5	458,075	.8	13,366,086	22.7	3,064,098	5.2	186,389	.3	27,545,736	46.8
6	Chicago, St. Paul, Minn. & O. Ry.....	332,543	3.	1,281,636	11.5	80,672	.7	21,850	.2	181,175	1.7	88,577	.8	1,986,453	17.9
7	Chicago, Rock Island & Pacific Ry.....	65,161	.2	5,512,989	19.9	126,271	.5	479,903	1.7	2,754,090	10.	702,879	2.5	9,641,263	34.8
8	Great Northern Ry.....	537,268	1.74	2,424,204	7.83	141,454	.46	14,146,393	45.71	385,124	1.24	347,487	1.12	17,981,930	58.1
9	Illinois Central R. R.....	37,499	.1	20,393,277	44.5	267,151	.6	243,177	.5	1,396,257	3.	696,929	1.5	23,634,290	50.2
10	Minneapolis & St. Louis R. R.....	47,481	.79	1,722,527	28.49	29,004	.48	33,992	.56	238,765	3.95	27,259	.45	2,099,028	34.72
11	Muscatine, Burlington & Southern R. R.....	31	---	57,682	39.3	800	.60	---	---	7,895	5.40	199	.10	66,607	45.40
12	Union Pacific R. R.....	8,845	---	3,155,972	18.8	60,210	.3	233,865	1.4	422,003	2.5	431,424	2.6	4,312,319	25.6
13	Wabash Ry.....	265,956	1.6	4,803,724	28.1	71,880	.4	86,792	.5	573,691	3.4	742,105	4.3	6,544,154	38.3
	Total	2,767,936	.81	78,470,001	23.	2,498,578	.73	37,985,600	11.14	14,915,059	4.4	7,007,030	2.04	143,644,294	42.12

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.....	1,226,013	3.72	265,801	.81	1,491,814	4.53	2,277,072	6.91	181,698	.55	359	---
2	Chicago, Burlington & Quincy R. R.....	2,627,473	5.6	199,792	.4	2,827,265	6.	1,782,187	3.8	377,181	.8	27,414	.1
3	Chicago Great Western R. R.....	369,971	6.2	14,057	.2	384,028	6.4	380,068	6.4	46,928	.8	283	---
4	Chicago, Milwaukee & St. Paul Ry.....	5,688,882	14.1	675,551	1.7	6,364,433	15.8	840,178	2.1	123,394	.3	10,311	---
5	Chicago & North-Western Ry.....	3,145,211	5.4	3,607,058	6.1	6,752,269	11.5	1,081,448	1.8	148,996	.3	612	---
6	Chicago, St. Paul, Minneapolis & Omaha Ry.....	1,252,300	11.3	728,565	6.5	1,980,865	17.8	298,149	1.9	33,572	.3	90	---
7	Chicago, Rock Island & Pacific Ry.....	1,692,125	6.1	429,367	1.6	2,121,492	7.7	750,574	2.7	159,137	.6	25,412	.1
8	Great Northern Ry.....	2,816,828	9.1	425,513	1.38	3,242,341	10.48	500,988	1.62	37,565	.12	6,169	.02
9	Illinois Central R. R.....	5,991,289	13.1	409,012	.9	6,400,301	14.	881,662	1.9	394,243	.8	45,820	.1
10	Minneapolis & St. Louis R. R.....	294,698	4.87	9,017	.15	303,715	5.02	192,872	3.19	19,043	.31	59	---
11	Muscatine, Burlington & Southern R. R.....	7,371	5.	2,442	1.7	9,813	6.7	2,798	1.9	488	.3	---	---
12	Union Pacific R. R.....	1,298,475	7.7	68,790	.4	1,367,175	8.1	497,078	3.	394,883	2.3	9,585	.1
13	Wabash Ry.....	1,075,309	6.3	115,320	.7	1,190,629	7.	610,831	3.6	72,710	.4	21,985	.1
	Total	27,485,945	8.1	6,950,195	2.	34,436,140	10.10	10,005,845	3.	1,989,778	.6	148,099	.04

TABLE 9—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	Achison, Topeka & Santa Fe Ry.....	74,011	.22	43,920	.13	628,535	1.91	314,893	.96	1,148,849	3.49	84,261	.26	134,346	.41
2	Chicago, Burlington & Quincy R. R.....	263,184	.6	130,099	.3	494,468	1.	1,058,478	2.2	1,554,279	3.3	237,376	.5	159,286	.3
3	Chicago Great Western R. R.....	37,445	.6	8,608	.1	133,408	2.2	114,450	1.9	321,544	5.3	30,786	.3	27,076	.5
4	Chicago, Milwaukee & St. Paul Ry.....	506,545	1.4	208,725	.5	617,325	1.5	871,669	2.2	1,162,239	2.9	292,645	.7	307,272	.5
5	Chicago & North-Western Ry.....	829,404	1.4	146,790	.3	659,992	1.1	1,112,776	1.9	1,017,550	1.7	182,292	.3	41,366	.1
6	Chicago, St. Paul, Minn. & O. Ry.....	183,191	1.6	132,427	1.2	86,163	.8	113,517	1.	222,894	2.	42,075	.4	7,659	.1
7	Chicago, Rock Island & Pacific Ry.....	86,110	.3	33,125	.1	385,248	1.4	413,175	1.5	1,101,434	4.	202,131	.7	238,781	.9
8	Great Northern Ry.....	69,399	.22	74,111	.24	169,347	.55	542,018	1.75	456,389	1.47	76,105	.25	47,455	.15
9	Illinois Central R. R.....	491,426	1.1	120,073	.3	257,821	.6	211,067	.4	826,241	1.8	90,191	.2	131,129	.3
10	Minneapolis & St. Louis R. R.....	31,162	.51	1,712	.03	85,088	1.42	46,013	.76	324,472	5.37	25,980	.43	14,975	.25
11	Muscatine, Burlington & Southern R. R.....	392	.3							6,936	4.7				
12	Union Pacific R. R.....	73,536	.4	89,354	.5	325,950	1.9	625,732	3.7	325,392	1.9	80,689	.5	130,313	.8
13	Wabash Ry.....	145,506	.9	84,344	.5	208,122	1.7	331,325	1.9	516,280	3.	41,930	.2	168,176	1.
	Total.....	2,851,311	.8	1,073,288	.31	4,142,067	1.2	5,755,113	1.7	8,964,489	2.63	1,376,461	.40	1,307,834	.38

PART VI—MANUFACTURES—Continued—AND MISCELLANEOUS COMMODITIES AND L. C. L. GOODS.

Number	Railway Companies	Manufactures								Miscellaneous Commodities Not Poregoing in Foregoing (Carl'd Rates)	L. C. L. Goods Not Distributed Above		Grand Total All Commodities		
		Wine, Liquors and Beers		Household Goods and Furniture		Other Manufactures		Other 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	A., T. & S. F. Ry.....	154,344	.47	78,491	.24	1,325,047	4.02	6,445,826	19.57	166,806	.51	1,499,615	4.55	32,943,358	100.
2	C., B. & Q. R. R.....	149,374	.3	104,492	.2	1,545,896	3.3	7,883,714	16.7	1,071,463	2.3	2,871,925	6.	47,264,416	100.
3	C. G. W. R. R.....	23,780	.4	34,896	.6	302,261	5.	1,451,533	24.1	51,651	.9	299,889	5.1	6,011,969	100.
4	C., M. & St. P. Ry.....	350,170	.9	177,865	.5	1,582,761	3.9	7,011,089	17.4	1,482,179	3.7	2,508,428	6.2	40,307,047	100.
5	C. & N.-W. Ry.....	228,861	.4	201,007	.3	3,313,863	5.6	8,964,957	15.2	1,430,853	2.4	2,457,976	4.2	58,828,325	100.
6	C., St. P., M. & O. Ry.....	20,437	.3	31,764	.3	967,146	8.7	2,949,084	18.5	124,103	1.1	733,707	16.6	11,106,172	100.
7	C., R. I. & P. Ry.....	97,715	.3	268,552	.8	1,290,950	4.5	4,962,344	17.9	552,701	2.	1,361,240	4.9	27,677,627	100.
8	Great Northern Ry.....	35,830	.12	36,168	.12	408,581	1.32	2,400,065	7.96	236,307	.76	838,831	2.71	30,948,659	100.
9	Illinois Central R. R.....	170,160	.4	105,158	.2	1,475,175	3.2	5,200,166	11.3	1,087,571	2.4	1,714,121	3.7	45,853,934	100.
10	Minn. & St. L. R. R.....	16,772	.28	21,207	.35	122,599	2.03	902,554	14.03	137,254	2.27	317,364	5.25	6,045,915	100.
11	Mus. B. & S. R. R.....	77,387	.5	1,071	.7	8,270	5.7	19,925	13.6	4,657	3.2	14,273	9.7	146,752	100.
12	Union Pacific R. R.....	111,590	.7	49,596	.3	664,334	4.	3,378,032	20.1	378,695	2.3	638,572	3.8	16,795,122	100.
13	Wabash Ry.....	77,387	.5	82,534	.5	1,154,752	6.8	3,606,882	21.1	446,090	2.6	892,998	5.1	17,105,890	100.
	Total.....	1,436,420	.4	1,132,801	.33	14,131,635	4.14	54,335,141	15.93	7,170,330	2.1	16,148,939	4.8	341,635,116	100.

TABLE 10—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	Refrigerator cars	Choose cars	Other freight-train cars	Total freight-train cars
1	A. T. & S. P.	1,784	48	7	1,825	1,192		30	603	67,408	2,850	636	30,318	2,259	8,496	10,903	3,453	9,950	799	3,444	69,622
2	Atlantic Northern	1			1					3			1								
3	C. B. & Q.	1,784	30		1,800	1,800				70,293	1,304	1,282	31,715	1,504	7,368	25,631	346	2,779	773	93	70,223
4	C. G. W.	355	10	2	366	366				10,549	6	176	7,295	518	797	1,229		413	126		10,379
5	O. M. & St. P.	1,981		142	1,839	1,839				65,470	1,759	5,303	37,683	4,147	5,328	7,237	2,359	2,119	1,047	2,006	61,936
6	C. & N. W.	1,970	56	2	2,024	1,652	372			69,820	2,069	1,006	37,716	4,278	4,357	15,063	2,394	906	6,299	70,883	
7	C. St. P., M. & O.	392			392	381	11			13,112	244	297	9,191	1,063	317	1,823		465	170		13,059
8	C. R. I. & P.	1,524	30	18	1,536	628	320	210	478	45,132	213	330	30,110	1,753	4,290	6,491		1,703	648		44,965
9	Colfax Northern	2			2			2		5			1								5
10	D., R. I. & N. W.	12			12					13			19	34		69					123
11	Great Northern	1,324	57	17	1,364	1,361		3		58,255	1,011	3,448	32,296	3,716	2,000	1,889		4,734	618	10,565	55,818
12	Illinois Central	1,447	124	1	1,570	1,218	280	72		63,993	3,399	1,641	28,372	2,743	1,559	27,957	10	4,317	793		65,751
13	Man. & Oneida	2			2					8,829	3	144	6,147	145	427	1,734		22	105	108	8,688
14	Minn. & St. L.	224		10	214	139	75			15			5						2	7	14
15	M., B. & S.	6			6																
16	Tabor & North'n.	1			1																
17	Union Pacific	868	113	89	901	874		27		19,529	3,191	153	11,981	1,301	3,021	3,449	109		435	2,271	22,567
18	Wabash	613		1	612	483	71		58	18,559	18	345	10,607	636	1,364	5,300			335		18,232
	Total	14,193	468	288	14,373	11,760	1,129	342	1,142	511,007	16,007	14,816	273,547	24,132	39,294	108,690	6,271	28,706	6,759	24,793	512,258

†Not under Federal control.

PART II—FREIGHT-TRAIN CARS—Continued.

Number	Railway Companies	Units Available For Service at Close of Year									
		Number fully owned				Steel Cars		Steel Underframe Cars		Cars of Other Construction	
		Number fully owned	Number held under equipment trust	Number under lease from a railway company	Number held under other forms of title	Number	Aggregate capacity—tons	Number	Aggregate capacity—tons	Number	Aggregate capacity—tons
1	Atchison, Topeka & Santa Fe Ry.	32,192		1,043	36,387			29,607	1,211,870	40,915	1,253,455
2	Atlantic Northern Ry.	3									
3	Chicago, Burlington & Quincy Ry.	70,223				22,991	1,148,480	7,063	281,800	40,169	1,458,108
4	Chicago Great Western R. R.	10,378			1	908	45,400	2,845	113,800	6,626	207,789
5	Chicago, Milwaukee & St. Paul Ry.	61,936				25	1,250	26,615	1,086,460	35,286	1,211,395
6	Chicago & North-Western Ry.	53,933	17,054			4,474	233,700	28,994	1,256,730	37,505	1,298,285
7	Chicago, St. Paul, Minneapolis & O. Ry.	12,359	700					4,402	183,720	8,657	282,442
8	Chicago, Rock Island & Pacific Ry.	10,558	16,223	7,392	10,792	1,625	81,250	22,320	913,440	21,020	683,289
9	Colfax Northern Ry.			5						4	106
10	Davenport, Rock Island & Northwestern Ry.	123				75	3,500				
11	Great Northern Ry.	55,590			258	6,213	305,760	2,865	143,250	46,122	1,695,226
12	Illinois Central R. R.	46,581	12,006	6,468	97	11,216	600,700	23,399	984,800	30,343	1,105,310
13	Manchester & Oneida Ry.										
14	Minneapolis & St. Louis R. R.	5,518	3,150	20		101	5,050	779	31,160	7,808	293,090
15	Muscatine, Burlington & Southern R. R.	14								14	379
16	Muscatine, Burlington & Southern R. R.	22,567			846	4,407	29,439	17,017	801,980	1,143	24,480
17	Union Pacific R. R.	14,455	2,701	239		856	37,170	8,511	379,900	8,530	289,955
18	Wabash Ry.										
	Total	305,390	53,329	15,158	48,381	52,891	2,621,660	174,327	7,389,099	283,242	9,833,151

TABLE 10—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	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	Number								Total seating capacity	Average seating capacity
															Fully owned	Held under equipment trust	Under lease from 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		
1	A. T. & S. F. Ry.	1,596	19	17	884	104	43	19	496	52	1,598	725	26	847	292	536	770	60,507	66					
2	Atlantic North. Ry.	1,301	17	11	694	148	100	44	14	243	48	1,307	1,307	1	135	187	995	49,373	57					
3	C. B. & Q. R. R.	213	2	7	80	10	12	6	15	35	243	43	5	37	1,307	153	24	122	7,950	54				
4	C. G. W. R. R.	1,577	81	64	647	127	144	56	23	239	315	43	1,594	1,594	435	108	1,061	57,684	36					
5	C. M. & St. P. Ry.	2,007	26	31	1,055	177	109	37	09	281	36	238	2,002	1,823	602	200	1,300	77,244	46					
6	C. & N.-W. Ry.	340	3	3	181	34	32	8	14	62	9	340	340	94	10	236	12,481	46						
7	C. St. P., M. & O.	1,001	8	14	579	116	108	44	4	191	41	2	1,085	439	328	113	205	44,749	52					
8	C. R. I. & P. Ry.	6	6	5	5	1	1	1	1	1	1	6	6	6	6	6	6	6	6					
9	Colfax Northern Ry.	1,176	40	12	415	42	135	43	28	188	314	38	1,204	1,196	5	91	67	1,046	43,429	61				
10	Dav., R. I. & N. W. Ry.	1,475	117	8	767	58	96	32	15	5	218	42	1,584	1,141	443	408	375	741	63,138	61				
11	Great Northern Ry.	1,475	117	8	767	58	96	32	15	5	218	42	1,584	1,141	443	408	375	741	63,138	61				
12	Illinois Central R. R.	1,475	117	8	767	58	96	32	15	5	218	42	1,584	1,141	443	408	375	741	63,138	61				
13	Man. & Oelnda Ry.	128	3	4	73	16	2	2	2	2	36	2	127	127	2	6	119	4,985	56					
14	Minn. & St. L. R. R.	6	4	1	2	2	2	2	2	2	4	2	6	6	6	6	6	6	6					
15	Mus., B. & S. R. R.	592	1	7	237	41	44	50	2	135	56	21	586	586	2	201	1	294	16,460	50				
16	Tabor & Northern R. R.	415	1	5	198	59	17	16	7	80	34	411	335	44	32	60	20	341	15,789	56				
17	Union Pacific R. R.	11,920	322	184	5,791	946	806	379	210	457	2,415	406	654	12,064	9,811	994	145	1,114	2,837	1,550	7,650	453,131	66	
18	Wabash Ry.	1,001	8	14	579	116	108	44	4	191	41	2	1,085	439	328	113	205	44,749	52					
	Total	11,920	322	184	5,791	946	806	379	210	457	2,415	406	654	12,064	9,811	994	145	1,114	2,837	1,550	7,650	453,131	66	

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 service 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 under trust	Number held under lease from railway company	Number held under other forms of title	Available for service at beginning of year	Installed during year	Retired from service during year
1	A. T. & S. F. Ry.	3,913	130	59	44	300	41	16	2	3,671	3,974	3,605	77	202	72,917	2,989	712	
2	Atlantic North. Ry.	5,069	51	134	32	2,146	21	19	19	2,680	4,926	4,926	4	4	76,515	1,372	1,431	
3	C. B. & Q. R. R.	471	15	4	4	46	8	3	3	425	482	482	11,233	33	187	187	187	
4	C. G. W. R. R.	1,721	1,985	738	23	48	21	15	2,861	2,908	2,908	68,768	3,825	6,105	6,105	6,105	6,105	
5	C. M. & St. P. Ry.	3,691	90	167	22	1,611	25	30	21	1,915	3,614	3,614	75,518	2,185	1,204	1,204	1,204	
6	C. & N.-W. Ry.	362	11	1	3	135	4	9	231	372	372	13,814	258	301	301	301	301	
7	C. St. P., M. & O. Ry.	4,125	7	171	37	2,529	34	13	122	1,236	3,961	1,383	796	106	1,676	50,348	228	565
8	Colfax Northern Ry.	980	2,130	325	28	127	37	19	60	2,514	2,785	2,778	7	60,411	3,181	3,785		
9	Dav., R. I. & N. W. Ry.	2,533	63	33	17	373	11	6	16	2,140	2,563	2,563	68,001	3,579	1,682	1,682		
10	Great Northern Ry.	980	2,130	325	28	127	37	19	60	2,514	2,785	2,778	7	60,411	3,181	3,785		
11	Illinois Central R. R.	2,533	63	33	17	373	11	6	16	2,140	2,563	2,563	68,001	3,579	1,682	1,682		
12	Man. & Oelnda Ry.	886	8	22	3	43	7	2	1	317	372	372	12,513	14	170	170		
13	Minn. & St. L. R. R.	886	8	22	3	43	7	2	1	317	372	372	12,513	14	170	170		
14	Mus., B. & S. R. R.	73	14	22	9	175	15	3	78	451	731	728	3	19,713	33	372		
15	Tabor & Northern R. R.	2,471	47	74	18	172	2	4	17	2,231	2,444	2,444	23,592	3,230	234	234		
16	Union Pacific R. R.	73	14	22	9	175	15	3	78	451	731	728	3	19,713	33	372		
17	Wabash Ry.	35,412	4,545	1,752	229	7,542	249	130	362	20,702	29,214	26,347	796	183	1,888	552,358	20,926	16,748
18	Total	35,412	4,545	1,752	229	7,542	249	130	362	20,702	29,214	26,347	796	183	1,888	552,358	20,926	16,748

TABLE 10—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					Memorandum of Equipment Assigned		
		Units Available For Service at Close of Year					Units Available For Service at Close of Year					Owned or Leased by Respondent and Assigned to Other Federal Controlled Roads		
		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 car floats and canal boats	Other floating equipment	Total floating equipment	Number fully owned	Locomotives	Freight train cars	Total cars
1	Atchison, Topeka & Santa Fe Ry.	75,194	36,612	4	1,146	37,436	6	4	10	10	117			
2	Atlantic Northern Ry.	76,456	76,456											
3	Chicago, Burlington & Quincy R. R.	11,969	11,943				26							
4	Chicago Great Western R. R.	66,488	66,488											
5	Chicago, Milwaukee & St. Paul Ry.	76,499	58,370	18,129										
6	Chicago & North-Western Ry.	13,771	13,071	700								120	12	
7	Chicago, St. Paul, Minn. & O. Ry.	50,011	12,380	17,347	7,611	12,673								
8	Chicago, Rock Island & Pacific Ry.		11											
9	Colfax Northern Ry.													
10	Davenport, Rock Island & Northwestern Ry.	59,807	59,537			270								
11	Great Northern Ry.	69,89	50,285	18,048	6,468	97	3	9	10	22	22			
12	Illinois Central R. R.													
13	Manchester & Onondia Ry.	12,35	9,187	3,150	20									
14	Mississippi & St. Louis R. R.													
15	Muscatee, Burlington & Southern R. R.													
16	Tabor & Northern R. R.	25,597	25,507											
17	Union Pacific R. R.	19,574	15,518	2,745	230	881								
18	Wabash Ry.													
	Total	566,636	434,059	55,119	15,475	51,383	12	69	19	100	100	261	129	129

TABLE 11—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.	4,554.78	2,546.85		1,376.28		146.76	8,624.67	8,624.67	1,080.03	29.27	7.43		3,599.36	13,331.76
2	Atlantic Northern Ry.	17.00						17.00	17.00					1.18	18.18
3	Chicago, B. & Q. R. R.	4,488.37	4,661.71	69.76	29.64		323.51	9,372.99	9,372.99	1,106.39	44.65	5.41		3,237.04	13,766.43
4	Chicago Great Western R. R.	715.29	42.18			652.69	85.93	1,496.06	1,496.06	106.73	11.24			590.48	2,215.75
5	Chicago, M. & St. P. Ry.	6,222.40	3,632.59				417.59	10,272.58	10,272.58	1,138.14	23.63	16.22		3,545.62	14,996.19
6	Chicago & N.-W. Ry.	3,649.59	4,877.65	1.98		84.45	76.78	8,090.45	8,090.45	917.67	104.49	95.36		3,567.64	12,775.61
7	C., St. P., M. & O. Ry.	1,676.81					72.38	1,749.19	1,749.19	193.69	16.64	12.77		651.38	2,623.67
8	Chicago, R. I. & P. Ry.	3,329.90	2,035.30		1,679.86	162.34	524.15	7,731.55	7,731.55	447.47	8.01			2,266.85	10,482.98
9	Colfax Northern Ry.				7.41			7.41	7.41					2.22	10.33
10	Day, R. I. & N. W. Ry.	41.68	5.08				2.24	49.00	49.00	1.00				43.44	93.50
11	Great Northern Ry.	7,038.17	78.95	707.88			432.58	8,257.58	8,257.58	316.30	13.54	13.54	3.04	2,460.00	11,064.09
12	Illinois Central R. R.	2,266.16		9.16	1,420.20	861.39	225.24	4,782.15	4,782.15	792.48	24.67	24.67	157.03	2,370.78	8,651.78
13	Man. & Onondia Ry.	8.03					.11	8.14	8.14					7.5	8.89
14	Minn. & St. L. R. R.					1,537.69	100.06	1,646.75	1,646.75	23.99				376.18	2,046.92
15	Mus., B. & S. R. R.	47.77	1.71				6.00	55.48	55.48					7.00	62.48
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	1,662.67			5.75	10.36	3,614.55	3,614.55	974.10	2.07	2.07		1,449.62	6,041.81
18	Wabash Ry.	1,829.52	105.96	88.83	9.07		469.88	2,503.86	2,503.86	513.59	13.38			1,208.66	4,239.49
	Total	37,240.03	19,450.25	877.61	4,522.46	3,304.28	2,865.53	68,290.16	68,290.16	7,611.73	282.59	188.71	169.07	25,368.40	101,841.69

†Not under Federal control.

TABLE 11—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		
1	Atchison, Topeka & Santa Fe Ry.....	7,102.07	924.04	6.06	6.11		3,088.31	11,127.19
2	Atlantic Northern Ry.....	17.00					1.18	18.18
3	Chicago, Burlington & Quincy R. R.....	8,950.08	994.38	44.05	5.41		3,219.91	13,214.43
4	Chicago Great Western R. R.....	757.47	57.82				370.44	1,185.73
5	Chicago, Milwaukee & St. Paul Ry.....	9,800.22	1,043.55	20.55	14.29		3,334.68	14,213.29
6	Chicago & North-Western Ry.....	7,927.24	859.88	104.49	95.96		3,445.92	12,432.89
7	Chicago, St. Paul, Minneapolis & Omaha Ry.....	1,679.60	183.03	6.37	2.50		639.67	2,511.17
8	Chicago, Rock Island & Pacific Ry.....	5,365.20	293.13	8.01			1,699.63	7,365.97
9	Colfax Northern Ry.....							
10	Davenport, Rock Island & Northwestern Ry.....	46.76	1.06				43.44	91.26
11	Great Northern Ry.....	7,117.12	309.27	13.54	13.54	3.04	2,287.42	9,743.93
12	Illinois Central R. R.....	2,271.09	400.74	24.67	24.67	60.57	1,177.12	3,958.86
13	Manchester & Oneida Ry.....	8.03					.75	8.78
14	Minneapolis & St. Louis R. R.....	1,646.75	23.99				376.18	2,046.92
15	Muscatine, Burlington & Southern R. R.....	47.77	1.71				6.00	55.48
16	Tabor & Northern R. R.....	8.79					1.00	9.79
17	Union Pacific R. R.....	3,596.92	973.92	2.07	2.07		1,448.10	6,023.08
18	Wabash Ry.....	1,945.08	322.33				886.89	3,154.30
	Total.....	58,287.19	6,388.85	231.01	163.95	63.61	22,026.64	87,161.25

TABLE 11A—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	
		Line Owned		Line of proprie- tary companies	Line operated under lease	Line operated under contract	Line operated under trackage rights		Total mileage operated
		Main line	Branches and spurs						
1	Atchison, Topeka & Santa Fe Ry.....	19.89					19.89	19.89	
2	Atlantic Northern Ry.....	17.00					17.00	17.00	
3	Chicago, Burlington & Quincy R. R.....	371.68	993.44			73.44	1,438.56	1,365.12	
4	Chicago Great Western R. R.....	370.77	29.42				776.41	400.19	
5	Mason City & Ft. Dodge R. R.....				370.40	5.82	776.41	347.90	
6	Wisconsin, Minn. & Pacific R. R.....							22.50	
7	Chicago, Milwaukee & St. Paul Ry.....	1,200.06	663.42			67.93	1,933.43	1,863.43	
8	Chicago & North-Western Ry.....	363.78	1,239.55		2.02	17.59	1,634.66	1,903.33	
9	Chicago, St. Paul, Minneapolis & Omaha Ry.....	74.54			13.77	27.50	102.04	74.54	
10	Iowa Southern Ry.....							13.77	
11	Chicago, Rock Island & Pacific Ry.....				182.93		2,234.73	1,859.87	
12	St. Paul & Kansas City Short Line R. R.....	997.13	862.74			29.59	7.41	182.93	
13	Colfax Northern Ry.....				7.41				
14	Security Investment Co.....						7.41		
15	Colfax Consolidated Coal Co.....							.51	
16	Davenport, Rock Island & Northwestern Ry.....	34.50						6.87	
17	Great Northern Ry.....	77.89				.79	35.29	34.50	
18	Illinois Central R. R.....						77.86	77.86	
19	Dubuque & Sioux City Ry.....				716.44	1.68	718.12		
20	Keokuk & Des Moines Ry.....							715.80	
21	Manchester & Oneida Ry.....	8.03						162.34	
22	Minneapolis & St. Louis R. R.....	634.84	165.70			83.79	884.33	8.03	
23	Muscatine, Burlington & Southern R. R.....	47.77	1.71				55.48	800.54	
24	Tabor & Northern R. R.....	8.79				6.00	10.75	49.48	
25	Union Pacific R. R.....	2.46				1.96	2.46	8.79	
26	Wabash Ry.....	203.38				5.58	208.96	2.46	
	Total.....	4,432.48	3,955.98		190.34	1,264.97	321.64	10,165.41	9,841.17

TABLE 11B—GRADE CROSSINGS AND CROSSING PROTECTION WITHIN THE STATE.

PART I—PROTECTED.

Number	Railway Companies	Protected by																
		Both Gates and Flagmen		Gates Alone		Flagmen Alone 24 Hrs. Daily		Flagmen Alone Part Time Only		Crossing Alarm Only		Cross'g Alarm and Visual Signal Combined		Visual Signal Alone				
		With other steam railroads	With electric interurban or steam railroads with streets, avenues and highways	With other steam railroads	With electric interurban or steam railroads with streets, avenues and highways	With other steam railroads	With electric interurban or steam railroads with streets, avenues and highways	With other steam railroads	With electric interurban or steam railroads with streets, avenues and highways	With other steam railroads	With electric interurban or steam railroads with streets, avenues and highways	With other steam railroads	With electric interurban or steam railroads with streets, avenues and highways	With other steam railroads	With electric interurban or steam railroads with streets, avenues and highways			
1	Atchison, Topeka & Santa Fe Ry.																	
2	Chicago, Burlington & Quincy R. R.			5	1	2	4	3	4	9	15		3		8	12	1	583
3	Chicago Great Western R. R.	1	3	6	1		16		3		12		18		28			1
4	Chicago, Milwaukee & St. Paul Ry.	1	1	4			14		4	8	31		1	34				
5	Chicago & North-Western Ry.				2	1	40		1	14			32		1			
6	Chicago, St. Paul, Minn. & O. Ry.																	
7	Chicago, Rock Island & Pacific Ry.																	
8	Colfax Northern Ry.									2			1					
9	Davenport, Rock Island & N. W. Ry.																	
10	Great Northern Ry.																	
11	Illinois Central R. R.				1		8	1		1	16		12		6			
12	Manchester & Oneida Ry.																	
13	Minneapolis & St. Louis R. R.															29	2	1,065
14	Muscatine, Burlington & S. R. R.																	
15	Tabor & Northern R. R.																	
16	Union Pacific R. R.									1			5					84
17	Wabash Ry.																	
	Total	2	4	15	6	3	82	1	8	30	17	37	2	166	2	61	41	3,170

PART II—PROTECTED—Continued—UNPROTECTED AND TOTAL AND NUMBER ELIMINATED DURING YEAR.

Number	Railway Companies	Protected by						Unprotected	Total	Number of Grade Crossings Eliminated During Year									
		Interlocking Devices		Signals Not Interlocked		Protected Alone by De-railing Devices				Total	Number of Grade Crossings Eliminated During Year								
		With other steam railroads	With electric interurban or steam railroads with streets, avenues and highways	With other steam railroads	With electric interurban or steam railroads with streets, avenues and highways	With other steam railroads	With electric interurban or steam railroads with streets, avenues and highways												
1	Atchison, Topeka & Santa Fe Ry.																		
2	Chicago, Burlington & Quincy R. R.																		
3	Chicago Great Western R. R.	5	3		3			2	19	10	1,100	40	30	1,732				1	1
4	Chicago, Milwaukee & St. Paul Ry.	27	3		1				12	4	858	48	13	976					2
5	Chicago & North-Western Ry.	34			3				42	61	920	80	19	2,039				38	38
6	Chicago, St. Paul, Minn. & O. Ry.	24	1		9	3			14	11	369	49	9	1,468					
7	Chicago, Rock Island & Pacific Ry.																		
8	Colfax Northern Ry.																		
9	Davenport, Rock Island & N. W. Ry.								2			59	2	3	59				
10	Great Northern Ry.																		
11	Illinois Central R. R.																		
12	Manchester & Oneida Ry.																		
13	Minneapolis & St. Louis R. R.	14	3						49	12	786	65	15	829				2	2
14	Muscatine, Burlington & S. R. R.	10	1										48	3	1,065				
15	Tabor & Northern R. R.																		
16	Union Pacific R. R.									9	1	29	9	1	30				
17	Wabash Ry.	3	1		6				8	5	175	17	6	265				1	1
	Total	126	12		22	3			6	161	39	6,296	358	99	8,499	2		42	44

TABLE 12—CONSUMPTION OF FUEL BY LOCOMOTIVES.
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.....	1,570,940	582,168	82,849	3,309	285,432	2,524,698	31,228	2,555,926	\$ 3.19
2	Chicago, Burlington & Quincy R. R.....	3,180,005	934,359	90,373	1,751	723,483	4,929,971	68,579	4,998,550	2.688
3	Chicago Great Western R. R.....	408,105	177,895	5,006	130	91,252	682,388	12,414	694,802	3.203
4	Chicago, Milwaukee & St. Paul Ry.....	2,200,591	802,550	103,372	16,487	721,267	3,844,267	54,284	3,898,551	3.364
5	Chicago & North-Western Ry.....	2,405,351	1,147,453	113,094	2,815	833,396	4,502,429	104,044	4,606,473	2.782
6	Chicago, St. Paul, Minn. & O. Ry.....	432,539	200,352	28,504	78	116,939	778,412	6,941	785,353	5.30
7	Chicago, Rock Island & Pacific Ry.....	1,934,857	866,431	62,944	516	460,713	3,315,461	59,985	3,375,446	3.081
8	Davenport, Rock Island & N. W. Ry.....					9,692		151	9,843	3.94
9	Great Northern Ry.....	1,634,552	519,363	50,009	685	419,410	2,624,049	82,704	2,706,753	4.43
10	Illinois Central R. R.....	2,522,088	779,275	14,571	787	534,853	3,851,524	118,570	3,970,094	2.399
11	Minneapolis & St. Louis R. R.....	292,772	91,783	29,210	309	47,271	461,405	16,560	477,965	3.25
12	Muscatine, Burlington & South. R. R.....		688	5,022		720			6,430	3.01
13	Union Pacific R. R.....	2,006,166	589,096	104,925	27	257,312	3,018,068	30,790	3,067,828	2.37
14	Wabash Ry.....	1,050,739	380,558	4,011	870	292,337	1,728,515	31,068	1,769,613	2.639
	Total.....	19,688,655	7,072,513	694,400	27,824	4,703,887	32,277,279	626,348	32,903,627	\$ 3.02

†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
		Amount fuel oil consumed by all locomotives	Average cost per gallon	Hard		Soft		
				Consumed by all locomotives	Average cost per cord	Consumed by all locomotives	Average cost per cord	
1	Atchison, Topeka & Santa Fe Ry.....	285,138,778	\$.03084					4,305,633
2	Chicago, Burlington & Quincy R. R.....	15,186,558	.01994			42,784	\$ 2.506	5,142,712
3	Chicago Great Western R. R.....							694,802
4	Chicago, Milwaukee & St. Paul Ry.....	37,457,322	.08390					4,196,833
5	Chicago & North-Western Ry.....	35,966,317	.01650					4,923,006
6	Chicago, St. Paul, Minn. & O. Ry.....					30,062	2.710	783,178
7	Chicago, Rock Island & Pacific Ry.....					5,649	4.74	3,469,677
8	Davenport, Rock Island & N. W. Ry.....	4,064,115	.04121	11,463	\$ 1.07299			9,885
9	Great Northern Ry.....			63	2.91			3,111,932
10	Illinois Central R. R.....	65,900,658	.0437			25,826	3.39	3,083,192
11	Minneapolis & St. Louis R. R.....	161,293	.0069	18,123	4.784			479,569
12	Muscatine, Burlington & South. R. R.....			3,300	3.50			6,547.82
13	Union Pacific R. R.....	9,897	*					3,063,434
14	Wabash Ry.....	746,831	.0873			2,321	3.29	1,759,613
	Total.....	444,321,979	\$.03178	32,868	\$ 3.36	106,642	\$ 2.95	35,934,013.82

*Price not stated.

TABLE 13—TIES AND RAILS LAID IN REPLACEMENT AND IN BETTERMENTS.

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.) of 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.	2,203,147	\$.84	4,498,582	40.12	\$ 2,029,874.88	59,524.29	\$ 30.00	\$ 1,796,198.58
2	Chicago, Burlington & Quincy R. R.	2,709,751	.772	5,445,609	35.65	2,238,233.89	61,053.00	32.47	1,982,821.77
3	Chicago Great Western R. R.	598,984	.802	675,907	29.333	429,139.83	5,484.14	30.93	168,644.13
4	Chicago, Milwaukee & St. Paul Ry.	2,090,345	.682	5,808,741	21.45	1,551,508.24	39,492.25	28.09	1,109,352.96
5	Chicago & North-Western Ry.	1,816,059	.731	5,746,992	30.49	1,502,783.27	50,736.63	27.33	1,386,772.20
6	Chicago, St. Paul, Minn. & O. Ry.	462,438	.710	1,758,479	35.437	389,772.23	12,022	27.67	332,090.63
7	Chicago, Rock Island & Pacific Ry.	1,480,309	.69	3,231,032	24.51	1,119,820.95	35,281.26	24.82	875,700.44
8	Colfax Consolidated Coal Co.	938	1.18	61,388	32.07	1,104.96			*542.57
9	Davenport, Rock Island & N. W. Ry.	11,176	.767	61,388	32.07	10,535.06	33.32		
10	Great Northern Ry.	11,176	.767	3,539,113	18.308	1,746,942.75	24,447.81	32.48	794,160.38
11	Illinois Central R. R.	2,709,300	.629	4,637,633	31.91	941,069.87	44,875.13	30.10	1,351,025.70
12	Minneapolis & St. Louis R. R.	444,110	.813	378,888	25.04	370,703.12	7,088.44	30.43	215,709.70
13	Muscatine, Burlington & South. R. R.	6,000	.51			3,047.66			
14	Union Pacific R. R.	1,333,655	.882	3,972,120	26.406	1,281,331.02	29,028	25.19	731,265.03
15	Wabash Ry.	873,412	.628	1,131,487	34.884	595,307.84	14,070.71	26.0905	306,102.93
	Total	18,046,527	\$.723	40,876,121	\$ 28.2605	\$14,210,295.57	383,737.68	\$ 29.003	\$11,129,701.88

†Not under Federal operation.

*Credit.

TABLE 14—EMPLOYES AND THEIR COMPENSATION.
PART I—FOR THE YEAR ENDED DECEMBER 31, 1918 AND COMPARISON WITH 1917.

Number	Railway Companies	Average number of employees in service 1918	Average number of employees in service 1917	Increase	Total compensation during year 1918	Total compensation during year 1917	Increase
1	Atchison, Topeka & Santa Fe Ry.	53,124	50,654	2,470	\$ 73,501,501.08	\$ 52,264,984.38	\$ 21,236,066.70
2	Atlantic Northern Ry.	39	27	12	18,544.97	14,987.81	3,557.16
3	Chicago, Burlington & Quincy R. R.	59,731	47,349	12,382	73,156,974.19	49,179,625.13	23,977,349.06
4	Chicago Great Western R. R.	8,331	8,105	226	11,239,500.28	7,504,791.54	3,734,888.74
5	Chicago, Milwaukee & St. Paul Ry.	60,312	47,488	12,824	84,792,708.32	55,592,695.73	29,200,042.59
6	Chicago & North-Western Ry.	51,729	48,580	2,879	72,287,561.58	50,329,948.60	21,960,612.80
7	Chicago, St. Paul, Minn. & O. Ry.	8,591	8,675	*84	13,176,478.76	9,019,615.28	4,155,863.48
8	Chicago, Rock Island & Pacific Ry.	41,583	39,814	1,769	56,932,949.33	38,318,599.23	18,614,350.11
9	Colfax Northern Ry.	23	24	*1	21,341.22	18,886.02	2,455.20
10	Creston, Winterset & Des Moines R. R.		15	*15		11,299.00	*11,299.00
11	Davenport, Rock Island & Northwestern Ry.						
12	Great Northern Ry.	38,820	36,592	2,228	55,732,012.58	36,976,749.44	18,755,263.14
13	Illinois Central R. R.	50,226	45,196	5,030	66,022,459.55	41,887,233.84	24,135,225.71
14	Manchester & Oneida Ry.	14	16	*2	10,074.31	9,943.34	131.17
15	Minneapolis & St. Louis R. R.	5,091	5,050	41	6,984,079.28	4,847,339.74	2,136,739.54
16	Muscatine, Burlington & South. R. R.	94	85	9	88,331.96	72,056.01	15,375.95
17	Tabor & Northern R. R.	10	17	*7	9,118.97	10,216.04	*1,097.07
18	Union Pacific R. R.	28,528	27,340	1,188	38,379,739.96	27,742,710.84	10,637,029.12
19	Wabash Ry.	17,332	16,563	769	24,186,026.20	16,436,190.99	7,749,835.21
	Total	414,589	381,866	32,723	\$ 576,538,582.74	\$ 390,235,635.94	\$ 186,302,946.80

*Decrease.

†Cease operation.

‡Not under Federal control.

TABLE 14—EMPLOYES AND THEIR COMPENSATION—Continued.
PART II—FOR THE YEAR ENDED DECEMBER 31, 1918 AND COMPARISON WITH 1917.

Number	Railway Companies	Average yearly	Average yearly	Increase	Average monthly	Average monthly	Increase	Average daily	Average daily	Increase
		compensation 1918	compensation 1917	1918 over 1917	compensation 1918	compensation 1917	1918 over 1917	compensation 1918	compensation 1917	1918 over 1917
1	Aetehison, Topeka & Santa Fe Ry.....	\$ 1,888.59	\$ 1,081.83	\$ 806.76	\$ 115.30	\$ 85.98	\$ 29.32	\$ 3.84	\$ 2.87	\$.97
2	Atlantic Northern Ry.....	618.17	555.10	63.07	51.51	46.26	5.25	1.72	1.54	.18
3	Chicago, Burlington & Quincy R. R.....	1,441.49	1,038.66	402.83	120.12	86.55	33.57	4.00	2.88	1.12
4	Chicago Great Western R. R.....	1,349.13	925.98	423.20	112.43	77.16	35.27	3.75	2.57	1.18
5	Chicago, Milwaukee & St. Paul Ry.....	1,405.90	1,170.67	235.23	117.16	97.55	19.61	2.90	2.25	.65
6	Chicago & North-Western Ry.....	1,397.43	1,080.23	307.20	116.45	85.85	30.60	3.88	2.86	1.02
7	Chicago, St. Paul, Minneapolis & O. Ry.....	1,533.64	1,039.73	503.91	127.80	86.64	41.16	4.25	2.89	1.37
8	Chicago, Rock Island & Pacific Ry.....	1,369.14	962.44	406.70	114.10	80.20	33.90	3.80	2.67	1.13
9	Colfax Northern Ry.....	927.88	786.91	140.97	77.32	65.58	11.74	2.58	2.18	.40
10	Creston, Winterset & Des Moines R. R.....	.....	752.67	.....	.....	62.72	.....	.....	2.09	.....
11	Davenport, Rock Island & Northwestern Ry.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
12	Great Northern Ry.....	1,435.65	1,010.51	425.14	119.64	84.21	35.43	3.92	2.81	1.18
13	Illinois Central R. R.....	1,314.51	925.78	387.73	109.54	77.23	32.31	3.65	2.57	1.08
14	Manchester & Oneda Ry.....	719.61	621.46	98.15	59.97	51.79	8.18	2.00	1.73	.27
15	Minneapolis & St. Louis R. R.....	1,371.85	969.87	411.98	114.32	79.99	34.33	3.81	2.67	1.14
16	Muscataine, Burlington & South. R. R.....	939.70	868.32	81.38	78.31	71.63	6.78	2.61	2.38	.23
17	Tabor & Northern R. R.....	911.96	600.94	310.96	75.99	50.07	25.92	2.53	1.67	.86
18	Union Pacific R. R.....	1,345.34	1,014.51	330.83	111.19	84.54	26.65	2.71	2.82	-.10
19	Wabash Ry.....	1,395.46	962.34	433.12	116.29	82.69	33.60	3.88	2.76	1.12
	Total.....	\$ 1,390.62	\$ 1,021.82	\$ 378.81	\$ 115.80	\$ 85.15	\$ 30.74	\$ 3.96	\$ 2.84	\$ 1.04

TABLE 15—RAILWAY ACCIDENTS FOR THE YEAR ENDED DECEMBER 31, 1918 IN IOWA.
PART I.

Number	Railway Companies	Collisions and Derailments				Other Train Accidents				Highway Crossings, Automobiles												
		Passen- gers		Em- ployes		Passen- gers		Em- ployes		Passen- gers		Em- ployes										
		Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured									
1	Aetehison, Topeka & Santa Fe Ry.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2	Chicago, Burlington & Quincy R. R.....	4	1	20	.....	5	20	.....	.....	.....	.....	.....	.....			
3	Chicago Great Western R. R.....	.....	4	1	3	.....	1	7	.....	.....	.....	.....	.....				
4	Chicago, Milwaukee & St. Paul Ry.....	.....	.....	2	6	.....	1	2	.....	.....	.....	.....	.....				
5	Chicago & North-Western Ry.....	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....
6	Chicago, St. Paul, Minn. & O. Ry.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7	Chicago, Rock Island & Pacific Ry.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8	Davenport, Rock Island & N. W. Ry.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9	Great Northern Ry.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
10	Illinois Central R. R.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	Minneapolis & St. Louis R. R.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
12	Muscataine, Burlington & South. R. R.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13	Union Pacific R. R.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Wabash Ry.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total.....	4	81	14	67	4	16	22	164	53	48	800	68	96	116	1,000	43	84	43	84	
	ELECTRIC COMPANIES																					
1	Clinton, Davenport & Muscatine Ry.....
2	Ft. Dodge, Des Moines & South. R. R.....	18	4	13	1	5	31
3	Inter-Urban Ry.....
4	Waterloo, Cedar Falls & Northern Ry.....
	Total.....	45	5	16	1	6	62
	BRIDGE AND TERMINAL COMPANIES																					
1	Des Moines Union R. R.....
2	Iowa Transfer R. R.....
3	Sioux City Terminal Ry.....
	Total.....
	Grand total.....	4	126	19	84	5	17	28	227

TABLE 15—RAILWAY ACCIDENTS FOR THE YEAR ENDED DECEMBER 31, 1918 IN IOWA.
PART II.

Number	Railway Companies	Highway Crossings, Vehicles				At Other Crossings				Total			Grand Total				
		Passengers		Em- ployes		Other Persons		Total		Passengers		Em- ployes	Other Persons	Killed	Injured		
		Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured				
		Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured		
1	Atchison, Topeka & Santa Fe Ry.												27	1	28		
2	Chicago, Burlington & Quincy R. R.				3		3						4	1	5		
3	Chicago Great Western R. R.								4	1	4	1	4	1	5		
4	Chicago, Milwaukee & St. Paul Ry.												11	14	25		
5	Chicago & North-Western Ry.												7	20	27		
6	Chicago, St. Paul, Minn. & O. Ry.			2		2							29	31	60		
7	Chicago, Rock Island & Pacific Ry.												3	16	19		
8	Davenport, Rock Island & N. W. Ry.			2	2	2	2						16	7	23		
9	Great Northern Ry.												2	2	4		
10	Illinois Central R. R.			1		1							18	18	36		
11	Minneapolis & St. Louis R. R.					1	2	1	2				44	11	55		
12	Muscatine, Burlington & South. R. R.												1	6	7		
13	Union Pacific R. R.												3	23	26		
14	Wabash Ry.												2	1	3		
	Total			1	5	13	6	13		9	3	9	3	4	134	63	197
	ELECTRIC COMPANIES																
1	Clinton, Davenport & Muscatine Ry.													1	3	4	
2	Ft. Dodge, Des Moines & South. R. R.													5	14	19	
3	Inter-Urban Ry.				1		1						2	34	36		
4	Waterloo, Cedar Falls & Northern Ry.				1	3	1	3					1	1	2		
	Total				1	4	1	4					2	53	55		
	BRIDGE AND TERMINAL COMPANIES																
1	Des Moines Union R. R.													1	2	3	
2	Iowa Transfer R. R.													1	1	2	
3	Sioux City Terminal Ry.													3	2	5	
	Total													1	6	7	
	Grand total			1	6	17	7	17		9	3	9	3	6	187	73	260

TABLE 16—NON-TRAIN ACCIDENTS FOR YEAR ENDED DECEMBER 31, 1918 IN IOWA.

Number	Railway Companies	Number of accidents	Shopmen		Stationmen		Trackmen		Bridge and Building Men		Other Employes		All Other Persons		Total	
			Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
1	Atchison, Topeka & Santa Fe Ry.	129		109		4		12				2	1	1	1	128
2	Atlantic Northern Ry.	3						1				2				3
3	Chicago, Burlington & Quincy R. R.	406		353		33		69		26		27				408
4	Chicago Great Western R. R.	519		358		29	1	88	1	21		18		5	2	517
5	Chicago, Milwaukee & St. Paul Ry.	456		383		26	2	93	1	17		32		2	3	453
6	Chicago & North-Western Ry.	712		399		56	1	188		18		50			1	711
7	Chicago, St. Paul, Minn. & O. Ry.	94		62		18		11		2		1				94
8	Chicago, Rock Island & Pacific Ry.	337	1	123		26		100		19		65		3	1	336
9	Davenport, Rock Island & N. W. Ry.	15		6		6		2		1						15
10	Great Northern Ry.	18		6		11		1								18
11	Illinois Central R. R.	944	1	149		21		53	1	11		7		1	2	242
12	Minneapolis & St. Louis R. R.	170		98		4		42		7		13		6		170
13	Union Pacific R. R.	75	1	39		10		11		7		1			1	74
14	Wabash Ry.	9		2				4		3						9
	Total	3,180	3	1,887		238	4	685	3	133		217	1	18	11	3,178
	ELECTRIC RAILWAYS															
1	Ft. Dodge, Des Moines & South. R. R.	12		2		4		1				3		2		12
2	Inter-Urban Ry.	14		1				5				5	1	2	1	13
3	Waterloo, Cedar Falls & North. Ry.	6		1				4		1						6
	Total	32		4		4		10		1		8	1	4	1	31
	BRIDGE AND TERMINAL COMPANIES															
1	Des Moines Union R. R.	21		9		7		4				1				21
2	Iowa Transfer R. R.	1						1				1				1
3	Sioux City Terminal Ry.	2						2								2
	Total	24		9		7		6				2				24
	Grand total	3,245		1,900		249	4	701	3	134		227	2	22	12	3,233

STATISTICS
OF
Railway Bridge Companies

For the Year Ended December 31, 1918

BRIDGE COMPANIES.

Statistics of Railway Bridge Companies Doing Business in Iowa For The Year Ended December 31, 1918.

Items Reported	Corporation Report of						Federal Report of Dunleith & Dubuque
	Dunleith & Dubuque	Keokuk & Hamilton	Missouri Valley & Blair	Omaha Bridge & Terminal	Sioux City Bridge	Total	
CAPITAL STOCK—COMMON.							
Par value amount authorized.....	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,930,000.00	\$ 7,500,000.00	\$ 945,800.00	\$12,375,800.00	
Par value amount actually outstanding at close of year	1,000,000.00	1,000,000.00	1,930,000.00	5,000,000.00	945,800.00	9,875,800.00	
INVESTMENT IN ROAD AND EQUIPMENT AT CLOSE OF YEAR.							
Investment to June 30, 1907:							
Road.....	1,016,862.82	2,000,000.00	1,930,000.00	6,738,391.08	\$ 945,800.00	\$12,631,053.90	
Equipment.....				18,785.01		18,785.01	
Investment from July 1, 1907 to June 30, 1914.....	33,141.77		132,988.70	†16,225.28	914.60	150,819.79	
Investment since June 30, 1914.....	2,769.26		125,298.13	†4,024.44	†5,689.66	118,353.29	\$ 153.08
Total.....	\$ 1,052,773.85	\$ 2,000,000.00	\$ 2,188,286.83	\$ 6,738,926.37	\$ 941,024.94	\$12,919,011.99	
Length of road owned.....	2.09	.66	3.30	2.03	3.88	12.02	
Average investment per mile of road.....	503,719.55	3,030,303.03	651,275.84	3,318,682.94	242,532.20	1,074,793.00	
INCOME ACCOUNT.							
Operating Income:							
Railway operating revenues.....		\$ 66,758.83				\$ 66,758.83	
Railway operating expenses.....		20,895.90	\$ 392.52			21,288.42	
Net revenue from railway operations.....		45,862.93	*392.52			45,470.41	
Railway tax accruals.....	\$ 13,660.00	7,308.04	2,874.57		\$ 25,091.05	50,023.66	\$ 25,600.00
Railway operating income.....	*13,660.00	38,464.89	*4,267.09		*25,091.05	4,553.25	*25,600.00
Non-operating Income:							
Joint facility rent income.....					106,668.87	106,668.87	164,938.75
Income from lease of road.....	138,178.32		*13,014.18			125,164.14	
Miscellaneous rent income.....			160,977.00		473.32	161,450.32	
Income from funded securities.....			4,103.17		5,822.79	9,925.96	
Income from unfunded securities and accounts.....		733.84	395.04		833.13	1,962.01	
Miscellaneous income.....	*1,575.95					*1,575.95	
Total.....	\$ 136,602.37	\$ 733.84	\$ 152,461.03		\$ 113,798.11	\$ 403,595.35	\$ 164,938.75
Gross income.....	\$ 122,942.37	\$ 39,198.73	\$ 148,193.94		\$ 88,707.06	\$ 399,042.10	\$ 130,338.75
Deductions from Gross Income:							
Interest on unfunded debt.....		80,138.80				80,138.80	

Miscellaneous income charges.....			5,630.93			5,630.93	*1,575.95
Total.....		\$ 80,138.80	5,630.93			\$ 85,769.73	*1,575.95
Net income.....	122,942.37	*40,940.00	142,563.01		88,707.06	313,272.37	140,914.70
Disposition of Net Income:							
Dividend appropriations of income.....							
Total appropriations of income.....							
Income balance transferred to credit of profit and loss.....	122,942.37		142,563.01		88,707.06	354,212.44	140,914.70
Income balance transferred to debit of profit and loss.....		*40,940.00				*40,940.00	
PROFIT AND LOSS ACCOUNT.							
Debit Items:							
Debit balance at beginning of year.....		\$ 1,424,550.90				\$ 1,424,550.90	
Debit balance transferred from income.....		40,940.00				40,940.00	
Miscellaneous debits.....		200.00				200.00	
Credit balance carried to balance sheet.....	\$ 154,945.97		\$ 353,119.01	47,695.62	\$ 121,559.65	677,320.25	140,914.70
Total.....	\$ 154,945.97	\$ 1,465,690.97	\$ 353,119.01	\$ 47,695.62	\$ 121,559.65	\$ 2,143,011.22	140,914.70
Credit Items:							
Credit balance at beginning of year.....		32,003.60		210,556.00	47,695.62	32,852.50	323,107.81
Credit balance transferred from income.....	122,942.37		142,563.01		88,707.06	354,212.44	140,914.70
Debit balance carried to balance sheet.....		1,465,690.97				1,465,690.97	
Total.....	\$ 154,945.97	\$ 1,465,690.97	\$ 353,119.01	\$ 47,695.62	121,559.65	2,143,011.22	140,914.70
RAILWAY OPERATING EXPENSES.							
Maintenance of Way and Structures:							
Superintendence.....		\$ 2,400.00				\$ 2,400.00	
Road maintenance.....		1,532.28			\$ 10,445.17	11,977.45	\$ 3,419.37
Maintaining buildings, etc.....					32.30	32.30	2,948.59
Depreciation of way and structures.....					10,000.00	10,000.00	
Miscellaneous expenses.....		1,187.70			27.92	1,215.62	
Maintaining way and structures—credit.....					†20,505.39	†20,505.39	†6,397.95
Total.....		\$ 5,119.98				\$ 5,119.98	
Transportation—Rail Line:							
Superintendence and dispatching trains.....					6,994.27	6,994.27	6,920.15
Station service.....					156.01	156.01	
Train employes.....		2,310.00				2,310.00	
Other rail line transportation expenses.....		3,515.00			724.59	4,239.59	6,534.48
Operating joint tracks and facilities—credit.....					†7,874.87	†7,874.87	†13,454.63
Total.....		\$ 5,825.00				\$ 5,825.00	
General Expenses:							
Administration.....		9,950.92	\$ 392.52				
Other general expenses.....					19.65	10,363.00	2,517.90
General joint facility expenses—credit.....					426.55	426.55	10.15
Total.....		\$ 9,950.92	\$ 392.52		†446.20	†446.20	†2,528.05
Total.....		\$ 9,950.92	\$ 392.52			\$ 10,343.44	
Recapitulation of Expenses:							
Maintenance of way and structures.....		5,119.98				5,119.98	

*Debit. †Credit item. †U. S. Government investment during year 1918.

Items Reported	Corporation Report of						Federal report of Dunleith & Dubuque
	Dunleith & Dubuque	Keokuk & Hamilton	Missouri Valley & Blair	Omaha Bridges & Terminal	Sioux City Bridge	Total	
Transportation—rail line		5,825.00				5,825.00	
General		9,950.92	392.52			10,343.44	
Total		\$ 20,895.90	\$ 392.52			\$ 21,288.42	
Ratio expenses to revenues		31.30%					
TAXES ON RAILWAY PROPERTY.							
Other Than U. S. Government Taxes:							
Iowa		\$ 2,954.28			\$ 9,541.00	\$ 12,495.28	\$ 12,600.00
Illinois		3,798.01				3,798.01	10,000.00
Nebraska					10,346.78	10,346.78	
Total		\$ 6,752.29			\$ 19,887.78	\$ 26,640.07	\$ 22,600.00
U. S. Government Taxes:							
Income	\$ 13,660.00		\$ 3,874.57		5,203.27	22,737.84	3,000.00
Income and excess profits		645.75				645.75	
Total	\$ 13,660.00	\$ 645.75	\$ 3,874.57		\$ 5,203.27	\$ 23,383.59	\$ 3,000.00
COMPARATIVE GENERAL BALANCE SHEET— ASSETS.							
Investments:							
In road and equipment	\$ 1,052,773.85	\$ 2,000,000.00	\$ 2,188,286.83	\$ 6,736,926.37	\$ 941,024.94	\$ 12,919,011.99	
In affiliated companies—Stocks	1.00					1.00	
Bonds		20,014.71			131,382.50	151,397.21	
Other investments—bonds			118,897.50			118,897.50	
Total, December 31, 1918	1,052,774.85	2,020,014.71	2,307,184.33	6,736,926.37	1,072,407.44	13,189,307.70	
Total, December 31, 1917	1,052,721.82	2,015,000.00	2,227,110.55	6,757,628.73	1,056,631.95	13,109,093.05	
Increase 1918	53.03	5,014.71	80,073.78		15,775.49	100,917.01	
Decrease 1918				20,702.36		20,702.36	
Current Assets:							
Cash		5,337.63	57,783.35		74,138.29	137,259.27	
Miscellaneous accounts receivable	165,438.67		26,666.66		38,109.31	230,214.64	\$ 144,786.43
Total, December 31, 1918	165,438.67	5,337.63	84,450.01		112,247.60	367,473.91	144,786.43
Total, December 31, 1917	47,710.47	9,311.66	34,844.97		32,065.16	123,962.26	
Increase 1918	117,728.20		49,605.04		80,182.44	247,487.71	144,786.43
Decrease 1918		3,974.03				3,974.03	
Deferred Assets:							
Other deferred assets							
Total, December 31, 1918			12,229.65			12,229.65	
Total, December 31, 1917			12,229.65			12,229.65	
Increase 1918							
U. S. Government deferred assets	20,450.12					20,450.12	
Company deferred assets							
Unadjusted Debits:							46,060.63
Other unadjusted debits							
Total, December 31, 1918					19.85	19.85	
Total, December 31, 1917					19.85	19.85	
Increase 1918							
Grand Total:					19.85	19.85	
December 31, 1918	1,238,663.64	2,025,352.34	2,403,863.99	6,736,926.37	1,184,674.89	13,589,481.23	100,843.05
December 31, 1917	1,100,432.29	2,024,311.66	2,261,955.50	6,757,628.73	1,088,727.11	13,233,065.29	
Increase 1918	138,231.35	1,040.68	141,908.49		95,947.78	377,128.30	100,843.05
Decrease 1918				20,702.36		20,702.36	
COMPARATIVE GENERAL BALANCE SHEET— LIABILITIES.							
Capital Stock:							
December 31, 1918	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,980,000.00	\$ 5,000,000.00	\$ 945,800.00	\$ 9,875,800.00	
December 31, 1917	1,000,000.00	1,000,000.00	1,980,000.00	5,000,000.00	945,800.00	9,875,800.00	
Long term debt, open accounts					1,688,301.61	1,688,301.61	
Current Liabilities:							
Loans and bills payable							
Audited accounts and wages payable		26,000.00				26,000.00	
Miscellaneous accounts payable			24,899.87		1,880.61	26,780.48	\$ 3,878.23
Interest matured unpaid		1,445,043.31	13,014.18			13,014.18	
Funded debt matured unpaid		1,000,000.00				1,445,043.31	
Unmatured interest accrued		20,000.00				1,000,000.00	
Total, December 31, 1918		2,491,043.31	37,914.05		1,880.61	2,530,837.97	3,878.23
Total, December 31, 1917		2,448,862.56	44,199.50		4,639.89	2,497,701.95	
Increase 1918		42,180.75				42,180.75	3,878.23
Decrease 1918			6,285.45		2,759.28	9,044.73	
Deferred Liabilities:							
Other deferred liabilities							
Total, December 31, 1918			5,630.93			5,630.93	
Total, December 31, 1917			5,630.93			5,630.93	
Increase 1918							
U. S. Government deferred liabilities	46,060.63					5,630.93	
Company deferred liabilities							
Unadjusted Credits:							20,450.12
Tax liability	17,125.00					17,125.00	25,600.00
Accrued depreciation—road							
Total, December 31, 1918	17,125.00		77,200.00		115,434.63	192,634.63	
Total, December 31, 1917	46,231.81		77,200.00		115,434.63	209,759.63	25,600.00
Increase 1918					105,434.63	228,896.44	
Decrease, 1918	29,106.81				10,000.00	10,000.00	25,600.00
Corporate Surplus:						29,106.81	
Additions to property through income and surplus	20,536.04			929.14		21,465.18	

Items Reported	Corporation Report of						Federal report of Dunleith & Dubuque
	Dunleith & Dubuque	Keokuk & Hamilton	Missouri Valley & Blair	Omaha Bridge & Terminal	Sioux City Bridge	Total	
Total appropriated surplus	20,536.04			929.14		21,465.18	
Profit and loss balance	154,945.97	*1,465,690.97	353,119.01	47,605.63	121,559.65	*788,370.72	140,914.70
Total, December 31, 1918	175,482.01	*1,465,690.97	353,119.01	48,624.76	121,559.65	*796,905.54	140,914.70
Total, December 31, 1917	52,539.64	1,424,550.90	210,556.00	48,624.76	32,852.59	*1,079,977.91	
Increase 1918	122,942.37		142,563.01		88,707.06	354,212.44	140,914.70
Decrease 1918		41,140.07				41,140.07	
Grand Total:							
December 31, 1918	1,238,663.64	2,025,352.34	2,403,863.99	6,736,926.37	1,184,674.80	13,589,481.23	190,843.05
December 31, 1917	1,100,432.29	2,024,311.66	2,261,955.50	6,757,628.73	1,088,727.11	13,233,055.29	
Increase 1918	138,231.35	1,040.68	141,908.49		95,947.78	377,128.30	190,843.05
Decrease 1918				20,702.36		20,702.36	
EMPLOYES AND THEIR COMPENSATION.							
General Officers:							
Average number of		3				3	
Number of days on duty		973				973	
Compensation		\$ 6,775.00				\$ 6,775.00	
All Other Employees:							
Average number of		8				8	5
Number of days on duty		2,920				2,920	1,460
Compensation		\$ 6,628.25				\$ 6,628.25	\$ 6,391.80
Total compensation during year		\$ 13,403.25				\$ 13,403.25	
MILEAGE DECEMBER 31, 1918.							
Main Line:							
Iowa		.34	2.11	.58	1.74	4.77	1.18
Illinois		.32				.32	.12
Nebraska			1.25	1.45	2.14	4.84	
Branches, Spurs and All Other Tracks:							
Iowa			3.96	20.86	.98	25.75	.79
Illinois							
Nebraska			1.61		.53	2.14	
Total		.66	8.93	22.80	5.34	37.82	2.09
*Debit.							

STATISTICS
 OF
Railway Terminal Companies
 For the Year Ended December 31, 1918

TERMINAL COMPANIES.

Statistics of Annual Corporation Reports of Terminal Companies Doing Business in Iowa For The Year Ended December 31, 1918.

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	100,000.00	40,500.00	200,000.00	1,432,000.00
Stocks Actually Issued During Present Year:						
Par value						
Cash received as consideration for issue						
Rate of dividend	4%			5%		
Dividends declared	\$ 113,080.00			\$ 2,025.00		\$ 115,105.00
INVESTMENT IN ROAD AND EQUIPMENT DURING YEAR.						
Not Through U. S. Government:						
Expenditures for road:						
In new lines and extensions	\$ 12,611.79		\$ 4,067.48		\$ 1,383.93	\$ 2,839.62
In additions and betterments					126.58	126.58
Total	\$ 12,611.79		\$ 4,067.48		\$ 1,383.35	\$ 2,813.04
Expenditures for equipment:						
In new lines and extensions					16.38	16.38
In additions and betterments						
Total					\$ 16.38	\$ 16.38
General expenditures:						
In new lines and extensions			130.70			130.70
Total			\$ 130.70			\$ 130.70
Grand Total Not Through U. S. Government:						
In new lines and extensions	12,611.79		4,198.18		1,383.93	2,970.33
In additions and betterments					132.96	132.96
Through U. S. Government—Approved:						
Expenditures for road:						
In new lines and extensions					56,457.00	56,457.00
In additions and betterments						
Total					\$ 56,457.00	\$ 56,457.00

†Credit item.

Expenditures for equipment:		504.51				504.51
In additions and betterments						
General expenditures:		26.60				26.60
In additions and betterments						
Grand Total Through U. S. Government:					56,457.00	56,457.00
In new lines and extensions						
In additions and betterments		7,145.90				7,145.90
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	\$ 30,862.41		\$ 1,536,424.35
Equipment		31,386.63				31,386.63
Investment from July 1, 1907 to June 30, 1914	54,115.71	91,634.40	167,023.48	2,859.61	134,948.90	216,535.20
Investment since June 30, 1914						
Not through U. S. Government	21,510.27	24,592.69	18,107.74	7,164.11	32,434.64	103,909.45
Through U. S. Government—Approved		7,145.90			56,457.00	63,602.90
Total Investment	\$ 173,580.98	\$ 1,347,517.17	\$ 165,933.65	\$ 40,886.13	\$ 223,840.60	\$ 1,951,758.53
INCOME ACCOUNT.						
Operating Income:						
Railway tax accruals	\$ *1,670.46				\$ *251.58	\$ *1,922.04
Railway operating income	*1,670.46				*251.58	*1,922.04
Total	\$ *1,670.46				\$ *251.58	\$ *1,922.04
Non-operating Income:						
Income from lease of road			\$ 5,769.73		17,352.93	23,122.66
Miscellaneous rent income	4,267.51		3,688.20			7,955.71
Miscellaneous non-operating physical property		12,024.74				12,024.74
Dividend income		405.00	405.00			810.00
Income from funded securities		2,334.70				2,334.70
Income from unfunded securities and accounts	390.49	7,986.36				8,376.85
Miscellaneous income	29.06	8,421.04		879.02	397.59	9,726.71
Total	\$ 4,687.06	\$ 31,071.84	\$ 9,862.93	\$ 879.02	\$ 17,750.52	\$ 64,251.37
Gross Income	3,016.60	31,071.84	9,862.93	879.02	17,498.94	62,329.33
Deductions from Gross Income:						
Hire of freight cars—debit balance					46.11	46.11
Miscellaneous rents		1,400.89			10,200.00	11,600.89
Miscellaneous tax accruals	1,983.18		852.44			2,835.62
Interest on funded debt		33,550.00				33,550.00
Interest on unfunded debt			347.69		1,157.44	1,505.13
Maintenance of investment organization			963.82			963.82
Miscellaneous income charges	1,823.72	11,460.60		941.70	1,158.37	15,384.39
Total	\$ 3,806.90	\$ 46,411.49	\$ 2,163.95	\$ 941.70	\$ 12,561.92	\$ 65,885.96
Net Income	*790.30	*15,339.65	7,698.93	*62.68	4,937.02	*3,556.63

*Deficit.
†Credit item.

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
Disposition of Net Income:						
Dividend appropriations of income.....				2,025.00		2,025.00
Total.....						
Income balance transferred to credit of profit and loss.....	*790.30	*15,339.65	7,698.98	\$ 2,025.00	\$ 4,937.02	\$ 2,025.00
				\$ 2,087.68		\$ 5,581.63
PROFIT AND LOSS ACCOUNT.						
Debit Items:						
Debit balance at beginning of year.....					\$ 9,817.13	\$ 9,817.13
Debit balance transferred from income.....						18,217.63
Dividend appropriations of surplus.....	\$ 790.30	\$ 15,339.65		\$ 2,087.68		13,080.00
Surplus appropriated for investment in physical property.....	13,080.00					7,145.90
Miscellaneous debits.....		7,145.90				1,381.29
Credit balance carried to balance sheet.....	422.61	958.68				1,475,520.89
	45,452.54	1,346,366.87	\$ 80,339.00	3,362.48		
Total.....	\$ 59,745.45	\$ 1,369,811.10	\$ 80,339.00	\$ 5,450.16	\$ 9,817.13	\$ 1,525,162.84
Credit Items:						
Credit balance at beginning of year.....						1,503,908.82
Credit balance transferred from income.....	59,420.07	1,366,398.57	72,640.02	5,450.16		12,636.00
Miscellaneous credits.....			7,698.98		4,937.02	3,737.91
Debit balance carried to balance sheet.....	325.88	3,412.53				4,880.11
					4,880.11	
Total.....	\$ 59,745.45	\$ 1,369,811.10	\$ 80,339.00	\$ 5,450.16	\$ 9,817.13	\$ 1,525,162.84
COMPARATIVE GENERAL BALANCE SHEET—ASSETS.						
Investments:						
In road and equipment.....						
Miscellaneous physical property.....	\$ 173,580.98	\$ 1,347,517.17	\$ 165,933.05	\$ 40,886.13	\$ 223,840.60	\$ 1,951,758.53
Affiliated companies—stocks.....	191,441.75	60,350.00				251,791.75
Other investments—bonds.....		8,100.00	8,100.00			16,200.00
Total December 31, 1918.....	365,022.73	1,565,967.17	174,033.05	40,886.13	223,840.60	1,500,000.00
Total December 31, 1917.....	367,772.76	1,408,821.27	169,835.47	40,886.13	166,032.63	2,153,848.96
Increase 1918.....		157,145.90	4,198.18		57,807.97	219,152.06
Decrease 1918.....	2,750.03					2,750.03
Current Assets:						
Cash.....	1,191.50	139,007.14	4,990.71	634.70		145,823.05
Demand loans and deposits.....		267,411.97				267,411.97
*Deficit.....						

Traffic and car service balance receivable.....		3,279.50				3,279.50
Miscellaneous accounts receivable.....	5,193.34	93,566.25	1,707.75		12,725.83	113,132.17
Total December 31, 1918.....	6,384.84	503,203.86	6,707.46	634.70	12,725.83	529,656.69
Total December 31, 1917.....	18,289.21	856,076.52	2,738.65	5,776.98	85,513.97	968,395.33
Increase 1918.....			3,968.81			3,968.81
Decrease 1918.....	11,904.37	352,872.66		5,142.28	72,788.14	442,707.45
Deferred Assets:						
Working fund advances.....		10.00				10.00
Other deferred assets.....	473.36					473.36
Total December 31, 1918.....	473.36	10.00				483.36
Total December 31, 1917.....	358.10	10.00				368.10
Increase 1918.....	115.26					115.26
U. S. Government deferred assets.....	5,675.06	129,843.21		3,283.35		138,801.62
Unadjusted Debits:						
Rents and insurance premiums paid in advance.....		1,841.77			598.04	2,439.81
Other unadjusted debits.....		671,023.47			598.04	671,023.47
Total December 31, 1918.....		672,865.24			598.04	673,463.28
Total December 31, 1917.....		673,603.89				673,603.89
Increase 1918.....					598.04	598.04
Decrease 1918.....		738.65				738.65
U. S. Government unadjusted debits.....					105,146.70	105,146.70
Grand Total:						
December 31, 1918.....	377,555.99	2,871,889.48	180,741.11	44,804.18	342,311.17	3,817,301.93
December 31, 1917.....	386,420.07	2,938,511.68	172,574.12	46,663.11	251,546.60	3,795,715.58
Increase 1918.....			8,166.99		90,764.57	98,931.56
Decrease 1918.....	8,864.08	66,622.20		1,858.93		77,345.21
COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.						
Capital Stock:						
December 31, 1918.....	\$ 327,000.00	\$ 400,000.00	\$ 100,000.00	\$ 40,500.00	\$ 200,000.00	\$ 1,067,500.00
December 31, 1917.....	327,000.00	400,000.00	89,000.00	40,500.00	200,000.00	1,056,500.00
Increase 1918.....			11,000.00			11,000.00
Current Liabilities:						
Audited accounts and wages payable.....		14.00				14.00
Miscellaneous accounts payable.....			402.11		57,388.95	57,791.06
Funded debt matured unpaid.....		671,000.00				671,000.00
Unmatured interest accrued.....		39,141.60				39,141.60
Other current liabilities.....		1,645.00				1,645.00
Total December 31, 1918.....		711,800.60	402.11		57,388.95	769,591.66
Total December 31, 1917.....		761,316.67	10,034.10	712.95	46,061.33	819,225.05
Increase 1918.....					11,327.62	11,327.62
Decrease 1918.....		49,516.07	10,531.99	712.95		60,761.01
Deferred Liabilities:						
U. S. Government deferred liabilities.....	4,203.45	41,734.10		941.70		46,879.25
Unadjusted Credits:						
Tax liability.....	900.00					900.00
Accrued depreciation—road.....		25,983.99				25,983.99
Equipment.....		8,478.75			13,889.78	22,368.53
Other unadjusted credits.....		658.00				658.00
Total December 31, 1918.....	900.00	35,120.74			13,889.78	49,910.52

TERMINAL COMPANIES—Continued.

Items Reported	Des Moines Terminal	Des Moines Union	Des Moines Western	Iowa Transfer	Sioux City Terminal	Total
Total December 31, 1917.....		81,075.17			15,302.40	96,377.57
Increase 1918	900.00					900.00
Decrease 1918		45,954.43			1,412.62	47,367.05
U. S. Government unadjusted credits.....					75,912.55	75,912.55
Corporate Surplus:						
Additions to property through income and surplus.....		336,867.17				\$ 336,867.17
Total appropriated surplus		336,867.17				336,867.17
Profit and loss—credit balance	45,452.54	1,346,396.87	80,339.00	\$ 3,362.48	\$ 4,880.11	1,470,640.78
Total December 31, 1918.....	45,452.54	1,683,234.04	80,339.00	3,362.48	*4,880.11	1,807,507.95
Total December 31, 1917.....	59,420.07	1,696,119.84	72,640.02	5,450.16	*9,817.13	1,823,812.96
Increase 1918			7,698.98		4,937.02	12,636.00
Decrease 1918	13,967.53	12,885.80		2,087.68		28,941.01
Grand Total:						
December 31, 1918.....	377,555.99	2,871,889.48	180,741.11	44,804.18	342,311.17	3,817,301.93
December 31, 1917.....	386,420.07	2,938,511.68	172,574.12	46,663.11	251,546.60	3,795,715.58
Increase 1918			8,166.99		90,764.57	98,931.56
Decrease 1918	8,864.08	66,622.20		1,858.93		77,345.21

*Debit balance.

TERMINAL COMPANIES.

Statistics of Federal Operations of Terminal Railway Companies Doing Business in Iowa For The Year Ended December 31, 1918.

Items Reported	Des Moines Terminal	Des Moines Union	Iowa Transfer	Sioux City Terminal	Total
MILEAGE, DECEMBER 31, 1918.					
Line owned, main track.....	.93	4.225	.21	1.83	7.195
Yard track and sidings.....	9.54	22.803	3.02	7.67	43.122
Total	10.47	27.118	3.23	9.50	50.318
New lines constructed during year.....		.32			.32
GRADE CROSSINGS—IOWA.					
Protected by gates alone:					
With other steam railways.....		4			4
Protected by flagmen alone, 24 hrs. daily:					
With electric or steam railways.....				1	1
With streets, avenues and highways.....		6			6
Protected by flagmen alone, part time only:					
With streets, avenues and highways.....		7		1	8
Protect by visual signal alone:					
With streets, avenues and highways.....	2	2			4
Protected alone by derailing devices on electric railroads:					
With other steam railways.....	1				1
With electric or steam railways.....	1	4			5
Unprotected:					
With other steam railways.....	1	19			20
With streets, avenues and highways.....	16	27	3		43
Totals:					
With other steam railways.....	2	23	3		28
With electric or steam railways.....	1	4			5
With streets, avenues and highways.....	18	42		1	61
INVESTMENT IN ROAD AND EQUIPMENT FINALLY ASSUMED BY U. S. GOVERNMENT DURING YEAR 1918.					
Expenditures for Road:					
In additions and betterments.....		\$ 6,614.79		\$ 129.45	\$ 6,744.24

†Not finally assumed by U. S. Government.

TERMINAL COMPANIES—Continued.

Items Reported	Des Moines Terminal	Des Moines Union	Iowa Transfer	Sioux City Terminal	Total
Expenditures for Equipment:					
In additions and betterments		504.51		1172.30	676.81
General Expenditures:					
In additions and betterments		26.00			26.00
Grand total investment		7,145.90		1471.75	7,617.65
INCOME ACCOUNT.					
Operating Income:					
Railway operating revenues	\$ 119,013.37	\$ 1,318.09	\$ 206,228.36	\$ 326,560.42	
Railway operating expenses	80,495.29		223,552.05	304,047.94	
Net revenue from railway operations	38,518.08	1,318.09	*17,324.29	22,512.48	
Railway tax accruals	67,189.69	879.02	2,097.06	73,135.42	
Railway operating income	*2,969.66	*28,671.61	439.67	*19,421.34	*50,622.94
Total	\$ *2,969.66	\$ *28,671.61	\$ 439.67	\$ *19,421.34	\$ *50,622.94
Non-operating Income:					
Hire of freight cars—debit balance		7,886.05			7,886.05
Joint facility rent income		156,595.16	3,523.34		160,118.50
Income from lease of road	6,565.05				6,565.05
Income from unfunded securities and accounts		116.60			116.60
Miscellaneous income	1,022.90	11,469.00	941.70		14,052.30
Total	\$ 8,258.55	\$ 176,068.41	\$ 4,465.04	\$ 1,422.23	\$ 188,782.00
Gross Income	\$ 5,288.89	\$ 147,386.80	\$ 4,904.71	\$ *19,421.34	\$ 188,159.06
Deductions from Gross Income:					
Hire of freight cars—debit balance		5,977.09			5,977.09
Joint facility rents			600.00	1,422.23	1,422.23
Rent for leased roads				5,662.02	5,662.02
Interest on unfunded debt	29.00	8,421.04			8,450.04
Miscellaneous income charges			879.02		879.02
Total	\$ 29.00	\$ 14,398.13	\$ 1,479.02	\$ 7,084.25	\$ 22,990.40
Net Income	\$ 5,259.89	\$ 132,988.67	\$ 3,425.69	\$ *26,505.59	\$ 115,168.66
Income balance transferred to credit of profit and loss	5,259.89	132,988.67	3,425.69	*26,505.59	115,168.66
PROFIT AND LOSS ACCOUNT.					
Debit Items:					
Debit balance transferred from income				26,505.59	26,505.59
Credit balance carried to balance sheet	5,259.89	134,478.70	3,425.69		163,161.37
Total	\$ 5,259.89	\$ 134,478.70	\$ 3,425.69	\$ 26,505.59	\$ 169,669.87

Credit Items:					
Credit balance transferred from income	5,259.89	132,988.67	3,425.69	141,674.25	21,457.93
Miscellaneous credits				26,505.59	26,505.59
Debit balance carried to balance sheet					180,666.87
Total	\$ 5,259.89	\$ 134,478.70	\$ 3,425.69	\$ 26,505.59	\$ 180,666.87

RAILWAY OPERATING REVENUES.					
Rail Line Transportation Revenue:					
Switching					
Incidental Operating Revenue:					
Station, train and boat privileges	696.86				696.86
Parcel room	8,386.54				8,386.54
Storage—Freight	1,828.65				1,828.65
Demurrage	2,416.87				2,416.87
Telegraph and telephone	17,970.06			19,632.39	37,602.45
Rents of buildings and other property	216.00				216.00
Miscellaneous	4,014.86				4,014.86
Total	\$ 35,530.84	\$ 2,329.69	\$ 20,802.14	\$ 58,662.67	
Joint facility—debit				1,011.00	1,011.00
Total railway operating revenues	\$ 119,013.37	\$ 1,318.09	\$ 206,228.36	\$ 329,599.42	

RAILWAY OPERATING EXPENSES.					
Maintenance of way and structures	\$ 22,755.57		\$ 15,775.45	\$ 38,531.02	
Maintenance of equipment	8,679.23		20,917.99	29,597.22	
Transportation—rail line	46,681.32		181,847.05	228,528.37	
General expenses	3,579.17		5,012.16	7,391.33	
Total	\$ 80,495.29		\$ 223,552.05	\$ 304,047.94	
Ratio expenses to revenues	67.64%		108.41%	93.11%	

COMPARATIVE GENERAL BALANCE SHEET—ASSETS.					
Investments:					
In road and equipment			\$ 471.75	\$ 471.75	
Other investments—bonds			3,250.00	3,250.00	
Total December 31, 1918.			\$ 3,721.75	\$ 3,721.75	
Current Assets:					
Cash	\$ 1,963.12	\$ 3,369.87	\$ 2,077.61	\$ 3,214.92	4,024.78
Traffic and car service balance receivable		4,566.70			4,566.70
Net balance receivable from agents and conductors		3,091.84			3,091.84
Miscellaneous accounts receivable	1,503.06	198,770.40	3,451.97	64,638.14	263,453.57
Federal inter-road clearing account—debit balance		18,739.47	19,626.54		38,366.01
Material and supplies	4,345.32	94,477.74	750.36	43,370.44	142,943.86

(Not finally assumed by U. S. Government.
*Debit balance.
*Debit item.

Items Reported	Des Moines Terminal	Des Moines Union	Iowa Transfer	Sioux City Terminal	Total
Rents receivable		58,721.08			58,721.08
Other current assets		1,620.78			1,620.78
Deferred Assets:					
Total December 31, 1918	7,931.50	371,727.14	25,906.48	111,223.50	516,788.62
Working fund advances		10.00			10.00
Other deferred assets		4,815.00	228.78		5,043.78
Deferred Assets:					
Total December 31, 1918		4,825.00	228.78		5,053.78
Company deferred assets	4,263.45	41,734.10	941.70		46,939.25
Unadjusted Debits:					
Rents and insurance premiums paid in advance		117.11			117.11
Other unadjusted debits		313.10			313.10
Total December 31, 1918		430.21			430.21
Company unadjusted debits				64,616.77	64,616.77
Grand Total:					
Total December 31, 1918	12,134.95	418,716.45	27,076.96	179,562.02	637,490.38
COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.					
Current Liabilities:					
Traffic and car service balance payable		3,696.25		962.05	4,658.30
Audited accounts and wages payable		60,052.97	1,247.81		61,300.78
Miscellaneous accounts payable				128,573.28	128,573.28
Federal inter-road clearance accounts—credit balances			18,863.86		18,863.86
Other current liabilities		96.83			96.83
Total December 31, 1918		63,846.05	20,111.67	129,525.33	213,483.05
Deferred Liabilities:					
Other deferred liabilities		1,225.00	256.25		1,481.25
Total December 31, 1918		1,225.00	256.25		1,481.25
Company deferred liabilities	5,675.06	129,843.21	3,283.35		138,801.62
Unadjusted Credits:					
Tax liability	1,200.00	58,718.52		2,051.55	61,970.07
Insurance and casualty reserves				715.50	715.50
Accrued depreciation—road		7,484.30			7,484.30
Equipment		2,087.52		2,068.84	4,156.36
Other unadjusted credits		436.15			436.15
Total December 31, 1918	1,200.00	69,226.49		71,716.39	75,352.88
Company unadjusted credits					
Corporate Surplus					
Profit and loss—credit balances					
Total December 31, 1918	5,259.80	164,475.70	3,425.99	*29,965.99	196,056.60
Grand Total:					
December 31, 1918	12,134.95	418,716.45	27,076.96	179,562.02	637,490.38
DESCRIPTION OF EQUIPMENT OWNED IN SERVICE OF U. S. RAILROAD ADMINISTRATION.					
Steam locomotives		5		5	10
Freight train cars—coal		15			15
Company service cars:					
Derick		1			1
Other company service cars		9		1	10
Total		10		1	11
Total all cars in service		25		1	26
TRAFFIC AND CAR STATISTICS.					
Switching Operations—Freight Traffic:					
Number cars handled earning revenue—loaded	11,199	22,389		119,514	153,102
Number cars handled earning revenue—empty	11,199	22,389		6,129	39,717
Number cars handled not earning revenue—loaded	228			7,174	7,402
Number cars handled not earning revenue—empty	228			118,869	119,097
Total number of cars handled	22,854	44,778		251,626	319,258
Terminal Operations—Freight Traffic:					
Number cars handled at cost for tenant companies—loaded		40,680	79,944		119,974
Number cars handled at cost for tenant companies—empty		17,508	37,340		54,848
Total number of cars handled		57,538	117,284		174,822
Terminal Operations—Passenger Traffic:					
Number cars handled at cost for tenant companies—empty		24,078			24,078
Total number of cars handled		24,078			24,078
TIES LAID IN REPLACEMENT AND BETTERMENT.					
Cross Ties:					
Number of applied	736	4,954	823	1,850	8,363
Average cost per tie at distributing point	\$.904	\$.884	\$.90	\$.94	
Switch Ties:					
Number feet (board measure) applied		40,892	4,400	10,363	55,655
Average cost per M feet at distributing point		37.47	41.00	40.77	
Total charges account of ties laid in replacement	\$ 665.47	\$ 6,087.48	\$ 921.10	\$ 1,077.96	\$ 9,652.01
RAILS LAID IN REPLACEMENT AND BETTERMENT.					
Number of tons of 2,340 lbs. applied		106.215		64.16	170.465
Average cost per ton at distributing point		34.97		65.32	46.40
Charges on account of rail applied		3,717.49		4,191.51	7,909.00
CONSUMPTION OF FUEL BY LOCOMOTIVES.					
Switching Locomotives:					
Tons of bituminous coal		8,663		8,015	16,678
Average cost per ton		83.681		5.749	4.67

*Debit balance.

STATISTICS
OF
Electric Interurban Railways

For the Year Ended December 31, 1918

TABLE 1—ROAD OPERATED AT CLOSE OF YEAR.

Number	Electric Interurbans	Mileage of Road Operated—Single Track					Mileage of Road Operated—All Tracks					Mileage of Road Owned—All Tracks						
		Line Owned		Line operated under lease	Line operated under contract	Line operated under trackage rights	Total single track mileage	Single track	Second track	Sidings and turn-outs	Track in car-houses, shops, etc.	Total all tracks	First Track		Second track	Sidings and turn-outs	Tracks in car-houses, shops, etc.	Total all tracks
		Main line	Branches and spurs										Main line	Branches and spurs				
1	Albia Light & Ry.	10				10	10.00				10.00	10.00						10.00
2	Cedar Rapids & Marion City Ry.	2.80				2.80	2.80				2.80	2.80						2.80
3	Charles City Western Ry.	23.35				23.35	23.35		3.66		27.01	23.35			3.66			27.01
4	Clinton, Davenport & Muscatine Ry.	58.32			6.71	65.03	65.03	3.60	5.58	.74	74.95	58.32			5.51	.74		64.57
5	Colfax Springs Ry.	1.00				1.00	1.00				1.00	1.00						1.00
6	*Ft. Dodge, Des Moines & Southern R. R. Inter-Urban Ry.	59.56			14.69	74.25	74.25	17.33	24.80		116.38	59.56		7.76	20.53			87.85
7	Iowa Railway & Light.	44.65				44.65	44.65		3.58		53.23	44.65			8.58			53.23
8	Iowa Southern Utilities	29.62			.81	30.43	30.43		3.31	.13	33.87	29.62			3.31	.13		33.06
9	Mason City & Clear Lake R. R.	16.06				16.06	16.06		5.54		21.60	16.06			5.54			21.60
10	Oskaloosa & Buxton Electric Ry.			2.3		2.3	2.3				2.3	2.3						2.3
11	Oskaloosa Traction & Light.																	
12	Tama & Toledo Ry.	2.87				2.87	2.87		.08		2.95	2.87			.08			2.95
13	*Waterloo, Cedar Falls & Northern Ry.																	
14	Total	248.23		2.3	22.21	272.74	272.74	20.93	51.55	.87	346.09	250.53		7.76	47.21	.87		306.37

*Under Federal control.

TABLE 2—CAPITAL STOCK.
PART I—AUTHORIZED AND ISSUED.

Number	Electric Interurbans	Par Value of Amount Authorized			Par Value of Amount Nominally but Not Actually Issued to Close of Year			Par Value of Total Amount Actually Issued to Close of Year		
		Common	Preferred	Total	Common	Preferred	Total	Common	Preferred	Total
1	Albia Light & Ry.	\$ 400,000.00	\$ 100,000.00	\$ 500,000.00						
2	Cedar Rapids & Marion City Ry.									
3	Charles City Western Ry.	300,000.00		300,000.00	\$ 9,600.00		\$ 9,600.00	\$ 290,400.00		\$ 290,400.00
4	Clinton, Davenport & Muscatine Ry.	1,725,000.00		1,725,000.00				1,725,000.00		1,725,000.00
5	Colfax Springs Ry.	25,000.00		25,000.00						
6	Ft. Dodge, Des Moines & South. R. R. Inter-Urban 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
7	Iowa Railway & Light.	1,200,000.00		1,200,000.00				1,160,000.00		1,160,000.00
8	Iowa Southern Utilities	3,000,000.00	5,000,000.00	8,000,000.00				1,700,000.00	3,594,369.76	5,294,369.76
9	Mason City & Clear Lake R. R.	1,000,000.00	500,000.00	1,500,000.00				580,000.00	360,000.00	940,000.00
10	Oskaloosa & Buxton Electric Ry.	400,000.00		400,000.00				400,000.00		400,000.00
11	Oskaloosa Traction & Light.	500,000.00		500,000.00				170,984.66		170,984.66
12	Tama & Toledo Ry.	300,000.00		300,000.00				300,000.00		300,000.00
13	Waterloo, Cedar Falls & Northern Ry.	50,000.00		50,000.00				50,000.00		50,000.00
14	Total	\$14,735,000.00	\$ 8,628,100.00	\$23,363,100.00	\$ 9,600.00		\$ 9,600.00	\$11,389,384.66	\$ 6,829,644.76	\$18,219,029.42

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 Recquired After Actual Issue and Held Alive	Par Value of Amount Actually Outstanding at Close of Year			Stocks Actually Issued Prior to Present Year		
		Common	Preferred	Total		Common	Preferred	Total	Par Value		
									Common	Preferred	Total
1	Albia Light & Ry.					\$ 400,000.00	\$ 100,000.00	\$ 500,000.00			
2	C. R. & M. C. Ry.										
3	Charles City W'n.					290,400.00		290,400.00	\$ 290,400.00		\$ 290,400.00
4	C. D. & Mus. Ry.					1,725,000.00		1,725,000.00	1,725,000.00		1,725,000.00
5	Colfax Spgs. Ry.					25,000.00		25,000.00	25,000.00		25,000.00
6	F. D., D. M. & S.					2,500,000.00	1,363,100.00	3,863,100.00	2,500,000.00	\$ 1,363,100.00	3,863,100.00
7	Inter-Urban Ry.					1,160,000.00		1,160,000.00	1,160,000.00		1,160,000.00
8	Iowa Ry. & Light					1,700,000.00	3,594,369.76	5,294,369.76	1,700,000.00	3,434,595.05	5,134,595.05
9	Iowa South. Util.					580,000.00	360,000.00	940,000.00	580,000.00	360,000.00	940,000.00
10	M. C. & C. L.					400,000.00		400,000.00	400,000.00		400,000.00
11	Osk. & Bux. Elec.	\$ 84.66		\$ 84.66		170,900.00		170,900.00	170,984.66		170,984.66
12	Osk. Tr. & Light.					300,000.00		300,000.00	300,000.00		300,000.00
13	Tama & Toledo					50,000.00		50,000.00	50,000.00		50,000.00
14	Wat., C. F. & N.	550,000.00	\$ 844,950.00	1,394,950.00	\$ 176,250.00	1,963,000.00	490,975.00	2,453,975.00	2,513,000.00	1,512,125.00	4,025,125.00
	Total	\$ 550,084.66	\$ 844,950.00	\$ 1,395,034.66	\$ 176,250.00	\$ 11,264,300.00	\$ 5,908,444.76	\$ 17,172,744.76	\$ 11,414,384.66	\$ 6,669,820.05	\$ 18,084,204.71

PART III—ACTUALLY ISSUED PRIOR TO PRESENT YEAR—Continued—AND ISSUED DURING PRESENT YEAR.

Number	Electric Interurbans	Stock Actually Issued Prior to Present Year						Stock Issued During Present Year				
		Cash Received as Consideration For Issue			Cash Value of Other Property Acquired as Consideration For Issue			Net Total Discounts	Par Value			
		Common	Preferred	Total	Common	Preferred	Total		Common	Preferred	Total	
1	Albia Light & Ry.									\$ 500,000.00		\$ 500,000.00
2	C. R. & M. C. Ry.											
3	Charles City West'n.	\$ 290,400.00		\$ 290,400.00								
4	C. Dav. & Mus.	1,725,000.00		1,725,000.00								
5	Colfax Spgs. Ry.	25,000.00		25,000.00								
6	Ft. D., D. M. & S.	500,000.00	\$ 159,260.00	659,260.00	\$ 2,000,000.00	\$ 1,200,000.00	\$ 3,200,000.00	\$ 3,840.00				
7	Inter-Urban Ry.											
8	Iowa Ry. & Light.	1,700,000.00	3,434,595.05	5,134,595.05								
9	Iowa South. Utilities	580,000.00	360,000.00	940,000.00						\$ 159,774.71		159,774.71
10	M. C. & C. L.	400,000.00		400,000.00								
11	Osk. & Buxton Elec.	170,984.66		170,984.66								
12	Osk. Tr. & Light.	300,000.00		300,000.00								
13	Tama & Toledo Ry.											
14	Wat., C. F. & N.	2,513,000.00	1,512,125.00	4,025,125.00	50,000.00		50,000.00				50.00	50.00
	Total	\$ 8,204,384.66	\$ 5,465,980.05	\$ 13,670,364.71	\$ 2,050,000.00	\$ 1,200,000.00	\$ 3,250,000.00	\$ 3,840.00	\$ 500,000.00	\$ 159,824.71	\$ 659,824.71	

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 & Railway								
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 & Southern R. R.				6%	7%	\$ 149,993.75	\$ 95,417.00	\$ 245,410.75
7	Inter-Urban Ry.								
8	Iowa Railway & Light		\$ 150,774.71	\$ 150,774.71	½ of 1	7	8,500.00	240,163.93	257,663.93
9	Iowa Southern Utilities					7		25,200.00	25,200.00
10	Mason City & Clear Lake R. R.								
11	Oskaloosa & Buxton Electric Ry.								
12	Oskaloosa Traction & Light								
13	Tama & Toledo Ry.								
14	Waterloo, Cedar Falls & Northern Ry.		50.00	50.00					
	Total		\$ 150,824.71	\$ 150,824.71			\$ 158,493.75	\$ 360,720.93	\$ 528,214.68

TABLE 3—FUNDED DEBT.
PART I—TOTAL FUNDED DEBT OTHER THAN EQUIPMENT OBLIGATIONS.

Number	Electric Interurbans	Total par value of extent of indebtedness authorized	Extent of authorization cancelled or 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	Renquired after actual issue and cancelled	Renquired after actual issue and held alive at close of year	Actually outstanding at close of year	Par value of total amount	Cash received as consideration for issue	Cash value of other property acquired as consideration for issue
1	Albia Light & Ry.	\$ 500,000.00		\$ 375,000.00				\$ 375,000.00	\$ 375,000.00	\$ 250,000.00	
2	C. R. & M. O. Ry.			240,000.00				240,000.00	240,000.00	240,000.00	
3	Charles City Wn.	1,000,000.00	\$ 306,000.00	137,000.00	1,063,000.00			1,063,000.00	1,063,000.00	1,063,000.00	
4	C. D. & M. Ry.	1,200,000.00						240,000.00	240,000.00	240,000.00	
5	Colfax Spgs. Ry.							1,063,000.00	1,063,000.00	1,063,000.00	
6	F. D., D. M. & S.	5,729,000.00			5,729,000.00	\$ 160,000.00		5,569,000.00	5,729,000.00	799,261.51	\$ 4,829,000.00
7	Inter-Urban Ry.	1,652,000.00		242,000.00	1,410,000.00		\$21,000.00	1,389,000.00	1,410,000.00	1,260,000.00	
8	Ia. Ry. & Light	14,065,500.00	\$ 545,000.00	904,500.00	7,381,500.00	1,484,175.00		5,897,325.00	6,925,500.00	6,344,079.92	49,500.00
9	Iowa South. Util.	2,010,000.00			1,156,500.00			1,156,500.00	1,108,700.00	1,010,804.00	
10	M. O. & C. L.	2,500,000.00		2,178,000.00	322,000.00	6,000.00		316,000.00	322,000.00	320,390.00	
11	Osk. & Bux. Elec.	1,500,000.00			42,000.00			42,000.00	42,000.00	16,547.00	23,000.00
12	Osk. Tr. & Light	1,800,000.00			425,000.00	44,000.00		381,000.00	425,000.00	384,015.31	
13	Tama & Toledo										
14	Wat., C. F. & N.	7,500,000.00		312,000.00	5,773,000.00			5,773,000.00	5,773,000.00	4,618,400.00	
	Total	\$39,446,500.00	\$ 545,000.00	\$ 4,079,500.00	\$23,917,000.00	\$ 1,694,175.00	\$21,000.00	\$22,201,825.00	\$23,413,200.00	\$16,315,497.74	\$ 4,901,500.00

TABLE 3—FUNDED DEBT.

PART II—TOTAL FUNDED DEBT OTHER THAN EQUIPMENT OBLIGATIONS—Continued.

Number	Electric Interurbans	Evidences of Debt Actually Issued During Present Year			Total discount on actual issues of prior years	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.....				\$ 6,838.93		\$ 16,800.00	\$ 16,800.00
4	Clinton, Davenport & Muscatine Ry.....							\$ 53,150.00
5	Colfax Springs Ry.....							
6	Ft. Dodge, Des Moines & Southern R. R.....				100,738.49		273,307.41	281,637.35
7	Inter-Urban Ry.....				141,000.00		73,000.00	73,000.00
8	Iowa Railway & Light.....	\$ 456,000.00	\$ 405,022.50	\$ 6,000.00	531,920.08	\$ 44,977.50	301,211.00	294,704.30
9	Iowa Southern Utilities.....	58,300.00	52,470.00		77,528.00	5,830.00	69,920.50	69,187.04
10	Mason City & Clear Lake R. R.....				1,610.00		18,960.00	18,960.00
11	Oskaloosa & Buxton Electric Ry.....	19,000.00	16,547.00		2,453.00		2,520.00	2,520.00
12	Oskaloosa Traction & Light.....	28,000.00	24,435.21		12,124.69	3,564.79	19,809.67	20,402.00
13	Tama & Toledo Ry.....							
14	Waterloo, Cedar Falls & Northern Ry.....				1,154,600.00		2,670.00	291,380.00
	Total.....	\$ 561,300.00	\$ 498,474.71	\$ 6,000.00	\$ 2,028,783.19	\$ 54,372.20	\$ 778,198.58	\$ 1,121,740.69

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
2	Cedar Rapids & Marion City Ry.....							
3	Charles City Western Ry.....							
4	Clinton, Davenport & Muscatine Ry.....							
5	Colfax Springs Ry. Co.....							
6	Ft. Dodge, Des Moines & Southern R. R.....							
7	Inter-Urban Ry.....	\$ 11,270.00	\$ 2,470.00	\$ 8,800.00	5%	\$ 2,200.00	\$ 183.33	\$ 192.50
8	Iowa Railway & Light.....							
9	Iowa Southern Utilities.....							
10	Mason City & Clear Lake R. R.....							
11	Oskaloosa & Buxton Electric Ry.....							
12	Oskaloosa Traction & Light.....							
13	Tama & Toledo Ry.....							
14	Waterloo, Cedar Falls & Northern Ry.....	270,194.00	48,820.00	221,374.00	6%	88,887.00	2,730.00	2,670.00
	Total.....	\$ 281,464.00	\$ 51,290.00	\$ 230,174.00		\$ 90,887.00	\$ 2,913.33	\$ 2,862.50

TABLE 4—INVESTMENT IN ROAD AND EQUIPMENT.
PART I—WAY AND STRUCTURES, EQUIPMENT AND POWER, DURING YEAR.

Number	Electric Interurbans	Way and Structures			Equipment			Power		
		Investment in new lines and extensions during year	Investment in additions and betterments during year	Total investment in road and equipment during year	Investment in new 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.		\$ 955.66	\$ 955.66		\$ 7,051.60	\$ 7,051.60		\$ 10,489.19	\$ 10,489.19
2	Cedar Rapids & Marion City Ry.									
3	Charles City Western Ry.		8,319.91	8,319.91		*1,456.33	*1,456.33			
4	Clinton, Davenport & Muscatine Ry.		910.31	910.31		2,703.32	2,703.32		*464.50	*464.50
5	Colfax Springs Ry.									
6	Ft. Dodge, Des Moines & Southern R. R.		*65,100.16	*65,100.16		*14,106.71	*14,106.71		12,226.61	12,226.61
7	Inter-Urban Ry.	\$ 118,453.57	*8,043.14	110,410.43	\$ 65,952.15	*2,370.30	63,581.85	\$ 26,091.24	81.36	26,173.00
8	Iowa Railway & Light.		32,441.37	32,441.37		21,711.08	21,711.08		225,125.24	225,125.24
9	Iowa Southern Utilities.		5,312.37	5,312.37		1,016.11	1,016.11			
10	Mason City & Clear Lake R. R.	13,181.08	26,136.90	39,317.98		24,184.23	24,184.23			
11	Oskaloosa & Buxton Electric Ry.		2,792.54	2,792.54		*682.33	*682.33			
12	Oskaloosa Traction & Light.		290.12	290.12		16.93	16.93			
13	Tama & Toledo Ry.		16,639.15	16,639.15		*1,687.38	*1,687.38		9,730.74	9,730.74
14	Waterloo, Cedar Falls & Northern Ry.									
	Total	\$ 131,634.65	\$ 20,655.03	\$ 152,289.68	\$ 65,952.15	\$ 36,380.32	\$ 102,332.47	\$ 26,091.24	\$ 257,188.64	\$ 283,279.88

*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.		\$ 109.61	\$ 109.61		\$ 18,006.06	\$ 18,006.06
2	Cedar Rapids & Marion City Ry.						
3	Charles City Western Ry.					6,863.68	6,863.68
4	Clinton, Davenport & Muscatine Ry.		272.40	272.40		3,421.53	3,421.53
5	Colfax Springs Ry.						
6	Ft. Dodge, Des Moines & Southern R. R.		5,070.39	5,070.39		*61,909.87	*61,909.87
7	Inter-Urban Ry.		*3,969.46	*3,969.46	\$ 210,496.96	*14,301.54	196,195.42
8	Iowa Railway & Light.		31,651.74	31,651.74		310,929.43	310,929.43
9	Iowa Southern Utilities.					6,328.48	6,328.48
10	Mason City & Clear Lake R. R.	\$ 156.00	2,086.81	2,242.81	13,337.08	52,407.94	65,745.02
11	Oskaloosa & Buxton Electric Ry.					*682.33	*682.33
12	Oskaloosa Traction & Light.		3,119.16	3,119.16		5,925.63	5,925.63
13	Tama & Toledo Ry.					290.12	290.12
14	Waterloo, Cedar Falls & Northern Ry.		4,684.57	4,684.57		29,367.08	29,367.08
	Total	\$ 156.00	\$ 43,025.22	\$ 43,181.22	\$ 233,834.04	\$ 357,249.21	\$ 581,083.25

*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					Average invest-ment per mile of road
		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	
1	Albia Light & Ry.		\$ 794,178.97	\$ 64,968.32	\$ 859,147.29	10.00	\$ 85,914.72
2	Cedar Rapids & Marion City Ry.		426,249.95	197,897.23	624,147.18	23.35	26,730.07
3	Charles City Western Ry.		1,038,659.36	44,202.73	2,446,257.00	58.32	41,945.42
4	Clinton, Davenport & Muscatine Ry.	\$ 1,363,394.91	26,566.82	186.70	26,753.52	1	26,733.52
5	Colfax Springs Ry.		7,327,458.01	2,432,719.11	9,760,177.12	149.81	65,159.37
6	Ft. Dodge, Des Moines & Southern R. R.		346,516.30	575,166.44	3,382,065.66	59.56	56,784.17
7	Inter-Urban Ry.	2,460,382.92	1,879,032.49	2,119,200.98	7,288,919.75	44.65	163,245.68
8	Iowa Railway & Light	3,290,686.28	289,148.70	747,670.33	1,089,819.03	29.62	35,004.00
9	Iowa Southern Utilities		722,363.61	267,148.42	989,512.03	16.06	61,613.45
10	Mason City & Clear Lake R. R.		103,381.93	18,405.70	121,787.63	2.3	52,977.23
11	Oskaloosa & Buxton Electric Ry.		692,837.51	108,641.51	801,479.02		
12	Oskaloosa Traction & Light			50,293.40	50,293.40	2.87	17,523.83
13	Tama & Toledo Ry.			1,467,920.94	8,563,313.63	111.79	76,601.78
14	Waterloo, Cedar Falls & Northern Ry.	2,441,886.86	4,653,505.83				
	Total	\$ 9,556,350.97	\$ 18,299,899.48	\$ 8,094,421.81	\$ 35,950,672.26	509.33	\$ 70,584.24

RAILROAD COMMISSIONERS' REPORT

TABLE 5—INCOME ACCOUNT.

PART I—OPERATING INCOME.

Number	Electric Interurbans	Railway operating revenues	Railway operating expenses	Net revenues rail-way operations	Auxiliary Operations			Net operating revenue	Taxes assignable to railway opera-tions	Operating income
					Revenues	Expenses	Net revenues			
1	Albia Light & Ry.	\$ 28,471.52	\$ 20,232.00	\$ 8,239.52	\$ 76,296.34	\$ 83,812.05	\$ *7,515.71	\$ 723.81	\$ 3,313.06	\$ *2,589.25
2	Cedar Rapids & Marion City Ry.	60,648.56	35,388.64	25,259.92				25,259.92	3,641.72	21,618.20
3	Charles City Western Ry.	84,076.01	54,916.41	29,159.60				29,159.60	6,214.85	22,944.75
4	Clinton, Dav. & Muscatine Ry.	317,423.30	232,293.05	85,130.25	98,813.10	73,237.55	25,575.55	110,705.80	14,650.79	96,055.01
5	Colfax Springs Ry.	479.40	851.96	*372.56				*372.56		*372.56
6	Ft. Dodge, D. M. & South.		130,575.60	*130,575.60				*130,575.60	25,419.29	*155,994.89
7	Inter-Urban Ry.	1,311,031.42	1,167,629.34	143,402.08				143,402.08	31,895.40	111,506.68
8	Iowa Railway & Light	319,781.40	252,877.41	66,903.99	1,041,839.46	688,901.82	352,937.64	419,841.63	16,750.00	403,091.63
9	Iowa Southern Utilities	136,273.88	85,519.95	50,753.93	314,705.39	223,006.33	91,699.06	142,452.99	7,064.00	135,388.99
10	Mason City & Clear Lake R. R.	153,288.55	104,630.49	48,658.06	71.96			48,730.02	7,416.66	41,313.36
11	Oskaloosa & Buxton Electric Ry.									
12	Oskaloosa Traction & Light	20,757.30	25,199.06	*4,441.76	147,719.10	104,455.25	43,263.82	38,822.06	14,250.90	24,571.16
13	Tama & Toledo Ry.	13,339.22	13,871.68	*532.46				*532.46	2,658.30	*3,190.76
14	Waterloo, Cedar Falls & North'n	*943.17	2,681.66	*3,623.83				*3,623.83	10.04	*3,633.87
	Total	\$ 2,444,628.39	\$ 2,126,667.25	\$ 317,961.14	\$ 1,679,445.35	\$ 1,173,413.03	\$ 506,032.32	\$ 823,093.46	\$ 133,285.01	\$ 690,708.45

*Deficit.

STATISTICS OF ELECTRIC INTERURBAN RAILWAYS 355

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.....										\$ 2,589.25
2	Cedar Rapids & Marion City Ry.....										21,618.20
3	Charles City Western Ry.....			\$ 192.66						\$ 192.66	23,137.41
4	Clinton, Davenport & Muscatine Ry.....			431.00							98,214.37
5	Colfax Springs Ry.....							\$ 1,728.36		2,159.36	261.54
6	Ft. Dodge, Des Moines & South. R. R.....	\$ 631,986.03				\$ 2,382.32	\$ 380.71	634.10	634.10	634.10	478,770.31
7	Inter-Urban Ry.....					143.48	13,300.94	16.14	45.17	13,489.59	124,996.27
8	Iowa Railway & Light.....		\$ 1,692.56	201,589.32	\$ 4,694.00	9,960.60	2,110.82	1,891.77		221,939.07	625,030.70
9	Iowa Southern Utilities.....										135,388.99
10	Mason City & Clear Lake R. R.....										45,900.17
11	Oskaloosa & Buxton Electric Ry.....							2,086.81	\$ 2,500.00	4,586.81	3,282.13
12	Oskaloosa Traction & Light.....							3,282.13		3,282.13	24,571.16
13	Tama & Toledo Ry.....										\$ 3,190.78
14	Waterloo, Cedar Falls & Northern Ry.....										\$ 3,633.87
	Total	\$ 631,986.03	\$ 1,692.56	\$ 202,212.98	\$ 4,694.00	\$ 12,486.40	\$ 21,161.41	\$ 2,500.00	\$ 4,315.54	\$ 881,048.92	\$ 1,571,737.37

*Deficit.

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	Net loss on miscellaneous physical property	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.....										\$ 2,589.25
2	Cedar Rapids & Marion City Ry.....										21,618.20
3	Charles City Western Ry.....	\$ 6.00			\$ 16,800.00	\$ 807.13	\$ 1,237.92	\$ 450.49	\$ 19,301.54		3,835.87
4	Clinton, Davenport & Muscatine Ry.....				53,150.00	101,087.49			154,237.49		\$ 56,023.12
5	Colfax Springs Ry.....										261.54
6	Ft. Dodge, Des Moines & Southern R. R.....			\$ 634.63	281,637.35	21.83	4,394.95	65,060.03	351,798.79		126,971.52
7	Inter-Urban Ry.....				72,000.00	32,307.06	7,825.00	757.36	113,889.42		11,106.85
8	Iowa Railway & Light.....		\$ 47,209.54		294,704.30	18,287.02			360,200.86		294,829.84
9	Iowa Southern Utilities.....		10,436.00		69,187.04	12,494.30			92,027.34		43,361.65
10	Mason City & Clear Lake R. R.....	12.00			18,960.00	17,765.30			36,725.30		9,162.87
11	Oskaloosa & Buxton Electric Ry.....		210.00		6,119.81			122.65	6,452.46		\$ 3,170.33
12	Oskaloosa Traction & Light.....				23,981.38			745.80	24,727.18		\$ 156.02
13	Tama & Toledo Ry.....					52.22			52.22		\$ 3,242.98
14	Waterloo, Cedar Falls & Northern Ry.....				292,616.67	88,218.44	40,931.92	1.06	430,768.08		\$ 434,401.95
	Total	\$ 18.00	\$ 57,855.54	\$ 634.63	\$ 1,130,156.55	\$ 270,950.79	\$ 64,258.24	\$ 66,268.93	\$ 1,500,192.68		\$ 18,435.31

*Deficit.

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	Delayed income debits	Miscellaneous debits
1	Albia Light & Ry.		\$ 2,589.25							
2	Cedar Rapids & Marion City Ry.									
3	Charles City Western Ry.	\$ 43,204.68					\$ 1,611.50			
4	Clinton, Davenport & Muscatine Ry.	151,195.23	56,023.12							\$ 75.00
5	Colfax Springs Ry.	4,857.98								
6	Ft. Dodge, Des Moines & Southern R. R.			\$ 1,390.49	\$ 245,410.75					4,232.57
7	Inter-Urban Ry.			5,217.00				\$ 49.50		525.00
8	Iowa Railway & Light				257,603.93	\$42,395.32	34,346.21			
9	Iowa Southern Utilities				25,200.00	17,508.48	16,549.87			
10	Mason City & Clear Lake R. R.									759.00
11	Oskaloosa & Buxton Electric Ry.		3,170.33							.65
12	Oskaloosa Traction & Light		156.02							192.06
13	Tama & Toledo Ry.		3,242.98							
14	Waterloo, Cedar Falls & Northern Ry.		434,401.95					803.76	\$29,135.78	9,318.98
	Total	\$ 199,257.89	\$ 499,583.65	\$ 6,607.49	\$ 528,214.68	\$59,903.80	\$52,507.58	\$ 943.26	\$29,135.78	\$ 15,104.15

PART II—DEBITS—Continued—AND CREDITS.

Number	Electric Interurbans	Debits		Credits							
		Credit balance carried forward to balance sheet	Total	Credit balance at beginning of year	Credit balance transferred from income account	Profit on road and equipment sold	Donations	Miscellaneous credits	Debit balance carried forward to balance sheet	Total	
1	Albia Light & Ry.	\$ 1,760.83	\$ 4,350.08	\$ 4,350.08							\$ 4,350.08
2	Cedar Rapids & Marion City Ry.										
3	Charles City Western Ry.		44,816.18		\$ 3,835.87			\$ 75.00	\$ 40,905.31		44,816.18
4	Clinton, Davenport & Muscatine Ry.		207,293.35						207,293.35		207,293.35
5	Colfax Springs Ry.		4,857.98			261.54			4,596.44		4,857.98
6	Ft. Dodge, Des Moines & South. R. R.	127,408.22	378,442.03	243,260.45	126,971.52	\$ 2,690.35		5,549.71			378,442.03
7	Inter-Urban Ry.	103,298.46	109,089.96	97,663.03	11,106.85	320.08					109,089.96
8	Iowa Railway & Light	435,427.26	769,772.72	433,861.56	264,829.84		\$ 2,388.98	68,692.34			769,772.72
9	Iowa Southern Utilities	79,353.47	138,611.82	95,250.17	43,861.65						138,611.82
10	Mason City & Clear Lake R. R.	9,608.92	10,368.82	*1,066.55	9,162.87			2,272.50			10,368.82
11	Oskaloosa & Buxton Electric Ry.	2,253.26	5,424.24	2,253.91				3,170.33			5,424.24
12	Oskaloosa Traction & Light	101,693.70	102,041.77	101,693.70				348.07			102,041.77
13	Tama & Toledo Ry.		3,242.98	82.68					3,160.30		3,242.98
14	Waterloo, Cedar Falls & Northern Ry.		473,750.47	72,886.90		185.56		2,839.39	397,838.62		473,750.47
	Total	\$ 860,804.12	\$ 2,252,062.40	\$ 1,050,235.93	\$ 459,530.14	\$ 3,165.99	\$ 2,388.98	\$ 82,947.34	\$ 653,794.02		\$ 2,252,062.40

*Debit item.

TABLE 7—RAILWAY OPERATING REVENUES.

PART I—REVENUE FROM TRANSPORTATION.

Number	Electric Interurbans	Revenue from Transportation									
		Passenger revenue	Baggage revenue	Parlor, sleeping, dining and special car revenue	Mail revenue	Express revenue	Milk revenue	Freight revenue	Switching revenue	Miscellaneous transportation revenue	Total revenue from transportation
1	Albia Light & Ry.										
2	Cedar Rapids & Marion City Ry.	\$ 53,295.99				\$ 6,919.15					\$ 60,215.14
3	Charles City Western Ry.	16,960.88	\$ 49.03				\$ 65.01	\$ 61,337.28	\$ 258.00		\$ 81,670.20
4	Clinton, Davenport & Muscatine Ry.	250,762.11	830.53		\$ 1,247.30	2,016.09	468.26	51,642.13	805.87		307,781.29
5	Colfax Springs Ry.	179.40								\$ 300.00	479.40
6	Ft. Dodge, Des Moines & South. R. R.										
7	Inter-Urban Ry.	792,586.64	696.68	\$ 1,002.21	3,352.43	11,206.11	6,622.88	419,237.43	26,973.31		1,261,677.09
8	Iowa Railway & Light.	173,782.07	713.32		1,156.66	3,610.03	3,032.61	97,978.85	14,693.29		204,966.83
9	Iowa Southern Utilities	76,787.86	760.65		2,084.29	2,120.00		51,539.82	1,527.50		134,820.12
10	Mason City & Clear Lake R. R.	89,838.82	136.01		322.25		510.86	46,721.70	8,407.57		145,937.21
11	Oskaloosa & Buxton Electric Ry.										
12	Oskaloosa Traction & Light.	20,239.20			175.00						20,414.20
13	Tama & Toledo Ry.	10,652.75			274.33	1,405.28		756.78			13,089.14
14	Waterloo, Cedar Falls & Northern Ry.							*908.52			*908.52
	Total	\$ 1,485,085.72	\$ 3,195.22	\$ 1,002.21	\$ 8,612.26	\$ 27,276.66	\$ 10,699.62	\$ 731,905.47	\$ 52,665.54	\$ 300.00	\$ 2,320,142.70

*Debit item.

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		Total revenue from other railway operations
1	Albia Light & Ry.											
2	Cedar Rapids & Marion City Ry.	\$ 114.30								\$ 319.12	\$ 433.42	\$ 60,648.56
3	Charles City Western Ry.			\$ 128.65	\$ 1,612.00		\$ 645.16	\$ 20.00			2,405.81	84,076.01
4	Clinton, Davenport & Muscatine Ry.	816.81	\$ 156.00	9.55	85.44	\$ 6,807.21		1,756.00		11.00	9,642.01	317,423.30
5	Colfax Springs Ry.											479.40
6	Ft. Dodge, D. M. & Southern R. R.											
7	Inter-Urban Ry.	\$ 403.84		533.73	8,588.00		4,651.20	671.60	\$ 26,097.36	408.00	49,353.73	1,311,031.42
8	Iowa Railway & Light.	3,176.80		133.02	18,074.00		363.90	2,703.05		363.80	24,814.57	319,781.40
9	Iowa Southern Utilities	50.04		8.06	62.00		465.00	553.08		315.58	1,453.76	136,273.88
10	Mason City & Clear Lake R. R.	360.00		4.80	390.00	600.00		4,210.40		1,786.14	7,351.34	153,288.55
11	Oskaloosa & Buxton Electric Ry.											
12	Oskaloosa Traction & Light.	343.10									343.10	39,757.30
13	Tama & Toledo Ry.	84.00						164.00		2.06	250.06	13,339.22
14	Waterloo, Cedar Falls & N. Ry.											*908.52
	Total	\$ 13,348.89	\$ 156.00	\$ 817.81	\$ 28,811.44	\$ 7,407.21	\$ 6,125.26	\$ 10,078.13	\$ 26,097.36	\$ 3,205.72	\$ 96,047.82	\$ 2,416,190.52

*Debit item.

TABLE 8—RAILWAY OPERATING EXPENSES.

Number	Electric Interurbans	Recapitulation of Expenses						Operating ratio	
		Ways and structures	Equipment	Power	Conducting transportation	Traffic	General and miscellaneous		Grand total operating expenses
1	Albia Light & Ry.								
2	Cedar Rapids & Marion City Ry.	\$ 2,561.88	\$ 2,305.51	\$ 7,209.78	\$ 17,197.06	\$ 15.31	\$ 6,099.10	\$ 35,388.64	58.35%
3	Charles City Western Ry.	8,101.37	6,386.88	6,822.27	15,038.28	2,303.43	16,264.18	54,916.41	65.3
4	Clinton, Davenport & Muscatine Ry.	41,274.25	15,946.27	52,340.80	64,444.07	2,911.99	55,376.17	232,293.05	73.18
5	Colfax Springs Ry.	80.88		809.00	218.38		252.70	851.96	17.77
6	Ft. Dodge, Des Moines & Southern R. R.	24,000.00	76,575.60	24,000.00			6,000.00	130,575.60	
7	Inter-Urban Ry.	340,549.66	102,302.14	116,684.64	319,303.60	11,622.25	277,167.05	1,167,629.34	89.03
8	Iowa Railway & Light.	42,675.82	28,312.39	46,074.20	68,379.35	3,064.76	64,370.89	252,877.41	79.08
9	Iowa Southern Utilities	16,940.64	6,584.95	18,997.91	25,685.63	1,796.91	15,513.91	85,519.95	62.77
10	Mason City & Clear Lake R. R.	16,275.12	12,962.21	17,582.61	35,603.10	1,395.07	20,812.38	104,630.49	68.26
11	Oskaloosa & Buxton Electric Ry.								
12	Oskaloosa Traction & Light.	2,878.37	2,131.25	7,138.65	9,982.08		3,068.71	25,199.06	121.4
13	Tama & Toledo Ry.	1,022.76	833.96	4,986.93	5,797.16	244.95	985.92	13,871.68	103.99
14	Waterloo, Cedar Falls & Northern Ry.	302.23	1484.21	71.36	1,955.00	178.00	659.28	2,681.66	
	Total	\$ 496,662.98	\$ 253,856.95	\$ 302,208.65	\$ 563,603.71	\$ 23,532.67	\$ 466,570.29	\$ 2,106,435.25	87.18%

†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.	\$ 888,953.84								
2	Cedar Rapids & Marion City Ry.									
3	Charles City Western Ry.	624,147.18			\$ 10,258.60					
4	Clinton, Davenport & Muscatine Ry.	2,446,257.00			1,508,906.76			\$ 275.00		
5	Colfax Springs Ry.	26,753.52								
6	Ft. Dodge, Des Moines & Southern R. R.	9,760,177.12			98,176.98	\$ 40,700.00	\$ 17,338.62	2,900.00		
7	Inter-Urban Ry.	3,382,065.66	\$ 5,828.46	\$ 3,711.70	1,751.17			4,000.00	\$ 1,000.00	\$ 1,000.00
8	Iowa Railway & Light.	7,288,919.75	160.00		3,216,439.84	64,617.79	41,674.61	229,687.04	79,685.00	15,276.66
9	Iowa Southern Utilities	1,036,819.03						\$1,277,163.83		
10	Mason City & Clear Lake R. R.	989,512.03								
11	Oskaloosa & Buxton Electric Ry.	121,787.63				98,165.78	88,667.31			
12	Oskaloosa Traction & Light.	801,479.02	1,965.00							
13	Tama & Toledo Ry.	50,298.40								
14	Waterloo, Cedar Falls & Northern Ry.	9,113,243.63						4,789.10	200.00	
	Total	\$36,530,408.81	\$ 7,953.46	\$ 3,711.70	\$ 4,835,533.35	\$ 203,483.57	\$ 147,670.54	\$1,518,814.97	\$80,885.00	\$16,276.66

*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, 1918	Total Investments December 31, 1917	Increase	Current Assets				
		Advances	Miscellaneous				Cash	Special deposits	Loans and notes receivable	Miscellaneous accounts receivable	
1	Albia Light & Ry.			\$ 888,953.84	\$ 840,541.19	\$ 48,412.65					\$ 11,691.86
2	Cedar Rapids & Marion City Ry.			634,405.75	627,542.10	6,863.65	\$ 9,983.02				3,834.04
3	Charles City Western Ry.			3,955,438.76	3,919,114.93	36,323.83	8,946.36				10,222.64
4	Clinton, Davenport & Muscatine Ry.			26,753.52	26,753.52		15.05			\$ 550.00	
5	Colfax Springs Ry.			9,919,292.72	9,965,328.36	*46,035.64	786.74	\$ 21,481.55			10,243.49
6	Ft. Dodge, Des Moines & South. R. R.			3,399,356.99	3,198,780.13	200,576.86	327,215.13	706,010.07			1,169,853.88
7	Inter-Urban Ry.	\$ 122,501.00	\$ 7,157.50	11,996,119.25	10,649,205.97	1,346,913.28	63,302.05	7,219.37		84,308.36	194,833.38
8	Iowa Railway & Light.			2,313,982.86	2,296,807.34	17,175.52	11,555.65				58,988.56
9	Iowa Southern Utilities			989,512.03	925,397.01	64,115.02	4,416.35	1,580.00			14,061.46
10	Mason City & Clear Lake R. R.			308,610.72	326,189.30	*17,578.58					840.00
11	Oskaloosa & Buxton Electric Ry.			803,444.02	796,865.39	6,578.63	24,634.96	25,488.45			95,985.02
12	Oskaloosa Traction & Light.			50,293.40	50,008.28	285.12	232.26				1,190.95
13	Tama & Toledo Ry.			9,118,232.73	9,089,189.55	29,043.18		775.00		3,081.23	26,133.84
14	Waterloo, Cedar Falls & Northern Ry.										
	Total	\$ 122,501.00	\$ 7,157.50	\$ 43,474,306.62	\$ 42,641,718.07	\$ 832,678.55	\$ 451,148.48	\$ 702,554.44	\$ 97,939.50	\$ 1,527,388.12	

*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, 1918	Total current assets December 31, 1917		Other deferred assets	U. S. Government	Total deferred assets December 31, 1918	Total deferred assets December 31, 1917	Increase
1	Albia Light & Ry.			\$ 11,691.86	\$ 9,875.04	1,816.82					
2	Cedar Rap. & Marion City Ry.			24,168.53	22,321.71	1,786.80					
3	Charles City Western Ry.	\$ 10,197.06	\$ 94.39	19,169.09	21,376.10	*2,207.10					
4	Clinton, Davenport & Mus. Ry.			595.05	28.51	536.54					
5	Colfax Springs Ry.			32,511.78	136,732.12	*104,220.34	\$ 673,526.32	\$ 673,526.32	\$ 281,754.39	\$ 291,771.62	
6	Ft. Dodge, D. M. & Southern.			2,206,430.96	1,059,356.04	1,147,074.92					
7	Inter-Urban Ry.	3,851.88		722,946.68	768,656.74	*46,010.06					
8	Iowa Railway & Light.	365,753.99	7,468.63	51,251.99	125,756.52	125,688.45					
9	Iowa Southern Utilities			46,023.73	44,768.98	1,254.75	\$ 1,624.78		1,624.78	10,828.80	*9,104.11
10	Mason City & Clear Lake	25,964.92		840.00	840.00						
11	Oskaloosa & Buxton Elec. Ry.			102,535.91	99,766.42	2,769.44					
12	Oskaloosa Traction & Light.	90,427.48		1,433.21	1,093.00	339.21					
13	Tama & Toledo Ry.			29,990.07	275,207.45	*245,217.38			280,827.46	280,827.46	280,827.46
14	Waterloo, Cedar Falls & N.										
	Total	\$ 483,447.31	\$ 11,523.34	\$ 3,324,001.28	\$ 2,567,010.64	\$ 756,990.64	\$ 1,624.78	\$ 854,853.78	\$ 855,978.56	\$ 292,583.28	\$ 563,205.28

*Decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS.

PART IV—UNADJUSTED DEBITS AND GRAND TOTAL.

Number	Electric Interurbans	Unadjusted Debits							Grand Total			
		Rents and insurance premiums paid in advance	Discount on capital stock	Discount on funded debt	Other unadjusted debits	U. S. Government	Total unadjusted debits December 31, 1918	Total unadjusted debits December 31, 1917	Increase	December 31, 1918	December 31, 1917	Increase
1	Albia Lt. & Ry.									\$ 900,645.70	\$ 850,416.23	\$ 50,229.47
2	C. R. & M. C.											
3	Charles City W'd	\$ 385.32		\$ 2,682.30	\$ 1,433.74		\$ 4,551.34	\$ 4,380.69	\$ 161.65	683,005.63	654,253.50	8,812.13
4	C. D. & M. Ry.	1,349.74			3,240.48		4,500.22	3,275.03	1,315.19	3,979,197.98	3,943,766.06	35,431.92
5	Colfax Spgs. Ry.		\$ 3,840.00							27,318.57	26,782.03	536.54
6	F. D., D. M. & S.	3,049.54		85,701.55	3,537.60	\$ 631,986.07	725,065.19	167,065.98	557,999.20	11,326,336.00	10,559,880.85	669,515.15
7	Inter-Urban Ry.	15,287.98		402,514.86	48,735.35		466,638.19	400,350.54	57,287.65	5,669,163.56	4,314,569.35	1,351,693.21
8	Ia. Ry. & Lt.	746.52		50,167.22			50,913.74	62,391.74	*11,478.00	12,255,704.12	11,827,513.23	428,190.87
9	Ia. South. Utl.	901.90			5,179.34		6,081.24	599.31	5,481.93	1,041,616.00	970,765.30	70,850.70
10	M. C. & C. L.			2,330.35			2,330.35	2,453.00	*122.65	311,781.07	239,482.30	*17,701.25
11	Osk. & B. Elec.			14,179.35	8,596.61		22,766.96	19,382.79	3,384.17	928,746.89	916,014.65	12,732.24
12	Osk. Tr. & Lt.									51,735.61	51,696.28	69.33
13	Tama & Toledo									10,491,822.98	10,481,643.35	10,172.63
14	W., C. F. & N.	1,714.98		1,052,976.15	8,681.59		1,062,772.72	1,117,246.35	*54,473.63			
	Total	\$23,535.90	\$ 3,840.00	\$ 1,630,542.78	\$ 126,180.78	\$ 631,986.07	\$ 2,406,085.55	\$ 1,842,578.61	\$ 563,506.94	\$50,000,402.01	\$47,343,800.60	\$ 2,716,571.41

*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, 1918	Total December 31, 1917	Increase	December 31, 1918	December 31, 1917	Increase
1	Albia Light & Ry.	\$ 500,000.00		\$ 500,000.00	\$ 500,000.00				
2	Cedar Rapids & Marion City Ry.	290,400.00		290,400.00	290,400.00			\$ 126,107.75	\$ 126,107.75
3	Charles City Western Ry.	1,725,000.00		1,725,000.00	1,725,000.00				
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 & Southern R. R.	1,160,000.00		1,160,000.00	1,160,000.00				
7	Inter-Urban Ry.	5,294,369.76		5,294,369.76	5,134,595.65	\$ 159,774.71			
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	170,000.00		170,000.00	170,000.00				
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 Ry.	2,277,725.00	\$ 176,250.00	2,453,975.00	2,165,325.00	288,650.00			
14	Waterloo, Cedar Falls & Northern Ry.								
	Total	\$16,996,494.76	\$ 176,250.00	\$17,172,744.76	\$16,724,320.05	\$ 448,424.71	\$ 126,107.75	\$ 126,107.75	

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.
PART VI—LONG-TERM DEBT.

Number	Electric Interurbans	Funded debt un- matured	Non-negotiable Debt to Affiliated Companies		Total long term debt December 31, 1918	Total long term debt December 31, 1917	Increase
			Notes	Open accounts			
1	Albia Light & Ry.	\$ 375,000.00			\$ 375,000.00	\$ 300,000.00	\$ 75,000.00
2	Cedar Rapids & Marion City Ry.	240,000.00			240,000.00	240,000.00	
3	Charles City Western Ry.	1,063,000.00	\$ 1,154,882.12		2,217,882.12	2,181,370.83	36,511.29
4	Clinton, Davenport & Muscatine Ry.						
5	Colfax Springs Ry.	5,571,200.01			5,571,200.01	5,029,096.67	*57,866.66
6	Ft. Dodge, Des Moines & Southern R. R.	1,389,000.00			1,389,000.00	1,394,000.00	*5,000.00
7	Inter-Urban Ry.	5,807,325.00			5,807,325.00	5,649,500.00	247,825.00
8	Iowa Railway & Light	1,156,500.00			1,156,500.00	1,108,700.00	47,800.00
9	Iowa Southern Utilities	42,000.00			42,000.00	316,000.00	*17,504.38
10	Mason City & Clear Lake R. R.	316,000.00			316,000.00	316,000.00	
11	Oskaloosa & Buxton Electric	42,000.00		\$ 68,442.66	110,442.66	110,442.66	
12	Oskaloosa Traction & Light	381,000.00		88,657.31	469,657.31	463,553.56	6,103.75
13	Tama & Toledo Ry.						
14	Waterloo, Cedar Falls & Northern Ry.	5,861,687.00			5,861,687.00	6,178,824.40	*317,137.40
	Total	\$ 22,292,712.01	\$ 1,154,882.12	\$ 157,099.97	\$ 23,604,694.10	\$ 23,580,062.40	\$ 15,641.70

*Decrease.

PART VII—CURRENT LIABILITIES.

Number	Electric Interurbans	Loans and notes payable	Audited accounts and wages payable	Miscellaneous ac- counts payable	Matured interest dividends and rents unpaid	Accrued interest, dividends and rents payable	Other current li- abilities	Total current li- abilities December 31, 1918	Total current li- abilities December 31, 1917	Increase
2	Cedar Rapids & Marion City Ry.								28,616.00	4,872.39
3	Charles City Western Ry.	\$ 9,900.00	2,591.08	12,986.40	369.60	5,600.00	\$ 1,041.81	33,488.89	138,979.71	33,175.82
4	Clinton, Davenport & Muscatine Ry.		46,063.11		32.37	126,070.06		172,155.53	6,640.01	275.00
5	Colfax Springs Ry.						6,915.01	6,915.01	181,411.46	*125,791.22
6	Ft. Dodge, D. M. & Southern R. R.		10,563.26	290.42	21,481.55	23,285.01		55,620.24	1,330,289.19	485,350.11
7	Inter-Urban Ry.	352,834.60	349,019.02	1,085,795.92	19,475.00	14,514.06	3,002.70	1,824,639.36	466,897.50	52,141.12
8	Iowa Railway & Light	309,741.18	145,314.44			96,509.23	6,573.77	519,038.62	271,067.76	11,615.74
9	Iowa Southern Utilities	228,500.00	27,918.11	1,542.00		22,606.24	2,117.15	282,683.50	198,569.30	57,846.00
10	Mason City & Clear Lake R. R.	210,380.00	2,268.25	42,187.85		1,580.00		256,416.10	27,763.80	42.65
11	Oskaloosa & Buxton Electric Ry.			26,966.45		840.00		27,806.45	1,013.00	3,872.31
12	Oskaloosa Traction & Light		4,885.91	11,410.58		3,200.00		14,610.58	2,024,870.18	*26,577.86
13	Tama & Toledo Ry.							4,885.91		
14	Waterloo, O. F. & Northern Ry.	919,700.73	747,356.36	7,902.97	283,425.00	33,706.26		1,998,301.32		
	Total	\$ 1,901,116.51	\$ 1,851,839.32	\$ 1,189,140.69	\$ 339,782.52	\$ 330,500.85	\$ 19,650.44	\$ 5,213,081.23	\$ 4,741,987.62	\$ 471,093.71

*Decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.

PART VIII—DEFERRED LIABILITIES AND UNADJUSTED CREDITS.

Number	Electric Interurbans	Deferred Liabilities				Increase	Unadjusted Credits					
		Other deferred liabilities	U. S. Government	Total deferred liabilities December 31, 1918	Total deferred liabilities December 31, 1917		Tax liability	Insurance and casualty reserves	Operating reserve	Accrued depreciation road and equipment	Accrued depreciation miscellaneous physical property	
1	Albia Light & Ry					\$ 7,415.00						
2	Cedar Rapids & Marion City Ry											
3	Charles City Western Ry	\$ 1,661.00		\$ 1,661.00	\$ 1,967.00	\$ *506.00	5,459.75				\$ 5,353.55	
4	Clinton, Davenport & Mus. Ry	2,000.02		2,000.02	4,398.84	*2,398.22	13,180.31			\$ 17,488.85		\$ 88,272.60
5	Colfax Springs Ry											
6	Ft. Dodge, D. M. & South. R. R.	1,884.92	\$ 917,067.06	918,952.58	2,971.15	915,981.43		\$ 700.00	5,903.99	660,835.24	\$11,301.82	
7	Inter-Urban Ry	41,949.82		41,949.82	37,591.44	4,358.38	30,000.00		203,296.48	86,520.30		
8	Iowa Railway & Light						33,235.93	15,928.78	11,515.92	48,202.85		
9	Iowa Southern Utilities						10,509.07		1722.43	4,563.08		
10	Mason City & Clear Lake R. R.						7,352.41	739.32	*5,000.23	22,806.31		
11	Oskaloosa & Buxton Electric Ry						378.70					
12	Oskaloosa Traction & Light						13,052.68		109.53	95,488.45		
13	Tama & Toledo Ry											
14	Waterloo, C. F. & Northern Ry		544,398.72	544,398.72		544,398.72	604.93			25,875.44		
	Total	\$47,496.36	\$ 1,461,466.38	\$ 1,508,962.74	\$46,928.43	\$ 1,462,034.31	\$ 121,189.47	\$17,368.10	\$ 262,619.57	\$ 118,037.88	\$11,301.82	

*Decrease.
†Debit.

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, 1918	Total unadjusted credits December 31, 1917	Increase	Sinking fund reserves	Miscellaneous fund reserves
1	Albia Light & Ry				\$ 7,415.00	\$ 3,543.01	\$ 3,872.08		
2	Cedar Rapids & Marion City Ry								
3	Charles City Western Ry								
4	Clinton, Davenport & Muscatine Ry			\$ 1,500.00	12,313.30	10,366.83	1,946.47		
5	Colfax Springs Ry			511.24	69,453.06	45,211.91	24,241.15		
6	Ft. Dodge, Des Moines & Southern R. R.								
7	Inter-Urban Ry				678,741.05	697,087.71	81,653.34		\$37,373.90
8	Iowa Railway & Light			800,106.00	1,119,982.78	265,104.93	854,877.85	\$26,828.40	464.74
9	Iowa Southern Utilities			900.00	109,543.48	65,127.16	44,416.32		
10	Mason City & Clear Lake R. R.	\$18,164.60		1,226.01	33,740.93	11,698.52	22,042.41		
11	Oskaloosa & Buxton Electric Ry			3,572.71	59,590.98	57,262.55	2,328.43		
12	Oskaloosa Traction & Light Co			4,137.64	42,785.30	527.65	*148.95		
13	Tama & Toledo Ry					36,481.12	6,304.18		
14	Waterloo, Cedar Falls & Northern R. R.					31,299.56	39,727.87	\$ 8,428.31	
	Total	\$18,164.60	\$ 649.03	\$ 815,913.76	\$ 2,105,244.23	\$ 1,132,139.26	\$ 1,033,104.97	\$26,828.40	\$37,373.90

*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 appropriated surplus	Profit and loss credit balance	Total corporate surplus Dec. 31, 1918	Total corporate surplus Dec. 31, 1917	Increase	Dec. 31, 1918	Dec. 31, 1917	Increase
1	Albia Light & Ry.....		\$ 1,760.83	\$ 1,760.83	\$ 4,350.08	\$ 12,589.25	\$ 900,645.70	\$ 850,416.23	\$ 50,229.47
2	Cedar Rapids & Marion City Ry.....								
3	Charles City Western Ry.....		*40,905.31	140,905.31	143,204.68	2,299.37	663,065.63	654,253.50	8,812.13
4	Clinton, Davenport & Muscatine Ry.....		*207,293.35	†207,293.35	†151,195.23	156,098.12	3,979,197.98	3,943,766.06	35,431.92
5	Colfax Springs Ry.....		*4,596.44	14,596.44	14,857.98	261.54	27,318.57	26,782.03	536.54
6	Ft. Dodge, Des Moines & Southern R. R.....	\$ 35,373.90	127,408.22	162,782.12	277,243.86	1114,461.74	11,250,396.00	10,550,880.85	699,515.15
7	Inter-Urban Ry.....	27,298.20	103,298.46	130,591.66	118,574.79	12,016.87	5,666,163.56	4,314,590.35	1,351,603.21
8	Iowa Railway & Light.....		435,427.26	435,427.26	511,893.54	175,906.28	12,255,704.12	11,827,513.25	428,190.87
9	Iowa Southern Utilities.....		79,353.47	79,353.47	95,250.17	115,896.70	2,492,277.90	2,426,716.45	65,561.45
10	Mason City & Clear Lake R. R.....		9,608.92	9,608.92	†1,066.55	10,675.47	1,041,616.00	970,765.30	70,850.70
11	Oskaloosa & Buxton Electric Ry.....		2,253.26	2,253.26	2,253.21	1.65	311,781.07	329,482.30	117,701.23
12	Oskaloosa Traction & Light.....		101,693.70	101,693.70	101,693.70		928,746.89	916,014.65	12,732.24
13	Tama & Toledo Ry.....		*3,160.30	†3,160.30	82.68	13,242.98	51,725.61	51,006.28	629.33
14	Waterloo, Cedar Falls & Northern Ry.....		*397,838.92	†397,838.92	72,886.90	1470,725.52	10,491,822.98	10,481,643.35	10,179.63
	Total.....	\$ 62,667.10	\$ 207,010.10	\$ 269,677.20	\$ 983,405.19	\$ 1713,727.99	\$ 50,000,462.01	\$ 47,343,890.60	\$ 2,716,571.41

*Debit balance.
†Deficit.
‡Decrease.

TABLE 10—MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS.

PART I—CAR MILEAGE, CAR HOURS AND PASSENGERS CARRIED.

Number	Electric Interurbans	Car Mileage			Car Hours			Passengers Carried				Employees and others carried free
		Passenger	Freight, mail and express	Total	Passenger	Freight, mail and express	Total	Regular fare	Total revenue	Free transfer	Total passengers carried	
1	Albia Light & Ry.....											
2	Cedar Rapids & Marion City Ry.....	170,096	12,420	182,516	14,191	3,099	17,290	386,963	386,963		386,963	
3	Charles City Western Ry.....	44,120	12,865	56,985	4,745	3,450	8,195	32,156	32,156		32,156	351
4	Clinton, Davenport & Muscatine Ry.....	532,276	102,164	634,440	29,277	13,703	42,980	606,203	606,203		606,203	29,098
5	Colfax Springs Ry.....											
6	Ft. Dodge, D. M. & Southern R. R.....											
7	Inter-Urban Ry.....	1,722,899	104,670	1,827,569	297,368	103,100	400,468	3,438,470	3,438,470	18,705	3,457,175	42,091
8	Iowa Railway & Light.....	383,537	37,494	421,031				406,594	406,594		406,594	62,392
9	Iowa Southern Utilities.....	272,881	28,673	301,554	26,473	3,797	30,270	760,328	760,328	1,974	762,302	35,574
10	Mason City & Clear Lake R. R.....	388,586	32,534	421,119	36,111	6,733	42,844	1,189,345	1,189,345	35,074	1,224,419	51,762
11	Oskaloosa & Buxton Electric Ry.....											
12	Oskaloosa Traction & Light.....	240,844		240,844	29,877		29,877	404,784	404,784	39,705	444,489	24,926
13	Tama & Toledo Ry.....	64,420	2,200	66,620				140,130	140,130		140,130	6,252
14	Waterloo, Cedar Falls & Northern Ry.....											
	Total.....	3,819,658	333,020	4,152,678	438,042	133,882	571,924	7,363,973	7,363,973	95,458	7,459,431	252,446

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 Rapids & Marion City Ry.	\$ 53,295.99	\$.13772		\$ 60,215.14	\$.82991	\$ 3.48265	\$ 433.42	\$.002374
3	Charles City Western Ry.	16,960.88	.52744	.52744	81,670.20	1.43318	9.96585	2,405.81	.04222
4	Clinton, Davenport & Muscatine Ry.	250,762.11	.4144	.4144	307,781.29	.4851	7.1610	9,642.01	.0152
5	Colfax Springs Ry.								
6	Ft. Dodge, Des Moines & Southern R. R.								
7	Inter-Urban Ry.	792,586.64	.23050	.22925	1,261,677.69	.46003	3.15050	49,353.73	.02864
8	Iowa Railway & Light	173,782.07	.41275	.41275	294,966.83	.70058		24,814.57	.05894
9	Iowa Southern Utilities	76,787.86	.10099	.10073	136,820.12	.45371	4.520	1,453.76	.00482
10	Mason City & Clear Lake R. R.	89,838.82	.07554	.07337	145,937.21	.34654	3.40624	7,351.34	.01745
11	Oskaloosa & Buxton Electric Ry.								
12	Oskaloosa Traction & Light	29,239.29	.05000	.04560	20,414.20	.08476	.68330	343.10	.00142
13	Tama & Toledo Ry.	10,652.75	.07602	.07602	13,089.14	.19647		250.08	.00375
14	Waterloo, Cedar Falls & Northern R. R.								
	Total	\$ 1,484,906.32	\$.20164	\$.19906	\$ 2,322,571.82	\$.57309	\$ 4.00007	\$ 96,047.82	\$.02312

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 Rapids & Marion City Ry.	\$.025067	\$ 60,648.56	\$.33229	\$ 3.50772	\$ 35,388.64	\$.19389	\$ 2.04676
3	Charles City Western Ry.	.29357	84,076.01	1.47540	10.25942	54,916.41	.96369	6.70121
4	Clinton, Davenport & Muscatine Ry.	.2243	317,423.30	.5003	7.2854	232,293.05	.3661	5.4047
5	Colfax Springs Ry.							
6	Ft. Dodge, Des Moines & Southern R. R.							
7	Inter-Urban Ry.	.12324	1,311,031.42	.76003	3.27374	1,167,629.34	.67771	2.91566
8	Iowa Railway & Light		319,781.40	.75952		252,877.41	.60061	
9	Iowa Southern Utilities	.04803	136,273.88	.45191	4.50194	85,519.95	.25360	2.82524
10	Mason City & Clear Lake R. R.	.17158	153,288.55	.36400	3.57783	104,639.49	.24845	2.44212
11	Oskaloosa & Buxton Electric Ry.							
12	Oskaloosa Traction & Light	.01148	20,757.30	.08616	.69476	25,109.06	.10462	.84342
13	Tama & Toledo Ry.		13,339.22	.20023		13,871.68	.20822	
14	Waterloo, Cedar Falls & Northern R. R.							
	Total	\$.16793	\$ 2,416,619.64	\$.58194	\$ 4.22542	\$ 1,972,326.03	\$.47495	\$ 3.44857

TABLE 11—ACCIDENTS TO PERSONS—EMPLOYEES.

Number	Electric Interurbans	Accidents				Employees												Aggregate salaries and wages paid for the year		
		Killed		Injured		General Administration		Maintenance of way and structures		Maintenance of equipment		Power		Transportation		Total				
		Passengers	Employes	Other persons	Total	Passengers	Employes	Other persons	Total	General officers	General office clerks	Superintendents	Other employes	Superintendents	Other employes		Superintendents		Other employes	Superintendents	Other employes
1	Albia Light & Ry.					1	1	1	2	1	1							8	17	\$ 21,000.00
2	Cedar Rapids & Marion City Ry.					1	3	1	4	1	1			1	1		1	13	25	30,249.46
3	Charles City Western Ry.																			
4	Clinton, Davenport & Muscatine Ry.	1	1	2	9	4	10	2	14	1	4						5	88	128	143,122.02
5	Colfax Springs Ry.																		6	218.38
6	Ft. Dodge, Des Moines & Southern R. R.																		2	6,000.00
7	Inter-Urban Ry.	2	2	3	7	20	53	16	89	5	12	3	63	1	29		3	162	288	400,333.89
8	Iowa Railway & Light					27	46	1	29	6	46	1	29	1	14	3	2	53	*758	513,800.82
9	Iowa Southern Utilities									3	1	1	10	1	4		1	13	34	42,000.00
10	Mason City & Clear Lake R. R.									2	3	1	15	1	5		2	1	56	62,909.06
11	Oskaloosa & Buxton Electric Ry.																			
12	Oskaloosa Traction & Light					1	1		1	1	2		1		1				8	12,625.00
13	Tama & Toledo Ry.																		7	7,649.87
14	Waterloo, Cedar Falls & Northern Ry.																		12	
	Total	2	3	4	9	20	91	19	130	27	79	10	142	7	60	5	94	13	380	1,339 \$ 1,240,598.49

*Includes 522 other employes.

TABLE 12—DESCRIPTION OF EQUIPMENT.

Number	Electric Interurbans	Passenger Cars				All Other Cars												Locomotives		Total equipment of all classes							
		Closed		Open		Freight	Mail	Express	Baggage	Combination	Work	Snow plows	Sweepers	Miscellaneous	a	b	a	b									
		a	b	a	b														a	b	a	b	a	b	a	b	a	b
1	Albia Light & Ry.	5		1		6		1											6	7	13	7					
2	Ced. Rap. & Marion City Ry.				6														1								
3	Charles City Western Ry.	4				4													4								
4	Clinton, Davenport & Mus.	22	3	4	4	26	7		13		2	1							1								
5	Colfax Springs Ry.																										
6	Ft. Dodge, D. M. & South.																										
7	Inter-Urban Ry.	10		6		16				22	1	5							3	13	1	2					
8	Iowa Railway & Light	7	3			7	3			17									1	1	1	1					
9	Iowa Southern Utilities	8		1	1	9	1			2																	
10	Mason City & Clear Lake	15	10	1	5	16	15	5	1										1								
11	Oskaloosa & Buxton Electric																										
12	Oskaloosa Traction & Light	8	1	4	1	12	2												2								
13	Tama & Toledo Ry.	2			3	2	3		1		1									8							
14	Waterloo, Cedar Falls & N.																										
	Total	81	17	17	20	98	38	6	136	1	8	1		1				10	27	1	4	4	1	12	14	142	210

^aWith electric equipment.
^bWithout electric equipment.

ANNUAL REPORT OF FEDERAL OPERATIONS

of Electric Interurbans For The Year Ended December 31, 1918.

Items Reported	Ft. 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	111.79	256.70
Branches and spurs	4.90		4.90
Line operated under lease			
Line operated under contract			
Line operated under trackage rights	2.21	1.74	3.95
Total single track mileage	152.02	113.53	265.55
MILEAGE OF ROAD OPERATED—ALL TRACKS.			
Single track	152.02	113.53	265.55
Second track		4.91	4.91
Sidings and turnouts	36.26	19.33	55.59
Track in carhouses, shops, etc.		.63	.63
Total all tracks	188.28	138.40	326.68
MILEAGE OF ROAD OWNED—ALL TRACKS.			
First track—Main Line	144.91	111.79	256.70
Branches and spurs	4.90		4.90
Second track		4.91	4.91
Sidings and turnouts	33.93	19.33	53.26
Tracks in carhouses, shops, etc.		.63	.63
Total, owned, all tracks	183.74	136.66	320.40
INVESTMENT IN ROAD AND EQUIPMENT.			
Total Investment in Road and Equipment During Year:			
Way and structures	\$ 65,100.16	\$ 15,021.64	\$ 80,121.80
Equipment	14,106.71	1,602.40	15,709.11
Power	12,226.61	5,480.14	17,706.75
General and miscellaneous	5,070.39	4,982.35	10,052.74
Grand total	*61,909.87	27,086.53	*88,996.40
INCOME ACCOUNT.			
Operating Income:			
Railway operating revenues	\$ 1,262,984.87	\$ 752,138.65	\$ 2,015,123.52
Railway operating expenses	1,291,002.41	705,184.65	1,996,187.06
Net revenue railway operations	*28,017.54	46,954.00	18,936.46
Auxiliary Operations:			
Revenues	180,287.00		180,287.00
Expenses	76,340.33		76,340.33
Net revenues	103,946.67		103,946.67
Net operating revenue	75,929.13		75,929.13
Taxes assignable to railway operations	45,643.32	39,514.88	85,157.70
Total operating income	\$ 30,285.81	\$ 7,439.62	\$ 37,725.43
Non-operating Income:			
Income from unfunded securities and accounts	5,421.87	4.91	5,426.78
Miscellaneous income	61,650.13	297.26	61,947.39
Total non-operating income	\$ 67,072.00	\$ 302.17	\$ 67,374.17
Gross income	\$ 97,357.81	\$ 7,741.79	\$ 105,099.60
Deductions From Gross Income and Profit and Loss Balance:			
Miscellaneous rents		76.00	76.00
Interest on unfunded debt		23,118.60	23,118.60
Miscellaneous debits	12.38	*1,344.02	*1,356.40
Total deductions from gross income	12.38	21,556.62	21,569.00
Income balance transferred to profit and loss	97,345.43	†14,185.17	83,160.26

*Credit. †Deficit.

ELECTRIC INTERURBANS—Continued.

Items Reported	Ft. Dodge, Des Moines & Southern R. R.	Waterloo, Cedar Falls & Northern Ry.	Total
PROFIT AND LOSS ACCOUNT.			
Debits:			
Debit balance transferred from income account		\$ 14,108.79	\$ 14,108.79
Loss on road and equipment retired		*350.00	*350.00
Miscellaneous debits	\$ 160.39	570.85	731.24
Credit balance carried forward to balance sheet	97,201.47		97,201.47
Total	\$ 97,361.86	\$ 14,329.64	\$ 111,691.50
Credits:			
Credit balance transferred from income account	97,345.43		97,345.43
Profit on road and equipment sold	16.43		16.43
Miscellaneous credits		887.66	887.66
Debit balance carried forward to balance sheet		13,441.98	13,441.98
Total	\$ 97,361.86	\$ 14,329.64	\$ 111,691.50
RAILWAY OPERATING REVENUES.			
Revenue From Transportation:			
Passenger revenue	\$ 483,242.51	\$ 452,815.78	\$ 936,058.29
Baggage revenue	1,501.88	1,231.32	2,733.20
Parlor, sleeping, dining and special car revenue	1,528.11	1,317.11	2,845.22
Mail revenue	2,253.11	605.98	2,859.09
Express revenue	6,923.00	8,026.48	14,949.57
Milk revenue		4,341.31	4,341.31
Freight revenue	489,521.41	236,719.77	726,241.18
Switching revenue	17,841.02	5,405.00	23,246.02
Total revenue from transportation	\$ 1,002,811.13	\$ 710,462.75	\$ 1,713,273.88
Revenue From Other Railway Operations and Total Operating Revenues:			
Station and car privileges	1,090.43	1,217.41	2,307.84
Parcel room receipts	56.80	575.30	632.10
Storage	187.87	312.58	500.43
Demurrage	10,229.74	2,740.20	12,969.94
Rent of tracks and facilities		43.47	43.47
Rent of equipment	246,062.00	19,480.61	265,542.61
Rent of buildings and other property	1,421.80	2,314.80	3,736.60
Power		14,935.59	14,935.59
Miscellaneous	1,125.10	55.96	1,181.06
Total revenue from other railway operations	290,173.74	41,675.90	301,849.64
Total operating revenues	\$ 1,292,984.87	\$ 752,138.65	\$ 2,045,123.52
RAILWAY OPERATING EXPENSES.			
Way and structures	\$ 192,667.50	\$ 104,424.75	\$ 297,092.25
Equipment	390,376.05	91,053.74	481,429.79
Power	206,097.63	129,090.53	335,188.16
Conducting transportation	303,458.46	226,591.12	530,049.58
Traffic	15,156.27	13,085.97	28,242.24
General and miscellaneous	211,046.50	141,028.54	352,075.04
Grand total operating expenses	1,291,002.41	705,184.65	1,996,187.06
Operating ratio	102.22%	93.76%	
COMPARATIVE GENERAL BALANCE SHEET—ASSETS.			
Investments:			
Investments in affiliated companies	\$ 5,000.00		\$ 5,000.00
Other investments—miscellaneous	38,500.00		38,500.00
Total investments	\$ 43,500.00		\$ 43,500.00
Current Assets:			
Cash	66,412.50		66,412.50
Special deposits		15,205.40	15,205.40
Loans and notes receivable			
Miscellaneous accounts receivable—Federal	7,298.09	24,478.87	31,776.96
Other	58,727.64		58,727.64
Federal interroad clearance account—debit balance		1,045.84	1,045.84
Material and supplies	144,910.60	99,204.01	244,114.61

*Credit item.

ELECTRIC INTERURBANS—Continued.

Items Reported	Ft. Dodge, Des Moines & Southern R. R.	Waterloo, Cedar Falls & Northern Ry.	Total
Interest, dividends and rents receivable.....	2,179.60		2,179.60
Total current assets.....	\$ 279,528.43	\$ 139,934.12	\$ 419,462.55
Deferred Assets:			
Other deferred assets.....	\$ 671,360.14	\$ 62.50	\$ 671,422.64
Total deferred assets.....	\$ 671,360.14	\$ 62.50	\$ 671,422.64
Company deferred assets.....	*671,067.66	463,040.12	1,134,107.78
Unadjusted Debits:			
Rents and insurance premiums paid in advance.....		225.46	225.46
Other unadjusted debits.....	28,488.56	3,990.93	32,479.49
Total unadjusted debits.....	\$ 28,488.56	\$ 4,216.39	\$ 32,704.95
Grand total—assets.....	\$ 1,022,877.13	\$ 607,253.13	\$ 1,630,130.26
COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.			
Current Liabilities:			
Audited accounts and wages payable.....	\$ 132,606.23		\$ 132,606.23
Miscellaneous accounts payable—Federal.....	35,622.41	136,870.18	172,492.59
Other.....	464.97		464.97
Federal interroad clearance account—credit balance.....		234,411.02	234,411.02
Accrued interest, dividends and rents payable.....	1,693.75		1,693.75
Other current liabilities.....	7,917.08		7,917.08
Total current liabilities.....	\$ 178,304.44	\$ 371,281.20	\$ 549,585.64
Deferred Liabilities:			
Other deferred liabilities.....	570,326.44		570,326.44
Total deferred liabilities.....	\$ 570,326.44		\$ 570,326.44
Company deferred liabilities.....	1573,526.32	199,468.86	1772,995.18
Unadjusted Credits:			
Tax liability.....	44,633.72	38,222.97	82,856.69
Operating reserves.....	4,080.00	462.86	4,542.86
Accrued depreciation—Road and equipment.....	124,543.70	11,934.72	136,478.42
Other unadjusted credits.....	3,787.36		3,787.36
Total unadjusted credits.....	\$ 177,044.78	\$ 50,620.55	\$ 227,665.33
Corporate Surplus:			
Profit and loss—Credit balance.....	97,201.47		97,201.47
Administration ledger control account.....		114,117.48	114,117.48
Total corporate surplus.....	\$ 97,201.47	\$ 114,117.48	\$ 211,318.95
Grand total—liabilities.....	\$ 1,022,877.13	\$ 607,253.13	\$ 1,630,130.26
MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS.			
Car Mileage:			
Passenger.....	1,219,417	1,488,588	2,708,005
Freight, mail and express.....	1,147,450	914,165	2,061,615
Total.....	2,366,867	2,402,753	4,769,620
Car Hours:			
Passenger.....	74,011	152,599	226,610
Freight, mail and express.....	123,849	86,075	209,924
Total.....	197,860	238,674	436,534
Passengers Carried:			
Regular fare.....	1,361,772	4,373,127	5,734,899
Revenue transfer.....			
Total revenue.....	1,361,772	4,373,127	5,734,899
Free transfer.....		474,458	474,458
Total passengers carried.....	1,361,772	4,847,585	6,209,357
Employers and others carried free.....			

*This item is included in total deferred assets and therefore not added in grand total.
†This item is included in total deferred liabilities and therefore not added in grand total.
‡Debit item.

ELECTRIC INTERURBANS—Continued.

Items Reported	Ft. Dodge, Des Moines & Southern R. R.	Waterloo, Cedar Falls & Northern Ry.	Total
Miscellaneous Statistics:			
Passenger revenue.....	\$ 483,242.51	\$ 452,815.78	\$ 936,058.29
Average fare, revenue passengers.....	.35486	.10354	
Average fare, all passengers.....	.35486	.09345	
Total revenue from transportation.....	1,002,811.13	710,462.75	1,713,273.88
Revenue from transportation per car-mile.....	.42368	.20568	
Revenue from transportation per car-hour.....	5.06828	2.97595	
Total revenue from other railway operations.....	260,173.74	41,675.90	301,849.64
Revenue from other railway operations per car-mile.....	.10992	.01734	
Revenue from other railway operations per car-hr.....	1.31496	.17461	
Total operating revenues.....	1,262,984.87	752,138.65	2,015,123.52
Operating revenues per car-mile.....	.54206	.31303	
Operating revenues per car-hour.....	6.38326	3.15132	
Total operating expenses.....	1,291,002.41	705,184.65	1,996,187.06
Operating expenses per car-mile.....	.54544	.29349	
Operating expenses per car-hour.....	6.52543	2.95459	
ACCIDENTS TO PERSONS.			
Killed:			
Passengers.....	1		1
Emploves.....	5		5
Other persons.....	4		4
Total.....	10		10
Injured:			
Passengers.....	50		50
Emploves.....	90		90
Other persons.....	11		11
Total.....	151		151
EMPLOYEES.			
General Administration:			
General officers.....	6	12	18
General office clerks.....	22	38	60
Maintenance of Way and Structures:			
Superintendents.....	2	4	6
Other employes.....	74	134	208
Maintenance of Equipment:			
Superintendents.....	2	1	3
Other employes.....	78	65	143
Power:			
Superintendents.....	2	1	3
Other employes.....	77	15	92
Transportation:			
Superintendents.....	5	5	10
Other employes.....	186	137	323
Total.....	454	412	866
Aggregate salaries and wages paid for the year.....	\$ 664,222.56		\$ 664,222.56
DESCRIPTION OF EQUIPMENT.			
Passenger Cars:			
Closed—			
a.....	24	42	66
b.....	8	4	12
Open—			
a.....	1	1	2
b.....	24	43	67
Total—			
a.....	24	43	67
b.....	8	26	34
All Other Cars:			
Freight—			
a.....		2	2
b.....	2,435	139	2,574
Baggage—			
a.....		3	3
b.....	1	2	3
Work—			
a.....	1		1
b.....	3		3
Snow Plows—			
a.....		3	3
b.....	12	25	37
Miscellaneous—			
a.....	11	7	18
Total equipment of all classes—			
a.....	36	60	96
b.....	2,459	190	2,649
a—With electric equipment. b—Without electric equipment.			

STATISTICS

OF

Express Companies

For the Year Ended December 31, 1918

EXPRESS COMPANIES.

Statistics of Express Companies Doing Business in Iowa For The Year Ended December 31, 1918.

Items Reported	For Six Months' Period Ended June 30, 1918					For 6 Months' Period July 1, to Dec. 31, '18
	Adams	American	Great North'n	Wells Fargo	Total	American Railway Express
MILEAGE COVERED—ENTIRE LINE.						
Steam roads.....	41,490.44	70,872.26	8,573.91	77,403.07	198,329.68	239,282.12
Electric lines.....	2,636.72	1,064.08	335.50	4,421.90	8,458.20	6,951.25
Coastwise steamboat lines.....				30,391.00	30,391.00	286.12
Inland steamboat lines.....	4,235.00	319.00	168.00	4,502.87	9,224.87	8,386.00
Stage lines.....				1,178.07	1,178.07	1,175.42
Miscellaneous lines.....		4.50		604.50	609.00	4.50
Total.....	48,352.16	72,259.84	9,077.41	118,561.41	248,250.82	256,085.41
Ocean-going mileage.....				25,977.00	25,977.00	*36,125.50
MILEAGE COVERED—IOWA.						
Steam roads.....	2,324.21	4,886.23	77.86	3,128.56	10,416.86	10,222.64
Electric lines.....	24.40	108.71		164.66	297.77	297.77
Total.....	2,348.61	4,994.94	77.86	3,293.22	10,714.63	10,520.41
CAPITAL STOCK—COMMON.						
No. of shares authorized.....	120,000	180,000	10,000	240,000	550,000	400,000
Par value of one share.....	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Par value authorized.....	12,000,000.00	18,000,000.00	1,000,000.00	24,000,000.00	55,000,000.00	40,000,000.00
Par value outstanding.....	12,000,000.00	18,000,000.00	1,000,000.00	23,967,400.00	54,967,400.00	40,000,000.00
Par value held by respondent in treasury.....	2,000,000.00	817,400.00			2,817,400.00	
Par value not held by respondent.....	10,000,000.00	17,182,600.00	1,000,000.00	23,967,400.00	52,150,000.00	
Rate of dividend.....		3%		3%		
Dividends declared during 6 months.....		\$ 516,474.00		\$ 719,022.00	\$ 1,235,496.00	
FUNDED DEBT—COLLATERAL TRUST BONDS.						
Par value authorized.....	\$ 36,000,000.00				\$ 36,000,000.00	
Par value outstanding.....	36,000,000.00				36,000,000.00	
Par value held by respondent.....						

*Includes 31,733.50 miles unassignable coastwise steamship lines and 4,392.00 transoceanic.

In treasury.....	57,000.00				57,000.00	
Pledged as collateral.....	18,210,000.00				18,210,000.00	
Par value not held by respondent.....	17,733,000.00				17,733,000.00	
Interest, rate per cent.....	4%					
Amount accrued during year.....	\$ 354,730.00				\$ 354,730.00	
Amount paid during year.....	362,360.00				362,360.00	
MISCELLANEOUS FUNDED OBLIGATIONS.						
Par value authorized.....	\$ 4,000,000.00				\$ 4,000,000.00	
Par value outstanding.....	2,000,000.00				2,000,000.00	
Par value not held by respondent.....	2,000,000.00				2,000,000.00	
Interest, rate per cent.....	5%					
Amount accrued during year.....	\$ 62,500.00				\$ 62,500.00	
Amount paid during year.....	62,500.00				62,500.00	
COST OF REAL PROPERTY AND EQUIPMENT.						
Land.....	\$ 1,602,356.54	\$ 3,800,124.91	\$ 5,381.07	\$ 1,531,470.21	\$ 6,939,333.33	\$ 4,999,377.60
Buildings:						
Buildings and appurtenances on land owned.....	1,909,542.62	6,337,403.32	1.00	3,033,829.85	11,280,776.79	8,104,525.77
Buildings and appurtenances on land not owned.....	377,093.12	240,659.40	4,566.94	936,942.88	1,559,202.34	1,786,635.30
Improvements to buildings not owned.....	29,784.78	17,384.23	1,086.07		48,255.68	43,312.81
Total buildings.....	2,316,420.52	6,595,446.95	5,654.61	\$ 3,970,772.73	\$ 12,888,294.81	\$ 9,934,473.94
Equipment:						
Cars.....		354,930.00		751,670.62	1,106,600.62	867,677.17
Horses.....	1,150,941.52	1,465,782.91	17,306.42	1,347,200.00	3,981,230.85	2,788,064.63
Automobiles.....	2,956,521.08	3,217,593.80	19,855.64	738,789.92	6,932,760.44	4,852,431.12
Wagons and sleighs.....	827,749.57	1,115,883.06	21,250.45	1,182,163.80	3,147,046.88	1,689,218.61
Harness equipment.....	162,670.98	161,072.62	1,960.02	230,530.13	556,233.75	357,023.53
Office furniture and equipment.....	570,747.50	1,321,968.06	18,434.17	899,928.59	2,811,078.32	1,875,456.75
Office safes.....	99,672.63	245,030.03	25,583.19	265,396.62	635,681.47	377,410.07
Trucks.....	381,712.79	703,566.69	43,654.67	441,732.91	1,570,667.06	1,150,244.70
Stable equipment.....	4,955.79	9,175.40	62.42	23,933.66	38,127.28	30,830.57
Garage equipment.....	43,510.93	118,482.30		20,418.04	182,411.17	146,170.18
Line equipment.....	205,501.14	270,085.12	8,482.54	286,211.57	770,280.37	404,348.38
Shop equipment.....	16,601.25	116,429.63		9,918.74	142,949.62	121,184.20
Miscellaneous equipment.....		36,376.15		1,997.10	38,373.25	34,439.44
Total equipment.....	\$ 6,420,585.18	\$ 9,136,375.67	\$ 156,589.53	\$ 6,199,890.70	\$ 21,913,441.08	\$ 14,774,499.41
Total real property and equipment:						
June 30, 1918.....	10,339,392.24	19,531,947.53	167,625.81	11,702,133.64	41,741,069.22	29,708,351.04
December 31, 1917.....	9,423,982.57	18,882,988.23	106,985.23	12,046,774.79	40,520,730.82	
DEPRECIATION—BUILDINGS AND EQUIPMENT.						
Buildings and appurtenances on land owned.....	\$ 130,498.18	\$ 1,213,281.53		\$ 237,348.49	\$ 1,581,128.20	\$ 91,864.91
Buildings and appurtenances on land not owned.....	148,573.41	80,534.21		96,909.69	326,017.31	34,069.96
Improvements to buildings not owned.....		8,061.07	259.63		8,320.70	9,068.54
Total buildings.....	\$ 279,071.59	\$ 1,301,876.81	\$ 259.63	\$ 334,258.18	\$ 1,915,466.21	\$ 134,968.41

Items Reported	For Six Months' Period Ended June 30, 1918					For 6 Months' Period July 1, to Dec. 31, '18
	Adams	American	Great North'n	Wells Fargo	Total	American Railway Express
Equipment:						
Cars		22,670.65		247,594.02	270,264.67	27,053.11
Horses	496,658.57	576,964.93	9,477.12	538,163.15	1,620,663.77	219,162.93
Automobiles	1,202,059.13	1,531,405.92	2,710.62	227,800.12	2,963,975.79	482,855.38
Wagons and sleighs	533,524.49	608,985.83	9,438.60	487,181.60	1,639,130.52	72,594.89
Harness equipment	79,257.30	78,511.04	913.40	121,791.90	280,478.64	27,554.74
Office furniture and equipment	236,108.32	528,134.14	6,678.88	422,157.23	1,193,076.57	92,359.00
Office safes	46,434.77	128,503.56	7,635.87	108,151.45	290,725.65	13,461.55
Trucks	152,688.77	294,750.51	11,987.49	229,953.80	689,380.57	70,275.87
Stable equipment	3,215.79	5,301.11	32.85	9,902.29	18,452.04	1,768.86
Garage equipment	20,656.78	31,016.78		6,360.57	58,034.13	8,173.80
Line equipment	109,816.41	125,696.97	4,773.73	140,405.83	380,692.94	33,212.35
Shop equipment	8,413.14	30,357.36		4,154.68	42,925.18	4,685.48
Miscellaneous equipment		6,175.82		536.93	6,712.75	2,038.73
Total equipment	\$ 2,888,231.47	\$ 3,968,474.62	\$ 53,653.56	\$ 2,544,153.57	\$ 9,454,513.22	\$ 1,055,196.77
Total real property and equipment						1,190,165.18
June 30, 1918	3,167,303.06	5,270,351.45	53,913.19	2,878,411.75	11,369,979.43	
December 31, 1917	2,779,591.12	4,829,766.57	46,153.56	2,681,632.75	10,337,144.00	
INCOME ACCOUNT.						
Operating Income:						
Charges for transportation	\$ 29,876,163.11	\$ 43,508,142.13	\$ 1,762,831.60	\$ 33,812,974.27	\$ 108,960,111.11	\$ 128,128,620.71
Express privileges	14,941,754.86	21,671,059.03	1,061,700.09	17,834,524.79	55,509,038.57	64,237,727.78
Revenue from transportation	14,934,408.45	21,837,083.10	701,131.51	15,978,449.48	53,451,072.54	63,890,802.93
Revenue from operations other than transportation	273,717.34	1,712,811.68	32,192.50	601,504.01	2,619,225.53	2,538,951.91
Total operating revenues	15,207,125.79	23,549,894.78	733,324.01	16,579,953.49	56,070,298.07	66,429,844.84
Operating expenses	21,011,119.06	24,516,170.21	685,364.19	17,067,159.56	63,879,813.02	75,527,534.07
Net operating revenue	*5,936,963.27	*966,275.43	47,959.82	*1,087,296.07	*7,809,514.95	*9,097,689.23
Uncollectible revenue from transportation	25,274.56	19,031.86	356.76	20,754.99	65,418.17	6,927.49
Express taxes	150,905.38	280,447.08	48,035.50	280,264.60	759,652.56	765,699.45
Operating income	*5,980,173.21	*1,265,754.37	*432.44	*1,388,225.66	*8,634,585.68	*9,870,316.17
Other Income:						
Rent from real property and equipment used jointly	5,612.09	9,664.60	1,337.78	2,291.34	18,905.90	1,039.45
Miscellaneous net income	600.00		55,500.00	16,548.68	72,648.68	325.06
Net income from miscellaneous physical property	317.30	30,693.63		11,952.28	42,963.21	
Dividend income	109,155.00	81,932.00		154,461.50	345,548.50	
Income from funded securities	418,771.53	243,806.35	625.00	288,795.26	951,998.14	22,060.87
Income from unfunded securities and accounts	47,084.17	40,622.22	43,833.96	78,377.69	209,868.04	170,591.81
Income from sinking and other reserve funds		9,789.06			9,789.06	
Interest on express balances in bank						
Car mileage						100,767.90
Miscellaneous income		29,507.58	45.90	40,185.50	69,738.98	
Total other income	\$ 581,490.00	\$ 446,015.53	\$ 101,342.64	\$ 592,612.25	\$ 1,721,460.51	\$ 300,785.14
Gross income	\$ *5,398,683.12	*819,738.84	\$ 100,910.20	*795,613.41	*6,913,125.17	*9,569,531.03
Deductions From Gross Income:						
Rent from real property and equipment used jointly	11,148.20	5,258.77	163.34	5,307.09	21,877.40	99.52
Miscellaneous rents	*291.84	18,392.22	6.12	40,386.23	58,492.73	22,214.31
Miscellaneous taxes	450.00	14,522.88		27,630.82	42,603.70	
Net loss on miscellaneous physical property						
Interest on funded debt	417,230.00				417,230.00	
Interest on unfunded debt	116,062.86	124,073.92		31,791.29	271,928.07	10.53
Miscellaneous income debits	179,280.57	139.70		576.95	179,997.22	
Total deductions	\$ 723,879.79	\$ 162,387.49	\$ 169.46	\$ 105,692.38	\$ 992,129.12	\$ 22,324.36
Net income	\$ *6,122,562.91	*982,126.33	\$ 100,740.74	*901,305.79	*7,905,254.29	*9,591,855.39
Dividend appropriations of income						
Income balance transferred to profit and loss	*6,122,562.91	*982,126.33	100,740.74	*1,620,327.79	*8,624,276.29	
PROFIT AND LOSS ACCOUNT.						
Debit Items:						
Debit balance transferred from income	\$ 6,122,562.91	982,126.33		\$ 1,620,327.79	\$ 8,725,017.03	\$ 9,591,855.39
Dividend appropriations of surplus		516,474.00			516,474.00	
Debit discount extinguished through surplus						
Miscellaneous appropriations of surplus						
Loss on land sold	34,202.69	32,186.28	1,825.52	1,393.93	69,608.42	474.74
Miscellaneous debits	1,904,563.94	4,718,091.60	731,946.88	2,547,782.40	9,902,384.82	
Credit balance transferred to balance sheet						
Total	\$ 8,061,329.54	\$ 6,248,878.21	\$ 733,772.40	\$ 4,169,504.12	\$ 19,213,484.27	\$ 9,592,330.13
Credit Items:						
Credit balance at beginning of year	8,015,005.68	6,213,917.06	632,473.23	4,122,784.98	18,984,180.95	
Credit balance transferred from income			100,740.74		100,740.74	
Profit on real property and equipment sold			35.00		35.00	
Delayed income credits						
Unrefundable overcharges	2,281.34	1,364.31	101.19	23,191.53	26,938.37	8,379.26
Miscellaneous credits	44,042.52	33,596.84	422.24	23,527.61	101,589.21	9,583,950.87
Total	\$ 8,061,329.54	\$ 6,248,878.21	\$ 733,772.40	\$ 4,169,504.12	\$ 19,213,484.27	\$ 9,592,330.13

*Deficit.

Items Reported	For Six Months' Period Ended June 30, 1918					For 6 Months' Period July 1, to Dec. 31, '18
	Adams	American	Great North'n	Wells Fargo	Total	American Railway Express
OPERATING REVENUES.						
Transportation:						
Express, domestic	\$ 29,817,642.84	\$ 43,428,976.02	\$ 1,762,711.60	\$ 33,715,606.53	\$ 108,724,936.99	\$ 128,115,573.74
Foreign	34,436.52	62,556.61		90,686.46	187,679.59	
Miscellaneous	24,083.75	16,609.50	120.90	6,681.28	47,494.53	13,046.97
Total	\$ 29,876,163.11	\$ 43,508,142.13	\$ 1,762,831.60	\$ 33,812,974.27	\$ 108,960,111.11	\$ 128,128,620.71
Express privileges—Dr.	14,941,754.66	21,671,059.03	1,061,700.09	17,834,524.79	55,509,035.57	64,237,727.78
Revenue from transportation	14,934,408.45	21,837,083.10	701,131.51	15,078,449.48	53,451,072.54	63,890,892.93
Operations Other Than Transportation:						
Customs brokerage fees	31,347.64	58,325.28	2,060.29	17,922.87	109,656.08	42,244.57
Order and commission	278.04	3,238.01		3,472.44	6,988.49	2,708.62
Rents of buildings and other property	4,259.59	138,626.71	1,014.33	81,800.12	225,700.75	156,223.48
Money orders	52,591.79	229,897.85	3,847.01	101,480.17	387,816.82	
C. O. D. checks	150,144.34	277,211.14	23,488.66	252,250.45	703,094.59	810,662.73
Limited and unlimited cheques	169.26	10,560.96		70.73	10,800.95	
Travelers' cheques	1,526.78	17,566.79	26.66	27,376.48	46,496.71	
Telegraph and cable transfers	13.29	90,631.49		1,463.13	92,107.91	
Letters of credit		836.89			836.89	
Foreign postal remittances	849.04	5,016.23			5,865.27	
Profit on exchange and other financial revenue	6,169.93	349,174.00	274.78	14,975.52	370,594.23	413.06
Valuation charges						1,260,946.92
Miscellaneous	25,367.64	531,726.33	1,480.77	100,692.10	659,266.84	265,751.58
Total	\$ 272,717.34	\$ 1,712,811.68	\$ 32,192.50	\$ 601,504.01	\$ 2,619,225.53	\$ 2,538,951.91
Total operating revenues	\$ 15,207,125.79	\$ 23,549,894.78	\$ 733,324.01	\$ 16,579,953.49	\$ 56,070,298.07	\$ 66,429,844.84
OPERATING EXPENSES.						
Maintenance	\$ 929,737.53	\$ 1,262,639.15	\$ 27,912.55	\$ 786,284.51	\$ 3,006,773.74	\$ 3,370,773.31
Traffic	40,070.33	125,123.31	7,201.51	89,517.09	261,912.24	183,456.43
Transportation	19,293,112.55	21,534,922.27	584,479.61	15,793,431.55	57,206,945.98	69,611,043.21
General	748,198.65	1,593,285.48	65,770.52	997,926.41	3,405,181.06	2,362,261.12
Total	\$ 21,011,119.06	\$ 24,516,170.21	\$ 685,364.19	\$ 17,667,159.56	\$ 63,879,813.02	\$ 75,527,534.07
Ratio of expenses to revenues, per cent.	138.17%	104.10%	93.46%	106.56%	113.93%	113.70%

TAXES AND ASSESSMENTS—ENTIRE LINE.

Ad Valorem Tax:						
On value of real and personal property	\$ 29,578.72	\$ 31,007.59	\$ 10,049.86	\$ 93,354.62	\$ 173,985.79	\$ 259,573.40
On value of stocks, bonds, earnings, etc.	46,606.34	77,947.45		10,548.12	135,101.91	172,733.63
Specific Tax:						
On stocks, bonds, loans, etc.						381.60
On gross or net earnings, revenue or dividends	57,407.15		21,813.47	146,292.48	225,423.10	243,314.39
On traffic, etc.	7,318.17	5,178.51	1,816.44	16,001.59	30,314.71	89,544.06
Miscellaneous				16,914.08	16,914.08	31.70
Internal revenue, U. S. Government			14,355.73	*2,756.25	11,599.44	120.70
Total taxes—entire line	150,965.38	114,133.55	48,035.50	280,264.60	593,339.03	765,699.45
Total taxes—Iowa	3,672.82	4,390.93	69.35		8,133.10	

COMPARATIVE GENERAL BALANCE SHEET—ASSETS.

Investment:						
Real property and equipment	\$ 10,339,362.24	\$ 19,531,947.53	\$ 167,625.81	\$ 11,702,133.64	\$ 41,741,069.22	\$ 29,708,351.04
Miscellaneous physical property	11,042.20	2,051,078.00		843,326.21	2,906,446.41	
Affiliated Companies:						
Stocks	10,328,009.73	1,085,612.95		10,000.00	11,423,622.68	
Bonds	7,460,451.73				7,460,451.73	
Notes	740,000.00				740,000.00	
Advances	467,316.07				467,316.07	
Other Investments:						
Stocks	7,605,559.51	2,791,260.45		5,686,620.80	16,083,440.76	
Bonds	13,702,083.43	9,784,988.60	26,801.11	12,443,085.84	35,957,018.95	2,100,534.81
Notes	202.00	1,109,273.23	416.53	1,572,965.88	2,682,887.64	
Mortgage loans						
Total Investments:						31,808,885.85
June 30, 1918	50,654,026.88	36,354,100.76	194,903.45	32,258,162.37	119,461,253.46	
Dec. 31, 1917	49,598,967.94	36,400,908.92	230,019.95	31,502,435.06	117,722,331.87	
Current Assets:						
Cash	4,679,785.27	3,391,534.92	172,916.30	8,205,644.67	16,449,881.16	20,801,311.69
Special deposits	28,157.60	242,772.49			270,930.09	129,014.00
Loans and notes receivable	65,000.00	5,321.50		564,129.67	634,451.17	
Traffic balances receivable	918,117.70	108,637.48	1,643.19	358,982.12	1,417,380.49	139,205.12
Net balances receivable from agents and messengers	4,816,741.94	10,711,153.34	*1,818.99	3,630,809.11	19,162,885.40	13,307,045.74
Miscellaneous accounts receivable	1,480,357.22	6,212,300.45	1,696,297.81	1,741,555.52	11,130,541.00	11,811,776.35
Material and supplies	233,935.44	629,492.99	3,065.39	355,781.43	1,222,275.25	1,506,926.07
Interest, dividends and rents receivable	230,594.91	199,668.58	9,250.00	221,095.62	660,609.11	46,786.90
Working fund advances	314,295.90	301.14			314,597.04	137,295.57
Other current assets	27,055.62	84,381.57		453,046.55	564,483.74	
Total June 30, 1918	12,794,041.60	21,585,564.46	1,881,353.70	15,567,074.69	51,828,034.45	
Total Dec. 31, 1917	8,797,287.47	21,248,492.80	2,262,870.94	14,879,994.44	47,188,645.65	
Total 6 months ended Dec. 31, 1918						47,909,361.41
Deferred Assets:						
Provident funds						
Insurance and other reserve funds		438,168.58			438,168.58	
Advance payments on contracts				1,046,666.39	1,046,666.39	

*Deficit.

Items Reported	For Six Months' Period Ended June 30, 1918					For 6 Months' Period July 1, to Dec. 31, '18
	Adams	American	Great North'n	Wells Fargo	Total	American Railway Express
Other deferred assets		89,829.06			89,829.06	
Total June 30, 1918		527,997.64		1,046,666.39	1,574,664.03	
Total Dec. 31, 1917		477,619.65		1,086,666.41	1,564,286.06	
Unadjusted Debits:						
Rents and insurance premiums paid in advance	51,998.09	36,605.92		36,708.79	125,312.80	265,259.63
Taxes paid in advance		110,552.65			110,552.65	33,235.76
Other unadjusted debits	33,410.62	974,288.68	33,395.22	162,017.63	1,203,112.15	3,125,008.20
Total June 30, 1918	85,408.71	1,121,447.25	33,395.22	198,726.42	1,438,977.60	
Total Dec. 31, 1917	273,540.79	1,083,641.87	2,150.48	183,727.70	1,543,060.84	
Total 6 months ended Dec. 31, 1918						3,423,503.59
Grand Total Assets:						
Total June 30, 1918	63,533,477.19	59,589,170.11	2,109,652.37	49,070,629.87	174,302,929.54	
Total Dec. 31, 1917	58,741,919.37	59,210,663.24	2,485,041.37	47,652,823.61	168,090,447.59	
Total 6 months ended Dec. 31, 1918						83,201,750.85
COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.						
Capital Stock:						
June 30, 1918	\$ 10,000,000.00	\$ 17,182,600.00	\$ 1,000,000.00	\$ 23,967,400.00	\$ 52,150,000.00	
Dec. 31, 1917	10,000,000.00	17,249,000.00	1,000,000.00	23,967,400.00	52,216,400.00	
Dec. 31, 1918						\$ 34,719,548.41
Funded Debt:						
June 30, 1918	*20,615,295.86				*20,615,295.86	
Dec. 31, 1917	*21,618,795.86				*21,618,795.86	
Current Liabilities:						
Loans and notes payable	5,450,000.00	8,000.00		1,500,000.00	6,958,000.00	
Traffic balances payable	439,725.48	377,355.26	13,230.86	48,539.94	878,851.54	273,970.36
Audited accounts and wages unpaid	2,191,169.59	1,869,361.86	15,486.17	3,653,118.33	7,729,135.95	11,674,744.09
Miscellaneous accounts payable	101,811.35	8,980,216.13	60,965.06		9,142,992.54	3,334,202.18
Matured interest, dividends and rents unpaid	44,008.00	32,342.67		21,285.63	97,636.30	
Unpaid money orders, checks and drafts	1,599,146.16	11,407,430.32	27,034.34	4,070,575.81	17,104,186.63	
Express privilege liabilities	11,894,811.98	6,717,640.09	40,372.70	7,717,286.46	26,370,111.16	21,111,935.55
Estimated tax liability	109,508.06	207,377.21	43,584.16	254,996.54	615,466.57	362,428.89
Unmatured interest, dividends and rents payable	190,483.80	269,749.84		371,028.12	831,261.76	

*Includes \$882,295.86 excess book value of securities deposited with trust companies.

Other current liabilities	1,079,126.25		218.06	206,798.88	1,536,143.18	3,229,568.23
Total June 30, 1918	23,069,791.27	29,869,473.31	200,891.34	18,093,639.71	71,203,785.63	
Total Dec. 31, 1917	13,154,446.61	28,322,877.99	685,072.21	16,274,530.25	58,436,927.06	
Total 6 months ended Dec. 31, 1918						39,966,849.29
Deferred Liabilities:						
On account of fidelity and indemnity funds		52,296.50			52,296.50	
Other deferred liabilities						
Total June 30, 1918		52,296.50			52,296.50	
Total Dec. 31, 1917		11,948.90			11,948.90	
Unadjusted Credits:						
Operating and insurance reserves	1,996,799.07	1,101,657.58	21,186.02	1,496,579.53	4,616,222.20	7,302,639.73
Accrued depreciation:						
Buildings	279,071.59	1,301,876.81	259.63	334,258.18	1,915,466.21	134,968.41
Equipment	2,888,231.47	3,968,474.62	53,653.56	2,544,153.57	9,454,513.22	1,055,196.77
Miscellaneous physical property		803,774.97		24,711.46	828,486.43	
Other unadjusted credits	58,731.76	590,924.72	1,714.94	62,115.02	713,486.44	2,548.24
Total June 30, 1918	5,222,833.89	7,766,708.70	76,814.15	4,461,817.76	17,528,174.50	
Total Dec. 31, 1917	3,229,228.99	7,412,919.29	67,495.93	3,288,108.38	13,997,752.59	
Total 6 months ended Dec. 31, 1918						8,495,353.15
Corporate Surplus:						
Reserves from income and surplus	2,690,992.33		100,000.00		2,790,992.33	
Appropriated surplus	2,690,992.23		100,000.00		2,790,992.23	
Profit and loss balance	1,904,563.94	4,718,091.60	731,946.88	2,547,782.40	9,902,384.82	
Total June 30, 1918	4,595,556.17	4,718,091.60	831,946.88	2,547,782.40	12,693,377.05	
Total Dec. 31, 1917	10,705,997.91	6,213,917.06	732,473.23	4,122,784.98	21,775,173.18	
Grand Total—Liabilities:						
June 30, 1918	63,533,477.19	59,589,170.11	2,109,652.37	49,070,629.87	174,302,929.54	
December 31, 1917	58,741,919.37	59,210,663.24	2,485,041.37	47,652,823.61	168,090,447.59	
December 31, 1918						83,201,750.85

EQUIPMENT OWNED.

Cars:						
Number		75		181	256	5,406
Value		\$ 332,259.35		\$ 504,076.60	\$ 836,335.95	\$ 840,624.06
Horses:						
Number	5,150	6,627	166	6,426	18,369	14,000
Value	\$ 654,882.65	\$ 888,817.98	\$ 7,829.30	\$ 809,036.85	\$ 2,360,567.08	\$ 2,568,901.70
Automobiles:						
Gasoline:						
Number	851	539	14	308	1,712	1,897
Value	\$ 1,082,697.27	\$ 904,034.92	\$ 17,145.02	\$ 454,762.30	\$ 2,458,639.51	\$ 2,787,849.49
Electric:						
Number	396	570		43	1,069	1,010
Value	\$ 671,764.68	\$ 782,152.96		\$ 56,227.50	\$ 1,510,145.14	\$ 1,580,451.17
Wagons:						
Double:						
Number	1,083	1,260	46	1,511	3,900	5,214
Value	\$ 126,976.92	\$ 188,461.54	\$ 4,388.01	\$ 380,784.53	\$ 700,611.00	\$ 766,745.00
Single:						
Number	2,988	3,491	101	2,554	9,134	9,134
Value	\$ 161,297.69	\$ 288,539.48	\$ 5,669.30	\$ 305,459.64	\$ 760,966.02	\$ 793,707.81

Items Reported	For Six Months' Period Ended June 30, 1918					For 6 Months' Period July 1, to Dec. 31, '18
	Adams	American	Great North'n	Wells Fargo	Total	American Railway Express
Sleighs:						
Number	724	1,824	69	494	3,111	2,631
Value	\$ 5,898.06	\$ 29,229.27	\$ 1,754.54	\$ 5,949.69	\$ 42,831.56	\$ 49,404.92
Buggies:						
Number	16	13		28	57	67
Value	\$ 52.50	\$ 666.94		\$ 2,788.34	\$ 3,507.78	\$ 4,682.16
Harness equipment, value	88,413.68	82,561.58	1,041.62	108,738.23	275,755.11	329,405.70
Office furniture and equipment, value	334,641.18	793,833.92	11,755.29	477,771.36	1,618,001.75	1,787,544.08
Office safes, number	1,883	6,531	399	6,233	15,046	15,144
Value	\$ 53,237.86	\$ 116,526.47	\$ 17,947.32	\$ 157,244.17	\$ 344,955.82	\$ 362,937.43
Trucks, number	13,942	18,347	1,268	17,026	50,583	55,771
Value	\$ 229,024.02	\$ 408,816.18	\$ 31,667.18	\$ 211,779.11	\$ 881,286.49	\$ 1,079,964.15
Stable equipment, value	1,740.00	3,874.29	29.58	14,031.37	19,675.24	19,061.72
Garage equipment, value	22,854.15	87,465.42		14,057.47	124,377.04	137,997.56
Line Equipment:						
Safes, car, number	297	320	50	973	1,640	1,478
Value	\$ 26,798.57	\$ 69,936.60	\$ 1,372.26	\$ 66,529.37	\$ 164,636.80	\$ 168,314.65
Messenger, number	4,009	2,843	335	2,424	9,611	11,740
Value	\$ 29,891.61	\$ 25,444.88	\$ 927.21	\$ 21,744.57	\$ 78,008.27	\$ 159,506.95
Trunks, packing, number	7,248	9,408	353	7,924	24,933	27,419
Value	\$ 27,843.46	\$ 35,900.82	\$ 815.94	\$ 20,142.88	\$ 84,703.10	\$ 102,279.97
Other line equipment, value	11,151.09	13,105.85	593.40	37,888.92	62,239.26	31,034.46
Shop equipment, value	8,188.11	86,072.27		5,764.06	100,024.44	116,518.95
Miscellaneous equipment, value		30,200.33		1,460.17	31,660.50	32,370.71
Total equipment, value	\$ 3,532,353.71	\$ 5,167,901.05	\$ 102,935.97	\$ 3,655,737.13	\$ 12,458,927.86	\$ 13,719,302.64
FINANCIAL PAPER ISSUED.						
Money orders, number	765,189	3,545,800	52,813	1,370,591	5,734,483	Does not issue financial paper
Amount	\$ 8,243,732.76	\$ 34,742,353.31	\$ 605,523.75	\$ 16,833,652.38	\$ 60,425,262.20	
C. O. D. checks, number	637,698	1,176,226	108,768	1,239,744	3,162,436	
Amount	\$ 12,733,879.19	\$ 30,120,153.76	\$ 1,728,090.58	\$ 24,004,101.04	\$ 68,586,224.57	
Limited and unlimited cheques, number	1,376	121,584		120	723,080	
Amount	\$ 51,943.53	\$ 50,178,373.06		\$ 80,021.46	\$ 50,280,337.05	
Travelers' cheques, number	25,944	489,836	397	270,073	786,250	
Amount	\$ 471,060.00	\$ 11,244,240.00	\$ 6,960.00	\$ 5,329,130.00	\$ 17,051,390.00	

Telegraph and cable transfers, number		221,045		2,007	223,052	
Amount		\$ 65,451,468.81		\$ 235,001.85	\$ 65,686,470.66	
Letters of credit, number		317			317	
Amount		\$ 2,219,121.96			\$ 2,219,121.96	
Total number	1,430,207	5,554,893	161,978	2,882,535	10,029,618	
Amount	\$ 21,500,615.48	\$ 193,965,709.89	\$ 2,340,574.33	\$ 46,431,906.73	\$ 264,228,806.43	
Number express offices in United States June 30, 1918:						
Joint with railroads	5,490	9,610	881	7,720	23,701	26,077
All other	1,489		54	1,270	2,813	2,467
Number offices in U. S. at which money orders were on sale June 30, 1918.	6,035	8,995		7,272	23,188	

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