

STATE OF IOWA  
1921

---

Forty-Fourth Annual Report  
Of the Board of  
**Railroad Commissioners**  
For the  
Year Ending December 5, 1921

---

CHARLES WEBSTER, Chairman  
DWIGHT N. LEWIS, Commissioner  
FRED P. WOODRUFF, Commissioner

---

GEO. L. McCAUGHAN, Secretary

---

Published by  
THE STATE OF IOWA  
Des Moines

STATE OF IOWA

1921

Forty-fourth Annual Report

Railroad Commissioners

For the Year Ended December 5, 1921

LETTER OF TRANSMITTAL

TO THE HONORABLE N. E. KENDALL,  
Governor of Iowa.

In accordance with the provisions of Section 2114, Code of Iowa, 1897, we herewith submit to you the Forty-fourth Annual Report of this Commission, for the year ended December 5, 1921.

Respectfully submitted,  
Charles Webster, Chairman,  
Dwight N. Lewis, Commissioner,  
Fred P. Woodruff, Commissioner.

December 5, 1921.

## ROSTER.

CHARLES WEBSTER, Chairman.  
 DWIGHT N. LEWIS, Commissioner.  
 FRED P. WOODRUFF, Commissioner.  
 GEO. L. McCAUGHAN, Secretary.

### GENERAL OFFICE

L. C. DONOHUE.....Chief Clerk  
 FRED W. FOSS.....Reporter  
 LEE S. GREEN.....File Clerk  
 DOROTHY RABY.....Stenographer

### RATE DEPARTMENT

W. F. PARSONS.....Chief Clerk  
 BERT C. DEBURY.....Assistant Rate Clerk  
 P. J. O'LEARY.....Assistant Rate Clerk  
 CYNTHIA TAYLOR.....File Clerk and Stenographer  
 C. A. HANSEN.....Tariff Clerk

### ENGINEERING DEPARTMENT

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

### STATISTICAL DEPARTMENT

C. BAILE ELLIS.....Statistician  
 J. H. GILLESPIE.....Stenographer

### COMMERCE COUNSEL'S DEPARTMENT

J. H. HENDERSON.....Commerce Counsel  
 WALTER CONDRAN.....Assistant Commerce Counsel  
 EDNA J. BAILEY.....Clerk  
 ALICE STENZING.....Stenographer

### VALUATION DEPARTMENT

J. A. RALES.....Valuation Counsel  
 JAMES E. EURANK.....Land Appraiser  
 WALTER F. MCCOWN.....Land Appraiser  
 R. P. McCLELLAND.....Land Appraiser  
 O. W. GARMAN.....Land Appraiser  
 E. L. GARDNER.....Land Appraiser

## Report of the Railroad Commissioners.

For the period covered by this report there have been disposed of by the Commission, by formal order or otherwise, 245 complaints, distributed as follows: Involving Railroad Companies, 207; against Express Companies, 11. In addition to these, there was one application for permission to condemn additional right of way by Railroad Companies, and 26 cases involving electric transmission lines.

### ORGANIZATION OF THE BOARD.

On January 3, 1921, Fred P. Woodruff, of Marion county, having been elected to succeed Jno. A. Guhier, of Madison County, took the oath of office and assumed the duties thereof.

On January 4, 1921, the Board organized and elected Charles Webster Chairman for the year 1921. Geo. L. McCaughan was continued as Secretary of the Board for the year.

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

Year Ended June 30	Mileage— Excluding Trackage Right	Earnings	Expenses	Net Earnings	Net Earnings of Road Per Mile
1878.....	4,157.35	\$ 20,714,496.07	\$ 12,565,050.92	\$ 8,149,545.84	\$ 1,960.12
1879.....	4,900.04	21,340,799.44	12,904,430.92	8,436,288.52	1,925.89
1880.....	4,977.01	24,837,545.25	13,982,653.77	10,854,894.56	2,181.00
1881.....	5,425.98	28,452,181.91	16,788,404.29	11,663,777.52	2,149.83
1882.....	6,307.43	30,025,360.63	19,012,360.56	11,012,972.98	1,816.44
1883.....	7,014.95	34,432,354.77	21,897,459.50	11,935,094.27	1,654.45
1884.....	7,249.25	35,735,071.85	21,950,018.03	12,484,355.82	1,654.45
1885.....	7,478.43	36,123,587.45	23,062,584.50	13,060,002.41	1,742.34
1886.....	7,604.67	36,060,196.54	22,911,055.10	13,161,351.44	1,739.87
1887.....	7,807.50	37,039,790.92	24,152,900.71	13,376,739.91	1,672.50
1888.....	8,246.31	37,235,586.68	24,297,161.96	12,938,422.78	1,577.73
1889.....	8,346.00	37,138,359.75	23,295,300.30	11,892,000.45	1,429.19
1890.....	8,412.72	41,318,131.60	27,296,282.83	14,021,849.76	1,666.75
1891.....	8,412.18	42,192,389.35	28,439,392.77	14,463,196.58	1,719.15
1892.....	8,607.24	45,741,686.52	29,650,096.54	14,982,589.98	1,675.92
1893.....	8,491.79	45,033,680.51	31,622,504.43	12,881,088.69	1,414.81
1894.....	8,489.88	46,099,679.92	32,005,061.02	12,879,148.80	1,492.56
1895.....	8,493.20	35,835,910.47	24,726,072.45	11,109,838.02	1,309.25
1896.....	8,495.07	41,511,292.55	28,733,632.59	13,105,839.96	1,542.83
1897.....	8,475.63	38,249,348.04	25,336,714.88	12,922,798.63	1,514.34
1898.....	8,484.18	45,944,366.00	30,813,021.67	16,135,364.22	1,901.84
1899.....	8,514.51	48,406,156.44	31,476,771.68	15,988,386.76	1,954.04
1900.....	9,173.49	56,974,521.77	37,469,434.92	16,625,146.79	1,815.04
1901.....	9,338.99	54,794,033.95	37,449,971.10	17,214,064.85	1,851.06
1902.....	9,485.22	59,179,546.34	39,876,480.47	19,294,065.87	2,034.12
1903.....	9,495.00	59,139,081.69	40,732,847.60	16,435,235.69	1,739.55
1904.....	9,803.52	67,092,095.10	45,694,000.55	14,906,034.25	1,529.86
1905.....	9,805.77	66,474,377.66	41,964,530.94	16,519,846.72	1,681.11
1906.....	9,807.23	65,866,082.49	40,710,000.54	19,145,991.95	1,948.24
1907.....	9,817.23	72,858,331.94	51,112,377.08	21,712,954.28	2,211.82
1908.....	9,821.34	67,748,279.33	49,491,027.91	18,297,351.62	1,857.61



## COMPARATIVE EARNINGS AND OPERATING EXPENSES—Continued

Year Ended June 30	Mileage— Excluding Trackage Right	Earnings	Expenses	Net Earnings	Net Earnings of Road Per Mile
1900.....	9,809.23	69,456,318.95	59,673,879.42	18,731,449.23	1,897.96
1901.....	9,781.02	71,899,963.34	59,081,334.54	15,869,419.80	1,632.29
1911.....	9,871.81	78,872,412.92	60,868,526.43	18,243,885.49	1,858.28
1912.....	9,901.56	79,256,881.43	59,791,778.60	16,504,102.77	1,669.74
1913.....	9,939.39	80,375,192.41	60,162,511.42	21,112,680.99	2,124.15
1914.....	10,018.92	88,597,613.50	66,338,471.51	22,199,141.98	2,215.92
1915.....	10,002.39	88,444,253.31	65,365,453.51	23,080,801.80	2,307.15
1916.....	9,994.24	92,359,868.80	68,391,170.42	23,967,698.47	2,394.12
1916—Dec. 31.....	9,942.75	98,288,492.07	70,904,673.45	27,383,729.22	2,754.11
1917—Dec. 31.....	9,871.78	101,192,061.65	81,637,015.19	21,555,086.47	2,188.56
1918—Dec. 31.....	9,841.17	117,831,136.00	113,631,107.29	4,199,998.80	426.77
1919—Dec. 31.....	9,842.05	134,719,530.84	127,933,071.30	6,735,638.54	686.41
1920—Dec. 31.....	9,842.65	137,537,018.30	127,325,291.37	9,788,273.67	*94.44

\*Operating deficit.

There is an apparent decrease in mileage of steam railways in Iowa, of main track owned, of .64 miles made up as follows:

Chicago, Great Western shows increase of 22.50 miles on account of consolidation of the Wisconsin, Minnesota & Pacific with main line.

Wisconsin, Minnesota & Pacific shows decrease of 22.50 miles on account of consolidation with Chicago, Great Western under date of June 1, 1920.

Chicago & North Western shows increase of 13.77 miles on account of taking over mileage of the Iowa Southern Railway.

Iowa Southern shows decrease of 13.77 miles sold and conveyed to the Chicago & North Western, as of April 30, 1920.

Colfax Consolidated Coal Company shows decrease of 1.04 miles on account of main track abandoned.

Dubuque & Sioux City shows increase of .02 miles on account of remeasurement main line from Dubuque to Sioux City.

Minneapolis & St. Louis shows increase of 1.56 miles on account of remeasurements.

Muscatine, Burlington & Southern shows decrease of 1.18 miles gravel pit track disposed of by sale to industrials June 14, 1920.

Total decrease..... 38.49 miles main track

Total increase..... 37.85 miles main track

Net decrease..... .64 miles main track

## TERMINAL COMPANIES—ALL IN IOWA

Year Ended June 30	Mileage— all tracks	Gross Earnings	Operating Expenses	Net Earnings	Net Earnings Per Mile of Road	Amount Outstanding —stocks	Amount Outstanding —debt
1908.....	59.37	\$503,069.16	\$335,446.58	\$167,622.58	\$ 2,324.42	\$1,800,000.00	\$ 721,500.00
1909.....	58.98	457,946.03	297,009.61	160,936.20	2,728.19	2,806,150.00	671,000.00
1910.....	60.24	339,790.88	76,079.93	263,690.39	4,709.23	2,806,150.00	671,000.00
1911.....	46.50	229,843.91	107,867.09	120,966.82	4,712.69	1,040,500.00	671,000.00
1912.....	45.63	227,949.04	110,599.35	117,349.69	4,482.63	918,200.00	671,000.00
1913.....	49.67	345,065.14	166,807.89	178,257.25	4,853.29	918,200.00	671,000.00
1914.....	49.25	353,222.28	110,839.74	242,401.54	4,902.47	934,800.00	671,000.00
1915.....	51.32	392,678.96	111,837.32	280,821.43	4,886.40	949,300.00	671,000.00
1916.....	51.43	435,467.50	160,796.92	274,670.58	5,359.70	956,500.00	671,000.00
1916—Dec. 31.....	51.61	474,112.48	191,728.59	282,383.69	5,471.49	967,500.00	671,000.00
1917—							
Dec. 31.....	53.17	627,785.39	223,659.02	404,126.28	5,719.88	1,066,500.00	
1918—							
Dec. 31.....	53.23	515,542.42	304,947.04	211,294.48	3,825.72	1,432,000.00	
1919—							
Dec. 31.....	60.69	718,497.59	375,809.07	342,688.32	5,741.13	1,118,500.00	
1920—							
Dec. 31.....	61.88	819,439.19	470,358.11	349,081.08	6,804.88	1,118,500.00	

The mileage of terminal companies shows an increase of 2.20 miles which is accounted for as follows: Des Moines Terminal shows an increase of .93 mile on account of new line constructed; Sioux City Terminal shows an increase of .68 mile net on account of new line constructed. Des Moines Union shows an increase of .47 mile net on account new line constructed. Des Moines Western shows an increase of .12 mile net on account new line constructed.

## BRIDGE COMPANIES—ENTIRE LINE

Year Ended June 30	Mileage	Gross Earnings	Expenses	Net Earnings	Net Earnings Per Mile of Road	Amount Outstanding —stock	Amount Outstanding —debt
1908.....	26.26	\$973,727.38	\$122,458.61	\$851,268.77	\$ 32,416.31	\$9,875,800.00	\$ 1,274,602.49
1909.....	27.07	675,873.45	41,926.98	633,946.46	23,232.96	9,875,800.00	2,750,000.00
1910.....	27.70	628,415.29	19,006.91	619,349.47	22,256.19	9,875,800.00	2,750,000.00
1911.....	31.58	679,302.96	25,930.83	653,381.13	20,430.43	9,875,800.00	2,750,000.00
1912.....	32.28	497,446.45	18,447.12	479,009.33	14,790.06	9,875,800.00	1,000,000.00
1913.....	33.78	415,869.90	43,874.95	372,015.65	10,997.31	9,875,800.00	1,000,000.00
1914.....	36.28	567,785.64	30,581.07	537,204.57	14,802.18	9,875,800.00	1,000,000.00
1915.....	37.11	582,519.71	17,507.15	565,012.56	15,225.55	9,875,800.00	
1916.....	37.28	543,438.31	39,593.20	503,845.11	13,977.66	9,875,800.00	
1916—Dec. 31.....	37.33	589,375.61	29,491.96	569,883.65	15,266.29	9,875,800.00	
1917—							
Dec. 31.....	38.04	562,357.71	22,769.05	539,588.66	15,004.85	9,875,800.00	
1918—							
Dec. 31.....	39.91	635,392.90	21,288.42	614,004.51	15,384.73	9,875,800.00	
1919—							
Dec. 31.....	43.19	790,871.94	33,908.00	755,943.94	15,704.25	9,875,800.00	
1920—							
Dec. 31.....	43.27	434,870.78	54,867.67	389,503.11	9,282.79	9,875,800.00	



The mileage of bridge companies shows an increase of .08 mile made up as follows: Increase of .05 mile in Omaha Bridge & Terminal Co. on account of side track construction at Council Bluffs, Iowa; increase of .03 mile in Dunleith & Dubuque Bridge Co. due to new track in Dubuque, Iowa.

## ELECTRIC INTERURBAN COMPANIES—COMPARATIVE STATISTICS

Year Ended June 30	Mileage—Single Track	Gross Earnings From Operation	Operating Expenses	Net Earnings From Operation	Net Earnings Per Mile
1907	98.27	\$ 229,444.55	\$ 132,020.87	\$ 96,823.68	\$ 975.19
1908	102.41	243,559.44	217,239.41	225,229.02	1,222.51
1909	151.41	497,644.96	315,795.06	180,849.91	1,194.42
1910	183.30	929,576.31	394,496.54	235,089.77	1,282.51
1911	184.51	770,328.55	479,750.34	296,578.21	1,594.11
1912	245.18	942,730.09	601,746.11	341,034.49	1,390.39
1913	261.91	1,258,279.22	734,586.61	523,692.61	1,447.02
1914	273.92	1,450,136.37	951,890.72	498,242.64	1,822.41
1915	345.25	1,699,931.39	1,100,354.31	595,637.08	1,735.25
1916—Dec. 31	343.74	1,925,191.65	1,272,340.59	550,851.56	1,607.19
1917—Dec. 31	394.23	\$ 2,320,385.21	1,452,024.17	\$ 797,761.04	\$ 2,023.96
1918	427.73	2,681,102.34	1,722,072.17	960,030.17	2,244.43
1919	472.48	2,923,032.97	1,805,925.30	1,027,107.61	2,173.88
1920	482.31	3,129,004.19	1,907,479.15	1,152,527.95	2,384.02
1916—Dec. 31	401.70	\$ 3,563,520.50	2,134,501.68	\$ 1,428,028.82	\$ 2,909.42
1917—Dec. 31	510.69	4,596,327.04	2,707,327.32	1,889,000.68	3,746.24
1918—Dec. 31	612.13	5,498,175.00	4,102,022.31	1,395,552.69	2,549.22
1919—Dec. 31	615.96	5,243,508.50	4,347,806.98	895,711.52	1,736.01
1920—Dec. 31	610.12	5,028,055.83	4,943,737.94	684,297.89	1,341.44

## ELECTRIC INTERURBAN COMPANIES—Continued

Year Ended June 30	Stock			Debt		
	Mileage	Amount Outstanding	Amount Per Mile	Mileage	Amount Outstanding	Amount Per Mile
1908	102.37	\$ 7,709,300.00	\$ 35,559.60	188.47	\$ 3,012,000.00	\$ 20,756.63
1909	170.85	13,782,219.32	37,172.22	394.45	9,934,700.00	27,259.43
1911	300.99	14,772,661.11	37,308.22	388.50	11,268,900.00	28,999.45
1912	380.94	11,995,987.40	38,497.03	380.54	12,112,900.00	31,836.73
1913	401.20	15,235,904.66	40,444.40	397.90	12,272,544.00	30,856.43
1914	462.87	18,437,328.00	30,802.83	423.02	16,215,900.00	38,333.62
1915	628.17	19,722,744.00	31,618.29	585.45	22,993,305.30	40,362.47
1916	440.68	13,234,902.97	28,391.17	442.50	15,810,000.00	42,305.67
1917	483.31	15,435,022.33	29,222.12	476.64	19,647,000.00	61,219.79
1918—Dec. 31	493.10	16,380,178.73	34,270.37	484.43	20,749,500.00	42,778.32
1919—Dec. 31	507.80	18,424,320.05	36,288.34	504.92	21,519,900.00	42,675.56
1920—Dec. 31	509.37	17,172,744.76	33,716.34	505.46	22,301,325.00	43,924.50
1919—Dec. 31	509.37	17,249,341.97	34,040.74	505.80	22,890,925.00	45,209.42
1920—Dec. 31	519.12	17,533,611.94	34,898.79	510.12	23,149,525.01	45,388.54

There is a decrease in mileage of 4.10 miles of road owned all tracks, of electric interurbans in 1920 as compared with 1919, made up as follows:

Increase of .73 mile, Charles City Western, account new line constructed.

Increase of .40 mile, Clinton, Davenport and Muscatine, account sidings and turnouts.

Increase of .16 mile, Waterloo, Cedar Falls and Northern, account of difference between the additions and abandonments.

Decrease of 4.06 miles, interurban railway, account track taken up and abandoned on Beaver Valley division.

Decrease of 1.33 miles, Tama & Toledo Railway, account track taken up and abandoned.

Total decrease ..... 5.39 miles

Total increase ..... 1.29 miles

Net decrease ..... 4.10 miles

## ENGINEERING

We desire to renew our recommendations, made in our 1920 report, covering the matter of engineering. We have in mind now three important cases pending, wherein engineering features of such magnitude are concerned that it devolves upon us to employ a civil engineer to look into these cases for us, and report his findings, so that we may act intelligently in deciding these important issues. This also entails delay in rendering decisions, and, in the cases cited, has resulted in considerable criticism. If we had a civil engineer in our employ, this would not occur.

## VALUATION

The matter of the checking of the valuation of the railroads in Iowa, made by the Interstate Commerce Commission, was, by the last legislature, turned over to this department. This work is progressing nicely, and if it is to continue, the next session of the legislature should make an appropriation to enable us to carry on this work to completion.

It is vitally important that this work should be carried through to completion, inasmuch as this valuation will no doubt be used as the basis of rates for years to come. Therefore, we feel that unless this check of the valuation is completed, all the work done up to the closing of this biennial period will have been done in vain, as an entire check will be the only means of achieving the results contemplated by the law. For this reason, we wish to

emphasize the necessity for the means of continuing the work. The issues at stake are large, and the effects will be far-reaching. Therefore, we feel that the duty devolves upon the state of Iowa to prosecute this valuation check to completion.

### COMPLAINTS

There is an apparent decrease in the number of formal cases adjusted by this board during the past year. This may be explained by the fact that, heretofore, we have included in our report, as formal cases, matters pertaining to car shortage complaints. For the past year, we have been handling these as miscellaneous cases, which has conserved considerably in labor and filing space, and has not in any way minimized the results attained. During the past year, the car shortage has not been so marked, but we have handled a number of complaints, notwithstanding.

There are also thousands of inquiries as to rates, which are handled by our rate department, informally, and which involve an enormous volume of correspondence.

### BONDED WAREHOUSES

By the provisions of Chapter 8-A, et seq., acts of the Thirty-ninth General Assembly, this commission is authorized "to investigate the storage, warehousing, classifying according to grade and otherwise, weighing, and certification of agricultural products." Our experience under this law, so far, has been so limited, that we do not feel qualified to make any suggestions or criticisms. However, there are some certain provisions of the law which, it would seem to us, are somewhat inconsistent, and only a more extended experience under the workings of this law will enable us to make such recommendations as we feel will remove the inconsistencies and enable us to work most efficiently under the requirements of this statute.

Should this department develop to such proportions as was apparently the hope of those who secured the passage of the law, a sufficient appropriation should be made to adequately take care of the work.

### SIGNAL ENGINEERING DEPARTMENT

An act relating to interlocking switches was passed by the Thirty-ninth General Assembly, amending section 2060 of the

Code. Under the provisions of this act, all plans for proposed interlocking, or for changes in the mechanical construction, arrangement or location of present interlocking, shall first be submitted to the Board of Railroad Commissioners for approval, and no interlocking shall be operated, after installed, or changes completed, until a certificate of approval is issued. If an interlocking is found to be unsafe or dangerous, it may be condemned by the Railroad Commission and the company, or companies, interested required to reconstruct same in accordance with rules governing the construction, operation and maintenance of interlocking plants adopted by the Board. It further provides that when, in the judgment of the Railroad Commission, it is necessary for the public safety, it may require the establishment of interlocking at any railroad crossing, junction, or draw-bridge.

While this amendment does not entail more work on this department, more latitude and regulatory power in connection with interlockers is given, which makes it possible to bring the devices to a higher standard of efficiency than heretofore.

### ELECTRICAL ENGINEERING

The work of this department has been greatly increased on account of the continued building of electric transmission lines and the amendment to Section 1527-C, by the Thirty-ninth General Assembly, which placed the construction, maintenance and operation of all lines built under County Supervisors' permits, under the jurisdiction of the Railroad Commission.

The general and wide-spread development of building transmission lines into rural districts to provide farms with electric power, has made it necessary to formulate a set of construction rules for the type of lines built to supply this new class of service. It is the desire of the Board to have these lines built up to a satisfactory standard without entailing unnecessary expense, and this involves close supervision of construction methods and materials.

There has also been some increase in the number of inductive interference complaints and objections to wire crossings over railroad tracks. The work incident to these investigations has made it necessary to add an assistant to properly handle the electrical engineering work.

## Decisions and Rulings in General Cases

No. 9696, 1921.

JOHN KNOX, PRINCETON, IOWA, *Complainant*,

v.

DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILWAY COMPANY, *Defendant*.

*Decided February 15, 1921.*

CROSSINGS—HIGHWAY—SEPARATION OF GRADES—NEW EVIDENCE—REHEARING.

Second rehearing was granted because decision and order entered September 22, 1917, was based upon error in facts presented by the engineer of the State Highway Commission. *Held*, upon consideration of new evidence, there should be a separation of the grades of the highway and railway according to either of two alternative plans defined in the text. (See original case, 49 Ann. Rep. Ia. Ry. Comm. 81; and first rehearing, 49 Ann. Rep. Ia. Ry. Comm. 84.)

RAILROADS—EXPENDITURE FOR ELIMINATION OF GRADE CROSSING—CAPITAL ACCOUNT.

*Dictum*: A railroad company must charge to capital account expenditure for the elimination of grade crossings, upon which investment it may have a fair return.

CROSSINGS—HIGHWAY—SEPARATION OF GRADES—ALTERNATIVE PLANS—APPORTIONMENT OF COSTS.

See opinion for detail.

For Complainant—Hon. J. H. Henderson, Commerce Counsel; Dr. John Knox, Princeton, Iowa.

For the D., R. I. & N. W. Ry. Co.—C. B. Rogers, G. M., Davenport, Iowa.

For the C. M. & St. P. Ry. Co.—Jno. N. Hughes, Solicitor, Cedar Rapids, Iowa.

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

For the Board of Supervisors of Scott County—Chris Marti, Chairman, Davenport, Iowa.

This case was originally determined by this Board on December 30, 1916, its opinion adhered to on rehearing September 22, 1917, 40th Report of Iowa Railroad Commission, pp. 81, 84.

In the former opinion the Commission found that the undergrade crossing as prayed for should be constructed apportioning the expense to Scott County and the Railway Company on the basis of fifty per cent each.

Upon the request of the authorities of Scott County, extension of time within which this work should be done, was repeatedly entered of record and this case now comes on for modification and enforcement of order, the petition therefor being presented by the Commerce Counsel, Hon. J. H. Henderson, on behalf of the complainants.



The petition referred to is as follows:

"The petitioners in the above entitled cause ask for the modification and an early enforcement of the order previously entered by this Commission on December 30, 1916; that petitioners are satisfied with said previous order so entered, save and except that there should be the following modification and change therein. That the experiences since the order was made, and with an error upon the part of the Engineer of the State Highway Commission, it is found that the track elevation, as shown in said report, is too low. That instead of 4.4 feet it should be about 8 feet, and while the petitioners have been heretofore satisfied or would have accepted the vertical clearance of 12 feet, they asked before and now, in view of this modification, suggest and ask of the Commission that it shall be a 14-foot vertical clearance; that in all other respects they ask that the order of the Commission heretofore rendered shall be carried out; that this application for a modification would not have been necessary had there not been an error made in determining what was the high water mark of the Mississippi River at the time of the hearing; that this modification will require the elevation of the track, and under the proof as shown there is a fall from the town of Princeton to this subway crossing of 19.2 feet, so it will not require any making of grades, but on the contrary will put the railroad company upon a more level track and will give to the public a good road; and further, that the public highway, wherein this subway is one of the primary roads, is one of the roads contemplated to have hard surfacing, as provided by the vote of the people of Scott County, and it is contemplated that it will be paved as soon as it can be done.

"Therefore, your petitioners ask that the said finding of the Commission shall be modified and changed, as herein requested, and that the order be made by the Commission determining the division of costs, as heretofore, and by reason of the lateness of the season, the long pendency of this application and the necessity to have it done for the hard surfacing roads they ask that it be done as speedily as possible, and that they be granted such other and further orders as they are entitled to in the premises."

Copies of petition were sent interested parties. No answer thereto was filed by the Railway Company. At the request of the Bridge Engineer of the Iowa Highway Commission, which Commission was making surveys relating to grades, etc., on this particular highway, hearing on the petition was deferred.

Upon December 15, 1920, Mr. J. H. Ames, Bridge Engineer, filed the following communication with the Board:

"We are sending you attached, copies of revisions of the plans for our crossing project No. 126, which is located on the Davenport-Clinton Primary Road about one mile north of Princeton where this road crosses the D., R. I. & N. W. Railroad.

"The plans which we are now submitting for this improvement are plans for alternate routes. One plan contemplates the use of the present road in substantially its present location with an undergrade crossing under the tracks of the D., R. I. & N. W. at the site of the present grade crossing. You will recall that at the formal hearings held on this matter that some objection was made to the plan as originally proposed by the Commission for an undergrade crossing, the objection being to the interference of high water with the free use of this undercrossing at all times in the year.

"Dr. John Knox, who, as you will recall, has in the past taken a great interest in this crossing has been one of the principal objectors to the plan as originally prepared by the Commission. Accordingly we have revised our plan so that the grade line of the highway just west of the present crossing is about 1½' higher than the present road grade. This will place the new road grade at about the same level as the water surface of the Mississippi river at this point during the flood that occurred this year.

"We are advised by Dr. Knox that an unusual high flood occurred this year as compared with floods of former years. His records and those we have obtained from other sources seem to indicate that the flood of 1880, was about 1.8 above the flood that occurred this year. These figures, you will understand, are only approximate because the difference in elevation between floods of different years is rarely, if ever, the same, owing to artificial obstructions such as railroad embankments, dikes and river improvements that are constructed from time to time along the larger streams. These artificial works might greatly influence the flood heights and we mention this to show that although there is apparently 1.8' difference between the flood of 1880 and 1920, yet, it is quite likely that a flood containing a volume of water equal to that of 1880, would produce at this time height of flood very much greater than those produced in 1880. This point surely needs no further emphasis but it is important to consider in connection with the statement of local individuals regarding flood heights taken at various times even though these flood heights may be at the same point along the stream.

"In order to secure an undercrossing at the present location and to maintain the highway grade at the elevation of high water that occurred this year it will be necessary to raise the railroad grade at a point about 300' north of the present crossing, a distance of 12½'. It will also be necessary that this raise in the height of the railroad track be continued for some distance both north and south of the present crossing in order to not put grades on the railroad which are excessive. The profile shown on the plan that we are sending you indicates the amount of raise that is necessary in the railroad grade. Another profile on the same

sheet also indicates the highway grade with respect to the railroad grade at the crossing.

"The other plan which we are submitting is for an overhead bridge which crosses over the tracks of the D. R. I. & N. W. near the stone barn at the top of the rock cut. This method of crossing you will recall was considered briefly at some of the hearings of the Commission held in connection with this crossing improvement.

"We assume that your Commission will desire to hold some further hearings in this matter before final orders are issued and for this reason we are not submitting at this time estimates of cost on these two propositions. We would prefer to withhold the submission of estimates until the hearing is held at which time the estimates would be based on current prices prevailing at that time. We would be glad, however, to furnish estimates to you at any time your Commission may desire them, or to explain any of the details as shown on these plans at your request.

"The two plans as submitted are alternate plans to accomplish the same purpose: namely, to separate the highway and railroad grades at this crossing, and as far as the Highway Commission is concerned we are ready and willing to accept either plan of improvement at this time.

"We have not furnished copies of these plans to the Railroad Company or the County but will do so before this matter comes to a final hearing. Inasmuch, as the people interested in the improvement of this crossing are extremely anxious to have this matter settled we are hoping that your Commission can conclude the hearings necessary before a final order is issued, at an early date, so that the contracts for the construction may be let and the work done early next season."

Thereupon February 3, 1921, 9 A. M., was fixed for hearing on the premises and after due notice hearing was so held.

Evidence introduced at the rehearing showed the Mississippi river highwater records for the past forty-three years in the vicinity of the crossing, indicated that upon the basis of the former ruling, there were many times, (an average of once every two years) when the floor of the subway would have been under water. It was testified to by Dr. Knox that after periods of high water the highway would be impassable for some considerable time. Mr. Ames, engineer, referred to his alternate plans as indicated in his letter heretofore quoted in this opinion, and testified that the cost of the subway, as provided for by the former ruling of this Board, would be approximately \$35,000; that the cost to install the subway, raise the railroad grade, and do other work necessary under the new plan would be approximately \$71,000, and that the cost of the proposed overhead crossing, on what is known as Stone Hill, with a grade of 4% on the highway, would be about \$35,000. He also stated that either the new subway as planned or the overhead crossing as proposed would be satisfactory to the State Highway Com-

mission. The Chairman of the Board of Supervisors of Scott county testified that on account of the expense he would prefer to see the overhead crossing installed. Dr. Knox testified that in his opinion those residing in that vicinity and using this highway insisted on a subway crossing, in order that there might be no artificial hill placed on an otherwise level road; that the people had always had a level highway at this point, and wanted it to remain so.

Upon the submitted plan for the subway involving the raising of the railroad track as indicated in Engineer Ames' statement, the railroad company submitted testimony to the effect that the grades on the railroad as proposed would be excessive and unworkable economically, that their maximum grade on this line would be .4 of 1% as soon as a grade near Davenport in excess thereof was reduced; that the proposed subway plan would make a grade of 1% on one side of the crossing and .8 of 1% on the other.

This Commission recognizes that this crossing is a dangerous one, and that it should be made safe by a separation of the grades as soon as possible. It is unfortunate that river conditions will not permit of a subway on the plans formerly found reasonable by this Board, and that to provide a subway on the amended plans, made necessary by river conditions, entails so great a cost and so increases the railroad grade at this point, as to call forth vigorous protest from the railroad company. We believe the objection of the railroad company to this increase in the railroad grade from practically a .4 of 1% grade to a grade on the north of .8 of 1%, and on the south to 1%, is well founded, and we could not require the company to submit to it, if there is any other way to eliminate the danger at this crossing.

It is common knowledge that the ideal situation would be to have no railroad and highway crossings at grade, but it would be manifestly impossible to eliminate all grade crossings in this state without the imposition both upon the public and the railways, of an enormous outlay of money. Of course, no matter who may at the time pay the costs of such improvements eventually the public pays it all.

The railroad company must charge such expenditure to capital account, upon which it may insist upon earning a fair return as upon other actual investments in road and equipment. The state or federal board charged with the duty of fixing rates must so fix the rates as to permit of a return upon the fair value of the property used in transportation. This Board must consider all of these questions, as well as the safety and convenience of the public.

It is our opinion the most feasible way to eliminate the danger at this crossing is by taking the highway over the railroad as indicated in the plans submitted by Mr. J. H. Ames, Bridge Engineer of the State Highway Commission, and we so find. The grades of the approach to this overhead highway crossing would be but 4%, while the ideal maximum fixed by the State Highway Commission for primary roads in Iowa is 6%, which is 33 1-3 of greater grade than the 4% proposed.



Both the railway and the highway at this particular point are located in the Mississippi river bottoms, and in time of excessive high water this highway has been overflowed. It is extremely difficult to separate the grades in such a situation without excessive expense. It is fortunate for public safety and convenience that adjoining this crossing there is what is known as Stone Hill, through which the railroad runs in a deep cut, thus providing a solution of the difficulty, which, while not entirely satisfactory to the residents nearby, will certainly remove the danger incident to the crossing being at grade.

The cost of this overhead crossing is estimated to be \$35,000. It is our opinion that the cost thereof should be borne equally by the railway company and Scott county.

This Board, however, has no desire to force upon the residents and tax payers something which they do not want.

While this Commission could not, in our opinion, compel the railroad company to pay more than its fair share of the expense necessary to provide for a reasonable means of eliminating the dangerous condition of this crossing, we have felt, in view of the decided opposition of some of the complainants to the overhead structure, that if a subway is desired by the citizens of Scott County, they should so express themselves through their Board of Supervisors, in which case the subway must be constructed so as to retain the present maximum grade of the railroad at this point, otherwise to be according to plans submitted by the State Highway Commission herein, all of the cost thereof to be borne by Scott county, except \$17,500 which shall be paid by the railroad company, as its fair share of the cost, being one half of the estimated cost of an overhead crossing, which this Commission and the State Highway Commission have found to be a reasonable and safe means of eliminating the danger at the crossing in question. The railway company cannot be lawfully required to pay more towards the subway project than indicated.

It is therefore ordered and directed that the overhead crossing be constructed as provided for by the plans of the State Highway Commission submitted in this case, and that the cost thereof, approximately \$35,000, shall be borne equally by the railroad company and the county; provided, however, that Scott County may elect to provide an undergrade or subway crossing, as provided for in the amended plans of the State Highway Commission as submitted in this case, except that the raising of the railroad track shall extend far enough in either direction to maintain the present maximum grade, in which event the railroad company shall pay \$17,500 of the cost thereof the balance to be paid by the county.

The Board of Supervisors of Scott County shall notify the railroad company and this Commission within sixty days if the subway plan is chosen. All work as provided for in this order shall be completed on or before December 1, 1921.  
No. 9697, 1921.

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

*v.*

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

*Decided January 28, 1921.*

STATION FACILITIES—DEPOT FACILITIES—STOCK YARDS.

*Held,* the depot and stockyard facilities at Waukon are inadequate to the wants of the city and it is ordered that adequate depot and stockyard facilities, favorably comparable with those of other towns of the importance of Waukon, be constructed.

TRAIN SERVICE—PASSENGER TRAINS—STOCK TRAIN.

*Found,* that passenger schedules are inadequate for the traffic and that the equipment is dilapidated and deteriorated; it is further found that stock train service is inadequate for the traffic. The respondent company volunteered and promised certain improvements in both passenger and stock train service. (See opinion for detail.)

No order is made herein relative to train service, the right being reserved to make such order as may seem just and reasonable.

For the complainants—Wm. S. Hart, Waukon, Iowa; Hon. H. E. Taylor, Waukon, Iowa; A. E. Sheridan, Waukon, Iowa.

For the defendant—John N. Hughes, Solicitor, Cedar Rapids, Iowa. This complaint originally comprised two files, one having specific reference to application of complainants for new depot at Waukon, the other covering alleged inadequate train service on the Waukon branch of the defendant railway company.

These petitions were set down for hearing on April 18, 1918, at which time the complaints, being so closely allied, were consolidated into one file, and both heard together, since which time they have been considered as one file in this office. At the original hearing the complainants were represented by Hon. J. H. Henderson, Commerce Counsel, and H. E. Taylor, of Waukon, the carriers being represented by Jno. N. Hughes, Solicitor, Cedar Rapids, Iowa. After full hearing, the case was submitted, but no formal decision was rendered.

On December 9, 1920, supplemental petition was filed by Commerce Counsel J. H. Henderson, enlarging the scope of this complaint to include request for better shipping facilities, improvement of stock yards at Waukon, improvement of the tracks and asking for new freight house, as well as depot, at the point in question.

After some considerable correspondence, this case was set down for formal re-hearing at McGregor, Iowa, on December 28, 1920. The complainants were represented at this hearing by W. S. Hart, Hon. H. E. Taylor, and A. E. Sheridan, all of Waukon, Iowa, and the respondent railway was represented by Mr. Jno. N. Hughes, Solicitor, Cedar Rapids, Iowa. There were about seventy men in attendance at this hearing, amongst them being business men, farmers, stock men, and shippers generally. Seventeen of these men were sworn as witnesses, and their testimony was to the effect that during the year 1919, Waukon shipped 692 cars of live stock, while Decorah shipped 288 cars, Lansing 219, Postville 288, West Union 152, and Cresco 278. They also testified that



the receipts from freight received are from \$7,000.00 to \$11,000 per month, and the passenger receipts amount to approximately \$3,500.00 per month. These receipts for freight did not include the freight charges on shipments of stock, which charges are paid in Chicago.

Waukon is the county seat of Allamakee County, Iowa, and is located about twenty miles from Waukon Junction, the main line of the respondent railway company, from Dubuque to LaCrosse. Waukon is the center of a great stock raising and dairying region, the nearest railroad to the south being about twenty miles, to the west and to the east about the same distance, and to the north about 25 miles. Waukon has a population of about 2,500 people, the post office serves about 6,000 patrons, and it is claimed that it has a population of approximately 15,000 people living tributary to the town.

A picture of the depot was produced and identified as an exhibit, this picture showing the depot as it appeared after its construction in 1877, since which time it has been constantly in use by the public. Testimony was to the effect that the depot is antiquated, entirely unfit for the purpose of a depot at this time, and entirely inadequate for the needs of a shipping point the size of Waukon.

The stock yards, it was claimed, are without water and electric lights; that they are not paved, and in wet weather they are muddy and unfit for the requirements of the station. The sidetrack serving the yards will only hold seven cars at one time, and the shippers often times have more stock than the seven cars will hold, thus making it incumbent upon the shippers to keep their cattle in adjoining yards owned by some of the shippers; that the stock yards are too small, and improperly shedded. That in order to ship live stock it is necessary to load the night before, and that there is great delay in getting to Chicago, arriving there, when on time, 36 hours after loading, but they are often delayed an additional day; that the difference in shrinkage on hogs and cattle loaded the day before is several hundred pounds, as compared with those on the road 24 hours, and that stock arrives in a stale condition, and besides shrinkage, does not sell at as high a price as those on the road a shorter period, being due to their marketable appearance. That it is not unusual for horses from Waterville, the first station east, to be on the road 69 hours.

Train No. 72 that picks up live stock from Waukon Junction is scheduled to run at a maximum speed of 8.7 miles per hour, whereas the way freight on the same division is scheduled to run 11.1 miles per hour. They allege that train No. 72 cannot be depended upon, and is often delayed, causing the hogs or cattle to be unloaded in transit before arriving in Chicago, this being made necessary by the so-called 36 hour law, requiring the stock to be unloaded for feed and water at the expiration of 36 hours. That on account of poor service rendered, and higher freight rates, as compared with neighboring shipping points, Waukon is at a great disadvantage and is discriminated against in favor of its competitors.

That the passenger coaches used on this branch are old and out of date and poorly heated, being heated by stoves in each end of the coaches; that the seats are low backed, with dirty and torn upholstery, and the coaches are not vestibuled. That snow drifts in through the loose windows and under the doors, and that on cold days it does not melt all day, and passengers are required to keep on their overcoats, over-shoes and mittens, and are required to walk up and down the aisles to keep warm. That passengers from the north are required to make long waits at Waukon Junction, and that shippers have waited at times for weeks for stock cars while they were standing on the track at Marquette, only a few miles distant.

Time tables were introduced in evidence, showing that the Chicago, Milwaukee & St. Paul Railway Co. maintains five trains each way, per day, on the Decorah Branch, and two on Sundays. It was also stated that Decorah, Ossian, Postville, and Luana, which are competitive points, have stock yards that are roomy, well lighted and shedded, and paved. Waukon, at the present time, has four daily trains, except on Sunday. One of these trains, the one leaving at 9 o'clock P. M., they claim is unnecessary. What they desire is to change the time of the train known as an extra, leaving Waukon at 9 P. M., and returning that evening as a daily train, to leave Waukon at about 8 A. M., arriving at Marquette in time to make connection with No. 68, the stock train for Chicago. Returning, leaving Marquette at about 11:40 A. M., arriving at Waukon at 3:10 P. M., on Sundays leaving Marquette at about 11 A. M. as a passenger train, arriving in Waukon at about 12:25 P. M. Train No. 338, leaving Waukon at 5 P. M., they desire to have run to Marquette, returning that evening at about 6:30 P. M., after the arrival of Iowa & Dakota Division No. 35, enabling No. 338 to pick up the passengers for Waukon, who otherwise would be obliged to stay over night, under the present arrangement, at Marquette, and of which there are a considerable number. No. 332, leaving Waukon at 6:45 A. M., and No. 338, leaving at 5 P. M., to be passenger trains, and No. 303, leaving Marquette at 8:15 A. M., arriving at Waukon at 9:50 A. M., and No. 331 proposed to leave Marquette at 6:30 P. M., to be passenger trains, making two passenger trains and two mixed trains each way week days, and one mixed train from Waukon to Marquette on Sunday, and one passenger train from Marquette to Waukon on Sunday.

The respondent railway company, in its answer, filed on January 17, 1921, claims that the present stock train service from Waukon is in every respect better and more desirable than the service proposed by the complainants. That by loading their stock in the evening it enables the shippers to get their stock on the early market, and at a more desirable time; that out of all the live stock shipped from Waukon, from July 1, to December 31, being 245 cars, but seven cars arrived late, due to various unavoidable reasons; that no claims for damages for stock shipped from Waukon were filed during that period, and that, in fact, the service was as nearly 100% as possible. They claim further that with these few exceptions, all live stock was delivered at the Union Stock Yards



before 3 A. M., which is the time train No. 68 is due at Bensonville, 22 miles from the stock yards; that the train leaving Waukon at 9:15 P. M. was put on, at extra expense, to avoid the delay at Waukon Junction; that the present week day wages are \$77.58 per day, and that the establishment of the service asked for would cost in wages, as a minimum, \$93.82 per week day, and if Sunday service is established it would cost \$29.24 for wages each Sunday; that better passenger equipment is being arranged for on the Waukon line. They claim further that it is not an uncommon practice, when stock trains are due to leave at 8 or 9 A. M. the next morning, to load the stock the night before; and, in general, that Waukon is better served than by loading the stock in the morning to make connection with No. 68, as they are liable to be delayed at times and held over until the next day, which is undesirable.

The defendants say that the matter of a new depot is carried in their 1921 budget, and that it will be the first new depot built in Iowa. But this does not indicate definitely that it will be undertaken this year, depending entirely upon the company's ability to finance themselves.

As to track conditions, they say it will be impossible to make extensive track repairs on account of weather conditions. As to water for the stock yards, they will arrange to connect up the city water at the earliest possible date, but cannot do so before spring, owing to weather conditions. The other matters they say they will investigate.

As to repairing the stock yards, defendants say this will be a very expensive undertaking on account of the physical characteristics of the layout, but they are having an engineer go to Waukon with a view to looking the stock yards over and see what is necessary and what can be done to make an improvement. They say it is the belief of the officers of the company that because of the very large expense and the difficulty of financing improvements, this work should be done in installments so that the burden of financing the same will not fall within too limited a time.

The railway company also states, in its supplemental answer, that under date of January 14, 1921, instructions were put out that effective Monday, January 17, 1921, Waukon Line train No. 338 will run through to Marquette, running extra Waukon Junction to Marquette, turning at Marquette and running extra to Waukon Junction, leaving there on No. 331 as nearly on time as possible. They say this will be daily, except Sunday, and will make connection at Marquette with Iowa & Dakota Division No. 38.

The Board of Railroad Commissioners realize fully the financial situation and how necessary it is to postpone all improvements not actually necessary. They have no desire to impose unnecessary burdens upon the defendants, but in their opinion the depot and stock yards at Waukon are inadequate and antiquated and it is imperative that proper facilities for the transaction of business at this important point be provided as soon as possible. It is, therefore, ordered that depot and stock yard facilities adequate to the wants of the city of Waukon be constructed and that they shall compare favorably with other towns the importance of

Waukon as a shipping point. That the work be commenced upon same as soon as the weather will permit and that it be completed on or before November 1, 1921. We do not believe that the present schedule for stock shipments from Waukon is the most desirable or that it gives Waukon the service to which it is entitled. The schedule proposed by the complainants is in the main fairly reasonable. Waukon is a very important stock shipping point, one of the most important in the state. It originates approximately 650 to 700 cars of stock per year and the annual revenues of the station from freight received and ticket sales alone approach \$150,000 to \$160,000. Taking into consideration the large shipments of stock, grain and dairy products from this station Waukon is entitled to much consideration. We realize it is not possible to give every town in the state stock trains leaving at a desirable time and arriving in time for the early markets. Zone systems have been inaugurated to prevent congestion and it is necessary to time the arrival of trains so that they can be handled as rapidly as possible at the Chicago yards. There is much congestion in the yards on certain hours and it takes approximately five hours to transfer live stock from Bensonville to the yards, a distance of twenty-two miles, and much delay is encountered before they are set at the chutes. All these matters have been considered and were it not in our opinion most important to the live stock interests we would hesitate before attempting to interfere with the present schedules. The present passenger schedules are not adequate in our opinion. The equipment, as has been shown, is dilapidated and deteriorated. This, the defendant promises, however, to improve as soon as possible. It is desirable that train No. 338 run to Marquette and return instead of Waukon Junction and this the defendant company has also agreed to put in effect immediately. The company has also volunteered to give Waukon two week day passenger trains and two mixed trains except when it is necessary to haul perishable freight, or freight which is badly needed at Waukon. According to the records of the railway company, 245 cars of live stock were shipped from Waukon in six months preceding January 1, 1921, averaging forty cars per month. Four trains per week would seem to be ample to handle this business as it would only mean approximately three cars per shipping day.

In view of the fact that the railway company has indicated their willingness to schedule a stock train leaving Waukon about 8:15 A. M. and arriving at Marquette in time to make connections with I. & D. No. 68, for a period of ninety days, that these trains will leave Waukon on Sundays, Tuesdays and Thursdays and one other day in the week, schedule to be put in effect Sunday, January 30th, if possible, but not later than Sunday, February 6th, the Board will make no order at this time relating to train service, reserving the right at a later time to make such orders relating thereto as may seem just and reasonable. No. 9698, 1921.

TOWN COUNCIL OF DALLAS, IOWA, *Complainants,*

v.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY, *Defendants.**Decided March 19, 1921.*

## STATION FACILITIES—NEW DEPOT—POWER OF COMMISSION TO ORDER.

Where station facilities are already afforded the entire traveling and shipping public of two incorporated towns whose boundary lines are coincident, the Commission has not power to order new facilities. (See State V. D. M. & K. C. Ry. Co., 37 Ia. 414.)

## FORMER ADJUDICATION.

*Held*, the state of facts presented in the instant case are not different to those presented on former hearing in which complainant's petition was dismissed. (See 37 Ann. Rep. Ia. Ry. Comm. 21-25, for former decision.)

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

For the Defendant—J. G. Gamble, Atty. Des Moines, Iowa; C. W. Jones, G. M., Des Moines, Iowa.

On December 2, 1919, petition in this case was filed by J. H. Henderson, Commerce Counsel, on behalf of the complainants, and is as follows:

"The complainants allege:

"Par. I. That the town of Dallas, in Marion county, Iowa, is an incorporated town under the laws of the State of Iowa, and that it joins in this proceeding for and in behalf of the said town and the citizens and business interests thereof; that said town in its corporate capacity has a mediate and direct interest in this cause, and especially in the necessity for the additional transportation facilities in the establishment of a depot at Dallas, as herein prayed. That the complainants, Sampson Miller, R. E. Hixendaugh, Gust Johnson, Blaine Stillwell, M. A. Goff, W. L. Ludwig, John Scott, Wm. Mercer, W. R. Rodgers, R. C. Goff, Elmer Alfkins, J. O. Goff, George Moon, F. W. Stillwell, Cloyd Shoemaker, B. C. Leavengood, J. R. Fortune, J. B. Nelson, W. P. Willis, J. H. Kerton, and J. H. Stillwell are citizens and residents of the town of Dallas, are engaged in the various lines of business, own property and are tax payers in said town, and are each interested in the matters herein complained of and in the relief asked. That they join in this petition for themselves and each of them in their own rights and as representatives of a large body of citizens residing in the said town of Dallas and who are too numerous to be named as complainants.

"Par. II. That Dallas, in Marion county, an incorporated town under the statutes of the state, is situated on the line of The Chicago, Rock Island & Pacific Railway Company, on the line from St. Paul, through Des Moines, to Kansas City, known in the folders and advertisements as the Short Line. That the said town was established many years prior to the building of the said railroad; has always had established a post office and mail facilities at Dallas; is situated in a fertile region of Marion

county, Iowa, and for more than sixty years has been a good business point and done a large volume of business in the way of merchandising, producing, handling, shipping and selling large quantities of commodities, grain, live stock, building materials, and other commodities, both in and out of the said town of Dallas. That many years ago it was duly incorporated, as provided by the laws of the State of Iowa, and has had regularly its mayor, town council, and other officers as such incorporated town. That in the promotion of the building of the said railroad a depot and station facilities were promised at Dallas by the officers of the defendant, and in consideration thereof donations were made, streets were changed and vacated and right of way given over streets, all of which was at that time in good faith by both the complainants and the citizens of Dallas, and by the defendant, the said railway company. That some of the officers of the said railway company, and especially its agents, in the procuring of land, bought a tract of land a short distance south of Dallas and platted a town as Melcher and proceeded to establish a depot there and refused to comply with their agreement and contract to establish the depot and station facilities in the town of Dallas, and then Vice-President Ridgeway of The Chicago, Rock Island & Pacific Railway Company, in charge of such matters, and having authority to act, agreed that the depot would be established, as alleged herein, and designated as Dallas. That upon a prior hearing before the board of railroad commissioners of this state, while not in a specific order, recommendations were made to build and erect a station at Dallas. By some court proceedings begun temporary injunctions were issued and the matter has remained in abeyance from that time; but soon thereafter difficulties arose with Germany, and the railroads of this country suspended all improvements for some time prior to the date of entering into the war by the United States, and after that nothing was done except by negotiations and efforts to have the station facilities at Dallas; it was even proposed that all that the town of Dallas would ask would be a platform and a stopping station for the trains, and a little shelter for passengers and that mail and less than carload freight should be delivered at the town of Dallas and not at the town of Melcher. This request was finally denied.

"This brief history is thus incorporated in the complaint, that the full facts may be presented to and laid before this board. The complainants aver that the conditions since the controversy was begun and the prior hearing by this board, have materially changed. That there has been a constant and steady growth of the town of Dallas, the building of consolidated school, of churches and of business houses, the increase in population, the enlargement of business facilities, coal mines opened,—as hereinafter more fully set forth,—all requiring that there be established at the town of Dallas a depot and station facilities.



"Par. III. The complainants aver that the town of Dallas is now without any depot facilities whatever. That its mail cannot be delivered at the station, nor can goods be shipped in or out, and there is a large volume of all kinds of commodities, including large shipments of coal, which would be very materially increased if there were the station facilities at Dallas. That it is the logical place for the building of a station, and that the public interests of the town of Dallas and of the large contributing territory thereto insist upon and demand that there be established at Dallas a depot, stock yards and reasonable station facilities. That while your complainants are asking that all these be furnished, by reason of the conditions, monetary and otherwise, and the status of the railroad, they will be content with an order, at this time, requiring the building of a platform, loading and unloading places, shelter for passengers during inclement weather, and the stoppage of all trains to receive and discharge passengers and to receive and discharge mail and express, with the ultimate end of the completion and maintenance of adequate depot and station facilities at Dallas. And that to deny these complainants these privileges is a wrong inflicted upon the public and is the remedy that is now necessary for the protection and benefit of the public, and in the judgment of the complainants would add materially to the volume of business of the said railroad company.

"Par. IV. That complainants attach hereto as exhibits and make a part hereof certain statements and data which have been used heretofore in an effort to have an adjustment in the securing of these facilities and as more fully showing the necessity and the sufficient reasons why the prayer of this petition should be granted.

"WHEREFORE complainants pray that this board of railroad commissioners may now order that there be erected and maintained at Dallas the depot and other station facilities; that trains be required to stop to receive and discharge passengers and receive and deliver express and other freights; that there be at once the order for the stopping of the trains for these purposes, and that, within a time to be fixed by this Board, the said defendant be required to erect the substantial depot and establish the other permanent facilities at the town of Dallas, and that the complainants be granted such other and further relief as they may be entitled to receive in the premises."

The entire petition is thus set out, for the reason that it recites briefly the history of this matter, as it has been before this Commission in previous cases.

Upon April 16, 1920, the railway company filed formal answer to the complaint as follows:

"Comes now the defendant and for answer to plaintiffs' complaint states:

"That it denies that the plaintiffs are entitled to any of the relief asked for in said complaint, and denies generally and specifically all of the statements, matters and things in said complaint contained.

"Further answering this defendant especially alleges that this same controversy was before the Railroad Commissioners of this state upon complaint of and in behalf of substantially the same parties now involved in this cause, and that upon the issues therein joined a full and complete trial, hearing, and adjudication, was had, and that on the 13th day of October, 1914, the Board of Railroad Commissioners of the State of Iowa handed down its decision finding that the Town of Dallas was not entitled to an order for station facilities, and that said decision constitutes a complete, final and binding adjudication as against the complainants in this cause; that the facts have not materially changed, and that the reasons upon which said decision of this Commission was predicated have not changed in any material manner since the rendition of said decision; that in said decision it was especially found that there were adequate depot and station facilities in the town of Melcher, the north boundary line of which coincides with the south boundary line of the town of Dallas, and in that decision this Commission found, among other things, as follows:

"It will therefore appear that the present depot and station grounds is located at about the center of the three communities. In addition it is at the top of the maximum grade of the railroad, and is properly located for the most economical and convenient operation. It is so situated also as to best serve a large farming community to the west, southwest, south, east and southeast, and in its present location equally distributes the distance between the first station to the south and the first station to the north, and this Commission is therefore of the opinion that the present location of the depot and station facilities is the best that could be secured for the convenience of all the shipping public including all three communities mentioned, and the farming districts tributary thereto; that it is the best location possible so far as the convenient and economical operation of the Railroad is concerned. The Commission is also of the opinion that the circumstances are not such to justify two depots and station grounds and facilities, one at Melcher and one at Dallas, for under any circumstances they would be less than three-quarters of a mile apart, as the only practical place that a depot could be constructed and maintained nearer Dallas would be along the south corporate line of the town, and this would bring the depot very little nearer to the business center of Dallas than its present location."

"Defendant now alleges that based upon the foregoing reasons this Commission found, determined and entered a final decree

and denying the complainants' application for the establishment of station facilities in the corporate limits of Dallas, and defendant now alleges that said decision constitutes and is an adjudication of this controversy; that the complaint referred to in the prior case was brought on behalf of the citizens of Dallas, and that while the defendant named was the St. Paul & Kansas City Short Line Railroad, yet it was in fact owned and operated by the defendant in this cause, and that said cause was in truth and in fact defended by The Chicago, Rock Island & Pacific Railway Company, so that the parties are the same, the issues are the same, and there are no material changes in the facts with relation to any of those matters upon which the former decision was based, and upon which said prior adjudication was had.

"This defendant further especially refers to the prior decision in this cause found in the Railroad Commissioners' report for the State of Iowa for the year 1914, Pages 21 to 25, both inclusive, and by reference makes said opinion and decision a part of this answer as fully and completely as if set out verbatim herein.

"This defendant further especially denies that the conditions are such that this Commission would be justified in ordering station facilities as prayed by the complainants, and alleges the facts to be that complainants now have as reasonable station service and facilities as may be expected or required in view of all of the facts and circumstances surrounding the operation of defendant's line of Railway into and through the Towns of Dallas and Melcher.

"This defendant further alleges at this time it remains impracticable because of the grade to stop trains in the town of Dallas; that the same would constitute an unnecessary and unreasonable burden upon the defendant as a common carrier, and that public policy requires that the defendant operate its property with the greatest possible economy, and that so to do it is necessary that its station be kept, maintained and operated in its present location in the town of Melcher.

"This defendant further alleges that the present station in the Town of Melcher serves a greater number of people, and is more conveniently located in the interest of all the public than any station that might be located in the Town of Dallas; that said present station in the Town of Melcher is but a short distance removed from the business center of the Town of Dallas, and is so located as to serve certain mining communities south of Melcher, the people of the Town of Melcher, and the people of Dallas, most conveniently to all, and that the same is so located as to best and most conveniently serve the farming communities tributary to the towns of Melcher and Dallas.

"Defendant further alleges that any order made by this Board requiring the stopping of trains in the Town of Dallas under all the circumstances surrounding the case would impose an undue

and unjust burden upon the defendant corporation, and would be so unreasonable as to be void.

"WHEREFORE the defendant prays that the complaint be dismissed, and that it may go hence with costs."

Because of the disturbed conditions in railroad operation, and the readjustments necessary after the carriers properties were returned to private operation, this matter, like similar cases, was held in abeyance. After due notice, however, hearing was held in this case at Dallas on February 8, 1921.

No different state of facts was presented to the Commission at this hearing than already appear of record in previous cases involving the same matter. The contiguous towns of Dallas and Melcher have both grown, the former now having a population of 743, and the latter 1,583. Dallas is an old established community, and we believe, from the records its people were led to believe when the railroad, then known as the St. Paul and Kansas City Short Line, was constructed, that the station buildings would be located in or very near to Dallas. There is testimony indicating bad faith on the part of some persons representing the construction company; that promises made were not kept nor any apparent effort made to keep them. This commission has no authority to enforce contracts or agreements, either written or verbal, that matter being entirely within the jurisdiction of the courts.

The conditions, as we find them, we exceedingly regret. The promises made and unkept make it only the more obvious that all agreements of so serious an import should be in writing, and of record.

The record discloses that an effort was made by the Chicago, Rock Island and Pacific Railway Company to name the station as it is at present located, Dallas, but that the town of Melcher secured from the court a temporary restraining order upon the railway company; that the name of the station is still Melcher, and that the proceedings in court have not been prosecuted or dismissed. Section 2105 of the Code provides that the Commission must order a railroad company, when requested so to do, to make the name of the station correspond to the name of the town in which it is situated. It has been claimed that strictly speaking the station now called Melcher, was not included in the corporate description of the incorporated town of Melcher. We do not know about this. It is a question for the courts to determine. And we doubt whether it would be material, so far as our jurisdiction is concerned, whether or not it is a fact.

It is of record that for the greater number of the people of Dallas, the station called Melcher is more than a half mile distant by team, and perhaps somewhat less than that distance for pedestrians. The station building and side tracks are located upon the first suitable place upon the railway after the top of the grade passing through the town of Dallas is reached. While it would be much more convenient to have a station nearer the center of the town, yet the station facilities now provided at Melcher reasonably accommodate the entire public in this locality.



We believe that the whole trouble here arises out of the incorporating of a new townsite adjoining Dallas giving it the name of Melcher, taking advantage of the necessity for the construction of the depot and establishment of station grounds, somewhat to the south of the south line of the town limits of Dallas. It is regrettable that the entire community is not regarded as one town, which in fact it seems to be, and which it undoubtedly would have been in name, if persons, representing the construction company and responsible for this situation, had kept their word. This we can only say we regret, but have no power to remedy.

Even though we might hold, that by the expenditure of a sufficient sum, be it great or small, station facilities might be provided for the people of Dallas at a point much nearer the center of the town than is the present station of Melcher, we could not justify an order upon the railway company to provide such a station. To be sure only limited accommodations are asked for in the petition in this case, but that does not change the situation insofar as the authority of this board is concerned.

It is undisputed that the station facilities afforded the public at Melcher are adequate for the entire traveling and shipping public dependent upon it. It is situated in the heart of the business district of the town of Melcher, and about a half mile or perhaps somewhat more from the center of population of Dallas. Casually observing the situation, it is impossible for one to determine where one town ends and the other begins. There are many prosperous communities in Iowa further removed from railroad station than is the town of Dallas from the facilities provided at Melcher.

Railroad stations in Iowa are located on an average about six miles apart.

At the hearing in this case, the impression seemed to prevail that this board was vested with authority to make such an order as would grant the desires of the people of Dallas. The commission does not wish that that erroneous supposition should continue.

Some years ago this commission made an order compelling a railroad company to maintain an old established station which it had abandoned when it opened up two other stations, one on each side thereof, making the stations on their line about five miles apart. The old station sought to be retained was about two and one-half miles either way to a newly established station. The railroad company appealed to the courts, and the Supreme Court of Iowa held the order was not a proper one for the board to issue, saying:

"It appears to us that the owners of the road should not be interfered with in the management of their property, including the location of their stations, where, as in this case, there is no competent evidence that any patron of the road has been deprived of reasonable facilities for transacting business with the defendant (railroad)." State v. D. M. & K. C. Ry. 87 Iowa, 644.

Should this board undertake to make an order establishing a station at Dallas, it is our opinion that the court under the decision quoted

would not sustain the order. Whatever may be our sympathies in the matters presented, and however much we may condemn the actions of those who violated their pledges, this board is without authority to grant any relief. We can only dismiss the case, and it is so ordered.

No. 9699, 1921.

CITIZENS OF COVINGTON, IOWA, BY GEO. J. ENGEL, COVINGTON, IOWA,

Complainants,

v.

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

Decided December 31, 1920.

STATION FACILITIES—APPLICATION FOR FULL AGENCY STATION.

Held, where more than 50% of the revenue of a station would be required to maintain an agent, and where the respondent company keeps the depot open, lighted and warmed for the use of passengers, and a custodian is in charge of the station to care for less than carload freight, assisting in ordering cars, notifying consignees of arrival of freight, more should not be required.

For Complainants—Jno. D. Stewart, Attorney, Cedar Rapids, Iowa; R. P. Thompson, Assistant Commerce Counsel; M. A. Lindsay, County Agent, Cedar Rapids, Iowa; Geo. J. Engel, Covington, Iowa; W. A. Rall, Cedar Rapids Chamber of Commerce.

For Defendant—Jno. N. Hughes, Solicitor, Cedar Rapids, Iowa; C. H. Marshall, Superintendent, Marion, Iowa.

George J. Engel and others filed an application asking that the Chicago, Milwaukee and St. Paul Railway Company be required to keep its station at Covington open as a full agency station. The railway company declines to maintain it as a full agency station giving as their reason that the business of the station is not sufficient to warrant the expense of such an agency.

The material facts in this matter are, that the town of Covington, which is about one-half mile from Covington Station, has a population of about forty people. At the station there is no town or village. This station is about six miles from the business center of Cedar Rapids and about one mile west of Cedar river, the general course of which is from the north to the south. Practically no traffic, either passenger or freight, reaches this station from any point east of Cedar River. About six miles south is Fairfax Station on the Chicago & Northwestern Railway; six miles north and west is Palo, a station on the Chicago, Rock Island & Pacific Railway and six miles west is Atkins, a station on the Chicago, Milwaukee and St. Paul Railway. By reason of its situation this station has an unusually limited territory from which to attract or to which to distribute traffic.

The business actually done at this station for the three years preceding 1920 was as follows: for the year 1917 the total receipts from passenger fares, freight received and freight forwarded was \$2,679.26, for 1919 the



total business was \$2,547.95, for the year 1919 the total business was \$2,955.32.

In the year 1913 the Interstate Commerce Commission found that the average sum paid by the railroads in the western district of the United States for station employes and expenses was 4.53% of the total operating revenues. The greatest operating revenues of this office for the three years above given were for the year 1919 being \$2,955.32, 5% of which is \$147.26. To make this a full agency station would cost for agent alone about \$125.00 per month or \$1,500 per year; a little more than 50% of the total revenues.

In the foregoing figures of operating revenues, Covington station is given credit for all freight, both forwarded and received. Of course, it is not entitled to such a credit, if one-half of the total is allowed it becomes manifest that under no hypothesis can it be justly claimed that the road should be required to expend so large a percentage of its revenues for an agent at this station.

The station service, to which a community is entitled, should bear some relation to the needs of the community and the support accorded to the carrier by that territory. Under the circumstances existing we cannot rightfully require this road to maintain the station in question as a full agency station. The neighborhood about Covington is fairly well served, even though no station should be maintained at that point.

It is the duty of the railway company to keep its station building open, lighted and warm, for the use of the passengers to be taken on or discharged. A custodian should be in charge of the station to look after less than carload freight and render assistance in the ordering of cars for loading and notify consignees of the arrival of loaded cars. If these things are done we think no more should be required.

No. 9700, 1921.

BOARD OF SUPERVISORS OF WOODBURY COUNTY, SIOUX CITY, IOWA,  
*Complainants,*

v.

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

*Decided February 28, 1921.*

CROSSINGS—HIGHWAY—SEPARATION OF GRADES—OVERHEAD HIGHWAY CROSSING—  
REHEARING.

*Held*, on rehearing that, as matter of fact, considering the plans of the Iowa State Highway Commission to improve the highway in question, an overhead highway crossing is necessary for the public safety and convenience. (See 43 Ann. Rep. Ia. Ry. Comm., 22, for opinion in original hearing).

Apportionment of cost.

For detail see opinion and order.

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

For the Defendants—Jno. N. Hughes, Solicitor, Cedar Rapids, Iowa.  
For the Highway Commission—J. H. Ames, Bridge Engineer, Ames, Ia.  
This case came on for rehearing upon request of the Iowa State Highway Commission, upon the following grounds:

- 1st. That the proper application of principle stated would not produce the result of apportionment of cost indicated by the board's decision;
- 2d. That the statement that the primary object of the proposed improvement in highway is the improvement of the grade and the widening of the highway on the hill. Particular objection is made to the statement in the opinion that "The matter of grade separation and removal of grade crossing hazard is incidental."

The opinion of this commission in this matter of December 3, 1920, gives in detail the questions involved in this complaint and petition with description of present and proposed highways in reference to the location of the track of the Chicago, Milwaukee & St. Paul Railway Company, hereafter referred to as the railway company, and it is not deemed necessary to repeat such descriptive matter herein.

Upon the rehearing, the question of necessity was somewhat enlarged upon, but the board finds as a matter of fact, that considering the plans of the Iowa State Highway Commission in improving this primary highway, an overhead crossing at the point in question is necessary for the public safety and convenience. It would not be possible to have any other than an overhead crossing at this point.

Of course the highway as located at present could be improved by making a fill and removing embankments of earth, which obstruct the view of approaching trains. This, we do not believe, is a feasible proposition in view of the heavy grade approaching the railroad, and the obstruction to view that would still remain after removal of earth. We believe the highway as relocated is best for the public and the railroad company, considering public safety and convenience. The new location removes a sharp curve at the brow of the hill to the west of the crossing and straightens and widens the highway. None of this work, while very necessary to make a good highway, is required by reason of the location of the railroad. A curve in the highway at the foot of the hill, immediately after crossing the railroad track would be removed by the change in the highway, but such curve in the highway could be removed in the improvement, whether the railroad was there or not.

It is in testimony that the cost of a permanent bridge of cement and steel over highway would be approximately \$19,000, while a wooden or so-called temporary structure could be built for about \$6,000.

The engineer for the Highway Commission testified that the highway could be improved with 5.26% grade, if the railroad was not there, at a cost of approximately \$13,000. That this amount would be expended in improving the highway at this point if no railroad was there.

Subtracting this amount from the approximate figures presented for cost of new highway with permanent bridge, viz. \$52,000, leaves a balance of \$39,000. Subtracting it from the cost of improvement with temporary bridge viz. \$39,000 leaves a balance of \$26,000. The railway company has not particularly objected to paying the cost of the overhead structure.

For the permanent bridge or arch the cost is estimated by the engineer for the railway company at about \$19,000; for the temporary structure the estimate is \$6,000. These figures subtracted from the balance left after deducting the \$13,000, leaves for the improvement with both permanent and temporary bridges, a balance of \$20,000 to be apportioned to the County of Woodbury and the railway company regardless of the style of crossing structure determined upon.

However, estimated costs are always subject to change due to varying cost of labor and materials, and we have reached the conclusion that our findings should be based upon percentages of costs actually accruing, rather than upon estimated amounts.

The cost of the structure over the railway should be borne by the railway company, and the balance of the entire cost of this improvement, including the grading, from the end of the east approach to the overhead bridge, guard rails, culvert and grading to the west of the bridge, should be apportioned upon a percentage basis. It is estimated this will cost approximately \$33,000, which amount includes the \$13,000 estimate heretofore referred to, which the improvement would cost if the railway was not there.

It is our opinion on rehearing that the Chicago, Milwaukee & St. Paul Railway Company shall build a suitable, safe and convenient overhead bridge at the crossing of the proposed highway over the railway track. This bridge may be either of the so-called permanent or temporary type with a twenty-four foot roadway. It is the testimony of witnesses that the annual cost of maintenance and depreciation of a temporary bridge is approximately the same as the interest charge on a permanent structure;

That the balance of the cost of the work involved in making the changes in highway necessary to make proper approaches to the overhead bridge, as disclosed by the plans of the Iowa State Highway Commission, and made a part of the record in this case, shall be apportioned as follows: Eighty-one and eight-tenths per cent thereof to Woodbury County, eighteen and two-tenths per cent thereof to the Chicago, Milwaukee & St. Paul Railway Company, which latter sum shall be repaid to Woodbury County upon completion of the work and presentation of proper vouchers.

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

No. 9761, 1921.

CITIZENS OF MARSHALLTOWN, IOWA, *Complainants,*

*v.*

CHICAGO & NORTH WESTERN RAILWAY COMPANY, *Defendants.*

*Decided December 30, 1920.*

STATION FACILITIES—CONVENIENCE AND SAFETY TO PASSENGERS—SHELTER FOR PASSENGERS.

By agreement of parties, certain improvements are to be made by the respondent company in the stopping of trains at the depot, and by the construction of an enclosed shelter to be heated and lighted.

STATION FACILITIES—OPENING TRAIN ON SIDE BETWEEN DOUBLE TRACKS FOR PASSENGERS.

*Held,* application for opening of trains on side between double tracks, must be denied in the interest of public safety.

STATION FACILITIES AND SERVICE—SUBWAY UNDER DOUBLE TRACK.

While it is the opinion of the Commission that a subway under the double tracks would satisfy the complaint, it was shown there was insufficient drainage to care for excessive rains; therefore, no order will be entered for such improvement until drainage conditions are made satisfactory.

Case dismissed, subject to reopening, on failure of respondent to carry out its agreement.

For the Petitioners—E. H. Draper, Marshalltown, Iowa; A. B. Combs, Marshalltown, Iowa; E. S. Ketchum, Marshalltown, Iowa; Dr. R. S. French, President Commercial Club, Marshalltown, Iowa.

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

A large number of petitions were received by the board in this case, bearing hundreds of signatures, all of them reading as follows:

"WHEREAS, the Chicago & North Western Railroad Company refuses to permit passengers to enter or leave its westbound passenger trains at Marshalltown, Iowa, on the side nearest the depot, compelling outbound passengers to cross the track in front of the approaching trains so as to board the trains on the opposite side and forcing incoming passengers to alight from the south side and wait until the trains depart before they can reach the depot, and

"WHEREAS, an inadequately covered platform, extending only a portion of the length of trains, is the sole protection afforded such passengers against the elements, and

"WHEREAS, this practice is dangerous, especially to outbound passengers and the cause of great inconvenience to all passengers,

"We, the undersigned residents of Marshalltown and others, hereby respectfully petition the board to investigate the conditions complained of and take such action as is found justified and necessary to remove the danger and inconvenience."

In addition to this, there was a committee of the Marshalltown Club, composed of Messrs. E. H. Draper, A. B. Combs, E. A. Franert, E. S. Ketchum, and A. A. Moore, who presented the petitions, and in subsequent correspondence represented the petitioners.

The complaint was forwarded to the officials of the Railway Company, and Mr. Marvin Hughitt, Jr., Vice President, in reply, stated:

"We are peculiarly situated at this station, but no more so than at hundreds of other stations.

"We have a station platform to the north of our eastbound main line, upon which we handle passengers, for eastbound trains, the passenger station being located to the north of this platform and the main lines. We have a platform of standard width south of our westbound main line, upon which we handle passengers for



westbound trains, and also for trains of the Minneapolis and St. Louis Railroad. This platform also contains a shelter shed ninety-seven feet in length and ten feet in width. A stairway and viaduct connect the two platforms above referred to, making it possible for passengers to pass from one platform to the other without crossing the tracks, and during the time that a train in either direction is standing at the station. It is the practice to have passengers who wish to board westbound trains use a forty-foot plank crossing, at grade, with the two main lines, and under the supervision of the station master, to reach the south platform.

"If it were not the fact that our present westbound platform also serves the Minneapolis & St. Louis Railroad's tracks and trains, the station being used jointly, we might swing our westbound main line to the south and place this platform between our main tracks, thereby relieving the situation complained of, but at the expense of creating a still greater hazard than exists at the present time. Our main line centers are standard, and it would be out of the question to favorably consider planking between the main tracks in their present location to permit of loading and unloading of passengers on the north side of our westbound trains as suggested in the petition.

"In addition to creating a very dangerous situation, this would also bring about a condition which would not permit of a passenger or freight train entering or passing the station eastbound while a westbound passenger train was approaching or standing at the station.

"In view of the fact that we now have in the viaduct and stairways provided a safe means of passage between the two platforms, we feel that under the circumstances we are doing as much as we possibly can or should be called upon to do in the connection."

Later, the Chicago & North Western Railway Company, through their attorneys, Davis, Adams & Hise, filed answer as follows:

"The Chicago & North Western Railway Company in answer to plaintiffs' application, in which they ask for additional station facilities at Marshalltown, Iowa, respectfully represents and states to your Honorable Body as follows, to-wit:

"1. It alleges that in 1914 and 1915, this defendant, at a large cost to itself, aided in constructing and ever since has aided in maintaining a large viaduct at Third street in the city of Marshalltown, Iowa, over the tracks of this company, and other companies and has at great expense constructed and maintained stairways leading from said viaduct to the ground or station platform on both sides of this company's main line tracks in the city of Marshalltown, Iowa, and that all of this was done under the direction of and with the approval of the Iowa Board of Railroad Commissioners."

"2. That the foregoing facilities are sufficient and adequate for reasonably taking care of the traffic at Marshalltown, Iowa, and for your Honorable Body now to require other and additional facilities such as are contemplated by the plaintiffs herein would impose an undue and unreasonable burden upon the defendant company, which it, at this time, is not able to bear.

"3. That an order of your Honorable Body, directing and compelling this company to provide other and additional facilities for loading and unloading traffic at Marshalltown, Iowa, would be unjust, unlawful, and in violation of the constitution of the United States in that it would be taking this defendant's property without just compensation and due process of law.

"WHEREFORE this defendant prays that this application be dismissed and for such other and further relief as to this Honorable Body may seem just and equitable."

After due notice, an inspection was had on the premises, on July 21, 1929, and hearing held. At the hearing, it developed that the petitioners would like to have a subway leading from the depot to the opposite side of the double tracks of the respondent railway, through the station grounds, in order that passengers desiring to take or leave westbound trains could get to and from such trains without the necessity of crossing the tracks.

The Chicago & North Western Railway Company operates its trains upon the left hand track, in either direction, upon its double track lines. Many of the trains going through Marshalltown are long trains carrying sleepers, and in stopping before the passenger station cut off any possibility of those desiring to take the westbound train, which opens its doors only on the left hand side of the train, of reaching such train from the station. So, also, passengers alighting from such trains must remain upon the platform until the train has pulled out from the station before they may reach the depot. Of course, there is a viaduct over the tracks of the railroads upon Third Avenue, which avenue abuts the depot grounds on the east, and there are stairways arranged so that a person may use the stairways, going up over the viaduct and over the train, and down on the other side. These stairways are high, and it is practically impossible for old persons to use them, or women with children and bundles or hand baggage.

Beyond the tracks of the Chicago & North Western Railway Company there is also the track of the Minneapolis & St. Louis Railroad, which latter company uses the same station with the North Western. Its passenger trains all stopping at this point. The respondent railway company strenuously objects to opening the train doors on the right hand side of the westbound trains, claiming this a very dangerous practice, permitting persons to cross and recross the eastbound track, endangering such persons because of eastbound trains which might be pulling into the station. The railroad company also objected to the building of a subway, not only on account of the expense, but because it was shown that in times of heavy rains the station grounds and depot grounds

are frequently flooded with water, so that a subway would be a catch basin for such water, and at times would be impassable.

The complainants suggested that there should be proper shelter provided for passengers waiting on the platform for the westbound trains, there being nothing at present but a roof supported by pillars, affording but little protection against rain, and no protection whatsoever against the cold.

It was contended that because of the location of the water stations, trains could not be stopped so as to leave an opening for passengers going to and from the westbound trains. However, it was proposed to move the penstocks, so that for all trains, except extremely long ones, the platform would be cleared sufficient for passengers to cross the tracks to reach the westbound train. This proposal was not satisfactory to the petitioners, for the reason that it did not take care of all the eastbound trains, as some of them were too long to clear the platform when the engine stopped at the penstock, even though it should be located at a point farther from the station building.

Mr. F. H. Hammill, Assistant General Manager of the Chicago and North Western Railway Company, on October 23, 1920, submitted the following proposition:

"1st. Move eastbound penstock 300 feet to the east as to permit eastbound trains to pull their cars closer to the depot, also eliminate the objection of engines standing under the viaduct.

"2nd. Extend the westbound penstock 200 feet to the west to permit westbound trains to pull further west.

"3rd. Reconstruct the shelter shed so as to make more adequate accommodation for passengers waiting trains westbound.

"We will also remove the fence between the two main lines.

"These improvements, from an operating standpoint, we can assure the commission, will give material relief, and we are quite satisfied will be acceptable to the people of Marshalltown."

This was submitted to the petitioners, who replied as follows:

"1st. The railroad proposes to move the eastbound penstock 300 feet to the east so as to permit eastbound trains to pull their passenger cars closer to the depot, also eliminate the objection of engines standing under the viaduct while taking water.

"We agreed to that proposal.

"2nd. The railroad proposes to move the westbound penstock 200 feet to the west to permit westbound trains to pull further west.

"We propose that that penstock be moved 300 feet to the west.

"3rd. The railroad proposes to reconstruct the shelter shed on the south platform so as to make more adequate accommodations for passengers awaiting trains westbound.

"We propose that the shelter shed on the south platform be rebuilt and extend to the west end of the platform so as to give adequate protection from the rain and cold of passengers of

the M. & St. L. R. R. who are blocked by the C. & N. W. trains from reaching the depot.

"We propose that shelter shed be built a sufficient distance east and west of the present depot shed on the north side of the railway tracks so as to protect from rain, etc., North Western passengers who may be obliged to alight from cars stopping beyond the depot covered platform.

"4th. The railroad agrees to remove the fence now standing between the two main lines.

"We agree to that proposal.

"5th. The railroad makes no proposal of opening their westbound trains on the depot side for the unloading and loading of westbound passengers and from their third proposal, it would appear that they expect westbound passengers to continue boarding trains and alighting from westbound trains on the south platform.

"At the Marshalltown hearing, it was practically agreed that these trains could be opened on the depot side without danger provided no eastbound trains were allowed to pull into the depot while the westbound trains was standing.

"We propose that an order be issued by the Commission, providing for the loading and unloading of passengers from North Western westbound trains on the depot side and that no eastbound train shall pull into the station or pass the westbound train while standing. To our mind, that is a very essential improvement.

"6th. With the penstocks removed 200 feet to the east and to the west of their present location, if short local trains are carried through to the penstock before stopping to unload and load, it would take the passengers an unreasonable distance from the depot. Therefore, we propose that an order be issued that such trains shall stop with the passenger coaches most convenient to the depot and not carried beyond to the penstock for the convenience of the railroad."

Following the submission of this proposition, an informal conference was held in the office, attended by Messrs. Draper, Combs and Peart, of Marshalltown, and Messrs. Hammill and Adams, representing the railway company. At this conference it was agreed:

1st. That the eastbound penstock would be removed to a point 300 feet east from the present location so as to permit eastbound trains to pull their passenger cars closer to the depot.

2nd. That the westbound penstock should be removed not less than 200 feet to the west.

3rd. That a shelter shed be constructed on the south side of the platform, completely enclosed, warmed and lighted, approximately 100 feet long and 12 to 15 feet wide.

4th. That the fence now standing between the two main lines be removed.



The parties to this controversy were unable to agree with reference to opening of the westbound trains on the depot side for the loading and unloading of westbound passengers. This Commission is averse to making any order for double track passenger service compelling a carrier to open a train on the track farthest from the depot upon the depot side, where the passengers must stand about and cross and recross the other line of the double track. We are aware that this is done at a number of stations, and in one case at least, at the suggestion of this Commission. Experience in that particular case has convinced us that it is not good practice and, in the interests of public safety, we cannot conscientiously make an order such as asked for by the petitioners in this case. With the improvements agreed upon—and these should be carried out promptly by the railroad company—we believe within thirty days—it may be that conditions will be so materially changed as to obviate most of the objections made to the opening of the train on the westbound track to receive passengers from and discharge passengers onto the south platform. We believe, however, that the solution for the trouble at the station of Marshalltown is a subway. The evidence shows that the drainage is insufficient to take care of excessive rains, in consequence of which the tracks and depot platform are frequently flooded, which would mean that a subway would be filled with water occasionally, and some means must be had for pumping it out. We are informed that the city is contemplating many improvements in its drainage system that will probably take care of this situation. When this is done, it is our opinion the railroad company should provide a subway. Conditions now, however, are not such that the Board would feel warranted in ordering this improvement at the great expense it would entail upon the carrier, until drainage conditions are made more satisfactory at this point by the city of Marshalltown. This case will, therefore, be dismissed, subject to re-opening should the railroad company fail to promptly carry out its part of the agreement as indicated herein.

No. 9702, 1921.

C. E. MARTIN, BY GRAY & GRAY, ATTYS., ROCKWELL CITY, IOWA,  
*Complainants,*

v.

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

*Decided October 31, 1921.*

**CROSSINGS—PRIVATE FARM.**

Where the petitioner has a right to a crossing at grade and enjoys an undergrade stock-pass, and where no testimony is offered that an under-ground driveway is necessary to the operation of the farm, prayer for undergrade driveway must be denied, although it is shown such under-ground driveway would be a convenience to the public use of a gravel pit on petitioner's farm. Petition dismissed.

For the Complainant—Gray & Gray, Attys., Rockwell City, Iowa.  
For the Defendant—A. B. Howland, Atty., Des Moines, Iowa.

This case was presented to the Board by Gray & Gray, Attorneys, Rockwell City, Iowa, as follows:

"A great many years ago the Rock Island Railway Company built a line through our county. In building a line they went diagonally through the Northeast quarter of Section Twenty-eight (28) Township Eighty-eight (88) Range Thirty-one (31) known as Greenfield township. The farm at that time was owned and occupied by C. W. Clark. Mr. Clark has sold the same to C. F. Martin who is our client. Ever since the railroad was built and up to this spring there has been two underground crossings on the said tract and an overhead crossing. One of these underground crossings was always used by Mr. Clark as a wagon road crossing from one part of his farm to the other and especially to a large gravel pit which is on the farm. This is the only way to get to this gravel pit from the highway so that the gravel may be hauled out except to run over the crops on the place and on the land that is cultivated. Mr. Clark sold gravel from this pit to the county and other people, during the time he owned it, and Mr. Martin desires to do the same but cannot if this underground way is closed.

"Now the railway company is closing this underground driveway and only leaving sufficient to allow a single horse or cow to pass through it and not sufficient to haul gravel or other loads through this underground crossing. He has protested to the men who are doing this without any avail. He now asks you to see that the railway company maintains this underground drive way for the accommodation of himself and the public. Please take this matter up at once and if they will not do anything we will have Mr. Martin file the necessary petition before you so that you may act on it under the evidence and inspection of the farm and these different crossings which was provided by the railway when first built and has been maintained by them until this spring. Our client can see no reason why the railway company should depreciate largely the value of his farm by closing up this underground road way."

C. W. Jones, Manager, Rock Island Lines, answered stating that:

"I find Mr. Martin has a contract providing for a cattle pass only at bridge 4374, but there is no provision for maintaining driveway. The old bridge was very seldom used for a driveway and the new bridge that was put in is of sufficient size to permit stock passing through and comply with the provisions of the contract.

"I am attaching a blue print which shows the situation and the location of the cattle pass I have marked with a yellow circle. There is a farm crossing that can be used about 1,200 feet west of this cattle pass.

"In view of the fact that the maintaining of this driveway would be solely for the convenience of Mr. Martin I do not feel

that the railroad should be compelled to assume this cost and I am inclined to feel that you will agree with me that should Mr. Martin insist that the driveway is of sufficient importance he should be willing to pay for the installation."

To statement made by Mr. Jones, Messrs. Gray & Gray, Attorneys, replied that:

"The railway company is in error in saying that this underground crossing was only used occasionally as it was used very frequently by Mr. Martin and more frequently by persons who desired to haul gravel from a gravel pit on Mr. Martin's land, and this is the only reasonably accessible way of getting to the pit. Our supervisors are needing gravel and are willing to pay good prices for the same providing they can get a driveway that is accessible to this pit. The closing up of the underground crossing by the railway has been of great damage to Mr. Martin and his property.

"Mr. Martin admits that his contract simply called for a cattle pass at that point but this driveway was used by Mr. Clark, the former owner and by Mr. Martin since the road was built, and instead of building a cattle pass as the contract provided for they built this driveway. Mr. Martin bought this farm some six years ago from Mr. Clark and at the time he purchased it the driveway was there, and Mr. Clark told Mr. Martin that it was a permanent driveway. The closing up of this driveway was done without the knowledge or consent of Mr. Martin and against his protest.

"When the railway company closed this up they built the abutment in such a way that they are now needing repair and in the judgment of Mr. Martin will soon cave in. The railway engineer told Mr. Martin that the railway company should never have built what they did there or use the kind of material that they did use, and that the same was nothing more or less than a fire trap.

"Under all these circumstances Mr. Martin desires a hearing from your board and he again asks you to take this matter up and if necessary go to the place and examine it, and make such orders as will be just and right to Mr. Martin and to Calhoun County and the public in general who desires to use this gravel and have no good way to get to it."

Hearing was had in this case, on the premises, after notice, on September 23, 1921.

It developed at the hearing that when the railway was constructed a grade crossing had been provided for the landowner, presumably located where it was desired at that time. As the farm is now operated, however, the grade crossing is not used. The grade crossing could be located more advantageously to the use of the farm, and the railway company agreed to move it to any proper place the present owner desires. There is no question but that an adequate crossing at grade may be

provided for the use of the landowner, which will provide easy access from one side of the railroad to the other, the only difficulty being that which is always incident to farm grade crossings; namely, the necessity of opening and closing gates. For many years the railway company maintained a trestle bridge over a draw between stations 654 and 655 of the respondent railway, which could be used as a driveway, making a gravel pit located on the property of petitioner, more accessible to the public highway. In conformity with the practice of carriers, a fill was substituted for this trestle bridge, an opening being left, however, of sufficient size to permit of the passage of horses, cattle and other stock from one pasture to the other. This, we find by consulting the deed given by the owners of the land to the railway company for right of way, was one of the conditions of such deed. This deed, executed on October 9, 1899, provided, among other things, "The grantee herein shall construct and maintain across above described right of way and under its railway tracks, a cattle pass for grantor's use, the same to be located between stations 654 and 655 as shown by the plat and survey of said railway line and on above described tract of land."

There is no claim that the under passage way now maintained is insufficient for the free passage of stock, or that the railway company has failed in meeting its obligation under the grant of right of way.

The question, therefore, for the Board to determine is whether, in view of all the facts submitted, the petitioner is entitled herein to a driveway under the tracks of the railway company for the operation of his farm, or the proper use of the sand and gravel pits located on his farm.

That an undergrade driveway would be a convenience to the use of the gravel pit, is easily understood, but for the operation of the farm, no testimony was offered indicating that such a driveway was a necessity. There are many places on the farm where an adequate grade crossing could be provided, and our Supreme Court has repeatedly held the grade crossing to be the rule in this state. The petitioner in this case is fortunate in that he has not only the right to a grade crossing, but also for all time the right to a cattle pass at the point indicated in the deed.

Under all the facts and circumstances, the Board finds itself without authority in law to order an undergrade driveway as petitioned for herein, and the case is, therefore, dismissed.

No. 9703, 1921.

CITIZENS OF SCOTT COUNTY, BY C. M. WATERMAN, DAVENPORT, IOWA,  
*Complainants,*

v.

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

*Decided February 28, 1921.*

STOCKYARDS—PETITIONED FOR AT NON-STATION POINT.

It appearing that there is need for stockyards, but that the railroad grade is heavy at the point involved, making such location hazardous



from an operating and public standpoint, the Commission makes no final order, holding the case open for thirty days to enable the respondent railroad company to find a suitable location for the facility, and to submit plans for approval and final order.

For Complainants—C. M. Waterman, of Lane & Waterman, Attys., Davenport, Iowa.

For the Defendants—C. W. Jones, Manager, Des Moines, Iowa; R. L. Read, Attorney, Des Moines, Iowa.

On June 1, 1920, the following petition was filed in the office of the Board by Lane & Waterman, Attorneys, representing farmers and live stock raisers of Scott county, in the vicinity of Turnout:

"The undersigned representing more than seventy-five farmers, who are shippers of live stock and who reside in the vicinity of the station hereafter mentioned, desire to secure a loading station for live stock at the turnout seven miles west of Davenport and five miles east of Walcott, the two nearest railway stations on the C. R. L. & P. Ry. They state that under the Ordinance of Davenport, they are forbidden to drive cattle through the streets of said city. That their only shipping station at present is Walcott and that the condition of the roads often times prevents their getting their cattle to that station for shipment over said road.

"They had the matter up with the authorities of the Chicago, Rock Island and Pacific Railway, who decline to locate a loading station at this point. As matters are at present the shippers in this locality are put to great inconvenience, expense and sometimes denied the facilities for shipping entirely. They ask that the railroad be required to locate a stock yard with loading facilities at this point. They do not ask that an agent be located here or anything more than a small yard with shipping facilities. The ground on which the railroad refuses to establish the station, was that the grade of the track on either side of the point at which it is desired to have it located was such as to make it unsafe to leave cars standing at that point. The undersigned believe this to be purely visionary and they pray that your Honorable Body will take up the matter with the railroad authorities and if possible induce them to grant the request herein contained."

The company advised they could not comply with petitioners' request, due to the physical conditions existing at Turnout, the extra hazard introduced by the proposed plan, and the large expense involved.

This case was set down for hearing, at the Black Hawk hotel, Davenport, Iowa, on February 4, 1921, at 9 o'clock A. M., C. M. Waterman, of Lane & Waterman, Attorneys, Davenport, Iowa, representing the petitioners, and C. W. Jones, Manager, and R. L. Read, Attorney, representing the respondent railway. A number of witnesses were introduced by the complainants, and their testimony was to the effect that the amount of stock raised in that vicinity approximated one or more cars per farmer. It was estimated that one hundred cars of stock would be

shipped from Turnout yearly, were there a loading station at that point. The witnesses stated that they were obliged to haul their stock to distant towns, on account of there not being a loading station, or any facilities for loading, either at Turnout or Davenport; that the year 1920 was not a normal or representative one, on account of so many farmers losing their hogs from cholera.

The railway company's witnesses testified that Turnout was at the top of a heavy grade; that the present spur track to the north of the main line was being used for the purpose of cutting off engines on trains being helped up the hill; that in addition thereto a crossover between the two main tracks has been installed for the purpose of permitting the engine helping a westbound train to that point to shift over to the eastbound track and move with the current of traffic leading to Rock Island; that the business at Turnout would be largely eastbound and would require the building of a track on the south side, and the installation of cross-over switches, at great expense, and which would seriously handicap the operation of the railroad at the point in question.

It would seem that one hundred cars of live stock might easily originate in this territory. The amount of stock to be shipped from any one station depends primarily, of course, upon the amount produced in the territory tributary to that point, but not necessarily so. The activity of the stock buyers or co-operative societies, the size of the place, numbers of stores, shops and restaurants, determine, in a large degree, the amount of shipments, as farmers will naturally take their produce to some point where they may do their trading. Notwithstanding the absence of these trading places, a considerable amount of stock would naturally be shipped from this point, and witnesses for the complainants so testified; and it is a hardship upon the farmers to be obliged to haul their stock to some distant place on account of not having loading facilities locally.

It is self-evident that the heavy grade existing at Turnout confronts the Railroad Company with serious difficulties in the operation of their main line traffic, both as to service and safety.

This board must consider the proposed service, as well as safety to the public, before making any order, and it should at least leave conditions equally good, if not improved, considering the safety and convenience of the greater number who are to be affected.

However, recognizing the need of the farmers and stockraisers in this locality, we believe the Railroad Company may find, at some other point, a location in which conditions similar to those at Turnout do not exist, yet which will reasonably accommodate the petitioners in this case.

Therefore, there will be no order issued at this time in this case, but the file will be held open for a period of thirty days from this date, to enable the railway company to find a suitable location for the facilities requested, and submit their plans for the approval of the board, and final order herein.

No. 9704, 1921.

CLAS. H. BRIGGS, by A. E. BROWN, ATTORNEY, OSAGE, IOWA, *Complainant*,

v.

ILLINOIS CENTRAL RAILROAD COMPANY, *Defendant*.*Decided July 19, 1921.*

## CROSSINGS—APPLICATION FOR PRIVATE UNDERGRADE.

*Held*, the grade crossing in use by petitioner is inadequate and should be abandoned, and that in lieu thereof the petitioner is entitled to a grade crossing at a new location, equipped with cattle guards, wing fences and gates on each side of the right of way, petitioner to furnish certain work and pay for certain drainage pipe. Order entered accordingly.

For Petitioner—A. E. Brown, Attorney, Osage, Iowa; Chas. H. Briggs, Osage, Iowa.

For the railroad company—L. E. McCabe, Superintendent, Dubuque, Ia. This is an application for an undergrade crossing, brought by Chas. H. Briggs, of Osage, by his attorney, A. E. Brown, under the provisions of Section 2022, Iowa Code Supplement 1913, against the Illinois Central Railroad Company. The petitioner states that he is the owner of the Northwest Quarter of the Southwest Quarter, also twenty acres along the east side of said tract, all in Section 6, Township 97 North, Range 16 West, Mitchell County, Iowa, containing approximately 64 acres, about 20 acres being east of the right of way and track of the Illinois Central Railroad Company, and 44 acres lying west of said right of way. The petition further states that such a crossing is necessary to enable the applicant to properly use his said land as a stock farm and for pasture; that the pasture is now cut off from the farm buildings and the highway by the railroad and right of way of the respondent company; that the topography and grade of the land make such a crossing a practicable improvement near the south line of the applicant's land. Applicant further states that he has 85 acres additional to work about three and one-half miles south of the 64-acre tract. The applicant states that the one old grade crossing which is now provided for him, with poor gates and approach to track, is inconvenient and wholly inadequate for the proper use of said land and farm as a stock farm, and is an inadequate crossing under the laws of the State of Iowa;\*\*\*that without the improvement asked for, it is necessary to drive loose cattle through fields of growing crops, and over the old grade crossing, without cattle guards, at least twice every day; and that he is unable to use the east side of his farm for hog pasture at all.

This petition was filed in the office of this board on June 25, 1920, and was taken up with the company on June 26, 1920, through Messrs. Hellsell & Hellsell, attorneys, Fort Dodge, Iowa, who later advised that the company declined to grant this request, on the ground that the complainant already had an adequate private crossing.

On November 5, 1920, the complainant filed an amendment to his petition, setting out substantially the same facts as were stated in his original petition, in which amended petition he stated that he was "willing

to bind himself to make payment to said Railroad Company of the sum of \$200.00 toward the expenses of said improvement," and asking that this fact be taken into consideration by the commission when acting on the application. This proposition was submitted to the defendant railroad company, who, on November 8, 1920, replied that they could not grant this request, and asking that the complaint be dismissed.

On December 21, 1920, the complainant, through his attorney, filed a letter in this office, stating that he would be willing to accept a grade crossing, with proper gates, cattle guards and wing fences, in lieu of the under crossing originally petitioned for, said grade crossing to be located approximately 350 feet south of the present one. The Illinois Central made no formal reply to this request. This matter was finally set for hearing, at Osage, on June 24, 1921, at ten o'clock A. M., and all parties to the case so notified. Pursuant to notice, hearing was held on that date, after inspection of the present crossing and the location of the proposed crossing, said hearing being held in the Court House at Osage. After full hearing, Mr. A. E. Brown, attorney for the petitioner, dictated into the record as follows:

"We are willing to stipulate into the record that Mr. Briggs, with his man and team, will attend to the necessary grading, providing he can get the dirt from the right of way a little north of the proposed location of crossing; and also save the company from expense on the two culverts to the amount of what the corrugated culvert would cost. \* \* \* The statute gives us the fences and cattle guards, so we are entitled to that."

The matter of drainage through the approaches to this grade crossing was taken into consideration, and it was decided at the hearing that the engineer for the railroad company and the engineer of Mitchell County, should run the drainage area and ascertain what size pipe should be installed. The result of the joint investigation of the two engineers showed the drainage areas to be 2.41 acres on each side of the main track of the Illinois Central Railroad, the opening required for this area to be 1,289 square feet, or a pipe 15 inches in diameter, 26 feet of pipe being necessary on the west side, and 24 feet on the east side.

In view of all the testimony offered, and after a personal inspection of the premises involved, the board is of the opinion that the present grade crossing provided for the complainant by the defendant railroad company is entirely inadequate, and should be abandoned. And in lieu thereof the board is of the opinion that the petitioner is entitled to a grade crossing, same to be located approximately 380 feet south of the present grade crossing, and equipped with cattle guards and wing fences, and also gates on each side of the right of way. It is understood that the petitioner is to grade the necessary approaches to this proposed crossing, a 26-foot approach being necessary on the west side, and a 24-foot approach on the east side thereof. It is also understood that the petitioner is to pay for the necessary corrugated iron pipe used for the purpose of drainage, said pipe to be at least 15 inches in diameter. The



defendant railroad company is to permit the complainant to remove sufficient dirt from its right of way, within a reasonable distance, with which to do the necessary grading.

Therefore, it is ordered that after the complainant shall have performed the work outlined above, in accordance with his agreement, quoted hereinbefore, the defendant railroad company shall, within thirty days, construct an adequate grade crossing at the point desired, together with proper gates, wing fences and cattle guards. Said crossing to be properly cindered over the grade, in order to make it safe for teams to cross with heavy loads, farm implements, etc. And upon completion of this crossing, the old crossing shall be removed.

No. 9705, 1921.

CITIZENS OF ELWELL, by W. B. SCOTT, CAMBRIDGE, IOWA, *Complainants*,

v.

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

*Decided February 23, 1921.*

STATION FACILITIES AND SERVICE—AGENCY STATION—PREPAY STATION.

Where it is shown that the prepay station affords reasonable convenience for shipping; that there is no delay; that the depot is kept properly by a custodian; that there is no postoffice nor business houses at the prepay station; that the expense of an agency station would equal 14% of the station's total receipts; that the distance to stations on either side of prepay station is respectively 3.7 and 3.1 miles; and considering the financial condition of respondent railroad—*Held* the public has not suffered unnecessary inconvenience by change from agency to prepay station. Complaint dismissed.

CONTRACTS.

A contract—if there be one—between the respondent company and the public, requiring the establishment and maintenance of a depot, cannot be given force by this Commission; it has no such power granted to it.

For the Complainants—R. P. Thompson, Assistant Commerce Counsel.  
For the Defendants—Jno. N. Hughes, Solicitor, Cedar Rapids, Iowa; C. H. Marshall, Superintendent, Marion, Iowa.

The petitioners in this case protested the change from a regular station to a prepay station with a custodian, and for reasons therefor said:

"First reason is that it would be a very short time until the elevator would close and we would be compelled to haul our grain from 5 to 5 miles farther and most of us would be from four to ten miles from a railroad station where we could get any service.

"Second reason is that at Maxwell, where a large majority of us would have to load our stock, the railroad company do not provide enough trackage at loading chute to accommodate more than seven or eight cars, which is a blind switch, hence when cars and track are loaded, we would be compelled to wait until a train comes and pulls those cars out and set others in and

under this arrangement it would keep us up the large part of the night to load our stock which would have to be shipped from there.

"The third reason is that the farmers adjacent built and gave the railroad company the depot building and the ground was sold to them at less than its market value with the understanding that a station would be maintained at Elwell and we feel as they should live up to their agreement.

"Fourth, we do not think that the station is being operated at a loss and if the road leading to the station was improved their revenue would be much greater as this road is impassable a large part of the time."

In answer to this complaint, the vice president of the railway company stated that:

"This action was taken because of the fact that the revenue at Elwell does not warrant us in maintaining a regular agency. It is in the interest of the company to employ a custodian to look after the depot building and delivery of L. C. L. freight, also to order the necessary cars for loading and to handle U. S. mail. At present the postoffice is in our depot and the custodian will act as the postmaster just as the present agent does now.

"The earnings of Elwell station during the year ending May 31, show an average per month from ticket sales of sixteen dollars and five cents (\$16.05), freight forwarded, seven hundred forty-three dollars and sixty-one cents (\$743.61) and freight received one hundred twenty-five dollars and seventy-three cents (\$125.73), and I am quoting below for your information the number of car loads of grain and stock forwarded in that period.

	Forwarded	
	Cars grain.	Cars stock.
June, 1919 .....	0	7
July, 1919 .....	1	7
August, 1919 .....	1	7
September, 1919 .....	6	2
October, 1919 .....	4	1
November, 1919 .....	1	0
December, 1919 .....	5	3
January, 1920 .....	5	4
February, 1920 .....	4	1
March, 1920 .....	2	2
April, 1920 .....	1	6
May, 1920 .....	4	15
	—	—
	34	55"

The Railway Company also stated that "the facilities at that point (Elwell) will in no way be impaired by the substitution of a custodian in place of a regular agent."

Later J. H. Henderson filed formal complaint on behalf of the petitioners, reciting generally the same reasons for asking for the retention of a regular agency station as indicated in the original petition, adding, however, that by reason of the relocation of the railway line, when it was double tracked, the petitioners were required to travel a much greater distance to reach the new station, with no adequate provisions for passage way from the highway to the depot. The formal complaint further recited that "the Armour Grain Company is now buying and shipping grain from the said station at Elwell and that unless a station agent is maintained to receive orders for cars, issue bills of lading and generally transact the business they will be required to abandon their business at Elwell."

The Railway Company, through its Assistant General Solicitor, J. N. Davis, referred to the letter of Mr. Greer, vice-president, heretofore quoted in part, and stated that was the position of the company, and further saying:

"We feel under the facts that the situation as it is now handled is adequate and that under existing circumstances, the road should not be required to do more. We further feel that time should be given to let it be developed whether or not the arrangement that the railroad has made will be adequate.

"We trust therefore that you will allow this matter to be dropped for the present and in case further complaint is made that we be advised so that further investigation can be made."

The complainants, however, insisted upon a hearing, which, after due notice, was had in the office of the commission at Des Moines on February 9, 1921.

The testimony developed that there are no business houses at Elwell, no postoffice, and no residents, except the custodian, who lives in a building provided by the railway company; that the station of Maxwell, a town of about 900 population, is 3.7 miles by rail east and Cambridge, with a population of about 700, is 3.1 miles by rail west of Elwell, both good shipping points on the respondent line of railroad; the witness for the Armour Grain Company testified that so far as he knew there was no intention to abandon elevator service at Elwell, and that the present method of handling grain shipments was satisfactory. Other witnesses for complainants testified that they had had no difficulty in procuring cars for shipment of grain and other products, but that there was some inconvenience due to this now being a prepay station, although the custodian took care of small shipments when they arrived at this point; passenger trains stop as heretofore and the depot is kept open, warmed and lighted, although no tickets are sold. Some objection was made to the necessity of going to Maxwell to get shipping contracts signed up, but it was also testified that this could be taken care of as the train stopped with the load at Maxwell. Evidence was introduced showing condition of road on right of way connecting station grounds with highway, but representatives of the railway company promised to

put the road in good condition at once, or as soon as weather conditions would permit.

The Railway Company's witnesses testified as to the earnings at Elwell station for the twelve months prior to regular agency being discontinued:

	Tickets	Freight Forwarded	Freight Received	Grain Loaded	Stock Loaded
July, 1919 .....	\$10.78	\$ 555.20	\$ 5.04	1 Car.	7 Cars
August, 1919 ....	11.37	1010.92	126.96	1 "	7 "
September, 1919..	26.99	894.04	147.34	6 "	2 "
October, 1919 ....	7.55	534.45	422.71	4 "	1 "
November, 1919..	2.97	175.82	78.51	1 "	0 "
December, 1919 ..	9.33	867.60	86.54	5 "	3 "
January, 1920 ...	8.51	1125.75	213.36	5 "	4 "
February, 1920 ..	8.26	715.00	55.52	4 "	1 "
March, 1920 .....	4.20	871.25	146.25	2 "	2 "
April, 1920 .....	3.58	461.25	26.25	1 "	6 "
May, 1920 .....	1.67	1328.07	19.86	4 "	15 "
June, 1920 .....	.52	676.73	108.95	3 "	7 "
	\$95.73	\$9215.08	\$1437.29	37 Cars	55 Cars
Average per mo..	\$ 7.98	\$ 767.92	\$ 119.74		

For the six months following the discontinuance of Elwell as an agency station, the following figures were submitted:

	Freight Forwarded	Freight Received	Stock Loaded	Grain Loaded
	\$3938.39	\$612.96	23 Cars.	16 Cars
Average per month.....	\$656.39	\$102.16		

The salary of regular agent at Elwell would be, under the Labor Board award, \$128.96, which was more than the business of the station warranted, hence the agency was discontinued, a custodian employed, and the business for the public conducted in a satisfactory manner; that the salary of the custodian is \$40 per month, in addition to free use of house, fuel and lights; and that the custodian is also manager for the Armour Grain Company at a monthly salary of \$75.00.

The total freight revenue in and out of this station for the last twelve months it was operated with an agent was \$10,652.37, which with the total passenger revenue of \$95.73 makes a grand total receipts of \$10,748.10. The salary of station agent would be \$1,547.52 or more than 14% of the total receipts. Of course it should be understood that this is giving credit to Elwell of freight both received and forwarded, which as a matter of fact should be divided in half, as other stations are entitled to share in the earnings on freight originating and terminating at Elwell. The salary of the agent, however, does not represent the entire expense of the operation of the station, for there are the items of fuel, lights and supplies, and in the particular case at Elwell the providing of a dwelling place for the agent. Just what this cost would be no evidence was offered



to indicate, but we know it would be a considerable amount. We do not believe the business done at this station would justify the employment of an agent and the equipment of an agency station.

Some testimony was introduced indicating that the railway company had agreed with the people of this community to establish and maintain a depot and station facilities at Elwell. With the enforcement of contracts or agreements this commission has no authority under the law. We may only make such orders as we find necessary for the public convenience and safety. There cannot be said to be shown a public necessity for the employment of an agent at Elwell when it is the testimony of all witnesses that shippers are still afforded every convenience for the shipping of products, that there has been no delay, that the agency expense would be more than 14% of the total receipts; that there is no postoffice or business houses, at Elwell, and that the railway company is not proposing to close this station, but to maintain it as at present.

Some complaint was made about waiting for the night train, without information as to whether it was on time. Certainly, with the financial showing of this station, the railway company would not be warranted, for the limited passenger traffic, in maintaining a night agent. With the changed conditions relating to the employment of station agents, and the greatly increased expense, there are but few of the smaller stations now provided with night agents.

The average sum paid by railroads in the western district of the United States for station employes and expenses, as shown in "Statistics of Railways of the United States, 1917 Interstate Commerce Commission," the latest report available is 4.52% of the total operating revenues.

The distance to stations on either side of Elwell is less than the average distance between stations in Iowa and in the case of State v. D. M. & K. C., 87 Iowa, p. 664, the court said, "The owners of the road should not be interfered with in regard to the location and change of stations unless it appears that the patrons of the road have been deprived of reasonable facilities for transacting business."

We recognize that a prepay station, with only a custodian in charge is not so desirable or convenient as a regularly equipped station with agent. We must, however, as a regulatory board, consider the public generally, as well as particular individuals or communities.

The public has thought, as we all thought, that increased rates would bring about such increased revenues as must result in improved operating conditions. We must however, take notice of the business slump; resulting in greatly decreased shipments. We all hope and believe that this depression cannot long continue. The financial condition of the respondent railway is indicated in the following figures, which have been verified by our statistician:

	Earnings	Expenses	Net From R. R.	Net After Rents
May, 1920.....	\$11,032,590.00	\$11,880,976.00	\$ 848,356.00*	\$2,200,911.00*
June, 1920.....	13,846,253.00	12,398,228.00	1,548,025.00	227,631.00
July, 1920.....	15,083,931.00	12,934,027.00	2,149,903.00	1,472,453.00

	Earnings	Expenses	Net From R. R.	Net After Rents
August, 1920....	13,825,356.00	21,153,524.00	7,318,159.00*	8,524,811.00*
September, 1920.	16,356,784.00	14,597,957.00	1,758,827.00	1,106,171.00
October, 1920....	17,499,474.00	14,403,430.00	3,096,043.00	2,113,473.00
November, 1920.	15,795,504.00	13,694,999.00	2,100,505.00	1,342,956.00
December, 1920.	13,199,828.77	11,737,706.48	1,462,122.29	755,667.36
Deficit.*				

The particular months have been selected, as the increase in rates became effective on or about September 1, 1920.

It will be observed that for this period of time, the latest figures we have, there is shown a total deficit in operation of \$3,707,370.64.

With this condition obtaining on the respondent railway, this Commission should encourage reduction of operating expense, wherever it can be accomplished without resulting in inadequate service to the public.

Under all the circumstances and conditions, we do not find that the public has suffered any unnecessary inconvenience as a result of making Elwell a prepay station with a custodian in charge, and the complaint is therefore dismissed.

No. 9706, 1921.

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

v.

CITIZENS OF CAMPBELL, IOWA, *Defendants*.

Decided March 9, 1921.

STATION FACILITIES AND SERVICE—APPLICATION FOR RIGHT TO ABANDON AGENCY STATION FOR PREPAY STATION.

Application granted on consideration of facts similar to those found in the case of Citizens of Elwell v. C. M. & St. P. Ry. Co., 44 Ann. Rep. Ia. Ry. Comm.

For the Railway Company—Jno. N. Hughes, Solicitor, Cedar Rapids, Ia.  
For Shippers of Campbell—J. H. Henderson, Commerce Counsel; R. A. Barcroft, Des Moines, Iowa.

On October 8, 1920, the Chicago, Milwaukee & St. Paul Railway Company, by Superintendent D. F. Van Vliet, requested permission from the Commission to close its station at Campbell, Iowa, undertaking on its part to maintain a custodian whose duty it should be to keep the station building comfortable for passengers waiting for trains and to look after the delivery of small freight received for others than the one store keeper at Campbell. Subsequently on November 4, 1920, certain owners of property located near the station of Campbell filed protest against the granting of permission to abandon the station, alleging that "they bought and owned land and have made improvements after the station was established, in reliance that it would be continued. That it affords great accommodations, not only to those who sign this protest, but to the general community, and is necessary for people coming to or going from Campbell and the immediate neighborhood, over the said railroad. That it is a public facility, essential for the community,

and it is the duty of the railroad company to maintain and continue the station and station facilities at Campbell."

To this protest the railway company, by Mr. J. N. Davis, assistant general solicitor, answered that the revenues of the station would not warrant the maintenance of an agent; that agencies are now maintained at Clive, three miles south and at Waukee five miles north of Clive, and renewed the request for permission to discontinue the agency.

On March 2, 1921, after due notice, the case came on for hearing in the office of the Board at Des Moines. All parties were represented and after full hearing the Commission finds:

The station of Campbell is located about ten miles west of Des Moines on the line of the Chicago, Milwaukee & St. Paul Railway Company, being three miles west of Clive and five miles east of Waukee, both being open stations. The latest available census returns show the population to be 26. The evidence shows earnings for the year 1920, as follows:

Freight forwarded .....	\$3,736.89	Average per month .....	\$311.49
Freight received .....	1,162.32	Average per month .....	96.86
Ticket sales .....	285.53	Average per month .....	23.79
Total .....	\$5,184.74	Total .....	\$432.05

The evidence shows also that there were shipped from Campbell in the year 1920, forty-six cars of grain and twelve cars of livestock.

To secure a cessation of business depreciation, whereby this country can rapidly turn to an era of permanent prosperity, we must all realize can only be done by the practice of the most rigid economy and of this fact the Board has a sincere appreciation. The small producer and business man knows that he must eliminate each and every small waste or leak and from that realization must appreciate that the same practice must be put into effect by the large manufacturers and corporations. To do this we must all be more or less inconvenienced, yet it is what the times call for and we must face the situation, though as they improve and business again should justify, this Board would gladly recommend the return of the former conditions.

With the above conditions confronting us, in which nearly 17% of annual receipts from freight forwarded and ticket sales is needed to pay the agent's salary as against an average of about 4.5% for the entire country, with all these conveniences maintained with the employment of the custodian except the opportunity to purchase tickets and secure contracts, and the station of Campbell, being but three miles west and five miles east of open stations, the Board finds as follows:

Under all the conditions and circumstances in which the interests of the people as a whole necessarily must be considered, we must and do hereby permit the Chicago, Milwaukee & St. Paul Railway Company to place Campbell station under the care of a custodian in accordance with the representations made to this Board for the protection, convenience and comfort of the patrons at Campbell station and to discontinue this point as an open station.

No. 9707, 1921.

BOARD OF SUPERVISORS OF WAPELLO COUNTY, OTTUMWA, IOWA, *Complainants*,  
v.

WABASH RAILWAY COMPANY, *Defendants*.

*Decided February 24, 1921.*

CROSSINGS—HIGHWAY—RELOCATION—APPLICATION TO ABANDON GRADE FOR OVERHEAD CROSSING.

It is found that present grade crossing cannot be made reasonably safe without separation of grades, which would entail greater expense than proposed crossing. *Held*, public necessity requires an overhead crossing at new location.

APPORTIONMENT OF COSTS—VACATION OF OLD CROSSING—COST OF MAINTAINING NEW OVERHEAD STRUCTURE.

See opinion and order for detail.

For Complainants—R. P. Thompson, Asst. Commerce Counsel; J. F. Knox, Chairman Board of Spvrs.; B. F. Black, Member Board of Spvrs.; Fred McClung, Member Board of Spvrs.

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

For the Railroad Company—L. H. Strasser, Asst. Genl. Solicitor, St. Louis, Mo.

Petition in this case follows:

"To the Board of Railroad Commissioners of the State of Iowa:

"Your petitioners, the Board of Supervisors of Wapello County, State of Iowa, respectfully show that a highway has been regularly and lawfully established in said county, more particularly described as follows: Federal Road District Number Five, State of Iowa, Federal Aid Project Number Forty-two, situated in Greene Township, Section Twenty-five, Wapello County, Iowa, which said highway crosses the right of way and line of the Wabash Railway Company at a point described as follows: Situated in the Northwest Quarter of the Southeast Quarter of Section Twenty-five, Greene Township, Wapello County, Iowa, all of which is shown upon the plat hereto attached and made a part of this petition;

"That notwithstanding said highway has been regularly and lawfully established in the said County of Wapello, State of Iowa, as heretofore described, the Board of Supervisors of said county is unable to agree with the Wabash Railway Company in respect to the crossing of said railway by said highway, and therefore the said Board of Supervisors of the County of Wapello, State of Iowa, hereby petitions the Board of Railroad Commissioners of the State of Iowa, after due hearing of this matter upon reasonable notice, to determine the necessity for such crossing, the loca-



tion thereof, whether the same shall be at grade, or otherwise, the manner in which the same shall be constructed, maintained, or changed, and generally to make such orders in respect thereto as are equitable and just in the premises.

"Done at Ottumwa, Wapello County, Iowa, this 16th day of September, 1920.

Respectfully submitted,

THE BOARD OF SUPERVISORS OF  
WAPELLO COUNTY, IOWA.

By A. H. Stuben, Chairman.

"Approved—Iowa State Highway Commission.

J. W. Holden

W. Collinson

Anson Marston

Date September 23, 1920."

Accompanying the petition was a letter from J. H. Ames, Bridge Engineer, Iowa State Highway Commission, stating that:

"This petition relates to an appeal which is being made to your Commission for the construction of an overhead crossing located in Section 25, Greene township, Wapello county, where our primary road No. 13 crosses the tracks of the Wabash railroad.

"The improvement of this crossing has been under discussion with the railroad company for several months and we are unable to reach an agreement with them concerning the necessity for the construction of this crossing or the distribution of expense, inasmuch as this improvement is located upon Federal Aid Project No. 42, the contract for which was let last spring and the grading on which is nearing completion at this time, we would request an immediate consideration of this appeal.

"The Commission has prepared plans and estimates of cost showing the location of the proposed road in respect to the existing road as well as details of the crossing itself. Any or all of this information we will be glad to furnish to your Commission for your consideration."

The matter was presented to the railway company and on November 26, 1920, Mr. Louis H. Strasser, Ass't. General Solicitor, replied as follows:

"Mr. S. E. Cotter, vice-president and general manager of this company, has referred to me for attention your letter of September 29th, asking that we advise our position with respect to the construction of a crossing where our railroad passes through a point in the Northwest  $\frac{1}{4}$  Southeast  $\frac{1}{4}$  of Section 25, Greene township, Wapello county, Iowa.

"We have had this matter under consideration for some time and while, of course, we do not like to oppose public improvements, it has been and still is, as you know, an exceedingly difficult if not impossible task to raise money for such projects.

"We have been confining ourselves to improvements of a most urgent character and have not seen our way clear to say that we can incur the expense which would be involved in constructing the bridge desired by the Iowa State Highway Commission in the location referred to by you. We regret the situation which compels us to give you such an unfavorable answer."

After due notice, the Board viewed the present crossing, and the site of the proposed crossing on February 16, 1921, and heard testimony offered by petitioners and railway company.

The inspection and testimony developed that the old highway has been changed to a considerable extent, getting a maximum grade of about 6%, whereas the old grades were greatly in excess of that figure; that the present crossing is located at the depression between two hills, the approach on the South being about 12 per cent grade, and the north approach 10 or 12 per cent; that ordinarily a person approaching a railroad crossing, when a distance of 300 feet from such crossing, should be able to see an approaching train 300 feet from the crossing; that a person approaching the present railroad crossing from the south could not see an approaching train at any point within 300 feet of the crossing, although the smoke in the daytime, or reflected light of locomotive headlight at night might be visible; that the view of approaching trains, to one coming onto the crossing from the north, would be somewhat, though not materially better; that the railroad at this point is on a curve and on a grade—though the grade is not a long one; that the highway as now proposed and already graded to the right of way, proposes to cross the railroad by an overhead bridge; that the railway company has not objected to the relocation of the highway with overhead crossings, but believes it should not be required to pay the entire cost of same, for the reason that the present crossing could be made reasonably safe by the use of crossing bells or wig-wag signals.

The road in question is one of the primary roads in Iowa, as designated by the Iowa State Highway Commission, and is the main traveled road entering the city of Ottumwa from the south. A large amount of money is being expended in this project to make a better highway than is now available, and all of the work being done on this road near to and as it approaches the railroad is not necessarily occasioned by the presence of the railroad. However, we do not believe the present crossing is or can be made a reasonably safe crossing, without separation of grades, which would entail a much greater expense than at the proposed location. The estimated cost of the overhead structure at the proposed crossing is given as \$5,702 divided up as follows:

Earth embankment, 550 cu. yds. @ 65 cents	\$ 358.00
Overhead bridge, 155 lineal feet, @ \$30.00	4,650.00
Guard railing, 420 lineal feet, 65 cents	273.00
Right of way, .5 acre, at \$300	150.00
Total	\$5,431.00
Add 5% for contingencies and engineering	271.00
	\$5,702.00

Mr. J. H. Ames, who made the foregoing estimate, states that an overhead structure at present crossing with necessary approaches, etc., would cost about \$9,445.00, and would not be as desirable as the proposed location, as there would still be left a grade on the south of more than 5%.

Mr. Wm. H. Bush, engineer, testifying for the railroad company stated that the company was not financially able to pay \$5,702 for making the proposed improvements; that they had no record of an accident ever occurring at this crossing, and that bells or wig-wags could be installed at an expense of about \$800, which would amply protect the public; that the cost of maintenance of such signal devices would be nominal while the cost of the maintenance of the wooden bridge would be \$400 to \$500 per year; thought that the plans submitted by Mr. Ames were feasible, except perhaps shortening the structure by twenty feet.

Mr. Ames submitted plans for the viaduct and blue prints showing the proposed improvements, copies of which have been supplied to the railroad company.

We are mindful of the financial condition of the railway company and do not wish to add to their burdens unnecessarily. This case, however, seems to us to be one that can admit of but one conclusion, as to public necessity, and that is that such public necessity does require that an overhead crossing be provided where the new location of highway intersects and crosses the right of way and track of the respondent railway company. We so hold.

There remains but the element of expense and its proper distribution as between the railroad and Wapello county.

It is beyond argument that the ideal crossing of a railroad is to have separate grades; it is most desirable from the standpoint of safety, both to the public using the highway and the public using the railway. Not all grade crossings may be so easily eliminated as this one and there may be cases where the expense of eliminating a grade crossing by separating the grades would be out of all proportion to the benefits obtained.

It is frankly admitted that the proposed highway in this case is so located in order to get better grades on such highway, regardless of the location of the railroad. This improvement will naturally increase travel on this highway, which would, if the old crossing is maintained, materially increase the danger and hazard in using it.

Under all the facts and circumstances in this particular case, we have reached the conclusion that the Wabash Railway Company shall bear sixty per cent of the cost of the proposed crossing, as shown by Ames' Ex. B. and as indicated in the table of estimates shown herein, and that the county of Wapello shall bear forty per cent of the cost thereof; that the railway company and the county authorities shall agree immediately upon the details of the work, and that the Wabash Company and Wapello county shall begin the building of such overhead crossing on or before April 1, 1921; that the same shall be constructed and ready for the public use not later than May 1, 1921, and thereupon the present

crossing shall be closed to public use and the highway where it crosses the railroad on present location shall be vacated; and that the cost of maintenance of overhead structure shall be borne by the railroad company.

No. 9708, 1921.

R. B. HAWKINS, ATTY., VAN WERT, IOWA, *Complainant*,

v.

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

*Decided September 30, 1921.*

CROSSINGS—PRIVATE—APPLICATION FOR UNDERGRADE.

*Held*, present grade crossing, when wing fences and cattle guards are constructed as agreed of record, is adequate under the circumstances. Petition dismissed.

For the Petitioner—R. B. Hawkins, Van Wert, Iowa.

For the Railroad Company—V. I. McGinniss, Atty., Leon, Iowa; E. E. Young, Engineer, Burlington, Iowa.

On November 11, 1920, complainant, R. B. Hawkins, filed with the Commission a copy of notice served on the Chicago, Burlington and Quincy Railroad Company demanding that that company construct an undergrade crossing for the free passage of all live stock across the right of way of the railroad company where same intersects the farm of complainant described as the South one-half of the Northeast quarter of the Southwest quarter of Section 31 and the Northwest quarter of the Southwest quarter of Section 32, Township 70, Range 26 west of the 5 P. M., Decatur county, Iowa; a copy of a letter from H. W. Hamm, division superintendent, Chicago, Burlington and Quincy railroad Company, refusing to comply with the demand except at the expense of complainant, but agreeing to install wing fences and cattle guards at the private grade crossing now located on complainant's farm; and a request that the Commission give its attention to the matter of complaint.

The Commission thereupon, in accordance with its custom, presented the matter to the railroad company through Mr. H. J. Nelson, district attorney, in an effort to arrive at an amicable settlement. The reply of the railroad company to the Commission was to the effect that there is no suitable place for the construction of the desired crossing on the farm of complainant except at prohibitive expense; that the demand for the crossing is unreasonable; that the laws of Iowa do not cast such a duty on the railroad company and that any law which "might purport to do so would be unconstitutional." The company, however, agreed to install the crossing provided Mr. Hawkins pay the expense. Further correspondence failing to bring about an adjustment of the case, the Board thereupon fixed July 27, 1921, at one o'clock P. M., on the premises, as time and place for hearing.



After personal investigation and full hearing, the Board finds that the railroad crosses the farm of the complainant, running approximately northeast and southwest. On the westerly side of the track are located the farm buildings, and on the easterly side thereof the pasture land and fields lie. From the point where the present grade crossing is located, which is level, and running to the north end of this farm to the highway, the railroad is built on a fill, increasing in depth as it extends to the northward, and which fill is approximately eight or ten feet at the north line of the complainant's farm. If an undergrade crossing would be practicable at all, it would necessarily have to be through this fill. The railroad has been constructed at the point in question through a natural ravine, and as it extends northward the banks on each side of the railroad become higher, and an under grade crossing, if placed through the right of way, could not be utilized without a considerable additional expense due to the necessity of making the under grade crossing accessible from either side of complainant's land, by grading down and making approaches to the said proposed under grade crossing.

The railroad company was not prepared, at the time of hearing, to present to this Board exact figures as to the cost of constructing crossing as desired, nor as to the exact height of the embankment upon which the railroad is built. It is evident from inspection, however, that, if necessary, an under crossing could be constructed, as prayed for. Undoubtedly an under crossing would be of distinct advantage to the complainant. He has, however, an excellent grade crossing located in a convenient place for the conduct of his business. The railroad which runs through this farm is a branch line, and but few trains are operated. A good view may be had of trains approaching from the north, but the view of trains coming from the south is obstructed by a cut, and one standing on the crossing can see not to exceed one hundred yards down the track, though it is probable a locomotive could be seen for some distance farther. However, there are no such unusual conditions surrounding the situation as would demand an extraordinary remedy, such as an undergrade crossing.

It is of record that the railroad company is willing to place suitable wing fences and cattle guards at the present grade crossing of the complainant, and, after considering all phases of the question, the Board feels that this is all he could really demand, under the circumstances.

At the time of this hearing, there appeared on the premises some county officials, who came of their own accord and were not parties to this case. They called the Commission's attention to the matter of drainage through the right of way of the respondent railway company, at the north line of the complainant's land, where the railroad right of way and the public highway, running east and west, intersect. At this point the topography of the land is such that there is a natural depression, and the water from several directions is naturally drained to, and concentrates at, this point. The drainage coming from a generally northerly direction is carried through the east and west highway, under a temporary bridge (there had apparently formerly been a large tile there), and

after it crosses under the highway it is thrown upon the property of the complainant, and converges there with the drainage which is carried down the west side of the respondent's right of way, and from there is carried through the right of way and on east through the natural channel of drainage. The county officers called the Board's attention to this condition, but were informed that no complaint being before the Board in that matter, it could not be given consideration. However, there was some informal discussion as to the feasibility of making some drainage arrangement through the right of way of the railroad company which would also permit of cattle passing through the drain tile. It may be that the complainant in this case, the county officials, and the railroad company may be able to agree on some plan whereby this arrangement could be carried out to the satisfaction of all parties. If some tangible proposition along this line is submitted to this Board, we will be glad to take such action as our jurisdiction in the matter will permit.

We believe that, under the statutes, the petitioner is now supplied with an adequate crossing, and it therefore follows that this complaint should be, and the same is hereby dismissed.

No. 9709, 1921.

LYON COUNTY FARM BUREAU, ROCK RAPIDS, IOWA, *Complainants*

v.

GREAT NORTHERN RAILWAY COMPANY AND CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY COMPANY, *Defendants*.

*Decided June 3, 1921.*

TRACK CONNECTIONS.

Track connections between C., St. P., M. & O. and Gt. N. Ry. Co. at Doon, Iowa. *Held* to be a public necessity and construction ordered accordingly.

For the Complainants—J. H. Henderson, Commerce Counsel; W. H. White, Rock Rapids, Iowa; R. A. Zwemer, T. M., Sioux City Live Stock Exchange, Sioux City; Lester Shepard, County Agent, Rock Rapids; C. J. Nelson, Co. Engineer, Rock Rapids.

For the Defendants—Jepson, Struble & Anderson, Attorneys, Sioux City, Iowa.

On December 10, 1920, the Lyon County Farm Bureau, by its proper officers, filed a petition, in the form of a resolution, with this Board, setting out, among other things, that Sioux City, Iowa, is the logical market for the produce of that territory; that the distance by rail from Rock Rapids, Iowa, Lyon County, to Sioux City, is one hundred twenty-five miles, via. Illinois Central Railroad, or "nearly twice the actual distance between Rock Rapids and Sioux City," for the reason that there is no track connection at Doon, Iowa, between the lines of the Chicago, St. Paul, Minneapolis & Omaha Railroad and the Great Northern Railroad; that, as a result of the much longer haul on the Illinois Central Railroad,

shipments take approximately twice as long to reach destination, with a consequent higher freight charge and greater shrinkage in shipments of live stock than if track connection existed at Doon, and praying that the Board require the Chicago, St. Paul, Minneapolis & Omaha Railroad and the Great Northern Companies "to build and maintain suitable switching facilities at Doon, Iowa."

The Chicago, St. Paul, Minneapolis & Omaha Railroad Company, by Jepson, Struble & Anderson, its attorneys, made answer to the petition, as follows:

"Comes now the Chicago, St. Paul, Minneapolis & Omaha Railway Company and answering the petition of the petitioners filed herein states:

"That the expense of installing the connecting track petitioned for would be from \$8,000.00 to \$10,000.00, and that the same would be out of all proportion to any benefits derived by the shippers who might use said connecting track and out of all proportion to any income that would be derived by the Railroads because of said connecting track.

"That the alleged petitioners now have ample and sufficient facilities for transporting their stock from Rock Rapids and points north thereof to Sioux City, over the lines of this Railroad Company, and the train service is such that said stock can reach the same market as if said connecting track were put in. That is, in any event, it would require the consummation of practically one-half days' time or twelve hours to transport stock from the points referred to in said application to Sioux City, whether the same be transported over the lines of this railroad exclusively, or over the lines of this railroad and that of the Great Northern Railway Company, should a connecting track be built.

"This company particularly denies that the people of Rock Rapids or surrounding territory are being unjustly discriminated, and this railroad company particularly denies that there is any understanding or agreement by and between it and any other railroad discriminating in any manner against the people of Rock Rapids or the surrounding territory.

"This company particularly alleges that as a matter of fact the real parties endeavoring to secure this connecting track are not residents of the state of Iowa, but of the state of Minnesota, which said residents of Minnesota have ample and convenient facilities for the transporting of their stock from their shipping points to Sioux City, Iowa.

"This company further alleges that, as is well understood and known at the present time, all of the railroad companies of the United States are in serious financial difficulties, and that to require the expenditure of the amount of money necessary to be expended to build a connecting track as petitioned for would be to cause an unnecessary, unreasonable and inequitable hardship upon this company.

"Wherefore this company asks that said petition be dismissed."

The board set April 7th, 10 o'clock A. M., in its office, as time and place for hearing, and on that date all parties were represented. Considerable testimony was taken. It was shown by petitioners that if the connection were put in, as petitioned for, the distance which shipments would have to move would be lessened considerably, whereas now all freight billed from Rock Rapids to Sioux City must be moved by way of the Illinois Central, via. Sheldon and Chicago, St. Paul, Minneapolis and Omaha, mileage 82, or the Illinois Central direct by way of Cherokee, mileage 122; if track connection were installed, as petitioned for, the mileage would be reduced to 73.

As regards the difference in rates between the routes now available, and as desired, the testimony and the investigation of this Board discloses but slight variation.

The railroad companies concerned contended that the expense necessary to make the connection desired was prohibitive and that there was no feasible manner of making the connection with a reasonable expense. The commission sent its representative on the ground to make a thorough investigation as to the feasibility of the connection, and it is reported to the Board by its representative, after conference with authorized representatives of railroad companies, that an adequate connection could be made at a not unreasonable cost.

A careful consideration of the evidence before us leads us to believe that there is a necessity for the connection of the tracks of the Chicago, St. Paul, Minneapolis & Omaha and the Great Northern Railroads at Doon. Shippers should not be greatly inconvenienced on account of failure of railroad companies to build a few hundred feet of trackage at this point. To require a haul of 122 miles from Rock Rapids to Sioux City, when by building a few hundred feet of track the distance could be 73 miles, is unreasonable. The Commission, however, realizes the great financial stringency and the conditions under which the roads are laboring, and hesitates to make an order requiring immediate construction.

It is, therefore, ordered that the Chicago, St. Paul, Minneapolis & Omaha Railroad Company and the Great Northern Railroad Company be and are hereby required, within nine months from date hereof, to construct the necessary track at Doon, Iowa, to make the connection between the two roads, as prayed for, and that they may select which of the four projects submitted as may appear to them most feasible.

No. 9710, 1921.

JAMES A. COAD, ALTON, IOWA, *Complainant*,

v.

CHICAGO & NORTH WESTERN RAILWAY COMPANY, *Defendants*.

*Decided March 24, 1921.*

SITES—RENTAL CHARGE FOR.

Where it is shown that the fair value of the lot used is between \$250.00 and \$350.00, an annual rental charge of \$17.64 is not unreasonable. Petition dismissed. (See Stacyville Grain & Coal Co. v. I. C. R. R. Co., 42 Ann. Rep. Ia. Ry. Comm., 23).



For the Complainant—J. H. Henderson, Commerce Counsel; Jas. A. Coad, Alton, Iowa.

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

Complaint in this case was filed by the Commerce Counsel, objecting to an advanced rental charge upon renewal of the lease for site upon the side track of the Chicago & North Western Railway, the rental being advanced from \$10 per annum to \$17.64 per annum. The complainant leased a piece of ground adjoining the track, approximately 50 feet by 100 feet in size, and had located thereon oil tanks, from which delivery wagons were filled.

The railway company, in answer to the complaint, stated that the rental had been fixed at \$17.64 as "a reasonable return upon the fair value of defendant's property used and occupied by said complainant."

After due notice to all parties the matter was heard in the office of the Railroad Commission on March 23rd. Mr. Coad, in his testimony, stated that lots across the street from the one he used, but not adjoining railroad track, had sold for \$250.00 each, but that he thought the lot he used was not worth to exceed \$100.00. Mr. R. M. Thompson, who qualified as an expert on real estate values, testified on behalf of defendant, stating that he had made an examination of the real estate in Alton, Iowa, for the purpose of the valuation of railroads now being conducted by the Interstate Commerce Commission and the railroad company, and that he had, after careful investigation, placed the value of real estate in the particular zone, in which the lot in question was located, at 5 cents per square foot. This was in 1917, and he regarded that the property was now worth 40% more, which would make the lot in question worth \$350.00 at the present time. Mr. M. J. Golden, testifying for the railway company, stated that the presence of oil tanks adjacent to railroad property increased the fire hazard and such location was usually objected to by other tenants of railroad property on account of the fire hazard and the additional insurance rate required.

From the testimony it is clear that the value of the lot in question is somewhere between \$250 and \$350. \$17.64, the rental requested by the railroad company, is 6% on \$294.00. Just how the value of \$294.00 was arrived at we do not know, nor was there any witness who could enlighten us. From the testimony, however, it appears that \$294.00, as a valuation on the lot in question, is not too high. A rental charge of 6% upon the fair value of the property is not unreasonable. (Stacyville Grain & Coal Co. v. Illinois Central. Railroad Commissioners Report 1919, page 22).

We, therefore, find that the rental charge proposed by the railroad company, namely \$17.64 per annum, for the lot in question, is not an unreasonable rental charge, and this case is dismissed.

No. 9711, 1921.

LAMONT COMMERCIAL CLUB, LAMONT, IOWA, *Complainants,*

v.

CHICAGO GREAT WESTERN RAILROAD COMPANY, *Defendants.*

*Decided April 15, 1921.*

**TRAIN SERVICE.**

Through passenger train ordered to stop at Lamont on flag for passengers both east and west bound.

**STATION SERVICE—LIGHTING OF DEPOT AND DEPOT PLATFORM.**

Lights found to be necessary for the public convenience. Electric lights ordered installed in the depot and on depot platform.

Modification of order, May 11, 1921. See addendum.

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

For the Railroad Company—Fred Carr, Atty., Des Moines, Iowa.

On January 26, 1921, the Lamont Commercial Club, complainants in this case, filed a petition asking, in substance, that they be furnished with better passenger service in and out of Lamont, by the Chicago Great Western Railroad Company. In their petition they stated that they had but one passenger train east each day that stopped at Lamont; that they had two going west, and "whilst this service is not what it should and might be, we believe that the eastbound service is so much worse that we want to call your attention to the travel in this direction." They further alleged that on account of the time of day that these trains, eastbound and westbound, arrived in Lamont, it was impossible to get any further than Oneida on the east and Oelwein on the west, and return the same day, although these towns were approximately less than twenty miles away. They stated they had two passenger trains passing through Lamont at night, going east, within about one hour of each other, neither of which stopped, even for Chicago passengers, although they would stop for St. Paul passengers and for passengers from a few points west of Lamont. However, since this petition was filed, the respondent company, on March 14, 1921, issued an order that their train No. 6 stop at Lamont, on flag, for Chicago passengers.

As is customary, this complaint was taken up with Messrs. Carr, Carr & Cox, attorneys for the Chicago Great Western Railroad Company, who, after investigation, advised us that

"\* \* \* It is out of the question at this time, with the falling off of business, to consider any additional passenger train service, but we are agreeable to making Lamont a flag stop for Chicago passengers, for our train No. 6, and have ordered that this be done."

This information was transmitted to the complainants, who advised that, notwithstanding this offer on the part of the respondent railroad company, they desired that the case be set down for formal hearing before the Board.

The petition was accordingly set down for hearing, in the office of the Board, on April 6, 1921, at ten o'clock A. M., at which time full hearing was held and all parties heard. At this hearing, by agreement of the parties thereto, there was also included in this application the matter of the necessity for the installation of electric lights in the depot and on the platform of the depot at Lamont, and this phase of the complaint was also given consideration by the Board.

The testimony of the witness Abbott, President of the Lamont Commercial Club, in which the witness Rogers, Secretary of the Lamont Commercial Club, acquiesced and adopted as his own, was to the effect that, under the present service, passengers could not get to Dubuque and back, a distance of 58 miles, on the same day, and that Dubuque was their principal wholesale market; that they could not get to New Hampton and back the same day; and in answer to the question, propounded by Judge Henderson, "is there any place that you can go and come back the same day, from Lamont, except Oelwein," Mr. Abbott said: "you could go to Waterloo and have a half an hour at Waterloo, if on time. The southwest train is late so much." Further, the witness testified, in answer to question by Commissioner Lewis "Can you get to your county seat (Independence) and back the same day," that they could not, "and if the train coming from the south happens to be thirty minutes late, it is out of the question to get to Waterloo." In answer to the question, asked by Judge Henderson, "The only thing, then, is to have Nos. 6 and 1 make a stop at Lamont for points that they are now scheduled to stop," the witness said "That is all we are asking for."

Relative to the matter of electric lights, the witness testified as follows:

"The depot lies between two streets three hundred feet apart. The city maintains a light at both crossings, but they (the defendant railway company) have never seen fit to place an electric light in their depot, or anywhere along the platform."

Testimony was also introduced tending to show that the travel to and from Lamont would be augmented by the close proximity to Lamont of the new State Park, which, they stated, would be a Mecca for tourists, not only from Iowa, but from all over the country at large.

After a careful consideration of the evidence, the Board is not unmindful of the fact that the conditions at this time are not such as would justify them ordering the respondent railway company to put on additional train service to accommodate the complainants. We do feel, however, that the petitioners are entitled to some relief, and the Board hereby orders that the Chicago Great Western Railroad Company shall stop their train No. 1, going west, at Lamont, arriving there at 1:22 A. M., on flag, thus enabling passengers to make connections for Des Moines, St. Paul and Minneapolis, and that their train No. 6, going east at 1:22 A. M., shall also stop at Lamont on flag, for passengers destined to Dubuque or Chicago. It is also ordered that the depot at Lamont shall be kept open, lighted, and warmed for the accommodation of patrons using the night trains.

As to the matter of lights in the depot and on the platform, there is no question in our minds but that these lights are necessary, and, therefore, it is ordered that electric lights be installed in the depot and on the depot platform, this work to be completed on or before May 1, 1921.

On May 11, 1921, the opinion of the Board in this case was modified to make paragraph 2, on page 3 of the record copy, read as follows:

After a careful consideration of the evidence, the Board is not unmindful of the fact that the conditions at this time are not such as would justify them ordering the respondent railroad company to put on additional train service to accommodate the complainants. We do feel, however, that the petitioners are entitled to some relief, and the Board hereby orders that the Chicago Great Western Railroad Company shall stop their train No. 1, going west, at Lamont, arriving there at 1:22 A. M., on flag, thus enabling passengers to make connections for Des Moines, St. Paul and Minneapolis, and for passengers from Dubuque, and Chicago, and that their train No. 6, going east at 1:22 A. M., shall also stop at Lamont on flag, for passengers destined to Dubuque or Chicago, and shall stop to discharge passengers from Des Moines. It is also ordered that the depot at Lamont shall be kept open, lighted, and warmed for the accommodation of patrons using the night trains.

No. 9712, 1921.

CITIZENS OF BENTONSPORT, IOWA, by A. R. DANIELS, BENTONSPORT,  
*Complainants,*

v.

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

*Decided May 11, 1921.*

STATION SERVICE—PROPOSED ABANDONMENT OF AGENCY STATION FOR PREPAY STATION.

*Held,* the business at Bentonsport did not justify a full agency station. Installation of a prepay station with custodian approved. Petition dismissed.

STOCKYARDS—POOR CONDITION OF.

Respondent company agreed to put yard in good condition.

For the Complainants—J. H. Henderson, Commerce Counsel; Roberts & Weber, and Frank T. Roberts, Attys., Ottumwa, Iowa; A. R. Daniels, Bentonsport, Iowa.

For the Defendant—C. W. Jones, Mgr., Des Moines, Iowa; J. G. Gamble, Atty., Des Moines, Iowa; A. T. Abbott, Supt., Des Moines, Iowa.

On January 27, 1921, a petition was filed in this office by residents of Bentonsport, Iowa, signed by A. R. Daniels, and 64 other residents of Bentonsport and vicinity, objecting to the proposed removal, by the Chicago, Rock Island & Pacific Railway Company, of their station agent at Bentonsport, and the installation of a custodian in lieu thereof to keep the waiting room opened, warmed and lighted, for the use of passengers.



This was taken up with Mr. C. W. Jones, manager of the defendant railway company, on January 27, 1921, to which Mr. Jones filed reply on January 31, 1921, in which he stated that the station was to be closed, with a custodian in charge to keep the waiting room opened, warmed and lighted, for the use of passengers, the station to be a prepaid station, at least until business became such as would warrant putting on a regular agent. In his reply, Mr. Jones said, among other things:

"\*\*\*The average revenues at this station per month for the year 1920, including all freight forwarded, received, passengers, etc., averaged \$373.80 per month; the expenses, salary, etc., averaged \$146.00 per month. As only half of the revenue forwarded and received should be credited to the station, or \$186.90 per month (which was less than the previous year) you can realize that with such a heavy expense for salary, etc., that the station is run at a net loss."

This case was finally set for hearing at Ottumwa, Iowa, on April 21, 1921, at which time all parties were heard and the case submitted. At this hearing the matter of the poor condition of the stock yards of the defendant company at Bentonsport was also taken up and considered.

Subsequent to this hearing, on April 28, 1921, we were advised by the defendant company that

"Effective April 27th, we placed there (at Bentonsport) a custodian at an increased rate, who will be on duty the entire day and better look after the interests of the patrons."

We were also advised, on April 29, 1921, that the respondent railway company were arranging to make necessary repairs to the stock yards at Bentonsport, and put them in good condition.

It is manifest that no company can continue to do business at a loss such as was being sustained by the defendant company in this case. The evidence plainly indicates that the business done at Bentonsport would not justify the expense of the maintenance of a full agency station, at the salary as allowed by the War Labor Board, and which we understand is now in controversy. Therefore, we feel that the arrangement made by the railway company to install a custodian to be on duty the entire day at this station, to better look after the interests of the patrons, is all that could be reasonably expected of them, and, therefore, this petition is dismissed. This with the understanding that when salaries adjust themselves and conditions settle down to normal, the petitioners shall not be precluded from filing a petition for the installation of a full agency station at Bentonsport.

No. 9713, 1921.

PATRONS OF WAVERLY-SUMNER BRANCH, C. G. W. R. R. Co., By SAGER & SWEET, ATTYS., WAVERLY, IOWA, Complainants,

v.

CHICAGO GREAT WESTERN RAILROAD COMPANY, Defendants.

Decided September 7, 1921.

TRAIN SERVICE—PASSENGER TRAIN—STOCK TRAIN.

Held, considering the large shipping of live stock, poultry and dairy products originating at Tripoli, and considering the advantages enjoyed by neighboring competitive towns, Tripoli is entitled to a Sunday stock train to Sumner, making connections with the main line trains, such train to carry a passenger coach; and it is so ordered, the case to remain open subject to further orders without formal hearing.

For the Complainants—E. A. Sager, Atty., Waverly, Iowa.

For the Railroad Company—Fred P. Carr, Atty., Des Moines, Iowa.

This case was brought upon complaint of the citizens of Tripoli and Waverly, claiming inadequate train service on the Waverly-Sumner branch. The hearing was held at Tripoli on Wednesday, June 8, 1921, at which a large number of citizens of Tripoli testified as to the condition. The testimony was to the effect that Tripoli was served with but one train each way per day; that the connections at Waverly and Sumner were uncertain; that the connections at Waverly for Waterloo were especially uncertain and unreliable and that adjoining competitive towns enjoyed better service for passenger, live stock and perishable goods, and that they were laboring under a very great disadvantage by reason of there being no Sunday stock train.

Tripoli is a thriving, industrious and wide-awake town; heavy shipments of live stock and other commodities being forwarded and received. The railroad company testified that there was insufficient business to warrant the extra service desired and that the company's earnings would not warrant the expenditures. It is the judgment of the Commission that, due to the general business depression and financial conditions of the railroads, the amount of business on this branch will not warrant the running of an extra train at this time. It deprecates the service given, but cannot see how it can be improved without running another train, which could not be warranted considering the earnings. It does believe, however, that the large shipments of live stock, poultry and dairy products originating at that place entitles them to a Sunday train, especially considering the advantages enjoyed by neighboring competitive towns.

It is, therefore, ordered that commencing Sunday, September 18, 1921, a regular schedule be installed between Tripoli and Sumner that will make connection with main line train No. 60 or an extra stock train and that this train carry a passenger coach for accommodation of passengers.

This case will remain open subject to further orders by the Commission without formal hearing.

No. 9714, 1921.

CITIZENS OF COIN, IOWA, BY R. H. SMILEY, *Complainants*,

v.

WARASH RAILWAY COMPANY, *Defendants*.*Decided September 7, 1921.*STATION SERVICE—TICKET OFFICE CLOSED DURING CERTAIN HOURS—CUSTODIAN  
IN CHARGE.

It was shown that the custodian did not understand or perform his duties, to the inconvenience of the public. Respondent company, alleged that custodian's duties would be faithfully performed, which, considering the present financial depression of the road, was satisfactory to complainant.

For the Complainants—Walter Condran, Assistant Commerce Counsel; R. H. Smiley, Coin, Iowa.

For the Railroad Company—Earl Ferguson, Attorney, Shenandoah, Iowa.

Hearing of this case was held at Council Bluffs, on Wednesday, April 20, 1921. Witnesses for the complainants claimed the ticket and telegraph office is not open for business except between the hours of 8 and 5 P. M., and that it is a very great inconvenience to the people of Coin, as they are unable to check their baggage, buy tickets or send telegrams before or after those hours.

The railway company replied to the effect that on account of the necessity of reducing expenses the second trick operator was eliminated and a helper was installed, whose duty it is to load and receive baggage for passengers, handle the mail, keep the station warm and lighted and give information regarding trains. He does not sell tickets, check baggage or send telegraph messages; passengers are allowed to pay on the train without extra charge and receive checks from the train men for their baggage, and telegrams can be sent by the use of a free telephone to Shenandoah.

The complainant, in rebuttal, showed by several witnesses that the service claimed was not being performed and that they were being put to a very great inconvenience on account of the helper not understanding or at least not performing his duties. The railway company made a stipulation that the duties would be faithfully performed by their caretaker, which was satisfactory to the complainant, considering the present business depression and the financial conditions of the roads.

No. 9715, 1921.

CITIZENS OF SUMMERSET, BY J. O. WATSON, ATTY., INDIANOLA, IOWA,  
*Complainants*,

v.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY, *Defendants*.*Decided March 22, 1921.*STATION SERVICE—ABANDONMENT OF AGENCY STATION—SUBSTITUTION OF NON-  
AGENCY STATION.

*Held*, the respondent should maintain a full agency station, and it is so ordered.

For the Complainants—J. O. Watson, Attorney, Indianola, Iowa; Walter Condran, Assistant Commerce Counsel.

For the Railroad Company—J. G. Gamble, Attorney, Des Moines, Iowa; C. W. Jones, Manager, Des Moines, Iowa.

On February 17, 1921, Mr. J. O. Watson, attorney for the complainants herein, filed a petition in this office, signed by thirty-six residents of that vicinity, objecting to the discontinuance of the agency at Summerset by the Chicago, Rock Island & Pacific Railway Company, and the substitution in lieu thereof of a non-agency station, in charge of a custodian. Complainants stated that the railroad company intended to put this arrangement into effect on February 22, 1921. On February 17, 1921, copy of this petition was transmitted to Mr. C. W. Jones, manager of the First district of the defendant railway company, with the request that the agency be continued, pending early hearing on the subject. Mr. Jones filed reply on February 23, 1921, in which he advised that no change would be made in the situation until the commission had passed upon it. The case was set down for formal hearing on March 8, 1921, in the office of the Board, at 10 o'clock A. M., and all parties were heard.

The statement of the railroad company was to the effect that the freight earnings at Summerset, for 1920, was \$7,541.20, and for the months of January and February, 1921, the freight earnings were \$1,923.10. The passenger earnings for 1920 were \$1,796.78, making total earnings for the year 1920 of \$9,337.98.

The testimony showed that the population of the town of Summerset is approximately 300 people; that the town is located five miles from Spring Hill, six miles from Carlisle, and five miles from Indianola, these being the nearest shipping points. That during the year 1920, owing to the ruling requiring that live stock could only be shipped on certain days, most of the stock was diverted to other roads, so that the shipments from Summerset during that year were subnormal, and not representative of what would otherwise have been shipped.

The railroad company have shown that they would save a large amount by making this a prepaid station. It is their desire to put the station in the care of a custodian, and arrange with the custodian to also do the pumping at Summerset and Summerset Junction.

We fully realize the importance, at present, of co-operating in the curtailment of all unnecessary operating costs, yet judgment must be exercised as to what extent the public is to be inconvenienced.

The Statutes of Minnesota, Code Section 4371, make the following requirements:

"\* \* \* When the annual business for outgoing and incoming traffic at new stations amounts to more than \$8,000.00, such railway company shall keep an agent at such station during the business hours of such business day."

We believe that other elements than the earnings of the station should enter into this question, such as the population of the community, distance from such agency station, kind of products shipped, etc. Small



stations, with little or no contiguous population, may be discontinued or made prepay stations, in charge of a custodian, with consequent inconvenience limited to a small number of people.

The railroads have no control over the large increase in wages paid local agents; but neither do the citizens of Summerset, or like communities. Summerset is a thriving community of 300 people and is surrounded by a rich farming country. The Commission believes, from the showing made, that they are entitled to a full agency station, and it is hereby ordered that the station of Summerset be continued as such.

No. 9716, 1921.

CITY OF CEDAR RAPIDS, IOWA, *Complainants,*

v.

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

*Decided September 30, 1921.*

VIADUCTS—PETITION FOR NEW TO REPLACE OLD.

*Held,* that the old viaduct, while not in keeping with the general street improvements of the city, is adequate and safe for public use. Petition denied.

For the Petitioners—O. N. Elliott, City Solicitor, Cedar Rapids, Iowa; J. F. Rail, Mayor, Cedar Rapids, Iowa; Martin Evans, Commissioner, Cedar Rapids, Iowa; J. P. Winn, Commissioner, Cedar Rapids, Iowa; L. J. Zika, Commissioner, Cedar Rapids, Iowa; T. F. McCauley, City Engineer, Cedar Rapids, Iowa.

For the Railway Company—John N. Hughes, Solicitor, Cedar Rapids, Iowa; C. R. Sutherland, Assistant Solicitor, Cedar Rapids, Iowa; C. H. Marshall, Superintendent, Marion, Iowa.

The City of Cedar Rapids, Iowa, adopted an ordinance, known as Ordinance No. 1445, on the 11th day of April, 1921, declaring that for the safety and protection of the public, the construction of a new viaduct on First Avenue East, between Thirtieth and Thirty-first Streets, over the tracks of the C. M. & St. P. Ry. Co., in the City of Cedar Rapids, Iowa, was necessary, they alleging that the existing wooden viaduct over the tracks of the defendant railway company "is unsafe, inconvenient, and inadequate for the use of the public." Certified copy of this ordinance was filed in this office by Mr. O. N. Elliott, City Solicitor, on April 30, 1921. The statute governing this subject, and granting this commission authority to act in this matter, is known as Section 770 of the Code of Iowa.

This case was set down for hearing, at Cedar Rapids, Iowa, on June 7, 1921. After viewing the present viaduct, full hearing was held in the office of the Hall Manufacturing company, adjoining the viaduct, at which the testimony of numerous witnesses was taken, and the case submitted.

The present structure is not in keeping with the general street improvements made by the City of Cedar Rapids; yet this Board may only pass upon its adequacy and safety for the use of the public. Tests of the structure were made, in the presence of the Board, by running a heavy

tractor over the viaduct, and back again, which demonstrated beyond question the safety of the viaduct at the time of hearing. There was some complaint as to the adequacy, but the testimony indicated that it was ample for all ordinary traffic.

Since the hearing, the Commission has sent Mr. J. H. Ames, Bridge Engineer of the Iowa Highway Commission, to make a thorough examination of the viaduct, and his report follows:

"In compliance with your request of September 6, 1921, I made an examination of the present viaduct over the C. M. & St. P. tracks on First Avenue East, between Thirtieth and Thirty-first streets in the city of Cedar Rapids.

"You request that the examination of the present structure be made with the idea of determining the necessity for a new structure and to pass upon the adequacy of the concrete arch design as proposed by the city engineer.

"In determining the necessity for replacing the present viaduct there are a number of points to be taken into consideration aside from the safe carrying capacity and width of the present structure to accommodate the traffic. I have assumed that it was the desire of your commission to have us pass only upon these latter points and the examination made on September 16th was with this only in view. Considering first the question of the safety of the present bridge to carry the highway traffic.

"The importance of First Avenue as a part of the present route of the Lincoln highway and as the principal street connecting Marion, Kenwood and Cedar Rapids demands that this structure at all times be kept in condition to safely carry the heaviest loadings which ordinarily use such highways. Our permanent highway bridges are all designed to carry a 15-ton loading and I am of the opinion that this structure should also at all times be capable of safely carrying such a load. At present the critical part of the structure appears to be the floor joists and in the three-inch floor itself. The substructure consisting of wood piling, and steel posts are in fair condition. The floor system consists of two lines of 3x12 inch wood joists spaced two foot center to center and carrying a 3-inch plank floor. This floor system will figure safe for a uniform live load of 300 pounds per square foot which is somewhat in excess of that required by our present specifications. In its present condition the bridge should safely carry a 15-ton load, although frequent and careful inspection will be required to replace defective members and prevent some part of the bridge from developing weakness. You, no doubt, appreciate that a structure of this kind requires almost constant maintenance if it is to be kept in safe condition at all times and it is often from the lack of such systematic inspection and maintenance that some serious accident occurs. Railroads in general are not as alert in detecting and remedying weaknesses in structures carrying highway traffic over their tracks as they would

be of a structure carrying their trains and this has created an added demand for more permanency in such structures as permanent structure require less inspection and maintenance to keep them in a safe condition. This particular structure in its present condition is safe for all ordinary use of the highway but I simply wished to emphasize the importance of constant vigilance to keep it so.

"As to the width of the present bridge to accommodate the traffic it should be adequate under all ordinary conditions. The bridge does not possess the width which should be maintained in the event of a new structure replacing the present one and it is possible that at infrequent intervals some congestion of traffic occurs due to the width of twenty-four feet which is provided. Yet this width of roadway will permit three lines of traffic to pass safely at even comparatively high speeds and such width should meet the ordinary demands. When a new bridge is constructed in this location more adequate provision should be made for both the highway and foot traffic.

"From a consideration alone of safety it is my opinion that a new bridge is not required at this time although the time is not far distant when a new bridge will be required or a complete renewal of the present structure will be necessary. From the standpoint of roadway the present bridge should serve the needs with little inconvenience although additional width of roadway would be highly desirable. I have not attempted to review in detail the plans for a permanent bridge as prepared by the city engineer but I believe a more desirable and satisfactory type of construction can be worked out than the arch type which he has suggested."

The plans submitted by the city call for a structure the entire width of the street, the cost of which, in the opinion of the Commission, would be a severe hardship upon the respondent railway company, especially considering the great business depression and financial condition of the country.

The present structure is old and not ornamental in appearance, and it is true that a permanent viaduct of more elaborate design and larger dimension would be more desirable. But, for the present, the Commission does not feel that it would be warranted in declaring the necessity for, or approving the plans of such a viaduct as presented to us.

No. 9717, 1921.

BOARD OF SUPERVISORS OF LOUISA COUNTY, WAPELLO, IOWA, BY IOWA STATE HIGHWAY COMMISSION, AMES, IOWA, *Complainants*,

v.

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

*Decided May 21, 1921.*

CROSSINGS, HIGHWAY—AT GRADE—CHANGE IN LOCATION OF HIGHWAY—NEAR LETTS—APPORTIONMENT OF COSTS.

While the proposed change will be a great benefit to the highway system of the county, and though there is no testimony to indicate substantial benefit would accrue to respondent company, the change in highway and location of crossing is approved and it is *Held* the respondent, at its own expense, shall provide wing fences, cattle guards and suitable planking at new location and in addition contribute \$500.00, its share of the expense for suitable approaches to crossing, and it is so ordered.

For the Complainants—J. S. Morrison, District Engineer, Highway Commission; E. R. McCormick, Mayor, Letts, Iowa; J. C. Duncan, Supervisor, Wapello, Iowa; Mr. Edmundson, Supervisor, Letts, Iowa; M. J. Diehl, Supervisor, Letts, Iowa; A. W. Hinderman, County Engineer, Wapello, Iowa.

For the Defendant—C. W. Jones, Manager, Des Moines, Iowa.

The Board of Supervisors of Louisa County, on April 12, 1921, filed with this Board request for the approval of this Commission of a change in a certain highway where it crosses the line of the Chicago, Rock Island & Pacific Railway Company near Letts, Iowa, more particularly described as follows:

"Beginning at a point 460 feet west and 95 feet north of the center of Section 6-75-3; thence W. and S., crossing the Chicago, Rock Island & Pacific R. R. at a point one hundred (105) feet southwest of the present crossing, and terminating at a point where it intersects the present road west, which said highway crosses the right of way and line of the Chicago, Rock Island & Pacific Railroad Company at a point described as follows: Eighty-five (85) ft. west and thirty-five (35) ft. north of the center of Sec. 6, Township 75 North, Range 3 West."

Mr. J. H. Ames, Bridge Engineer of the Iowa State Highway Commission, in sending in the petition, said:

"Negotiations have been pending for several years seeking to secure the improvement of the present grade crossing and at the request of the Board this matter is being appealed to the Commission for final decision. We have been unable to reach a satisfactory agreement with the railroad company which necessitates this action. This is known as our Crossing Project No. 311."

Manager Jones, of the respondent railway company, in making answer to the petition, asserts, among other things:



"We do not object to them straightening the highway, but do object to paying one-half the cost of changing the channel of the stream, and in addition the entire cost of grading on the railway right of way, cattle guards, wing fences, planking, etc., because we feel the change will be of no benefit whatever to the railway. We find the grading on our right of way will amount to 2,095 cu. yds.; which at 50 cents will cost \$1,047.50. We have no knowledge of the expected cost of changing the creek channel, but such things run into money fast, so that we anticipate our half of it will be at least \$1,000.00, which added to the grading and other cost of the crossing will put a cost of at least \$2,500.00 on the railway, and absolutely with no benefit to the railway.

"They assert the removal of the creek from near our embankment will be of benefit, also the diverting of the stream to right angles with our bridge.

"Our section foreman who has been there thirty-five years says these conditions have caused us no expense during his time.

"They claim to straighten the road over our track will be of benefit in avoidance of accidents. Our position is that during the past twenty-seven years there has been but one accident on this crossing, which occurred when an automobile racing with a train to the crossing failed to beat the train and ran into the side of our engine, damaging the auto about \$50.00, but without personal injuries. We further assert that there is less danger of accidents at crossings where the automobiles account turn in the road are compelled to slow down at such turns, thus coming under control, than at points where there is no such cause for speed reduction."

After due notice, hearing was had, and premises inspected, on May 4, 1921.

The claim was made that the creek had shifted its channel until it was now a menace to the railroad embankment, but witnesses who had lived in this vicinity for many years did not so testify. The present crossing is reasonably safe, as grade crossings go, as it is now located. View of approaching trains is unobstructed, and while there is a slight incline in approaching this crossing, this condition could be remedied, by leveling up the approaches to said crossing, at comparatively slight expense. The highway at present makes two turns in approaching the crossing from the west, and the changed location would straighten out the curves. This is the main highway entering the town of Letts from the west, is well kept up, and is being constantly improved. To change the location of the highway, it is proposed to straighten the creek channel, removing it farther from the railroad embankment, and using the earth thus obtained to make the fill for the new highway and the approaches to the railroad crossing, which would be at grade, as at present. It would require an excavation of about 8,000 cubic yards of earth to make the new creek channel.

The proposed change of highway, in our opinion, will be of great benefit to the highway system of Louisa county. There is no testimony offered to indicate that any substantial benefit would accrue to the railroad company by reason of the changed location of the highway and crossing. The view of approaching trains would not be enhanced. The approaches at present crossing could, at slight expense, be made as satisfactory as at the proposed crossing, and the creek is not menacing the roadbed or bridge of the railroad company at present. It was stated that at some time the creek might eat its way close enough to the railroad to require some precautionary measures, which could be taken at an expense of possibly \$200.00.

We approve of the proposed change in the highway, however, and it is our opinion that the respondent railway company should, at its own expense, provide wing fences, cattle guards, and sufficient and suitable planking at the new location of crossing, and in addition thereto, contribute \$500.00 as its proper share of the expense of making suitable approaches to such crossing, this amount to be paid to the county of Louisa upon the completion of the grading, and it is so ordered.

No. 9718, 1921.

GATES-HOADELEY LUMBER COMPANY, MARBLE ROCK, IOWA, *Complainants*,  
v.

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

*Decided May 21, 1921.*

CROSSING, HIGHWAY—DANGEROUS STREET CROSSING—OBSTRUCTED VIEW OF TRAINS  
—PETITION FOR CROSSING BELL.

Respondent company agreed to install bells, which has been done.

CROSSINGS, HIGHWAY—VIEW OF TRAINS OBSTRUCTED BY SHEDS ON RIGHT OF  
WAY—CANCELLATION OF LEASEHOLD.

It was found that certain sheds on respondent's right of way obstructed view of trains; that there was sufficient room elsewhere on right of way for such sheds. *Held*, complainant shall vacate the premises on which lease is cancelled and respondent company shall furnish suitable location for complainant's sheds on their service track, and it is so ordered.

Extension of time granted to April 1, 1922. See addendum.

For the Petitioners—J. G. Mitchell, Atty., Des Moines, Iowa.

For the Railroad Company—C. W. Jones, Mgr., Des Moines, Iowa.

On April 8, 1919, complaint was filed with this Board by Hon. J. S. Garber, member of the Iowa House of Representatives, that upon Bradford street, in the town of Marble Rock, Iowa, where the same crossed the tracks of the Chicago, Rock Island & Pacific Railway, the view of approaching trains was so limited as to make such crossing dangerous to the traveling public. The complaint in the first instance was made by L. N. Wilson, who stated that he wanted "a signal bell or any safeguard at this crossing." In this complaint especial reference was made

to the fact that school children used this crossing daily, in attending the large consolidated school located in Marble Rock.

It developed that some of the obstructions complained of were a number of coal sheds located upon the railway company's right of way, said coal sheds belonging to the Gates-Hoadley Lumber Co., and the railway company proposed to require the removal of such sheds. The complainant, however, insisted on crossing bells, and the railway company promised to provide such protection. On January 28, 1920, the Board was notified by Mr. Garber that the bell was installed, since which time no complaint has been received with reference to this crossing.

On April 18, 1921, the complainants in this case stated that they had been notified by the railway company that their lease to the railroad land, upon which their coal sheds were located, was cancelled, and they must remove their coal sheds. These coal sheds are the same ones involved in the previous complaint, alleging a dangerous condition at Bradford street crossing.

The Chicago, Rock Island & Pacific Railway Company, through Manager C. W. Jones, replied, on April 20, 1921, that the action taken was in line with statements made in previous complaint that notice would be served on the lessees to remove the coal sheds which obstructed the view; that such notices were served on June 6, 1919, September 24, 1919, and a personal interview had with Mr. Gates, in June, 1920, when Mr. Gates promised to comply with the request to remove, but nothing had been done.

Hearing was held, on the premises, on May 3, 1921, after due notice to all interested parties.

We find that the coal sheds do, in fact, obstruct the view of approaching trains, and the railway company is justified in ordering their removal. The complainants contended that there were many such conditions in other towns, which is doubtless true, but this fact would not justify this Board in sanctioning the continuance of such an obstruction, when our attention is called to it. These sheds were erected many years ago, before the use of power vehicles for pleasure and business; they are located on the curve of the service track just before it connects with the main line; the view of approaching trains from the south is effectually obscured from travelers approaching the crossing from the west, except for a very short distance. Many through freight trains, and some passenger trains, do not stop at Marble Rock.

We find that more than five hundred feet of frontage, on the service track upon which the offending coal sheds are located, is occupied by one shipping concern. This takes about all of the ground available for sheds, elevators, etc. There are three elevator buildings, and several sheds, located on this property, some in good condition; but most of them are dilapidated and unfit for use. This ground should be reapportioned, and the complainants herein allotted a suitable location for their coal business, which they have conducted for many years. The railway company should take such action, within sixty days, as will relieve the situation at Marble Rock, and provide suitable location for the com-

plainants. We believe this should be arranged by mutual agreement of carrier and lessees.

We believe the complainants should be permitted to have six months within which to remove these coal sheds, in order that another location may be secured.

We, therefore, hold that the complainant shall vacate the premises upon which the lease is cancelled, within six months from date hereof, and that the Chicago, Rock Island & Pacific Railway Company shall provide suitable location for the complainant for their coal sheds, upon their service track, within sixty days from the date hereof, and it is so ordered.

On September 29, 1921, the Board granted an extension of time, on request of attorney for complainants, from November 21, 1921, to April 1, 1922, in which to vacate the premises involved in this complaint.

No. 9719, 1921.

CONSUMERS' ICE COMPANY, DES MOINES, IOWA, *Complainants*,

v.

INTER-URBAN RAILWAY COMPANY, *Defendants*.

*Decided September 30, 1921.*

INDUSTRY TRACKS—PETITION FOR OPERATION AND APPROVAL OF SPUR TRACK.

Under authority of Chapter 56, Laws of the Thirty-ninth General Assembly, industry track held to be a necessity and its construction is approved and its operation and maintenance is required of the respondent company, and it is so ordered.

For the Petitioners—W. W. Wise, President, Consumers' Ice Company;  
J. H. Henderson, Commerce Counsel of Iowa.

For the Defendant—None.

This cause came on for hearing upon the petition of the complainant, asking for an order for the spur track to be built by the defendant at the point designated in the said petition, and for the approval of the present spur track that is now built and used, and also upon the answer of the defendant railway company, on this 15th day of September, the plaintiff appearing in person by its President W. W. Wise, and by J. H. Henderson, Commerce Counsel of Iowa, and the defendant appearing by answer filed herein.

The Commission, after hearing the evidence offered, examination of the documentary evidence given, and a full consideration of all of the facts, finds that there must be a spur track as proposed, from the Inter-Urban Railway Company, starting at a point on Corning Avenue, in the City of Des Moines, thence in a southerly direction across the lots described as follows:

The East sixteen (16) feet of Lots One Hundred Ninety-six (196), One Hundred Ninety-seven (197), One Hundred Ninety-eight (198), One Hundred Ninety-nine (199), and Two hundred (200); the East



Fifty (50) feet of Lots Two Hundred One (201), Two Hundred Two (202), Two Hundred Three (203) and Two Hundred Four (204) of Mann's Second Addition; the East One Hundred (100) feet of Lot Five (5) of the Official Plat of White's Riverview Addition, south of the Inter-Urban Railway; also parts of Blocks One (1), Two (2) and Three (3) Home Park Addition; Government Outlot "A"; Lot Three (3) of the Thompson Estate, and the East One Hundred feet (100) of Lots Twenty-five (25) to Thirty-six (36) inclusive in Block One (1), Home Park Addition, all of said property being within the corporate limits of the City of Des Moines, Iowa.

That the said property, or lots, is so situated as that it may be used for industrial purposes and is not located so that it would be valuable for either general store or business purposes, or as a residential district.

The Commission further finds that the allegations as contained in the plaintiff's complaint are true, and further, that the said spur track is less than three miles in length; that it is required for the successful operation of the complainant's existing plant, and for other industries which are under construction or may be constructed along said spur track; that the construction and operation of said spur track is not unusually unsafe and dangerous and is not unreasonably harmful to the public interests, but on the contrary its construction and operation is safe and is reasonably beneficial to the public interests.

The Commission further finds that all of the owners of the ground or lots traversed by said spur track have consented to the granting of the petition, the complainant owning the most of said lots and only one party owning any lot therein, and he having, in writing, filed his express approval of the granting of the order.

The Commission further finds that the laying of the track and proceedings in injunction were begun prior to the passage of Chapter 86, Laws of the 39th General Assembly, and this petition filed herein was subsequent to the effective date of said Chapter, and the Commission finds that the construction of said spur track across the streets and said lots was fully authorized, and especially so by the said Chapter 86 of the 39th General Assembly.

It is therefore ordered and adjudged by the Commission that the said spur track as hereinbefore described and as heretofore constructed be approved and ordered to be made as if upon original application, and the building thereof is hereby approved; the defendant Inter-urban Railway Company is required to operate and maintain the same as provided by law; that in all respects the construction and operation of the existing spur track is held to be necessary, and ordered by the Commission to be erected and maintained, as provided in Chapter 86, Laws of the 39th General Assembly, and that the full and legal right to the use and occupancy of a portion of said lots for said spur track is approved and ordered.

No. 9720, 1921.

CHICAGO & NORTHWESTERN RAILWAY COMPANY, ET AL., *Petitioners.*  
IN THE MATTER OF MINIMUM CARLOAD WEIGHT ON SHIPMENTS OF HOGS  
IN IOWA.

*Decided March 29, 1921.*

MINIMUM WEIGHTS ON HOGS, C. L.

Proposed minimum weight of 17,000 pounds on hogs in cars 36 feet or more in length, found unreasonable and the minimum weight of 16,000 pounds for same length cars, heretofore established by the Commission, is found to be reasonable. Petition dismissed.

For the Carriers—B. F. Parsons, A. G. F. A., C. G. W. R. R., Chicago; A. F. Cleveland, A. F. T. M., C. & N. W. Ry., Chicago; F. K. Crosby, A. G. F. A., C. R. I. & P. Ry. Co., Chicago; E. W. Soergel, A. G. F. A., C. M. & St. P. Ry. Co., Chicago; B. F. Moffatt, G. F. A., M. & St. L. R. R., Minneapolis; W. G. Wagner, G. F. A., C. B. & Q. R. R., Chicago; H. A. Pence, D. F. A., C. B. & Q. R. R., Burlington, Iowa; F. M. Steele, G. F. A., Ft. D. D. M. & S. R. R., Boone, Iowa; Jno. N. Hughes, Solicitor, C. M. & St. P. Ry. Co., Cedar Rapids, Iowa.

For Shippers—J. H. Henderson, Commerce Counsel; Walter Condran, Asst. Commerce Counsel; Walter McCormack, Atty., Chicago, for Interior Iowa Packers; C. B. Hutchings, Chicago, representing Clifford Thorne, for Corn Belt Meat Producers' Assn.; Harry W. Davis, Jno. Morrell & Co., Ottumwa; E. T. Hitchcock, Sinclair & Co., Ltd., Cedar Rapids; Knute Espe, Iowa Fed. Co-op Live Stock Shippers, Ames; H. F. Sundberg, Interior Iowa Packers, Cedar Rapids, Iowa; A. Sykes, Corn Belt Meat Producers' Assn.; R. A. Zwemer, Sioux City Live Stock Exchange & Chamber of Commerce, Sioux City, Iowa; H. O. Kelley, Greater Waterloo Assn., Waterloo; C. C. Crouse, Iowa Mfgs. Assn., Des Moines; G. Frank Norris, Kohrs Packing Co., Davenport; C. A. Heath, Rath Packing Co., Waterloo; R. J. Edwards, Decker Packing Co., Mason City.

It is well in announcing our conclusion in this matter to go back somewhat into the history of the minimum weight applying on hogs intrastate traffic in Iowa.

For many years the minimum weight on hogs in Iowa was 15,000 lbs. on 31 ft. cars. As the cars were built larger the minima increased on interstate business and were allowed to be applied in Iowa, without hearing except that shippers might order 31 ft. cars and if cars of larger dimensions were furnished then the lower minima would govern. On May 3, 1911, the Corn Belt Meat Producers' Association filed a petition asking that the 15,000 lb. minimum on hogs should be protected, regardless of size of car. This petition was granted on August 8, 1911, to become effective September 13, 1911, but on September 8, 1911, the carriers requested a rehearing which was granted and the order of August 8th suspended. An exhaustive hearing was held by the Board, and on September 3, 1912, decision was announced fixing the minimum weight at 16,000 lbs., which minimum weight has not been changed by this Board up to this time. (See R. R. Commissioners Reports 1911, p. 101, and 1912, p. 12.)

As is well known, when the railroads were taken over by the Federal Government and operated as a war measure, it was found necessary to make advances in rates both inter and intrastate. It was held by the Federal Administration, however, that minimum weights fixed by the Iowa State Commission would apply on state traffic. In republishing commodity rates carriers operating in Iowa maintained the Iowa minimum weights in all instances, except upon grain, after showing, in which this Commission was asked to and did participate.

Congress, in returning the railroads to private operation, among other things, provided: "All rates, fares, and charges, and all classifications, regulations and practices, in any wise changing, affecting, or determining, any part or the aggregate of rates, fares, or charges, or the value of the service rendered, which on February 29, 1920, are in effect on the lines of carriers subject to the Interstate Commerce Act, shall continue in force and effect until thereafter changed by State or Federal authority, respectively, or pursuant to authority of law; but prior to September 1, 1920, no such rate, fare or charge shall be reduced, and no such classification, regulation, or practice shall be changed in such manner as to reduce any such rate, fare, or charge unless such reduction or change is approved by the Commission."

After exhaustive hearings held during the summer of 1920 by the Interstate Commerce Commission, that commission granted substantial increases in the rates, varying in the percentage of increase in the different rate territories. The railroad companies operating in this state immediately applied to this Board for similar increases in Iowa intrastate rates. This Commission, after general notice being given to all interested parties, heard this application on August 17, 1920, and thereupon entered the following order:

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

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

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

1	2	3	4	5	A	B	C	D	E
35	21	17½	15	11	12½	9	7½	6½	5

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

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

Nothing was said at the hearing about any change having been made in the minimum weights applying on the shipment of hogs in Iowa, and no special order was made in reference thereto.

Complaints began to be received from Iowa shippers, that the tariffs issued by the railroad companies were carrying a 17,000-pound minimum on hogs, applying to Iowa local shipments. Upon investigation it was found that the carriers, or some of them, had during federal control advanced the minimum weights on live hogs in Iowa in cars 35 feet 7 inches and under in length from 16,000 pounds to 17,000 pounds. From the investigations made into this matter we found that this increase was put in without being referred to the Traffic Committee or this Railroad Commission, and without any hearing whatsoever.

At the time General Order 28 became effective, which was June 25, 1918, the carriers provided for a minimum weight of 16,000 pounds on hogs loaded in a 36-foot car. That minimum remained in effect until changed by the carriers.

The C. R. I. & P., Illinois Central, C. St. P. M. & O increased to 17,000 pounds on December 12, 1919.

The C. G. W. increased effective December 15, 1919; C. & N. W., effective December 27, 1919; Wabash, effective December 30, 1919; C. M. & St. P., effective December 31, 1919; M. & St. L., effective February 29, 1920; C. B. & Q., effective October 15, 1920.

The 17,000-pounds minimum is still retained in the tariffs of the above carriers with the exception of the Illinois Central and M. & St. L. The Illinois Central published 16,000 pounds effective October 7, 1920, and the M. & St. L. published the 16,000 pounds effective September 1, 1920.

On December 10, 1920, the Board in session considered the situation as developed, and made the following ruling:

"It appearing that the tariffs issued by the carriers containing the Iowa District Tariff rates provide for minimum weights on live stock which are in contravention of the minimum weights which were found by this Commission to be reasonable and,

"It also appearing that the minimum weights published by the carriers were not submitted to this Commission for consideration or approval by the United States Railroad Administration officials as was required under the ruling of the Director of Service and Director of Traffic, and,



"It further appearing that there is a misunderstanding among live stock shippers and packing house industries as to the application of minimum weights on Iowa intrastate traffic moving on and since September 1, 1920, in view of our announcement at the August hearing that the increases in rates were to be based on the original Iowa distance rates and subject to the Iowa Classification.

"Therefore, we find it our duty, to request the carriers to correct their tariffs to show the minimum weights as published in Supplement No. 25 to Iowa Classification No. 15, namely,

HOGS (Item No. 70) C. L.:

SINGLE DECK: In single deck cars minimum carload weight 16,000 pounds, except when cars of smaller dimensions than 36 feet long, inside measurement, are furnished, the minimum carload weight shall be 15,000 pounds.

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

and said minimum weights shall be considered as being effective September 1, 1920.

"This action is not to be considered as being our final conclusion as to the reasonableness of such minimums for the future and this Commission will entertain an application for a revision, which application will be set down for hearing in order that all interested parties may appear and present their views."

On December 24, 1920, practically all carriers operating in Iowa filed a petition for reconsideration of the ruling of December 10, 1920, as follows:

"Your petitioners, Chicago Great Western Railroad company, the Minneapolis & St. Louis Railroad Company, Chicago, Milwaukee & St. Paul Railway Company, the Chicago, Rock Island, & Pacific Railway Company, Illinois Central Railroad Company, Fort Dodge, Des Moines & Southern Railroad Company, Wabash Railway Company, Chicago, Burlington & Quincy Railroad Company and Chicago & North Western Railway Company, respectfully request that this Honorable Board reconsider the ruling heretofore made on the 10th day of December, 1920, wherein the carriers were requested to correct their tariffs and show minimum weights published in Supplement No. 25 to Iowa Classification No. 15, viz.:

HOGS (Item No. 70) C. L.:

SINGLE DECK: In single deck cars minimum carload weight 16,000 pounds, except when cars of smaller dimensions than 36 feet long, inside measurement, are

furnished, the minimum carload weight shall be 15,000 pounds.

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

and said minimum weights shall be considered as being effective September 1, 1920.

"For the following reasons:

"FIRST: That the minima prescribed in carriers' tariffs which were in effect on September 1, 1920, were minima authorized by the United States Railroad Administration, and that the change now proposed effective on said September 1, 1920, has been made without any hearing or opportunity given said carriers to justify the reasonableness of the 17,000-pound minimum.

"SECOND: That the proposed ruling authorizing a 16,000-pound minimum is a violation of the Act to Regulate Commerce, in that it is a discrimination against interstate commerce.

"THIRD: That the proposed ruling authorizing a 16,000-pound minimum is a violation of the Act to Regulate Commerce, in that it is preferential to Iowa compared with the rule applicable on intrastate commerce in the states adjoining Iowa.

"WHEREFORE, your petitioners pray that this cause may be set down for hearing and that they be given an opportunity to justify the reasonableness of the minimum now in effect and applicable to interstate commerce and applicable in the states adjoining the state of Iowa.

"Dated at Chicago, Illinois, this 22 day of December, 1920.

(Signed) Robt. H. Widdicombe,  
Attorney for Petitioners."

On December 28, 1920, Hon. J. H. Henderson, Commerce Counsel, and Walter Condran, Assistant Commerce Counsel, representing shippers of Iowa, filed resistance to the application of the carriers for reconsideration of this matter. In this resistance they state:

"Our objection is that this should not be reconsidered and therefore urgent protest is made, for the reason that it was found by the Commission that the minima during the period of the Federal Control were published by the carriers and were not submitted to the Commission for consideration or approval by the United States Railroad Administration officials, as was required under the ruling of Director of Service and Director of Traffic; and further, that the Commission at the August hearing, made their announcement that the increases in rates were to be based on the original Iowa distance rates and subject to Iowa Classification; that the proceeding was argued, opportunity was given, if it

were necessary, to present and show as to the minima, and that the actions of the Railroad Administration were not binding upon this Commission, as claimed in the application for revision; further, that the reasons therefor are not sufficient to warrant same. Furthermore, this Commission ought not now to withdraw its ruling or order then made, but should continue the same until it is further heard, and that the carriers should comply with the suggestion of the Commission in its concluding paragraph, as that it is not considered as being the final conclusion as to the reasonableness of such minima for the future, and that the Commission will entertain an application for revision, which application will be set down for hearing in order that all interested parties may appear and present their views.

"If the carriers desire the change as named, let them file their application for a revision, as directed by the Commission, and in the meantime the Commission proceed to enforce its order providing for the minima as found and established by it in the ruling made December 10, 1920."

On December 31, 1920, the Board considered the matter of the application of the carriers for a reconsideration of the action taken by the Commission on December 10, 1920, relating to minimum weight properly applicable to live stock in Iowa intrastate shipments and made the following order:

"\* \* \* The Board carefully considering all the reasons given by the carriers for the requested reconsideration, deny the application for such reconsideration and hereby fix January 25, 1921, 10 o'clock A. M., at the office of the Commission in Des Moines, for hearing of the application of the railroad companies for a revision of the minimum weights applicable to intrastate shipments of live stock in Iowa."

The case came on for hearing on January 25, 1921, and continued until the afternoon of January 26, 1921. At this hearing it was agreed between counsel that the only question to be considered at this hearing should be the minimum weight on hogs, in carloads. Much testimony was taken and many exhibits filed.

The Chicago Great Western Railroad filed statement covering the month of May, 1920, showing that at four Iowa destinations, from Iowa points, they received a total of 101 cars of hogs, of which 21.8% were loaded to 17,000 pounds, or over, and 52.5% loaded 16,000 pounds or less. The receipts for the same period, at interstate destination (those at Chicago being for November, 1920) were 177 cars, of which 38.4% were loaded to 17,000 pounds or over and 39% 16,000 pounds or less.

For the same Iowa points during the period September 1st to December 15, 1920, 20.3% of the cars were loaded 17,000 pounds or more and 61.5% loaded 16,000 pounds or less.

For the same interstate points except Chicago same period, 22.7% of the cars were loaded 17,000 pounds or over, while 60.6% were loaded 16-

000 lbs. or less. The percentages remaining in each case covered cars average loading 16,000 to 17,000 pounds.

The Chicago, Burlington & Quincy Railroad Company showed that in May, 1920, a total of 168, 36-foot cars of hogs were shipped to the Union Stock Yards from stations in Iowa. Of this number, 39% were loaded 17,000 pounds and over, and 61% were loaded under 17,000 pounds. Average number of pounds per car, 16,421 pounds, average weight per hog, 234 pounds. For October, 1920, a total of 113 cars were shipped to the Union Stock Yards from Iowa points, 49% being loaded 17,000 pounds and over, 51% under 17,000 pounds; average number of pounds per car, 16,458 pounds, average weight per hog, 239 pounds. In May, 1920, they received at the St. Joseph market, from Iowa stations, 198 cars, of which 47% were loaded 17,000 pounds and over, and 53% under 17,000 pounds, average weight per car 16,745 pounds; average weight per hog, 239 pounds. In October, 1920, 146 cars hogs shipped to St. Joseph from Iowa, 60.3% of which were loaded 17,000 and over, and 39.7% under 17,000 pounds; average weight per car 17,290 pounds, average weight per hog, 258 pounds. They also cited other instances wherein the larger per cent of the cars loaded were under 17,000 pounds.

The Chicago & North Western Railway company submitted evidence showing that for the month of March, 1920, out of a total of 735 cars loaded to Union Stock Yards, of which 121 were double deck cars, all 36 feet 7 inches in length or under, double deck cars furnished in lieu of single deck (one deck only loaded) 61.6% of the total of 735 were loaded to 17,000 pounds or more; 38.4% were loaded less than 17,000 pounds, and 80.3% were loaded in excess of 16,000 pounds.

On the revised exhibits filed by the C. M. & St. P. Railway for the month of May and from September 1 to December 15, 1920, they show a total of 404 36-foot cars of hogs were shipped to Union Stock Yards; 52.2% were loaded 17,000 pounds and over; 19.5% 16,000 pounds and under 17,000 pounds; 28.3% under 16,000 pounds.

For the same period to Des Moines, Sioux City, Dubuque, Cedar Rapids, Ottumwa, South Omaha and Mason City a total of 1,497 36-foot cars were shipped to the above points from points in Iowa; 30% loaded 17,000 pounds and over; 19.1% loaded 16,000 pounds and under 17,000 pounds, and 50.9% under 16,000 pounds.

The Minneapolis & St. Louis Railroad company filed statement showing 23 cars of hogs received at Mason City over their line from Iowa and Minnesota stations during the months of June and November, 1920. Of these 12 or 52.2% were loaded less than 16,000 pounds and 7 or 30.4% 17,000 pounds or over. The balance loaded between 16,000 and 17,000 pounds.

The Kohrs Packing company of Davenport, Iowa, filed exhibit showing for the months of May, 1920, there had been shipped to that concern 48 cars of hogs, cars 36-foot and over in length, average weight 16,516 pounds per car; June, 1920, 52 cars, average weight 16,037 pounds; October, 1920, 14 cars, average weight 16,390 pounds and November, 1920, 55 cars, average weight 16,231 pounds. \*



In introducing its exhibit, the Sioux City Live Stock Exchange, through witness Zwemer, testified that the total receipts of two commission firms were used in the monthly average tabulations, and the receipts of all the commission firms were used in determining the yearly average. "These shipments are listed just as they appear on the records of the various commission firms, and they make very fair estimation of the average weights on hogs throughout the year."

The exhibit referred to shows as follows:

January, 1920,	26 cars hogs, average weight per car	...16,139 pounds
February, 1920,	58 cars hogs, average weight per car	...15,808 pounds
March, 1920,	39 cars hogs, average weight per car	...15,984 pounds
April, 1920,	80 cars hogs, average weight per car	...16,289 pounds
May, 1920,	67 cars hogs, average weight per car	...16,109 pounds
June, 1920,	108 cars hogs, average weight per car	...15,263 pounds
July, 1920,	118 cars hogs, average weight per car	...16,459 pounds
August, 1920,	73 cars hogs, average weight per car	...15,287 pounds
September, 1920,	59 cars hogs, average weight per car	...15,590 pounds
October, 1920,	61 cars hogs, average weight per car	...15,759 pounds
November, 1920,	47 cars hogs, average weight per car	...15,897 pounds
December, 1920,	99 cars hogs, average weight per car	...15,486 pounds

Average weight of cars of hogs received by Sioux City commission firms for the year 1920, 15,720 pounds. The shipments noted in this exhibit were from Iowa, Nebraska and South Dakota points, the 17,000-pound minimum generally applying, except as to some of the Iowa shipments.

A statement filed as an exhibit in this case, and verified by witness Sundborg of Cedar Rapids, shows that there were received by Iowa packing houses located at Ottumwa, Cedar Rapids, Mason City, and Waterloo, for the first six months of 1920, 6,976 cars of hogs, 56.4% of which were loaded under 16,000 pounds and 76.6% loaded under 17,000 pounds, leaving but 23.4% of the number loaded 17,000 pounds or over.

On March 24 and 25, 1920, the National Live Stock Exchange called a meeting of representatives of railroads, packers, exchanges, stock yard companies and shippers' organizations, for the purpose of discussing ways and means of preventing transit mortality. A special committee was appointed, which recommended 16,000 pounds as a safe minimum. This committee's report was adopted by the convention.

The C. & N. W. Ry. Co., subsequent to the hearing, and by request, filed with the Board a statement showing that there had been shipped from Iowa points to the Union Stock Yards, Chicago, during the month of March, 1920, 976 cars of hogs in cars 36 foot, 7 inches or under in length. Of this number, 615 cars, or 63% of the total, were loaded to 17,000 pounds or more, 94 cars contained 127 dead hogs, and of this number of cars, 71, or 75% of the total number, were loaded to 17,000 pounds or over. In other words, 63% of the cars accounted for 75% of the fatalities.

A pamphlet bearing the authorship of the United States Department of Agriculture, Bureau of Markets, and Missouri State Board of Agriculture, State Marketing Bureau, entitled, "Prevent Losses of Hogs in Transit," and undated, contains, among other things, this statement:

"Hogs weighing less than 250 pounds average cannot be safely loaded to required minimum weights. Better load from 15,500 to 16,000 pounds where 36 foot cars are furnished for stock averaging less than this in weight."

As the pamphlet contains statistics including 1917, it has been issued since that year.

Stock raisers and shippers testified that they could not safely load the minimum weight of 17,000 pounds in a 36-foot car; that the danger of injury and death to hogs in transit was too great to take the chance. That hogs should be loaded according to the size of the animals, by number, rather than attempt to crowd the minimum weight into the car. That with extra heavy hogs a sufficient number might be loaded to meet the minimum of 17,000 pounds during cool months of the year—in the spring and fall. But light hogs could not be safely loaded to exceed 15,000 to 16,000 pounds; and light hogs are now more in favor for marketing, and more in demand, than the excessively heavy stock. It is in evidence that rather than suffer loss by death and injury to stock, shippers have paid the minimum of 17,000 pounds on much lighter loads. This testimony is amply borne out by the exhibits filed by the carriers and shippers alike. These show that a much larger percentage of all cars of hogs shipped to all markets were loaded less than the 17,000-pound minimum, and a very large percentage less than 16,000 pounds per car. Experienced hog shippers testified that there were more crippled and dead hogs in cars when loaded to full minimum weight.

We think the evidence before us clearly demonstrates that the proposed minimum of 17,000 pounds, to apply on shipments of hogs in cars 36 feet or more in length, is unreasonable. Minimum weights should be so adjusted that the commodity concerned may reasonably be loaded in the car to the minimum weight provided. It is shown that it is exceptional, rather than the rule, that hogs are loaded to 17,000 pounds or more. We believe the 16,000-pound minimum heretofore fixed by this Board is reasonable, and should continue, and the application of the carriers herein for a 17,000 minimum weight on hogs, in carloads, in Iowa, on intrastate traffic, is hereby denied.

No. 9721, 1921.

CHAMBER OF COMMERCE, COUNCIL BLUFFS, IOWA, *Complainants,*

v.

RAILROADS OPERATING IN IOWA, *Defendants.*

*Decided March 30, 1921.*

PERISHABLE FREIGHT—REFRIGERATOR AND HEATED CAR SERVICE.

Application for modification of I. R. C. Ruling No. 4, with reference to receiving and shipping perishable freight, granted and substitute for I. R. C. Ruling No. 4, fixed.

For Iowa Shippers—Walter Condran, Assistant Commerce Counsel; C. L. James, Chamber of Commerce, Council Bluffs, Iowa; E. L. Walters, Chamber of Commerce, Council Bluffs, Iowa; E. H. Draper, Western Grocer Company, Marshalltown, Iowa, and Iowa-Nebraska-Minnesota Wholesale Grocers' Association; H. O. Kelley, Greater Waterloo Association, Waterloo, Iowa; L. E. Golden, Burlington Shippers' Association and Iowa Traffic League, Burlington, Iowa.

For the Railroads—W. G. Wagner, G. F. A., C. B. & Q. R. R., Chicago, Illinois; H. A. Pence, D. F. A., C. B. & Q. R. R., Burlington, Iowa; F. K. Crosby, A. G. F. A., C. R. I. & P. Ry., Chicago, Ill., B. F. Parsons, A. G. F. A., C. G. W. R. R., Chicago, Ill.; R. C. Sanders, A. G. F. A., C. M. & St. P. Ry., Chicago, Ill.; C. E. Hilliker, D. F. & P. A., C. M. & St. P. Ry., Des Moines, Iowa.

Upon complaint of the shippers as to the application of formal Ruling No. 4 of the Board, relating to the receiving and shipping of perishable freight, a hearing was given at the office of the Commission on March 18, 1921.

The shippers complained that in jobbing centers such as Council Bluffs, Waterloo, Cedar Rapids, Burlington and Ottumwa, refrigerator and heated car service is so infrequent that they are laboring under a great disadvantage, as compared with the larger centers, owing to the application of Ruling No. 4, which reads as follows:

"When a shipment is delivered to a carrier on a day other than a refrigerator car service day, the carrier may lawfully refuse to receive that portion of the shipment which is perishable, for carriage that day, and notwithstanding the shipment is all tendered at the same time, that portion which is perishable, which must be shipped on another day, must be considered as a separate shipment as to rates, minimum charge, etc. But when a shipment is tendered to a carrier on a refrigerator car service day, such a shipment being composed of perishable and non-perishable goods, which may be properly consigned as one shipment, then the carrier shall receive such shipment as an entirety and not divide it into two shipments."

That if perishable freight is offered other than on refrigerator or heated car days, shippers are obliged to hold and ship on those days, paying the minimum freight charge instead of being billed with non-perishable freight as one shipment; and further that certain roads outside of the state are treating such consignments as one shipment.

The railway companies replied that it was impracticable to furnish more frequent heated or refrigerator car service unless the business would warrant; that if they were required to perform this service of receiving and billing as one shipment both perishable and non-perishable freight on other than refrigerator car service days, they would be performing a double service, which could not be justified and that this manner of handling shipments was not the rule in other states.

The carriers' contention as to the performance of a double service may be true in a measure. However, even on days when refrigerators are available they perform practically the same service.

That the small jobbing centers are laboring under a disadvantage is true. The larger centers have not only frequent refrigerator service on account of a heavier business being offered, but they have heated and cooling rooms to protect perishable products. The practice of buying sparingly and in small lots is the rule at the present time. The jobbers in the smaller places must be ready to meet the competition from the larger cities or they will lose the small orders as well as the larger ones.

The railways cannot be expected to furnish refrigerator or cooling and heating rooms where the business will not warrant, but we believe they should be willing to assist in every manner possible to protect these jobbers who haven't the opportunity to use the more frequent refrigerator or heated cars provided at larger cities. The service that is asked is not unreasonable and will partially take the place of better service given the larger places. If perishable goods are offered on days when refrigerators are not available, the receiving clerk can mark same "short" and they can be delivered and billed on refrigerator days as a "follow lot." The upbuilding of smaller jobbing centers is not only of great benefit to the state as a whole, but to the railroads as well, and they should recognize this and endeavor to correct anything that might be construed as discrimination in favor of the larger centers.

The Minnesota Commission's ruling on cases of this kind, is as follows:

"On shipments of combined perishable and non-perishable property following rule will govern, viz.: 'Entire shipment must appear on one B. L., including the perishable portion. If received on a day other than regular scheduled refrigerator or heater car day, the perishable portion of the shipment shall be receipted for "short." When the perishable portion is later offered for shipment on proper day, a receipt marked "Part lot of shipment forwarded, . . . . . (date)" (giving reference to the original shipment). The receipt for such part lot must of course, bear regular revenue stamps.'"

It is the opinion of the Board that the following rule should be substituted for I. R. C. Ruling No. 4:

When a shipment is offered a carrier on a day other than a refrigerator or heated car service day, and a part of said shipment is perishable, said shipment shall be considered as an entirety, the same as though offered on a refrigerator or heated car day. Said shipment, however, shall be receipted for "short" and, when perishable portion thereof is later offered on next refrigerator or heated car day, receipted for as "part lot of shipment forwarded, . . . . . (date)." Weight and charges ahead.



On April 26, 1921, the board amended the foregoing opinion, as follows:

When a shipment is offered a carrier on a day other than a refrigerator or heated car service day, and a part of said shipment is perishable, said shipment shall be considered as an entirety, the same as though offered on a refrigerator or heated car day. Said shipment, however, shall be receipted for with perishable portion "short" and when later offered on next refrigerator or heated car day, receipted for as "part lot of shipment forwarded .....(date)."

## Electric Transmission Line Franchises and Matters Pertaining Thereto.

No. 9722, 1921.

Royal Telephone Company, Royal, Iowa, v. Peterson Power & Milling Company, Peterson, Iowa.

Electrical interference caused by transmission line.

The last letter we have in connection with this complaint is one dated December 5, 1917, since which time we have heard nothing. Therefore, the file has been closed.

Filed April 11, 1916. Closed December 5, 1921.

No. 9723, 1921.

Great Northern Railroad Company, St. Paul, Minn., v. Lester Telephone Company, Lester Iowa.

Improper construction of telephone line at railroad crossing.

Satisfactorily adjusted.

Filed October 4, 1919. Closed March 18, 1921.

No. 9724, 1921.

Wabash Railroad Company, St. Louis, Mo., v. Mills County Power Company, Glenwood, Iowa.

Improper construction of electric transmission line over tracks near Silver City.

Adjusted.

Filed August, 6, 1919. Closed March 15, 1921.

No. 9725, 1921.

Farmers' Transmission Light & Power Company of Wright County, Iowa.

Hearing was held on this application on April 13, 1920. The applicants failed to reply to inquiries from this office, and the file has lain dormant for twenty months, and will, therefore, be closed.

Filed March 12, 1920. Closed December 5, 1921.

No. 9726, 1921.

Incorporated town of Grimes, Iowa.

Application for transmission line franchise in Polk county.

On April 27, 1920, the Board held hearing in the above application, and on March 9, 1921, franchise was granted upon the following route:

Beginning at a point near the northwest corner of Section 4, Township 79 North, Range 25 West of the 5th P. M., in the east margin of the north and south highway which bounds said Section 4 on the west; thence north in the east margin of said north and south highway, a distance of approximately one mile, to the northwest corner of Section 33 Township 80 North, Range 25 west of the 5th P. M.

No. 9727, 1921.

Irvington Light & Power Company, Algona, Iowa.  
Transmission line franchise.

The Board held a hearing in this application on July 13, 1920, and on February 28, 1921, franchise was granted on the following route:

Beginning in the east margin of the north and south highway which bounds on the West Section 13, Township 95 North, Range 29 West of the 5th P. M., at the intersection of said highway with the south boundary line of the city of Algona, Iowa, thence south in the east margin of said highway, a distance of approximately two and one-half miles, to the southwest corner of Section 24, said Township and Range; thence east in the north margin of the highway which bounds on the south said Section 24, a distance of approximately one-half mile; thence following said highway in a southeasterly direction through Section 25, Township 95 North, Range 29 West, and in the north and east margin thereof, to a point near the east and west center line of said Section 25, where said highway turns east; thence east in the north margin of said highway to where said highway turns south; thence south in the east margin of said highway to the south margin of the east and west highway which bounds on the North Section 26, Township 95 North, Range 29 West; also beginning at a point near the northeast corner of the northeast quarter of Section 26, Township 95 North, Range 29 West, thence east in the south margin of the highway which bounds on the north said Section 26, to the northeast corner of Section 32, Township 95 North, Range 28 West of the 5th P. M., also beginning on the north line of Section 31, Township 95 North, Range 28 West of the 5th P. M., thence south in the west margin of the north and south highway running through the east half of said Section 31, to the north margin of the highway running approximately along the east and west center line of said Section 31; thence east in the north margin of said east and west highway to the west margin of the highway which bounds said Section 31 on the east; thence south in the west margin of said highway, a distance of approximately one and one-half miles, to the southeast corner of Section 6, Township 95 North, Range 28 West; thence west in the north margin of the highway which bounds said Section 6 on the south, to the southwest corner of said Section 6.

Also beginning at a point on the east and west highway which bounds Section 31, Township 95 North, Range 28 West of the 5th P. M., on the north, near the intersection of said highway with the right-of-way of the Chicago and Northwestern Railway Company, and running thence northerly in the north and east margin of the highway which passes in a northerly direction through Section 30, said Township and Range, to the south margin of the east and west highway extending along the north section line of said Section 30; thence east in the south margin of the highway which bounds on the north said Section 30, to the northeast corner of Section 29, said Township and Range.

Also beginning at the southwest corner of Section 24, Township 95 North, Range 29 West, thence west in the north margin of the highway which bounds said Section 24 on the south, to the southwest corner of the southeast quarter of Section 22, said Township and Range.

Also beginning at the southeast corner of the southwest quarter of Section 22, Township 95 North, Range 29 West, thence north in the west margin of the highway running approximately along the north and south center line of said Section 22, a distance of approximately one hundred rods.

Also beginning at the southeast corner of the southwest quarter of Section 22, Township 95 North, Range 29 West, thence south in the west margin of the highway running approximately along the north and south center line of said Section 26, Township 95 North, Range 29 West, for a distance of approximately sixty rods.

Also beginning near the southwest corner of the southeast quarter of Section 14, Township 95 North, Range 29 West, thence east in the north margin of the highway which bounds on the south said Section 14, to the southeast corner of the southwest quarter of Section 13, said Township and Range.

No. 9728, 1921.

Van Buren Light and Power Company, Stockport, Iowa.

Transmission line franchise in Lee, Henry and Van Buren Counties.

On August 24, 1920, the Board held a partial hearing in this case, and named September 20, 1920, in its office, as time and place for further hearing. This postponement was made for the purpose of enabling the parties to get together and come to a mutual understanding as to some differences they had as to construction. In the meantime, our engineer was to inspect the lines of the Stockport and Farmers Mutual Telephone Company. The case came on for further hearing on September 20, 1920, and on April 26, 1921, franchise was granted upon the following route:

Beginning at the intersection of the east corporate limits of the town of Birmingham, Van Buren County, Iowa, with the diagonal highway which extends in a southeasterly direction from said town of Birmingham through a part of the south half of Section 7, the northeast quarter of Section 18, and through Section 17, all of Township 79 North, Range 9 West of the 5th P. M., and following said diagonal highway in the north and east margin thereof to where said highway turns east along the south section line of said Section 17; thence east in the north margin of said highway a distance of approximately four miles, to the west corporate limits of the town of Stockport, Van Buren County, Iowa.

Beginning at the east corporate limits of the town of Stockport, Van Buren County, Iowa, near the intersection of said corporate limits with the north line of the right of way of the Chicago, Burlington & Quincy Railroad Company, thence in a southeasterly direction over privately owned property immediately north and abutting upon said right of way, to the east margin of the highway running approximately along the north and south center section line of Section 19, Township 79 North, Range 8 West of the 5th P. M.; thence south in the east margin of said north and south highway, to its intersection with the highway running approximately along the east and west center section line of Section 30, said Township and Range; thence east in the north margin of said east and west highway, a distance of approximately five and one-half miles, to the west corporate limits of the town of Hillsboro, Henry County, Iowa.

Beginning at the intersection of the highway running approximately along the east and west center section line of Section 28, Township 79 North, Range 8 West of the 5th P. M., with the north and south highway which bounds said Section 28 on the east, thence extending south in the west margin of said north and south highway, a distance of approximately six and one-half miles to the southeast corner of Section 28, Township 69 North, Range 8 West of the 5th P. M.; thence west in the north margin of the east and west highway which bounds said Section 28 on the south, a distance of approximately one-quarter of a mile, to the intersection of said east and west highway with the diagonal highway running in a general southwesterly direction through Section 23, of the last mentioned Township and Range; thence along said diagonal highway in the north and west margins thereof, through said Section 23, the west half of Section 4, the southwest quarter of Section 5, and the northeast quarter of Section 8, Township 68 North, Range 8 West of the 5th P. M., to the north corporate limits of the town of Bonaparte, Iowa.

Beginning at the intersection of the highway running approximately along the east and west center section line of Section 79, Township 79 North, Range 8 West of the 5th P. M., with the north and south highway which bounds said Section 79 on the west, thence extending south in the east margin of said north and south highway, a distance of approximately six and one-half miles to the southwest corner of Section 30, Township 69 North, Range 8 West of the 5th P. M., thence west in the north margin of the east and west highway running along the south section line of Section 28, Township 69 North, Range



9 West of the 5th P. M., a distance of approximately one-half mile, to a point where said highway turns in a southwesterly direction through Section 26, of the last mentioned Township and Range; thence southwesterly along said highway in the north and west margins thereof, to the north corporate limits of the town of Bentonport, Van Buren County, Iowa.

Beginning at the north end of the highway bridge which crosses the Des Moines River in the northwest quarter of Section 1, Township 68 North, Range 9 West of the 5th P. M., thence extending across said bridge on the east side thereof and continuing in a southwesterly direction in the east margin of the highway leading from said bridge, to the intersection of said highway with the highway running approximately along the east and west center section line of Section 2, said Township and Range; thence west in the south margin of the highway running approximately along the east and west center section line of Sections 2, 3, 4, 5, and 6, Township 68 North, Range 9 West of the 5th P. M., a distance of approximately five miles, to the west boundary line of said Section 6; thence in a northwesterly direction in the south and west margins of the highway running through the northeast quarter of Section 1, Township 68 North, Range 10 West of the 5th P. M., to the south corporate limits of the town of Keosauqua, Van Buren County, Iowa.

Beginning at the intersection of the highway running approximately along the east and west center section line of Section 6, Township 68 North, Range 9 West of the 5th P. M., with the north and south highway running along the west section line of said Section 6, thence extending south in the east margin of said north and south highway, a distance of approximately one and one-half miles, to the northwest corner of Section 18, said Township and Range; thence west in the south margin of the east and west highway which bounds on the north Sections 12, 14, and 15, Township 68 North, Range 10 West of the 5th P. M., to the intersection of said east and west highway with the diagonal highway which runs in a general southwesterly direction through said Section 15, thence along said diagonal highway in the east and south margins thereof to a point where said diagonal highway intersects the north section line of Section 25 of the last mentioned Township and Range; thence west in the south margin of the highway running along the north line of said Section 28, a distance of approximately one and one-half miles to the northwest corner of Section 29 of the last mentioned Township and Range; thence in the east and south margins of the highway running in a general southwesterly direction, along the west section line of said Section 29, across Section 30, and along the west section line of Section 21, all of the last mentioned Township and Range, to the north corporate limits of the town of Cantril, Van Buren County, Iowa.

Beginning at the east corporate limits of the town of Bentonport, Van Buren County, Iowa, at a point where said corporate limits are intersected by the highway running east and west in the north half of Section 1, Township 68 North, Range 9 West of the 5th P. M., thence east in the north margin of said east and west highway to the east section line of said Section 1; thence continuing east in the north margin of said highway in the north half of Section 8, Township 68 North, Range 8 West of the 5th P. M., a distance of approximately seven-eighths of a mile, to a point where said highway turns to the south; thence south in the east margin of said highway, and in the east half of said Section 6 and Section 7 of the last mentioned Township and Range; to a point where said highway turns east in the southeast quarter of said Section 7; thence east in the north margin of said highway in the south half of said Section 7 and Section 8 of the last mentioned Township and Range, to the west corporate limits of the town of Bonaparte, Van Buren County, Iowa.

Beginning at the intersection of the east corporate limits of the town of Hillsboro, Henry County, Iowa, with the highway running approximately along the east and west half section line of Section 26, Township 70 North, Range 7 West of the 5th P. M., thence east in the south margin of said east and west highway, a distance of approximately one-half mile, to the north and south highway along the east section line of said Section 29; thence south in the

west margin of said north and south highway to the intersection with the highway running in a general easterly and westerly direction through the south half of Section 29, said Township and Range; thence across the north and south highway and continuing south in the east margin thereof, to the north-west corner of Section 5, Township 69 North, Range 7 West of the 5th P. M. Thence in the south margin of the east and west highway running along the north boundary of Section 6, Township 69 North, Range 7 West of the 5th P. M., a distance of approximately one-fourth of a mile to the intersection with a north and south highway extending through the east half of said Section 6, thence south in the east margin of the said north and south highway, a distance of approximately one and three-fourths miles, to a point in the southeast quarter of approximately one and three-fourths miles, to a point in the southeast quarter of Section 7, of said Township and Range, where said north and south highway turns east; thence east in the north margin of said highway to the point where it turns south along the east section line of said Section 7; thence south in the west margin of said highway, a distance of approximately two and one-fourth miles, to the northeast corner of Section 29, said Township and Range; thence east across the highway to the northwest corner of Section 29, said Township and Range, and continuing south in the east margin of the north and south highway, a distance of approximately five miles, to the southwest corner of Section 17, Township 68 North, Range 7 West of the 5th P. M.

Beginning at the north end of the highway bridge which crosses the Des Moines River in the north half of Section 17, Township 68 North, Range 8 West of the 5th P. M., thence south on the west side of the said bridge to the south end thereof, and continuing south in the west margin of the highway which runs approximately along the north and south center line of Sections 17, 20, and 29, said Township and Range, a distance of approximately three miles, to the south section line of said Section 29; thence east in the north margin of the highway which bounds said Section 29 on the south a distance of approximately one-half mile; thence continuing along said north highway in a general southeasterly direction and in the east and north margins thereof, across the northeast corner of Section 33, across the north half of Section 33, across Section 34, and into Section 34, all of said Township and Range, to the intersection of said highway with a north and south highway which parallels the Des Moines River in the west half of said Section 35; thence in a southerly direction in the west margin of said parallel highway to the west end of the highway bridge which crosses the Des Moines River in the north half of Section 2, Township 61 North, Range 8 West of the 5th P. M., thence in an easterly direction across said bridge and on the south side thereof, to the west corporate limits of the town of Farmington, Van Buren County, Iowa.

Beginning at the east corporate limits of the town of Farmington, Van Buren County, Iowa, where said corporate limits are intersected by the highway running along the south section line of Section 26, Township 68 North, Range 8 West of the 5th P. M., thence east in the north margin of said highway, to the southeast corner of Section 21, Township 68 North, Range 7 West of the 5th P. M., continuing thence east over privately owned property along the south section line of Sections 22, 23, and 24, of Township 68 North, Range 7 West of the 5th P. M., a distance of approximately two and one-quarter miles, to the west end of the east and west highway running along the south section line of said Section 24; thence continuing east in the north margin of said east and west highway, a distance of approximately two and three-quarter miles, to the southeast corner of Section 26, said Township and Range; thence continuing east in the north margin of said east and west highway and along the south section line of Sections 31 and 32, Township 68 North, Range 8 West of the 5th P. M., a distance of approximately one and three-quarter miles, to the west corporate limits of the town of Donnellson, Lee County, Iowa.

Beginning at the south corporate limits of the town of Donnellson, Lee County, Iowa, at a point where said corporate limits are intersected by the north and south highway which bounds on the east Section 5, Township 67 North, Range 6 West of the 5th P. M., thence south in the west margin of said north and south highway, a distance of approximately two and one-half miles, to the

highway which runs approximately along the east and west center section line of Section 17, of said Township and Range; thence east in the north margin of said east and west highway and into Section 16 of said Township and Range, a distance of approximately three-fourths of a mile, to a point where said east and west highway turns to the southeast; thence continuing along said highway in a general southeasterly direction, and in the south and west margins thereof, to a point in the northeast quarter of Section 25, said Township and Range, where said highway turns east; thence east in the north margin of said highway and across the right-of-way of the Chicago, Burlington & Quincy Railroad Company to a point in the northwest quarter of Section 26, said Township and Range, where said highway turns to the southeast; thence continuing along said highway in the north and east margin thereof, and crossing the rights-of-way of the Chicago, Burlington & Quincy Railroad Company and the Atchison, Topeka & Santa Fe Railway Company, to a point where said highway intersects the south section line of Section 26, Township 67 north, Range 6 west of the 5th P. M.; thence continuing along said highway in a southeasterly direction and in the north margin thereof, across the northeast quarter of Section 1, Township 66 north, Range 6, to the intersection of said highway with the east section line of said Section 1.

Thence continuing along said highway in a southeasterly direction and in the north margin thereof, a distance of approximately one-fourth of a mile, to a point in the northwest quarter of Section 6, Township 66 north, Range 5, where said highway turns northeasterly and crosses the tracks of the Chicago, Burlington & Quincy Railroad Company; thence over privately owned property abutting the west right-of-way line of said railway company, a distance of approximately one-half mile, to the highway running northwest and southeast in the southeast quarter of said Section 6; thence along said highway and in the north and east margins thereof, to the south section line of Section 8, of said Township and Range, and where said highway turns east; thence east in the north margin of said highway and across the tracks of the Chicago, Burlington & Quincy Railroad Company, to a point where said highway turns to the southeast; thence over privately owned property along the south section line of said Section 8, a distance of approximately one-fourth of a mile, to the east section line of said Section 8; thence east in the north margin of the highway which bounds on the south Section 9, of said Township and Range, a distance of approximately one mile to the southeast corner of said Section 9; thence continuing east over privately owned property along the south section line of Section 10, of said Township and Range, a distance of approximately one-third of a mile, to the intersection of said section line with the corporate limits of the town of Montrose, Iowa.

No. 9729, 1921.

Holstein Service Company, Holstein, Iowa.

Application for transmission line franchise in Ida county.

On August 13, 1920, the Board held hearing in the above application, and on April 26, 1921, franchise was granted upon the following route:

Beginning at the west corporate limits of the town of Holstein, Ida County, Iowa, where said corporate limits are intersected by an east and west highway, which bounds on the south, Section 27, Township 59 North, Range 40 West of the 5th P. M., thence west in the north margin of said highway a distance of approximately four and one-half miles, to the west margin of the north and south highway, which bounds on the east Section 25, Township 59 North, Range 41 West of the 5th P. M.; thence south in the west margin of said north and south highway a distance of approximately one and one-fourth miles to the place where said highway turns to the southwest in the northwest quarter of Section 5, Township 58 North, Range 41 West of the 5th P. M.; thence continuing along said highway in a southwesterly and westerly direction and in the north and west margin thereof to the intersection of said highway with the north and south highway which bounds on the west said

Section 5; thence south in the west margin of said north and south highway to the south margin of the highway which runs in a westerly direction through the south half of Section 6, of the last named Township and Range; thence westerly in the south margin of the last named highway a distance of approximately one mile to the county line between Woodbury and Ida Counties, Iowa.

No. 9730, 1921.

Ruthven Telephone Exchange Company, Ruthven, Iowa, v. Northern Iowa Gas & Electric Company.

Electrical interference with telephone line.

Adjusted.

Filed August 26, 1920. Closed July 19, 1921.

No. 9731, 1921.

Iowa Light, Heat & Power Company, Grinnell, Iowa.

Application for transmission line franchise in Audubon County.

Application withdrawn.

Filed August 28, 1920. Closed February 7, 1921.

No. 9732, 1921.

Iowa Falls Electric Company, Cedar Rapids, Iowa.

Transmission line franchise in Hamilton county.

On October 4, 1920, the Board held hearing in the above application, and on March 9, 1921, franchise was granted upon the following route:

Commencing at the northwest corner of Section 32, Township 88 North, Range 24 West of the 5th P. M. and extending east in the south margin of the highway which bounds on the north said Section 32, to the northwest corner of Section 22, said Township and Range; thence south in the east margin of the highway which bounds on the west said Section 22, to the northwest corner of Section 4, Township 87 North, Range 24 West of the 5th P. M.

Commencing at the northwest corner of Section 4, Township 87 North, Range 24 West of the 5th P. M., and extending east in the south margin of the highway which bounds on the north said Section 4, to the northwest corner of Section 3, said Township and Range; thence south in the east margin of the highway bounding on the west said Section 3, a distance of approximately one-fourth mile. Also commencing at the northwest corner of said Section 3, and extending north in the east margin of the highway bounding on the west Section 24, Township 88 North, Range 24 West of the 5th P. M., a distance of approximately one-fourth mile.

Commencing at the northwest corner of Section 32, Township 88 North, Range 24 West of the 5th P. M., and extending north in the east margin of the highway bounding on the west Section 29, said Township and Range, a distance of approximately one-half mile. Also commencing at the northwest corner of Section 22, said Township and Range, and extending south in the east margin of the highway bounding on the west said Section 22, a distance of approximately one-half mile; thence crossing said highway and continuing south in the west margin thereof to the southeast corner of Section 21, said Township and Range; thence continuing south in the west margin of the highway which bounds on the east Section 6, Township 87 North, Range 24 West of the 5th P. M., a distance of approximately one-half mile.

Commencing at the northeast corner of Section 22, Township 88 North, Range 24 West of the 5th P. M., and extending north in the west margin of the highway bounding on the east Sections 23 and 20, said Township and Range, to the northeast corner of said Section 20.



Commencing at the northeast corner of Section 29, Township 88 North, Range 24 West of the 5th P. M., and extending west in the south margin of the highway which bounds on the north said Section 29, a distance of approximately two and one-fourth miles, to approximately the northwest corner of the northeast quarter of the northeast quarter of Section 25, Township 88 North, Range 25 West of the 5th P. M.

Commencing at the northeast corner of Section 20, Township 88 North, Range 24 West of the 5th P. M., and extending west in the south margin of the highway which bounds on the North said Section 20, a distance of approximately seven-eighths mile. Also commencing at the northeast corner of said Section 20, and extending east in the south margin of the highway which bounds on the north Section 21, said Township and Range, a distance of approximately one-fourth mile.

#### No. 9733, 1921.

St. Charles Electric Company, St. Charles, Iowa.

Transmission line franchise in Madison and Warren Counties.

On October 7, 1920, the Board held hearing in the above application, and on April 4, 1921, franchise was granted on the following route:

Beginning at the east corporate limits of the town of St. Charles, Madison County, Iowa, where said corporate limits are intersected by an east and west highway in the north half of Section 24, Township 75 North, Range 24 West of the 5th P. M.; thence east and following in the south margin of said east and west highway, a distance of approximately three-eighths mile; thence across said highway and continuing east in the north margin thereof to the north and south highway which bounds said Section 24 on the east; thence north in the west margin of said north and south highway, a distance of approximately one-fourth mile, to the southeast corner of Section 13, said Township and Range; thence east in the north margin of the east and west highway, which bounds on the south Section 18, Township 75 North, Range 25 West of the 5th P. M., a distance of approximately seven-eighths mile; thence across said east and west highway and continuing east in the south margin thereof, to the northeast corner of Section 20, of the last named Township and Range; thence north in the west margin of the north and south highway which extends along the east section line of Section 17, of the last named Township and Range, a distance of approximately one-half mile, to the east and west highway extending approximately along the east and west half section line of Section 16, of the last named Township and Range; thence east in the south margin of said east and west highway, to the north and south highway through the northwest quarter of said Section 14; thence north in the east margin of said north and south highway to a point approximately one-eighth mile north of the east and west highway which bounds Section 9 of the last named Township and Range on the south; thence diagonally across said north and south highway and continuing north in the west margin thereof, to the east and west highway through the north half of Section 4, of the last named Township and Range; thence west in the north margin of the said east and west highway, a distance of approximately one-fourth mile, to the north and south highway along the west section line of said Section 4; thence north in the east margin of said north and south highway, a distance of approximately three-fourths mile, to the north margin of the east and west highway, along the north section line of said Section 4; thence west in the north margin of said east and west highway, a distance of approximately three-eighths mile, to the north and south highway through the east half of Section 12, Township 74 North, Range 25 West of the 5th P. M.; thence north in the west margin of said north and south highway, a distance of approximately one mile, to the east and west highway, along the north section line of said Section 22; thence northwesterly in the north and west margin of a diagonal highway abutting upon and parallel with the right-of-way of the Chicago and Great Western Railway Company, a distance of approximately three-eighths mile, to the north and south highway, along the

west section line of Section 25, of the last named Township and Range; thence north in the east margin of said north and south highway, a distance of approximately three-fourths mile; thence across said north and south highway and continuing north in the west margin thereof, a distance of approximately one-half mile, to the highway running approximately along the east and west half section line of Section 21, of the last named Township and Range; thence east in the north margin of said east and west highway, a distance of approximately one-half mile, to the west corporate limits of the town of Martensdale, Warren County, Iowa.

Beginning at the intersection of the north and south highway, along the east section line of Section 20, Township 74 North, Range 25 West of the 5th P. M., with the east and west highway through the south half of said Section 20; thence west in the north margin of said east and west highway, a distance of approximately one mile, to the north and south highway which bounds Section 19, said Township and Range on the east; thence south in the west margin of said north and south highway, a distance of approximately one-fourth mile, to the east and west highway which bounds said Section 19 on the south; thence west in the north margin of said east and west highway, a distance of approximately one mile, to the north and south highway, along the county line between Madison and Warren Counties; thence south in the west margin of the said north and south highway, a distance of approximately one-fourth mile, to the north corporate limits of the town of Bevington, Madison County, Iowa.

Beginning at the southwest corner of Section 23, Township 76 North, Range 25 West of the 5th P. M.; thence east in the north margin of the east and west highway, along the south section line of said Section 23, a distance of approximately one-fourth mile, to the north and south highway, through the southwest quarter of said Section 23; thence north in the west margin of said north and south highway, a distance of approximately one-half mile, to the highway extending approximately along the east and west half section line of said Section 22; thence east in the south margin of said east and west highway, a distance of approximately three-fourths mile to the north and south highway which bounds said Section 23 on the east.

Beginning at the northeast corner of Section 15, Township 75 North, Range 25 West of the 5th P. M.; thence west in the south margin of the east and west highway which bounds said Section 15 on the north, a distance of approximately one and one-half miles, to the west side of the right-of-way of the Chicago, Burlington & Quincy Railway Company, where said right-of-way crosses the east and west highway along the north section line of Section 16, said Township and Range; thence across said east and west highway and continuing west in the north margin thereof, a distance of approximately three-fourths mile, to the north and south highway which turns north into the south half of Section 8, said Township and Range; thence north in the east margin of said north and south highway, a distance of approximately one-fourth mile, to where said highway turns west in the southwest quarter of said Section 8; thence west in the north margin of said highway, a distance of approximately one-half mile, to the north and south highway which bounds said Section 8 on the west.

Beginning at the southeast corner of Section 16, Township 75 North, Range 25 West of the 5th P. M., and extending north in the west margin of the north and south highway which bounds said Section 16 on the east, a distance of approximately two miles, to the northeast corner of Section 5, said Township and Range.

Permission is also granted to build and operate such lines as may be necessary in the streets and alleys of the unincorporated town of St. Marys, in Township 75 North, Range 25 West of the 5th P. M., and in the unincorporated town of Wick, in Township 76 North, Range 25 West of the 5th P. M.

#### No. 9734, 1921.

Marion County Electric Company, Knoxville, Iowa.

Transmission line franchise in Marion County.

On November 12, 1920, the Board held hearing in this application, and on April 7, 1921, franchise was granted upon the following route:

Beginning at the southeast corner of the southeast one-fourth of the northeast one-fourth of Section 11, Township 74 North, Range 21 West of the 5th P. M.; thence south in the west margin of the public highway, a distance of one mile.

Thence south across the right-of-way of the Chicago, Rock Island & Pacific Railway, a distance of approximately three hundred eighty feet to the intersection of the said right-of-way and the public highway.

Thence southeast in the east margin of the public highway approximately one hundred seventy feet.

Thence in a southeasterly direction adjacent and parallel to the west boundary of the Chicago, Rock Island & Pacific Railway Company's right-of-way, across the west one-half of the southwest one-fourth of Section 13, and the northwest one-fourth of the northwest one-fourth of Section 24, Township 74 North, Range 21 West of the 5th P. M., terminating at the power house of the Electra Mine of the Consolidated Indiana Coal Company.

Also beginning at the northeast corner of Section 14, Township 74 North, Range 21 West of the 5th P. M., thence west over privately owned property and along the north boundary line of said Section to the east corporate limits of the town of Melcher, Marion County, Iowa.

No. 9735, 1921.

Iowa Light, Heat and Power Company, Grinnell, Iowa.

Transmission line franchise in Sioux County.

On November 11, 1920, the Board held hearing in this application, and on March 22, 1921, franchise was granted upon the following route:

Beginning at the intersection of the north and south public highway which bounds on the west Sections 33 and 28, Township 96 North, Range 45 West of the 5th P. M., with the north corporate limits of the town of Sioux Center, Sioux County, Iowa, and extending north in the east margin of said north and south public highway to the northwest corner of said Section 28; thence diagonally across the highway to the southeast corner of Section 20, said Township and Range; thence north in the west margin of the north and south highway which bounds on the east said Section 20, to the northeast corner of said Section 20; thence west in the south margin of the east and west public highway which bounds on the north said Section 20 and Section 19, said Township and Range, to the northwest corner of said Section 19; thence diagonally across the highway to the southeast corner of Section 13, Township 96 North, Range 45 West of the 5th P. M.; thence west in the north margin of the east and west public highway which bounds on the south said Section 13, to the southeast corner of Section 14, last mentioned Township and Range; thence north in the west margin of the north and south public highway which bounds on the east said Section 14, and 11, said Township and Range; to the southeast corner of Section 2, last mentioned Township and Range; thence west in the north margin of the east and west public highway which bounds on the south said Section 2 and Section 1, said Township and Range; to the southwest corner of said Section 3; thence north in the east margin of the north and south public highway which bounds on the west said Section 3, to the northwest corner of said Section 3; thence diagonally across said north and south public highway to the southeast corner of Section 33, Township 97 North, Range 44 West of the 5th P. M.; thence west in the north margin of the east and west public highway which bounds on the south said Section 33, to the southeast corner of Section 32, last mentioned Township and Range, thence north in the west margin of the north and south public highway which bounds on the east said Section 32 and Section 29, last mentioned Township and Range, to the south corporate limits of the town of Rock Valley, Iowa.

Also beginning at the northeast corner of Section 26, Township 96 North, Range 45 West of the 5th P. M., and running thence north in the west margin

of the north and south public highway which bounds on the east Sections 17, 5 and 5, said Township and Range, and Section 32, Township 97 North, Range 45 West of the 5th P. M., a distance of approximately four miles, to the northeast corner of said Section 32; thence diagonally across said north and south public highway to the southwest corner of Section 28, last mentioned Township and Range, and continuing thence north in the east margin of the highway to the northwest corner of said Section 28.

No. 9736, 1921.

Royal Telephone Company, Royal Iowa, v. Peterson Power & Milling Company, Peterson, Iowa.

Electrical interference with telephone line.

After considerable correspondence, this complaint came on for hearing on February 1, 1921. At the close of this hearing, Mr. A. W. Jones, manager of the Peterson Power & Milling Company, stated that he would "clear up the crossings in connection with this complaint." No further complaint being received in this office since February 1, the file is closed.

Filed September 7, 1920. Closed December 5, 1921.

No. 9737, 1921.

Incorporated town of Melvin, Iowa.

Transmission line franchise in Osceola County.

On December 7, 1920, the Board held hearing in this application, and on July 5, 1921, franchise was granted upon the following route:

Beginning at the south corporate limits of the town of Sibley, Osceola County, Iowa, where said corporate limits are intersected by the north and south highway bounding on the west Section 18, Township 99 North, Range 41 West of the 5th P. M.; thence south in the east margin of said north and south highway, a distance of approximately one-fourth mile, to the northwest corner of Section 19, said Township and Range; thence east in the south margin of the east and west highway bounding on the north said Section 19, a distance of approximately two miles, to the northwest corner of Section 21, said Township and Range; thence south in the east margin of the north and south highway which bounds on the west said Section 21; thence east in the north margin of the highway which bounds on the south said Section 21, a distance of approximately one mile, to the southwest corner of Section 22, said Township and Range; thence south in the west Section 27, said Township and Range, a distance of approximately two miles, to the southwest corner of Section 24, said Township and Range; thence east in the north margin of the east and west highway which bounds on the south said Section 24, a distance of approximately two miles, to the southwest corner of Section 26, said Township and Range; thence south in the east margin of the north and south highway which bounds on the west Section 1, Township 98 North, Range 41 West of the 5th P. M., a distance of approximately four miles, to the northwest corner of Section 25, of the last named Township and Range; thence east in the south margin of the east and west highway which bounds on the north said Section 25, a distance of approximately one and one-half miles, to the west corporate limits of the town of Melvin, Osceola County, Iowa.



No. 9738, 1921.

Des Moines Electric Company, Des Moines, Iowa.  
Transmission line franchise in Jasper County.

The Board held hearing in this application on January 5, 1921. On March 22, 1921, franchise was granted upon the following route:

Beginning at a point on the east corporate limits of the town of Prairie City, Jasper County, Iowa, near where said corporate limits are intersected by the north section line of Section 1, Township 78 North, Range 21 West of the 5th P. M., thence east in the south margin of the east and west highway which bounds on the north, said Section 1, a distance of approximately two and three-fourths miles, to the east margin of the north and south highway which bounds on the west Section 24, Township 79 North, Range 20 West of the 5th P. M.; thence north in the east margin of said north and south highway, a distance of approximately one mile, to the southwest corner of Section 27, of last named Township and Range; thence east in the north margin of the east and west highway which bounds on the south said Section 27, a distance of approximately two miles, to the southeast corner of Section 26, of last named Township and Range; thence north in the west margin of the north and south highway which bounds on the east said Section 26, a distance of approximately one and three-fourths miles; thence east across said north and south highway and continuing east over privately owned property and along the south boundary of the northwest quarter of the northwest quarter of Section 24, of last named Township and Range, a distance of approximately one-fourth of a mile; thence north over privately owned property and along the east boundary of the northwest quarter of the northwest quarter of said Section 24, and along the east boundary of the west half of the southwest quarter of Section 13, of last named Township and Range, a distance of approximately three-fourths of a mile; thence east over privately owned property and along the north boundary of the south half of said Section 13, to the north and south highway which passes through the northeast quarter of said Section 13; thence north in the west margin of said north and south highway, a distance of approximately one mile, to the highway which extends approximately along the east and west half section line of Section 12, of last mentioned Township and Range; thence east in the north margin of said east and west highway, a distance of approximately one-fourth mile, to the north and south highway along the east section line of said Section 12; thence north in the west margin of said north and south highway, a distance of approximately three-fourths of a mile, to the east and west highway which extends through the south half of Section 6, Township 79 North, Range 19 West of the 5th P. M.; thence east in the north margin of said east and west highway, a distance of approximately one and one-fourth miles, to the north and south highway in the west half of Section 5, of last named Township and Range; thence north in the east margin of said north and south highway, a distance of approximately three-fourths of a mile, to the east and west highway along the north section line of said Section 5; thence east in the north margin of said east and west highway, a distance of approximately one-fourth mile, to the highway which extends approximately along the north and south half section line of Section 32, Township 80 North, Range 19 West of the 5th P. M., thence north in the east margin of said north and south highway, a distance of approximately three-fourths of a mile, to the east and west highway through the north one-half of said Section 32; thence east in the south margin of said east and west highway, a distance of approximately one-half mile, to the east section line of said Section 32; thence north in the east margin of the highway which extends along the east section line of said Section 32, a distance of approximately one-fourth mile, to the southwest corner of Section 28, of last named Township and Range; thence east in the north margin of the east and west highway which bounds on the south said Section 28, a distance of approximately three-fourths of a mile, to the west corporate limits of the town of Newton, Jasper County, Iowa.

No. 9729, 1921.

Iowa Light, Heat & Power Company, Grinnell, Iowa.  
Transmission line franchise in Carroll and Audubon Counties.

On March 15, 1921, the Board held hearing in this application, and on October 31, 1921, franchise was granted on the following route:

ROUTE OVER WHICH FRANCHISE IS GRANTED FOR A THIRTY-THREE THOUSAND (33000) VOLT LINE.

Beginning at the northeast corner of Section eighteen (18), Township eighty-two (82) North, Range thirty-five (35) West of the fifth (5) P. M., Carroll County, Iowa, thence south in the west margin of the north and south highway which bounds said section eighteen (18) on the east, a distance of approximately four (4) miles, to the county line between Carroll and Audubon Counties.

Beginning at the county line between Carroll and Audubon Counties where said county line is intersected by the north and south highway which bounds Section six, (6), Township eighty-one (81) North, Range thirty-five (35), West of the fifth (5) P. M., Audubon County, Iowa, on the east, thence south in the west margin of said north and south highway, a distance of approximately three (3) miles, to the southeast corner of Section eighteen (18), said Township and Range; thence east in the north margin of the east and west highway which bounds Section seventeen (17), said Township and Range on the south, a distance of approximately one (1) mile, to the southeast corner of said Section seventeen (17).

ROUTE OVER WHICH FRANCHISE IS GRANTED FOR A SIXTY-SIX HUNDRED (6600) VOLT LINE.

On all routes over which a thirty-three thousand (33000) volt line is granted and in addition thereto, as follows:

Beginning at the southeast corner of Section seventeen (17), Township eighty-one (81) North, Range thirty-five (35) West of the fifth (5) P. M., thence south in the west margin of the north and south highway which bounds Section twenty (20), said Township and Range on the east, a distance of approximately three (3) miles, to the southeast corner of Section thirty-two (32), said Township and Range; thence across said north and south highway to the northeast corner of Section four (4), Township eighty (80) North, Range thirty-five (35) West of the fifth (5) P. M., and continuing south in the east margin of said north and south highway, a distance of approximately one and one-half (1½) miles, to the south side of the right-of-way of the Chicago and North Western Railway Company; thence diagonally across the north and south highway which bounds Section eight (8), of the last mentioned Township and Range, on the east; and continuing south in the west margin thereof, a distance of approximately one and one-half (1½) miles, to the southeast corner of Section seventeen (17), of the last mentioned Township and Range; thence west in the north margin of the east and west highway which bounds said Section seventeen (17) on the south, to the intersection of said east and west highway with the right-of-way of the Chicago and North Western Railway Company; thence south across said east and west highway to the south margin thereof.

Commencing at the northeast corner of Section eighteen (18), Township eighty-one (81) North, Range thirty-five (35) West of the fifth (5) P. M., and extending west in the south margin of the east and west highway which bounds said Section eighteen (18) on the North, to the place where said highway turns northwesterly and parallels the right-of-way of the Chicago and Northwestern Railway Company, in the southeast quarter of Section twelve (12), Township eighty-one (81) North, Range thirty-six (36) West of the fifth (5) P. M.; thence northwesterly in the north and east margin of the last mentioned highway, a distance of approximately one-fourth (¼) mile, to the south corporate limits of the town of Gray, Audubon County, Iowa.

Beginning at the northwest corner of Section four (4), Township eighty (80) North, Range thirty-five (35) West of the fifth (5) P. M., and extending east in the south margin of the east and west highway which bounds said Section four (4) on the north, a distance of approximately three-fourths of a mile, to the west corporate limits of the town of Ross, Audubon County, Iowa.

No. 9740, 1921.

Louisa County Power Company, Columbus Junction, Iowa.

Transmission line franchise in Louisa and Muscatine counties.

On March 29, 1921, the Board held hearing in this case, and on October 31, 1921, franchise was granted upon the following route:

Beginning at the east corporate limits of Columbus Junction, Louisa County, Iowa, where said corporate limits are intersected by an east and west highway running through the southeast quarter of Section 19, Township 75 North, Range 4 West of the 5th P. M., thence east in the north margin of said east and west highway, a distance of approximately seven-eighths of a mile, to the south corporate limits of the town of Fredonia, Louisa County, Iowa.

Beginning at the east corporate limits of the town of Fredonia, Louisa County, Iowa, where said corporate limits are intersected by a highway along the east and west center section line of Section 20, Township 75 North, Range 4 West of the 5th P. M.; thence east in the north margin of the said east and west highway, to the north and south highway along the east section line of said Section 20; thence south in the east margin of said north and south highway, a distance of approximately three-eighths of a mile, to the place where said highway turns to the southeast through the southwest quarter of the southwest quarter of Section 21, said Township and Range; thence southeasterly in the north and east margin of said highway, a distance of approximately one-fourth of a mile, to the east and west highway along the south section line of said Section 21; thence east in the south margin of said east and west highway, a distance of approximately one and three-fourths miles, to the northeast corner of Section 27, said Township and Range; thence diagonally across said east and west highway and continuing east over privately owned property along the south boundary of the west half of Section 23, said Township and Range, a distance of approximately one-half mile, to the northwest corner of the northeast quarter of Section 28, said Township and Range; thence continuing east in the south margin of the east and west highway which bounds on the north, the east half of said Section 28, a distance of approximately two and one-half miles, to the northeast corner of Section 29, Township 75 North, Range 3 West of the 5th P. M.; thence north in the west margin of the north and south highway which bounds on the east Section 19, of the last mentioned Township and Range, a distance of approximately one and five-eighths miles; thence across the highway and continuing north in the east margin thereof, a distance of approximately one and five-eighths miles, to the south corporate limits of the town of Letts, Louisa County, Iowa.

Beginning at the north corporate limits of the town of Letts, Louisa County, Iowa, at a point in the east and west highway which bounds on the south the east one-half of the southeast one-fourth of Section 31, Township 74 North, Range 3 West of the 5th P. M., a distance of approximately one-eighth mile west of the southeast corner of said Section 31; thence west in the north margin of said east and west highway, a distance of approximately one-eighth mile, to the north and south highway, through the east half of said Section 31; thence north in the east margin of said north and south highway, a distance of approximately one mile, to the north section line of said Section 31; thence diagonally across the highway and continuing north in the west margin of the highway which extends through the east half of Sections 30 and 19, said Township and Range, a distance of approximately two miles, to the east and west highway which bounds on the south Section 18, said Township and Range; thence east in the north margin of said

highway, a distance of approximately one and one-fourth miles, to the southeast corner of Section 17, said Township and Range; thence north in the west margin of the north and south highway which bounds on the east, said Section 17, a distance of approximately one and one-half miles, to the highway extending along the east and west half section line of Section 8, said Township and Range; thence diagonally across the north and south highway which bounds on the east, said Section 8, and continuing north in the east margin thereof, a distance of approximately one mile, to the south margin of the highway along the east and west half section line of Section 4, said Township and Range.

No. 9741, 1921.

Concord Electric Company, Garner, Iowa.

Transmission line franchise in Hancock County.

On April 13, 1921, the Board held hearing in this case, and on October 31, 1921, franchise was granted on the following route:

Beginning at the north corporate limits of the town of Garner, where said corporate limits are intersected by a north and south highway through the northeast quarter of Section thirty (30), Township ninety-six (96) North, Range twenty-three (23) West of the fifth (5) P. M., thence north in the east margin of said north and south highway, a distance of approximately three-fourths (¾) of a mile, where said highway turns west in the southeast quarter of Section nineteen (19), said Township and Range; thence west in the north margin of said east and west highway, a distance of approximately one-fourth (¼) of a mile, to the highway approximately along the north and south center section line of said Section nineteen (19); thence north in the west margin of the last named highway, a distance of approximately one and three-fourths (1¾) miles, to the east and west highway, which bounds on the north Section eighteen (18), said Township and Range; thence east in the south margin of said east and west highway, a distance of approximately five and one-half (5½) miles, to the northeast corner of Section thirteen (13), said Township and Range; thence south in the west margin of the north and south highway which bounds said Section thirteen (13) one the east, a distance of approximately three-eighths (¾) of a mile.

Beginning at the intersection of the north and south highway running through the northeast quarter of Section thirty (30), Township ninety-six (96) North, Range twenty-three (23) West of the fifth (5) P. M., with an east and west highway along the north section line of said Section thirty (30), thence east in the south margin of the last named highway, a distance of approximately one-fourth (¼) of a mile, to the northeast corner of said Section thirty (30); thence continuing east over privately owned property and along the north section line of Section twenty-nine (29), said Township and Range, a distance of approximately three-fourths (¾) of a mile.

Beginning at the northwest corner of Section seventeen (17), Township ninety-six (96) North, Range twenty-three (23) West of the fifth (5) P. M., thence north in the east margin of the north and south highway, which bounds on the west Section eight (8), said Township and Range, a distance of approximately three-fourths (¾) of a mile.

Beginning at the northeast corner of Section fifteen (15), Township ninety-six (96) North, Range twenty-three (23) West of the fifth (5) P. M., thence north in the west margin of the north and south highway, which bounds on the east Section ten (10), said Township and Range, a distance of approximately one (1) mile, to the southeast corner of Section three (3), said Township and Range; thence east in the north margin of the east and west highway, which bounds on the south Section two (2), said Township and Range, a distance of approximately one (1) mile, to the southwest corner of Section one (1), said Township and Range; thence north in the east margin of the north and south highway, which bounds said Section one (1) on the west, a distance of approximately one-half (½) mile. Also beginning at the south-



east corner of Section three (3), said Township and Range, and extending west in the north margin of the east and west highway, which bounds said Section three (3) on the south, a distance of approximately three-fourths ( $\frac{3}{4}$ ) of a mile.

Beginning at the northwest corner of Section thirteen (13), Township ninety-six (96) North, Range twenty-three (23) West of the fifth (5) P. M.; thence south in the east margin of the north and south highway, which bounds said Section thirteen (13) on the west, a distance of approximately one-half ( $\frac{1}{2}$ ) of a mile.

Beginning at the northeast corner of the northwest quarter of Section sixteen (16), Township ninety-six (96) North, Range twenty-three (23) West of the fifth (5) P. M., thence north in the west margin of the highway approximately along the north and south center section line of Sections nine (9) and four (4), said Township and Range, a distance of approximately two miles, to the east and west highway, which bounds said Section four (4) on the north; thence east in the south margin of said east and west highway, a distance of approximately one (1) mile, to a point near the northeast corner of the northwest quarter of Section three (3), said Township and Range; thence across the east and west highway, which bounds said section three (3) on the north and continuing north over privately owned property approximately along the north and south center section line of Section thirty-four (34), Township ninety-seven (97) North, Range twenty-three (23) West of the fifth (5) P. M., a distance of approximately one (1) mile, to the east and west highway, which bounds on the south, Section twenty-seven (27), of the last named Township and Range; thence continuing north in the west margin of the highway approximately along the north and south center section line of said Section twenty-seven (27), a distance of approximately one-fourth ( $\frac{1}{4}$ ) of a mile. Also beginning at the northeast corner of the northwest quarter of Section four (4), Township ninety-six (96) North, Range twenty-three (23) West of the fifth (5th) P. M.; thence west in the south margin of the east and west highway, which bounds said Section four (4) on the north, a distance of approximately one-half ( $\frac{1}{2}$ ) of a mile, to the northwest corner of said Section four (4); thence north in the east margin of the north and south highway which bounds on the west Section thirty-three (33), Township ninety-seven (97) North, Range twenty-three (23) West of the fifth (5) P. M., a distance of approximately one-fourth ( $\frac{1}{4}$ ) of a mile.

#### No. 9742, 1921.

Wabash Railway Company, St. Louis, Mo., v. Mills County Power Company, Glenwood, Iowa.

Improper construction of electric transmission line over tracks at Silver City.

Satisfactorily taken care of.

Filed March 12, 1921. Closed December 5, 1921.

#### No. 9743, 1921.

Colfax Electric Light Company, Colfax, Iowa.

Transmission line franchise in Jasper County.

On April 19, 1921, the Board held hearing in this application, and on July 9, 1921, franchise was granted upon the following route:

Beginning at a point, where it branches from line now built and in service, in the south margin of the east and west highway at the corner common to Sections 11 and 12, Township 79 North, Range 21 West and Sections 7 and 13, Township 79 North, Range 20 West of the 5th P. M., thence westerly in the south margin of highway which bounds on the north, Section 13, Township 79 North, Range 21 West of the 5th P. M., a distance of one-half mile, to the north quarter corner of said Section 13.

#### No. 9744, 1921.

Northern Iowa Gas & Electric Company, Humboldt, Iowa.  
Transmission line franchise in Dickinson County.

On August 9, 1921, the Board held hearing in this application, and on October 31, 1921, franchise was granted upon the following route:

Beginning at the south corporate limits of the town of Spirit Lake, Dickinson County, Iowa, where said corporate limits is intersected at the approximate northwest corner of the northeast quarter of the northwest quarter of Section ten (10), Township ninety-nine (99) North, Range thirty-six (36) West of the fifth (5) P. M., Dickinson County, Iowa, by a public highway extending in a southeasterly and northwesterly direction; thence south-easterly, southerly, southwesterly and northwesterly, a distance of approximately two and one-tenth (2.1) miles, in the above mentioned public highway as it follows the westerly shore line of East Okoboji Lake at an average approximate distance of one hundred twenty-five (125) feet therefrom, in the land now known as Francis Sites, Dickinson County, Iowa.

The route of the proposed transmission line lies in the margin of the above described highway which is farthest from the lake shore line and the terminus of said transmission line is at the intersection of the above described highway with the west section line of Section fifteen (15), said Township and Range, approximately one hundred eighty (180) feet south of the southwest corner of the northwest quarter of the northwest quarter of said Section fifteen (15).

#### No. 9745, 1921.

Britt Light & Power Company, Britt, Iowa.

Transmission line franchise in Hancock County.

On August 16, the Board held hearing in this application, and on November 17, 1921, franchise was granted upon the following route:

Beginning at the northwest corner of the corporate limits of the town of Britt, Township ninety-six (96) North, Range twenty-five (25) West of the fifth (5) P. M.; thence north in the east margin of the highway which bounds on the west Section twenty-eight (28), said Township and Range, to the southwest corner of Section twenty-one (21), said Township and Range; thence west in the north margin of the highway which bounds Section twenty (20), said Township and Range on the south, a distance of approximately one (1) mile, to the southwest corner of said Section twenty (20); thence north in the east margin of the highway which bounds said Section twenty (20) on the west, a distance of approximately eight (8) miles, to the northwest corner of Section seventeen (17), Township ninety-seven (97) North, Range twenty-five (25) West of the fifth (5) P. M., thence west in the south margin of the highway which bounds on the north Section eighteen (18), of the last named Township and Range, a distance of approximately four miles, to the northwest corner of Section fifteen (15), Township ninety-seven (97) North, Range twenty-six (26) West of the fifth (5) P. M.; thence north in the east margin of the highway which bounds on the west Section ten (10), of the last named Township and Range, a distance of approximately one-quarter ( $\frac{1}{4}$ ) of a mile, to the south corporate limits of the town of Woden.

Also beginning at the northwest corner of Section twenty (20), Township ninety-seven (97) North, Range twenty-five (25) West of the fifth (5) P. M.; thence east in the south margin of the highway which bounds said Section twenty (20) on the north, a distance of approximately one (1) mile, to the northeast corner of said Section twenty (20); thence north in the west margin of the highway which bounds Section seventeen (17), said Township and Range on the east, a distance of approximately three-quarters ( $\frac{3}{4}$ ) of a mile, to the east and west highway extending through the north half of

Section sixteen (16), said Township and Range; thence east in the north margin of the last named highway, a distance of approximately one (1) mile, to the west corporate limits of the town of Crystal Lake.

Also beginning at the northeast corner of Section twenty (20), Township ninety-seven (97) North, Range twenty-five (25) west of the fifth (5) P. M.; thence east across the highway to the northwest corner of Section twenty-one (21), said Township and Range; thence south in the east margin of the highway which bounds said Section twenty-one (21) on the west, a distance of approximately two (2) miles, to the south west corner of Section twenty-eight (28), said Township and Range; thence west in the north margin of the highway which bounds Section twenty-nine (29), said Township and Range on the south, a distance of approximately one (1) mile, to the south-west corner of said Section twenty-nine (29).

#### No. 9746, 1921.

Britt Light & Power Company, Britt, Iowa.

Transmission line franchise in Kossuth County.

On August 16, 1921, the Board held hearing in this application, and on November 17, 1921, franchise was granted upon the following route:

Beginning at the south corporate limits of the town of Wesley where said corporate limits is intersected by a north and south public highway bounding on the east Section two (2), Township ninety-five (95) North, Range twenty-seven (27) West of the fifth (5) P. M.; thence south in the west margin of said highway, a distance of approximately one (1) mile, to the south-east corner of said Section two (2); thence across the highway to the northwest corner of Section twelve (12), said Township and Range, and continuing north in the east margin of the highway which bounds said Section twelve (12), on the west, a distance of approximately one (1) mile to the southwest corner of said Section twelve (12); thence west in the north margin of the highway which bounds on the south Section eleven (11), said Township and Range, a distance of approximately one (1) mile, to the south-east corner of Section ten (10), said Township and Range; thence south in the west margin of the highway which bounds on the east Section fifteen (15), said Township and Range, a distance of approximately one (1) mile, to the northeast corner of Section twenty-two (22) said Township and Range; thence west in the south margin of the highway which bounds said Section twenty-two (22) on the north, a distance of approximately one-half (½) mile, to the north and south center section line of said Section twenty-two (22); thence across the highway and continuing west in the north margin thereof, a distance of approximately two (2) miles, to the north and south center section line of Section seventeen (17), said Township and Range; thence across the highway and continuing west in the south margin thereof a distance of approximately one-half (½) mile, to the northeast corner of Section nineteen (19), said Township and Range; thence across the highway and continuing west in the north margin of the highway which bounds said Section nineteen (19) on the north, a distance of approximately one (1) mile, to the southwest corner of Section eighteen (18), said Township and Range.

Also beginning at the northwest corner of Section one (1), Township ninety-five (95) North, Range twenty-seven (27) West of the fifth (5) P. M.; thence east in the south margin of the highway which bounds said Section one (1) on the north, a distance of approximately one (1) mile, to the northeast corner of said Section one (1).

Also beginning at the southeast corner of Section ten (10), Township ninety-five (95) North, Range twenty-seven (27) West of the fifth (5) P. M.; thence north in the west margin of the highway which bounds said Section ten (10) on the east a distance of approximately one-half (½) mile.

Also beginning at the northwest corner of the northeast quarter of the northwest quarter of Section twenty (20), Township ninety-five (95) North, Range twenty-seven (27) West of the fifth (5) P. M.; thence north in the

east margin of the north and south public highway in the southwest quarter of Section seventeen (17), said Township and Range, a distance of approximately one-half (½) mile, including the streets and alleys of the unincorporated town of St. Benedict, to the north property line of the Minneapolis & St. Louis Railway Company's right-of-way.

#### No. 9747, 1921.

A. H. Latimer, Osage, Iowa, and C. C. Miller, Clermont, Iowa.

Application for transmission line franchise in Mitchell and Hancock Counties.

On August 31, 1921, the Board held hearing in this application, and on October 5, 1921, franchise was granted upon the following route:

Beginning at the north corporate limits of the town of Osage where said corporate limits is intersected by a north and south highway along the east section line of Section twenty-three (23), Township ninety-eight (98) North, Range seventeen (17) West of the fifth (5) P. M.; thence north in the west margin of said highway, a distance of approximately nine and three-quarters (9¾) miles, to the northeast corner of the southeast quarter of Section thirty-five (35), Township one hundred (100) North, Range seventeen (17) West of the fifth (5) P. M.; thence east in the south margin of the highway approximately along the east and west center section line of Section thirty-six (36), of the last named Township and Range, a distance of approximately one-half (½) mile, to the west corporate limits of the town of Stacyville.

Beginning at the east corporate limits of the town of Stacyville where said corporate limits is intersected by a highway approximately along the east and west center section line of Section thirty-two (32), Township one hundred (100) North, Range sixteen (16) West of the fifth (5) P. M.; thence east in the south margin of said highway to the northeast corner of the southeast quarter of said Section thirty-two (32); thence across the highway to the southwest corner of the northwest quarter of Section thirty-three (33), said Township and Range, and continuing east in the north margin of the highway approximately along the east and west center section line of Sections thirty-three (33) and thirty-four (34), said Township and Range, a distance of approximately one and one-quarter (1¼) miles; thence across the highway and continuing east in the south margin thereof, a distance of approximately two and three-quarters (2¾) miles, to the northwest corner of the southwest quarter of Section thirty-one (31), Township one hundred (100) North, Range fifteen (15) West of the fifth (5) P. M.; thence north in the east margin of the highway which bounds said Section thirty-one (31) on the west, a distance of approximately one-half (½) mile, to the southwest corner of said Section thirty-one (31), thence east in the south margin of the highway which bounds said Section thirty-one (31) on the north, a distance of approximately two (2) miles, to the northeast corner of Section thirty-two (32), of the last named Township and Range; thence diagonally across the highway to the southwest corner of Section twenty-eight (28) of the last named Township and Range, and continuing east in the north margin of the highway which bounds said Section twenty-eight (28) on the south, a distance of approximately four (4) miles, to the southwest corner of Section thirty (30), Township one hundred (100) North, Range fourteen (14) West of the fifth (5) P. M.; thence north in the east margin of the highway which bounds said Section thirty (30) on the west, a distance of approximately three (3) miles, to the southwest corner of Section seven (7), of the last named Township and Range; thence across the highway to the southeast corner of Section twelve (12), Township one hundred (100) North, Range fifteen (15) West of the fifth (5) P. M.; and continuing north in the west margin thereof, a distance of approximately one (1) mile, to the northeast corner of said Section twelve (12); thence east in the south margin of the highway which bounds on the north Section seven (7), Township one



hundred (100) North, Range fourteen (14) West of the fifth (5) P. M., a distance of approximately four and one-quarter ( $4\frac{1}{4}$ ) miles, to the place where said highway turns to the southeasterly in the north half of Section eleven (11), Township one hundred (100) North, Range fourteen (14) West of the fifth (5) P. M.; thence in a general easterly direction in the south margin of the irregular highway through the north half of Sections eleven (11) and twelve (12), of the last named Township and Range, and through the approximate center of Sections seven (7), eight (8), and nine (9), of Township one hundred (100) North, Range thirteen (13) West of the fifth (5) P. M., to the east section line of said Section nine (9); thence crossing said highway and continuing easterly in the north margin thereof, a distance of approximately two and one-half ( $2\frac{1}{2}$ ) miles, to the southwest corner of the southeast quarter of Section twelve (12), of the last named Township and Range; thence south in the east margin of the highway which bounds on the west the northeast quarter of Section thirteen (13), of the last named Township and Range, a distance of approximately one-half ( $\frac{1}{2}$ ) mile, to the south margin of the highway running approximately along the east and west center section line of said Section thirteen (13); thence east in the south margin of said east and west highway, a distance of approximately one and one-quarter ( $1\frac{1}{4}$ ) miles, to the east margin of the north and south highway in the east half of Section eighteen (18), Township one hundred (100) North, Range twelve (12) West of the fifth (5) P. M.; thence south in the east margin of said north and south highway to the south margin of the highway running in a general northwesterly and southeasterly direction in the northeast quarter of Section nineteen (19) of the last named Township and Range; thence easterly in the south margin of the last named highway to the intersection of said highway with the west corporate limits of the town of Lime Springs.

Beginning at the north corporate limits of the town of Osage where said corporate limits is intersected by the right-of-way of the Chicago, Great Western Railroad Company in the northeast quarter of Section twenty-three (23), Township ninety-eight (98) North, Range seventeen (17) West of the fifth (5) P. M.; thence northeasterly over private property abutting the right-of-way of said Railroad Company on the east, to the intersection of the right-of-way of said Railroad Company with the north and south highway along the east section line of said Section twenty-three (23).

Beginning at the west corporate limits of the town of Osage where said corporate limits is intersected by an east and west highway which bounds on the north Section twenty-seven (27), Township ninety-eight (98) North, Range seventeen (17) West of the fifth (5) P. M., thence west in the south margin of said highway to the approximate northwest corner of the northeast quarter of Section twenty-eight (28), said Township and Range; thence across the highway to the north margin thereof.

Beginning at the southeast corner of the northeast quarter of Section eleven (11), Township ninety-eight (98) North, Range seventeen (17) West of the fifth (5) P. M., thence west in the north margin of the highway approximately along the east and west center section line of said Section eleven (11) and Section ten (10), said Township and Range, to the east corporate limits of the town of Mitchell.

Beginning at the northeast corner of the southeast quarter of Section twenty-three (23), Township ninety-nine (99) North, Range seventeen (17) West of the fifth (5) P. M.; thence west in the south margin of the highway along the east and west center section line of Sections twenty-three (23), twenty-two (22), twenty-one (21), twenty (20) and nineteen (19), said Township and Range, and Section twenty-four (24), Township ninety-nine (99) North, Range eighteen (18) West of the fifth (5) P. M., a distance of approximately five and one-quarter ( $5\frac{1}{4}$ ) miles, to the east corporate limits of the town of St. Ansgar.

Beginning at the northeast corner of the southeast quarter of Section thirty-five (35), Township one hundred (100) North, Range seventeen (17) West of the fifth (5) P. M.; thence west in the south margin of the highway along the east and west center section line of Sections thirty-five (35),

thirty-four (34), thirty-three (33) and thirty-two (32), said Township and Range, to the northwest corner of the southwest quarter of said Section thirty-two (32); thence north in the east margin of the highway which bounds said Section thirty-two (32) on the west, a distance of approximately one-half ( $\frac{1}{2}$ ) mile, to the northwest corner of said Section thirty-two (32).

Beginning at the northeast corner of the southeast quarter of Section thirty-five (35), Township one hundred (100) North, Range sixteen (16) West of the fifth (5) P. M.; thence north in the west margin of the highway which bounds on the east said section thirty-five (35), a distance of approximately one and one-half ( $1\frac{1}{2}$ ) miles, to the northeast corner of Section twenty-six (26), said Township and Range.

Beginning at the south section line of Section twenty-seven (27), Township one hundred (100) North, Range fifteen (15) west of the fifth (5) P. M., where said section line is intersected by the right-of-way of the Chicago, Great Western Railroad Company; thence southeasterly across the highway which bounds said Section twenty-seven (27) on the south, and continuing southeasterly over private property abutting the west right-of-way line of said Railroad Company in the northeast quarter of Section thirty-four (34), said Township and Range, to the north corporate limits of the town of McIntire.

#### No. 9748, 1921.

Waterloo, Cedar Falls and Northern Railway Company, Waterloo, Iowa, v. D. A. Johnson, Seattle, Wash.

Application for authority to condemn land in Black Hawk County. This application was filed in this office on July, 6, 1921. On July 9, the petitioners advised us as follows:

"Negotiations are pending for adjustment of this matter and if you have not as yet served the notice, we will kindly ask you to hold the matter in abeyance until you hear further from us." On July 21, petitioner advised that the matter had been adjusted and we might close our file.

Filed July 6, 1921. Closed October 7, 1921.

## Classification Matters Closed During 1921.

No. 9749, 1921.

Board of Railroad Commissioners, Des Moines, Iowa.  
Investigation of Iowa Distance Tariff.

On November 5, 1913, the Board issued notice to the effect that it had instituted an inquiry as to the proper relationship between the several schedules of class rates as shown in Iowa Distance Tariff published with Iowa Classification No. 15, and had set Wednesday, December 10, at 10 o'clock A. M., in its office, as time and place for hearing. Later a resolution was adopted by the Board that this

"Commission give public announcement of an investigation and revision on its own motion of the Iowa distance schedule, and that the Commerce Counsel, the Railway Companies, and the traffic men of the state be invited to participate in said investigation."

On November 29, 1913, all parties were advised that the hearing in this case had been continued to December 18, 1913, at the same time and place. On December 10, the hearing was further continued to January 7, 1914, same time and place.

Pursuant to notice, a general conference between representatives of the carriers, shippers, the Commerce Counsel and members of this Board was held. After this hearing the carriers were asked to furnish information concerning the tonnage moving under each class on Iowa intrastate traffic through a representative period of time. The Board requested this data as applicable to the first ten days of March, July, September and November of 1914.

On June 27, 1914, the Board called a conference of Iowa traffic men, to be held in its office on Thursday, July 2, 1914, at 1:30 P. M., for the purpose of considering this case and examining the petition which had been prepared. Further, for the purpose of examining certain tables submitted by the Iowa railroads showing the tonnage moving in the various classes, which information they requested at the former conference. Later other statistics were requested to be filed by the carriers touching on other tonnage, separated as to class, moving both interstate and intrastate. Our records do not disclose that anything further was ever done in this case and it was closed on January 11, 1916, and had never before been written up in our report.

Filed November 5, 1911. Closed November 11, 1916.

No. 9750, 1921.

Clinton Manufacturers' and Shippers' Association, Clinton, Iowa.

In the matter of transfer charge on L. C. L. shipments.

The applicant in this case asked us to docket for consideration at our next hearing, the subject of transfer charge on L. C. L. shipments which were transferred to connecting line by car instead of by dray. The

papers in this file were later referred to the commerce counsel for attention. This case finally came on for consideration at our April classification hearing, at which representatives of the carriers and shippers

"Agreed to submit a proposed rule to the Commission, covering this subject."

This they have never done. Since August 20, 1915, nothing has been filed in this case, and it is now closed of record.

Filed October 17, 1914. Closed December 5, 1921.

No. 9751, 1921.

Iowa State Manufacturers' Association, et al. In the matter of transfer charges on L. C. L. shipments at junction points.

This case was originally made up of three files, each covering the same subject, and, for the convenience of the record, these have been amalgamated into one file, under the above caption. There were two petitions filed by the Iowa State Manufacturers' Association of Des Moines, Iowa, and one by the Dubuque Shippers' Association, Dubuque, Iowa. The original petitions were filed in 1915, the one in the instant case having been filed first; namely, on February 26, 1915. Hearing was held on January 7, 1916, and oral arguments heard on March 10, 1916. Decision was written as of December 30, 1916, but publication was withheld.

On October 2, 1917, the Board directed that Supplement to Iowa Classification No. 15, showing the changes ordered in this decision, be issued, and Supplement No. 18, to Iowa Classification No. 15, showing such changes, was issued. On October 5, 1917, the Board directed that the order of December 30, 1916, be sent out, and granted the railroads thirty days from October 2, 1917, in which to amend their tariffs in accordance with the order.

Upon application of the carriers, Supplement No. 20 to Iowa Classification No. 15 was issued, which cancelled Supplement No. 18, and abrogated the order of December 30, 1916, and petition of carriers for rehearing was granted. Nothing further having been received in this complaint for more than three years, the file has been closed.

Filed February 26, 1915. Closed December 3, 1921.

No. 9752, 1921.

Wallaces' Farmer, Des Moines, Iowa, v. Illinois Central Railroad Co.  
Application for stock cattle rates Omaha to Iowa points, via Illinois Central Railroad.

After considerable correspondence touching on this case, no formal action was ever taken. Not hearing from the complainants since November, 1915, the file is hereby closed.

Filed December 7, 1915. Closed December 5, 1921.



No. 9753, 1921.

Board of Railroad Commissioners, Des Moines, Iowa.  
Re-opening of Iowa Interior Rate Case.  
Filed March 14, 1916. Closed December 5, 1921.

No. 9754, 1921.

Underwood Candy Co., Okaloosa, Iowa.  
Change in classification of ice.  
Dismissed.  
Filed September 10, 1917. Closed May 25, 1921.

No. 9755, 1921.

Capital City Sand Co., Des Moines, Iowa.  
Rule for notification of consignor of refused or unclaimed C. L. shipments. Investigation by our Rate Department disclosed that Fairbank's Demurrage Tariff No. 4-A, which is applicable to interstate and intrastate traffic, Rule 4, Section E-1, provided

"when carload freight is refused at destination notice of such refusal shall within twenty-four hours thereof be sent by wire to consignor when known at his expense or when not known to agent at point of shipment who shall be required to notify shipper promptly if known."

This rule being practically what the applicant requested this Commission to adopt, it was not considered necessary for this Board to act, as the rule was applicable to intrastate traffic.

Filed March 3, 1919. Closed May 2, 1921.

No. 9756, 1921.

National Council of Farmers' Co-operative Associations and Farmers' Grain Dealers Association of Iowa.

In the matter of petition for reduction in grain rates.

Investigation disclosed that a similar case was pending before the Interstate Commerce Commission, which body, after hearing, dismissed the case. (See 56-ICC, 399-409.)

Filed March 13, 1919. Closed December 3, 1921.

No. 9757, 1921.

Burlington Shippers' Association, Burlington, Iowa.

Petition for reduced classification on china cabinets.

For classification granted see Supplement No. 25 to Iowa Classification No. 15.

Filed August 11, 1919. Closed June 6, 1921.

No. 9758, 1921.

Chicago and North Western Ry. Co., et al.

Application for increase in Iowa Intrastate Freight Rates.

On May 18, 1921, the C. & N. W. Ry. Co., et al., by Davis, Adams & Hise, its attorneys, filed an application in this office for the re-adjust-

ment of rates on state traffic so as to bring the same in harmony with such re-adjustment of rates as might be made by the Interstate Commerce Commission, in a case pending before that body, in the General Western Territorial Group, including the State of Iowa, their application to the Interstate Commerce Commission being for an average increase of not less than 23.91 per cent.

The Board named June 22, 1920, at 10 o'clock A. M., in its office at Des Moines, Iowa, as the time and place for hearing in the matter of re-adjustment of freight rates on intrastate traffic to bring same into harmony with such re-adjustment of rates as might be made by the Interstate Commerce Commission in its investigation then in progress, under the provisions of Section 422 of the Transportation Act of 1920. It was stated that at this hearing the Board would make no examination into the merits of specific cases.

On request of petitioners, this hearing was postponed to July 27, 1920, 10 o'clock A. M., in the office of the Board. On July 20, 1920, hearing was postponed, without date, by the Commission. On July 21, 1920, the petitioners filed supplemental application, stating that application had been made by the Railroad Labor Organizations, to the Railroad Labor Board, created by the Act of Congress approved February 27, 1920, known as the Transportation Act, for increase in wages for practically all classes of railway employees, and that decision would be made by said Labor Board on the application on or before the 30th of July, 1920. They asked that in the event such decision increased such wages, and if the Interstate Commerce Commission should allow additional increase in freight rates, etc., to meet such wage increase, that this Commission authorize them to make corresponding increase in the intrastate rates and passenger fares and charges, and any charges for transporting property on passenger trains, etc., applicable in the State of Iowa. Later this matter was set down for hearing on August 5, 1920, at ten o'clock A. M., in the office of the Board, at Des Moines, and all parties were so notified.

On August 5, hearing was held, pursuant to notice, at which the carriers and a number of shippers were represented. After hearing, and arguments by Messrs. A. A. McLaughlin and R. B. Scott, for the carriers, the case was adjourned for further hearing on August 17, 1920, at ten o'clock A. M., in the office of the Board, with the understanding that the carriers were to file tentative schedules of rates with the Commission by the 10th of August, copies of such schedules to be furnished the shippers' representatives, thereby giving them a week's time in which to examine the proposed schedules before the final hearing. Notice of this action was sent to the entire mailing list of this Commission.

On August 17, 1920, hearing was held, pursuant to notice, at which the railroads and shippers were well represented.

On the same date the Board issued an order in this case, text of which will be found in the Annual Report of the Commission for the year 1920, Page 51, et seq. Supplementa No. 1 and 2 were subsequently issued, and are shown in the report referred to above.

In the matter of passenger rates and Pullman surcharges, the Board denied jurisdiction.

On September 20, 1920, carriers filed application for reopening of the case, insofar as proposed increase in excess baggage rates and surcharge upon passengers in Pullman sleeping cars and parlor cars was concerned, requesting an increase of 20% in excess baggage rates, and surcharge of 50% on Pullman and parlor car rates upon all passengers in Pullman and parlor cars. The excess baggage advance allowed is shown on Page 53 of the 1920 Report of the Board. In the matter of passenger charges and Pullman and parlor car surcharges, the Board had previously denied jurisdiction. Therefore, this application for reopening of the case was not considered.

An enormous volume of correspondence has developed in connection with this file, most of it having to do with interpretation of the Board's orders as applicable to certain commodities, and also innumerable inquiries of a general nature. The scope of these inquiries was such as to not permit of their being made into individual cases, and they were filed with the large mass of papers already accumulated in this file.

Several specific cases have developed in connection with this file, and the papers involved in these particular cases have been removed therefrom and now carry file numbers and subjects which give them their own mark of identity. They will be found written up in their respective classifications.

With this brief history of this file, we feel that we can do nothing more than to close it of record, and any specific cases received subsequent to this date will be handled separately and distinct from this file, and will be given such attention as they require.

Filed May 18, 1920. Closed December 3, 1921.

No. 9759, 1921.

Harrah & Stewart Mfg. Co., Des Moines, Iowa.  
Classification of broom clamps.

For classification granted see Supplement No. 26 to Iowa Classification No. 15.

Filed February 14, 1920. Closed June 6, 1921.

No. 9760, 1921.

Greater Des Moines Committee, Des Moines, Iowa.  
Change in classification on walnut, cherry, holly lumber or veneer.

For classification granted see Supplement No. 26 to Iowa Classification No. 15.

Filed December 22, 1919. Closed July 6, 1921.

No. 9761, 1921.

W. J. Best, Villisca, Iowa.  
Change in classification of coopersage.  
Closed without prejudice.

Filed February 3, 1920. Closed May 2, 1921.

No. 9762, 1921.

Iten Biscuit Co., Clinton, Iowa.  
Classification of old cracker carriers.  
Denied.

Filed September 29, 1920. Closed May 25, 1921.

No. 9763, 1921.

Burlington Shippers' Association, Burlington, Iowa.  
Change in Classification of stone.

For classification granted see Supplement No. 26 to Iowa Classification No. 15.

Filed September 24, 1920. Closed June 6, 1921.

No. 9764, 1921.

Walter H. Prier Company, Marshalltown, Iowa.  
Change in classification of brass and copper scrap.

For classification granted see Supplement No. 26 to Iowa Classification No. 15.

Filed November 27, 1920. Closed June 6, 1921.

No. 9765, 1921.

Anchor Feed & Milling Co., by Ankeny Linseed Mfg. Company, Des Moines, Iowa.

Classification of blackstrap or feeding molasses.

For classification granted see Supplement No. 26 to Iowa Classification No. 15.

Filed January 13, 1921. Closed June 6, 1921.

No. 9766, 1921.

White Line Transfer & Storage Co., Des Moines, Iowa.  
Classification of household goods.

Denied.

Filed January 3, 1921. Closed May 25, 1921.

No. 9767, 1921.

Western Silo Co., Des Moines, Iowa.  
Change in classification of wooden silos.

For classification granted see Supplement No. 26 to Iowa Classification No. 15.

Filed January 14, 1921. Closed June 6, 1921.

No. 9768, 1921.

Rubber Association of America, New York City.  
Change in classification of solid and pneumatic rubber tires.

For classification granted see Supplement No. 26 to Iowa Classification No. 15.

Filed October 7, 1920. Closed June 6, 1921.



No. 9769, 1921.

Railroads operating in Iowa, by R. C. Fyfe, Chairman, Western Classification Committee, Chicago, Ill.

Revision of classification of stone.

For classification granted see Supplement No. 26 to Iowa Classification No. 15.

Filed December 4, 1920. Closed June 6, 1921.

No. 9770, 1921.

Lagamarcino-Grupe Co., Burlington, Iowa.

Classification of sweet potatoes in bushel hampers.

For classification granted see Supplement No. 26 to Iowa Classification No. 15.

Filed September 27, 1920. Closed June 6, 1921.

No. 9771, 1921.

Railroads operating in Iowa, by R. C. Fyfe, Chairman, Western Classification Committee, Chicago, Illinois.

Application for adoption of Rule 15 of Consolidated Classification. Granted.

See Supplement No. 26 to Iowa Classification No. 15.

Filed December 4, 1920. Closed May 25, 1921.

No. 9772, 1921.

Theodore Drake, Fruitland, Iowa.

Change in classification of manure.

The Board granted sand and gravel rate for distances up to 100 miles.

See Supplement No. 26 to Iowa Classification No. 15.

Filed January 18, 1921. Closed May 25, 1921.

No. 9773, 1921.

Minneapolis & St. Louis Railroad Company, by B. F. Townsend, Vice President, Minneapolis, Minn.

Classification of mixed shipments of drain tile, flue lining, coping and other clay articles.

For classification granted see Supplement No. 26 to Iowa Classification No. 15.

Filed January 13, 1921. Closed May 25, 1921.

No. 9774, 1921.

J. G. Cherry Co., Cedar Rapids, Iowa, by H. F. Sundberg, Traffic Manager, Cedar Rapids Chamber of Commerce.

Application for adoption of Western Classification description on egg case fillers, carload.

Granted. See Supplement No. 26 to Iowa Classification No. 15.

Filed January 29, 1921. Closed May 25, 1921.

No. 9775, 1921.

Robboud Co., Cedar Rapids.

Classification of exterior building stucco in mixed carloads with crushed stone.

Withdrawn by applicant.

Filed January 31, 1921. Closed May 25, 1921.

No. 9776, 1921.

C. M. & St. P. Ry. Co., Chicago.

Emergency rate on ice, carloads, between certain stations in Iowa. On February 23, 1921, the Board authorized the establishment of the following emergency rates on ice, carloads:

From	To	Rates in cents Per 100 Lbs.
Lansing, Iowa	Preston, Iowa	9.5
Lansing, Iowa	Miles, Iowa	9.5
Lansing, Iowa	Delmar, Iowa	9.5
Lansing, Iowa	Maquoketa, Iowa	9.5
Clear Lake, Iowa	Dubuque, Iowa	11.
Lansing, Iowa	Dubuque, Iowa	7.
Clear Lake, Iowa	Davenport, Iowa	12.
Lansing, Iowa	Davenport, Iowa	11.

The company was advised that these rates would not be considered by the Commission as bases for comparison as between other stations in the state of Iowa, for the establishment of rates for similar distances generally in the state of Iowa.

On February 24, this applicant filed petition with the Board requesting that it be permitted to establish emergency rates on ice, carloads, minimum 60,000 pounds, between certain stations in Iowa, said rates to expire November 21, unless sooner cancelled, changed or extended.

On March 1, 1921, the Board wrote the company stating that they had no objection to the establishment of emergency rates on ice, carloads, as follows:

From	To	Rates in cents per 100 lbs.
McGregor, Iowa	Clinton, Iowa	8
Marquette, Iowa	Clinton, Iowa	8
Lansing, Iowa	Clinton, Iowa	9.5
Lansing, Iowa	Lyons, Iowa	9.5
Mason City, Iowa	Lyons, Iowa	12
Mason City, Iowa	Clinton, Iowa	12

The company was advised that these rates would not be considered by this Commission as a precedent for the establishment of rates for similar distances generally in the state of Iowa.

On March 7, the C. M. & St. P. Ry. Company petitioned the Board for permission to publish emergency rates on ice, carloads, minimum weight 60,000 pounds, between certain stations in Iowa. On March 10,

1921, the Board wrote the railway company authorizing them to establish emergency rates on ice, carloads, as follows:

Rates in Cents per 100 Pounds.		
To	From	
	Clear Lake, Iowa	Lansing, Iowa.
C. R. & I. C. Ry.—		
Iowa City, Iowa	.....13	12.5
C. & N. W. Ry.—		
Marshalltown, Iowa	..... 8	12
C. G. W. R. R.—		
Dyersville, Iowa	.....12.5	9
Marshalltown, Iowa	..... 8	13
C. M. & St. P. Ry.—		
Cedar Rapids, Iowa	.....10.5	11
Clinton, Iowa	.....13	10.5
Davenport, Iowa	.....12.5	12
Farley, Iowa	.....12	9
Maquoketa, Iowa	.....12	12
Muscatine, Iowa	.....12.5	12.5
Worthington, Iowa	.....12	10
C. R. I. & P. Ry. Co.—		
Iowa City, Iowa	.....13	12.5
I. C. R. R.—		
Dyersville, Iowa	.....12.5	9
Manchester, Iowa	.....10.5	10.5
Manchester & Oneida Railway—		
Manchester, Iowa	.....10.5	10.5
M. & St. L. R. R.—		
Marshalltown, Iowa	..... 8	13

Filed February 2, 1921. Closed March 9, 1921.

No. 9777, 1921.

Chicago & North Western Railway Company, Chicago, Illinois, for railroads operating in Iowa.

Classification of beer, cereal beverages, etc.

For classification granted see Supplement No. 26 to Iowa Classification No. 15.

Filed March 3, 1921. Closed May 25, 1921.

No. 9778, 1921.

Leigh Banana Case Company, Chicago, Illinois.

Change in classification of banana carriers, nested.

For classification granted see Supplement No. 26 to Iowa Classification No. 15.

Filed April 7, 1921. Closed May 25, 1921.

No. 9779, 1921.

Sioux City Live Stock Exchange, Sioux City, Iowa.

Minimum weight on live stock in double deck cars.

On May 25, 1921, continued to next rate and classification hearing. Later withdrawn by applicant.

Filed March 30, 1921. Closed November 29, 1921.

No. 9780, 1921.

State Fish & Game Warden, by Commerce Counsel, Des Moines, Iowa. Rate on fish car.

Carriers put in reduced rates that were satisfactory to the applicant. Filed April 12, 1921. Closed June 28, 1921.

No. 9781, 1921.

Herring Motor Co., Des Moines, Iowa.

Classification of automobile tops.

For classification granted see Supplement No. 26 to Iowa Classification

No. 15.

Filed April 13, 1921. Closed May 25, 1921.

No. 9782, 1921.

The Hills Brothers Co., New York City.

Change in classification of dates in packages in boxes.

For classification granted see Supplement No. 26 to Iowa Classification No. 15.

Filed March 11, 1921. Closed May 25, 1921.

No. 9783, 1921.

Haley-Neeley Company, Sioux City, Iowa.

Classification of bananas, loose, in lots of 5,000 pounds or more.

Denied.

Filed February 2, 1921. Closed May 25, 1921.

No. 9784, 1921.

Chicago & North Western Ry. Co., et al.

Rules and minimum weights on grain and grain products.

On April 26, 1921, the Board advised Mr. A. F. Cleveland, Assistant Freight Traffic Manager of the C. & N. W. Ry. Co., as follows:

"Commission instructs me to say it has no objection to publication effective on Iowa intrastate business minimum weights on grain and grain products provided by Interstate Commerce Commission special permission number fifty two three forty and Exhibit A thereto. In case objections are filed hearing will be held later."

No objections having been filed, case was closed.

Filed December 15, 1920. Closed April 26, 1921.



No. 9785, 1921.

Burlington Shippers' Association, Burlington, Iowa.  
Change in classification of confectionery.

For classification granted see Supplement No. 26 to Iowa Classification  
No. 15.

Filed April 27, 1921. Closed May 25, 1921.

No. 9786, 1921.

J. W. Edgerly & Co., Ottumwa, Iowa.  
Change in classification of sulphuric acid.

For classification granted see Supplement No. 26 to Iowa Classification  
No. 15.

Filed April 25, 1921. Closed May 25, 1921.

No. 9787, 1921.

Ft. Dodge Commercial Club, Ft. Dodge, Iowa.  
Classification of low grade petroleum oil.

For classification granted see Supplement No. 26 to Iowa Classification  
No. 15.

Filed April 26, 1921. Closed May 25, 1921.

No. 9788, 1921.

Ft. Dodge Commercial Club, Ft. Dodge, Iowa.  
Change in classification of billets.

For classification granted see Supplement No. 26 to Iowa Classification  
No. 15.

Filed April 26, 1921. Closed May 25, 1921.

No. 9789, 1921.

Burlington Shippers' Association, Burlington, Iowa.  
Change in classification of tooth picks.

For classification granted see Supplement No. 26 to Iowa Classification  
No. 15.

Filed April 28, 1921. Closed May 25, 1921.

No. 9790, 1921.

Burlington Shippers' Association, Burlington, Iowa.  
Change in classification of ammunition, small arms.

For classification granted see Supplement No. 26 to Iowa Classification  
No. 15.

Filed April 28, 1921. Closed May 25, 1921.

No. 9791, 1921.

Burlington Shippers' Association, Burlington, Iowa.  
Change in classification of oats, rolled, in bags.

For classification granted see Supplement No. 26 to Iowa Classification  
No. 15.

Filed April 28, 1921. Closed May 25, 1921.

No. 9792, 1921.

Burlington Shippers' Association, Burlington, Iowa.  
Change in classification of paint, N. O. S., in cans.

For classification granted see Supplement No. 26 to Iowa Classification  
No. 15.

Filed April 28, 1921. Closed May 25, 1921.

No. 9793, 1921.

Burlington Shippers' Association, Burlington, Iowa.  
Change in classification on peanut butter, in tins, in boxes.

Investigation disclosed that the classification requested by the applicant  
was already provided for in Iowa Classification. Therefore, the file was  
closed.

Filed April 28, 1921. Closed October 7, 1921.

No. 9794, 1921.

Burlington Shippers' Association, Burlington, Iowa.  
Change in classification of tapioca.

For classification granted see Supplement No. 26 to Iowa Classification  
No. 15.

Filed April 30, 1921. Closed May 25, 1921.

No. 9795, 1921.

Chamber of Commerce, Sioux City, Iowa.  
Classification of crude rubber, C. L.

For classification granted see Supplement No. 26 to Iowa Classification  
No. 15.

Filed April 30, 1921. Closed May 25, 1921.

No. 9796, 1921.

Ft. Dodge Commercial Club, Ft. Dodge, Iowa.

Petition for adoption of Rule 10 of Western Classification on Iowa  
intrastate traffic.

For classification granted see Supplement No. 26 to Iowa Classification  
No. 15.

Filed April 23, 1921. Closed May 25, 1921.

No. 9797, 1921.

National Sales Co., Des Moines, Iowa.  
Classification of corn popping machines.

For classification granted see Supplement No. 26 to Iowa Classification  
No. 15.

Filed May 3, 1921. Closed May 25, 1921.

No. 9798, 1921.

National Wholesale Grocers' Association of the United States.

Discriminatory rates, rules and regulations governing shipments of  
grocery articles.

A decision of the Interstate Commerce Commission removed the cause of complaint in this case, and it was closed of record.  
Filed December 15, 1919. Closed June 27, 1921.

No. 9799, 1921.

C. M. & St. P. Ry. Co., Chicago, Illinois.  
Emergency rate on ice Dubuque to DeWitt, Iowa.  
On July 1, 1921, the applicant filed petition in this office asking permission to publish emergency rate on ice, carloads, minimum weight 60,000 pounds, of 7c per hundred pounds from Dubuque to DeWitt, Iowa, such rate to expire November 1, 1921, unless sooner cancelled, changed, or extended and to apply in lieu of the present class rate.

On August 16, 1921, the Board advised the applicant that it would have no objection to the establishment of the emergency rate requested.

The applicant was advised that these emergency rates would not be considered by the Commission as a precedent for the establishment of rates for similar distances generally in the state of Iowa.

Filed July 1, 1921. Closed August, 16, 1921.

No. 9800, 1921.

C. M. & St. P. Ry. Co., Chicago, Ill.  
Emergency rates on ice, C. L., from Dubuque to points in Iowa.  
On May 31, 1921, the C. M. & St. P. Railway Company requested permission to publish certain emergency rates on ice.

On August 16, 1921, applicant was advised that the Board had no objection to the establishment of emergency rates on ice as follows:

From  
Dubuque,  
Iowa.

To	Rate
C. M. & St. P. Railway.	
Cedar Rapids, Iowa .....	7
Clinton, Iowa .....	7
Davenport, Iowa .....	8
Farley, Iowa .....	7
Maquoketa, Iowa .....	8
Muscatine, Iowa .....	8.5
Worthington, Iowa .....	7
Lyons, Iowa .....	7
Washington, Iowa .....	10
C. R. & I. C. Railway.	
Iowa City, Iowa .....	10.5
C. & N. W. Railway Company.	
Marshalltown, Iowa .....	12
C. R. I. & P. Railway.	
Iowa City, Iowa .....	10.5

M. & O. Railway.  
Manchester, Iowa .....

7

M. & St. L. R. R.  
Marshalltown, Iowa .....

12

They were advised, however, that these rates would not be considered by the Commission as a precedent for the establishment of rates for similar distances generally in the state of Iowa.

Filed June 1, 1921. Closed August 26, 1921.

No. 9801, 1921.

C. M. & St. P. Ry. Co., Chicago, Illinois.  
Emergency rate on ice, carloads, from Dubuque to Cedar Rapids, Iowa.  
On August 12, 1921, the C. M. & St. P. Railway Company petitioned the Board for permission to publish emergency rate on ice, carloads, minimum weight 60,000 pounds of 7c per 100 pounds, from Dubuque, Iowa, to Cedar Rapids, Iowa, such rate to expire November 21st, unless sooner cancelled, changed or extended. On August 16, 1921, the Board wired Mr. T. W. Proctor, General Freight Agent, C. M. St. P. Railway Company, Chicago, as follows:

"Your letter twelfth. Approval of Commission not necessary in case of reduction below Iowa distance tariff stop. However, Board has no objection to proposed rate on ice carloads outlined in your letter and will not consider same as precedent for rates between other stations in Iowa."

Filed August 15, 1921. Closed August 16, 1921.

No. 9802, 1921.

Minneapolis & St. Louis R. R. Co., Minneapolis, Minn.  
Readjustment of rates on sugar beets in Iowa.  
On September 26, 1921, the applicant filed request for authority to publish the following emergency rates on sugar beets, effective on one day's notice, and to expire December 31, 1921:

Miles	Rate in cents per ton
10 .....	50
20 .....	50
30 .....	55
40 .....	60
50 .....	70
60 .....	90
70 .....	90
80 .....	110
90 .....	110
100 .....	110
110 .....	130
120 .....	130
130 .....	150
140 .....	150
150 .....	150



On September 27th authority was granted to publish these rates under the following conditions:

- (1) These rates to be published as emergency rates and to be applied until the close of business, December 31, 1921, in lieu of the present rates as provided in M. & St. L. Tariff 266-C E. B. Boyd's tariff No. 160.
- (2) Rates to be subject to minimum of 30,000 pounds per car as now provided for existing rates.
- (3) Eighty per cent of these rates to be applied as a basis for constructing joint rates on Iowa intrastate traffic.

Filed September 26, 1921. Closed September 27, 1921.

## Classification, Rates and Rules

On May 25, 1921, the Commission took under consideration the cases heard at the General Rate and Classification Hearing held May 24, 1921, and made the following rulings thereon:

- Burlington Shippers' Association, Burlington, Iowa:  
Application for reduction in rate on china closets. Granted.
- Harrah & Stewart Mfg. Co., Des Moines, Iowa:  
Application for specific rating on broom-clamps, iron or steel. Granted.
- Greater Des Moines Committee, Des Moines, Iowa:  
Application for adoption of Western Classification description and rating on walnut, cherry and holly lumber or veneer. Granted.
- Iten Biscuit Company, Clinton, Iowa:  
Application for reduction in rate on cracker cans or cracker boxes, returned. Denied.
- Walter H. Prier Company, Marshalltown, Iowa:  
Application for Western Classification L. C. L. ratings on brass and copper scrap. Granted.
- Anchor Feed & Milling Company, Des Moines, Iowa:  
Application for specific rating on black strap molasses in barrels or drums. Granted.
- White Line Transfer & Storage Company, Des Moines, Iowa:  
Application for elimination of prepaid requirements on household goods. Denied.
- Western Silo Company, Des Moines, Iowa:  
Application for Western Classification rating on silos, wooden, K. D. Granted.
- Rubber Association of America, New York City, New York:  
Application for Western Classification description and ratings on tires, N. O. S. Granted.
- Burlington Shippers' Association, Burlington, Iowa:  
Application for adoption of Western Classification descriptions and ratings on stone and manufactures of same; cancellation of cement building blocks from Item 312, Supplement No. 25, Iowa Classification No. 15; and cancellation of building blocks, concrete or artificial stone, from Item 314, Supplement No. 25, Iowa Classification No. 15. Board granted Western classification descriptions and ratings and cancellation of cement building blocks from Item 312, Supplement No. 25, Iowa Classification No. 15. Denied application for cancellation of building blocks, concrete or artificial stone, from Item 314, Supplement No. 25, Classification No. 15.

- Lagamarcino-Grupe Company, Burlington, Iowa:  
Application for classification of sweet potatoes in bushel hampers with tight tops. Granted.
- Herring Motor Company, Des Moines, Iowa:  
Application for Western Classification description and rating on automobile tops, C. L. Granted.
- Railroads operating in Iowa, by R. C. Fyfe, Chairman, Western Classification Committee, Chicago, Illinois:  
Application for adoption of Rule 15 of Western Classification. Granted.
- Theo. Drake, Fruitland, Iowa:  
Application for reduced rate on manure, C. L. Board granted sand and gravel rates for distances up to 100 miles.
- Minneapolis & St. Louis Railroad Company:  
Application for publication of Rule 195, Western Trunk Line Circular No. 1-O, in Iowa Classification No. 15. Granted.
- J. G. Cherry Company, Cedar Rapids, Iowa:  
Application for adoption of Western Classification description on egg-case fillers, C. L. Granted.
- Rochond Company, Cedar Rapids, Iowa:  
Application for classification of exterior building stucco in mixed carloads with crushed stone. Withdrawn by applicant.
- Chicago & North Western Railway Company, on behalf of railroads operating in Iowa.  
Application for change in description and rating on beer and beer tonics. Granted.
- Leigh Banana Case Company, Chicago, Ill.:  
Application for rating on new banana carriers, nested. Granted.
- The Hills Brothers Company, New York City, New York:  
Application for Western Classification description and rating on dates in packages, in boxes. Granted.
- Haley-Neeley Company, Sioux City, Iowa:  
Application for classification of bananas, loose, in lots of 5,000 pounds or more. Denied.
- J. W. Edgerly & Company, Ottumwa, Iowa:  
Application for adoption of Western Classification description and ratings on sulphuric acid in carboys. Granted.
- Fort Dodge Commercial Club, Fort Dodge, Iowa:  
Application for classification of crude and fuel oil in tank cars. Granted.
- Fort Dodge Commercial Club, Fort Dodge, Iowa:  
Application for adoption of Western Classification description and ratings on billets, iron or steel. Granted.

- Burlington Shippers' Association, Burlington, Iowa:  
Application for Western Classification description and ratings on candy or confectionery, N. O. S. Granted.
- Burlington Shippers' Association, Burlington, Iowa:  
Application for Western Classification description and rating on toothpicks, wooden. Granted.
- Burlington Shippers' Association, Burlington, Iowa:  
Application for Western Classification description and rating on cartridges, loaded, for small arms. Granted.
- Burlington Shippers' Association, Burlington, Iowa:  
Application for Western Classification description and ratings on cereals and cereal products, N. O. S. Granted.
- Burlington Shippers' Association, Burlington, Iowa:  
Application for Western Classification description and ratings on paint, N. O. S. Granted.
- Burlington Shippers' Association, Burlington, Iowa:  
Application for Western Classification description and ratings on taploca and sago. Granted.
- Chamber of Commerce, Sioux City, Iowa.  
Application for classification of crude rubber, C. L. Granted.
- Underwood Candy Co., Oskaloosa, Iowa:  
Application for commodity rate on ice, C. L. Dismissed.
- Fort Dodge Commercial Club, Fort Dodge, Iowa:  
Application for adoption of Rule 10 of Western Classification on Iowa intrastate traffic. Granted.
- National Sales Company, Des Moines, Iowa:  
Application for classification of corn popping machines. Granted.
- Burlington Shippers' Association, Burlington, Iowa:  
Application for classification of stock food ingredients in mixed carloads. Dismissed, account taken care of by adoption of Rule 10 of Western Classification No. 57.

### Supplement No. 26, Iowa Classification

The Commission directed the Secretary to prepare a Supplement to Iowa Classification No. 15, and embody therein all changes ordered above, such Supplement to be known as Supplement No. 26 to Iowa Classification No. 15, dated May 25, 1921, effective July 15, 1921, except as noted. On July 12, 1921, the Board changed the effective date of this Supplement, by request of carriers, to August 1, 1921.

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



## SUPPLEMENT NO. 26

Cancels Supplements 20 and 25, Supplements 16 and 26 in effect and contain all changes to Iowa Classification No. 15 and Schedule of Reasonable Maximum Rates of Charges for Transportation of Freight and Cars.

Dated May 25, 1921.

Effective August 1, 1921 (except as noted).

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

GEORGE L. McCAUGHAN, Secretary.

Des Moines, Iowa, May 25, 1921.

## INDEX

Article.	Index No.	Article.	Index No.
<b>A</b>			
Absorbers, shock	286	<b>Blocks—Continued.</b>	
Acids, sulphuric	314	Hollow millling	314
Air and water service machines	267	Paving	314
Ambulance bodies, self-propelling vehicle	253	Segment sewer	314
Ammunition, small arms	336	Solid building	314
Artificial stone	340	Blooms, iron or steel	332
Asbestos:		Boards, plaster	315
Shingles	309	Boards, instrument auto	284
Slate	309	Boards, automobile running	280
Attachments, tractor automobile	309	Bodies, automobile, passenger	264
Automobile:		Bodies, self-propelling vehicle:	
Axle housings	272	Ambulance	253
Axles	274	Funeral	253
Bodies, passenger	264	Horse	253
Brake drums	275	Undertaker	253
Bumper guards	276	Drake drums, automobile	275
Bumper rails	276	Bras	323
Dash	276	Bread strap	333
Doors	278	Bread, stale	260
Engine hoods	270	Brick	314
Fenders	280	Brooms, clasp	347
Gear frame side bars	282	Buckets, well, wooden	321, 322
Gear frames	282	Bumper guards, automobile	276
Instrument boards	284	Bumper rails, automobile	276
Lamps and fixtures	285	Buttons, blanks	265
Mud guards	280	Buttons	265
Parts, mixed C. L.	297, 298	<b>C</b>	
Parts, N. O. S.	296	Cakes	260
Running boards	280	Candy chimes, gear	328
Running board shields	280	Candy, N. O. S.	288
Shock absorbers	286	Carriers, banana	348
Steering wheel rims	288	Carriers, egg	318, 344
Steering wheels	289	Carriages, small arm, horse	236
Tire chains	294	Cases, egg	318, 346
Tops	343	Cement	315
Tractor attachments	272	Cereal beverages	Page 48
Trunk racks	290	Chains, automobile rim	337
Wheel flanges	290	Chemical paint	337
Wheel rims	291	China closets	330
Wheels	291	Chips, stone	349
Wind shield frames	294	Chop feed	323
Wind shields	293	Churns	305
Wrecking trucks	295	Clamps, brown	347
Automobiles	252	Classification of railroads	262
<b>B</b>			
Bakery goods	260	Clay, conchoidal	314
Banana carriers	348	Closets, china	330
Barley	323	Coal, soft, pea and slack	300
Barrels, wooden	323	Confederacy, aluminum	328
Beverages	321, 322	Confederacy, N. O. S.	328
Billets, steel	332	Cooling trucks	351
Biscuits	332	Corn	253
Blocks, button	260	Corn popping machines	340
Blocks	254	Crankers	260
Blinds	308	Crates	304
Artificial Stone		Crossed paving blocks	314
Building	314	Crockery	304
Cement	314	Crocks	305
Concrete	314	Crude oil petroleum	335
		Cubes, stone	346
		Cushions, elastic	346

## CLASSIFICATION, RATES AND RULES

## INDEX—Continued

Article.	Index No.	Article.	Index No.
<b>J</b>			
Jars	305	<b>K</b>	
Jugs, wooden	321, 322	<b>L</b>	
Kits, wooden	321	Lamps, automobile	285
		Lime	315
		Linings, tin	341
		Linzer, N. O. S.	334
<b>M</b>			
<b>Machines:</b>			
Air and water service	267	Corn popping	340
Type casting	261	Type setting	261
Wood saving	324	Manure	284
Machos	280	Mats	280
Mails	323	Milk cans	307
Bread	260	Milk products	323
Cracker	260	Mineral water	Page 48
Malt	260	Molasses, black strap	350
Molasses	260	Motor vehicle springs	271, 298
Mud guards, automobile	280	Mufflers, gas engine	268, 298
<b>O</b>			
Oats	333	<b>P</b>	
Oil for log oilers	319	Paint, chemical	337
Oil, crude petroleum	335	Paint, earth	337
Oil, fuel, petroleum	335	Paint, metal	337
Oil, kerosene	335	Paint, N. O. S.	337
Oil, road, petroleum	335	Paving stone	337
		Pipes or tongues	313
		Polish, stove	351
		Putty, fence	284
		Potatoes, sweet	342
		Pots, exhaust gas engine	268
		Preparations, cereal	326
		Pretech	260
<b>Q</b>			
Quarries, green salted	260	<b>R</b>	
Race bodies, self-propelling vehicle	252	Racks, truck	290
Ramp seed	323	Radiators, engine cooling	270, 298
Rags, C. L.	301, 302	Railroads, classification of	262
Relief machinery	314, 315	Rails, bumper, automobile	262
Rods, engine, automobile	275	Rims, steering wheel	288
Housings, axle, automobile	273	Rims, wheel, automobile	291
		Rings, wheel, automobile	291
		Road oil, petroleum	335
		Roofs, crane	338
		Rubber tires	344
		Rubble stone	340

INDEX—Continued	
Article.....	Index No.
Rule 15.....	325
Rule 27-B.....	306
Rule 41.....	355
Rule 10.....	352
Rule 7.....	355
Running boards or shields.....	280
<b>S</b>	
Sage.....	331
Salt.....	310, 315
Sash.....	303
Sawing machines, wood.....	324
Scrap, brass or copper.....	353
Self-propelling vehicle bodies.....	253
Sheep.....	317
Shields, automobile running board.....	280
Shields, wind.....	295
Shock absorbers.....	286
Side bars, gear frame.....	283
Silica, wooden.....	338
Slabs:	
Building or roofing.....	314
Cement.....	314
Concrete.....	314
Reinforced.....	314
Small arms ammunition.....	355
Springs, motor vehicle.....	271, 298
Starch, corn.....	323
Steering wheel rims.....	288
Steering wheels.....	289
Stone, artificial.....	340
Stone, chips or waste.....	340
Stone, crushed or ground.....	340
Stone cubes.....	340
Stone, curbing, flagging, paving or rubble.....	340
Stone, dress.....	340
Stone, natural.....	340
Stone, powdered.....	340
Stoneware.....	315
Stucco.....	315
Studding plaster.....	327
Stuff, egg box.....	357
Sulphuric acid.....	342
Sweet potatoes.....	342
<b>T</b>	
Tallow:	
Animal.....	263
Vegetable.....	263

Index.....	Date.....	ARTICLE.....	L. C. L. C. L.
No. Effective.....			
251 July 2, 1917.....		Steel or Wood and Steel Coupling Trucks, K. D. crated.....	2
(Reissue—In Supp. No. 17).....			
252 July 2, 1917.....		Second column, page 152 of Classification reads:	
(Reissue—In Supp. No. 17).....		! Vehicles and parts of—Cont'd.	
		! Automobiles—Continued.	
		Change to read:	
		! Vehicles and parts of—Cont'd.	
		! Automobiles—Continued.	
253 July 2, 1917.....		Vehicles, Parts of:	
(Reissue—In Supp. No. 17).....		Bodies, self-propelling vehicle:	
		Hearse, Funeral or Undertaker:	
		S. U. crated.....	D1
254 Index 238, Supp. No. 16.....		Ambulance:	
		S. U. crated.....	D1

Article.....	Index No.
Tankage, digester.....	323
Tank blocks.....	314
Tank tile.....	314
Tapcons.....	331
Tile:	
Chimney pipe.....	341
Drain.....	314, 341
Hollow building.....	341
Gypsum.....	341
Tire chains, automobile.....	266
Tires, rubber, pneumatic.....	344
Tires, rubber, solid.....	344
Trest.....	260
Tongues or piles.....	313
Tooth picks, wooden.....	345
Tops, automobile.....	272
Tractor attachments, automobile.....	272
Trucks, cooling.....	251
Trucks, wrecking.....	295
Trunk racks.....	290
Tube:	
Butter, wooden.....	321, 322
Wooden, N. O. S.....	321
Type casting machines.....	261
Type setting machines.....	261
<b>U</b>	
Undertaker bodies, self-propelling vehicles.....	253
<b>V</b>	
Vener, N. O. S.....	334
Vehicle bodies, self-propelling.....	253
Vehicle, parts of.....	252
<b>W</b>	
Waste, stone.....	340
Water, mineral.....	Page 48
Wheel flanges, automobile.....	291
Wheel rims, automobile.....	291
Wheels, automobile.....	291
Wheels, automobile.....	292
Wheels, steering.....	289
Wind shield frames.....	294
Window glass.....	293
Wind shields.....	293
Wood sawing machines.....	324
Wrecking trucks, automobile.....	295

RULE 41.

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

Fibreboard, Pulphoard or Strawboard Containers. Ratings—See Sections 1, 4, 16 and 17. Material—See Sections 2, 3, 4, 5, 14 and 16. Construction—See Sections 8, 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, Pulphoard or Strawboard Boxes. Section 1. (a) Unless otherwise provided, ratings applying on articles in Wooden Boxes will also apply on the same articles in Fibreboard, Pulphoard 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, Pulphoard 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 Triple-section 2. (a) Fibreboard or Pulphoard used in making Fibreboard or Pulphoard Boxes, without frames, must be three-ply or more, all plies firmly glued together, the outer-ply water-proofed and no single-ply less than .016 of an inch in thickness; except that the board forming the innermost side of a Triple Slide Box need not be water-proofed 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. 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 pulphoard, 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 side of a Triple Slide Box need not be water-proofed nor comply with Mullen Test requirements; and

Weight Limit 40 lbs. (b) When the outer facing is not less than .016 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 .016 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 .020 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 .020 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, are 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  $\frac{1}{2}$  inch, or  $\frac{3}{4}$  by  $1\frac{1}{4}$  inches, with cross strips not less than  $\frac{3}{8}$  by  $\frac{1}{2}$  inch, or  $\frac{3}{4}$  by  $1\frac{1}{4}$  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  $\frac{3}{4}$  by 2 inches, with cross strip not less than  $\frac{3}{8}$  by  $1\frac{1}{4}$  inches or  $\frac{3}{4}$  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  $\frac{3}{4}$  by  $2\frac{1}{4}$  inches, with cross strips not less than  $\frac{3}{8}$  by  $1\frac{1}{4}$  inches or  $\frac{3}{4}$  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.

## RULE 41.—Continued

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:

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 (b), 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-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.

Specification 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.

(c) 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 60 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 Iron-bound Fibreboard Boxes.

## RULE 41—Continued

(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 12-16 by 1 1/2 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 enclose the end frames.

The iron bands must be continuous, not less than 3/4 inch wide, not more than 8 inches apart and must be firmly fastened to the Fibreboard or Pulpboard by staples clinched on the 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 100 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. 24 gauge, and when the end of the box exceeds 10 inches in width an additional cleat or batten not less than 12-16 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:

(b) When the gross weight of the package exceeds 65 pounds will not be accepted for transportation.

## Weight Limit (Fragile articles, etc.) 65 lbs.

(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, exceeding one quart and not exceeding one gallon capacity.

(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 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

## RULE 41—Continued

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

When two complete Double-Faced Corrugated boxes as described in Section 2 (a) and (c) 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.

(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

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 Fragile Articles, not exceeding 30 lbs.

## Packing Requirements Fragile Articles, over 30 lbs., but not exceeding 65 lbs.

## Packing Requirements Articles in Glass or Earthenware not exceeding 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 box; all partitions touching 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 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 exceeding 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 containers, one pint or less capacity, not exceeding 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.



## RULE 41—Continued

**Certificate of Box Maker.** Section 9. (a) All Fibreboard, Pulphoard 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 2 1/4 by 4 inches, and be a fac simile 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):

For Boxes complying with Section 2 of this Rule.

## CERTIFICATE OF BOX MAKER

This box is made of Three-ply or more fibreboard or pulphoard, 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 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

Dimension Limit: Length, width and depth added ..... inches

Gross weight limit ..... pounds

.....  
\* .....

\*Insert box maker's name and address.

## RULE 41—Continued

For Boxes complying with Section 5 (a) and (c) of this Rule.

## CERTIFICATE OF BOX MAKER

This is a double box

Each box is made of double faced corrugated strawboard

Thickness not less than { Outer face waterproofed ..... .016 inch  
Inner face ..... .016 inch

Resistance (Mullen Test) { Outer face ..... 85 lbs. per sq. inch  
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.

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 Pulphoard 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 pulphoard, outer surface waterproofed

Thickness not less than ..... inch  
Resistance (Mullen Test) ..... lbs. per sq. inch

Frame Cross { Strips not less than ..... inch by ..... inch

Cross pieces spaced not more than ..... inches

Gross weight limit ..... pounds

.....  
\* .....

\*Insert box maker's name and address.

## RULE 41—Continued

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 Cross	{	strips not less than.....	inch by.....inch
Gross pieces spaced not more than.....			inches
Gross weight limit.....			pounds

\*Insert box maker's name and address.

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.....	1.75 lbs. per sq. inch
Gross weight limit.....			200 pounds

\*Insert box maker's name and address.

## RULE 41—Continued

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.

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 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
Iron band.....			gauge
Gross weight limit.....			pounds

\*Insert box maker's name and address.

Boxes to show description of contents.

Reference to Rule on Shipping Orders and Bills of Lading.

Joint or Seam Construction for Fibreboard or Pulpboard Boxes.

Lapped Joint or Seam Gued.

Lapped Joint or Seam stitched.

(b) Boxes must also show description of contents.

(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."

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:

(b) The sides of the box forming the joint or seam must be not less than 1 1/4 inches and be firmly closed 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

(c) The sides of the box forming the joint or seam must be not less than 1 1/4 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 2 1/2 inches apart.



## RULE 41—Continued

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

Glued Flaps and Sealing Strips, required.

(d) When the ends of the inner flaps of boxes are not more than 8 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

Glued Flaps and Sealing Strips with reinforcement required.

(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).

Sealing Strips not required.

(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 inserted 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 ¾ 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 bolt 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

## RULE 41—Continued

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 encircle and forming a set-cre lock on the inside, sealing strips will not be required; or

When body of box is made of one piece with top 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.

Flaps Must Not Project Over Sides.

(g) The flaps must not project over the sides of box.

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 ¾ 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 ¾ 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 2½ 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 2½ inches in width and inserted between or more metal straps, not less than No. 29 gauge and not less than ¾ 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.

## RULE 41—Continued

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

- (a) 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 3 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, Pulphoard or Strawboard Boxes.

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

Fibreboard or Pulphoard Drums or Pails with fibreboard, pulphoard 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):

Wooden Drum rating.

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

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, fluids and articles that are not dry, will not be accepted for transportation in Fibreboard or Pulphoard Drums or Pails with Fibreboard, pulphoard or metal tops and bottoms.

Specifications for Fibreboard or Pulphoard.

- (f) Fibreboard or Pulphoard used in making Fibreboard or Pulphoard Drums or Pails with fibreboard, pulphoard 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 .015 of an inch in thickness; and

Construction of Fibreboard or Pulphoard Drums or Pails, with fibreboard or pulphoard tops and bottoms.

- (g) Fibreboard or Pulphoard forming the bodies of Fibreboard or Pulphoard Drums or Pails with fibreboard or pulphoard 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, staple 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; the 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 pulphoard 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  $\frac{3}{4}$  inch on bodies, top 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.

## RULE 41—Continued

Construction of Fibreboard or Pulphoard Drums or Pails with fibreboard or pulphoard tops or 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 2½ 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 Pulphoard Drums or Pails, with metal tops and bottoms.

(h) Fibreboard or pulphoard, forming the bodies of Fibreboard or Pulphoard Drums or Pails with metal tops and bottoms, must be in one piece, and secured by a latched 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 bars must be pressed through the fibreboard or pulphoard and clinched on the inside; the bodies must be securely strapped 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. 23 in thickness, pressed to shape in one piece, with rims not less than 1½ inches wide; surface of tops and bottoms to be counterbore, 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.

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 Pail 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 slightly 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 Pulphoard Drums or Pails with fibreboard or pulphoard tops and bottoms.

(i) When the single ply or combined board in the body, bottom and top of Fibreboard or Pulphoard Drums or Pails with fibreboard or pulphoard 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 Pail 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 Pail 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 Pail and its contents shall not exceed 55 pounds.

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

(j) When the single ply or combined Board in the body of Fibreboard or Pulphoard 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 Pail 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 Pail 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,



## RULE 41—Continued

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 Pail Maker.

- (1) 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 Pail maker, labeled, printed or stamped in ink, showing that the Drums or Pails do so conform; this certificate to be not less than 2 1/4 by 4 inches, and to be a fac simile of the following in form and style of type and wording:

With Fibreboard or Pulpboard top and bottom.

CERTIFICATE OF DRUM OR PAIL MAKER	
This <input type="checkbox"/> is made of * .....	
fibreboard of pulpboard, outer surface or ply water-proofed	
Thickness not less than	Top and bottom ..... inch
	Body ..... inch
	Rims ..... inch
Resistance (Mullen test) single ply or combined board	Each ply ..... inch
	Top and bottom ..... per sq. inch
	Body ..... per sq. inch
Dimensions:	Rims ..... per sq. inch
	Height ..... inches; Diameter ..... inches
Gross weight limit ..... pounds	
★ .....	

Insert drum or pail, as the case may be.

\* 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 <input type="checkbox"/> is made of * .....	
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
	..... 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
★ .....	

Insert drum or pail, as the case may be.

\* 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 verify 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."

## RULE 41—Continued

Packing Requirements Section 15. Articles liable to loss from shifting or leakage must be in bags, cans or cartons or the Drum or Pail must be lined with tough paper or cloth; articles must be so packed in the Drum or Pail 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:

(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 3/4 inch in thickness, having a resistance of not less than 710 pound to the square inch, Mullen Test, and must be surrounded by three or more wooden hoops not less than 2 inches in width by 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 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 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 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 * .....	
plies and fitted with wooden hoops and fibreboard or pulpboard of wooden heads	
Body thickness not less than 1/4 of an inch.	
Resistance of body (Mullen test)	{ Not less than ..... pounds
	{ 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.

RULE 41—Continued

Barrels or Drums to show description of contents.

Reference to Rule on Shipping Orders and Bills of Lading.

Fibreboard or Pulpboard Barrels or Drums with band iron or steel end hoops and wooden heads.

(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."

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 three penny or heavier
.19 " "	500	100 and over	" " " "
.20 " "	530	125 " "	100 6 " " " "
.22 " "	565	150 " "	125 6 " " " "
.23 " "	600	200 " "	150 6 " " " "
.24 " "	640	250 " "	200 8 " " " "
.28 " "	670	275 " "	250 8 " " " "
.30 " "	710	300 " "	275 8 " " " "
.33 " "	745	375 " "	300 8 four " " " "
.39 " "	800	470 " "	375 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 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 ..... plies 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.....	pounds
	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.

Reference to Rule on Shipping Orders and Bills of Lading.

Method of Testing.

(i) Barrels or Drums must also show description of contents.

(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."

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	ARTICLE	I. C. L.	C. L.
256 Nov. 20, 1917 (Release—In Supp. No. 19)	Button Blanks:		
	In single bags .....	2	
	In double bags .....	3	
Cancel Item 6, page 24, of Classification.	In barrels or boxes .....	3	
	In packages named, C. L., min. wt. 30,000 lbs. ....		4
257 Nov. 20, 1917 (Release—In Supp. No. 19)	Egg Box Stuff (wooden), in bundles or racks .....	4	B.
	Egg Case Fillers (strawboard and wood or wood pulp), and Carton Egg Case Fillers, K. D., flat, said cases to be filled with 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 inches in thickness.		Min. 24,000 Wt. lbs.
Cancel Item 16, which cancelled Items 33, 34, 35, 36 and 37, page 41 of Classification.	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. 24,000 Wt. lbs.
	Carton .....	4	
	N. O. K. ....	4	
	Egg Case Flats:		
	In bundles .....	3	
	In boxes .....	4	
258 Nov. 20, 1917 (Release—In Supp. No. 19)	Fence Posts:		Lumber Tariff Rates
	Wooden .....	4	
Cancel Item 41, page 46, of Classification.			



Index No.	Date Effective	ARTICLE	L. C. L.	C. L.	
259	Nov. 20, 1917	<p>Window, other than Plate, not framed nor leaded: Colored, chipped, decorated, etched, ground or sand-blasted:</p> <p>Bent: Packed in boxes ..... D1 Packed in Boxes, C. L., min. wt. 30,000 lbs. . . . . 1</p> <p>Window, other than Plate, not framed nor leaded: Colored, chipped, decorated, etched, ground or sand-blasted:</p> <p>Not bent: Packed in boxes ..... 4 Packed in boxes, C. L., min. wt. 30,000 lbs. . . . . 5</p> <p>Plain: Bent: Packed in boxes ..... 1 Packed in boxes, C. L., min. wt. 30,000 lbs. . . . . 1</p> <p>Not bent: Packed in boxes ..... 4 Packed in boxes, C. L., min. wt. 30,000 lbs. . . . . 5</p> <p>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.</p>			
(Reissue—In Supp. No. 19)					
260	Nov. 20, 1917		Bakery Goods (see Index 304):		
(Reissue—In Supp. No. 19)			Biscuits, Bread, Cakes, Crackers, Matzos, Pretzels or Toast, not otherwise specified:		
260	Nov. 20, 1917		In cartons or crates ..... 2		
(Reissue—In Supp. No. 19)			In fibre or metal cans with glass fronts, glass protected by corrugated fibreboard or wood, or without glass fronts, in crates ..... 2		
260	Nov. 20, 1917		In fibre or metal cans with or without glass fronts in shipping racks ..... 2		
(Reissue—In Supp. No. 19)			In shipping baskets with basket work covers ..... 1		
260	Nov. 20, 1917		In wheeled carriers, wood, fibreboard and iron or steel combined, locked ..... 3		
(Reissue—In Supp. No. 19)			In barrels or boxes ..... 3		
260	Nov. 20, 1917	In packages named, or in metal cans, loose, straight or mixed C. L., min. wt. 20,000 lbs. (Subject to Rule 6-B) ..... 4			
(Reissue—In Supp. No. 19)		Biscuit, Bread, Cracker or Matzos Dust or Meal:			
260	Nov. 20, 1917	In bags, barrels or boxes ..... 5			
(Reissue—In Supp. No. 19)		In packages named, straight or mixed C. L., min. wt. 20,000 lbs. (Subject to Rule 6-B) ..... 4			
260	Nov. 20, 1917	Biscuit, 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			
(Reissue—In Supp. No. 19)		Bread, Stale:			
260	Nov. 20, 1917	In bags ..... 2			
(Reissue—In Supp. No. 19)		In bags or in bulk, C. L., min. wt. 20,000 lbs. (Subject to Rule 6-B) ..... 4			
261	Nov. 20, 1917	Type Casting or Setting Machines:			
(Reissue—In Supp. No. 19)		S. U. or K. D., in boxes or crates ..... 1½			
261	Nov. 20, 1917	S. U. or K. D., in packages, named, straight or mixed C. L., min. wt. 24,000 lbs. (Subject to Rule 6-B) ..... A			
(Reissue—In Supp. No. 19)					
262	Nov. 1, 1917	CLASSIFICATION OF RAILROADS AND APPLICATION OF SCHEDULE AND CLASSIFICATION THEREOF.			
(Reissue—In Supp. No. 19)		CLASS "C" RAILROADS.			
262	Nov. 1, 1917	Elimination:			
(Reissue—In Supp. No. 19)		Eliminate Iowa & Omaha Short Line Railway.			
262	Nov. 1, 1917	Eliminate reference "F" from Atlantic Northern Railway Co.			

Index No.	Date Effective	ARTICLE	L. C. L.	C. L.	
263	Nov. 20, 1917	<p>Tallow:</p> <p>Animal:</p> <p>In barrels with cloth tops ..... 3</p> <p>In pails or tubs ..... 3</p> <p>In metal cans or pails in crates ..... 3</p> <p>In metal cans or pails in barrels or boxes ..... 4</p> <p>In bulk in barrels or boxes ..... 4</p> <p>In packages named, C. L., min. wt. 30,000 lbs. . . . . 5</p> <p>In tank cars, C. L., actual weight (Subject to Rule 3-B) ..... 5</p> <p>Vegetable:</p> <p>In hales ..... 3</p> <p>In bales, C. L., min. wt. 30,000 lbs. . . . . 5</p>			
(Reissue—In Supp. No. 19)					
263	Nov. 20, 1917		Cancel Item 8, page 111 of Classification.		
(Reissue—In Supp. No. 19)					
264	Nov. 20, 1917		Vehicles, Parts of:		
(Reissue—In Supp. No. 19)			Automobile Bodies (See Note):		
264	Nov. 20, 1917		Passenger, finished or in the white:		
(Reissue—In Supp. No. 19)			Boxed or crated ..... 361		
264	Nov. 20, 1917		C. L., min. wt. 10,000 lbs. (Subject to Rule 6-B) ..... 1		
(Reissue—In Supp. No. 19)			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:			
266	Nov. 20, 1917	In barrels or boxes ..... 3			
(Reissue—In Supp. No. 19)					
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:			
268	Nov. 20, 1917	Weighting each less than 50 lbs., wrapped ..... 1			
(Reissue—In Supp. No. 19)		Weighting each 50 lbs. or over, loose or wrapped ..... 2			
268	Nov. 20, 1917	In barrels, boxes or crates ..... 3			
(Reissue—In Supp. No. 19)		Cast and plate or sheet combined:			
268	Nov. 20, 1917	Weighting each less than 50 lbs., wrapped ..... 1½			
(Reissue—In Supp. No. 19)		Weighting each 50 lbs. or over, loose or wrapped ..... 1			
268	Nov. 20, 1917	In barrels, boxes or crates ..... 2			
(Reissue—In Supp. No. 19)		Cast and cast and plate or sheet combined, loose or in packages, straight or mixed C. L., min. wt. 20,000 lbs. . . . . A			
269	Nov. 20, 1917	Green Salted Ham, C. L., min. wt. 28,000 lbs. . . . . 5			
(Reissue—In Supp. No. 19)					
270	Nov. 20, 1917	Radiators:			
(Reissue—In Supp. No. 19)		Engine Cooling:			
270	Nov. 20, 1917	In boxes or crates ..... 1			
(Reissue—In Supp. No. 19)		In packages named, C. L., min. wt. 30,000 lbs. . . . . 4			
271	Nov. 20, 1917	Spring, not otherwise specified:			
(Reissue—In Supp. No. 19)		Iron or steel, other than wire:			
271	Nov. 20, 1917	Elliptic or Semi-Elliptic ..... 3			
(Reissue—In Supp. No. 19)		Motor Vehicle:			
271	Nov. 20, 1917	Loose or in packages ..... 3			
(Reissue—In Supp. No. 19)		Loose or in packages, C. L., min. wt. 30,000 lbs. . . . . 5			
272	Nov. 20, 1917	Tractor Attachments for Automobiles:			
(Reissue—In Supp. No. 19)		S. U., loose, small parts in boxes ..... 1			
272	Nov. 20, 1917	K. O. D., loose or in packages, small parts in boxes ..... 2			
(Reissue—In Supp. No. 19)		Loose or in packages named, C. L., min. wt. 24,000 lbs. (Subject to Rule 6-B) ..... A			

Index No.	Date Effective	ARTICLE	L. C. L.	C. L.
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
		Axles:		
		With attachments:		
		Loose	.....	1 1/2
		In boxes or crates	.....	1
		Loose or in packages, C. L. Min. wt. 36,000 lbs.	.....	4
		Without attachments:		
		Loose or in packages	.....	2
		Loose or in packages, C. L., min. wt. 36,000 lbs.	.....	4
		Brake Drums:		
		Loose or in packages	.....	3
		Loose or in packages, C. L., min. wt. 36,000 lbs.	.....	4
		Bumper Guards or Bumper Rails:		
		In boxes, bundles or crates	.....	2
		In packages named, C. L., min. wt. 30,000 lbs.	.....	4
		Dashboards:		
		Iron or steel, unfinished:		
		Flat or nested, in boxes or crates	.....	2
		Loose or in packages, C. L., min. wt. 30,000 lbs.	.....	4
		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
		Doors:		
		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)	.....	3
		Engine Hoods:		
		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
		Fenders (Mud Guards), Running Boards or Running Board Shields:		
		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
		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
		Gear Frame Side Bars:		
		Loose or in packages	.....	3
		Loose or in packages, C. L., min. wt. 36,000 lbs.	.....	4

Index No.	Date Effective	ARTICLE	L. C. L.	C. L.
284	Nov. 20, 1917	Instrument Boards, wooden, in boxes or crates	.....	1
(Reissue—In Supp. No. 19)				
285	Nov. 20, 1917	Lamps and Pictures:		
		In barrels or boxes	.....	1
		In packages named, C. L., min. wt. 16,000 lbs. (Subject to Rule 6-B)	.....	3
		Shock Absorbers:		
		In barrels or boxes	.....	1
		In barrels or boxes, C. L., min. wt. 30,000 lbs.	.....	4
		Steering Wheel Rims, in boxes or crates	.....	1
		Steering Wheels:		
		In boxes or crates	.....	1
		In packages named, C. L., min. wt. 16,000 lbs. (Subject to Rule 6-B)	.....	2
		Trunk Racks, in boxes, bundles or crates	.....	2
		Wheel Flanges, wheel Rims or side or locking Wheel Rims, 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.	.....	5
		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 tires:		
		Finished, wrapped, or in boxes or crates	.....	D1
		In the white, loose or in packages	.....	1 1/2
		Loose or in packages, C. L., min. wt. 30,000 lbs.	.....	3
		Without rubber tires:		
		Finished, wrapped, or in boxes or crates	.....	1 1/2
		In the white, loose or in packages	.....	1
		Loose or in packages, C. L., min. wt. 30,000 lbs.	.....	4
		Wind Shields:		
		In crates	.....	D1
		In boxes	.....	1
		In packages named, C. L., min. wt. 20,000 lbs. (Subject to Rule 6-B)	.....	3
		Wind Shield Frames:		
		In crates	.....	1 1/2
		In boxes	.....	1
		Loose or in packages, C. L., min. wt. 20,000 lbs. (Subject to Rule 6-B)	.....	3
		Wrecking Trucks, loose or in packages	.....	1



Index No.	Date Effective	ARTICLE	I. C. L. C. L.
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)..... 1	
		Rabbit 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)..... 2	
		Iron or steel: In barrels, boxes or crates ..... 2 Loose or in packages, C. L. min. wt. 20,000 lbs. (Subject to Rule 6-B)..... 1	
297	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Mixed carloads of ten 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 (1½) 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. 76) 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 26 feet 7 inches ..... 22,000 Over 26 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 8. D. (See Item 18)" Change to read: Hogs C. L. (See Item 18).	
303	Nov. 20, 1917 (Reissue—In Supp. No. 19)	Heading of Item 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	I. 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 blks.: Weighting 1,000 lbs. or less ..... 4 Weighting over 1,000 lbs. .... 3 In bags, blks., or tierces with cloth tops ..... 1 In bulk ..... 1	Min. Wt. 24,000 Lbs.
		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 larded 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 representative before receipt is signed.	
		(d) Old consignment marks must be removed or effaced.	
		(e) Freight in excess of full cars must be marked as required for less freight than carload freight.	
		Section 1. Freight, when delivered to carriers to be transported at less than carload or any quantity ratings, must be marked in accordance with the following requirements and specifications, except as provided in Section 2 (b) of this Rule or otherwise provided in specific items in this Classification or in the Interstate Commerce Commission's Regulations for the Transportation of Dangerous Articles other than Explosives by Freight. If these requirements and specifications are not complied with, freight will not be accepted for transportation.	
		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 larded 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 representative before receipt is signed.	
		(d) Old consignment marks must be removed or effaced.	
		(e) Freight in excess of full cars must be marked as required for less freight than carload freight.	

Index No.	Date Effective	ARTICLE	L. C. L.	C. L.
307	May 1, 1918 (Release—In Supp. No. 24)	Plate Glass, N. O. S., boxed: In packages not exceeding 100 united inches (length and width added) .....	In Box	4
308	May 1, 1918 (Release—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 .....	D1	3
		In packages not exceeding 7½ feet high and not more than 15 feet long .....		
308	May 1, 1918 (Release—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 .....	2	
		In packages named, C. L., min. wt. 24,000 lbs. (Subject to Rule 6-B) .....		1
309	May 1, 1918 (Release—In Supp. No. 24)	Asbestos Shingles or Slate .....	D	3
310	May 1, 1918 (Release—In Supp. No. 24)	Salt: Common (Sodium Chloride): In glass or earthenware, packed in barrels or boxes .....	3	
		In fibre or metal cans or cartons, in barrels or boxes .....	4	
		In cloth pockets, in bags .....	4	
		In cloth pockets, in barrels or boxes .....	4	
		In bricks or rolls in boxes .....	4	
		In bulk in bags or barrels .....	4	
		In blocks, machine pressed or fused, weighing each 50 lbs. or over, loose .....	4	
		C. L.—Salt Commodity Rates.		
311	May 1, 1918 (Release—In Supp. No. 24)	Polish, Stove (Stove Blackening): In glass or earthenware, packed in barrels or boxes .....	1	
		In cans or cartons in barrels or boxes .....	3	
		In cases or bars in barrels or boxes .....	3	
		In pails in crates .....	2	
		In pails in barrels or boxes .....	3	
		In bulk in kits .....	1	
		In packages named, min. wt. 30,000 lbs. ....	3	
313	May 1, 1918 (Release—In Supp. No. 24)	Vehicle, Parts of: Poles or Tongues: Wood and Iron or Steel combined: Loose or in packages .....	2	
		Loose or in packages, straight or mixed C. L., with iron or steel Vehicle Hounds, Double-trees, Eveners, Neckyokes or Singletrees, min. wt. 36,000 lbs. ....	2	
314	May 1, 1918 (Release—In Supp. No. 24)	Brick (Item No. 24), 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. Crowned Paving Blocks. Drain Tile. Ground Gaultier. Hollow Building Tile. Fire Clay Tile (not glazed or enameled). Fire clay, in straight carloads, or mixed with Fire Brick. Tank Tile or Blocks. Furnace Tile or Blocks. Fire Clay Flattening Blocks.		5

Straight C. L. or mixed with Fire Brick and Fire Clay.

Index No.	Date Effective	ARTICLE	L. C. L.	C. L.
		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 (Release—In Supp. No. 24)	Cement, Lime, Salt, Stucco (Item No. 26), 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 Standing, 30,000 lbs.; minimum C. L. weight on Salt, 37,500 lbs.		
		Cancelled Item 124, which Cancelled Index 69, Supp. 6, which cancelled Item 6, page 168 of Classification, Item 6-B cancels Item 6, A, which cancelled Item 6, page 168 of Classification.		
317	May 1, 1918 (Release—In Supp. No. 24)	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 (Release—In Supp. No. 24)	Egg Cases or Carriers: Wooden: K. D., in bundles or crates .....	4	B
319	May 1, 1918 (Release—In Supp. No. 24)	Insect Destroyer: Oil for hog ollers: In boxes or bbls. ....	3	5
321	May 15, 1919 (Release—In Supp. No. 25)	Wooden Pails, wooden tubs (other than butter tubs), wooden kits, pails (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. ....		U
322	May 15, 1919 (Release—In Supp. No. 25)	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. ....		D
323	May 15, 1919 (Release—In Supp. No. 25)	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 Cir. I-M, I. C. C. A-638 Supplements thereto and releases thereof. 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 Cir. I-M, I. C. C. A-638, supplements thereto and releases thereof, and Engster Tarbage 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.		



Index No.	Date Effective	ARTICLE	I. C. L.	C. L.
324	May 15, 1919 (Release—In Supp. No. 25)	Machinery and Machines: Wood Sawn Machines (Engine and Saw combined), portable, 8, U., saw blades detached and crated inside machine or completely protected by boxing or crated or mounted on boards: Loose or in packages ..... 1 Loose or in packages, C. L., min. wt. 24,000 lbs., subject to Rule 6-B .....		A

## RULE 15

325 Aug. 1, 1921  
Cancels Rule 15, page 6,  
Iowa Classification No. 10.

- Section 1. Except as provided in Sections 2 and 3 the charge for a less than carload shipment must not exceed the charge for a minimum carload of the same freight at the carload rate; the charge for a car fully loaded must not exceed the charge for the same lot of freight if taken as a less than carload shipment.

- Increases.

Section 2. If a shipment tendered as less than a carload freight and loaded by carrier or transported and unloaded by carrier, is found to be subject to the carload rate, and the carrier's tariff do not provide that the cost of loading or unloading is included in the carload rate, a charge of two and one-half (2½) cents per hundred (100) pounds will be made for such loading and a like charge for unloading, such charge to be based upon the actual weight of the shipment. The carload minimum weight to be applied on such shipments will be that applicable to the car of the size required for the shipment in the condition tendered for transportation.

Section 3. When freight is loaded in a car by shipper and tendered as a carload shipment, and the car is forwarded without other freight therein, the shipment will be charged for as a carload.

326	Aug. 1, 1921 Cancels Item 6, page 29, Iowa Classification No. 15.	Food Preparations: Cereals, N. O. S., (cracked, ground, granulated, hulls or rolled cereals, partially prepared for human consumption, but requiring cooking): In inner containers in barrels or boxes ..... 4 In inner containers in barrels or boxes, C. L., min. wt. 40,000 lbs. .... 3 In bulk in bags, barrels or boxes ..... 4 In bulk in bags, barrels or boxes, C. L., min. wt. 40,000 lbs. .... 3		
-----	---	---	--	--

327	Aug. 1, 1921 Cancels Items 26 and 27, page 30, Iowa Classification No. 15.	Acids: Sulphuric, or Oil of Vitriol: In glass or earthenware packed in barrels or boxes, C. L., min. wt. 30,000 lbs. .... 1 In glass or earthenware packed in barrels or boxes, C. L., min. wt. 30,000 lbs. .... 1 1/4 In carboys, necks projecting ..... 1 1/4 In carboys completely boxed ..... 1 In carboys, C. L., min. wt. 30,000 lbs. .... A In iron or steel barrels ..... 3 In iron or steel barrels, C. L., min. wt. 30,000 lbs. .... 3 In tank cars, C. L., subject to Rule 33. .... 3		
-----	--	---	--	--

328	Aug. 1, 1921 Cancels Index 220, Supp. 25, which cancelled Index 88, Supp. 16, which cancelled Index 7, Supp. 3 and Items 7 and 8, page 35 of Iowa Classification No. 15.	<ul style="list-style-type: none"> <li>• Candy or confectionery, N. O. S., or chocolate candy or confectionery, including milk chocolate candy or confectionery:</li> <li>In glass or earthenware packed in barrels or boxes, or in baskets packed in barrels or boxes. .... 2</li> <li>In bulk in wooden staves or iron or steel baskets, with light wooden or metal covers securely fastened. .... 2</li> <li>In three or metal cans or cartons in barrels or boxes, or in tin pails in boxes or crates. .... 2</li> <li>In bulk in barrels, boxes or pails. .... 2</li> <li>In packages named, C. L., min. wt. 30,000 lbs. .... 3</li> <li>• Increases.</li> <li>• Reductions.</li> </ul>		
-----	---	--	--	--

Index No.	Date Effective	ARTICLE	I. C. L.	C. L.
329	Aug. 1, 1921 Cancels Item 42, page 49, Iowa Classification No. 15.	<ul style="list-style-type: none"> <li>△ Dates:</li> <li>In glass or earthenware packed in barrels or boxes. 2</li> <li>In glass or earthenware packed in barrels or boxes, C. L., min. wt. 30,000 lbs. .... 3</li> <li>In bulk in barrels or boxes, or in inner containers other than glass or earthenware in barrels or boxes. .... 3</li> <li>In bulk in barrels or boxes, or in inner containers other than glass or earthenware in barrels or boxes, C. L., min. wt. 30,000 lbs. .... 4</li> </ul>		
330	Aug. 1, 1921 Cancels Item 32, page 53, Iowa Classification No. 15.	Furniture, I. C. L.: Chests, China: S. U., crated or wrapped ..... 1 1/4 K. D., boxed or crated ..... 1		
331	Aug. 1, 1921 Cancels Item 1, page 64, Iowa Classification No. 15.	Groceries: Tapioca and Sago: In bags, barrels or boxes ..... 3 In packages named, C. L., min. wt. 30,000 lbs. .... 5		
332	Aug. 1, 1921 Cancels Item 14, page 67, Iowa Classification No. 15.	Iron and Steel: Billets, other than copper clad, blooms or ingots: Loose or in packages ..... 4 Loose or in packages, C. L., min. wt. 50,000 lbs. .... D		
333	Aug. 1, 1921 Cancels Items 32 and 33, page 74, Iowa Classification No. 15.	Junk, consisting of: Brass, scrap: In boxes, barrels or kegs ..... 3 In barrels, with cloth tops ..... 3 In packages named, C. L., min. wt. 30,000 lbs. .... 5 Copper, scrap: In boxes, barrels or kegs ..... 3 In barrels, with cloth tops ..... 3 In packages named, C. L., min. wt. 30,000 lbs. .... 5		
334	Aug. 1, 1921 Cancels Items 30 and 31, page 84, Iowa Classification No. 15.	<ul style="list-style-type: none"> <li>• Lumber or Veneer, N. O. S.:</li> <li>Native Wood, Canadian Wood or Mexican Pine: 1-16-inch or less in thickness: In bundles ..... 3 In boxes or crates ..... 3 In packages named, C. L., min. wt. 30,000 lbs. .... B Exceeding 1-16-inch but not exceeding 1/4-inch in thickness: In bundles ..... 3 In boxes or crates ..... 3 In packages named, C. L., min. wt. 30,000 lbs. .... B Exceeding 1/4-inch but not exceeding 13-16-inch in thickness: Loose ..... 4 In boxes, bundles or crates ..... 4 Loose or in packages, C. L., min. wt. 30,000 lbs. .... Lumber Rates Exceeding 13-16-inch in thickness: Loose or in packages ..... 4 Loose or in packages, C. L., min. wt. 30,000 lbs. .... Lumber Rates</li> <li>• Increases.</li> <li>• Reductions.</li> </ul>		
335	Aug. 1, 1921 Cancels Item 6, page 105, Iowa Classification No. 15.	Oil: Petroleum: Crude, fuel and road: In tank cars (See Rule 33), 7.4 lbs. Per gallon (exception to Rule 1) ..... D		
336	Aug. 1, 1921 Cancels Item 59, page 106, Iowa Classification No. 15.	Ammunition, Explosive: For small arms: Cartridges loaded: In boxes ..... 2 In boxes, C. L., min. wt. 30,000 lbs. .... 4		

Index No.	Date Effective	ARTICLE	I. C. L.	C. L.	Index No.	Date Effective	ARTICLE	I. C. L.	C. L.
337	AUG. 1, 1921	●△ Paints, N. O. S., including Chemical, Earth or Metallic Paints:					Stone, Natural, other than Bituminous Asphalt Rock—		
	Cancelled Item 27, page 111, Iowa Classification No. 15.	Dry:					Blocks, Pieces or Slabs, N. O. S.:		
		In glass or earthenware packed in barrels or boxes: 1					Granite, Jasper, Marble or Onyx:		
		In cakes in boxes . . . . . 1					Rough quarried:		
		In bulk in double bags . . . . . 4					Loose or in packages . . . . . 4		E
		In pallets or metal cans in barrels, boxes or crates . . 4					Loose or in packages, C. L., min. wt. 36,000 lbs. . . . .		
		In bulk in boxes . . . . . 4					Sawn:		
		In bulk in kits or pallets . . . . . 4					Four sides or less:		
		In paper packages in barrels or boxes . . . . . 4					Loose or in packages . . . . . 4		
		In bulk in barrels . . . . . 4					Loose or in packages, C. L., min. wt. 36,000 lbs. . . . .		E
		In pallets or metal cans in barrels, boxes or crates; in paper packages in barrels or boxes; or in bulk in double bags, barrels, boxes, kits or pallets, C. L., min. wt. 36,000 lbs. . . . .			C		More than four sides:		
		Liquid or paste:					Loose or in packages . . . . . 4		D
		In glass or earthenware packed in barrels or boxes: 1					Loose or in packages, C. L., min. wt. 36,000 lbs. . . . .		
		In metal tubes in boxes . . . . . 1					Carved, lettered, polished or traced:		
		In metal cans completely jacketed . . . . . 4					Slabs, in boxes or crates . . . . . 4		
		In pallets or metal cans in barrels or boxes . . . . . 4					Blocks or pieces, in boxes or crates, or with finished surfaces protected by boxing or crating securely strapped to each piece . . 4		E
		In bulk in kits or pallets . . . . . 4					In packages named, C. L., min. wt. 36,000 lbs. . . . .		C
		In bulk in barrels . . . . . 4					Chiseled, dressed, hammered or sand rubbed:		
		In metal cans completely jacketed; in pallets or metal cans in barrels or boxes; in bulk in barrels, kits or pallets, C. L., min. wt. 36,000 lbs. . . . .			1		Loose . . . . . 3		
							In boxes or crates . . . . . 4		
							Loose or in packages, C. L., min. wt. 36,000 lbs. . . . .		D
358	AUG. 1, 1921	Rubber:					● Increase.		
	Cancelled Item 15, page 127, Iowa Classification No. 15.	Crude:					△ Reduction.		
		● In bags, bales or boxes . . . . . 2					Other than Granite, Jasper, Marble or Onyx:		
		★ In packages named, C. L., min. wt. 40,000 lbs. . . . .			4		Rough quarried:		
							Loose or in packages . . . . . 4		
							Loose or in packages, C. L., min. wt. 36,000 lbs. . . . .		E
359	AUG. 1, 1921	Silica:					Sawn:		
	Cancelled Item 32, page 130, Iowa Classification No. 15.	Wooden, K. D., consisting of Silo Staves with not to exceed the necessary equipment of iron, steel or wooden silo parts for each silo, see Notes 1 and 2:					Four sides or less, not further finished:		
		△ In boxes, bundles or crates . . . . . 4					Loose or in packages . . . . . 4		
		Loose or in packages, C. L., min. wt. 30,000 lbs., subject to Rule 6-B. . . . .					Loose or in packages, C. L., min. wt. 36,000 lbs. . . . .		E
		Note 1—When iron, steel or wooden parts for Silos are shipped without the Staves necessary to build a complete Silo, the separate ratings for such Accessories or Parts will apply.					More than four sides:		
		Note 2—Carload shipments of silos may be stopped once in transit to partly unload at a charge of \$7.00 per car.					Loose or in packages . . . . . 4		D
		● Increase.					Loose or in packages, C. L., min. wt. 36,000 lbs. . . . .		D
		△ Reduction.					Chiseled, dressed, hammered or sand rubbed:		
		★ Addition.					Loose . . . . . 3		
							In boxes or crates . . . . . 4		
							Loose or in packages, C. L., min. wt. 36,000 lbs. . . . .		D
340	AUG. 1, 1921	●△ Stone, Artificial:					Carved, lettered, polished or traced:		
	Cancelled Items 8, 9, 15, 16, 17, 18, 29, 26, 27, 28 and 29, page 136; Items 1, 2, 3 and 4, page 137, Iowa Classification No. 15.	Building Blocks, plain faced, not in imitation of chiseled, dressed, hammered or sand rubbed natural stone:					Slabs, in boxes or crates . . . . . 4		
		Loose or in packages . . . . . 4					Blocks or pieces, in boxes or crates, or with finished surfaces protected by boxing or crating securely strapped to each piece . . 4		
		Loose or in packages, C. L., min. wt. 36,000 lbs. . . . .					In packages named, C. L., min. wt. 36,000 lbs. . . . .		C
		Blocks, Pieces or Slabs, N. O. S.:					Chips or Waste, N. O. S.:		
		Molded in imitation of chiseled, dressed, hammered or sand rubbed natural stone:					In bags or barrels . . . . . 4		
		Loose . . . . . 3					In packages or in bulk, C. L., min. wt. 40,000 lbs. . . . .		E
		In boxes or crates . . . . . 4					Cubes, not exceeding 2 cubic inches in size:		
		Loose or in packages, C. L., min. wt. 36,000 lbs. . . . .					In bags, barrels or boxes . . . . . 4		E
		Molded in imitation of carved, lettered or traced natural stone:					In packages named, C. L., min. wt. 36,000 lbs. . . . .		
		Finished surfaces fully protected by boxing or crating . . . . . 4					Curbing, Flagging, Paving or Rubble:		
		In boxes or crates . . . . . 4					Loose or in packages . . . . . 4		
		Packed in excelsior, hay, straw or similar packing material or in packages, C. L., min. wt. 36,000 lbs. . . . .			C		Loose or in packages, C. L., min. wt. 40,000 lbs. . . . .		E
		Polished:					Crushed or Ground, N. O. S.:		
		In slabs in boxes or crates . . . . . 4					In bags, barrels or boxes . . . . . 4		
		In blocks or pieces in boxes or crates, or with finished surfaces protected by boxing or crating securely strapped to each piece . . . 4					In packages or in bulk, C. L., min. wt. 40,000 lbs. . . . .		E
		In packages named, C. L., min. wt. 36,000 lbs. . . . .			O		Dust or Powdered, N. O. S.:		
							In bags, barrels or boxes . . . . . 4		
							In packages or in bulk, C. L., min. wt. 40,000 lbs. . . . .		E



Index No.	Date Effective	ARTICLE	I. C. L.	C. L.
341	Aug. 1, 1921	Title: Building (hollow), Fireproofing, Gypsum Building Tile, Fire Clay, Fine Linings and Fire Clay Chimney Pipe (exclusive of chimney tops); N. O. S. . . . . 3 In crates or burlap . . . . . 4 (Exceptions to Rule 27.)		2
342	Aug. 1, 1921	Potatoes: Sweet: ● In hampers with tight tops . . . . . 3 ● Increases.		
343	Aug. 1, 1921	Automobile Parts: Type: K. U., in boxes or crates . . . . . 31 K. D., flat or folded flat: Wrapped . . . . . D1 In boxes or crates . . . . . 1 1/2 △ K. U., K. D., flat or folded flat, in packages named, C. L., min. wt. 10,000 lbs., subject to Rule 6-B . . . . . 2		
344	Aug. 1, 1921	Vehicle Parts: Tires, N. O. S.: Rubber: Pneumatic, see Note 1: In wrapped bales, or wrapped in bundles, see Note 2 . . . . . 1 In bundles enclosed in burlap wrapped fibreboard or pulpboard containers, see Note 3 . . . . . 1 In wirebound bundles, see Note 4 . . . . . 1 In boxes or crates, see Note 5 . . . . . 1 Loose or in packages, C. L., min. wt. 20,000 lbs., subject to Rule 6-B, see Note 6 . . . . . 3 Solid: In burlapped bales or burlapped bundles . . 1 On burlapped reels . . . . . 1 In bundles enclosed in burlap wrapped fibreboard or pulpboard containers, see Note 3 . . . . . 1 Solid, mounted on iron or steel base, loose or in packages . . . . . 2 Solid, or solid mounted on iron or steel base, loose or in packages, C. L., min. wt. 30,000 lbs. . . . . 3 Note 1—Ratings also apply on tires containing inner tubes. Note 2— Section 1—Single tires must be completely protected by machine one-third overlap wrapping or having 1/4-inch folded edge with 1/2-inch overlap, in (a) waterproof paper having a resistance of not less than 60 lbs. per square inch, Mullen Test, or (b) crinkled waterproof paper having a resistance of not less than 50 lbs. per square inch, Mullen Test, after it has been stretched and smoothed out. Section 2—Bales or bundles of two or more tires, other than individually wrapped tires, must have wrapping overlap not less than one-third its width and bales and bundles must be protected. (a) by completely wrapping in burlap, or (b) by overlap wrapping in waterproof paper having a resistance of not less than 90 lbs. to the square inch, Mullen Test, or (c) by overlap wrapping in crinkled waterproof paper having a resistance of not less than 60 pounds per square inch, Mullen Test, after it has been stretched and smoothed out, or (d) by overlap wrapping in two thicknesses of paper fastened together with a waterproof composition and reinforced with parallel strands of No. 16 2-ply cotton yarn, or its equal in strength, or wire, spaced not more than 1/2 of an inch apart, or reinforced with No. 16 4-ply cotton yarn, or its equal in strength, or wire, spaced not more than 1/4 of an inch apart, or reinforced in mesh		

Index No.	Date Effective	ARTICLE	I. C. L.	C. L.
		form with strands of No. 16 4-ply cotton yarn, or its equal in strength, or wire, spaced not more than 1 inch apart, the combined waterproof reinforced paper having a resistance of not less than 60 pounds per square inch, Mullen Test, or (e) by overlap wrapping with waterproof paper and cloth, the combined material having a resistance of not less than 60 lbs. per square inch, Mullen Test, and Section 3—All bales or bundles must be securely tied in not less than three places with rope not less than 1/2-inch in diameter, or three metal bands not less than U. S. Standard Gauge No. 29, 1/2-inch in width, securely fastened and properly spaced.		
		△ Reduction. Note 3—Ratings apply only on shipments in cylindrical packages made of three-ply or more fibreboard or pulpboard, not less than .080 of an inch in thickness, having a resistance of not less than 200 pounds to the square inch, Mullen Test, with an outer covering of burlap, securely sewed. Note 4—Ratings apply only on shipments wrapped with three-ply or more fibreboard, or pulpboard, all piles firmly glued together, the outer ply waterproofed and no single ply less than .016 of an inch in thickness; the package must be secured by not less than six binding wires fastened to the board with staples not more than three inches apart, and such wires must be connected at the ends of the package, drawn taut and secured by a wire drawn through center of package. 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 binding wires are not less than U. S. Standard Gauge No. 16, the gross weight of the package and its contents shall not exceed 75 pounds; or 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 binding wires are not less than U. S. Standard Gauge No. 16, the gross weight of the package and its contents shall not exceed 125 pounds; or 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 binding wires are not less than U. S. Standard Gauge No. 14, the gross weight of the package and its contents shall not exceed 225 pounds. Note 5—Cylindrical crates constructed with wooden rims or hoops at each end need not be reinforced at ends with additional hoops, if otherwise complying with Rule 40, Section 2. Note 6—Rating will include on pneumatic Tire Repair Kit for each set of four tires. 345 Aug. 1, 1921 Cancels Item 42, page 162, Iowa Classification No. 15. Tooth Picks: △ In boxes or barrels . . . . . 2 In packages named, C. L., min. wt. 30,000 lbs. . . . . 4 346 Aug. 1, 1921 Cancels Index 122, Supp. 16, which cancelled Item 22, page 172, Iowa Classification No. 15. Egg Cases or Egg Carriers: Wooden Egg Cases or carriers, K. D., and egg case fillers and flats, K. D., packed in egg cases or in bundles or nested, straight or mixed loads, or in mixed C. L. with excelsior, or excelsior cushions or pads and cement coated egg case pads, min. wt. 30,000 lbs. (subject to Rule 6-B) see Note. Note—Excelsior in machine pressed bales and excelsior cushions or pads must not exceed 25 per cent and cement coated egg case pads 4 per cent of the weight of the load. 347 Aug. 1, 1921 ★ Broom Clamps, Iron or Steel: In barrels or boxes . . . . . 3 In packages named, C. L., min. wt. 40,000 lbs. . . . . 5		

Index No.	Date Effective	ARTICLE	I. C. L.	C. L.
348	Aug. 1, 1921	★ Carriers, New, Empty: Banana, sheet veneer or stave veneer: Not Nester: Loose or in bundles ..... 30 Loose or in packages, C. L., min. wt. 10,000 lbs., subject to Rule 6-B. .... 1		
		Nester: In bundles ..... 1 1/2 In bundles, C. L., min. wt. 12,000 lbs., subject to Rule 6-B. .... 3		

△ Reduction.

★ Addition.

349	Aug. 1, 1921	Machines: ★ Corn Popping: K. D., wheels and legs off, crated, ..... 1 1/2 In packages named, C. L., min. wt. 12,000 lbs., subject to Rule 6-B. .... 3		
-----	--------------	--	--	--

350	Aug. 1, 1921	★ Molasses, Black Strap: In barrels or drums ..... 4 In packages named, C. L., min. wt. 30,000 lbs. .... 0		
-----	--------------	--	--	--

351	Aug. 1, 1921	★ Drain Tile, Fine Lining, Sewer Pipe and Vitrified Coping, in mixed carloads of two or more of the commodities named, minimum weight 30,000 lbs. .... 2		
-----	--------------	--	--	--

Brick (except Bath and Enameled), Clay Conduits, Fire Clay and Hollow Building Tile, in mixed carloads of two or more of the commodities named, minimum weight 40,000 lbs. .... X

Note—Drain Tile, Fine Lining, Sewer Pipe and Vitrified Coping, one or all, may be shipped in mixed carloads with one or all of the foregoing at minimum weight of 40,000 lbs. at Class E.

#### RULE 10

Section 1. Except as otherwise provided, when a number of different articles, for which carload ratings are provided, are shipped at one time by one consignor to one consignee and destination, in a carload (see Rule 6 A), they will be charged at the highest class carload rate applicable, and the carload minimum weight will be the highest provided for any of the articles in the carload. This section does not apply in connection with commodity rates.

Section 2. (a) Subject to the conditions of Section 1, when the aggregate charge upon the entire shipment is made lower by considering the articles as if they were divided into two or more separate carloads, the shipment will be charged accordingly, as follows:

(b) The charges on each separate carload will be based upon the carload rate applicable to the highest classed article therein and the highest carload minimum weight provided for any of the articles therein, but if one of the carloads is subject to a commodity rate the carload minimum weight applicable to that rate will apply on such carload.

★ Addition.

Section 3. When the aggregate charge upon the entire shipment is less on basis of carload rate and minimum carload weight (actual or authorized estimated weight to be charged for if in excess of the minimum weight), for one or more of the articles and on basis of actual or authorized estimated weight at less than carload rate or rates for the other article or articles, the shipment will be charged for accordingly.

Note—This Rule will not apply upon articles for which carload ratings or rates are not provided nor upon shipments of Live Stock.

Rule 8 will not apply to mixed carload shipments when any article in the carload would be subject to Rule 6B if shipped in straight carloads.

Packages containing articles of more than one class will be rated in accordance with the terms of Rule 11.

Specific carload mixtures will not prevent the application of this Rule to the same article or articles in mixed carloads with other article or articles not named in the mixture.

If a lower charge results under the application of this Rule than under provision for a specific mixture, this Rule will apply.

Index No.	Date Effective	ARTICLE	I. C. L.	C. L.
-----------	----------------	---------	----------	-------

353 Aug. 1, 1921  
Release of Rule 10 of Iowa Classification No. 15.

During cold weather, when perishable property is liable to be damaged by frost, a pass may be given to one person who may be in charge of and accompanying shipments of one or more carloads of Green Fruits, Potatoes or other vegetables, when a stove is used for the protection of such property from freezing. When stoves requiring stovepipe are used, the stove pipe must be run through a board securely fastened at one side of the car door, and be fitted with an elbow projecting above the car not more than twenty-four inches; the wood work must also be protected from fire by sheet iron or tin facing. The stoves and lumber used in fitting up the car may be returned at one-half fourth class rates.

#### COMMODITY RATE.

(In cents per 100 lbs.)

Effective August 1, 1921.

Cancel Item 3, page 168, Cereal Beverages, Non-Intoxicating.  
and Item 52, page 169, Beverages, Carbonated, Flavored or Phosphated (Not Including Extracts or Syrups).  
Iowa Classification No. 15.  
Water, Plain, Mineral or Carbonated, Including Mineral Water, Concentrated or Fortified.  
Minimum weight, 30,000 pounds.  
Effective August 1, 1921.

MILES	RATE	MILES	RATE
20	10	190	23
40	11	195	23 1/2
45	11 1/2	200	24
55	12	210	25
65	12 1/2	220	26
80	13	230	27
90	13 1/2	140	28
100	14	250	29
105	14 1/2	260	30
110	15	280	31
115	15 1/2	330	23
120	16	400	36
125	16 1/2	410	37
130	17	420	38
135	17 1/2	430	39
140	18	440	40
145	18 1/2	450	41
150	19	460	42
155	19 1/2	470	43
160	20	480	44
165	20 1/2	500	45
170	21		
175	21 1/2		
180	22		
185	22 1/2		



COMMODITY RATE  
 MANURE, C. L. MINIMUM WEIGHT  
 30,000 Lbs.  
 (In cents per ton of 2,000 lbs.)  
 Effective August 1, 1921.

MILES	RATE	MILES	RATE
5	42	55	93
10	47.5	60	98
15	52.5	65	101.5
20	57.5	70	104.5
25	62.5	75	108
30	67.5	80	111.5
35	72.5	85	115
40	77.5	90	118
45	82.5	95	121.5
50	88	100	125

In the matter of minimum weight on live stock shipped in Iowa.

At a meeting of the board, on December 10, 1920, the following ruling was entered of record:

It appearing that the tariffs issued by the carriers containing the Iowa Distance Tariff Rates provide for minimum weights on Live Stock which are in contravention of the minimum weights which were found by this Commission to be reasonable and,

It also appearing that the minimum weights published by the carriers were not submitted to this Commission for consideration or approval by the U. S. Railroad Administration Officials as was required under the ruling of the Director of Service and Director of Traffic, and

It further appearing that there is a misunderstanding among live stock shippers and packing house industries as to the application of minimum weights on Iowa intrastate traffic moving on and since September 1, 1920, in view of our announcement at the August hearing that the increases in rates were to be based on the original Iowa distance rates and subject to the Iowa Classification.

Therefore, we find it our duty to request the carriers to correct their tariffs to show the minimum weights as published in Supplement No. 25 to Iowa Classification No. 15, namely,

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

and said minimum weights shall be considered as being effective September 1, 1920.

This action is not to be considered as being our final conclusion as to the reasonableness of such minimums for the future and this Commission will entertain an application for a revision, which application will be set down for hearing in order that all interested parties may appear and present their views.

## General Cases Closed By Correspondence

No. 9803, 1921.

Ashby & McGee, Lucas, Iowa, v. C., B. & Q. R. R. Co. *Inadequate Stock Yard Facilities.*

The stock yards were repaired by the Railroad Company and roof put over one pen. Hearing nothing further from the complainant, file closed without prejudice. Filed July 3, 1916. Closed February 19, 1921.

No. 9804, 1921.

J. F. Melberg, Marshalltown, Iowa, v. C. G. W. R. R. Co. *Bad Condition of Highway Crossing near Luray, Iowa.*

After considerable correspondence, this file was closed without prejudice. Filed October 9, 1916. Closed April 12, 1921.

No. 9805, 1921.

George Morgan, Pat Linnane and A. W. Stodgel, Oimitz, Iowa, v. C., R. I. & P. Ry. Company. *Passenger Service.*

This case was taken up with the Railroad Company, and, after considerable correspondence, was referred to the Commerce Counsel Department. On April 15, 1921, the Commerce Counsel wrote us, stating that inasmuch as he had heard nothing from the complainant for some time he could see no reason why the complaint should not be dropped from their calendar. Accordingly, the file was closed. Filed July 19, 1917. Closed April 16, 1921.

No. 9806, 1921.

Farmers Elevator Company, et al., Ritter, Iowa, v. C., St. P., M. & O. Ry. *Petition for Station Service and New Depot.*

After considerable correspondence, and hearing held at Ritter, Iowa, the Railroad Company agreed to construct a new depot and install an agent at that point. The depot was completed and agent installed, and complainants advise that conditions are satisfactory. Filed September 9, 1917. Closed May 4, 1921.

No. 9807, 1921.

Council Bluffs Concrete Company, Council Bluffs, Iowa, v. C., B. & Q. Railroad Company. *Refusal to Install Switch Point for Industry Track.* Satisfactorily adjusted. Filed August 7, 1918. Closed July 30, 1921.

No. 9808, 1921.

Citizens of Martensdale, by A. M. Dunn, Martensdale, Iowa, v. C., R. I. & P. Ry. Co., and C., B. & Q. R. R. Co. *Station Service—Petition for Joint Agent.*

Railroad Companies advised they would not be justified in incurring the expense incidental to installation of an agent. Complainants were asked if they desired formal hearing and they advised that they did not. Therefore, the file is closed. Filed June 4, 1919. Closed April 19, 1921.

No. 9809, 1921.

City of Des Moines, Iowa, v. Des Moines City Railway Co., Inter Urban Railway Co., and Iowa Terminal Co. *Viaduct on University Avenue, at Main Street.*

After some correspondence, this case came up for formal hearing before the Board on April 5, 1921. After hearing the City's testimony, the Commission announced that they would view the site at two o'clock P. M. of that date, in company with attorneys for both sides, after which a date for further hearing, satisfactory to all parties, would be named. Subsequent thereto, Marshall Miller, Superintendent of the Department of Streets and Public Improvements, advised that it had become imperative for the City to improve this street by paving and curbing and that so far as his Department was concerned the case might be abandoned. Therefore the file was closed without prejudice. Filed July 9, 1919. Closed October 28, 1921.

No. 9810, 1921.

City Council of Iowa City, Iowa, v. C. R. & I. C. Ry. Co. *Condition of Bridge over West Iowa Avenue.*

After some correspondence, Mr. H. S. Phelps, Electrical Engineer for the Board, made an inspection of this bridge, after which he reported that the bridge, with a few suggested changes, would be safe for all purposes for perhaps a year or more. There being some question as to the jurisdiction of the Board in this case, it was suggested to the complainants that they proceed under provisions of Section 770 of the Code of Iowa, which would give the Board jurisdiction over the complaint. Later complainants advised that they had been informed that the Railway Company had let a contract to construct a new bridge. Not hearing from the complainants for more than a year, we wrote them, again asking the status of the case, and they advised the matter had been satisfactorily adjusted. Filed January 27, 1919. Closed April 15, 1921.

No. 9811, 1921.

Callender Grain Company, Callender, Iowa, v. M. & St. L. Railroad Co. *Discrimination in Distribution of Grain Cars.*

Investigation disclosed a serious car shortage was existing at this time, but that the complainant was being furnished more than his share of the available equipment. Not hearing further from the complainant, file was closed. Filed November 14, 1919. Closed February 19, 1921.

No. 9812, 1921.

Thomas Stephenson, Delta, Iowa, by Willecockson, Hamilton & Updegraff, Sigourney, Iowa, v. C., R. I. & P. Ry. Co. *Petition for Farm Crossing at Delta.*

Complainant failing to reply to letters from this office, this file was closed. Filed January 2, 1920. Closed February 24, 1921.

No. 9813, 1921.

M. V. Henderson, Jr., Hawkeye, Iowa, v. C. G. W. R. R. Co. *Refusal to Stop Passenger Train at Oneida Junction.*



The Railroad Company advised that the train involved in this case was a through train, scheduled to stop at only a few stations east of the Mississippi River, and not scheduled to stop at any of the stations between Oelwein and Dubuque. This case was referred to the Commerce Counsel, who advised, on April 15, 1921, that he had had some correspondence with the complainant, who told him it was not advisable to press this claim. Therefore the file was closed. Filed February 27, 1920. Closed April 16, 1921.

No. 9814, 1921.

James C. Jenson, Weston, Iowa, v. C., R. I. & P. Ry. Co. *Station Service—Petition to Reopen Depot.*

The Company advised that they had a caretaker at this station, but that the maintenance of an agent would not be justified, in consideration of the small earnings. The papers were later referred to the Commerce Counsel, who advised us he had not heard from the complainant for some little time, and suggested that the case be closed. Filed March 16, 1920. Closed April 16, 1921.

No. 9815, 1921.

L. B. Hulsebus, Meerveey, Iowa, v. C. G. W. R. R. Co. *Station Service—Refusal to Sell Tickets for Train No. 11.*

The complainant failing to reply to letters from this office, file was closed. Filed July 15, 1920. Closed March 4, 1921.

No. 9816, 1921.

Iowa Farm Bureau Federation, Ames, Iowa, v. C., B. & Q. R. R. Co. *Application for Additional Stock Pens at Lockridge.*

The Company advised that they would not be justified in enlarging their stock yard facilities at this point. The complainant was asked if he desired a formal hearing, but failing to reply to our letters, the file was closed. Filed July 1, 1920. Closed March 4, 1921.

No. 9817, 1921.

Ideal Sand & Gravel Company, Mason City, Iowa, v. C., R. I. & P. Ry. Co. and C., M. & St. P. Ry. Co. *Petition for Track Connection at Spirit Lake.*

The Railway Companies advised no necessity for track connection at Spirit Lake. The complainant was asked if he desired the case set down for formal hearing before the Board, but not replying to letters from this office, the file was closed. Filed June 14, 1920. Closed March 4, 1921.

No. 9818, 1921.

Iowa Farm Bureau Federation, Ames, Iowa, v. C., B. & Q. R. R. Company. *Petition for Morning Freight on Cainsville Branch.*

The Railroad Company advised that they considered their present service entirely adequate. Copy of the Railroad Company's reply was mailed to the complainant, and he was asked if he desired that the case come up for formal hearing before the Board. Complainant failing to reply to letters from this office, the file was closed. Filed June 21, 1920. Closed March 4, 1921.

No. 9819, 1921.

J. A. Alkire, Carlisle, Iowa, v. C., R. I. & P. Ry. Co. *Petition for Crossing Protection.*

Crossing bells installed. Filed July 2, 1920. Closed October 7, 1921.

No. 9820, 1921.

F. W. Hughes, Mayor, Elgin, Iowa, v. C., R. I. & P. Ry. Co. *Request for Additional Grade Crossing.*

The complainant failing to reply to letters of inquiry from this office, the file was closed. Filed August 5, 1920. Closed December 3, 1921.

No. 9821, 1921.

Linn County Farmers Mutual Creamery Assn., Coggon, Iowa, v. Illinois Central Railroad Company. *Application for Additional Team Track.*

Railroad Company advised they could not see their way clear to install additional track facilities, as requested. The complainants advised, in reply to inquiry from this office, that they did not desire that the case be set down for formal hearing. Filed July 30, 1920. Closed April 14, 1921.

No. 9822, 1921.

Oakland Commercial Club, Oakland, Iowa, v. C., R. I. & P. Railway Co. *Train Service—Inadequate Mail Service.*

Railroad Company advised their trains were so scheduled as to get the maximum results from them and to make connection with certain main line trains. We asked complainants if they desired the case set down for formal hearing, and not hearing from them for nearly a year, the file was closed. Filed July 31, 1910. Closed March 4, 1921.

No. 9823, 1921.

E. B. Gundrum, Mayor, Casey, Iowa, v. C., R. I. & P. Ry. Co. *Request for Removal of Obstructions at Grade Crossing.*

Satisfactorily adjusted. Filed August 28, 1920. Closed July 11, 1921.

No. 9824, 1921.

John E. Talbot, Brooklyn, Iowa, v. C., R. I. & P. Ry. Co. *Bad Condition of Road to Stock Yard.*

Satisfactorily adjusted. Filed August 23, 1920. Closed May 20, 1921.

No. 9825, 1921.

L. E. York, Urbandale, Iowa, v. Inter Urban Ry. Co. *Discontinuance of Freight Service.*

Complainant failing to reply to letters from this office, the file was closed. Filed September 27, 1920. Closed July 26, 1921.

No. 9826, 1921.

J. C. Heltsman, Attorney, Oskaloosa, Iowa, for Citizens of Mahaska County, v. M. & St. L. R. R. Co. *Application for Undergrade Crossing.*

After considerable correspondence, complainant advised that the Board of Supervisors and the respondent Railway Company had come to a satisfactory agreement regarding this crossing. Filed September 29, 1920. Closed July 30, 1921.

No. 9827, 1921.

W. L. Hart, Otho, Iowa, v. M & St. L. R. R. Company. *Failure to Repair Right of Way Fence.*

Fence repaired. Filed October 20, 1920. Closed April 13, 1921.

No. 9828, 1921.

Farmers Lumber & Grain Co., Dunlap, Iowa, v. Illinois Central Railroad Company. *Excessive Rental Charge for Elevator Site.*

Complainant advised that file might be closed. Filed May 13, 1920. Closed April 14, 1921.

No. 9829, 1921.

W. L. White, Walnut, Iowa, v. C. R. I. & P. Ry. Co. *Failure to Grant Elevator Site.*

The General Manager of the respondent Railway Company advised that he had this complaint up personally with the petitioner, and he assumed they would be able to adjust it. We wrote the complainant two letters asking the outcome of his negotiations with the Railway Company, and not receiving replies thereto, the file was closed. Filed September 23, 1920. Closed April 26, 1921.

No. 9830, 1921.

Board of Trustees, Earlville, Iowa, v. Illinois Central R. R. Co. *Petition to Stop Certain Trains on Flag.*

Satisfactorily adjusted. Filed July 24, 1920. Closed April 13, 1921.

No. 9831, 1921.

Farmers Co-operative Creamery Co., Waupeton, Iowa, v. C., M. & St. P. Ry. Co. *Freight Service—Failure to Ice Cooler.*

After considerable correspondence, and not hearing from the complainant, the file was closed. Filed August 24, 1920. Closed April 13, 1921.

No. 9832, 1921.

Iowa Farm Bureau Federation, Ames, Iowa, v. Illinois Central R. R. Co. *Use of Stock Scale at Rockwell City, Iowa.*

The Board suggested to the complainant that while they felt they had no jurisdiction in the matter, they would make an effort to impress upon the Illinois Central Railroad Company the desirability of maintaining company scales. Not hearing further from the complainant, the file was closed. Filed September 20, 1920. Closed July 26, 1921.

No. 9833, 1921.

Commercial Club, Dyeraville, Iowa, v. C. G. W. R. R. Co. *Passenger Service.*

Satisfactorily adjusted. Filed November 22, 1920. Closed December 31, 1920.

No. 9834, 1921.

Bert Jewett, Ames, Iowa, v. C. & N. W. Ry. Co. *Wing Fences at Private Crossing.*

Desired wing fences and cattle guards installed. Filed November 23, 1920. Closed April 26, 1921.

No. 9835, 1921.

Iowa Farm Bureau Federation, Ames, Iowa, v. C., B. & Q. R. R. *Stock Scales at Creston, Iowa.*

Satisfactorily adjusted. Filed November 20, 1920. Closed April 13, 1921.

No. 9836, 1921.

Malvern Cold Storage Co., Malvern, Iowa, v. Tabor & Northern Railway Co., Tabor, Iowa. *Refusal to Switch Car.*

Adjusted. Filed November 29, 1920. Closed April 13, 1921.

No. 9837, 1921.

Loveland Farmers Union, Loveland, Iowa, v. C. & N. W. Ry. Co. *Request for Opening Depot Before Arrival of Morning Train.*

Satisfactorily adjusted. Filed November 8, 1920. Closed December 6, 1920.

No. 9838, 1921.

J. R. Beck, Ft. Madison, Iowa, v. C., B. & Q. R. R. Co. *Construction of Bridge.*

Board having no jurisdiction over this complaint, the file was closed without prejudice. Filed October 28, 1920. Closed December 3, 1921.

No. 9839, 1921.

Farmers Co-operative Grain Co., Klemme, Iowa, v. C., R. I. & P. Ry. Co. *Elevator Site.*

Satisfactorily adjusted. Filed November 10, 1920. Closed March 11, 1921.

No. 9840, 1921.

Iowa Farm Bureau Federation, Ames, Iowa, v. C., B. & Q. R. R. Co. *Stock Scales at Cumberland.*

Scales re-installed. Filed November 19, 1920. Closed April 13, 1921.

No. 9841, 1921.

J. C. Hempel, Elkader, Iowa, v. C., M. & St. P. Ry. Co. *Stock Yards.*

Adjusted. Filed December 2, 1920. Closed August 12, 1921.

No. 9842, 1921.

David Juergens, Honey Creek, Iowa, v. C. & N. W. Ry. Co. *Hours of Agent.*

Satisfactorily adjusted. Filed October 30, 1920. Closed March 4, 1921.

No. 9843, 1921.

H. E. Halverson, LeGrand, Iowa, v. C. & N. W. Ry. Co. *Moving of Depot.* Complainant failing to reply to letters of inquiry from this office, as to whether or not he desired the case set down for formal hearing, the file was closed without prejudice. Filed December 3, 1920. Closed March 4, 1921.

No. 9844, 1921.

Trimble Brothers, Omaha, Neb., v. Wabash Ry. Co. *Refrigerator Car Service.*



Closed without prejudice. Filed December 3, 1920. Closed April 13, 1921.

No. 9845, 1921.

Leland Farmers Elevator Co., Leland, Iowa, v. M. & St. L. R. R. Co. *Distribution of Cars.*

Falling to hear further from the complainant, this file was closed. Filed December 8, 1920. Closed March 4, 1921.

No. 9846, 1921.

Board of Supervisors of Dallas County v. C. M. & St. P. Ry. Co. *Alteration of Overhead Highway Crossing One Mile West of Bouton.*

Pursuant to notice, the Board held hearing in this case, at Perry, Iowa, on March 28, 1921, at which time an agreement was entered into by and between the complainants and the respondent railway company which satisfactorily took care of the complaint. Filed December 9, 1920. Closed August 8, 1921.

No. 9847, 1921.

O. C. Herminghausen, Ft. Madison, Iowa, v. C. & N. W. Ry. Co., and C. R. I. & P. Ry. Co. *Train Connections at Cedar Rapids.*

Satisfactorily adjusted. Filed December 9, 1920. Closed April 16, 1921.

No. 9848, 1921.

Sjostrom Bros., LeMars, Iowa, v. Illinois Central R. R. Co. *Switching Service.*

Satisfactorily taken care of. Filed October 23, 1920. Closed April 13, 1921.

No. 9849, 1921.

Edwin B. Wilson, Iowa City, Iowa, v. C., R. I. & P. Ry. Co. *Agent at River Junction.*

Complainant falling to reply to letters from this office, inquiring as to whether or not he desired case set down for formal hearing, the file was closed. Filed December 11, 1920. Closed December 3, 1921.

No. 9850, 1921.

Postville Commercial Club, Postville, Iowa, v. C., R. I. & P. Ry. Co. *Train Service.*

Adjusted. Filed December 13, 1920. Closed October 7, 1921.

No. 9851, 1921.

Farmers State Bank, Lanesboro, Iowa, v. C. G. W. R. R. Co. *Lighting and Heating Depot at Lanesboro.*

Satisfactorily taken care of. Filed December 14, 1920. Closed April 26, 1921.

No. 9852, 1921.

Chamber of Commerce, Cedar Rapids, Iowa, v. C., M. & St. P. Ry. Co. *Refusal to Handle Butcher Shop Refuse.*

Investigation disclosed that the shipment offered was badly decayed and so offensive that the men could hardly handle it. The Railroad ex-

pressed their willingness to handle shipments which were not offensive, but stated that their rules were such that they could not handle this refuse after it was beginning to decompose. Filed November 5, 1920. Closed April 13, 1921.

No. 9853, 1921.

Farmers Co-operative Association, Ireton, Iowa, v. C. & N. W. Ry. Co. *Private Side Track.*

The Railroad Company advised that their superintendent would confer with the complainant in an effort to select a location for the desired track. Complainant was asked to advise us the outcome of his conference with the representative of the Railway Company. Not hearing from him for a period of more than ten months, the file was closed. Filed October 13, 1920. Closed March 4, 1921.

No. 9854, 1921.

Citizens of Luther, Iowa, v. C., M. & St. P. Ry. *Passenger Train Service Between Madrid and Des Moines, Iowa.*

Satisfactorily adjusted. Filed November 2, 1920. Closed April 13, 1921.

No. 9855, 1921.

Robert R. McBeth, Keosauqua, Iowa, v. C., R. I. & P. Ry. Co. *Discontinuance of Agent at Kilbourne, Iowa.*

Dismissed without prejudice. Filed December 17, 1920. Closed June 21, 1921.

No. 9856, 1921.

G. Allbee, for Citizens of Montpelier, Iowa, v. C., R. I. & P. Ry. Co. *Establishment of Agency at Montpelier.*

In reply to this complaint the Railroad Company advised that the receipts at this station would not justify the establishment of an agency. We asked the complainants if they desired that the case be set down for formal hearing, but falling to hear from them within a reasonable length of time, the file was closed. Filed December 18, 1920. Closed March 4, 1921.

No. 9857, 1921.

W. C. Tegtmeyer, Mayor, Westgate, Iowa, v. C. G. W. R. R. Co. *Station Service.*

Closed without prejudice. Filed December 27, 1920. Closed July 26, 1921.

No. 9858, 1921.

Tama County Farm Bureau, Toledo, Iowa, v. C. G. W. R. R. Co. *Stock Scales at Lincoln.*

Satisfactorily adjusted. Filed December 29, 1920. Closed May 23, 1921.

No. 9859, 1921.

Citizens of Charleston, Iowa, v. C., B. & Q. R. R. Co. *Inadequate Stock Yard Facilities.*

Watering service installed. Filed January 11, 1921. Closed May 10, 1921.

No. 9860, 1921.

Glen Richards, LeGrand, Iowa, v. C. & N. W. Ry. Co. *Train Service*.  
Complainant failing to reply to letters of inquiry from this office as to whether or not he desired that the case be set for formal hearing, the file was closed. Filed December 21, 1920. Closed April 13, 1921.

No. 9861, 1921.

John H. Bale, Ruthven, Iowa, v. C., M. & St. P. Ry. Co. *Construction of New Depot*.

Company advised that new depot would be constructed as soon as financial conditions would warrant the expenditure of the necessary funds. Complainant advised that file might be closed. Filed January 14, 1921. Closed April 13, 1921.

No. 9862, 1921.

Frank Griffie, Mayor, Grand Junction, Iowa, v. M. & St. L. R. R. Co. *Lights in Depot and on Platform*.

Lights installed. Filed January 15, 1921. Closed April 13, 1921.

No. 9863, 1921.

B. A. Kenney, Purdy, Iowa, v. C., R. I. & P. Ry. Co. *Condition of Stock Yards*.

Satisfactorily adjusted. Filed January 14, 1921. Closed October 25, 1921.

No. 9864, 1921.

A. W. Harris, David, Iowa, v. C. G. W. Railroad Co. *Discontinuance of Agency*.

The Railroad Company filed a statement of earnings at this station for the year 1920, which would indicate that they would not be justified in maintaining a full agency at this point. The complainant was so advised, but failed to reply to letters from this office asking if he desired formal hearing. Therefore, the file was closed. Filed January 24, 1921. Closed April 26, 1921.

No. 9865, 1921.

Lamoni Commercial Club, Lamoni, Iowa, v. C., B. & Q. R. R. Co. *Dangerous Crossing at School Grounds*.

Adjusted. Filed January 25, 1921. Closed October 7, 1921.

No. 9866, 1921.

Lamoni Commercial Club, Lamoni, Iowa. *Dangerous Crossing*.

Adjusted. Filed January 27, 1921. Closed May 16, 1921.

No. 9867, 1921.

Citizens of Dow City, Iowa, v. Illinois Central Railroad Co. *Boggage and Ticket Service for Train No. 11*.

Satisfactorily adjusted. Filed February 1, 1921. Closed April 13, 1921.

No. 9868, 1921.

Citizens of Dow City, Iowa, v. C. & N. W. Railway Co. *Station Service*.  
Complainants advised that they did not desire a formal hearing. Filed February 1, 1921. Closed April 13, 1921.

No. 9869, 1921.

E. M. Phillips, West Union, Iowa, v. C., R. I. & P. Ry. Co. *Train Service on Decorah Branch*.

Satisfactorily adjusted. Filed February 8, 1921. Closed April 13, 1921.

No. 9870, 1921.

Farmers Co-operative Exchange, Leighton, Iowa, v. C., R. I. & P. Railway Co. *Closing Station at Leighton*.

Railroad Company advised that they did not intend to close this station. Therefore, the file was closed. Filed February 10, 1921. Closed April 13, 1921.

No. 9871, 1921.

Elwood & Tourgee, Sac City, Iowa, for F. W. Weed, Herring, Iowa, v. C. & N. W. Ry. Co. *Private Crossing*.

Adjusted. Filed February 11, 1921. Closed May 16, 1921.

No. 9872, 1921.

Citizens of Lee County, by W. P. Ryther, Primrose, Iowa, v. C., B. & Q. R. R. Co. *Agency at Warren*.

Company advised that the expense of maintaining an agency at this station would be out of all proportion to the business done. We asked complainant if he desired that the case be set down for formal hearing, and receiving no reply to letters of inquiry, the file was closed. Filed February 11, 1921. Closed July 6, 1921.

No. 9873, 1921.

Citizens of Rex No. 4 and Sheriff, by Mark W. Duncan, Albia, Iowa, v. Wabash Railway Company. *Station Service*.

Company advised that certain trains would stop at this station. Not hearing further from the complainants, the file was closed without prejudice. Filed February 14, 1921. Closed December 3, 1921.

No. 9874, 1921.

Senator T. C. Cessna, Grinnell, Iowa, for Sam McIlrath, Laurel, Iowa. *Connecting Tracks at Laurel*.

Company advised that the expense of installing this connecting track would not be justified, but that if the complainant desired to pay the expense of such track they would be willing to put the track in. Complainant advised that he would not prosecute the case further. Filed February 15, 1921. Closed May 23, 1921.

No. 9875, 1921.

A. M. Butler, Mayor, Alexander, Iowa, v. M. & St. L. R. R. Co. *Bad Condition of Crossing*.

Satisfactorily adjusted. Filed February 21, 1921. Closed April 13, 1921.

No. 9876, 1921.

Grocers' Wholesale Co., Des Moines, Iowa, for N. Jacobs Estate, Hawkeye, Iowa, v. C., M. & St. P. Ry. Co. *Freight Service Des Moines to Hawkeye*.

Company advised they would devise some plan whereby better service would be furnished for Hawkeye and stations in that vicinity. Not hear-



ing further from the complainants, the file was closed. Filed February 23, 1921. Closed December 3, 1921.

No. 9877, 1921.

Fred W. Jones, Spirit Lake, Iowa, v. C., M. & St. P. Ry. Co. *Delay in Handling Shipment of Stock.*

The Railway Company advised that delays were unavoidable, due to derailment. Complainant was advised that his only recourse would be to file claim for the amount of damage sustained, but that this Commission would have no jurisdiction thereof. Filed February 21, 1921. Closed April 13, 1921.

No. 9878, 1921.

Mt. Arbor Nurseries, Shenandoah, Iowa, v. Wabash Railway Co. *Switching Service.*

Satisfactorily adjusted. Filed March 3, 1921. Closed March 12, 1921.

No. 9879, 1921.

Citizens of Rex and Sheriff, by Mark W. Duncan, Albia, Iowa, v. C., B. & Q. R. R. Co. *Station Facilities and Service at Rex and Sheriff.*

Company advised that inasmuch as the points in question were less than two miles south of Lovilla, where they were at present maintaining a station, with usual facilities, and in view of the very small income which would be derived from this station, they would not be justified in granting the request of petitioners. Complainants were advised of this and asked if they desired formal hearing. Failing to reply to our letters, the file was closed. Filed February 14, 1921. Closed October 7, 1921.

No. 9880, 1921.

Iowa Falls Community Club, by Commerce Counsel, Des Moines, Iowa, v. Illinois Central Railroad Company. *Petition for New Depot at Iowa Falls.*

After some investigation of this complaint the Commerce Counsel advised that he had a conference with the complainants, at Iowa Falls, and the present condition of the railroads was gone over with the members of the Club. They arrived at the conclusion that in view of the present financial stress, and general conditions, it would not be advisable to press this case, at this time. Therefore, file was closed, subject to re-opening. Filed March 5, 1921. Closed April 29, 1921.

No. 9881, 1921.

Iowa Farm Bureau Federation, Des Moines, Iowa, v. M. & St. L. R. R. Co. *Stock Yard Facilities at Olds.*

Satisfactorily adjusted. Filed March 5, 1921. Closed April 26, 1921.

No. 9882, 1921.

Farmers Co-operative Exchange, Chariton, Iowa, by Farmers Grain Dealers Association of Iowa v. C., R. I. & P. Ry. Co. *Lease for Elevator Site at Chariton.*

The Railroad Company made certain proposals to the complainants, which, we assume, were satisfactory, inasmuch as they failed to reply

to letters from this office asking if they desired to proceed to formal hearing. Filed March 7, 1921. Closed December 3, 1921.

No. 9883, 1921.

E. G. Guy, Spencer, Iowa, v. C., M. & St. P. Ry. Co. *Fire Extinguishers on Cars.*

Fire extinguishers installed. Filed January 3, 1921. Closed April 13, 1921.

No. 9884, 1921.

Farmers Elevator Co., Plainfield, Iowa, v. Illinois Central R. R. Co. *Lengthening of Side Track to Stock Yards, and Opening of Waiting Room at Night for Accommodation of Stock Loaders.*

Company advised they could not lengthen this side track. They stated, however, that their agent would leave the waiting room open on nights when stock was to be loaded. Complainants were advised of the reply of the Railroad Company and asked if they desired a formal hearing. They did not reply to our inquiries and the case was closed. Filed March 11, 1921. Closed May 16, 1921.

No. 9885, 1921.

Citizens of Latty, Iowa, by Frank Walker, Burlington, Iowa, v. C., R. I. & P. Ry. Co. *Establishment of Agency at Latty.*

A representative of this office called on the complainants and looked over the situation at Latty. It was disclosed that the business at this station which would accrue to the respondent Railway Company was very small and would not justify the maintenance of an agency at this point. The Railway Company maintains a caretaker at this station, who meets all trains, handles freight and express, and sells tickets, and it would seem that this would be all they could reasonably expect. Complainants did not desire formal hearing, and the file was closed. Filed March 26, 1921. Closed December 3, 1921.

No. 9886, 1921.

Hawkeye Farmers' Creamery Co., Epworth, Iowa, v. Illinois Central R. R. Co. *Refrigerator Car and Train Service.*

Adjusted. Filed March 28, 1921. Closed April 26, 1921.

No. 9887, 1921.

Citizens of Benedict, Iowa, by Iowa Federation of Co-operative Live Stock Shippers, Des Moines, Iowa, v. M. & St. L. R. R. Co. *Watering Facilities in Stock Yards.*

The defendant Railroad Company advised us that they were submitting to complainant a plan whereby they hoped that the situation would be taken care of to the satisfaction of all parties. We so advised the complainants, and they wrote us that the file might be closed. Filed March 26, 1921. Closed July 28, 1921.

No. 9888, 1921.

J. F. Hardin, Eldora, Iowa, v. C. & N. W. Ry. Co., and M. & St. L. R. R. Co. *Train Connections at Marshalltown.*

Satisfactory train connections established. Filed March 31, 1921. Closed May 14, 1921.

No. 9889, 1921.

Citizens of Beacon, Iowa, by McCoy & McCoy, Oskaloosa, Iowa, v. C., R. I. & P. Ry. Co. *Re-establishment of Agency at Beacon.*

The Railroad Company filed a statement of total earnings and pay roll expenses at Beacon for a period of five years, which showed that the station was being run at a loss. We asked the complainants if they desired, under the circumstances, that the case be docketed for formal hearing. They did not reply to our letters, and the file was closed. Filed March 31, 1921. Closed December 3, 1921.

No. 9890, 1921.

Iowa Farm Bureau Federation, Des Moines, Iowa, for Co-operative Live Stock Shippers Association, Jamison, Iowa. *Site for Stock Scales.*

The Iowa Federation advised us that it was their understanding that the people at Jamison were negotiating with certain parties with a view to buying the scales owned by them at Jamison. They told us to hold this case open pending advice as to the result of these negotiations. They later advised they had heard nothing from the people at Jamison and that we might close our file. Filed March 29, 1921. Closed July 28, 1921.

No. 9891, 1921.

L. N. Wilson, Marble Rock, Iowa, by Hon. J. S. Garber, v. C., R. I. & P. Ry. Co. *Dangerous Crossing on Bradford Street.*

Electric bell installed. Filed March 8, 1919. Closed April 15, 1921.

No. 9892, 1921.

Henry Saberson, Des Moines, Iowa, v. C., R. I. & P. Ry. Co. *Poor Condition Passenger Equipment on Gocry-Sibley Branch.*

Railroad Company advised they had arranged to have these cars given sufficient attention to maintain them in proper condition. Filed April 19, 1921. Closed May 16, 1921.

No. 9893, 1921.

C. A. Colyn, Runnells, Iowa, v. Wabash Railway Co. *Crossings and Drainage near Adelphi.*

As to the crossings involved, the defendant made certain proposals for obviating the trouble complained of at these crossings. These proposals were in turn forwarded to the complainant, with the request that he advise us if they were satisfactory. Not hearing from him for a long period of time, the file was closed. The matter of drainage was one of which this Commission had no jurisdiction. The complainant's recourse would be in the courts. Filed April 25, 1921. Closed December 3, 1921.

No. 9894, 1921.

R. M. Sherrard, Carpenter, Iowa, v. C. G. W. R. R. Co. *Cattle Guards and Wing Fences.*

Satisfactorily adjusted. Filed April 16, 1921. Closed September 2, 1921.

No. 9895, 1921.

E. Weinkoets, Alton, Iowa, v. C. G. W. R. R. Co. *Right of Way Fence Constructed.* Filed May 10, 1921. Closed September 14, 1921.

No. 9896, 1921.

Joe Funk, by Senator W. H. Scott, Nashua, Iowa, v. Illinois Central Railroad Co. *Inadequate Facilities for Stock Shippers Accompanying Shipments of Stock.*

Upon investigation the Company advised that stock drovers' cabooses were being operated on stock trains, which would provide proper facilities for live stock attendants. Filed May 11, 1921. Closed July 26, 1921.

No. 9897, 1921.

Business Men of Paris Station (Bunch Post Office) v. C., R. I. & P. Ry. Co. *Protest Against Closing Station at Paris.*

Complainants advised that the Company placed a custodian at this station to handle freight, express, etc., and that the file might be closed. Filed May 25, 1921. Closed September 2, 1921.

No. 9898, 1921.

West Hamlin Creamery Co., Elk Horn, Iowa, v. Atlantic Northern R. R. Co. *Refrigerator Car Service.*

Adjusted. Filed May 25, 1921. Closed December 3, 1921.

No. 9899, 1921.

Inglis Bros., Cambridge, Iowa, v. C., R. I. & P. Ry. Co. *Watering Facilities in Stock Pens.*

Satisfactorily adjusted. Filed June 4, 1921. Closed December 3, 1921.

No. 9900, 1921.

Finnell & O'Halloran and West Union Co-operative Commission Company, West Union, Iowa. *Bad Condition of Stock Pens.*

Company advised they would make repairs to the stock pens which would meet the immediate demands of the complainants, pending such time as they were financially able to make permanent improvements. Hearing nothing further from the complainants, the file was closed. Filed June 10, 1921. Closed December 3, 1921.

No. 9901, 1921.

E. D. McWilliams, Chester, Iowa, v. C., M. & St. P. Ry. Co. *Watering Facilities in Stock Yards at Bonair.*

Properly taken care of. Filed June 25, 1921. Closed August 17, 1921.

No. 9902, 1921.

W. J. McVinna, Corning, Iowa, v. C., B. & Q. R. R. Co. *Poor Condition of Stock Yards.*

Company advised they would put sheds in three of the pens, make other general repairs, put on roofs, and clean the pens generally. Complainants were advised of this proposal and, hearing nothing further from them, the file was closed. Filed June 27, 1921. Closed December 3, 1921.

No. 9903, 1921.

L. Collins, Agent, C., R. I. & P. Ry. Co., Cambridge, Iowa, v. C., M. & St. P. Ry. Co. *Refusal by C., M. & St. P. Ry. Co. to Allow Unloading of Tank Car.*

This difficulty arose through a misunderstanding of instructions on the part of the defendant company's agent. The Milwaukee advised that their



agent at that point had been instructed to permit of such unloading and that they anticipated no further trouble. Filed June 27, 1921. Closed October 7, 1921.

No. 9904, 1921.

Joseph Wagner, Davenport, Iowa, v. C. D. & M. Ry. Co. *Dangerous Condition of Overhead Crossings in Scott County.*

The Company advised the repairs necessary were made on this bridge and they would see that it was maintained in a safe condition. Complainants were so advised and, not hearing further from them, the file was closed. Filed June 28, 1921. Closed December 3, 1921.

No. 9905, 1921.

Marsh Farmers Elevator Co., Marsh, Iowa, v. M. & St. L. R. R. Co. *Two Grade Crossings over House Truck.*

Company advised they could not see their way clear to construct these crossings. We so advised the complainants and asked them if they desired formal hearing. They failed to reply to two letters of inquiry from this office, and the file was closed. Filed July 31, 1921. Closed December 3, 1921.

No. 9906, 1921.

Chamber of Commerce, Oelwein, Iowa, v. C., R. I. & P. Railway Co. *Refrigerator Car Service Cedar Rapids to Decorah.*

Limited refrigerator service was provided so long as an average of approximately 12,000 pounds was handled on this run. This was explained to the complainants and, not hearing further from them, the file was closed. Filed July 5, 1921. Closed December 3, 1921.

No. 9907, 1921.

Chas. F. Shaw, Ottumwa, Iowa, v. C., R. I. & P. Ry. Company. *Spotting Cars Too Close to Crossing at Avoca, Iowa.*

A representative of this office visited the premises and reported that statements of complainant were true and that he had found conditions even more dangerous than set out by the complainant. The matter was taken up with the Railway Company, and they assured us their men would be instructed not to set cars close enough to these crossings to obscure the view of approaching trains to people using the crossings in question. Complainant was so advised. Filed June 22, 1921. Closed October 7, 1921.

No. 9908, 1921.

Hon. N. E. Kendall, Des Moines, Iowa, for Mrs. J. H. Savage, Humboldt, Iowa, v. M. & St. L. R. R. Co. *Dangerous Condition of Bridge Three and One-half Miles South of Humboldt.*

On May 26, 1921, Mr. A. B. Campbell, Electrical Engineer for the Board, made a personal inspection of the bridge involved in this complaint. On a previous occasion Mr. Campbell, in passing through Humboldt, called Mrs. Savage by telephone and learned that her complaint regarding the condition of this bridge was based on statements made by section men. These statements, according to Mrs. Savage, indicated that while the

bridge in question was not in any immediate danger of failure, yet it was likely to go down with the first high water or flood that might occur. Mrs. Savage was unable to tell who the men were who had given her this information or where they could be located. In view of this the Engineer could do nothing more than make a general inspection of the bridge, with the specific idea in mind of determining whether or not it was subject to failure in high water or flood conditions. Later, W. H. Bremner, President of the defendant Railway Company, advised us as follows:

"Our Chief Engineer, Mr. R. G. Kenly, made a personal inspection of this bridge and advises that he found it in good condition but that the east bent is about in the condition reported by your Mr. Campbell in his letter of August 24th. The two outside piles are sound while the intermediate piles are decayed but the bank bent carries only fifty per cent of the load compared with the other bents in the trestle.

"To avoid any possibility of further criticism, supports have been placed under the bents, blocking up under the cap to aid in carrying the load."

Copy of this statement was furnished to Gov. Kendall, with the advice that Mr. Campbell, who made the original inspection for the Commission, believed that the bridge "is now in safe condition." Filed March 25, 1921. Closed December 3, 1921.

No. 9909, 1921.

O. H. King, Fairbank, Iowa, v. C. G. W. R. R. Co. *Dangerous Crossing.*

The Railroad Company advised us that one of their representatives was going to appear at a meeting of the Town Council, in an effort to work out an arrangement that would be satisfactory to all concerned. We advised the complainant of this and told him that unless we heard from him to the contrary, within ten days, the file would be closed. Later the complainant wrote us that negotiations were pending which would probably remove the cause of complaint. Not hearing further from the complainant, file was closed. Filed July 7, 1921. Closed December 3, 1921.

No. 9910, 1921.

Citizens of Ralston, Iowa, v. C. & N. W. Ry. Co. *Inadequate Station Service.*

Investigation disclosed that this complaint arose from the fact that the agent of the Railway Company did not meet train No. 6, due at 5:57 P. M. The Railroad Company advised that they would arrange to have the limited amount of freight coming in on this train taken care of, and complainants were so advised. Filed July 8, 1921. Closed December 3, 1921.

No. 9911, 1921.

Lytton Farmers Elevator Co., Lytton, Iowa, v. C., M. & St. P. Ry. Co. *Watering Facilities at Stock Yards.*

Company advised that satisfactory watering facilities would be installed. Filed July 13, 1921. Closed December 3, 1921.

No. 9912, 1921.

Iowa Federation of Co-operative Live Stock Shippers, Des Moines for Albert City Shipping Association, Albert City, Iowa. *Watering Facilities in Stock Pens.*

Satisfactorily adjusted. Filed July 13, 1921. Closed July 26, 1921.

No. 9913, 1921.

Citizens of Ralston, Iowa, v. C. & N. W. Railway Co. *Train Service—Request That Train No. 3 Stop at Ralston.*

This complaint was investigated and report made to the petitioners. In making this report we asked them if, in view of the position taken by the Railroad Company, they desired to proceed to formal hearing. Receiving no reply to this inquiry, the file was closed. Filed July 13, 1921. Closed December 3, 1921.

No. 9914, 1921.

Iowa Farmers Grain Dealers Association, Ft. Dodge, Iowa, v. Illinois Central Railroad Company. *Discrimination in Distribution of Grain Cars.* Investigation disclosed no discrimination. Filed July 16, 1921. Closed December 3, 1921.

No. 9915, 1921.

Northeast Iowa Shippers Association, Decorah, Iowa, v. C., M. & St. P. Ry. Co. *Stock Train Service from Northeastern Iowa to Chicago.*

Complainant advised, after an investigation by this office, that the company had treated them very fair in the adjustment of this matter, and the file might be closed. Filed July 12, 1921. Closed August 31, 1921.

No. 9916, 1921.

John Richardson, Kelley, Iowa, v. Ft. D., D. M. & S. Ry. Co. *Bad Condition of Crossings in Story County.*

Company advised they would rebuild these crossings and place them in good condition just as soon as they could secure the necessary material. Complainant was so advised and, not hearing from him further, the file was closed. Filed August 5, 1921. Closed December 3, 1921.

No. 9917, 1921.

Perlee Shipping Association, Perlee, Iowa, v. C., R. I. & P. Ry. Co. *Re-opening Station.*

The Company filed statement with this office which clearly indicated that the business done at this station was not sufficient to justify the maintenance of a full agency. Later the Company wrote us that a representative of their Company had conferred with the people at Perlee and arranged to have an open express office installed, in charge of the custodian. Not hearing further from the complainants, the file was closed. Filed August 8, 1921. Closed December 3, 1921.

No. 9918, 1921.

John Richardson, Kelley, Iowa, v. C. & N. W. Ry. Co. *Condition of Crossing South of Kelley.*

Crossing put in good condition. Filed August 17, 1921. Closed October 7, 1921.

No. 9919, 1921.

City of Des Moines, Iowa, v. C., M. & St. P. Ry. Co. *Signal on West Grand Avenue Crossing.*

An investigation on the part of the Railway Company developed the fact that the view at this crossing was exceptionally clear and that the vehicle traffic over same was heavy. The Company advised that to avoid the possibility of an accident they would issue instructions that all trains reduce their speed to not to exceed ten miles per hour over this crossing. This information was transmitted to the complainant, with the request that they advise if the action taken by the Railroad Company was satisfactory, or if they desired to proceed to formal hearing. Receiving no reply to this letter, the file was closed. Filed August 22, 1921. Closed December 3, 1921.

No. 9920, 1921.

Wm. Z. Snyder, Albion, Iowa, v. M. & St. L. R. R. Co. *Crossing on Main Street.*

Crossing installed. Filed August 22, 1921. Closed December 3, 1921.

No. 9921, 1921.

Jolley Farmers Elevator Co., Jolley, Iowa, v. C., M. & St. P. Ry. Co. *Rental for Elevator Site.*

Adjusted. Filed September 6, 1921. Closed September 20, 1921.

No. 9922, 1921.

Webster Bros. Mfg. Co., Waucoma, Iowa, v. C., M. & St. P. Ry. Co. *Delay in Transit at Calmar, Iowa.*

Investigation disclosed that the delay occurred through error in loading the shipment. The Railroad Company advised they would take such action as would prevent a repetition. Filed September 15, 1920. Closed December 3, 1921.

No. 9923, 1921.

W. F. Hansen, Des Moines, Iowa, v. Ft. D., D. M. & S. R. R. Co. *Crossing Signs on Highway, Des Moines to Ames.*

Investigation disclosed the Railroad Company was complying with the statutes covering crossing signs. Filed September 20, 1921. Closed December 3, 1921.

No. 9924, 1921.

Township Trustees of Clay Township, Rubio, Iowa, v. M. & St. L. R. R. Co. *Dangerous Condition of Crossing.*

Crossing placed in good condition. Filed September 20, 1921. Closed December 3, 1921.

No. 9925, 1921.

P. B. Lowry, Ira, Iowa, v. C. G. W. R. R. Co. *Hog Tight Fence.* Fence constructed. Filed September 20, 1921. Closed December 3, 1921.

No. 9926, 1921.

F. W. Weed, by Elwood & Tourgee, Sac City, Iowa, v. Illinois Central Railway Company. *Right of Way Fence.*

Fence repaired. Filed October 4, 1921. Closed December 3, 1921.



No. 9927, 1921.

J. R. Golden, Des Moines, Iowa, v. C., B. & Q. R. R. Co. *Blocking Crossing at Agency.*

This complaint was investigated, and the Railroad Company advised that the train was stalled on this crossing, due to an air hose bursting and pulling out draw bar. This was an accident that was unavoidable and for which the Company was not responsible. Filed October 7, 1921. Closed December 3, 1921.

No. 9928, 1921.

Curnes Grain Co., Osceola, Iowa, v. C., B. & Q. R. R. Co. *Use of Elevator Tracks for Storage.*

Railroad Company advised that their men had been "A little careless about the handling of cars on this track for business other than the elevator company. We do not want to use the facilities to such an extent as would interfere with their business." They also advised that necessary instructions would be issued so there would be no further cause for complaint. Filed September 28, 1921. Closed December 3, 1921.

## Express Company Cases Closed

No. 9929, 1921.

Adams Express Company, et al. *In the Matter of Express Rates in Iowa.*

The correspondence in this file was begun on May 25, 1916, when we received a telegram from T. B. Harrison, attorney, 61 Broadway, New York City, representing express companies, in which he asked for an informal conference with the Commission. After considerable correspondence, this case was set down for hearing on June 22, 1917, at ten o'clock, A. M., in the office of the Board, at which time the express companies operating in the state were to present their evidence. When the testimony of the express companies had been introduced, the hearing to be postponed, to a date to be named later, for the purpose of cross examination of the express companies' witnesses and for the introduction of testimony on the part of the shippers or other interested persons. Pursuant to notice, this case came on for hearing on June 22, 1917. After hearing the testimony of the express companies, the case was continued to July 2, 1917, at ten o'clock A. M., in the office of the Board, at which time a date was to be named for cross examination of the express companies' witnesses and for the taking of the testimony of the shippers. On July 2, 1917, the matter was set down for further hearing on September 18, 1917, at ten o'clock A. M., in the office of the Board. On July 16, 1917, this hearing was again postponed to September 25, 1917, same hour and place. By request of the express companies, this hearing was later postponed to November 2, 1917, to be held at the same hour and place.

Pursuant to notice, hearing was held on November 2, 1917, and the case submitted. The express companies were given ten days' time in which to investigate the so-called long and short haul clause, and as to whether or not, under the provisions of that clause, they would be permitted to put in a system of zone and block rates in Iowa without violation of the law. If the Board decided that the zone and block system could be legally established in Iowa, then date for the arguments to be named later. On December 3, Mr. Branch P. Kerfoot, General Solicitor of Wells Fargo and Company, advised us

"Mr. Harrison and I have gone over the sections of the statutes bearing on this point and feel that they do not prevent the going into effect of the block system of express rates in Iowa."

Arguments were never filed, and no decision was rendered in this case. On December 24, 1918, in connection with this case, record was entered directing the Commerce Counsel and Attorney General of the State of Iowa to bring an action in the Courts of the State to prevent and enjoin the establishment of certain express rates as promulgated by the American Railway Express Company, which were announced to become effective on January 1, 1919.

On June 19, 1920, the American Railway Express Company filed, in this office, an application for authority to increase express rates and to change its classification, with the request that no formal action be taken on this petition pending decision of the Interstate Commerce Commission in similar proceedings instituted before that body.

August 31, 1920, at ten o'clock A. M., at the office of the Board at Des Moines, was named as time and place for hearing of this application, and all parties were duly notified. Pursuant to notice, this hearing was held, at the close of which Chairman Lewis made an announcement, the text of which may be found at Page 81 of the Report of this Commission for the year 1920. On October 1, 1920, Charles E. Elmquist, of St. Paul, representing the express company, filed supplemental application for a further increase in express rates of 13 1/2 per cent in all of its rates, except on milk and cream, in addition to the 12 1/2 per cent advance already authorized by the Board. The petition was subsequently set down for hearing on November 23, 1920, at 10 o'clock A. M., in the office of the Board. The hearing was held on this date and the outcome of same is shown on Page 82 of the Report of this Board for the year 1920. Filed May 26, 1916. Closed December 3, 1921.

No. 9930, 1921.

F. E. Marsh & Co., Jefferson, Iowa, v. American Railway Express Company. *Express—Free Delivery Limits.*

Investigation developed that the complainant's office was not within the free delivery limits. We asked complainants if they desired to file petition for extension of the limits and have the matter heard formally by the Board. Not receiving reply to our inquiry, the file was closed. Filed November 24, 1920. Closed May 16, 1921.

No. 9931, 1921.

Citizens of Almont, Iowa, v. American Railway Express Company. *Establishment of Express Office.*

After we had taken this complaint up with the express company, the complainants advised us that the President of the Express Company had adjusted the complaint satisfactorily. Filed December 30, 1920. Closed May 20, 1921.

No. 9932, 1921.

U. S. Rubber Company, Des Moines, Iowa, v. American Railway Express Company. *Delay in Shipment, Des Moines, Iowa, to Ackley, Iowa.*

Superintendent of express company advised that he had called this delay to the attention of all employees, and assured us that there would be no cause for complaint in the future. Filed February 28, 1921. Closed October 7, 1921.

No. 9933, 1921.

Earl Ferris Nursery Co., Hampton, Iowa, v. American Railway Express Company. *Inadequate Express Service.*

A representative of the Express Company called on the complainant and arrangements satisfactory to Mr. Ferris were made. Filed April 16, 1921. Closed April 19, 1921.

No. 9934, 1921.

Marshalltown Baking Co., Marshalltown, Iowa, v. American Railway Express Company. *Routing Shipments of Bread via Tama, Iowa.*

Satisfactory arrangements made. Filed March 16, 1921. Closed May 16, 1921.

No. 9935, 1921.

American Railway Express Company. *In the Matter of Application for Adoption of Official Express Classification No. 27, Intrastate, in Iowa.*

This case came on for hearing on June 9, 1921. On November 17, 1921, the following ruling was made:

"It was determined by the Board that inasmuch as the changes proposed by Classification No. 27 would result in the advancing of very many express rates, and, that, in their opinion, there should be no further advances in express rates at this time, the application of the American Railway Express Company for the adoption of Express Classification No. 27 be denied, and it was so ordered."

Filed April 28, 1921. Closed December 3, 1921.

No. 9936, 1921.

Citizens of Livermore, Iowa, v. American Railway Express Company. *Free Delivery of Express.*

The Express Company advised that conditions were such as to not permit of establishing free delivery at this point. The complainant failing to reply to letters from us, asking as to whether or not he desired a formal hearing, the complaint was closed. Filed May 2, 1921. Closed October 7, 1921.

No. 9937, 1921.

Citizens of Latty, Iowa, by Frank Walker, Burlington, Iowa, v. American Railway Express Company. *Handling of Express by Rock Island Agent at Latty.*

Express Company advised there was not sufficient business, either existing or prospective, at Latty, to warrant the opening of an office at that point. We asked the complainant if he desired that the case be set down for formal hearing, but receiving no reply to our inquiry, the file was closed. Filed May 25, 1921. Closed October 7, 1921.

No. 9938, 1921.

The Peiner Fish Company, Davenport, Iowa, v. American Railway Express Company. *Inadequate Express Service at Transfer Points.*

The Express Company advised verbally that they would investigate and give prompt attention to this claim. Subsequent letters were filed by the complainants, in which they advised they were bringing action in court for loss sustained. Therefore, the file was closed, inasmuch as this Board does not have jurisdiction of claims. Filed June 1, 1921. Closed October 7, 1921.

No. 9939, 1921.

Waterloo Laundry Co., Waterloo, Iowa, v. American Railway Express Company. *Express Service, Arnolds Park to Waterloo.*

Satisfactorily adjusted. Filed July 1, 1921. Closed October 7, 1921.



## Claims

No. 9940, 1921.  
Chicago, Milwaukee & St. Paul Railway Company, for Sinclair Packing Company, Cedar Rapids, Iowa. *Application for Authority to Cancel Claims*. Approved. Filed March 4, 1920. Closed July 8, 1921.

## Interlocking, Signal and other Safety Devices

Plans for original construction of, or for changes to be made in, the following named interlocking plants were approved, subject to inspection:

Town or City	Railroads Involved
Albia	Wabash and C. R. & Q.
Balfour	C. B. & Q. (End of double track)
Browns	M. & St. P. (Junction)
Burlington (Tower 249)	C. B. & Q. yards
Capron	C. M. & St. P. and M. & St. L.
Clear Lake Junction	C. G. W., C. R. I. & P. and M. C. & C. I.
Council Bluffs	E. P. Bridge Approach
Dubuque (Drawbridge)	J. C. Transfer
Dubuque	I. C. Mississippi River
Dubuque Junction	I. C., C. G. W. and C. B. & Q.
Eagle Grove	C. G. W. and C. & N. W.
Fairfield	C. R. I. & P. and C. B. & Q.
Ft. Dodge	C. G. W. and Ft. D., D. M. & S.
Grand Junction	C. N. W. and M. & St. L.
Greenville	C. R. I. & P. and M. & St. L.
Gypsum	J. C. and C. G. W.
Hampton "A"	C. G. W. and M. & St. L.
Jefferson	C. & N. W. and C. M. & St. P.
Laurens	C. & N. W. and C. R. I. & P.
Libertyville	C. R. I. & P. and C. B. & Q.
Manly	C. G. W., C. R. I. & P. and M. & St. L.
Manson	J. C. and C. R. I. & P.
Mason City	C. & N. W. and M. & St. L.
Mason City	C. & N. W. and C. G. W.
Ottumwa (Tower 280)	C. B. & Q., C. R. I. & P. and C. M. & St. P.
Red Oak	C. B. & Q. (End of double track)
Rowan	C. G. W. and C. R. I. & P.
Seymour	C. M. & St. P. and C. R. I. & P.
Sibley	C. St. P., M. & O. and C. R. I. & P.
Somers	C. G. W. and C. R. I. & P.
Waterloo (North)	I. C. and W., C. F. & N.
Waterloo (East)	I. C. and W., C. F. & N.

Plants approved provisionally, subject to future inspection:

Town or City	Railroads Involved
Albia	Wabash and C. R. & Q.
Browns	C. M. & St. P. (Junction)
Capron	C. M. & St. P. and M. & St. L.
Dubuque (Drawbridge)	J. C. Mississippi River
Greenville	C. R. I. & P. and M. & St. L.
Gypsum	J. C. and C. G. W.
Jefferson	C. & N. W. and C. M. & St. P.
Manson	J. C. and C. R. I. & P.
Ottumwa (Tower 280)	C. B. & Q., C. R. I. & P. and C. M. & St. P.
Seymour	C. M. & St. P. and C. R. I. & P.

The following named plants having been modified, or having been repaired in accordance with suggestions of the Commission, reinspections were made and reinspection certificates of approval issued:

Town or City	Railroads Involved
Albia	Wabash and C. R. & Q.
Burlington (Tower 249)	C. B. & Q. yards
Clear Lake Junction	C. G. W., C. R. I. & P. and M. C. & C. I.
Cho	C. R. I. & P. (End of double track)
Dubuque (Drawbridge)	J. C. Mississippi River
Dubuque (East)	I. C., C. G. W. and C. B. & Q.
Fort Dodge	C. G. W. and Ft. D., D. M. & S.
Grand Junction	C. & N. W. and M. & St. L.
Libertyville	C. R. I. & P. and C. B. & Q.
Onida	C. G. W., C. M. & St. P. and M. & O.
Ottumwa (Tower 280)	C. B. & Q., C. R. I. & P. and C. M. & St. P.
Shopton (East)	A. T. & S. F. yards
Shopton (West)	A. T. & S. F. yards
Sibley	C. St. P., M. & O. and C. R. I. & P.
Waterloo (East)	I. C. and W., C. F. & N.

General inspections were made of the following named plants and such defects as found reported to the maintaining company:

Town or City	Railroads Involved
Ackley	I. C. and M. & St. L.
Albia	Wabash and C. R. & Q.
Ames	C. & N. W. and Ft. D. M. & S.
Arion	C. & N. W., C. M. & St. P. and I. C.
Aurora	C. G. W. (End of double track)
Balfour	C. B. & Q. (End of double track)
Belle Plaine (East)	C. & N. W. Junction switches
Belle Plaine (West)	C. & N. W. Junction
Boone (Tower "BU")	C. & N. W. (East yards)
Boone (8th St.)	C. & N. W. yards
Burlington (Drawbridge)	C. B. & Q., Mississippi River
Burlington (Tower 205)	C. B. & Q. yards
Capron	C. M. & St. P. and M. & St. L.
Cedar Falls	I. C. and C. R. I. & P.
Cedar River Bridge	C. & N. W. (Gannett Tracks)
Centerville	C. R. I. & P. and C. B. & Q.
Clarkville	C. G. W. and C. R. I. & P.
Clear Lake Junction	C. G. W. and M. C. & C. L.
Clinton (Drawbridge)	C. & N. W., Mississippi River
Clio	C. R. I. & P. (End of double track)
Colfax	Col. Nor. and C. R. I. & P.
Council Bluffs	O. & C. B. and Wabash
Council Bluffs	O. & C. B. and C. B. & Q.
Council Bluffs (Tower 190A)	C. B. & Q., C. M. & St. P., C. R. I. & P. and Wabash
Calver	C. R. I. & P. and C. M. & St. P.
Davenport (Crescent Drawbridge)	D. B. I. & N. W. and C. M. & St. P.
Denison	I. C. and C. & N. W.
Des Moines	C. R. I. & P. and C. G. W.
DeWitt	C. & N. W. and C. M. & St. P.
Dubuque (Drawbridge)	I. C., Mississippi River
Dubuque Junction	C. B. & Q., I. C. and C. G. W.
Dumont	C. & N. W. and C. G. W.
Eagle Grove	C. & N. W. and C. G. W.
Eatherville No. 1	C. R. I. & P. and M. & St. L.
Eatherville No. 2	C. R. I. & P. and M. & St. L.
Fairfield	C. R. I. & P. and C. B. & Q.
Ft. Dodge	Ft. D., D. M. & S. and C. G. W.
Ft. Madison	A., T. & S. F., Mississippi River
Gowrie	Ft. D., D. M. & S., C. & N. W., M. & St. L. and C. R. I. & P.
Grand Junction	C. & N. W. and M. & St. L.
Green Island	C. M. & St. P. (Junction)
Gypsum	Ft. D., D. M. & S. and I. C.
Gypsum	I. C. and C. G. W.
Hampton	C. G. W. and M. & St. L.
Hampton "B"	C. G. W., C. R. I. & P. and M. & St. L.
Herridon	C. M. & St. P. (Own tracks)
Hicks	C. & N. W. and C. G. W.
Independence	I. C. and C. R. I. & P.
Jefferson	C. & N. W. and C. M. & St. P.
Kelley	Ft. D., D. M. & S. and C. & N. W.
Lake Mills	C. & N. W. and M. & St. L.
Libertyville	C. R. I. & P. and C. B. & Q.
Lisby	C. M. & St. P. and C. B. & Q.
Lockridge	C. B. & Q. (End of double track)
Manly	C. G. W., M. & St. L. and C. R. I. & P.
Manson	I. C. and C. R. I. & P.
Marshalltown	C. & N. W., C. G. W. and M. & St. L.
Mason City	C. & N. W., C. M. & St. P., C. G. W. and C. R. I. & P.
Mason City	C. & N. W. and M. C. & C. L.
Mason City	C. G. W. and C. & N. W.
Maxon	C. B. & Q. and M. & St. L.
Melrose	C. B. & Q. Crossover
Moorland	C. G. W. and M. & St. L.
Monavia	Wabash and C. M. & St. P.
Moulton	Wabash and C. B. & Q.
Oelwein	C. G. W. and C. R. I. & P.
Ogden	C. & N. W. and M. & St. L.
Ogdesa	C. G. W., C. M. & St. P. and M. & O.
Oradaker	Ft. D., D. M. & S. and C. & N. W.
Otis	C. & N. W. (Junction)
Ottumwa (Market St.)	C. B. & Q., C. R. I. & P. and Wabash
Ottumwa (Tower 280)	C. B. & Q., C. M. & St. P. and C. R. I. & P.
Red Oak	C. B. & Q. (End of double track)

Town or City	Railroads Involved
Hinard	C. G. W. and Ft. D., D. M. & S.
Sabula	C. M. & St. P., Mississippi River
Seymour	C. M. & St. P. and C. R. I. & P.
Shopton (East)	A., T. & S. F. yards
Shopton (West)	T. & S. F. yards
Shibley	C. G. W. (End of double track)
Spencer	C. M. & St. P. and C. R. I. & P.
State Center	C. G. W. and M. & St. L.
Tower 807	C. B. & Q. Junction, Maxon cutoff
Troy	C. B. & Q. (End of double track)
Washington	C. M. & St. P. and C. R. I. & P.
Waterloo	I. C. and W., C. F. and N.
Waterloo	I. C. and W., C. F. and N.
Waterloo	C. R. I. & P. and W., C. F. & N.
Waverly	C. G. W. and I. C.
Webster City	I. C. and C. & N. W.
Wheatland	C. & N. W. and C. M. & St. P.
Whitebreast	C. B. & Q. (Own tracks)



## Interstate Cases Handled By Commerce Counsel of Iowa

There is herewith submitted the report of the Commerce Counsel for the year 1921. A number of matters have been presented. There have been some general cases, such as the live stock case, the grain and hay cases, and the general investigation ordered by the Commission as to the reduction of rates, generally—the latter one ordered begun just before the close of the year covered by this report.

In all of these cases the Commerce Counsel was represented and participated in the various hearings. The report simply gives the title of the causes, general nature, and the decision, or a notation where the cases are yet 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. Decision of I. C. C. 59 I. C. C., 624, rates found not unreasonable, unjustly discriminatory or unduly prejudicial, and complaint dismissed.

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. In 63 I. C. C., 405, Commission found rates not unreasonable or unduly prejudicial, and complaint was dismissed.

J. C. Hubinger Bros. Co. v. Walker D. Hines, Director General of Railroads, et al., I. C. C. No. 10986. Rates on fuel oil. Hearing at Keokuk January 15, 1920. With this case were protests filed for Keokuk and Fort Madison on fuel oil, I. C. C. No. 208, consolidated. Original case decided June 18, 1920, 58 I. C. C., 53. Pending on items of reparation.

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 hearing. Decision rendered June 15, 1920, 58 I. C. C., 164.

Wheeler Lumber, Bridge & Supply Company, et al., v. Walker D. Hines, Director General of Railroads, et al., I. C. C. No. 10894, lumber rates. Complaint filed September 15, 1919. Decision rendered September 5, 1920, 59 I. C. C., 6.

Fort Dodge Commercial Club v. Director General of Railroads, et al., I. C. C. No. 11261, class rates between Fort Dodge and Minnesota, South Dakota, et al. Hearing at Fort Dodge, April 26, 1920. Decision rendered January 13, 1921, 60 I. C. C., 224.

Cedar Rapids Gas Company v. Director General of Railroads, et al., I. C. C. No. 10741, coal from Kentucky mines to Cedar Rapids. Hearing at Cedar Rapids, Iowa, April 26, 1920. Decision rendered July 7, 1921, 62 I. C. C., 636.

Mason City Brick & Tile Company v. Director General of Railroads, et al., I. C. C. No. 11672, rates on common brick, clay hollow building tile and drain tile. Hearing November 3, 1920. Pending.

Greater Des Moines Committee, Inc., v. Director General of Railroads, et al., I. C. C. No. 11046, rates on flaxseed, carloads. Hearing at Des Moines, February 6, 1920. Decision December 29, 1920, 60 I. C. C., 403.

Intermediate Rate Association v. Director General of Railroads, et al., I. C. C. No. 10826. Petition of intervention for Greater Des Moines Committee, Inc., filed April 21, 1920. Hearing June 29, 1920. Pending.

Greater Des Moines Committee, Inc., v. Director General of Railroads, et al., I. C. C. No. 11047, grain rates from South Dakota. Petition filed with I. C. C., December 9, 1919. Hearing at Des Moines, February 6, 1920. Pending.

Board of Railroad Commissioners of South Dakota v. Director General of Railroads, et al., I. C. C. No. 11140. Commerce Counsel filed petition of intervention for Board of Railroad Commissioners of Iowa. Hearing at Sioux Falls, South Dakota, March 22, 1920. Pending.

William Alter, et al., v. Director General of Railroads, et al., I. C. C. No. 11296, proportional class rates and reparation. Complaint filed with I. C. C., February 27, 1920. Hearing at Mason City, April 29, 1920. Pending.

Fort Dodge Commercial Club v. Director General of Railroads, et al., I. C. C. No. 11673, rates on fuel oil. Hearing at Fort Dodge, October 27, 1920. Decision rendered August 22, 1921, 63 I. C. C., 357; rates found unreasonable and prejudicial; reasonable and nonprejudicial rates prescribed for the future; reparation awarded.

Farley & Loetscher Mfg. Co., et al., v. Director General of Railroads, et al., I. C. C. No. 11824, rates on sash, doors, etc. Complaint filed with I. C. C., September 8, 1920. Hearing at Des Moines, October 25, 1920. Decision July 15, 1921, 62 I. C. C., 721; rates found to be unreasonable and prejudicial and reasonable and nonprejudicial rates prescribed for the future. Reparation awarded. Application for re-hearing granted. Pending.

Lodwick-White Coal Company, et al., v. Director General of Railroads, et al., I. C. C. No. 11232, coal rates. Complaint filed with I. C. C., February 5, 1920; submitted July 1, 1920. Decision 58 I. C. C., 530, August 10, 1920.

I. & S. Docket No. 1287, Rates on iron poles, pipes, and connections between Mississippi River crossings and Iowa points. Application for suspension of advances filed with I. C. C., January 11, 1921. Hearing, at Des Moines, February 17, 1921. Decision of I. C. C. rendered May 4, 1921, 61 I. C. C., 530, proposed increased proportional rates found not justified.

Corn Belt Packing Company v. Ann Arbor R. R. Co., et al., I. C. C. No. 12057, rates on fresh meats and packing house products. Complaint filed with I. C. C., December 17, 1920. On April 25, 1920, received advice that complaint in above case had been satisfied, and complaint, therefore, dismissed.

I. & S. Docket No. 1289, switching between industries and connecting lines at Mason City. Hearing at Mason City, February 10, 1921: oral

argument at Washington, March 23, 1921. Decided April 22, 1921, 61 I. C. C., 479, proposed increased switching charges found not justified.

Greater Des Moines Committee, Inc., et al., v. Director General of Railroads, et al., I. C. C. No. 12506, rates on petroleum gas and fuel oil. Complaint filed February 24, 1921. Hearing at Des Moines, June 3, 1921. Pending.

Interstate rates on Grain, Grain Products, and Hay, in carloads, between points in the western and Mountain-Pacific Groups, I. C. C. No. 12929. August 8, 1921, hearing begun before I. C. C. Opinion, 64 I. C. C., 85. Carriers file application for re-hearing.

I. C. C. No. 12945, in the Matter of Minimum Carload Weight on Shipments of Hogs in Iowa. Hearing at Des Moines, October 31, 1921. Pending.

Keokuk & Hamilton Bridge Company v. Wabash Railway Company, et al., I. C. C. No. 12006, toll charges. Hearing at St. Louis, Mo., April 13 and 14, 1921. Set for oral argument at Washington, November 30, 1921. Pending.

The American Farm Bureau Federation, et al., v. Aberdeen & Rockfish R. R. Co., et al., I. C. C. No. 12699, complaint against the \$2.00 delivery at Union Stock Yards, Chicago. Hearing, Chicago, September 8, 1921. Pending.

National Live Stock Shippers' League, et al., v. A., T. & S. F. Ry. Co., et al., I. C. C. No. 12146, rates on Live Stock. On June 2, 1921, hearing at Denver. Petition of Intervention filed by Commerce Counsel. Hearing at Chicago, June 6, 1921. Brief of intervener filed July 5, 1921. Opinion in 63 I. C. C., 107, 20% decrease in rates not to be below 50 cents. The decision does not aid Iowa. Petition for re-hearing filed, and orally argued November 8, 1921. Pending on re-hearing.

Board of Railroad Commissioners of South Dakota v. C. & N. W. Ry. Co., et al., I. C. C. No. 12268, rates on live stock. Hearing at Denver, Colo., June 2, 1921. Board of Railroad Commissioners of Iowa, by Commerce Counsel, Intervener. On July 20, 1921, brief of intervener filed. Pending.

Omaha Live Stock Exchange v. C., M. & St. P. Ry. Co., et al., I. C. C. No. 12048, car switching charge on live stock. January 27, 1921, petition of Intervention filed for Corn Belt Meat Producers' Association. Hearing at Omaha, February 14, 1921. Pending.

Iowa Malleable Iron Company v. Director General of Railroads, et al., I. C. C. No. 12330, rates on fuel oil. Hearing set for May 24, 1921, postponed at request of defendants, and case consolidated with and heard in connection with I. C. C. No. 12394. Pending.

Ottumwa Chamber of Commerce v. The A., T. & S. F. Ry. Co., et al., I. C. C. No. 12394, rates on fuel oil. Hearing at Ottumwa, May 25, 1921, in connection with I. C. C. No. 12330. Pending.

Burlington Shippers' Association, et al., v. Director General of Railroads, et al., I. C. C. Docket No. 12003, rates on fuel and gas oil. Hearing at Chicago, February 7, 1921. Brief filed, March 7, 1921. Pending.

Corn Belt Packing Company, et al., v. Ann Arbor R. R. Co., et al., I. C. C. No. 12625, rates on packing house products, fresh meats, etc. Com-

plaint filed with I. C. C., March 12, 1921. Hearing at Dubuque, July 18, 1921. Pending.

National Industrial Traffic League v. Aberdeen & Rockfish R. R. Co., et al., I. C. C. No. 11545. This action was begun by the National Industrial Traffic League, asking that the Commission prescribe uniform liability clauses in leases, or contracts, for construction, maintenance and use of industrial or private sidetracks. It involved a matter of such importance to the shippers and owners of spur tracks or private sidetracks that attention was given to it. Not necessary to file any pleadings. Finally held that the Commission was without jurisdiction to prescribe the uniform liability clause, which was the position that was taken by this office. Decision, 61 I. C. C., 120.

Minimum Weights and Double Loading of Grain and Grain Products. No docket number was given. During the railroad administration certain emergency minima and rules were published by the railroad administration. These were known as emergency regulations. Complaints had been made, and finally the Interstate Commerce Commission ordered an investigation, or, rather, a conference of carriers and shippers. There were two of such conferences held, both at St. Louis, one in May and the other in November, 1920. As a result of these conferences minimum weights and rule as to double loading were agreed to by all of the parties, and tariffs and rules were ordered by the Commission in accordance with the recommendation of Mr. W. V. Hardie, Director of Traffic, who represented the Commission, as agreed to and approved by the carriers. These were published early in the year 1921. These conferences and the issuance of the orders thereon disposed of these matters.

Ex Parte No. 80. This was an investigation by the Commission as to the payment of reparation during the period when the railroads were under Federal Control, the contention of the Director General being that the Director General, or the Government, was not liable for reparation on a lower basis prior to June 25, 1918, than on and after that date. A number of these claims were presented from Iowa. It was assigned for oral argument at Washington on October 6, 1921. To protect the interests of the state, the Commerce Counsel appeared at the oral argument and joined with Mr. Benton, and others, in the presentation of the case, and, so far as advised, no determination has as yet been had of the case.

I. & S. No. 966, is a matter concerning demurrage. The last report made was that the tariffs had been suspended. Final determination has been had thereon, and the case may be marked closed.

Proportional Commodity Rates between Mississippi River Points and Iowa Points. This is an old file, and constantly matters come in that require settlement, though the main question has been settled in the Mississippi River and Interior Iowa Cities cases. A number of these have been taken up by correspondence and adjustment has been had. I report the case as now closed, and if there are any matters that need to be corrected they will be handled by separate proceedings and reported hereafter as new cases.

Commodity Rates between Iowa Points and Des Moines and Intermediate with Illinois Points, including St. Louis. A like case to the one just



preceding, which was taken up with the Railroad Administration; not heretofore reported, but entirely disposed of.

There were a number of cases pending in the courts in which the Commerce Counsel appeared with the Attorney General. They are as follows:

Iowa Southern Utilities Company;  
Clinton, Davenport & Muscatine Railway Company;  
Iowa Railway & Light Company;  
Mason City & Clear Lake Railroad Company;  
Cedar Rapids & Marion City Railway Company.

These cases were begun in 1918, to restrain the state authorities from enforcing the two-cent passenger fare. Judge Wade appointed Hon. F. F. Paville Master in Chancery. The Master in Chancery reported, recommending that decree be entered, restraining the enforcement of the two-cent fare statute. This report was adopted and the injunction ordered by the Court.

In 1920 the following railroads began separate suits to restrain the Board of Railroad Commissioners, the Attorney General and the Commerce Counsel from attempting to enforce the two-cent passenger fare rate and to restrain them from interfering with the three-cent passenger rate which had been ordered by the Director General during the period of the war, and which was the rate prevailing at the time of the taking effect of the Transportation Act, 1920:

Inter-Urban Railway Company;  
Chicago Great Western Railroad Company;  
The Chicago, Rock Island & Pacific Railway Company;  
Wabash Railway Company;  
Great Northern Railway Company;  
Minneapolis & St. Louis Railroad Company;  
Chicago, Burlington & Quincy Railroad Company;  
The Atchison, Topeka & Santa Fe Railway Company;  
Chicago, St. Paul, Minneapolis & Omaha Railroad Company;  
Fort Dodge, Des Moines & Southern Railroad Company;  
Chicago, Milwaukee & St. Paul Railway Company;  
Chicago & North Western Railway Company;  
Illinois Central Railroad Company.

These cases have not yet been determined.

After the Interstate Commerce Commission had, upon hearing, ordered that the intrastate rates in Iowa should be 3.6 cents per mile, and a surcharge of 50 per cent. of the regular rate on Pullman and parlor car charges, the following railroads instituted proceedings against the Governor, the Board of Railroad Commissioner, the Attorney General and the Commerce Counsel, to restrain them from interfering with the enforcement of the order of the Interstate Commerce Commission:

Great Northern Railway Company;  
Chicago, Burlington & Quincy Railroad Company;  
Chicago, Milwaukee & St. Paul Railway Company;  
Fort Dodge, Des Moines & Southern Railroad Company;  
Chicago & North Western Railway Company;

The Minneapolis & St. Louis Railroad Company;  
The Chicago, Rock Island & Pacific Railway Company;  
The Atchison, Topeka & Santa Fe Railway Company;  
Wabash Railway Company;  
Waterloo & Cedar Falls Railway Company;  
Chicago, St. Paul, Minneapolis & Omaha Railway Company;  
Chicago Great Western Railroad Company;  
Illinois Central Railroad Company;  
Inter-Urban Railway Company.

A restraining order was issued, pending hearing for a temporary writ of injunction. These cases are still pending on this order.

There have been during the year many matters presented from Chambers of Commerce and Shippers' Associations and from individual shippers, which were taken up directly with the respective railroads by correspondence, and where it was thought advisable to file complaints, they were so filed; but in many instances it was not thought advisable. It is believed that these interstate cases received the attention which the various matters required.

There have also been during the year the usual matters which have come to the office, and which have been presented to or filed with the Board of Railroad Commissioners, in all cases where it had jurisdiction.

## Officers and Directors of Companies

### OF STEAM RAILWAY COMPANIES CORPORATION OFFICERS

#### THE ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY

Directors: Edward J. Berwind, New York, New York; Edward J. Engel, Chicago, Ill.; Frederic A. Jailliard, New York, N. Y.; Andrew C. Jobs, Merriam, Kansas; J. E. Otis, Chicago, Ill.; William B. Storey, Chicago, Ill.; T. DeWitt Cuyler, Philadelphia, Pa.; Arthur T. Hadley, New Haven, Conn.; Charles Steele, New York, N. Y.; Henry S. Pritchett, New York, N. Y.; Howel Jones, Topeka, Kansas; H. Riemann Duval, New York, N. Y.; Ogden L. Mills, New York, N. Y.; S. T. Bledsoe, Chicago, Ill.; Warren E. Brown, Wichita, Kansas.

Principal Corporate Officers: President, W. B. Storey, Chicago, Ill.; Vice President, E. J. Engel, Chicago, Ill.; Vice President, Edward Chambers, Chicago, Ill.; Vice President, A. G. Wells, Chicago, Ill.; Vice President, W. E. Hodges, Los Angeles, California; Secretary and Treasurer, E. L. Copeland, Topeka, Kansas; General Counsel, S. T. Bledsoe, Chicago, Ill.; General Solicitor, Gardner Lathrop, Chicago, Ill.; Comptroller, D. L. Gallup, New York, N. Y.; General Auditor, W. E. Batley, Chicago, Ill.; General Manager Eastern Lines, F. C. Fox, Topeka, Kansas; General Manager Western Lines, R. J. Parker, Amarillo, Texas; General Manager Coast Lines, I. L. Hibbard, Los Angeles, Cal.; Chief Engineer, C. F. W. Felt, Chicago, Ill.

#### ATLANTIC NORTHERN RAILWAY COMPANY

Directors: S. C. Pederson, Elk Horn, Iowa; John Liestad, Elk Horn, Iowa; Bertel Christensen, Kimballton, Iowa; Hans Nissen, Kimballton, Iowa; L. H. Lauritzen, Kimballton, Iowa; Andrew Kroman, Elk Horn, Iowa; Thomas Christensen, Elk Horn, Iowa.

Principal Corporate Officers: President, S. C. Pederson, Elk Horn, Iowa; Vice President, John Liestad, Elk Horn, Iowa; Secretary, C. E. Spar, Atlantic, Iowa; Treasurer, Bertel Christensen, Kimballton, Iowa; Attorney or General Counsel, W. A. Follett, Atlantic, Iowa; General Manager, C. E. Spar, Atlantic, Iowa.

#### CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY

Directors: Ralph Budd, St. Paul, Minn.; Howard Elliott, New York, N. Y.; Louis W. Hill, St. Paul, Minn.; Charles E. Perkins, Burlington, Iowa; Frederick H. Rawson, Chicago, Ill.; Charles W. Bunn, St. Paul, Minn.; Claude G. Burnham, Chicago, Ill.; Hale Holden, Chicago, Ill.; Thomas S. Howland, Chicago, Ill.; Jackson E. Reynolds, New York, N. Y.

Robert J. Dunham, Chicago, Ill.; Oliver M. Spencer, Chicago, Ill.; William W. Baldwin, Chicago, Ill.

Principal Corporate Officers: President, Hale Holden, Chicago, Ill.; Executive Vice President, C. G. Burnham, Chicago, Ill.; Vice President, Chas. E. Perkins, Burlington, Iowa; Vice President, Secretary and Treasurer, T. S. Howland, Chicago, Ill.; Vice President, E. P. Bracken, Chicago, Ill.; Vice President, C. E. Spens, Chicago, Ill.; Vice President, E. A. Howard, Chicago, Ill.; Vice President, W. W. Baldwin, Chicago, Ill.; Assistant to the President, H. R. Safford, Chicago, Ill.; General Counsel, O. M. Spencer, Chicago, Ill.; General Solicitor, Bruce Scott, Chicago, Ill.; Assistant to General Counsel, E. M. Shelton, Chicago, Ill.; Comptroller, C. I. Sturgis, Chicago, Ill.; General Auditor, H. D. Foster, Chicago, Ill.; General Manager, L. B. Allen, Chicago, Ill.; General Manager, W. F. Thiehoff, Omaha, Neb.; Chief Engineer, A. W. Newton, Chicago, Ill.

#### CHICAGO GREAT WESTERN RAILROAD COMPANY

Directors: John A. Spoor, Chicago, Ill.; Milton Tootle, Jr., St. Joseph, Mo.; C. T. Jaffrey, Minneapolis, Minn.; G. W. Wattles, Omaha, Neb.; E. F. Swinney, Kansas City, Mo.; E. A. Cudahy, Chicago, Ill.; S. M. Felton, Chicago, Ill.; Charles Steele, New York, N. Y.; E. N. Hurley, Chicago, Ill.; Clyde M. Carr, Chicago, Ill.; A. A. Sprague, Chicago, Ill.; E. C. Finkbine, Des Moines, Iowa; Charles H. Thorne, Chicago, Ill.

Principal General Officers: President, S. M. Felton, Chicago, Ill.; Secretary, W. G. Lerch, Chicago, Ill.; Treasurer, J. F. Coykendall, Chicago, Ill.; General Counsel, Ralph M. Shaw, Chicago, Ill.; General Solicitor, W. H. Jacobs, Chicago, Ill.; Comptroller, Con F. Krebs, Chicago, Ill.; General Manager, C. L. Hinkle, Chicago, Ill.; Chief Engineer, C. G. Delo, Chicago, Ill.

#### WISCONSIN, MINNESOTA AND PACIFIC RAILROAD COMPANY

Directors: S. M. Felton, Chicago, Ill.; J. W. Blahon, Chicago, Ill.; J. H. Rich, Red Wing, Minn.; B. Sommers, St. Paul, Minn.

Principal Corporate Officers: President, S. M. Felton, Chicago, Ill.; Secretary, J. F. Coykendall, Chicago, Ill.; Treasurer, J. F. Coykendall, Chicago, Ill.; Auditor, Con F. Krebs, Chicago, Ill.

#### MASON CITY AND FT. DODGE RAILROAD COMPANY

Directors: S. M. Felton, Chicago, Ill.; J. W. Blahon, Chicago, Ill.; Luther Drake, Omaha, Neb.; George A. Harmel, Austin, Minn.; C. H. McNider, Mason City, Iowa; W. H. McCord, Omaha, Neb.

Principal Corporate Officers: President, S. M. Felton, Chicago, Ill.; Secretary, J. F. Coykendall, Chicago, Ill.; Treasurer, J. F. Coykendall, Chicago, Ill.; Auditor, Con F. Krebs, Chicago, Ill.

#### CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY

Directors: Samuel H. 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.; J. Ogden Armour, Chicago, Ill.; Stanley Field, Chicago, Ill.; L. J. Pettit, Milwaukee, Wis.; P. A. Rockefeller, New York, N. Y.; G. G. Mason, New York, N. Y.; A. J. Earling, Chicago, Ill.; Edward S. Harkness, New York, N. Y.; H. E. Byram, Chicago, Ill.; John D. Ryan, New York, N. Y.

Principal Corporate Officers: President, H. E. Byram, Chicago, Ill.; Vice President, G. G. Mason, New York, N. Y.; Vice President, E. M. Calkins, Chicago, Ill.; Vice President, B. B. Greer, Chicago, Ill.; Vice President, E. D. Sewall, Chicago, Ill.; Vice President, H. B. Earling, Seattle, Wash.; Assistant to President, W. W. K. Sparrow, Chicago, Ill.; Secretary, E. W. Adams, Milwaukee, Wis.; Treasurer, A. G. Loomis, Chicago, Ill.; General Counsel, Burton Hanson, Chicago, Ill.; General Solicitor, H. H. Field, Chicago, Ill.; Comptroller, W. V. Wilson, Chicago, Ill.; General Manager, J. T. Gillick, Chicago, Ill.; Chief Engineer, C. P. Loweth, Chicago, Ill.

#### CHICAGO AND NORTH WESTERN RAILWAY COMPANY

Directors: Frederick W. Vanderbilt, New York, N. Y.; Harold S. Vanderbilt, New York, N. Y.; Cyrus H. McCormick, Chicago, Ill.; Chauncey Keep, Chicago, Ill.; William H. Finley, Chicago, Ill.; James B. Sheean, Chicago, Ill.; Chauncey M. Depew, New York, N. Y.; David P. Kimball, Boston, Mass.; Childs Frick, Roslyn, L. I.; James A. Stillman, New York, N. Y.; Samuel A. Lynde, New York, N. Y.; Gordon Abbott, Boston, Mass.; Marvin Hughitt, Chicago, Ill.; William K. Vanderbilt, New York, N. Y.; Henry C. McEldowney, Pittsburgh, Pa.; Oliver Ames, Boston, Mass.; Edmund D. Hulbert, Chicago, Ill.

Principal Corporate Officers: Chairman of Board, Marvin Hughitt, Chicago, Ill.; President, William H. Finley, Chicago, Ill.; Vice President, Samuel A. Lynde, New York, N. Y.; Vice President, Marvin Hughitt, Jr., Chicago, Ill.; Vice President, Hiram R. McCullough, Chicago, Ill.; Secretary, John D. Caldwell, Chicago, Ill.; Treasurer, Arthur S. Pierce, New York, N. Y.; General Counsel, James B. Sheean, Chicago, Ill.; General Solicitor, Fred W. Sargent, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.; General Auditor, Charles D. Brandriff, Chicago, Ill.; General Manager, Frank Walters, Chicago, Ill.; Chief Engineer, Walter J. Towne, Chicago, Ill.

#### CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY COMPANY

Directors: Chauncey M. Depew, New York, N. Y.; Marvin Hughitt, Chicago, Ill.; David P. Kimball, Boston, Mass.; Harold S. Vanderbilt, New York, N. Y.; William H. Finley, Chicago, Ill.; Oliver Ames, Boston, Mass.; James T. Clark, St. Paul, Minn.; Marvin Hughitt, Jr., Chicago, Ill.; James B. Sheean, Chicago, Ill.; Frederick W. Vanderbilt, New York, N. Y.; William K. Vanderbilt, New York, N. Y.; Chauncey Keep, Chicago, Ill.; Samuel A. Lynde, New York, N. Y.

Principal Corporate Officers: Chairman of the Board, Marvin Hughitt, Chicago, Ill.; President, James T. Clark, St. Paul, Minn.; Vice President

and Assistant Secretary, Samuel A. Lynde, New York, N. Y.; Vice President, Arthur W. Trenholm, St. Paul, Minn.; Secretary, John D. Caldwell, Chicago, Ill.; Assistant Secretary, Charles A. Leggo, St. Paul, Minn.; Treasurer and Assistant Secretary, Arthur S. Pierce, New York, N. Y.; Assistant Treasurer and Assistant Secretary, Thomas W. Arundel, New York, N. Y.; Assistant Treasurer and Assistant Secretary, Harry W. Rush, New York, N. Y.; General Counsel, James B. Sheean, Chicago, Ill.; General Solicitor, Richard L. Kennedy, St. Paul, Minn.; General Manager, John J. O'Neil, St. Paul, Minn.; General Superintendent, Frank R. Pechin, St. Paul, Minn.; Comptroller, Charles Jensch, St. Paul, Minn.; Local Treasurer, Charles P. Nash, St. Paul, Minn.; General Traffic Manager, Hiram M. Pearce, St. Paul, Minn.; General Freight Agent, Albion M. Fenton, St. Paul, Minn.; General Passenger Agent, George H. McRae, St. Paul, Minn.; Chief Engineer, Harry E. Barlow, St. Paul, Minn.

#### IOWA SOUTHERN RAILWAY COMPANY

Directors: Marvin Hughitt, Chicago, Ill.; William H. Finley, Chicago, Ill.; Marvin Hughitt, Jr., Chicago, Ill.; Josiah F. Cleveland, Chicago, Ill.; John D. Caldwell, Chicago, Ill.

Principal General Officers: President, William H. Finley, Chicago, Ill.; Vice President, Marvin Hughitt, Jr., Chicago, Ill.; Vice President and Traffic Manager, H. R. McCullough, Chicago, Ill.; Assistant Secretary and Assistant Treasurer, E. F. Brown, Buxton, Iowa; Secretary, John D. Caldwell, Chicago, Ill.; Treasurer, Arthur B. Jones, Chicago, Ill.; Assistant Treasurer, Frederic Mates, Chicago, Ill.; General Counsel, James B. Sheean, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.

#### THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY

Directors: N. L. Amster, Boston, Mass.; M. L. Bell, New York, N. Y.; Henry Bruere, New York, N. Y.; G. Watson French, Davenport, Iowa; J. E. Gorman, Chicago, Ill.; Charles Hayden, New York, N. Y.; J. A. Patten, Chicago, Ill.; A. C. Rearick, New York, N. Y.; William Z. Ripley, Newton Center, Mass.; F. W. Scott, Richmond, Va.; John G. Shedd, Chicago, Ill.; James Speyer, New York, N. Y.; P. G. TenEyck, Albany, N. Y.

Principal General Officers: President, J. E. Gorman, Chicago, Ill.; Vice President, M. L. Bell, New York, N. Y.; Vice President, L. C. Fritch, Chicago, Ill.; Vice President, Frank Nay, Chicago, Ill.; Vice President, T. H. Beacom, Chicago, Ill.; Vice President, S. H. Johnson, Chicago, Ill.; Vice President, L. M. Allen, Chicago, Ill.; Vice President, F. D. Reed, Chicago, Ill.; Secretary and Treasurer, Carl Nyquist, Chicago, Ill.; Assistant Secretary and Assistant to Treasurer, W. Vanderpool, Chicago, Ill.; Assistant Secretary and Assistant Treasurer, F. A. Smith, New York, N. Y.; Assistant Treasurer, W. Hodson, Chicago, Ill.; General Counsel, M. L. Bell, New York, N. Y.; General Solicitor, W. F. Dickinson, Chicago, Ill.; Comptroller, Frank Nay, Chicago, Ill.; General Auditor, W. H. Burns, Chicago, Ill.; General Manager, T. H. Beacom, Chicago, Ill.; Chief Engineer, C. A. Morse, Chicago, Ill.

## ST. PAUL AND KANSAS CITY SHORT LINE RAILROAD COMPANY

Directors: M. L. Bell, New York, N. Y.; Carl Nyquist, Chicago, Ill.; W. H. Burns, Chicago, Ill.; J. E. Gorman, Chicago, Ill.; L. C. Fritch, Chicago, Ill.

Principal General Officers: President, J. E. Gorman, Chicago, Ill.; Vice President, M. L. Bell, New York, N. Y.; Treasurer and Assistant Secretary, Carl Nyquist, Chicago, Ill.; Secretary and Assistant Treasurer, Wm. La Venture, Davenport, Iowa; Assistant Secretary and Assistant Treasurer, W. Vanderpool, Chicago, Ill.; General Auditor, W. H. Burns, Chicago, Ill.

## COLFAX NORTHERN RAILWAY COMPANY

Directors: Thomas W. Griggs, Davenport, Iowa; W. A. SeEVERS, Des Moines, Iowa; Robert Ryan, Des Moines, Iowa; J. B. Ryan, Colfax, Iowa; F. G. Ryan, Des Moines, Iowa; W. L. Ryan, Des Moines, Iowa; M. E. SeEVERS, Des Moines, Iowa.

Principal 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.

## THOMAS W. GRIGGS RAILROAD PROPERTY

Principal General Officers: Individual Ownership, Thos. W. Griggs, Davenport, Iowa.

## COLFAX CONSOLIDATED COAL COMPANY

Directors: Not organized.

Principal General Officers: President, W. A. SeEVERS, Des Moines, Iowa; Vice President, Robert Ryan, Des Moines, Iowa; Secretary, J. B. Ryan, Colfax, Iowa; Treasurer, J. B. Ryan, Colfax, Iowa; General Manager, J. B. Ryan, Colfax, Iowa.

## DAVENPORT, ROCK ISLAND &amp; NORTH WESTERN RAILWAY COMPANY

Directors: D. L. Bush, Chicago, Ill.; B. B. Greer, Chicago, Ill.; Hale Holden, Chicago, Ill.; E. A. Howard, Chicago, Ill.; J. C. Hutchins, Chicago, Ill.; A. W. Newton, Chicago, Ill.; E. D. Sewall, Chicago, Ill.

Principal General Officers: President, Hale Holden, Chicago, Ill.; Vice President, J. C. Hutchins, Chicago, Ill.; Secretary and Treasurer, P. L. Hinrichs, Davenport, Iowa; Auditor and Assistant Treasurer, J. H. Ellis, Davenport, Iowa; General Manager, C. B. Rodgers, Davenport, Iowa.

## GREAT NORTHERN RAILWAY COMPANY

Directors: Ralph Budd, St. Paul, Minn.; P. L. Howe, Minneapolis, Minn.; E. T. Nichols, New York, N. Y.; A. D. Thompson, Duluth, Minn.; Seward Prosser, New York, N. Y.; J. E. Reynolds, New York, N. Y.; E. L.

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.

Principal General Officers: Chairman of the Board, L. W. Hill, St. Paul, Minn.; President, Ralph Budd, St. Paul, Minn.; Vice President, G. R. Martin, St. Paul, Minn.; Vice President, L. C. Gilman, Seattle, Wash.; Vice President, E. T. Nichols, New York, N. Y.; Vice President, E. C. Lindley, St. Paul, Minn.; Vice President, C. O. Jenks, St. Paul, Minn.; Vice President, W. P. Kenney, St. Paul, Minn.; Secretary, F. L. Paetzold, St. Paul, Minn.; Treasurer, F. L. Paetzold, St. Paul, Minn.; General Counsel, E. C. Lindley, St. Paul, Minn.; General Solicitor, M. L. Countryman, St. Paul, Minn.; Comptroller, Geo. H. Hess, Jr., St. Paul, Minn.; General Auditor, A. B. Fisher, St. Paul, Minn.; Chief Engineer, A. H. Hogeland, St. Paul, Minn.

## ILLINOIS CENTRAL RAILROAD COMPANY

Directors: Len Small, Springfield, Ill.; Charles A. Peabody, New York, N. Y.; John G. Shedd, Chicago, Ill.; William A. Harriman, Arden, N. Y.; Walther Luttgen, New York, N. Y.; John W. Auercross, New York, N. Y.; Robert S. Lovett, Locust Valley, N. Y.; Cornelius Vanderbilt, New York, N. Y.; Henry W. De Forest, New York, N. Y.; Chas. H. Markham, Chicago, Ill.; J. Ogden Armour, Chicago, Ill.; Phillip Stockton, Boston, Mass.; Robert W. Goelet, Newport, R. I.

Principal General Officers: President, C. H. Markham, Chicago, Ill.; Senior Vice President, C. M. Kittle, Chicago, Ill.; Vice President, L. W. Baldwin, Chicago, Ill.; Vice President, F. B. Bowes, Chicago, Ill.; Vice President, M. P. Blauvelt, Chicago, Ill.; Vice President, A. C. Mann, Chicago, Ill.; Vice President, A. S. Baldwin, Chicago, Ill.; Secretary, D. R. Burbank, New York, N. Y.; Treasurer, R. E. Connolly, New York, N. Y.; General Counsel, W. S. Horton, Chicago, Ill.; General Solicitor, R. V. Fletcher, Chicago, Ill.; Comptroller, W. D. Beyer, Chicago, Ill.; General Manager, A. E. Clift, Chicago, Ill.; Chief Engineer, F. L. Thompson, Chicago, Ill.

## DUBUQUE AND SIOUX CITY RAILROAD COMPANY

Directors: J. T. Adams, Dubuque, Iowa; J. W. Auchincloss, New York, N. Y.; D. R. Burbank, New York, N. Y.; Henry De Forest, New York, N. Y.; R. W. Goelet, New York, N. Y.; W. A. Harriman, New York, N. Y.; Blewett Lee, New York, N. Y.; A. R. Loomis, Fort Dodge, Iowa; C. M. Kittle, Chicago, Ill.; Walther Luttgen, New York, N. Y.; C. H. Markham, Chicago, Ill.; Charles A. Peabody, New York, N. Y.; Phillip Stockton, Boston, Mass.; Cornelius Vanderbilt, New York, N. Y.; R. E. Connolly, New York, N. Y.

Principal General Officers: President, C. H. Markham, Chicago, Ill.; Vice President, C. M. Kittle, Chicago, Ill.; Vice President, L. W. Baldwin, Chicago, Ill.; Vice President, M. P. Blauvelt, Chicago, Ill.; Vice President, F. B. Bowes, Chicago, Ill.; Secretary and Assistant Treasurer, Miss F. E. Couch, Dubuque, Iowa; Treasurer, R. E. Connolly, New York, N. Y.;



Assistant Secretary, D. R. Burbank, New York, N. Y.; Assistant Secretary, Burt A. Beck, Chicago, Ill.

#### MANCHESTER & ONEIDA RAILWAY COMPANY

Directors: E. M. Carr, Manchester, Iowa; Charles J. Seeds, Manchester, Iowa; E. H. Hoyt, Manchester, Iowa; George W. Dunham, Manchester, Iowa; W. H. Hutchinson, Manchester, Iowa; L. Mathews, Manchester, Iowa; F. G. Blair, Manchester, Iowa; Hubert Carr, Manchester, Iowa; Joseph Hutchinson, Manchester, Iowa; W. M. Hockaday, Manchester, Iowa; A. R. LeRoy, Manchester, Iowa; A. D. Long, Manchester, Iowa; Charles McCormick, Manchester, Iowa; R. W. Tirrill, Manchester, Iowa; J. S. Jones, Manchester, Iowa.

Principal General Officers: President, Joseph Hutchinson, Manchester, Iowa; Vice President, E. H. Hoyt, Manchester, Iowa; Secretary, L. Mathews, Manchester, Iowa; Treasurer, A. R. LeRoy, Manchester, Iowa; Auditor, Charles J. Seeds, Manchester, Iowa; Traffic Manager, C. J. Beardway, Manchester, Iowa; Superintendent, J. S. Jones, Manchester, Iowa; General Freight Agent, Wm. H. Hutchinson, Manchester, Iowa; General Passenger Agent, Hubert Carr, Manchester, Iowa.

#### THE MINNEAPOLIS AND ST. LOUIS RAILROAD COMPANY

Directors: Charles Hayden, New York, N. Y.; F. H. Davis, New York, N. Y.; F. P. Frazier, New York, N. Y.; H. E. Huntington, New York, N. Y.; J. S. Bache, New York, N. Y.; Newman Erb, New York, N. Y.; E. V. R. Thayer, New York, N. Y.; W. H. Bremner, Minneapolis, Minn.; S. B. November, New York, N. Y.; F. C. Litts, New York, N. Y.; F. A. Chamberlain, Minneapolis, Minn.; F. E. Kenaston, Minneapolis, Minn.

Principal General Officers: President, W. H. Bremner, Minneapolis, Minn.; Vice President, F. H. Davis, New York, N. Y.; Vice President, J. S. Bache, New York, N. Y.; Vice President, L. C. Fritch, Chicago, Ill.; Vice President in Charge of Traffic, F. B. Townsend, Minneapolis, Minn.; Secretary, W. B. Davids, New York, N. Y.; Treasurer, F. H. Davis, New York, N. Y.; General Counsel, M. L. Bell, New York, N. Y.; General Solicitor, M. M. Joyce, Minneapolis, Minn.; Comptroller and Assistant Secretary, A. E. Smith, Minneapolis, Minn.; Auditor, W. C. Knoble, Minneapolis, Minn.; General Manager, E. E. Nash, Minneapolis, Minn.; Chief Engineer, R. G. Kenly, Minneapolis, Minn.

#### MUSCATINE, BURLINGTON & SOUTHERN RAILROAD COMPANY

Directors: E. H. Ryan, Davenport, Iowa; C. J. Van Maur, Davenport, Iowa; Aug. E. Steffen, Davenport, Iowa; John L. Zeidler, St. Joseph, Mo.; C. A. Buddy, St. Joseph, Mo.

Principal General Officers: President, E. H. Ryan, Davenport, Iowa; Vice President, C. J. Van Maur, Davenport, Iowa; Secretary, Ray Nyemaster, Davenport, Iowa; Treasurer, Ed Kauffman, Davenport, Iowa; General Auditor, S. E. Dean, Muscatine, Iowa; General Manager, Theo. W. Kwein, Muscatine, Iowa.

#### THE TABOR AND NORTHERN RAILWAY COMPANY

Directors: R. C. Laird, Tabor, Iowa; W. W. Glynn, Tabor, Iowa; R. Weatherhead, Tabor, Iowa; A. S. Bloedel, Tabor, Iowa; F. C. Gonzales, Tabor, Iowa.

Principal General Officers: President, R. C. Laird, Tabor, Iowa; Vice President, R. Weatherhead, Tabor, Iowa; Secretary, F. C. Gonzales, Tabor, Iowa; Treasurer, Ira McCormick, Tabor, Iowa; General Manager, R. J. Mawhor, Tabor, Iowa.

#### UNION PACIFIC RAILROAD COMPANY

Directors: Oliver Ames, Boston, Mass.; Robert W. Goelet, Newport, R. I.; Carl R. Gray, Omaha, Neb.; E. R. Harriman, New York, N. Y.; W. A. Harriman, New York, N. Y.; Marvin Hughitt, Jr., Chicago, Ill.; Otto H. Kahn, New York, N. Y.; Robert S. Lovett, New York, N. Y.; Charles A. Peabody, New York, N. Y.; William Rockefeller, New York, N. Y.; William G. Rockefeller, New York, N. Y.; Mortimer L. Schiff, New York, N. Y.; C. B. Seger, New York, N. Y.; Charles A. Stone, Boston, Mass.; Frank A. Vanderlip, New York, N. Y.

Principal General Officers: President, Carl R. Gray, Omaha, Neb.; Vice President in Charge of Operations, E. E. Calvin, Omaha, Neb.; Vice President in Charge of Traffic, H. M. Adams, Omaha, Neb.; Vice President, W. A. Harriman, New York, N. Y.; General Counsel, H. W. Clark, New York, N. Y.; Comptroller, F. W. Charske, New York, N. Y.; Secretary, Thomas Price, New York, N. Y.; Treasurer, E. G. Smith, New York, N. Y.; General Manager, W. M. Jeffers, Omaha, Neb.; Freight Traffic Manager, F. W. Robinson, Omaha, Neb.; Passenger Traffic Manager, W. S. Basinger, Omaha, Neb.; General Solicitor, N. H. Loomis, Omaha, Neb.; Valuation and Commerce Counsel, H. A. Scandrett, Omaha, Neb.; General Auditor, G. E. Bossommet, Omaha, Neb.; Auditor, H. J. Stirling, Omaha, Neb.; Chief Engineer, R. L. Huntley, Omaha, Neb.

#### WABASH RAILWAY COMPANY

Directors: William H. Williams, New York, N. Y.; Robert Goelet, New York, N. Y.; Henry R. Winthrop, New York, N. Y.; J. Horace Harding, New York, N. Y.; Alvin W. Kreck, New York, N. Y.; Winslow S. Pierce, New York, N. Y.; Henry K. Pomeroy, New York, N. Y.; Guy E. Tripp, New York, N. Y.; John N. Willys, Toledo, Ohio; J. Leonard Replogle, New York, N. Y.; William A. Jamison, New York, N. Y.; Geo. W. Davison, New York, N. Y.; T. E. Wilson, Chicago, Ill.; J. C. Otteson, New York, N. Y.; J. E. Taussig, St. Louis, Mo.

Principal General Officers: President, J. E. Taussig, St. Louis, Mo.; Vice President, W. C. Maxwell, St. Louis, Mo.; Vice President, Henry R. Winthrop, New York, N. Y.; Vice President, S. E. Cotter, St. Louis, Mo.; Vice President, L. G. Scott, St. Louis, Mo.; Secretary, J. C. Otteson, New York, N. Y.; General Counsel, Winslow S. Pierce, New York, N. Y.; General Solicitor, N. S. Brown, St. Louis, Mo.; Comptroller, L. G. Scott, St. Louis, Mo.; General Auditor, J. W. Newell, St. Louis, Mo.; General Mana-

ger, S. E. Cotter, St. Louis, Mo.; Chief Engineer, A. O. Cunningham, St. Louis, Mo.

### OF RAILWAY BRIDGE COMPANIES CORPORATION REPORTS

#### DUNLEITH AND DUBUQUE BRIDGE COMPANY

Directors: C. H. Markham, Chicago, Ill.; C. M. Kittle, Chicago, Ill.; M. P. Blauvelt, Chicago, Ill.; W. S. Norton, Chicago, Ill.; Burt A. Beck, Chicago, Ill.

Principal General Officers: President, C. H. Markham, Chicago, Ill.; Vice President, C. M. Kittle, Chicago, Ill.; Vice President, L. W. Baldwin, Chicago, Ill.; Vice President, F. B. Bowes, Chicago, Ill.; Vice President, M. P. Blauvelt, Chicago, Ill.; Secretary, F. E. Couch, Dubuque, Iowa; Treasurer, Otto F. Nau, Chicago, Ill.

#### KEOKUK AND HAMILTON BRIDGE COMPANY

Directors: Joseph J. Asch, South Norwalk, Conn.; Theodore F. Hicks, New York, N. Y.; Millard A. Mitchell, New York, N. Y.; Edward C. Osborn, New York, N. Y.; David Paton, New York, N. Y.; James F. Sear, New York, N. Y.; Henry E. Smith, Philadelphia, Pa.; Theodore Gilman, New York, N. Y.; Theodore Gilman, Jr.; New York, N. Y.

Principal General Officers: President, Theodore Gilman, New York, N. Y.; Vice President, Millard A. Mitchell, New York, N. Y.; Secretary, Theodore Gilman, Jr., New York, N. Y.; Treasurer, Theodore Gilman, Jr., New York, N. Y.

#### MISSOURI VALLEY AND BLAIR RAILWAY AND BRIDGE COMPANY

Directors: Marvin Hughitt, Chicago, Ill.; David P. Kimball, Boston, Mass.; William H. Finley, Chicago, Ill.; Marvin Hughitt, Jr., Chicago, Ill.; John D. Caldwell, Chicago, Ill.

Principal General Officers: President, William H. Finley, Chicago, Ill.; Vice President, Marvin Hughitt, Jr., Chicago, Ill.; Vice President and Traffic Manager, H. R. McCullough, Chicago, Ill.; Assistant Secretary, E. F. Brown, Buxton, Iowa; Secretary, John D. Caldwell, Chicago, Ill.; Treasurer, Arthur B. Jones, Chicago, Ill.; Assistant Treasurer, Frederic Mates, Chicago, Ill.; General Counsel, James B. Sheean, Chicago, Ill.; Comptroller, L. A. Robinson, Chicago, Ill.

#### OMAHA BRIDGE AND TERMINAL RAILWAY COMPANY

Directors: C. H. Markham, Chicago, Ill.; C. M. Kittle, Chicago, Ill.; M. P. Blauvelt, Chicago, Ill.; F. B. Bowes, Chicago, Ill.; L. W. Baldwin, Chicago, Ill.; W. S. Horton, Chicago, Ill.; Burt A. Beck, Chicago, Ill.

Principal General Officers: President, C. H. Markham, Chicago, Ill.; Vice President, C. M. Kittle, Chicago, Ill.; Secretary, John R. Webster,

Omaha, Neb.; Treasurer, Otto F. Nau, Chicago, Ill.; Assistant Secretary, D. R. Burbank, New York, N. Y.; Assistant Secretary, Burt A. Beck, Chicago, Ill.

#### SIoux CITY BRIDGE COMPANY

Directors: Marvin Hughitt, Chicago, Ill.; William H. Finley, Chicago, Ill.; David P. Kimball, Boston, Mass.; James T. Clark, St. Paul, Minn.; Marvin Hughitt, Jr., Chicago, Ill.; Josiah F. Cleveland, Chicago, Ill.; John D. Caldwell, Chicago, Ill.

Principal General Officers: President, James T. Clark, St. Paul, Minn.; Vice President, Wm. H. Finley, Chicago, Ill.; Assistant to Secretary, E. F. Brown, Buxton, Iowa; Assistant Treasurer, Frederic Mates, Chicago, Ill.; Secretary, John D. Caldwell, Chicago, Ill.; Treasurer, Arthur B. Jones, Chicago, Ill.; General Counsel, James B. Sheean, Chicago, Ill.; Comptroller, Lewis A. Robinson, Chicago, Ill.

### 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 General Officers: President, F. M. Hubbell, Des Moines, Iowa; Vice President, H. D. Thompson, Des Moines, Iowa; Secretary and Treasurer, F. O. Thompson, Des Moines, Iowa; General Auditor, T. S. Ford, Des Moines, Iowa.

#### DES MOINES UNION RAILWAY COMPANY

Directors: F. M. Hubbell, Des Moines, Iowa; F. C. Hubbell, Des Moines, Iowa; H. D. Thompson, Des Moines, Iowa; F. O. Thompson, Des Moines, Iowa; J. L. Parrish, Des Moines, Iowa; J. E. Taussig, St. Louis, Mo.; D. L. Bush, Chicago, Ill.; E. D. Sewall, Chicago, Ill.

Principal General Officers: President, F. C. Hubbell, Des Moines, Iowa; Vice President, H. D. Thompson, Des Moines, Iowa; Secretary, F. M. Hubbell, Des Moines, Iowa; Treasurer, F. O. Thompson, Des Moines, Iowa; General Counsel, J. L. Parrish, 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.

#### DES MOINES WESTERN RAILWAY COMPANY

Directors: F. M. Hubbell, Des Moines, Iowa; H. D. Thompson, Des Moines, Iowa; F. O. Thompson, Des Moines, Iowa; O. P. Thompson, Des Moines, Iowa; J. W. Hubbell, Des Moines, Iowa.

Principal General Officers: President, F. M. Hubbell, Des Moines, Iowa; 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: C. W. Jones, Des Moines, Iowa; F. W. Sargent, Chicago, Ill.; W. L. Park, Chicago, Ill.; F. H. Ustick, Burlington, Iowa; P. C. Hubbell, Des Moines, Iowa; J. A. Wagner, Des Moines, Iowa.

Principal General Officers: President, F. C. Hubbell, Des Moines, Iowa; Vice President, F. H. Ustick, Burlington, Iowa; Secretary, J. A. Wagner, Des Moines, Iowa; Treasurer, J. A. Wagner, Des Moines, Iowa; Auditor, T. S. Ford, Des Moines, Iowa; General Manager, J. A. Wagner, Des Moines, Iowa.

#### SIoux CITY TERMINAL RAILWAY COMPANY

Directors: F. L. Eaton, Sioux City, Iowa; Wm. Milchrist, Sioux City, Iowa; F. B. Brooks, Chicago, Ill.; A. G. Sam, Sioux City, Iowa; G. F. Silkknitter, Sioux City, Iowa; W. H. Benn, Sioux City, Iowa.

Principal General Officers: President, F. L. Eaton, Sioux City, Iowa; Vice President, Wm. Milchrist, Sioux City, Iowa; Vice President, F. B. Brooks, Chicago, Ill.; Secretary, G. F. Silkknitter, Sioux City, Iowa; Treasurer, A. G. Sam, Sioux City, Iowa; Traffic Manager, W. H. Benn, Sioux City, Iowa.

### OF EXPRESS COMPANIES

#### AMERICAN RAILWAY EXPRESS COMPANY

Directors: J. S. Alexander, New York, N. Y.; W. M. Barrett, New York, N. Y.; B. D. Caldwell, New York, N. Y.; H. W. De Forest, New York, N. Y.; J. N. Harding, New York, N. Y.; Charles Hayden, New York, N. Y.; G. A. Peabody, New York, N. Y.; J. G. Milburn, New York, N. Y.; C. D. Norton, New York, N. Y.; Mortimer L. Schiff, New York, N. Y.; G. C. Taylor, New York, N. Y.; A. H. Wiggin, New York, N. Y.

Principal Officers: Chairman of the Board, Burns D. Caldwell, New York, N. Y.; President, George C. Taylor, New York, N. Y.; Vice President in Charge of Operations, R. E. M. Cowie, New York, N. Y.; Vice President in Charge of Operations, E. A. Stedman, Chicago, Ill.; Vice President in Charge of Operations, C. D. Summy, St. Louis, Mo.; Vice President in Charge of Operations, E. M. Williams, Atlanta, Ga.; Vice President in Charge of Operations, A. Christeson, San Francisco, Calif.; Vice President in Charge of Traffic, D. S. Elliott, New York, N. Y.; Vice President in Charge of Accounts, Charles A. Lutz, New York, N. Y.; Secretary, P. P. Small, New York, N. Y.; Vice President and Treasurer, F. S. Holbrook, New York, N. Y.; General Counsel, T. B. Harrison, New York, N. Y.; General Auditor, J. F. Brizzle, Chattanooga, Tenn.; General Auditor, Richard Burr, Chicago, Ill.; General Auditor, H. D. Freeman, Philadelphia, Pa.; General Auditor, T. Burroughs, New York, N. Y.

#### OF ELECTRIC INTERURBAN RAILWAY COMPANIES

#### ALBIA LIGHT AND RAILWAY COMPANY

Directors: Albert L. Fowler, New York, N. Y.; Merl R. Walker, New York, N. Y.; Ray M. Walker, New York, N. Y.; M. A. Day, New York, N. Y.

Principal General Officers: President, Albert L. Fowler, New York, N. Y.; Vice President, Merle R. Walker, New York, N. Y.; Secretary and Treasurer, M. A. Day, New York, N. Y.; Acting Manager, Bert C. Dunkin, 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; Beldin Hill, Cedar Rapids, Iowa; E. C. Allen, Cedar Rapids, Iowa.

Principal General Officers: President, Glenn W. Averill, Cedar Rapids, Iowa; Vice President, Richard Schaddelee, Grand Rapids, Mich.; Vice President, B. J. Denman, Davenport, Iowa; Secretary, E. G. Allen, Cedar Rapids, Iowa; Treasurer, L. H. Hinke, Grand Rapids, Mich.; General Counsel, Barnes, Chamberlain and Hanzlik, Cedar Rapids, Iowa; General Auditor, C. Fred Meyer, Cedar Rapids, Iowa; General Manager, E. C. Allen, Cedar Rapids, Iowa.

#### CHARLES CITY WESTERN RAILWAY COMPANY

Directors: E. M. Sherman, Charles City, Iowa; E. R. Ernsberger, Charles City, Iowa; G. C. Blunt, Charles City, Iowa; W. E. Frudden, Charles City, Iowa; F. W. Fisher, Charles City, Iowa; H. M. Walleser, Charles City, Iowa; F. E. Gates, Marble Rock, Iowa.

Principal General Officers: President, E. M. Sherman, Charles City, Iowa; Vice President, E. R. Ernsberger, Charles City, Iowa; Vice President, F. E. Gates, Marble Rock, Iowa; Secretary, C. H. Parr, Charles City, Iowa; Treasurer, M. W. Ellis, Charles City, Iowa; General Auditor, J. F. Christiansen, Charles City, Iowa; General Manager, E. R. Ernsberger, Charles City, Iowa.

#### CLINTON, DAVENPORT AND MUSCATINE RAILWAY COMPANY

Directors: B. J. Denman, Davenport, Iowa; J. G. Huntoon, Davenport, Iowa; H. E. Weeks, Davenport, Iowa; H. E. Littig, Davenport, Iowa.

Principal General Officers: President, B. J. Denman, Davenport, Iowa; Vice President, J. G. Huntoon, Davenport, Iowa; Secretary, H. E. Littig, Davenport, Iowa; Treasurer, H. E. Weeks, Davenport, Iowa; General Counsel, J. R. Lane, Davenport, Iowa; 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.

Principal 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 &amp; SOUTHERN RAILROAD COMPANY

Directors: Homer Loring, Boston, Mass.; C. Sidney Shepard, New Haven, N. Y.; Parley Sheldon, Ames, Iowa; J. J. Bodell, Providence, R. I.; C. H. Crooks, Boone, Iowa.

Principal General Officers: President, C. H. Crooks, Boone, Iowa; Secretary and Treasurer, F. M. Johnston, Boone, Iowa; General Counsel, S. R. Dyer, Boone, Iowa; Auditor, F. M. Johnston, Boone, Iowa; General Manager, C. H. Crooks, Boone, Iowa; Chief Engineer, R. L. Cooper, Boone, Iowa.

## INTER-URBAN RAILWAY COMPANY

Directors: A. W. Harris, Chicago, Ill.; M. H. MacLean, Chicago, Ill.; S. G. Harris, Chicago, Ill.; Homer A. Miller, Des Moines, Iowa; F. C. Chambers, Des Moines, Iowa; W. H. McHenry, Des Moines, Iowa; F. M. Harris, Des Moines, Iowa.

Principal General Officers: President, F. C. Chambers, Des Moines, Iowa; Vice President, M. H. MacLean, Chicago, Ill.; Vice President, W. H. McHenry, Des Moines, Iowa; Secretary, O. H. Bernd, Des Moines, Iowa; Treasurer, F. M. Harris, Des Moines, Iowa; General Counsel, W. H. McHenry, Des Moines, Iowa; General Auditor, O. H. Bernd, Des Moines, Iowa; Chief Engineer, W. L. Wilson, 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; C. S. Woodward, Cedar Rapids, Iowa; E. E. Pinney, Cedar Rapids, Iowa; M. H. Houser, Cedar Rapids, Iowa; Lumer SeEVERS, Cedar Rapids, Iowa; R. S. Cook, Cedar Rapids, Iowa; Robert I. Safely, Cedar Rapids, Iowa; Dr. W. J. Morrison, Cedar Rapids, Iowa; Sutherland C. Dows, Cedar Rapids, Iowa; Benjamin Thaw, Pittsburgh, Pa.

Principal General Officers: President, William G. Dows, Cedar Rapids, Iowa; Vice President, Isaac B. Smith, Cedar Rapids, Iowa; Vice President, John A. Reed, Cedar Rapids, Iowa; Secretary, C. S. Woodward, Cedar Rapids, Iowa; Treasurer, Isaac B. Smith, Cedar Rapids, Iowa; General Counsel, John A. Reed, Cedar Rapids, Iowa; General Auditor, Carl B. Meyers, Cedar Rapids, Iowa; General Manager, Sutherland C. Dows, Cedar Rapids, Iowa.

## IOWA SOUTHERN UTILITIES COMPANY

Directors: David G. Fisher, Davenport, Iowa; Ray Nyemaster, Davenport, Iowa; E. Jacobsen, Davenport, Iowa; E. F. Bulmahn, Centerville, Iowa; Frank S. Payne, Centerville, Iowa.

Principal General Officers: President, David G. Fisher, Davenport, Iowa; Vice President, Ray Nyemaster, Davenport, Iowa; Secretary, E. Jacobsen, Davenport, Iowa; Treasurer, E. F. Bulmahn, Centerville, Iowa; General Auditor, Edward L. Shutts, Centerville, Iowa; General Manager, E. F. Bulmahn, Centerville, Iowa.

## MASON CITY AND CLEAR LAKE RAILROAD COMPANY

Directors: W. E. Brice, Mason City, Iowa; C. H. McNider, Mason City, Iowa; F. J. Hanlon, Mason City, Iowa; L. H. Heinke, Grand Rapids, Mich.; R. Schaddelee, Grand Rapids, Mich.; F. K. George, Grand Rapids, Mich.

Principal General Officers: President, R. Schaddelee, Grand Rapids, Mich.; Vice President, W. E. Brice, Mason City, Iowa; 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.

## OSKALOOSA AND BUXTON ELECTRIC RAILWAY COMPANY

Directors: W. B. McKinley, Champaign, Ill.; George M. Mattis, Champaign, Ill.; M. G. Linn, Des Moines, Iowa; E. A. McNutt, Montreal, Canada; J. A. Ewing, Montreal, Canada.

Principal General Officers: President, W. B. McKinley, Champaign, Ill.; Vice President, Geo. M. Mattis, Champaign, Illinois; Secretary, M. G. Linn, Des Moines, Iowa; Comptroller, J. M. C. Horn, Champaign, Ill.; General Auditor, B. C. Bramble, Champaign, Ill.

## OSKALOOSA TRACTION AND LIGHT COMPANY

Directors: W. B. McKinley, Champaign, Ill.; Geo. M. Mattis, Champaign, Ill.; E. A. McNutt, Montreal, Canada; M. G. Linn, Des Moines, Iowa; J. A. Ewing, Montreal, Canada.

Principal General Officers: President, W. B. McKinley, Champaign, Ill.; Vice President, Geo. M. Mattis, Champaign, Ill.; Secretary, E. A. McNutt, Montreal, Canada; Treasurer, Geo. M. Mattis, Champaign, Ill.; General Counsel, G. W. Burton, Peoria, Ill.; Comptroller, J. M. C. Horn, Champaign, Ill.; General Auditor, B. E. Bramble, Champaign, Ill.; General Manager, H. C. Chubbuch, Peoria, Ill.

## TAMA &amp; TOLEDO RAILWAY COMPANY

Directors: W. C. Walters, Toledo, Iowa; William G. Dows, Cedar Rapids, Iowa; Isaac B. Smith, Cedar Rapids, Iowa; John A. Reed, Cedar Rapids, Iowa; C. S. Woodward, Cedar Rapids, Iowa.



Principal General Officers: President, W. C. Walters, Toledo, Iowa; Vice President, William C. Dows, Cedar Rapids, Iowa; Secretary, C. S. Woodward, Cedar Rapids, Iowa; Treasurer, Isaac B. Smith, Cedar Rapids, Iowa; General Auditor, Carl B. Meyers, Cedar Rapids, Iowa; General Manager, Sutherland C. Dows, Cedar Rapids, Iowa.

#### TAMA & TOLEDO RAILROAD COMPANY

Directors: William G. Dows, Cedar Rapids, Iowa; Isaac B. Smith, Cedar Rapids, Iowa; Sutherland C. Dows, Cedar Rapids, Iowa; John A. Reed, Cedar Rapids, Iowa; J. P. Walters, Toledo, Iowa; G. H. Stouble, Toledo, Iowa; F. L. Whitford, Toledo, Iowa.

Principal General Officers: President, William G. Dows, Cedar Rapids, Iowa; Vice President, Isaac B. Smith, Cedar Rapids, Iowa; Secretary, C. S. Woodward, Cedar Rapids, Iowa; Treasurer, C. S. Woodward, Cedar Rapids, Iowa; General Solicitor, John A. Reed, Cedar Rapids, Iowa; General Auditor, Carl B. Meyers, Cedar Rapids, Iowa; General Manager, J. P. Walters, Toledo, Iowa.

#### WATERLOO, CEDAR FALLS & NORTHERN RAILROAD COMPANY

Directors: L. S. Cass, Waterloo, Iowa; J. F. Cass, Waterloo, Iowa; C. D. Cass, Waterloo, Iowa; W. H. Burk, Waterloo, Iowa; A. M. Place, Waterloo, Iowa.

Principal General Officers: President, L. S. Cass, Waterloo, Iowa; Vice President, J. F. Cass, Waterloo, Iowa; Secretary, T. P. Emmons, Waterloo, Iowa; Treasurer, W. H. Burk, Waterloo, Iowa; General Counsel, C. E. Pickett, Waterloo, Iowa; General Auditor, W. H. Burk, Waterloo, Iowa; General Manager, C. D. Cass, Waterloo, Iowa; Chief Engineer, T. E. Rust, Waterloo, Iowa.

---



---

## STATISTICS

OF

# Steam Railway Companies

For Year Ended December 31, 1920

---



---

## STATISTICS OF STEAM RAILWAY COMPANIES

In the following tables all names indented are of lessor companies, with the exception of the Chicago, St. Paul, Minneapolis & Omaha Railway Company which is controlled by the Chicago & North Western Railway Company through the ownership of 50.04% of the stock.

TABLE 1—CAPITAL STOCK  
PART 1.

Number	Railway Companies	Par Value of Amount Authorized		Total Par Value Outstanding at Close of Year		Total Par Value Nominally Issued and Nominally Outstanding at Close of Year—In Treasury and Other Funds		Total Par Value Actually Outstanding at Close of Year	
		Common	Preferred	Common	Preferred	Common	Preferred	Common	Preferred
1	A. T. & S. P. Ry.	\$ 230,000,000.00	\$ 124,190,500.00	\$ 224,700,000.00	\$ 124,190,500.00	\$ 44,500.00	\$ 25,800.00	\$ 224,715,000.00	\$ 124,173,700.00
2	Atlantic Northern Ry.	150,000.00	.....	111,225.00	.....	38,775.00	.....	111,225.00	.....
3	C. B. & Q. R. R.	110,839,100.00	.....	110,839,100.00	.....	.....	.....	110,839,100.00	.....
4	C. G. W. R. R.	46,000,000.00	50,000,000.00	45,246,913.00	44,137,402.00	36,400.00	210,800.00	45,210,513.00	43,926,602.00
5	M. C. & Ft. D. R. R.	.....	.....	.....	.....	.....	.....	.....	.....
6	W. M. & P. R. R.	.....	.....	.....	.....	.....	.....	.....	.....
7	C., M. & St. P. Ry.	233,725,100.00	116,274,000.00	233,725,100.00	116,274,000.00	116,319,100.00	429,100.00	117,400,000.00	115,845,800.00
8	C. & N. W. Ry.	195,000.00	.....	195,000.00	.....	.....	.....	195,000.00	.....
9	C. & N. W. Ry.	1145,365,400.00	22,305,000.00	145,132,500.00	.....	.....	.....	145,132,500.00	22,305,000.00
10	C., St. P., M. & O. Ry.	*18,559,000.00	11,250,000.00	18,559,700.00	11,250,000.00	.....	.....	18,559,700.00	11,250,000.00
11	Iowa Southern Ry.	10,000.00	.....	10,000.00	.....	.....	.....	10,000.00	.....
12	C., B. I. & P. Ry.	75,000,000.00	65,000,000.00	75,000,000.00	54,557,989.00	640,277.50	.....	74,359,722.50	54,557,989.00
13	St. P. K. C. S. L. R. R.	50,000.00	.....	50,000.00	.....	.....	.....	50,000.00	.....
14	Colfax Northern Ry.	10,000.00	.....	10,000.00	.....	.....	.....	10,000.00	.....
15	Thos. W. Griggs R. R.	.....	.....	.....	.....	.....	.....	.....	.....
16	Colfax Cons'd Coal Co.	3,000,000.00	.....	3,000,000.00	.....	.....	.....	3,000,000.00	.....
17	Dav., R. I. & N. W. Ry.	20,000,000.00	250,000,000.00	.....	249,478,250.00	.....	1,300.00	.....	249,477,150.00
18	Great Northern Ry.	123,552,000.00	.....	109,296,000.00	.....	33.33	.....	109,295,966.67	.....
19	Dub. & S. C. R. R.	15,000,000.00	.....	11,759,500.00	.....	.....	.....	11,759,500.00	.....
20	Man. & Okefia Ry.	92,745.00	.....	92,745.00	.....	.....	.....	92,745.00	.....
21	Minn. & St. Louis R. R.	29,600,000.00	.....	25,792,600.00	.....	.....	.....	25,792,600.00	.....
22	Mus., B. & S. R. R.	450,000.00	300,000.00	450,000.00	300,000.00	.....	.....	450,000.00	300,000.00
23	Tabor & Northern R. R.	32,300.00	.....	32,300.00	.....	.....	.....	32,300.00	.....
24	Union Pacific R. R.	236,178,700.00	300,000,000.00	222,291,600.00	99,543,500.00	.....	.....	222,291,600.00	99,543,500.00
25	Wabash Railway	65,274,400.00	78,185,600.00	61,549,125.00	79,943,842.00	.....	.....	61,549,125.00	79,943,842.00
	Total.....	\$ 1,429,323,645.00	\$ 917,614,900.00	\$ 1,287,700,308.00	\$ 776,694,683.00	\$ 117,079,085.80	\$ 660,800.00	\$ 1,170,719,907.17	\$ 708,422,883.00

\*Special stock.

†Does not include capital stock scrip outstanding in the hands of the public, amounting to \$1,748.82.

\*Does not include capital stock scrip outstanding in the hands of the public amounting to \$69.00.



TABLE 1—CAPITAL STOCK—Continued  
PART 2—STOCK ACQUIRED AND DIVIDENDS DECLARED.

Number	Railway Companies	Par Value of Amount Nominally But Not Actually Issued to Close of Year		Par Value of Total Amount Received (Less Cash Paid)		Rate Per Cent of Dividends Declared During Year		Par Value of Amount on Which Dividend was Declared	
		Common	Preferred	Common	Preferred	Common	Preferred	Common	Preferred
1	Atchison, Topeka & Santa Fe Railway.....	\$ 44,900.00	\$ 25,800.00			6.	5.	\$ 284,018,500.00	\$ 134,178,700.00
2	Atlantic Northern Railway.....	38,775.00						110,800,000.00	
3	Chicago & North Western Railway.....	36,400.00	42,000.00	\$ 108,800.00		8.			
4	Chicago, Great Western Railway.....								
5	Mason City & Ft. Dodge Railroad.....								
6	Wisconsin, Minn. & Pacific Railroad.....								
7	Chicago & North Western Railway.....	146,313,800.00	845,000.00	5,900.00	88,100.00	5.	7.	145,182,900.00	37,380,900.00
8	Chicago, St. Paul, Minn. & Omaha Ry.....							18,050,700.00	11,200,000.00
9	Iowa Southern Railway.....								39,432,100.00
10	Chicago, Rock Island & Pacific Railway St. Paul & Kansas City Short Line R. R.....	122,800,000.00		917,477.50			9.		25,142,000.00
11	Chicago, Rock Island & Pacific Railway St. Paul & Kansas City Short Line R. R.....								
12	Chicago, Rock Island & Pacific Railway St. Paul & Kansas City Short Line R. R.....								
13	Colfax Northern Railway.....								
14	Thomas W. Griggs E. R. Property.....								
15	Colfax Consolidated Coal Co.....								
16	Davenport, Rock Island & Northwestern Ry.....								
17	Illinois Central Railroad.....	1,100.00		51.33		7.		309,296,000.00	849,479,325.00
18	Chicago, Rock Island & Pacific Railway St. Paul & Kansas City Short Line R. R.....								
19	Piquette & Sioux City Railroad.....								
20	Manchester & Onedia Railway.....								
21	Minneapolis & St. Louis & Southern Railway.....								
22	Chicago, Milwaukee & St. Paul Railway.....								
23	Tabor & Northern Railroad.....								
24	Union Pacific Railroad.....								
25	Wabash Railway.....								
	Total.....	\$ 230,333,475.00	\$ 411,600.00	\$ 222,810.83	\$ 294,000.00			\$ 889,134,400.00	\$ 401,200,725.00

TABLE 1—CAPITAL STOCK—Continued  
PART 3—DISTRIBUTION OF CHANGE AND STOCKS ISSUED DURING PRESENT YEAR.

Number	Railway Companies	Distribution of Change to		Stocks Actually Issued During Present Year		Cash Value of Other Securities Accepted for Redemption for Contribution for Issue
		Income	Profit and Loss	Par Value	Preferred	
1	Atchison, Topeka & Santa Fe Railway.....	\$89,649,736.00		\$ 1,382,000.00		\$ 1,842,000.00
2	Atlantic Northern Railway.....					
3	Chicago & North Western Railway.....	8,867,328.00				
4	Chicago, Great Western Railway.....					
5	Mason City & Ft. Dodge Railroad.....					
6	Wisconsin, Minn. & Pacific Railroad.....					
7	Chicago, Milwaukee & St. Paul Railway.....	8,883,375.00				
8	Chicago, Milwaukee & St. Paul Railway.....	1,715,986.00				
9	Chicago, Milwaukee & St. Paul Railway.....					
10	Iowa Southern Railway.....					
11	Chicago, Rock Island & Pacific Railway St. Paul & Kansas City Short Line R. R.....	3,567,485.00				6,200.00
12	Chicago, Rock Island & Pacific Railway St. Paul & Kansas City Short Line R. R.....					7,000.00
13	Chicago, Rock Island & Pacific Railway St. Paul & Kansas City Short Line R. R.....					
14	Thomas W. Griggs E. R. Property.....					
15	Colfax Consolidated Coal Co.....					
16	Davenport, Rock Island & Northwestern Ry.....					
17	Illinois Central Railroad.....	17,462,043.75				
18	Chicago, Rock Island & Pacific Railway St. Paul & Kansas City Short Line R. R.....					
19	Piquette & Sioux City Railroad.....					
20	Manchester & Onedia Railway.....					
21	Minneapolis & St. Louis & Southern Railway.....					
22	Chicago, Milwaukee & St. Paul Railway.....					
23	Tabor & Northern Railroad.....					
24	Union Pacific Railroad.....	36,210,000.00		1,997,300.00		1,997,300.00
25	Wabash Railway.....					
	Total.....	\$89,269,884.75	\$ 1,600,431.25	\$ 3,839,300.00	\$ 2,010,300.00	\$ 3,839,300.00

1 Less dividends of \$283.75 on stock owned.

TABLE 2—UNMATURED FUNDED DEBT  
PART 1—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	Aetehson, Topeka & Santa Fe Railway.....	\$ 225,337,500.00	\$ 218,113,407.00	\$ 1,949,569.00		
2	Atlantic Northern Railway.....	189,561,000.00	180,144,000.00	12,178,000.00		
3	Chicago, Burlington & Quincy Railroad.....	81,733,000.00	44,089,000.00	6,062,000.00	\$ 12,733,000.00	
4	Chicago Great Western Railroad.....	12,000,000.00	12,000,000.00			
5	Mason City & Ft. Dodge Railroad.....	6,333,000.00	6,333,000.00			
6	Wisconsin, Minn. & Pacific Railroad.....	383,905,000.00	361,373,500.00	89,354,200.00	38,800,000.00	\$ 1,887,500.00
7	Chicago, Milwaukee & St. Paul Railway.....	214,029,000.00	213,778,000.00	4,318,000.00	48,902,000.00	
8	Chicago & North Western Railway.....	30,439,000.00	30,165,000.00			
9	Chicago, St. Paul, Minn. & Omaha Ry.....					
10	Iowa Southern Railway.....					
11	Chicago, Rock Island & Pacific Railway.....	267,750,000.00	255,301,000.00		55,174,000.00	
12	St. Paul & Kansas City Short Line R. R.....	30,000,000.00	12,687,820.00			
13	Colfax Northern Railway.....					
14	Thomas W. Griggs R. R. Property.....	60,000.00	33,500.00			
15	Colfax Consolidated Coal Co.....					
16	Davenport, Rock Island & Northwestern Ry.....	738,548,980.00	399,398,909.00	27,507,400.00	39,913,335.00	
17	Great Northern Railway.....	236,285,000.00	196,167,145.00	3,562,700.00	38,889,000.00	
18	Illinois Central Railroad.....	3,000,000.00	3,000,000.00			
19	Dubuque & Sioux City Railroad.....	128,000.00	60,000.00			
20	Manchester & Oneida Railway.....	152,832,000.00	45,836,694.31	219,044.12	2,426,000.00	
21	Minneapolis & St. Louis Railroad.....	750,000.00	750,000.00	232,300.00		
22	Muscataine, Burlington & Southern Railroad.....	80,000.00	43,000.00			
23	Tabor & Northern Railroad.....	300,000,000.00	109,867,433.00	33,498,000.00		
24	Union Pacific Railroad.....	79,800,000.00	62,415,909.00			100,000.00
25	Wabash Railway.....					
	Total.....	\$ 3,063,779,489.00	\$ 2,619,124,704.91	\$ 140,672,742.72	\$ 334,189,392.00	\$ 1,987,500.00

TABLE 2—UNMATURED FUNDED DEBT  
PART 2—MORTGAGE BONDS—Continued.

Number	Railway Companies	Total par value actually outstanding at close of year	Amount of interest accrued and 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 set live at close of year
2	Atlantic Northern Railway.....	167,938,000.00	6,468,464.98	6,688,842.50	9,873,000.00	2,303,000.00
3	Chicago, Burlington & Quincy Railroad.....	35,894,000.00	1,021,820.00	1,699,780.00	12,346,500.00	237,500.00
4	Chicago Great Western Railroad.....	12,000,000.00	489,600.00	483,520.00		
5	Mason City & Ft. Dodge Railroad.....	6,333,000.00				
6	Wisconsin, Minn. & Pacific Railroad.....	242,437,900.00	10,502,750.01	11,328,885.98	117,217,300.00	1,917,900.00
7	Chicago & North Western Railway.....	190,469,000.00	7,440,073.74	7,282,738.27	53,139,000.00	171,000.00
8	Chicago, St. Paul, Minn. & Omaha Ry.....	39,189,000.00	1,791,540.00	1,714,256.96		
9	Iowa Southern Railway.....					
10	Chicago, Rock Island & Pacific Railway.....	179,027,000.00	6,943,630.00	6,943,630.00	35,173,000.00	1,000.00
11	Chicago, Rock Island & Pacific Railway.....	12,687,820.00	404,666.40	413,213.18		
12	St. Paul & Kansas City Short Line R. R.....					
13	Colfax Northern Railway.....	33,500.00	1,675.00	1,675.00		
14	Thomas W. Griggs R. R. Property.....					
15	Colfax Consolidated Coal Co.....					
16	Davenport, Rock Island & Northwestern Ry.....	142,788,515.16	6,424,795.29	6,534,510.22	63,230,000.00	2,290,336.00
17	Great Northern Railway.....	130,719,445.00	5,955,865.95	5,968,215.41	42,451,700.00	86,690.00
18	Illinois Central Railroad.....	3,000,000.00	196,500.00	196,500.00		
19	Dubuque & Sioux City Railroad.....	60,000.00	2,250.00	3,250.00		
20	Manchester & Oneida Railway.....	47,822,059.79	1,939,200.00	1,958,189.01	2,714,000.00	44.12
21	Minneapolis & St. Louis Railroad.....	517,800.00	39,948.00	39,948.00	232,300.00	
22	Muscataine, Burlington & Southern Railroad.....	43,000.00	2,150.00	2,150.00		
23	Tabor & Northern Railroad.....	165,809,430.00	6,631,434.90	6,770,154.49		
24	Union Pacific Railroad.....	62,315,909.00	2,965,653.49	2,990,691.25		100,000.00
25	Wabash Railway.....					
	Total.....	\$ 1,613,079,967.85	\$68,402,065.27	\$39,335,532.49	\$ 358,304,600.00	\$ 8,068,086.02



TABLE 2—UNMATURED FUNDED DEBT  
PART 3—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 bond held alive at close of year
				In treasury	In sinking or other funds					
1	A., T. & S. F. Ry.									
2	Atlantic Northern Ry.									
3	C., B. & Q. R. R.	\$ 7,068,000.00	\$ 7,310,200.00	\$ 29,700.00	\$ 7,270,200.00	\$ 10,300.00	\$ 1,075.08	\$ 2,610.00		\$ 7,290,000.00
4	C. G. W. R. R.									
5	M. C. & Ft. D. R. R.									
6	W., M. & P. R. R.									
7	C., M. & St. P. Ry.			27,000.00						
8	C. & N. W. Ry.	48,622,000.00	43,795,000.00			45,759,000.00	1,308,173.05	1,310,788.00		37,000.00
9	C., St. P., M. & O. Ry.									
10	Iowa Southern Ry.					4,500,000.00	270,000.00	270,000.00		
11	C., R. I. & P. Ry.	4,500,000.00	4,500,000.00							
12	St. P. & K. C. S. L. Ry.									
13	Colfax Northern Ry.									
14	Thos. W. Griggs R. R.									
15	Colfax Cons'd Coal Co.									
16	Dav., E. I. & N. W. Ry.									
17	Great Northern Ry.	222,400,000.00	107,613,500.00			107,613,500.00	4,364,546.00	4,295,315.00		
18	Illinois Central R. R.	68,792,000.00	68,700,000.00	71,000.00		68,625,000.00	2,827,530.41	2,831,697.30		\$71,000.00
19	Dub. & S. C. R. R.									
20	Man. & Oneida Ry.									
21	Minn. & St. Louis R. R.									
22	Mus., B. & S. R. R.									
23	Tabor & Northern R. R.					30,000,000.00	1,300,000.00	1,100,070.00		
24	Union Pacific R. R.	30,000,000.00	30,000,000.00							
25	Wabash Railway									
	Total	\$ 379,320,000.00	\$ 301,059,700.00	\$ 127,700.00	\$ 7,270,200.00	\$ 244,517,800.00	\$ 9,913,249.10	\$10,002,478.30	\$21,000.00	\$ 7,330,000.00

TABLE 2—UNMATURED FUNDED DEBT  
PART 4—INCOME BONDS.

Number	Railway Companies	Par value of extent of indebtedness authorized	Total par value outstanding at close of year	Total Par Value Nominally Issued and Nominally Outstanding at Close of Year		Total par value actually outstanding at close of year	Amount of interest accrued during year charged to income	Amount of interest paid during year	Total par value nominally but not actually issued	Total par value re-acquired after actual issue and held alive at close of year
				In treasury	pledged as collateral					
1	A., T. & S. F. Ry.	\$31,728,000.00	\$31,728,000.00	\$ 382,000.00		\$31,346,000.00	\$ 2,063,843.00	\$ 2,087,920.00		\$ 382,000.00
2	Atlantic Northern Ry.									
3	C., B. & Q. R. R.									
4	C. G. W. R. R.									
5	M. C. & Ft. D. R. R.									
6	W., M. & P. R. R.									
7	C., M. & St. P. Ry.									
8	C. & N. W. Ry.									
9	C., St. P., M. & O. Ry.									
10	Iowa Southern Ry.									
11	C., R. I. & P. Ry.									
12	St. P. & K. C. S. L. Ry.									
13	Colfax Northern Ry.									
14	Thos. W. Griggs R. R.									
15	Colfax Cons'd Coal Co.									
16	Dav., E. I. & N. W. Ry.									
17	Great Northern Ry.									
18	Illinois Central R. R.	122,000.00	6,000.00			6,000.00				\$ 116,000.00
19	Dub. & S. C. R. R.									
20	Man. & Oneida Ry.									
21	Minn. & St. Louis R. R.									
22	Mus., B. & S. R. R.									
23	Tabor & Northern R. R.									
24	Union Pacific R. R.									
25	Wabash Railway	38,500,000.00	1,245,450.00		1,016,000.00	332,450.00	13,800.00	12,810.00		1,016,000.00
	Total	\$78,360,000.00	\$32,022,450.00	\$ 382,000.00	\$ 1,016,000.00	\$31,684,450.00	\$ 2,097,643.00	\$ 2,100,330.00	\$ 382,000.00	\$ 1,132,000.00

TABLE 2—UNMATURED FUNDED DEBT  
PART 5—MISCELLANEOUS OBLIGATIONS.

Number	Railway Companies	Par value of extent of indebtedness authorized	Total par value outstanding at close of year	Total Par Value Nominally Issued and Nominally Outstanding at Close of Year			Total par value actually outstanding at close of year	Amount of interest accrued during year charged to income	Amount of interest paid during year	Total par value nominally but not actually issued	Total par value re-acquired after actual issue and held alive at close of year
				In treasury	Pledged as collateral	In sinking or other funds					
1	A. T. & S. F. Ry.	\$128,397,000.00	\$ 16,300,820.00				\$ 16,206,820.00	\$ 648,100.00	\$ 715,000.00		
2	Atlantic Northern Ry.							15.78	60.00		\$3,546,000.00
3	C. B. & Q. R. R.	4,300,000.00	3,545,000.00			\$3,546,000.00		7,514.05	3,554.05		
4	C. G. W. R. R.	2,445,373.00	2,445,373.00				2,445,373.00				
5	M. C. & Ft. D. R. R.										
6	W. M. & P. R. R.										
7	C. M. & St. P. Ry.	100,000,000.00	151,545,654.85			665,869.81	150,879,787.85	5,665,272.53	5,534,833.85		665,896.81
8	C. & N. W. Ry.	30,800,000.00	19,271,000.00	\$ 251,000			19,020,000.00	964,939.75	967,381.42		251,000.00
9	C. St. P., M. & O. Ry.	13,900,000.00	13,900,000.00	1,500,000	\$1,200,000		11,300,000.00	560,000.00	560,000.00		\$2,700,000
10	Iowa Southern Ry.										
11	C. R. I. & P. Ry.	9,802,000.00	9,802,000.00				9,802,000.00	69,310.00			
12	St. P. & K. C. S. L. Ry.										
13	Colfax Northern Ry.										
14	Thos. W. Griggs R. R.										
15	Colfax Cons'd Coal Co.										
16	Dav. R. I. & N. W. Ry.	2,910,000.00	2,910,000.00				2,910,000.00	37,588.52	3,250.00		
17	Great Northern Ry.	10,000,000.00	9,589,700.00				9,589,700.00	1,500.00			
18	Illinois Central R. R.	10,000,000.00	9,589,700.00				4,093,074.76	163,722.95	163,722.95		
19	Dub. & S. C. R. R.	5,968,074.76	4,093,074.76								
20	Man. & Onondia Ry.										
21	Minn. & St. Louis R. R.						62,160.00	3,126.00	3,126.00		47,500
22	Mus., B. & S. R. R.	100,000.00	100,000.00	47,000							
23	Tabor & Northern R. R.						29,835,225.00	1,073,400.00	1,091,430.00		
24	Union Pacific R. R.	75,000,000.00	29,835,225.00								
25	Wabash Railway										
	Total.	\$173,582,447.76	\$300,704,817.42	\$1,799,500	\$1,200,000	\$4,211,866.81	\$253,404,080.61	\$6,224,558.52	\$6,003,068.41	\$2,747,000	\$1,462,896.81

TABLE 2—UNMATURED FUNDED DEBT  
PART 6—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.		\$ 7,356,000.00			\$ 7,356,000.00	\$ 432,970.00	\$ 220,080.00		
2	Atlantic Northern Ry.									
3	C. B. & Q. R. R.	6,060,000.00	6,060,000.00			6,060,000.00	345,450.00	381,800.00		
4	C. G. W. R. R.	651,000.00	661,000.00			661,000.00	37,432.50	19,530.00		
5	M. C. & Ft. D. R. R.									
6	W. M. & P. R. R.									
7	C. M. & St. P. Ry.	16,444,500.00	16,444,500.00			16,444,500.00	945,568.75	406,335.00		
8	C. & N. W. Ry.	30,974,875.00	25,929,500.00	13,160,000.00		12,369,500.00	706,230.00	407,025.00	\$13,156,000.00	\$ 4,000.00
9	C. St. P., M. & O. Ry.	3,432,000.00	3,129,000.00			3,129,000.00	144,229.34	75,051.67		
10	Iowa Southern Ry.									
11	C. R. I. & P. Ry.	37,735,350.00	15,267,625.00			15,267,625.00	843,433.63	648,080.76		
12	St. P. & K. C. S. L. Ry.									
13	Colfax Northern Ry.									
14	Thos. W. Griggs R. R.									
15	Colfax Cons'd Coal Co.									
16	Dav. R. I. & N. W. Ry.	4,294,500.00	4,294,500.00			4,294,500.00	246,933.75	128,835.00		
17	Great Northern Ry.	43,804,000.00	35,245,000.00	280,000.00		37,165,000.00	1,301,216.07	880,795.00		280,000.00
18	Illinois Central R. R.									
19	Dub. & S. C. R. R.									
20	Man. & Onondia Ry.									
21	Minn. & St. Louis R. R.	4,024,000.00	3,009,750.00			3,009,750.00	140,018.01	114,337.50		
22	Mus., B. & S. R. R.									
23	Tabor & Northern R. R.									
24	Union Pacific R. R.	10,000,000.00	10,000,000.00			10,000,000.00	375,277.77	263,304.44		
25	Wabash Railway	14,122,500.00	11,427,500.00	\$34,000.00		11,393,500.00	661,362.91	358,560.00		34,000.00
	Total.	\$ 170,582,734.00	\$ 131,407,375.00	\$13,440,000.00	\$34,000.00	\$ 117,933,375.00	\$ 6,073,126.75	\$ 3,801,820.37	\$13,436,000.00	\$38,000.00

Note H—15 notes \$43,500.00 each—one note payable each year on January 15th.



TABLE 2—UNMATURED FUNDED DEBT  
PART 7—GRAND TOTAL UNMATURED FUNDED DEBT.

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 outstanding at close of year	Amount of interest accrued during year charged to income	Amount of interest paid during year	Total par value not yet actually issued	Total par value accrued after acquisition of bonds and interest thereon at close of year
			In treasury	Pledged as collateral	In sinking or other funds					
A. T. & S. F. Ry.	\$ 405,482,500.00	\$ 233,404,227.00	\$ 2,531,600.00			\$ 291,072,027.00	\$11,982,546.40	\$11,974,192.17	\$ 2,310,000	\$ 21,509.50
Atlantic Northern Ry.	307,889,000.00	107,000,200.00	12,205,700.00		\$10,816,200.00	174,038,300.00	6,816,006.44	6,873,312.50	9,373,000	13,148,000.00
C. B. & Q. R. R.	84,838,373.00	47,785,373.00	6,062,000.00		12,733,000	28,900,373.00	1,077,769.55	1,119,364.06	12,346,500	227,500.00
C. G. W. R. R.	12,000,000.00	12,000,000.00				12,000,000.00	480,300.00	483,520.00		
M. C. & Ft. D. R. R.	6,232,000.00	6,232,000.00				6,232,000.00				
W. M. & P. R. R.	480,349,500.00	529,503,654.96	80,854,200.00	36,803,000	2,553,366.81	409,762,087.88	17,503,581.29	17,354,055.88	117,217,200	2,083,396.81
C. M. & St. P. Ry.	323,435,375.00	302,374,500.00	17,796,000.00	48,862,000		235,016,500.00	10,414,418.50	9,957,827.73	63,226,500	463,000.00
C. & N. W. Ry.	47,788,000.00	47,187,000.00	1,500,000.00	1,200,000		44,487,000.00	2,405,768.34	2,349,406.91	3,700,000	
C. St. P. M. & O. Ry.	309,847,350.00	254,830,625.00		55,174,000		190,656,625.00	8,126,393.69	7,801,716.70	55,173,000	1,000.00
C. R. I. & P. Ry.	30,000,000.00	13,687,820.00				12,687,820.00	404,000.40	413,213.18		
St. P. & K. O. S. L. Ry.	80,000.00	33,500.00				33,500.00	1,675.00	1,675.00		
Colfax Northern Ry.										
Thos. W. Griggs R. R.										
Colfax Cons'd Coal Co.										
Dav. R. I. & N. W. Ry.	908,153,436.00	324,126,900.00	27,507,000.00	39,013,300		257,606,515.16	11,013,837.56	10,838,600.32	63,230,000	3,290,393.00
Great Northern Ry.	450,000,000.00	300,108,845.00	3,913,700.00	38,880,000		257,306,145.00	9,902,171.54	9,795,037.91	42,802,700	152,000.00
Illinois Central R. R.	9,708,074.78	8,023,074.76		2,400,000		8,023,074.76	360,222.00	360,222.00		
Dub. & S. C. R. R.	128,000.00	65,000.00				65,000.00	3,259.00	3,259.00		
Man. & Oueda Ry.	156,846,000.00	48,545,844.91		219,044.12		45,831,800.79	2,079,218.01	2,072,517.51	2,714,000	44.12
Minn. & St. Louis R. R.	850,000.00	380,300.00				669,000.00	34,074.00	34,074.00	280,100	
Mus. B. & S. R. R.	50,000.00	43,000.00				43,000.00	2,130.00	2,130.00		
Tabor & Northern R. R.	405,000,000.00	256,142,045.00	33,406,000.00	1,010,000	134,000.00	222,644,045.00	9,289,131.97	9,313,048.94		1,150,000.00
Union Pacific R. R.	110,822,500.00	75,001,350.00				75,941,809.00	3,640,736.40	3,262,451.25		
Wabash Railway										
Total.	\$1,018,562,670.76	\$2,716,152,077.33	\$198,637,343.13	\$356,400,300	\$13,500,566.81	\$1,200,689,773.40	\$36,678,679.80	\$34,273,116.73	\$774,041,600	\$11,037,809.43

RAILROAD COMMISSIONERS' REPORT

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE  
PART 1—EXPENDITURES FOR ROAD DURING YEAR.

Number	Railway Companies	Engineering	Land for transportation purposes	Grading	Tunnels and cuttings	Bridges, trestles and culverts	Elevated structures	Ties	Rails	Other track material
1	A. T. & S. F. Ry.	\$ 67,730.37	\$ 74,071.32	\$ 777,979.37		\$ 713,565.37		\$ 246,740.71	\$ 333,322.70	\$ 400,369.77
2	Atlantic Northern Ry.									
3	C. B. & Q. R. R.	107,785.37	741,352.02	718,767.02	48,063.06	1,327,374.38		173,022.36	524,709.60	897,804.72
4	C. G. W. R. R.	418.95	61.00	7,283.93		14,948.93		4,850.11	49,084.90	22,082.29
5	M. C. & Ft. D. R. R.			85.00		3,574.33		3,850.27	5,782.93	1,069.53
6	W. M. & P. R. R.			70.00		9,220.34		787.69	35.51	1,198.02
7	C. M. & St. P. Ry.	66,413.18	65,401.51	875,350.13		692,568.46	\$12,305.36	79,277.08	\$38,580.23	77,463.55
8	C. & N. W. Ry.	77,089.11	91,554.65	381,707.58		711,302.45		33,508.39	367,415.87	306,009.78
9	C. St. P. M. & O. Ry.	8,997.03	\$4,208.70	178,448.17		127,223.94		63,091.02	115,151.32	170,253.13
10	Iowa Southern Ry.	2,844.96		20,667.95		10,517.08		17,574.00	34,084.45	11,800.82
11	C. R. I. & P. Ry.	9,054.77	\$22,036.58	729,480.41	5.84	647,169.57		98,905.65	305,280.50	600,397.24
12	St. P. & K. O. S. L. Ry.	479.03	\$47.00	21,302.80		36,093.80		7,714.88	4,506.97	\$2,240.83
13	Colfax Northern Ry.									
14	Thos. W. Griggs R. R.									
15	Colfax Cons'd Coal Co.	\$672.35	\$620.20	\$2,378.06		\$797.23		\$2,473.07	\$2,006.01	\$1,078.07
16	Dav. R. I. & N. W. Ry.		\$1.00						\$2,097.34	4,326.02
17	Great Northern Ry.	119,879.38	5,829.71	875,811.27	\$67,424.08	613,871.50		339,348.37	357,505.07	492,185.58
18	Illinois Central R. R.	116,805.90	125,132.50	424,784.05	\$11.63	640,931.31		102,835.62	284,006.55	531,738.43
19	Dub. & S. C. R. R.	5,722.92	\$12,808.19	24,302.41		138,096.18		5,403.70	97,345.04	143,842.74
20	Man. & Oueda Ry.									
21	Minn. & St. Louis R. R.	461.35	\$1,761.23	13,561.71		13,067.56		98.91	56,795.31	46,891.51
22	Mus. B. & S. R. R.	904.87	\$8,198.22			2,857.00		\$305.60	\$1,662.91	\$2,141.49
23	Tabor & Northern R. R.									
24	Union Pacific R. R.	80,669.17	21,482.70	723,388.63	138,005.36	517,236.99		74,335.68	733,336.62	690,433.06
25	Wabash Railway	1,701.97	58,861.02	113,989.50		222,309.23		\$22,522.00	137,325.43	71,457.80
Total.		\$ 656,032.00	\$ 1,164,244.97	\$ 5,882,376.50	\$ 117,629.04	\$ 6,332,098.21	\$12,305.36	\$ 1,049,528.36	\$ 3,298,350.97	\$ 4,728,087.46

\*Credit.

STATISTICS OF STEAM RAILWAYS

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE  
PART 2—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Ballast	Track laying and surfacing	Right of way fences	Snow and sand fences and snow sheds	Crossings and signs	Station and office buildings	Roadway buildings	Water stations	Fuel stations
1	A. T. & S. F. Ry.	\$ 182,270.12	\$ 105,832.87	\$ 31,729.38	\$ 9,800.09	\$ 345,061.47	\$ 479,482.05	\$ 504,637.22	\$ 142,347.55	\$ 121,722.63
2	Atlantic Northern Ry.									
3	C. B. & Q. R. R.	247,106.95	412,374.49	34,654.49	2,012.81	66,940.98	480,042.20	155,328.84	302,589.25	107,827.94
4	C. G. W. R. R.	*232.15	5,024.58	*80.00		2,449.83	17,053.30	5,700.02	7,322.02	438.27
5	M. C. & Ft. D. E. R.		*1,117.19			15,884.69	1,698.89		194.59	3.50
6	W. M. & P. R. R.	*6.00	*9.58			218.41	*40.00		*306.18	3.69
7	C. M. & St. P. Ry.	24,574.82	71,294.35	56,528.71	7,010.07	42,531.31	318,854.57	140,101.20	124,586.58	47,045.91
8	C. & N. W. Ry.	184,448.08	160,146.47	5,568.32	0,990.07	592,551.55	352,543.68	66,192.00	72,384.62	10,921.48
9	C. St. P. M. & O. Ry.	22,910.30	66,300.91	10,039.57	584.54		27,675.05			*276.34
10	Iowa Southern Ry.	2,927.78	28,796.37	2,395.50		367.02	5.00			
11	C. R. I. & P. Ry.	158,171.26	79,343.94	*21,374.49	335.08	48,839.09	371,708.93	53,018.05	134,689.94	21,388.28
12	St. P. & K. C. S. L. Ry.	4,100.38	7,973.61	*2,971.00		270.01	647.57	1,112.81	606.59	639.05
13	Colfax Northern Ry.									
14	Thos. W. Griggs R. R.									
15	Colfax Cons'd Coal Co.	15.04	*1,491.85	*194.74			*44.53			
16	Dav. R. I. & N. W. Ry.	1,114.50					1,906.02			
17	Great Northern Ry.	65,126.87	274,628.30	120,717.64	76,554.38	143,592.89	419,551.44	42,413.06	301,502.95	133,980.29
18	Illinois Central R. R.	100,333.00	176,047.00	4,754.62		549,407.44	539,407.44	833.67	60,096.87	27,450.28
19	Dub. & S. C. R. R.	6,935.27	15,642.06	*194.83		2,987.17	2,730.01	1,581.43	2,519.72	
20	Man. & Oneida Ry.									
21	Minn. & St. Louis R. R.	53,635.35	17,713.29	4,353.98		16,885.58	65,316.11	529.76	3,450.65	542.51
22	Mus. B. & S. R. R.	841.47	84.00	85.40			125.15	680.45	66.70	
23	Taber & Northern R. R.									
24	Union Pacific R. R.	\$ 4,445.58	\$ 68,375.70	\$ 15,408.39	\$ 3,680.91	\$ 139,343.72	\$ 160,197.14	\$ 82,783.14	\$ 97,064.16	\$ 33,443.18
25	Wabash Railway	*2,132.97	*19,825.42	688.58		22,056.21	39,639.85	282.05	*13,727.15	16,107.86
	Total	\$ 1,082,866.76	\$ 1,801,566.93	\$ 398,075.52	\$ 104,139.28	\$ 1,454,981.27	\$ 2,278,479.83	\$ 1,055,981.68	\$ 1,167,764.00	\$ 271,226.65

\*Credit.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE  
PART 3—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Shops and engine houses	Grain elevators	Storage warehouses	Wharves and docks	Coal and ore wharves	Gas producing plants	Telegraph and telephone lines	Signals and interlockers	Power plants, canals and pipe lines
1	Atchison, Topeka & Santa Fe Railway	\$ 442,371.15	\$ 1,539.44		\$ 42,836.47			\$ 6,707.49	\$ 156,818.08	
2	Atlantic Northern Railway									
3	Chicago, Burlington & Quincy Railroad	495,288.34		\$ 6,320.33	161.53			139,403.40	516,948.89	
4	Chicago Great Western Railroad	33,192.65	*1.55					190.72	2,374.94	\$ 400.31
5	Mason City & Ft. Dodge Railroad	2,929.00								
6	Wisconsin, Minn. & Pacific Railroad	113.94							27.07	
7	Chicago, Milwaukee & St. Paul Railway	84,918.46	25,308.07	*13,876.17	8,481.72			411.92	*112,534.23	*681.68
8	Chicago & North Western Railway	305,293.12	622,169.59	41,480.84		\$ 162,195.49		2,265.05	39,925.16	
9	Chicago, St. Paul, Minn. & Omaha Ry.	81.70			22.00		18.18	542.76	1,982.64	
10	Iowa Southern Railway							189.66	442.67	
11	Chicago, Rock Island & Pacific Railway	290,715.62	59,103.05		*34,160.76			18,405.65	71,090.88	
12	St. Paul & Kansas City Short Line R. R.	1,339.23						93.75	2,007.69	
13	Colfax Northern Railway									
14	Thomas W. Griggs R. R. Property									
15	Colfax Consolidated Coal Co.									
16	Davenport, Rock Island & Northwestern Ry.							1,900.43		
17	Great Northern Railway	424,215.06	*310.40		84,588.53	*110,610.10		189,756.15	*7,316.33	10.93
18	Illinois Central Railroad	171,874.85			*17,434.98			19,715.29	*12,724.50	
19	Dubuque & Sioux City Railroad	2,785.02						275.13	604.72	
20	Manchester & Oneida Railway									
21	Minneapolis & St. Louis Railroad	950.29						115.42	123.04	
22	Muscataine, Burlington & Southern Railroad	4,741.00								
23	Taber & Northern Railroad									
24	Union Pacific Railroad	170,725.76						54,586.84	85,745.87	
25	Wabash Railway	62,080.23	363.27		882.92			3,901.22	2,084.97	
	Total	\$ 2,281,419.51	\$ 708,161.67	\$ 33,961.00	\$ 85,369.33	\$ 51,585.39	\$ 13.18	\$ 435,700.89	\$ 736,309.54	\$ 270.44

\*Credit.



TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE  
PART 4—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	Roadway small tools
1	Atholton, Topeka & Santa Fe Ry.						\$ 40,959.14	\$ 20,340.00	\$ 63,999.41	\$ 38.56
2	Atlantic Northern Railway									
3	Chicago, Burlington & Quincy R. R.	\$ 39,998.92			\$ 20,043.83	\$ 5,968.59	299,925.81	19,382.18	129,043.22	907.10
4	Chicago Great Western Railroad				1,850.34				6,814.88	
5	Mason City & Ft. Dodge Railroad									
6	Wisconsin, Minn. & Pacific Railroad	\$26.58	\$23,056.80	\$34,793.70	159,112.01	35,761.63	*129,823.14	11,722.95	4,137.29	459.31
7	Chicago, Milwaukee & St. Paul Ry.	*30.95			15,915.35	30.82			7,355.16	450.58
8	Chicago & North Western Railway	\$8,520.83		24.74	*189.24	119.88			2,309.17	
9	Chicago, St. P., Minn. & Omaha Ry.									
10	Iowa Southern Railway	7,694.37	*135.20	4,041.12	717.04	*501.29	2,937.83	42.13	26,915.23	1,137.65
11	Chicago, Rock Island & Pacific Ry.								2,469.90	91.89
12	St. Paul & Kansas City S. L. R. R.									
13	Colfax Northern Railway									
14	Thomas W. Griggs R. R. Property									
15	Colfax Consolidated Coal									
16	Dav., Rock Island & Northwestern Ry.								405.15	
17	Great Northern Railway	6,355.00		3,232.22	6,487.19	3,383.79	11,483.00	*11,546.00	11,848.50	1,180.39
18	Illinois Central Railroad	\$3,126.80	*19.19	564.32	*7,395.74	2,515.92	8,211.53	8,173.12	111,328.48	*273.32
19	Dubuque & Sioux City Railroad	*9,691.82	*7.58		546.30					*1.75
20	Manchester & Oquida Railway									
21	Minneapolis & St. Louis Railroad	3,137.35							785.00	
22	Muscatine, Burlington & Southern R. R.						10.00		495.00	903.77
23	Tabor & Northern Railroad						*60,835.00	*4,231.30	39,246.24	
24	Union Pacific Railroad	*16,859.21		274.53	*4,315.58	962.22	*1,276.84		4,934.00	272.00
25	Wabash Railway				652.30	973.39				
	Total	\$ 58,728.70	\$ 23,218.80	\$ 26,636.77	\$ 191,234.30	\$ 47,884.74	\$ 167,091.07	\$ 44,353.40	\$ 486,658.89	\$ 5,198.53

\*Credit.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE  
PART 5—EXPENDITURES FOR ROAD DURING YEAR—Continued.

Number	Railway Companies	Assessments for public improvements	Revenues and operating expenses during construction	Cost of road purchased	Other expenditures—road	Shop machinery	Power plant machinery	Power substation apparatus	Unapplied construction material and supplies	Total expenditures for road
1	Atholton, Topeka & Santa Fe Ry.	\$ 235,752.16			\$ 5,514.86	\$ 144,345.63				\$ 5,785,054.80
2	Atlantic Northern Railway									
3	Chicago, Burlington & Quincy R. R.	120,264.56	*1,039.00	\$ 512.47		469,276.92	*20,581.59		\$ 79.62	8,516,690.45
4	Chicago Great Western Railroad	35,248.90		9,588,072.79		6,097.10				6,794,183.00
5	Mason City & Ft. Dodge Railroad	7,075.25				364.29				42,005.99
6	Wisconsin, Minn. & Pacific Railroad									11,395.41
7	Chicago, Milwaukee & St. Paul Ry.	70,188.44	*49,867.29		42,477.94	148,656.05	9,351.55	\$39,749.22		2,755,041.15
8	Chicago & North Western Railway	301,489.82		12,168,415.72		139,215.13	11,110.00			16,939,625.28
9	Chicago, St. P., Minn. & Omaha Ry.	29,943.40				6,722.53	*2,751.98	*59.02		899,056.30
10	Iowa Southern Railway				236.14					121,836.71
11	Chicago, Rock Island & Pacific Ry.	159,817.96	747.82		*753,389.50	173,005.56	56,694.97	*1,491.85		3,235,635.50
12	St. Paul & Kansas City S. L. R. R.	569.47				619.02				105,650.16
13	Colfax Northern Railway					163.17				166.17
14	Thomas W. Griggs R. R. Property									*637.03
15	Colfax Consolidated Coal				*12.28					*12,153.42
16	Dav., Rock Island & Northwestern Ry.	824.53								12,743.15
17	Great Northern Railway	46,314.55	*25.00	2,500.62		111,545.55	12,303.13			5,193,691.10
18	Illinois Central Railroad	57,105.79	*1,430.00	*1,765.00	*4,820.54	97,313.43	*23,030.15	4,971.23		3,671,844.12
19	Dubuque & Sioux City Railroad	29,530.06			266.18	*674.04	*602.85			471,898.37
20	Manchester & Oquida Railway									
21	Minneapolis & St. Louis Railroad	15,002.91		51,304.60		22,176.51	7,011.65			394,680.13
22	Muscatine, Burlington & Southern R. R.					1,690.40				764.90
23	Tabor & Northern Railroad									
24	Union Pacific Railroad	93,903.35		5,009.99		136,541.98	45,389.90			4,233,791.55
25	Wabash Railway	17,800.12				*10,022.09				663,579.32
	Total	\$ 1,087,656.00	\$ 42,622.47	\$ 18,814,801.19	\$ 708,671.43	\$ 1,348,663.31	\$ 804,645.35	\$ 87,169.78	\$ 320,567.01	\$ 59,944,053.37

\*Credit.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE

## PART 6—EXPENDITURES FOR EQUIPMENT DURING YEAR

Number	Railway Companies	Steam locomotives	Other locomotives	Freight train cars	Passenger train cars	Motor equipment of cars	Floating equipment	Work equipment	Miscellaneous equipment	Total expenditures for equipment
1	Atchison, Topeka & Santa Fe Ry.	\$ 5,196,419.91		\$ 9,896,034.76	\$ 54,745.74		\$ 11.13	\$ 121,006.29	\$ 7,421.13	\$ 8,089,327.48
2	Atlantic Northern Railway									
3	Chicago, Burlington & Quincy R. R.	3,494,243.71		5,659,394.94	356.02	\$ 38.40	1,034.11	12,909.06	8,055.53	6,376,044.81
4	Chicago Great Western Railroad	1,232,557.23		*248,390.05	2,715.72			1,501.51		988,484.41
5	Mason City & Ft. Dodge Railroad	7,803.53		*74,228.55	*9,316.86			9.63		*75,733.23
6	Wisconsin, Minn. & Pacific Railroad	*33,544.68		*3,631.74						*37,176.42
7	Chicago, Milwaukee & St. Paul Ry.	7,488,977.13	\$ 1,436,026.11	\$ 9,516,572.63	\$ 20,326.00	*71.73	9,611.87		8,708.36	18,534,086.48
8	Chicago & North Western Railway	2,429,492.33		10,332,398.15	32,298.37			*15,324.83		12,805,054.42
9	Chicago, St. P., Minn. & Omaha Ry.	454,252.91		1,706,998.19	15,500.00			7,736.48		2,182,648.27
10	Iowa Southern Railway									
11	Chicago, Rock Island & Pacific Ry.	1,321,942.94		7,057,044.57	*13,244.67	1,004.72		*19,638.30	47.74	8,347,157.90
12	St. Paul & Kansas City S. L. R. R.			*2,440.41						*2,440.41
13	Colfax Northern Railway									
14	Thomas W. Griggs R. R. Property									
15	Colfax Consolidated Coal									
16	Dav., Rock Island & Northwestern Ry.	24,919.84		*1,234.44						23,685.40
17	Great Northern Railway	4,149,026.63		6,845,325.05	310,281.19			*794,083.12	732.58	10,311,006.16
18	Illinois Central Railroad	1,801,316.47		9,659,447.03	*9,721.18		*2,000.00	49,353.74	1,804.03	11,427,339.69
19	Dubuque & Sioux City Railway									
20	Manchester & Oneida Railway									
21	Minneapolis & St. Louis Railroad	10,980.81		1,377,378.95	*23,992.73			30,190.93		1,394,572.97
22	Muscatele, Burlington & Southern R. R.	2,749.67		10,281.82	107.30	*471.00		2,684.16		15,794.35
23	Tabor & Northern Railroad	7,937.37								7,937.37
24	Union Pacific Railroad	7,842,777.02		31,949.10	323,049.63	*519.96		308,518.57	*2,381.68	8,268,155.45
25	Wabash Railway	1,046,199.98		10,354,241.83	*1,091.95		503.80	*2,432.44	*2,069.82	11,394,341.49
	Total	\$ 33,468,182.79	\$ 1,436,026.11	\$ 92,822,080.92	\$ 321,534.69	\$ *10.56	\$ 9,751.00	\$ *185,546.21	\$ 10,301.28	\$ 90,918,210.97

\*Credits.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE

## PART 7—GENERAL EXPENDITURES DURING YEAR.

Number	Railway Companies	Organization expenses	General officers and clerks	Law	Stationary and printing	Taxes	Interest during construction	Other expenditures—General	Total general expenditures	Grand total
1	Atchison, Topeka & Santa Fe Railway									\$ 13,871,353.37
2	Atlantic Northern Railway									
3	Chicago, Burlington & Quincy Railroad						\$ 45,800.00		\$ 45,800.00	14,737,456.35
4	Chicago Great Western Railroad						1,668.02		1,668.02	7,784,236.49
5	Mason City & Ft. Dodge Railroad						433.13		433.13	53,296.13
6	Wisconsin, Minn. & Pacific Railroad						283.75		283.75	25,636.28
7	Chicago, Milwaukee & St. Paul Railway	\$ 5.91	\$ 5,359.60	\$ 11,078.83	\$ *8,514.13	16.84	387,091.90	\$ 4,922.45	\$ 499,461.69	\$ 21,900,489.06
8	Chicago & North Western Railway						81,299.85		81,299.85	\$ 9,755,949.55
9	Chicago, St. Paul, Minn. & Omaha Ry.									\$ 2,074,704.47
10	Iowa Southern Railway									122,897.00
11	Chicago, Rock Island & Pacific Railway				*76.55		19,979.29	175.40	20,078.14	\$ 11,695,870.94
12	St. Paul & Kansas City Short Line R. R.						*116.63		*116.63	100,066.10
13	Colfax Northern Railway									166.17
14	Thomas W. Griggs R. R. Property									*637.96
15	Colfax Consolidated Coal Co.									*12,153.43
16	Davenport, Rock Island & Northwestern Ry.									36,428.55
17	Great Northern Railway						15,397.54		15,397.54	\$ 15,321,971.80
18	Illinois Central Railroad						306.81		306.81	7,714.63
19	Dubuque & Sioux City Railroad						415.05		415.05	472,213.45
20	Manchester & Oneida Railway									
21	Minneapolis & St. Louis Railroad						*63.10		*63.10	1,789,180.99
22	Muscatele, Burlington & Southern Railroad						328.87		328.87	16,296.71
23	Tabor & Northern Railroad									7,714.63
24	Union Pacific Railroad							*190,000.00	*190,000.00	\$ 12,301,947.00
25	Wabash Railway									12,097,720.81
	Total	\$ 5.91	\$ 5,359.60	\$ 11,078.83	\$ *8,564.51	\$ 353.47	\$ 624,770.45	\$ *184,800.37	\$ 395,253.21	\$ 100,229,517.51

\*Credits.



TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE  
PART 8—INVESTMENT TO JUNE 30, 1907.

Number	Railway Companies.	Road			Equipment		
		Leased lines	Owned lines	Total	Leased lines	Owned lines	Total
1	Atchison, Topeka & Santa Fe Railway				\$ 1,959,571.07	\$ 475,410,309.85	\$ 477,329,780.92
2	Atlantic Northern Railway						
3	Chicago, Burlington & Quincy Railroad		\$ 245,281,500.00	\$ 245,281,500.00			
4	Chicago Great Western Railroad						
5	Mason City & Ft. Dodge Railroad		42,769,182.71	42,769,182.71		1,519,086.67	1,519,086.67
6	Wisconsin, Minn. & Pacific Railroad		11,357,937.37	11,357,937.37		700,764.91	700,764.91
7	Chicago, Milwaukee & St. Paul Railway		210,540,735.04	210,540,735.04		47,000,579.97	47,000,579.97
8	Chicago & North Western Railway		\$27,705,208.67	\$27,705,208.67			
9	Chicago, St. Paul, Minn. & Omaha Ry.		\$62,408,611.00	\$62,408,611.00			
10	Iowa Southern Railway						
11	Chicago, Rock Island & Pacific Railway	\$ 1,030,500.22	151,195,911.53	152,225,561.75		30,974,006.13	30,974,006.13
12	St. Paul & Kansas City Short Line R. R.						
13	Colfax Northern Railway						
14	Thomas W. Griggs R. R. Property		138,806.02	138,806.02		29,315.10	29,315.10
15	Colfax Consolidated Coal Co.		81,969.81	81,969.81			
16	Davenport, Rock Island & Northwestern Ry.		3,171,331.84	3,171,331.84		112,433.67	112,433.67
17	Great Northern Railway		230,947,770.98	230,947,770.98		44,084,373.37	44,084,373.37
18	Illinois Central Railroad		\$100,032,070.68	\$100,032,070.68			
19	Dubuque & Sioux City Railroad		29,679,249.89	29,679,249.89			
20	Manchester & Oneida Railway		\$18,861.00	\$18,861.00			
21	Minneapolis & St. Louis Railroad		24,900,532.94	24,900,532.94		4,465,586.50	4,465,586.50
22	Muscataine, Burlington & Southern Railroad						
23	Tabor & Northern Railroad		\$26,917.75	\$26,917.75			
24	Union Pacific Railroad		\$28,772,871.60	\$28,772,871.60		11,108,065.08	11,108,065.08
25	Wabash Railway						
	Total	\$ 1,020,050.22	\$ 1,008,194,134.13	\$ 1,009,200,784.35	\$ 1,959,571.07	\$ 616,000,338.45	\$ 617,904,009.12

\*Road and equipment combined.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE  
PART 9—INVESTMENT FROM JULY 1, 1907, TO JUNE 30, 1914.

Number	Railway Companies	Road			Equipment and General Expenditures		
		Leased lines	Owned lines	Total	Leased lines	Owned lines	Total
1	Atchison, Topeka & Santa Fe Railway	\$ 58,321.98	\$ 52,150,754.03	\$ 52,209,076.01		\$ 56,553,388.88	\$ 56,553,388.88
2	Atlantic Northern Railway						
3	Chicago, Burlington & Quincy Railroad		185,544,829.22	185,544,829.22			
4	Chicago Great Western Railroad		59,121,789.63	59,121,789.63	10,033,107.35		10,033,107.35
5	Mason City & Ft. Dodge Railroad		547,827.86	547,827.86	\$77,078.15		\$77,078.15
6	Wisconsin, Minn. & Pacific Railroad		146,764.54	146,764.54	\$148,706.31		\$148,706.31
7	Chicago, Milwaukee & St. Paul Railway		229,933,702.48	229,933,702.48	\$2,980,359.67		\$2,980,359.67
8	Chicago & North Western Railway		96,080,730.62	96,080,730.62	\$5,742,667.50		\$5,742,667.50
9	Chicago, St. Paul, Minn. & Omaha Ry.		\$,025,300.45	\$,025,300.45	\$,945,133.01		\$,945,133.01
10	Iowa Southern Railway		706,863.50	706,863.50	\$2,636.38		\$2,636.38
11	Chicago, Rock Island & Pacific Railway	3,378,581.41	39,564,492.19	42,943,073.60	\$1,180,089.24		\$1,180,089.24
12	St. Paul & Kansas City Short Line R. R.		11,511,322.00	11,511,322.00	\$97,366.84		\$97,366.84
13	Colfax Northern Railway				192.77		192.77
14	Thomas W. Griggs R. R. Property		\$,042.75	\$,042.75	108.37		108.37
15	Colfax Consolidated Coal Co.		7,223.00	7,223.00			
16	Davenport, Rock Island & Northwestern Ry.		188,091.90	188,091.90	\$9,367.51		\$9,367.51
17	Great Northern Railway		172,228,205.41	172,228,205.41	\$9,004,493.68		\$9,004,493.68
18	Illinois Central Railroad		19,006,390.45	19,006,390.45	\$2,824,832.98		\$2,824,832.98
19	Dubuque & Sioux City Railroad		1,321,711.41	1,321,711.41			
20	Manchester & Oneida Railway		12,485.00	12,485.00			
21	Minneapolis & St. Louis Railroad		\$3,910,308.17	\$3,910,308.17			
22	Muscataine, Burlington & Southern Railroad						
23	Tabor & Northern Railroad						
24	Union Pacific Railroad		31,025,982.75	31,025,982.75	\$9,702,427.80		\$9,702,427.80
25	Wabash Railway						
	Total	\$ 8,460,009.39	\$ 776,128,674.62	\$ 779,506,578.01	\$ 244,726,419.48		\$ 244,726,419.48

\*Credit.

†Road, equipment and general expenditures combined.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE  
PART 10—INVESTMENT SINCE JUNE 30, 1914.

Number	Railway Companies	Road			Equipment and General Expenditures		
		Leased lines	Owned lines	Total	Leased lines	Owned lines	Total
1	Atchison, Topeka & Santa Fe Railway	\$ 451,000.08	\$ 26,533,272.34	\$ 26,984,272.42		\$ 42,181,864.08	\$ 42,181,864.08
2	Atlantic Northern Railway						
3	Chicago, Burlington & Quincy Railroad		49,766,193.25	49,766,193.25	23,861,511.98	23,861,511.98	
4	Chicago Great Western Railroad	3,346.40	9,287,822.79	9,291,169.25	2,005,116.78	2,005,116.78	
5	Mason City & Ft. Dodge Railroad		451,611.65	451,611.65	\$74,080.45	\$74,080.45	
6	Wisconsin, Minn. & Pacific Railroad		421,250.00	421,250.00	\$6,194.77	\$6,194.77	
7	Chicago, Milwaukee & St. Paul Railway		70,120,300.72	70,120,300.72	34,000,282.14	34,000,282.14	
8	Chicago & North Western Railway	\$5,789.51	47,308,808.74	47,308,109.23	35,088,680.32	35,088,680.32	
9	Chicago, St. Paul, Minn. & Omaha Ry.		4,889,107.88	4,889,107.88	4,861,226.81	4,861,226.81	
10	Iowa Southern Railway		308,486.22	308,486.22	*.47	*.47	
11	Chicago, Rock Island & Pacific Railway	2,006,407.82	23,541,861.61	25,547,861.23	3,087.58	17,189,907.24	17,173,014.82
12	St. Paul & Kansas City Short Line R. R.		900,615.79	900,615.79		\$3,980.90	\$3,980.90
13	Colfax Northern Railway					322.59	322.59
14	Thomas W. Griggs R. R. Property		*108,831.06	*108,831.06		*7,622.27	*7,622.27
15	Colfax Consolidated Coal Co.		866.06	866.06		2,500.00	2,500.00
16	Davenport, Rock Island & Northwestern Ry.		84,198.73	84,198.73		*13,712.68	*13,712.68
17	Great Northern Railway	21,708.23	36,618,498.44	36,635,201.67	12,610,634.25	12,610,634.25	
18	Illinois Central Railroad		27,022,407.11	27,022,657.11	39,379,183.70	39,379,183.70	
19	Dubuque & Sioux City Railroad		3,049,944.06	3,049,944.06		2,770.72	2,770.72
20	Manchester & Oueda Railway		4,702.15	4,702.15			
21	Minneapolis & St. Louis Railroad		*2,677,912.00	*2,677,912.00		4,843,031.55	4,843,031.55
22	Muscatine, Burlington & Southern Railroad		*1,344,012.79	*1,344,012.79			
23	Tabor & Northern Railroad		7,714.5	7,714.5			
24	Union Pacific Railroad		11,181,626.0	11,181,626.0		24,271,824.00	24,271,824.00
25	Wabash Railway		187,799,883.8	187,799,883.8		28,540,735.69	28,540,735.69
	Total	\$ 3,460,760.88	\$ 507,889,571.2	\$ 511,350,332.08	\$ 3,087.58	\$ 271,818,071.36	\$ 271,821,158.94

\*Credit.

TABLE 3—INVESTMENT IN ROAD AND EQUIPMENT—ENTIRE LINE  
PART 11—TOTAL INVESTMENT TO CLOSE OF YEAR.

Number	Railway Companies	Total Investment in Road and Equipment			Length of road owned (miles)	Average investment per mile of road (owned lines)
		Leased lines	Owned lines	Total		
1	Atchison, Topeka & Santa Fe Railway	\$ 2,468,922.73	\$ 663,829,488.18	\$ 676,298,410.91	7,127.00	\$ 96,134.41
2	Atlantic Northern Railway					
3	Chicago, Burlington & Quincy Railroad		507,454,094.45	507,454,094.45	8,967.97	\$ 56,567.06
4	Chicago Great Western Railroad	3,346.40	129,447,896.56	130,451,153.01	1,034.90	118,985.97
5	Mason City & Ft. Dodge Railroad		44,835,541.29	44,835,541.29	375.23	119,482.83
6	Wisconsin, Minn. & Pacific Railroad		12,444,505.74	12,444,505.74	277.43	44,826.38
7	Chicago, Milwaukee & St. Paul Railway		655,225,900.02	655,225,900.02	10,206.75	64,201.60
8	Chicago & North Western Railway	\$5,789.51	441,921,190.78	441,915,409.77	5,328.96	85,000.02
9	Chicago, St. Paul, Minn. & Omaha Ry.		84,139,359.17	84,139,359.17	1,679.60	50,089.51
10	Iowa Southern Railway		1,038,985.63	1,038,985.63	13.77	75,432.84
11	Chicago, Rock Island & Pacific Railway	7,417,726.80	274,836,389.94	282,054,116.77	5,304.50	53,195.15
12	St. Paul & Kansas City Short Line R. R.		13,455,347.13	13,455,347.13	182.00	73,864.62
13	Colfax Northern Railway		815.96	815.96		
14	Thomas W. Griggs R. R. Property		55,108.31	55,108.31	.94	102,055.54
15	Colfax Consolidated Coal Co.		92,958.98	92,958.98	6.36	14,619.50
16	Davenport, Rock Island & Northwestern Ry.		3,561,760.97	3,561,760.97	45.76	76,171.11
17	Great Northern Railway	21,708.23	426,559,037.33	426,580,745.56	7,134.10	59,791.57
18	Illinois Central Railroad		217,135,974.92	217,135,974.92	2,599.56	85,829.90
19	Dubuque & Sioux City Railroad		34,944,676.06	34,944,676.06	789.00	44,737.35
20	Manchester & Oueda Railway		136,138.75	136,138.75	8.01	16,953.79
21	Minneapolis & St. Louis Railroad		64,881,819.56	64,881,819.56	1,529.13	42,154.87
22	Muscatine, Burlington & Southern Railroad		1,344,012.79	1,344,012.79	48.30	27,893.35
23	Tabor & Northern Railroad		100,632.38	100,632.38	8.79	11,448.62
24	Union Pacific Railroad		347,025,797.32	347,025,797.32	3,093.92	95,301.75
25	Wabash Railway		220,331,137.56	220,331,137.56	1,951.91	112,879.79
	Total	\$ 9,905,979.74	\$ 4,134,735,179.24	\$ 4,144,631,158.98	\$ 60,033.18	\$ 67,856.71

\*Grand average.

aCredit.



TABLE 3A—INVESTMENT IN ROAD AND EQUIPMENT—IOWA  
PART 1—EXPENDITURES FOR ROAD DURING YEAR—WITHIN THE STATE OF IOWA.

Number	Railway Companies	Engineering	Land for transportation purposes	Grading	Dikes, trestles and culverts	Ties	Rails	Other track material	Ballast	Track buying and surfacing	Right-of-way fences
1	A. T. & S. F. Ry.	\$ 278.03	\$ 7,888.19	\$ 4,332.25	\$ 12,080.91	\$ 1,248.27	\$ 4,872.52	\$ 979.10	\$ 478.14	\$ 1,912.50	\$ 161.96
2	Atlantic Northern Ry.										
3	C. B. & Q. R. R.	3,805.77	1,085.85	47,553.44	160,548.45	17,165.79	75,474.83	90,419.54	53,016.30	27,414.27	4,592.50
4	C. G. W. R. R.	418.56		609.58	6,148.29	2,283.54	20,902.61	25,002.49	*1.00	3,683.53	*80.92
5	M. C. & Ft. D. R. R.			85.90	3,374.35	8,774.00	5,783.93	1,839.42		*1,179.84	
6	W. M. & P. R. R.				2,569.85	194.28	139.50			5.22	
7	C. M. & St. P. Ry.	673.48	*9,161.42	31,822.15	80,866.09	*17,633.61	3,249.27	*13,752.13	*22,401.20	829.34	5,874.08
8	C. & N. W. Ry.	6,966.55	*1,027.19	63,175.59	124,004.77	480.69	754.47	65,531.77	24,823.12	25,441.38	*838.82
9	C. St. P., M. & O. Ry.	1,770.02	14.45	34,491.51	10,630.71	17,597.13	24,559.90	19,685.25	3,324.18	18,013.50	
10	Iowa Southern Ry.	3,844.88		30,637.95	19,517.08	17,374.09	24,984.45	11,830.83	3,927.78	28,796.37	2,368.30
11	C. R. I. & P. Ry.	479.03	*547.00	21,302.80	36,065.86	7,714.50	4,599.57	16,240.63	4,100.38	7,973.61	*2,971.00
12	St. P. & K. C. S. L. Ry.										
13	Colfax Northern Ry.										
14	Thos. W. Griggs R. R.										
15	Colfax Cons'd Coal Co.	*72.35	*620.20	*2,573.08	*797.28	*2,473.07	*2,006.01	*1,075.07	15.04	*1,491.85	*194.74
16	Dav. R. L. & N. W. Ry.		*1.00				2,007.34	4,336.02	1,114.66		
17	Great Northern Ry.	747.89	258.20	6,004.98	1,413.52	7,891.97	5,963.36	14,338.73	670.14	14,862.53	*35.16
18	Illinois Central R. R.										
19	Dub. & S. C. R. R.	5,718.94	*11,931.65	24,301.24	138,738.10	5,540.17	57,466.61	127,374.53	7,032.72	19,621.42	*194.83
20	Man. & Ouedia Ry.										
21	Minn. & St. Louis R. R.	189.28	*1,349.82	2,851.61	6,239.84	*836.80	19,473.28	19,346.63	51,797.23	16,904.47	971.97
22	Mus. B. & S. R. R.	904.87	*8,198.22		2,837.00	*305.60	*1,692.91	*2,141.49	841.47	84.00	85.40
23	Tabor & Northern R. R.										
24	Union Pacific R. R.	3,243.88		26,075.24	1,568.71	13,771.08	11,836.83	5,128.81	765.95	23,437.63	80.91
25	Wabash Railway.										
	Total.	\$ 27,469.32	\$ 24,139.51	\$ 280,975.00	\$ 606,038.73	\$ 73,987.27	\$ 236,379.02	\$ 393,742.08	\$ 128,494.01	\$ 185,308.31	\$ 9,817.66

\*Credit.

TABLE 3A—INVESTMENT IN ROAD AND EQUIPMENT—IOWA  
PART 2—EXPENDITURES FOR ROAD DURING YEAR—WITHIN THE STATE OF IOWA—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	Grain elevators	Storage warehouses	Wharves and docks
1	Atchison, Topeka & Santa Fe Ry.		\$ 28.99	\$ 4,663.87	739.30	\$ 7,725.54		\$ 20,445.53			\$ 1,859.92
2	Atlantic Northern Railway.										
3	Chicago, Burlington & Quincy R. R.	\$ 69.51	7,583.36	22,999.10	2,231.49	15,980.28	\$ 5,814.63	438.27			
4	Chicago Great Western Railroad.	224.73	273.17	4,751.47	4,011.44	8,340.19		5,773.72		1.30	106.14
5	Mason City & Ft. Dodge Railroad.		15,867.24	1,570.00		194.39	3.56				
6	Wisconsin, Minn. & Pacific Railroad.										
7	Chicago, Milwaukee & St. Paul Ry.		8,071.78	*16,229.50	*1,057.28	23,748.40	25,002.00	*41,305.05	*296.44	*97.75	
8	Chicago & North Western Railway.		16,661.13	79,513.30	20,172.76	8,468.50	27,901.83	7,977.93			
9	Chicago, St. P., Minn. & Omaha Ry.	20.32	4,041.19	5,104.32	*59.89	*937.57	77.69	3,415.55			
10	Iowa Southern Railway.		367.02	5.00							
11	Chicago, Rock Island & Pacific Ry.										
12	St. Paul & Kansas City S. L. R. R.		270.01	647.57	1,112.81	686.59	639.05	1,329.23			
13	Colfax Northern Railway.										
14	Thomas W. Griggs R. R. Property.			*637.03							
15	Colfax Consolidated Coal.		*44.53								
16	Dav. Rock Island & Northwestern Ry.			686.75							
17	Great Northern Railway.		2,579.51	851.53	62.74	2,873.11	1,801.84	*4,317.54			
18	Illinois Central Railroad.										
19	Dubuque & Sioux City Railroad.										
20	Manchester & Ouedia Railway.		3,546.61	4,826.50	1,051.43	2,619.72	*129.27	2,539.09			
21	Minneapolis & St. Louis Railroad.										
22	Muscatine, Burlington & Southern R. R.		2,029.97	62,638.48	248.67	8,120.08	328.30	4,683.75			
23	Tabor & Northern Railroad.			136.15	596.45	69.70		4,741.00			
24	Union Pacific Railroad.			5,880.99	1,779.39	611.67	1,618.90	33,692.08			
25	Wabash Railway.										
	Total.	\$ 313.87	\$ 60,964.38	\$ 173,068.92	\$ 31,902.28	\$ 72,778.29	\$ 51,467.49	\$ 115,273.30	\$ 2,685.78	\$ 56.48	\$ 1,963.06

\*Credit.

TABLE 3A—INVESTMENT IN ROAD AND EQUIPMENT—IOWA  
PART 2—EXPENDITURES FOR ROAD DURING YEAR—WITHIN THE STATE OF IOWA—Continued

Number	Railway Companies	Telegraph and tele- phone lines	Signals and inter- lockers	Power dams, canals and pipe lines	Power plant buildings	Power transmission systems	Power distribution systems	Power line poles and fixtures	Miscellaneous structures	Paving	Rolling machines
1	Atchison, Topeka & Santa Fe Railway	\$ 280.54	*23.77								
2	Atlantic Northern Railway				\$ 4,544.34						\$19,300.01
3	Chicago, Burlington & Quincy Railroad	5,843.10	*7,116.77		50.99		\$ 805.99	\$ 3,584.37	\$ 1,074.50		866.25
4	Chicago Great Western Railroad	190.72	1,635.85	\$ 400.31			1,850.34				
5	Mason City & Ft. Dodge Railroad										
6	Wisconsin, Minn. & Pacific Railroad				*908.81					\$ 408.04	2,473.16
7	Chicago, Milwaukee & St. Paul Railway	392.21	*8,819.18				1,075.90	8,829.79			3,438.37
8	Chicago & North Western Railway	906.43	6,223.60				*7,040.80				24.02
9	Chicago, St. Paul, Minn. & Omaha Ry.	200.47	127.01		372.57	\$ 24.74	415.84	50.79			
10	Iowa Southern Railway	186.66	445.57								2,490.90
11	Chicago, Rock Island & Pacific Railway										
12	St. Paul & Kansas City Short Line R.	93.75	2,007.60								
13	Colfax Northern Railway										391.86
14	Thos. W. Griggs R. R. Property										17.80
15	Colfax Consolidated Coal Co.										
16	Davenport, Rock Island & Northwestern Ry.	1,424.92					444.72	284.79			
17	Great Northern Railway	1,283.78	*17.60							1.80	*1.75
18	Illinois Central Railroad				509.69		546.89				
19	Dubuque & Sioux City Railroad	275.13	948.21								
20	Manchester & Onida Railway								10.00		480.00
21	Minneapolis & St. Louis Railroad	18.40									
22	Tabor & Northern Railroad										805.12
23	Muscatine, Burlington & Southern Railroad										480.00
24	Union Pacific Railroad	39.91	2,743.18		2,605.50	16.70	531.05	20.23			
25	Wabash Railway										
	Total	\$11,288.12	*31,830.19	\$ 400.31	\$ 7,734.00	\$ 43.44	\$10,676.02	\$12,638.07	\$ 1,084.50	\$ 406.44	\$30,000.81

\*Credit.

TABLE 3A—INVESTMENT IN ROAD AND EQUIPMENT—IOWA  
PART 4—EXPENDITURES FOR ROAD DURING YEAR—WITHIN THE STATE OF IOWA—Continued—AND EXPENDITURES FOR EQUIPMENT.

Number	Railway Companies	Roadway small locks	Assessment for public improve- ments	Cost of road purchased	Other expenditures— road	Shop machinery	Power plant machinery	Power substation apparatus	Total expenditures for road	Expenditures for equipment	
										Steam locomotives	Freight train cars
1	A. T. & S. F. Ry.		\$ 1,012.20			\$ 41,443.73			\$ 113,306.80		
2	Atlantic Northern Ry.										
3	C. B. & Q. R. R.		15,428.12			114,358.50		\$ *35,179.99	746,245.21		
4	C. & W. R. R.		2,809.79						60,265.23		
5	M. C. & Ft. D. R. R.		7,075.25			364.29			41,230.75		
6	W. M. & P. R. R.								2,909.24		
7	C. M. & St. P. Ry.	\$*300.39	16,489.79		\$ 3,049.82	36,798.41	\$ *3,630.04		119,764.98		
8	C. & N. W. Ry.	29.25	21,646.22	\$ 857,923.52		31,510.55			1,425,434.60	\$ 471,789.32	\$ 2,066,529.47
9	C. St. P. M. & O. Ry.		8,971.75			1,373.14	197.95	\$ *59.06	181,859.39	\$ 20,441.88	70,729.43
10	Iowa Southern Ry.				226.14				122,808.71		
11	C. R. I. & P. Ry.										
12	St. P. & K. C. S. L. Ry.	91.80	569.47			669.69			106,650.16		*2,440.41
13	Colfax Northern Ry.					166.17			166.17		
14	Thos. W. Griggs R. R.								*637.95		
15	Colfax Cons'd Coal Co.				*12.25				*12,153.42		
16	Dav. R. L. & N. W. Ry.		*228.20						9,734.25	8,306.61	*411.48
17	Great Northern Ry.					6,383.79			64,722.43		
18	Illinois Central R. R.										
19	Dub. & S. C. R. R.		29,206.57		256.18	*574.04	*510.82		449,394.75		
20	Man. & Onida Ry.										
21	Minn. & St. Louis R. R.		9,553.70	1,304.00		11,175.46			201,006.05	5,803.73	727,399.83
22	Mus., B. & S. R. R.	903.77				1,690.40			764.90	2,749.07	7,097.37
23	Tabor & Northern R. R.										
24	Union Pacific R. R.					*1,570.43	14,138.91		146,225.45		*773.43
25	Wabash Railway										
	Total	\$ 725.50	\$ 142,636.83	\$ 859,228.12	\$ 3,519.36	\$ 244,674.30	\$ *24,840.94	\$ *59.02	\$ 3,779,117.17	\$ 615,925.24	\$ 2,97,797.63

\*Credit.



TABLE 3A—INVESTMENT IN ROAD AND EQUIPMENT—IOWA  
PART 5—EXPENDITURE FOR EQUIPMENT—Continued—AND GENERAL EXPENDITURES WITHIN THE STATE OF IOWA.

Number	Railway Companies	Passenger train cars	Motor equipment of cars	Work equipment	Total expenditures for equipment	General Expenditures					Grand total
						Law	Stationary and printing	Interest during construction	Other expenditures—general	Total general expenditures	
1	Atchison, Topeka & Santa Fe Ry.										\$ 113,326.81
2	Atlantic Northern Railway										
3	Chicago, Burlington & Quincy R. R.							\$ 4,347.10		\$ 4,347.10	780,692.41
4	Chicago Great Western Railroad							1,493.41		1,493.41	91,006.64
5	Mason City & Ft. Dodge Railroad							*307.48		*307.48	40,913.30
6	Wisconsin, Minn. & Pacific Railroad							288.75		288.75	3,136.09
7	Chicago, Milwaukee & St. Paul Ry.					\$ *12.62	\$ *189.64			51,887.30	171,022.28
8	Chicago & North Western Railway	\$ 12,080.96		\$ *3,655.78	\$ 2,486,741.57			2,215.66		2,215.66	3,944,364.83
9	Chicago, St. P., Minn. & Omaha Ry.	700.23		348.15	68,219.18						249,549.57
10	Iowa Southern Railway								\$ *1.62	*1.62	122,867.09
11	Chicago, Rock Island & Pacific Ry.										
12	St. Paul & Kansas City S. L. R. R.				*2,440.41						103,093.10
13	Colfax Northern Railway									*116.65	166.17
14	Thomas W. Griggs R. R. Property										*637.03
15	Colfax Consolidated Coal										*12,153.42
16	Dav., Rock Island & Northwestern Ry.				7,865.13						17,029.43
17	Great Northern Railway										64,732.43
18	Illinois Central Railroad										
19	Dubuque & Sioux City Railroad							414.06		414.06	450,308.82
20	Manchester & Onida Railway										
21	Minneapolis & St. Louis Railroad	*12,670.56		15,947.00	736,473.99			*282.71		*282.71	927,197.53
22	Muscatine, Burlington & Southern R. R.	10,261.52	*471.00	2,654.10	15,194.35		325.87		13.50	329.37	16,258.71
23	Tabor & Northern Railroad	107.32			7,714.63						7,714.63
24	Union Pacific Railroad	5,631.16			4,807.73						151,033.19
25	Wabash Railway										
	Total	\$ 16,090.57	\$ *471.00	\$ 15,293.50	\$ 3,254,605.17	\$ *12.62	\$ 136.25	\$ 60,000.70	\$ 11.88	\$ 60,145.10	\$ 7,193,868.53

\*Credit.

TABLE 4—INCOME ACCOUNT FOR THE YEAR  
PART 1—OPERATING INCOME.

Number	Railway Companies	Railway Operating Revenues				Railway Operating Expenses			
		Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total	Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total
1	A. T. & S. F. Ry.	\$ 37,703,497.53	\$100,810,191.47	\$ 77,665,589.02	\$ 216,242,278.02	\$ 24,013,766.18	\$ 92,704,288.54	\$ 62,374,192.30	\$ 179,092,277.02
2	Atlantic Northern Ry.		27,126.96	27,139.99	31,692.21		31,692.21		31,692.21
3	C. B. & Q. R. R.	30,012,263.88	89,923,166.19	68,640,897.00	185,586,357.07	25,239,151.42	86,569,744.29	55,138,009.23	167,979,904.94
4	C. O. W. R. R.	4,145,965.17	11,067,081.32	8,789,418.18	24,032,434.96	4,747,653.95	13,567,339.92	8,001,110.67	26,436,001.54
5	M. O. & Ft. D. R. R.								
6	W., M. & P. R. R.								
7	C. M. & St. P. Ry.	26,515,532.18	80,076,622.40	61,566,549.57	168,158,734.15	30,009,509.07	81,784,045.12	52,300,506.84	164,097,130.98
8	C. & N. W. Ry.	24,366,771.47	79,564,894.11	61,200,733.78	165,092,399.36	26,857,987.72	78,367,179.67	51,808,750.04	157,116,308.25
9	C. St. P., M. & O. Ry.	5,465,716.68	14,971,068.23	11,518,758.34	31,955,612.25	4,667,427.54	14,456,700.46	9,310,320.24	28,434,508.24
10	Iowa Southern Ry.								
11	C., R. I. & P. Ry.	22,387,305.90	64,520,829.58	48,604,894.18	135,663,029.66	22,738,422.88	65,362,809.94	42,913,904.18	131,015,137.00
12	St. P. & K. O. S. L. Ry.								
13	Colfax Northern Ry.								
14	Thos. W. Griggs R. R.								
15	Colfax Cons'd Coal Co.								
16	Dav., R. I. & N. W. Ry.		37,928.12	54,073.41	133,111.94	69,277.38	222,113.49	175,744.67	467,135.54
17	Great Northern Ry.	18,110,243.84	57,735,050.93	49,051,571.34	124,897,865.21	19,080,090.37	58,461,985.66	35,465,038.31	113,947,114.54
18	Illinois Central R. R.	23,879,536.19	66,681,033.82	54,987,288.62	145,547,858.43	21,466,568.00	75,595,431.33	46,146,240.69	143,208,180.02
19	Dub. & S. C. R. R.								
20	Man. & Onida Ry.								
21	M. & St. L. R. R. R.	2,784,179.29	7,662,480.85	6,890,517.41	17,337,677.40	2,867,476.50	9,084,189.50	5,859,127.95	17,799,785.95
22	Mus., B. & S. R. R.		95,433.84	95,433.84	95,433.84		123,510.34		123,510.34
23	Tabor & Northern R. R.								
24	Union Pacific R. R.	20,219,281.64	59,381,451.47	51,398,889.81	131,001,622.92	14,475,267.68	47,462,000.91	34,180,451.12	96,097,728.71
25	Wabash Railway	9,683,245.29	27,581,909.81	23,242,902.30	60,510,687.40	10,500,218.79	29,743,317.05	20,307,201.89	60,670,338.33
	Total	\$26,130,697.81	\$77,239,327.99	\$52,341,643.02	\$1,406,082,188.82	\$208,422,786.66	\$63,493,005.49	\$44,298,608.14	\$1,283,828,725.16

a Figures in first three columns under Railway Operating Revenues is \$100,000.00 more than amount shown in fourth or total column, being elimination in fourth or total column this amount of general reserve included in the third column.

b Figures in first three columns under Railway Operating Revenues is \$500 less than amount shown in fourth or total column.

c Figures in first three columns under Railway Operating Revenues is \$300,500.00 more than amount shown in fourth or total column.

TABLE 4—INCOME ACCOUNT FOR THE YEAR  
PART 2—OPERATING INCOME—Continued.

Number	Railway Companies	Net Revenue from Railway Operations					Railway Tax Accruals				
		Federal operations January and February	Quaranty period six months ended August 31st	Four months ended December 31st	Total	Federal operations January and February	Quaranty period six months ended August 31st	Four months ended December 31st	Total		
1	Aetehson, Topeka & Santa Fe Ry.....	\$13,702,705.33	\$ 8,105,902.63	\$15,291,306.72	\$ 37,190,000.70	\$ 1,124,233.21	\$ 5,949,794.03	\$ 4,133,351.10	\$10,907,378.39		
2	Atlantic Northern Railway.....		*4,325.22		*4,325.22		910.79		910.79		
3	Chicago, Burlington & Quincy R. R....	7,773,113.46	335,421.90	13,502,847.77	17,609,382.16	1,085,205.39	3,450,558.94	3,008,061.30	7,548,485.33		
4	Chicago Great Western Railroad.....	*601,718.79	*2,500,245.61	608,307.31	*2,403,650.88	245,960.84	442,006.15	303,230.28	991,316.27		
5	Mason City & Ft. Dodge Railroad.....										
6	Wisconsin, Minn. & Pacific Railroad.....										
7	Chicago, Milwaukee & St. Paul Ry.....	*4,094,095.84	*1,707,392.72	9,263,042.73	2,461,613.17	5,692,839.95	3,976,248.24	2,903,743.90	11,872,832.09		
8	Chicago & North Western Railway.....	*1,021,216.25	1,187,714.44	9,399,974.74	5,582,199.31	4,111,364.42	4,239,000.00	2,077,888.53	8,713,566.45		
9	Chicago, St. P., Minn. & Omaha Ry....	796,385.14	514,257.77	3,238,438.10	3,321,104.41	300,589.88	763,089.40	790,808.45	1,769,518.73		
10	Iowa Southern Railway.....										
11	Chicago, Rock Island & Pacific Ry.....	*181,117.56	*692,059.49	6,890,900.00	7,253,767.05	1,000,344.06	2,770,383.74	1,885,491.72	5,656,809.52		
12	St. Paul & Kansas City S. L. R. R.....										
13	Colfax Northern Railway.....										
14	Thomas W. Griggs R. R. Property.....										
15	Colfax Consolidated Coal.....										
16	Dav., Rock Island & Northwestern Ry..	*48,166.97	*154,185.37	*121,071.26	*324,023.60	33,355.14	1,649.00	1,909.02	37,003.79		
17	Great Northern Railway.....	*969,864.73	*725,935.43	12,646,533.03	10,960,750.07	1,437,114.31	5,918,475.31	3,094,675.45	10,090,365.07		
18	Illinois Central Railroad.....	2,415,028.19	*8,914,357.71	8,841,047.90	2,339,078.41	1,148,840.41	3,485,988.78	2,978,273.18	7,613,102.37		
19	Dubuque & Sioux City Railroad.....										
20	Manchester & Oneida Railway.....										
21	Minneapolis & St. Louis Railroad.....	*82,797.27	*1,421,699.74	851,389.45	*633,107.56	115,073.25	355,359.63	391,112.18	737,533.81		
22	Muscatine, Burlington & Southern R. R.		*28,076.00		*28,076.00		3,900.24		3,900.24		
23	Tabor & Northern Railroad.....										
24	Union Pacific Railroad.....	8,774,075.56	11,921,381.86	17,238,438.69	34,900,894.91	673,060.43	5,724,206.47	1,900,575.18	6,397,871.88		
25	Wabash Railway.....	*369,973.50	*2,100,877.84	3,906,300.47	*159,059.87	300,223.81	736,729.56	672,302.85	1,669,049.33		
	Total.....	\$17,708,411.30	\$ 7,742,322.50	\$20,115,034.80	\$ 22,139,443.68	\$ 7,324,891.12	\$ 24,705,075.05	\$ 24,377,253.81	\$ 73,627,838.66		

\*Deficit.

TABLE 4—INCOME ACCOUNT FOR THE YEAR  
PART 3—OPERATING INCOME—Continued.

Number	Railway Companies	Uncollectible Railway Revenue					Railway Operating Income				
		Federal operations January and February	Quaranty period six months ended August 31st	Four months ended December 31st	Total	Federal operations January and February	Quaranty period six months ended August 31st	Four months ended December 31st	Total		
1	Aetehson, Topeka & Santa Fe Railway.....	\$ 22,170.66	\$ 16,177.23	\$ 2,015.64	\$ 41,263.53	\$12,006,298.48	\$ 2,439,331.37	\$11,155,128.93	\$26,591,356.78		
2	Atlantic Northern Railway.....						*5,456.01		*5,456.01		
3	Chicago, Burlington & Quincy Railroad.....	11,319.05	12,899.07	35,745.61	59,963.73	2,679,537.07	*3,139,012.78	10,463,440.90	10,000,965.13		
4	Chicago Great Western Railroad.....	714.01	*1,919.60	283.14	*922.45	*848,333.03	*2,940,421.16	394,794.00	*3,594,066.79		
5	Mason City & Ft. Dodge Railroad.....										
6	Wisconsin, Minn. & Pacific Railroad.....										
7	Chicago, Milwaukee & St. Paul Railway.....	35,966.97	2,560.78	1,439.87	39,948.22	*5,822,833.39	*5,636,201.74	7,007,907.90	*8,451,107.14		
8	Chicago & North Western Railway.....	7,329.14	1,454.07	36,382.02	45,165.23	*5,040,159.81	*2,132,739.65	6,292,294.17	*167,115.31		
9	Chicago, St. Paul, Minn. & Omaha Ry....	5,325.30	353.46	7,901.34	13,610.00	489,461.96	*247,365.99	1,459,038.41	1,726,975.38		
10	Iowa Southern Railway.....										
11	Chicago, Rock Island & Pacific Railway.....	6,241.19	3,398.82	4,202.50	14,802.54	*1,157,702.81	*3,485,992.05	4,501,233.75	1,389,489.59		
12	St. Paul & Kansas City Short Line R. R.										
13	Colfax Northern Railway.....										
14	Thomas W. Griggs R. R. Property.....										
15	Colfax Consolidated Coal.....										
16	Davenport, Rock Island & Northwestern Ry..					*81,522.11	*165,534.40	*123,679.88	*271,027.39		
17	Great Northern Railway.....	11,888.46	11,015.42	8,046.96	30,950.84	*2,418,849.59	*5,705,426.36	9,043,810.62	969,354.79		
18	Illinois Central Railroad.....	14,819.75	628.87	15,335.19	30,811.51	1,349,575.00	*12,400,560.00	5,847,439.56	*5,304,355.47		
19	Dubuque & Sioux City Railroad.....										
20	Manchester & Oneida Railway.....										
21	Minneapolis & St. Louis Railroad.....	725.41	907.49	733.16	2,366.06	*109,106.00	*1,777,968.36	580,544.11	*1,399,027.43		
22	Muscatine, Burlington & Southern Railroad.....						*32,098.74		*32,098.74		
23	Tabor & Northern Railroad.....										
24	Union Pacific Railroad.....	5,732.62	2,448.50	23.61	8,204.73	*5,005,227.85	8,194,729.90	15,378,140.90	29,638,098.41		
25	Wabash Railway.....	2,690.21	984.53	1,294.79	4,975.53	*2,306,705.54	*2,331,691.92	2,331,412.83	*1,833,974.63		
	Total.....	\$ 125,122.38	\$ 11,320.37	\$ 104,823.76	\$ 281,366.51	\$ 24,830.77	*\$ 31,014,073.77	\$ 74,480,987.81	\$ 119,080,221.06		

\*Deficit.



TABLE 4—INCOME ACCOUNT FOR THE YEAR  
PART 4—NON-OPERATING INCOME

Number	Railway Companies	Hire of Freight Cars—Credit Balance				Rent from Locomotives			
		Federal operations January and February	Quarterly period six months ended August 31st	Four months ended December 31st	Total	Federal operations January and February	Quarterly period six months ended August 31st	Four months ended December 31st	Total
1	Atchison, Topeka & Santa Fe Ry.....	\$ 675,044.41	\$ 255,972.13	\$ 218,180.62	\$ 1,149,306.16	\$ 110,418.74	\$ 877,397.98	\$ 177,809.26	\$ 625,645.98
2	Atlantic Northern Railway.....	.....	.....	.....	.....	85,598.55	112,100.28	65,134.79	257,794.62
3	Chicago, Burlington & Quincy R. R.....	.....	.....	.....	.....	44,476.75	36,257.51	52,991.06	64,801.30
4	Chicago, Rock Island & Pacific Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....
5	Mason City & Ft. Dodge Railroad.....	.....	.....	136,374.92	136,374.92	.....	.....	.....	.....
6	Wisconsin, Minn. & Pacific Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....
7	Chicago, Milwaukee & St. Paul Ry.....	.....	.....	.....	.....	14,094.55	16,140.57	19,875.00	50,110.12
8	Chicago & North Western Railway.....	.....	.....	.....	.....	39,057.64	50,577.52	25,650.76	115,285.92
9	Chicago & North Western Railway.....	.....	.....	.....	.....	45,307.88	58,105.35	38,046.39	141,459.62
10	Iowa Southern Railway, & Omaha Ry.....	\$91,616.75	\$10,370.22	\$7,682.48	\$109,669.45	\$8,301.50	\$9,109.71	\$11,481.65	\$119,861.86
11	Chicago, Rock Island & Pacific Ry.....	.....	.....	.....	.....	.....	.....	.....	.....
12	St. Paul & Kansas City S. L. R. R.....	.....	.....	.....	.....	.....	.....	.....	.....
13	Colfax Northern Railway, Property.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Colfax Consolidated Coal.....	.....	.....	.....	.....	.....	.....	.....	.....
15	Dav. Rock Island & Northwestern Ry.....	3,494.22	.....	.....	3,494.22	1,780.00	5,632.00	3,609.70	10,921.70
16	Great Northern Railway.....	291,818.83	1,890,138.20	299,657.71	2,481,614.83	18,418.11	62,697.59	47,853.96	125,969.25
17	Illinois Central Railway.....	745,422.82	2,149,130.40	495,008.50	3,389,661.72	30,425.02	38,541.00	29,412.61	98,378.63
18	Manitowish & Onondaga Railways.....	.....	.....	.....	.....	.....	.....	.....	.....
19	Manchester & Onondaga Railways.....	.....	.....	.....	.....	.....	.....	.....	.....
20	Minneapolis & St. Louis Railroad.....	279,756.85	1,105,829.22	829,632.32	2,215,418.39	10,439.55	27,348.41	44,947.58	62,385.59
21	Muscataine, Burlington & Southern R. R.....	.....	.....	.....	.....	.....	.....	.....	.....
22	Tabor & Northern Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....
23	Wabash Railroad.....	399,643.90	259,164.61	.....	658,808.51	6,483.89	21,685.79	29,959.13	92,308.74
24	.....	.....	.....	.....	.....	29,866.46	27,680.74	14,068.22	61,615.40
25	Total.....	\$ 2,300,569.29	\$ 6,203,016.79	\$1,975,681.26	\$10,479,706.43	\$ 154,034.48	\$ 910,301.49	\$ 488,927.73	\$ 1,783,645.79

\*Deficit.

†Total short \$9,596.00, C., R. I. &amp; P. Ry.

TABLE 4—INCOME ACCOUNT FOR THE YEAR  
PART 5—NON-OPERATING INCOME—Continued.

Number	Railway Companies	Rent from Passenger Train Cars				Rent from Floating Equipment			
		Federal operations January and February	Quarterly period six months ended August 31st	Four months ended December 31st	Total	Federal operations January and February	Quarterly period six months ended August 31st	Four months ended December 31st	Total
1	Atchison, Topeka & Santa Fe Railway.....	\$ 89,982.61	\$ 155,295.27	\$ 125,088.72	\$ 369,376.60	\$ 7,667.50	\$ 825,085.40	\$ 7,541.75	\$ 413,882.91
2	Atlantic Northern Railway.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Chicago, Burlington & Quincy Railroad.....	45,023.42	125,695.83	49,470.16	220,199.41	74.26	.....	.....	74.26
4	Chicago, Rock Island & Pacific Railroad.....	561.32	15,795.94	9,229.91	7,890.35	.....	.....	.....	.....
5	Mason City & Ft. Dodge Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....
6	Wisconsin, Minn. & Pacific Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....
7	Chicago, Milwaukee & St. Paul Railway.....	12,531.31	18,080.43	14,853.86	45,465.60	.....	.....	.....	.....
8	Chicago & North Western Railway.....	22,561.82	191,695.69	77,111.56	211,369.07	.....	.....	.....	.....
9	Chicago & North Western Railway.....	19,390.99	38,155.87	37,006.12	85,152.98	.....	.....	.....	.....
10	Iowa Southern Railway, & Omaha Ry.....	.....	.....	.....	.....	.....	.....	.....	.....
11	Chicago, Rock Island & Pacific Railway.....	44,876.48	76,653.72	61,675.45	148,165.65	.....	.....	.....	.....
12	St. Paul & Kansas City Short Line R. R.....	.....	.....	.....	.....	.....	.....	.....	.....
13	Colfax Northern Railway.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Colfax Consolidated Coal.....	.....	.....	.....	.....	.....	.....	.....	.....
15	Davenport, Rock Island & Northwestern Ry.....	.....	.....	.....	.....	.....	.....	.....	.....
16	Great Northern Railway.....	45,650.04	70,371.58	68,719.75	182,741.38	.....	.....	.....	.....
17	Illinois Central Railway.....	145,680.37	274,134.21	275,342.43	695,156.91	583.34	1,750.00	2,811.66	5,145.00
18	Manitowish & Onondaga Railways.....	.....	.....	.....	.....	.....	.....	.....	.....
19	Manchester & Onondaga Railways.....	.....	.....	.....	.....	.....	.....	.....	.....
20	Minneapolis & St. Louis Railroad.....	659.33	1,695.92	9,339.65	11,695.90	.....	.....	.....	.....
21	Muscataine, Burlington & Southern Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....
22	Tabor & Northern Railroad.....	52,117.33	136,247.31	161,105.83	349,470.47	.....	.....	.....	.....
23	Wabash Railroad.....	272.00	5,379.52	6,547.46	12,198.98	.....	.....	.....	.....
24	.....	.....	.....	.....	.....	.....	.....	.....	.....
25	Total.....	\$ 472,782.35	\$ 1,221,241.89	\$ 877,933.03	\$ 2,569,945.20	\$ 10,976.05	\$ 311,422.14	\$ 1,401,901.55	\$ 338,695.54

\*Deficit.

†Total short \$15,000.00, C., R. I. &amp; P. Ry.

TABLE 4—INCOME ACCOUNT FOR THE YEAR  
PART 6—NONOPERATING INCOME—Continued.

Number	Railway Companies	Rent from Work Equipment				Joint Facility Rent Income			
		Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total	Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total
1	Atchison, Topeka & Santa Fe Railway.....	\$ 25,648.22	\$ 22,320.43	\$ 34,134.92	\$ 102,103.57	\$ 94,336.26	\$ 188,316.49	\$ 139,071.90	\$ 416,722.96
2	Atlantic Northern Railway.....								
3	Chicago, Burlington & Quincy Railroad.....	86,717.44	28,717.10	39,024.77	154,459.31	24,968.56	257,314.60	162,257.36	395,413.40
4	Chicago Great Western Railroad.....	1,346.76	8,021.55	2,969.35	12,277.66	54,370.21	32,874.91	19,319.86	106,564.43
5	Mason City & Ft. Dodge Railroad.....								
6	Wisconsin, Minn. & Pacific Railroad.....								
7	Chicago, Milwaukee & St. Paul Railway.....	34,895.30	41,326.44	30,073.00	106,294.74	50,000.87	294,758.51	125,094.74	410,454.12
8	Chicago & North Western Railway.....	10,079.29	8,907.00	916.09	19,932.58	31,151.54	69,496.24	46,571.02	147,218.90
9	Chicago, St. Paul, Minn. & Omaha Ry.....	4,763.79	3,252.08	1,817.75	9,833.62	30,835.10	65,304.61	50,299.41	147,129.12
10	Iowa Southern Railway.....								
11	Chicago, Rock Island & Pacific Railway.....	9,468.56	17,621.55	15,294.84	42,384.95	98,802.44	149,140.85	133,768.54	371,771.83
12	St. Paul & Kansas City Short Line R. R.....								
13	Colfax Northern Railway.....								
14	Thomas W. Griggs R. R. Property.....								
15	Colfax Consolidated Coal.....								
16	Davenport, Rock Island & Northwestern Ry.....					75,346.02	168,805.61	128,153.52	372,305.15
17	Great Northern Railway.....	13,208.83	9,901.25	7,878.79	31,048.97	169,910.44	455,513.14	296,124.51	921,348.90
18	Illinois Central Railroad.....	25,895.64	31,743.58	13,979.96	71,619.18	220,897.50	540,486.04	370,688.35	1,132,071.88
19	Dubuque & Sioux City Railroad.....								
20	Manchester & Oneida Railway.....								
21	Minneapolis & St. Louis Railroad.....	1,196.47	1,801.06	5,190.58	8,188.10	17,717.04	46,889.37	34,583.75	99,140.16
22	Muscatine, Burlington & Southern Railroad.....								
23	Tabor & Northern Railroad.....								
24	Union Pacific Railroad.....	5,086.74	10,728.33	4,104.19	19,924.26	183,217.75	315,504.46	191,179.25	690,931.44
25	Wabash Railway.....	6,570.62	6,069.83	5,049.41	18,119.86	39,968.11	104,911.62	72,860.54	217,340.27
	Total.....	\$ 234,877.06	\$ 201,106.50	\$ 180,374.35	\$ 602,947.90	\$ 1,011,253.59	\$ 2,024,936.45	\$ 1,791,151.43	\$ 5,297,541.90

\*Deficit.  
†Total short \$1,500.00, C., H. I. & P. Ry.

TABLE 4—INCOME ACCOUNT FOR THE YEAR  
PART 7—NONOPERATING INCOME—Continued.

Number	Railway Companies	Miscellaneous Rent Income				Miscellaneous Nonoperating Physical Property			
		Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total	Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total
1	Atchison, Topeka & Santa Fe Railway.....								
2	Atlantic Northern Railway.....								
3	Chicago, Burlington & Quincy Railroad.....								
4	Chicago Great Western Railroad.....								
5	Mason City & Ft. Dodge Railroad.....								
6	Wisconsin, Minn. & Pacific Railroad.....								
7	Chicago, Milwaukee & St. Paul Railway.....								
8	Chicago & North Western Railway.....								
9	Chicago, St. Paul, Minn. & Omaha Ry.....								
10	Iowa Southern Railway.....								
11	Chicago, Rock Island & Pacific Railway.....	\$ 17.54	\$33,498.94	\$7,444.05	\$49,041.53	\$ 1,978.88	\$30,063.31	\$11,128.00	\$33,171.18
12	St. Paul & Kansas City Short Line R. R.....								
13	Colfax Northern Railway.....								
14	Thomas W. Griggs R. R. Property.....								
15	Colfax Consolidated Coal.....								
16	Davenport, Rock Island & Northwestern Ry.....	3,234.30			3,234.30				
17	Great Northern Railway.....								
18	Illinois Central Railroad.....								
19	Dubuque & Sioux City Railroad.....								
20	Manchester & Oneida Railway.....	28.12	9.36		37.48				
21	Minneapolis & St. Louis Railroad.....								
22	Muscatine, Burlington & Southern Railroad.....								
23	Tabor & Northern Railroad.....								
24	Union Pacific Railroad.....								
25	Wabash Railway.....								
	Total.....	\$ 3,279.06	\$33,478.30	\$7,444.05	\$49,513.61	\$ 1,978.88	\$30,063.31	\$11,128.00	\$33,171.18

\*Deficit.



TABLE 4—INCOME ACCOUNT FOR THE YEAR

PART 8—NONOPERATING INCOME—Continued.

Number	Railway Companies	Dividend Income				Income from Funded Securities				Income from Unfunded Securities and Accounts			
		Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total	Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total	Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total
1	A. T. & S. F. Ry.												
2	Atlantic Northern Ry.												
3	C., B. & Q. R. R.					\$32,167.11			\$ 82,167.11	\$ 85,391.79			\$ 85,391.79
4	C. & G. W. R. R.												
5	M. C. & Ft. D. R. R.												
6	W. M. & P. R. R.												
7	C., M. & St. P. Ry.												
8	C. & N. W. Ry.												
9	C., St. P., M. & O. Ry.												
10	Iowa Southern Ry.												
11	C. R. I. & P. Ry.												
12	St. P. & K. O. S. L. Ry.	\$34,248.00	\$151,729.34	\$185,977.34	59,507.14	\$437,043.42		\$216,611.99	706,192.55	44,850.35	\$117,239.50	\$109,134.50	\$370,754.35
13	Colfax Northern Ry.												
14	Thos. W. Griggs R. R.												
15	Colfax Cons'd Coal Co.												
16	Dav., R. I. & N. W. Ry.												
17	Great Northern Ry.												
18	Illinois Central R. R.												
19	Dub. & S. C. R. R.												
20	Map. & Onida Ry.									116.67	359.00	338.25	704.65
21	Minn. & St. Louis R. R.												
22	Mus., B. & S. R. R.												
23	Tabor & Northern R. R.												
24	Union Pacific R. R.												
25	Wabash Railway												
	Total.	\$34,248.00	\$151,729.34	\$185,977.34	59,507.14	\$437,043.42		\$216,611.99	706,192.55	44,850.35	\$117,239.50	\$109,134.50	\$370,754.35

TABLE 4—INCOME ACCOUNT FOR THE YEAR

PART 9—NONOPERATING INCOME—Continued—AND TOTAL NONOPERATING INCOME.

Number	Railway companies	Miscellaneous Income				Total Nonoperating Income			
		Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total	Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total
1	Atchison, Topeka & Santa Fe Railway					\$ 1,010,396.36	966,708.74	701,032.45	2,708,137.55
2	Atlantic Northern Railway					622,636.52	624,883.81	315,887.08	1,464,007.41
3	Chicago, Burlington & Quincy Railroad	\$ 318,239.57			\$ 318,239.57	100,755.04	149,942.91	56,921.66	307,619.61
4	Chicago Great Western Railroad								
5	Mason City & Ft. Dodge Railroad								
6	Wisconsin, Minn. & Pacific Railroad								
7	Chicago, Milwaukee & St. Paul Railway					112,002.06	311,294.60	191,945.09	615,459.69
8	Chicago & North Western Railway					112,850.29	239,705.36	159,359.02	492,514.67
9	Chicago, St. Paul, Minn. & Omaha Ry.					75.99	375,208.13	180,082.06	561,214.19
10	Iowa Southern Railway								
11	Chicago, Rock Island & Pacific Railway	206.37	3,002.02	\$ 4,225.39	7,408.78	288,009.20	958,908.02	727,009.01	1,945,708.29
12	St. Paul & Kansas City Short Line R. R.								
13	Colfax Northern Railway								
14	Thomas W. Griggs R. R. Property								
15	Colfax Consolidated Coal								
16	Davenport, Rock Island & Northwestern Ry.	623.79			623.79				
17	Great Northern Railway								
18	Illinois Central Railroad					84,478.53	174,437.61	131,723.22	390,639.36
19	Dubuque & Sioux City Railroad					536,739.25	2,494,351.45	670,994.33	3,672,023.53
20	Manchester & Onida Railway					1,195,904.09	3,035,785.52	1,186,143.41	5,368,833.02
21	Minneapolis & St. Louis Railroad					144.79	359.39	345.08	849.23
22	Muscatine, Burlington & Southern Railroad					309,769.64	1,273,574.17	902,610.83	2,485,954.64
23	Tabor & Northern Railroad								
24	Union Pacific Railroad					616,554.61	1,010,692.47	380,321.37	2,007,568.45
25	Wabash Railway					67,900.06	144,941.46	99,025.63	311,868.04
	Total.	\$ 319,126.73	\$ 3,002.02	\$ 4,225.39	\$ 326,414.14	\$ 5,009,082.77	\$11,648,133.81	\$ 5,701,188.50	\$22,351,397.08

\*Deficit.

†Grand total short \$23,008.00.

‡Total short, \$23,008.00, C., R. I. &amp; P. Ry.

TABLE 4—INCOME ACCOUNT FOR THE YEAR  
PART 10—GROSS INCOME AND DEDUCTIONS FROM GROSS INCOME.

Number	Railway Companies	Gross Income				Hire of Freight Cars—Debit Balance			
		Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total	Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total
1	A., T. & S. F. Ry.	\$13,616,694.84	\$ 2,433,730.11	\$11,860,781.58	\$ 28,007,176.33				
2	Atlantic Northern Ry.	2,900,073.56	*2,614,378.97	10,770,327.94	11,465,022.56	\$ 523,340.71	\$ 971,285.35	\$ 911,456.80	\$ 2,406,138.85
3	C., B. & Q. R. R.								
4	C. G. W. R. R.	*747,638.50	*2,790,478.25	451,685.75	*3,089,431.00	57,506.37	137,566.40		185,062.77
5	M. C. & Ft. D. R. R.								
6	W., M. & P. R. R.								
7	C., M. & St. P. Ry.	*9,710,741.33	*5,374,807.14	7,340,811.02	*7,826,127.45	1,487,794.68	2,230,642.62	705,355.38	5,423,922.08
8	C. & N. W. Ry.	*5,597,959.92	*2,363,934.27	6,442,923.19	338,699.30	*960,058.12	1,336,728.67	719,939.02	1,696,616.57
9	C., St. P., M. & O. Ry.	485,385.97	128,113.04	1,685,650.40	2,300,139.47				
10	Iowa Southern Ry.								
11	C., R. I. & P. Ry.	*909,633.55	*2,507,984.03	5,228,844.76	3,529,197.58	359,709.05	569,969.87	101,302.35	1,000,629.27
12	St. P. & K. C. S. L. Ry.								
13	Colfax Northern Ry.								
14	Thos. W. Griggs R. R.								
15	Colfax Cons'd Coal Co.								
16	Dav., R. I. & N. W. Ry.	2,966.22	8,403.23	8,952.34	19,911.77		2,091.71	1,932.42	2,804.13
17	Great Northern Ry.	*1,882,143.25	*2,290,774.71	9,714,475.25	4,541,597.29				
18	Illinois Central R. R.	2,416,179.72	*9,365,164.54	7,053,582.97	84,598.15				
19	Dub. & S. C. R. R.								
20	Man. & Oueda Ry.	*3,904.46	*1,551.57	956.98	*5,595.05	244.84	2.34		347.08
21	Minn. & St. Louis R. R.	110,573.71	*964,392.69	1,482,154.94	1,092,927.21	246,303.08	1,110,845.89	845,805.20	2,303,006.68
22	Mis., B. & S. R. R.		*32,069.74		*32,069.74		14,506.77		14,506.77
23	Tabor & Northern R. R.								
24	Union Pacific R. R.	5,681,782.46	9,205,422.13	15,768,462.27	30,645,696.80			959,389.54	959,389.54
25	Wabash Railway.	*1,199,894.60	*2,753,650.40	2,480,439.40	*1,523,106.50	453,985.43	669,758.10	403,600.00	1,807,239.51
	Total.	\$ 8,379,371.22	*19,302,414.88	\$ 60,840,122,787.71	\$ 170,432,743.80	\$ 2,168,633.61	\$ 3,322,300.47	\$ 4,097,556.71	\$15,169,590.82

\*Deficit.  
†Total column, Gross Income, less \$1,067,081.88.

TABLE 4—INCOME ACCOUNT FOR THE YEAR  
PART 13—DEDUCTIONS FROM GROSS INCOME—Continued.

Number	Railway Companies	Rent for Locomotives				Rent for Passenger Train Cars			
		Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total	Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total
1	Atchison, Topeka & Santa Fe Railway.	\$ 33,181.04	\$ 104,872.94	\$ 42,684.88	\$ 180,738.86	\$ 34,306.00	\$ 86,683.21	\$ 54,371.98	\$ 175,359.79
2	Atlantic Northern Railway.								
3	Chicago, Burlington & Quincy Railroad.	53,983.42	81,273.34	49,573.30	184,349.96	45,616.39	135,943.44	65,186.48	246,746.31
4	Chicago Great Western Railroad.	553.61	15,369.07	*14,314.99	1,604.89	615.07	26,578.56	1,145.43	28,339.45
5	Mason City & Ft. Dodge Railroad.								
6	Wisconsin, Minn. & Pacific Railroad.								
7	Chicago, Milwaukee & St. Paul Railway.	65,120.00	10,902.44	5,282.89	81,265.32	14,042.55	40,433.88	39,770.14	94,175.52
8	Chicago & North Western Railway.	102,545.18	58,240.71	5,672.68	166,357.97	40,651.33	131,201.87	110,856.78	392,170.00
9	Chicago, St. Paul, Minn. & Omaha Ry.	5,904.92	6,462.03	2,340.51	14,706.96	368.72	31,532.88	32,972.37	65,973.82
10	Iowa Southern Railway.								
11	Chicago, Rock Island & Pacific Railway.	62,804.14	101,845.37	98,582.46	263,231.97	47,317.84	90,719.92	82,769.50	230,807.26
12	St. Paul & Kansas City Short Line R. R.								
13	Colfax Northern Railway.								
14	Thomas W. Griggs R. R. Property.								
15	Colfax Consolidated Coal								
16	Davenport, Rock Island & Northwestern Ry.	1,130.65	2,182.32	3,905.00	8,306.97				
17	Great Northern Railway	57,781.39	18,791.63	11,331.26	86,804.28	23,200.10	48,606.77	39,838.68	102,734.55
18	Illinois Central Railroad.	10,633.28	24,597.67	4,000.00	39,230.91	9,497.99	49,908.50	16,649.34	66,736.83
19	Dubuque & Sioux City Railroad.								
20	Manchester & Oueda Railway.					50.00	240.00	175.00	465.00
21	Minneapolis & St. Louis Railroad.	1,877.34	2,860.46	1,069.25	5,306.85	226.13	4,925.47	1,784.14	6,935.70
22	Muscatine, Burlington & Southern Railroad.						35.86		35.86
23	Tabor & Northern Railroad.								
24	Union Pacific Railroad.	24,618.18	21,958.19	13,139.65	58,713.92	63,540.40	215,629.27	234,193.64	513,363.31
25	Wabash Railway.	23,361.32	56,419.51	38,224.04	118,004.87	1,922.68	12,206.64	12,507.51	39,633.83
	Total.	\$ 443,282.25	\$ 504,772.58	\$ 261,334.94	\$ 1,209,390.80	\$ 300,831.87	\$ 867,450.63	\$ 663,807.80	\$ 1,831,500.30

\*Deficit.



TABLE 4—INCOME ACCOUNT FOR THE YEAR  
PART 13—DEDUCTIONS FROM GROSS INCOME—Continued.

Number	Railway Companies	Rent for Floating Equipment				Rent for Working Equipment			
		Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total	Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total
		1	Atchison, Topeka & Santa Fe Railway	\$ 948.00			\$ 948.00	\$ 2,147.51	\$ 1,364.65
2	Atlantic Northern Railway					10,207.00	7,945.01	3,044.50	21,206.63
3	Chicago, Burlington & Quincy Railroad		\$ 113.75		113.75	3,294.29	3,802.10	*1,108.51	8,977.96
4	Chicago Great Western Railroad								
5	Mason City & Ft. Dodge Railroad								
6	Wisconsin, Minn. & Pacific Railroad								
7	Chicago, Milwaukee & St. Paul Railway	78.76			78.76	2,266.20	2,785.31	1,085.21	7,077.72
8	Chicago & North Western Railway					3,054.56	1,352.26	195.20	4,602.02
9	Chicago, St. Paul, Minn. & Omaha Ry.					2,048.20	1,317.63	777.20	4,143.03
10	Iowa Southern Railway								
11	Chicago, Rock Island & Pacific Railway					22,538.40	6,076.41	17,184.43	46,809.24
12	St. Paul & Kansas City Short Line R. R.								
13	Colfax Northern Railway								
14	Thomas W. Griggs R. R. Property								
15	Colfax Consolidated Coal								
16	Davenport, Rock Island & Northwestern Ry.								
17	Great Northern Railway					21,115.07	21,970.43	7,184.37	50,269.87
18	Illinois Central Railroad	70.00	1,537.50	5,155.75	6,783.25	4,120.20	15,028.06	5,643.41	22,789.76
19	Dubuque & Sioux City Railroad								
20	Manchester & Oeluda Railway								
21	Minneapolis & St. Louis Railroad					1,023.95	1,040.70	861.23	2,925.88
22	Muscatine, Burlington & Southern Railroad								
23	Tabor & Northern Railroad								
24	Union Pacific Railroad	1,016.00			1,016.00	1,811.20	5,389.00	2,070.70	9,221.68
25	Wabash Railway					12,202.54	22,207.16	16,676.90	67,196.50
	Total	\$ 3,012.42	\$ 1,671.25	\$ 5,155.75	\$ 9,840.42	\$ 92,000.00	\$ 66,816.70	\$ 4,145.79	\$ 242,978.12

\*Deficit.

TABLE 4—INCOME ACCOUNT FOR THE YEAR  
PART 13—DEDUCTIONS FROM GROSS INCOME—Continued.

Number	Railway Companies	Joint Facility Rents				Rent for Leased Roads			
		Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total	Federal operations January and February	Guaranty period six months ended August 31st	Four months ended December 31st	Total
		1	Atchison, Topeka & Santa Fe Railway	\$ 305,825.65	\$ 568,510.25	\$ 403,507.49	\$ 1,277,843.39		
2	Atlantic Northern Railway								
3	Chicago, Burlington & Quincy Railroad	546,750.20	1,500,582.51	734,015.24	2,801,337.14				
4	Chicago Great Western Railroad	121,065.42	432,439.53	251,300.37	805,435.23				
5	Mason City & Ft. Dodge Railroad								
6	Wisconsin, Minn. & Pacific Railroad								
7	Chicago, Milwaukee & St. Paul Railway	503,843.06	787,029.85	395,365.85	1,686,238.76				
8	Chicago & North Western Railway	131,774.81	156,005.24	79,873.22	367,653.27				
9	Chicago, St. Paul, Minn. & Omaha Ry.	136,799.17	238,194.80	208,975.49	574,069.55				
10	Iowa Southern Railway								
11	Chicago, Rock Island & Pacific Railway	580,100.28	874,873.94	583,182.50	2,038,156.72	\$ 854,900.77	\$ 619,431.74	\$ 1,474,332.51	
12	St. Paul & Kansas City Short Line R. R.								
13	Colfax Northern Railway								
14	Thomas W. Griggs R. R. Property								
15	Colfax Consolidated Coal								
16	Davenport, Rock Island & Northwestern Ry.	1,825.57	3,209.11	2,004.25	7,038.93				
17	Great Northern Railway	264,285.31	634,148.50	385,063.28	1,283,501.09				
18	Illinois Central Railroad	161,074.19	556,911.98	353,019.45	1,071,005.62				
19	Dubuque & Sioux City Railroad	40.00	120.00	80.00	240.00				
20	Manchester & Oeluda Railway								
21	Minneapolis & St. Louis Railroad	50,407.25	98,039.81	64,806.81	213,253.87				
22	Muscatine, Burlington & Southern Railroad		2,840.11		2,840.11				
23	Tabor & Northern Railroad								
24	Union Pacific Railroad	95,407.20	171,906.21	92,115.78	360,429.29				
25	Wabash Railway	302,963.04	924,331.31	602,792.50	1,830,086.85				
	Total	\$ 3,202,801.44	\$ 6,940,720.24	\$ 4,340,792.02	\$ 14,484,314.30	\$ 854,900.77	\$ 619,431.74	\$ 1,474,332.51	

\*Deficit.

TABLE 4—INCOME ACCOUNT FOR THE YEAR  
PART 14—DEDUCTIONS FROM GROSS INCOME—Continued

Number	Railway Companies	Miscellaneous Debits					Interest on Funded Debt						
		Federal Operations January and February	Guaranty Period ended August 31	Four Months ended December 31st	Total	Federal Operations January and February	Guaranty Period ended August 31	Four Months ended December 31st	Total				
1	Atchison, Topeka & Santa Fe Railway												
2	Atlantic Northern Railway												
3	Chicago, Burlington & Quincy Railroad												
4	Chicago Great Western Railroad												
5	Chicago & North Western Railway												
6	Wisconsin, Minn. & Pacific Railroad												
7	Chicago, Milwaukee & St. Paul Railway												
8	Chicago & North Western Railway												
9	Wisconsin, Minn. & Pacific Railroad												
10	Chicago, Milwaukee & St. Paul Railway												
11	Chicago, Rock Island & Pacific Railway												
12	St. Paul & Kansas City Short Line R. R.												
13	Colfax Northern Railway												
14	Chicago, Milwaukee & St. Paul Railway												
15	Illinois Central Railroad												
16	Davenport, Rock Island & Northwestern Ry.												
17	Great Northern Railway												
18	Illinois Central Railroad												
19	Davenport, Rock Island & Northwestern Ry.												
20	Chicago, Milwaukee & St. Paul Railway												
21	Minneapolis & St. Louis Railroad												
22	Muscogee, Burlington & Southern Railroad												
23	Union Pacific Railroad												
24	Union Pacific Railroad												
25	Wabash Railway												
26	Total	\$ 2,174,700	\$ 2,715,260	\$ 2,678,311	\$ 7,568,271	\$ 347,682	\$ 4,182,978	\$ 3,732,018	\$ 8,062,678	\$ 1,500,538	\$ 17,546,609	\$ 1,983,534	\$ 2,520,000

TABLE 4—INCOME ACCOUNT FOR THE YEAR  
PART 15—DEDUCTIONS FROM GROSS INCOME—Continued

Number	Railway Companies	Interest on Unfunded Debt					Miscellaneous Income Charges						
		Federal Operations January and February	Guaranty Period ended August 31	Four Months ended December 31st	Total	Federal Operations January and February	Guaranty Period ended August 31	Four Months ended December 31st	Total				
1	Atchison, Topeka & Santa Fe Railway												
2	Atlantic Northern Railway												
3	Chicago, Burlington & Quincy Railroad												
4	Chicago Great Western Railroad												
5	Mason City & Ft. Dodge Railroad												
6	Wisconsin, Minn. & Pacific Railroad												
7	Chicago, Milwaukee & St. Paul Railway												
8	Chicago, Milwaukee & St. Paul Railway												
9	Chicago, Milwaukee & St. Paul Railway												
10	Iowa Southern Railway												
11	Chicago, Rock Island & Pacific Railway												
12	St. Paul & Kansas City Short Line R. R.												
13	Colfax Northern Railway												
14	Chicago, Milwaukee & St. Paul Railway												
15	Illinois Central Railroad												
16	Davenport, Rock Island & Northwestern Ry.												
17	Great Northern Railway												
18	Chicago, Milwaukee & St. Paul Railway												
19	Davenport, Rock Island & Northwestern Ry.												
20	Chicago, Milwaukee & St. Paul Railway												
21	Minneapolis & St. Louis Railroad												
22	Muscogee, Burlington & Southern Railroad												
23	Union Pacific Railroad												
24	Union Pacific Railroad												
25	Wabash Railway												
26	Total	\$ 92,866.77	\$ 754,023.00	\$ 668,953.25	\$ 1,355,843.02	\$ 1,263,862.11	\$ 69,732.20	\$ 60,913.00	\$ 101,647.20	\$ 204,379.97	\$ 69,732.20	\$ 60,913.00	\$ 101,647.20

\*Rounded.



TABLE 4—INCOME ACCOUNT FOR THE YEAR  
PART 16—TOTAL DEDUCTIONS FROM GROSS INCOME AND NET RAILWAY OPERATING INCOME.

Number	Railway Companies	Total Deductions From Gross Income				Net Railway Operating Income			
		Federal Over- seas and February	Quaranty period six months ended August 31	Four months ended December 31st	Total	Federal Over- seas January and February	Quaranty period six months ended August 31	Four months ended De- cember 31st	Total
1	A. T. & S. P. Ry.	\$ 276,405.50	\$ 739,331.05	\$ 501,413.40	\$ 1,517,150.25	\$11,240,259.04	\$ 2,674,399.06	\$11,355,397.98	\$27,270,026.08
2	Atlantic Northern Ry.	893,251.00	2,697,244.34	1,783,276.33	5,373,772.27	1,084,731.18	*5,811,622.31	8,909,061.61	5,399,139.48
3	C. B. & Q. R. R.	183,964.87	615,793.05	336,002.20	1,036,420.12	*81,303.46	*3,406,271.30	214,733.55	*4,122,851.21
4	C. G. W. R. R.								
5	W. C. & Ft. D. R. R.								
6	W. M. & P. R. R.								
7	C. M. & St. P. Ry.	2,074,195.25	4,071,721.00	1,097,698.46	7,243,614.76	*11,784,939.58	*9,446,329.19	5,192,112.50	*13,079,522.21
8	C. & N. W. Ry.	663,632.22	1,683,195.75	915,367.40	1,085,000.03	*5,294,627.30	*4,980,230.02	5,307,153.79	*1,069,231.93
9	C. St. P. M. & O. Ry.	135,120.11	379,407.43	344,165.57	668,693.11	361,265.86	*131,234.39	1,441,924.89	1,641,496.36
10	Iowa Southern Ry.								
11	C. R. I. & P. Ry.	1,138,128.75	7,406,945.91	4,772,072.08	13,317,146.74	*2,067,732.30	*9,914,929.94	456,772.68	*9,654,209.86
12	St. P. & K. C. S. L. Ry.								
13	Colfax Northern Ry.								
14	Thos. W. Griggs R. R.								
15	Colfax Cons'l Coal Co.								
16	Dav. R. L. & N. W. Ry.	2,056.22	8,544.14	7,801.67	19,392.03		69.07	250.67	309.74
17	Great Northern Ry.	366,492.18	721,517.33	433,900.85	1,522,910.36	*2,248,615.43	*4,012,292.04	9,278,574.40	3,017,646.03
18	Illinois Central R. R.	185,385.76	638,461.70	584,471.01	1,408,318.47	2,230,736.90	*10,001,626.24	6,449,111.96	*1,321,730.32
19	Dub. & S. C. R. R.	699.30	1,908.20	1,338.34	4,275.84	*1,002.76	*3,549.71	*681.36	*7,834.89
20	Mnn. & Omeila Ry.								
21	Minn. & St. Louis R. R.	299,533.40	1,217,731.24	914,400.93	2,431,679.57	*188,964.69	*1,722,123.00	577,734.01	*1,338,743.36
22	Mus. B. & S. R. R.		34,949.45		34,949.45		*67,016.19		*67,016.19
23	Tabor & Northern R. R.								
24	Union Pacific R. R.	186,377.73	414,883.69	1,369,835.21	1,871,115.73	5,405,404.73	*7,700,589.44	14,488,000.95	28,774,531.12
25	Wabash Railway	802,911.67	1,065,269.72	1,129,747.82	3,097,929.21	*5,091,869.86	*4,738,029.18	1,305,691.14	*5,434,003.30
	Total.	\$ 5,782,735.47	\$22,504,993.00	\$13,888,470.87	\$42,072,457.34	\$*1,429,455.01	\$*41,807,407.95	\$33,244,316.84	\$27,439,197.75

\*Deficit.  
C. R. I. & P., total short \$122,742.99  
(short) \$122,742.99

TABLE 4A—CORPORATE 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	Uncollected Railway Revenues	Railway Operating Income
1	Atchison, Topeka & Santa Fe Railway	\$ 178,475,780.49	\$ 155,978,482.14	\$ 22,497,298.35	\$ 9,783,143.18	\$ 19,662.87	\$13,595,699.30
2	Atlantic Northern Railway	22,653.82	59,999.96	*37,346.14	1,780.38	*5,117.52	*3,288.98
3	Chicago, Burlington & Quincy Railroad	155,483,836.42	142,017,420.15	13,466,416.27	7,707,712.65	87,835.11	5,670,807.51
4	Chicago Great Western Railroad	19,886,459.49	11,704,589.29	*8,181,870.20	764,693.20		*1,636.46
5	Mason City & Ft. Dodge Railroad						
6	Wisconsin, Minn. & Pacific Railroad						
7	Chicago, Milwaukee & St. Paul Railway	141,943,301.97	134,087,551.96	7,855,750.01	6,179,992.14	3,138.79	1,672,519.08
8	Chicago & North Western Railway	140,755,627.89	130,252,212.33	10,503,415.56	7,537,888.55	23,276.09	2,917,259.92
9	Chicago, St. Paul, Minn. & Omaha Ry.	26,489,816.57	23,767,089.70	2,722,726.87	1,461,937.53	8,284.70	1,252,514.32
10	Iowa Southern Railway						
11	Chicago, Rock Island & Pacific Railway	113,175,733.75	107,549,499.10	5,626,234.65	4,315,525.46	8,161.35	911,637.82
12	St. Paul & Kansas City Short Line R. R.						
13	Colfax Northern Railway	47,470.83	41,722.98	5,747.85	1,270.51		4,477.34
14	Thomas W. Griggs R. R. Property						
15	Colfax Consolidated Coal						
16	Davenport, Rock Island & Northwestern Ry.	112,091.53	397,858.16	*285,766.63	2,648.65		*280,565.23
17	Great Northern Railway	105,787,621.37	94,867,023.97	11,920,597.40	8,613,159.79	19,651.38	3,288,884.26
18	Illinois Central Railroad	121,804,979.25	121,991,985.37	*187,466.12	7,172,261.99	23,319.80	*7,382,967.88
19	Dubuque & Sioux City Railroad	25,426.97	28,774.77	*3,347.80	1,000.48		*4,408.28
20	Manchester & Omeila Railway						
21	Minneapolis & St. Louis Railroad	14,322,968.26	14,023,368.55	*309,600.71	621,880.26	1,610.63	*1,193,831.59
22	Muscatine, Burlington & Southern Railroad	199,630.41	325,630.41	*126,000.00	5,347.50		*143,277.85
23	Tabor & Northern Railroad	29,788.69	23,184.88	6,603.81	839.97	17.01	5,747.73
24	Union Pacific Railroad	119,544,966.41	81,612,408.81	38,932,557.60	5,905,019.94	2,374.29	23,024,954.37
25	Wabash Railway	50,831,442.17	50,117,371.29	707,070.88	1,329,447.65	2,279.52	*934,655.47
	Total.	\$ 1,180,683,015.27	\$ 1,078,838,005.92	\$ 101,850,009.35	\$11,829,504.22	\$ 292,045.00	\$39,818,459.23

\*Deficit.

TABLE 4A—CORPORATE INCOME ACCOUNT FOR THE YEAR  
PART 2—MISCELLANEOUS OPERATING INCOME AND TOTAL OPERATING INCOME.

Number	Railway Companies	Revenues from miscellaneous operations	Expenses of miscellaneous operations	Net revenue from miscellaneous operations	Taxes on miscellaneous operating property	Miscellaneous operating income	Total operating income
1	Atchafalaya, Topeka & Santa Fe Railway						
2	Chicago & North Western Railway						
3	Chicago Great Western Railway						
4	Illinois Central Railway						
5	Missouri, Illinois & Eastern Railway						
6	Chicago & North Western Railway						
7	Chicago, St. Paul, Milwaukee & Omaha Ry						
8	Chicago & North Western Railway						
9	Chicago & North Western Railway						
10	Chicago & North Western Railway						
11	Chicago & North Western Railway						
12	Chicago & North Western Railway						
13	Chicago & North Western Railway						
14	Chicago & North Western Railway						
15	Chicago & North Western Railway						
16	Chicago & North Western Railway						
17	Chicago & North Western Railway						
18	Chicago & North Western Railway						
19	Chicago & North Western Railway						
20	Chicago & North Western Railway						
21	Chicago & North Western Railway						
22	Chicago & North Western Railway						
23	Chicago & North Western Railway						
24	Chicago & North Western Railway						
25	Chicago & North Western Railway						
Total		\$ 442,026.56	\$ 115,450.27	\$ 326,576.29	\$ 7,250.52	\$ 31,925.77	\$ 358,502.06
Total		\$ 1,000,000.00	\$ 250,000.00	\$ 750,000.00	\$ 10,000.00	\$ 60,000.00	\$ 810,000.00

TABLE 4A—CORPORATE INCOME ACCOUNT FOR THE YEAR  
PART 2—NONOPERATING INCOME.

Number	Railway Companies	Hire of freight cars	Less credit balance	Net from locomotives	Net from passenger train cars	Net from floating equipment	Net from work equipment	Joint facility rent	Income from lease of road	Miscellaneous rent income	Miscellaneous nonoperating physical property	Supervisory operating properties—Profit
1	A. T. & S. F. Ry	\$ 474,158.76		\$ 113,227.19	\$ 281,256.69	\$ 5,005.22	\$ 66,455.35	\$ 322,387.03	\$ 7,071,256.10	\$ 220,268.55	\$ 45,800.26	
2	C. & N. W. Ry	346.00		177,328.07	175,668.90		67,143.87	425,224.41	5,534,275.26	104,800.22	1,028.25	
3	C. & N. W. Ry			10,284.45	6,838.03		10,950.00	67,104.27	629,341.64	67,612.07	2,734.38	
4	M. C. & P. D. R.											
5	C. & N. W. Ry											
6	C. & N. W. Ry											
7	C. & N. W. Ry											
8	C. & N. W. Ry											
9	C. & N. W. Ry											
10	C. & N. W. Ry											
11	C. & N. W. Ry											
12	C. & N. W. Ry											
13	C. & N. W. Ry											
14	C. & N. W. Ry											
15	C. & N. W. Ry											
16	C. & N. W. Ry											
17	C. & N. W. Ry											
18	C. & N. W. Ry											
19	C. & N. W. Ry											
20	C. & N. W. Ry											
21	C. & N. W. Ry											
22	C. & N. W. Ry											
23	C. & N. W. Ry											
24	C. & N. W. Ry											
25	C. & N. W. Ry											
Total		\$ 7,920,652.77	\$ 1,820,723.00	\$ 3,899,189.85	\$ 463,018.95	\$ 364,894.04	\$ 6,901.03	\$ 81,423.32	\$ 560,702.08	\$ 59,207.18	\$ 2,012.76	
Total		\$ 45,904.01	\$ 297,856.14	\$ 11,843.18	\$ 11,843.18	\$ 11,843.18	\$ 11,843.18	\$ 11,843.18	\$ 11,843.18	\$ 11,843.18	\$ 11,843.18	\$ 11,843.18
Total		\$ 1,820,723.00	\$ 1,820,723.00	\$ 1,820,723.00	\$ 1,820,723.00	\$ 1,820,723.00	\$ 1,820,723.00	\$ 1,820,723.00	\$ 1,820,723.00	\$ 1,820,723.00	\$ 1,820,723.00	\$ 1,820,723.00

\*Deficit.



TABLE 4A—CORPORATE INCOME ACCOUNT FOR THE YEAR  
PART 4—NONOPERATING INCOME—Continued—AND GROSS INCOME.

Number	Railway Companies	Dividend income	Income from funded securities	Income from unfunded securities and accounts	Income from sinking fund reserve funds	Release of premiums on funded debt	Miscellaneous income	Total non-operating income	Gross income
1	Atchison, Topeka & Santa Fe Ry.....	\$ 5,195,387.45	\$ 7,417,731.37	\$ 610,331.62	\$ 74,839.97	.....	\$ 17,002,537.06	\$ 39,480,629.97	\$ 53,007,649.04
2	Atlantic Northern Railway.....	.....	.....	.....	.....	.....	7,551.58	.....	8,965.43
3	Chicago, Burlington & Quincy R. R.....	305,510.47	300,088.30	311,637.71	1,359.70	.....	21,001,552.34	29,178,338.89	34,345,071.40
4	Chicago Great Western Railroad.....	4,144.60	47,144.51	41,822.61	.....	.....	1,702,394.21	2,438,375.07	*142,774.57
5	Mason City & Ft. Dodge Railroad.....	32,079.90	.....	.....	.....	.....	.....	513,079.90	512,079.90
6	Wisconsin, Minn. & Pacific Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....
7	Chicago, Milwaukee & St. Paul Ry.....	33,157.67	69,168.98	1,480,911.23	21,824.32	.....	22,597,456.68	29,898,530.11	31,271,179.19
8	Chicago & North Western Railway.....	1,321,243.90	222,319.31	490,073.52	51,177.50	.....	\$10,009.34	23,419,735.51	29,337,046.73
9	Chicago, St. P., Minn. & Omaha Ry.....	69,941.99	9,823.19	55,618.09	.....	30,873.71	2,750,925.15	4,345,938.77	5,399,452.00
10	Iowa Southern Railway.....	.....	.....	.....	.....	.....	.....	14,948.01	14,948.01
11	Chicago, Rock Island & Pacific Ry.....	500,800.67	752,427.94	227,167.03	.....	.....	13,035,859.77	17,357,150.26	18,268,788.08
12	St. Paul & Kansas City S. L. R. R.....	.....	.....	.....	.....	.....	.....	404,066.40	404,066.40
13	Colfax Northern Railway.....	.....	.....	.....	.....	.....	.....	.....	4,477.54
14	Thomas W. Griggs R. R. Property.....	.....	.....	.....	.....	.....	.....	.....	2,177.50
15	Colfax Consolidated Coal.....	.....	.....	.....	.....	.....	974.25	4,593.45	4,593.45
16	Dav., Rock Island & Northwestern Ry.....	.....	.....	.....	.....	.....	874.50	307,783.73	18,278.45
17	Great Northern Railway.....	5,316,369.00	280,466.34	1,225,740.80	.....	.....	14,478,536.20	29,723,278.20	33,011,622.46
18	Illinois Central Railroad.....	2,194,737.00	3,513,206.03	789,477.39	130,700.00	.....	10,960,607.39	34,642,768.22	39,006,789.40
19	Dubuque & Sioux City Railroad.....	135,142.00	.....	.....	69,951.71	.....	.....	137,352.47	137,352.47
20	Manchester & Okeola Railway.....	.....	.....	.....	.....	.....	.....	849.23	*9,559.65
21	Minneapolis & St. Louis Railroad.....	4,144.00	21,972.00	194,171.22	.....	.....	3,359,072.82	6,410,787.06	5,216,956.46
22	Muscateine, Burlington & Southern R. R.....	.....	.....	.....	.....	.....	357.07	.....	*142,920.78
23	Tabor & Northern Railroad.....	.....	.....	.....	.....	.....	.....	.....	5,742.73
24	Union Pacific Railroad.....	10,392,366.00	7,819,287.20	1,063,900.27	.....	.....	85,621.84	24,722,359.34	47,828,149.53
25	Wabash Railway.....	44,824.00	59,934.00	128,457.00	7,033.45	.....	8,174,812.82	9,828,344.88	9,203,699.41
	Total.....	\$35,139,658.32	\$30,372,639.95	\$ 6,020,032.47	\$ 380,896.80	\$40,942.00	\$ 149,039,944.39	\$ 332,900,107.73	\$ 392,401,311.26

TABLE 4A—CORPORATE INCOME ACCOUNT FOR THE YEAR  
PART 5—DEDUCTIONS FROM GROSS INCOME.

Number	Railway Companies	Hire of freight cars—debit balance	Rent For				Joint facility rents	Rent for leased roads	Miscellaneous rents	Miscellaneous tax accruals
			Locomotives	Passenger train cars	Floating equipment	Work equipment				
1	Atchison, Topeka & Santa Fe Ry.....	\$ 147,567.83	\$ 141,055.19	.....	\$ 2,023.71	\$ 970,107.73	\$ 1,848,134.28	\$ 165,209.88	\$ 34,500.31	
2	Atlantic Northern Railway.....	1,738.54	651.6	.....	.....	.....	.....	.....	.....	
3	Chicago, Burlington & Quincy R. R.....	1,881,339.75	130,833.33	301,129.92	113.75	11,022.90	2,333,746.02	27,901.39	9,600.00	
4	Chicago Great Western Railroad.....	10,982.48	1,051.06	27,734.38	.....	2,683.59	683,736.80	480,000.00	39,900.94	
5	Mason City & Ft. Dodge Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....	
6	Wisconsin, Minn. & Pacific Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....	
7	Chicago, Milwaukee & St. Paul Ry.....	3,915,398.00	16,185.32	61,130.97	.....	3,811.92	1,192,393.70	.....	19,439.80	
8	Chicago & North Western Railway.....	2,055,074.69	63,742.79	342,118.65	.....	1,548.48	235,478.56	108,247.75	15,808.37	
9	Chicago, St. P., Minn. & Omaha Ry.....	.....	8,822.64	65,695.15	.....	1,994.83	447,170.38	.....	981.45	
10	Iowa Southern Railway.....	.....	.....	.....	.....	.....	.....	.....	12,817.22	
11	Chicago, Rock Island & Pacific Ry.....	670,923.22	200,427.73	173,486.42	.....	23,890.84	1,461,056.44	1,742,373.98	8,017.26	
12	St. Paul & Kansas City S. L. R. R.....	.....	.....	.....	.....	.....	.....	.....	.....	
13	Colfax Northern Railway.....	690.56	.....	.....	.....	.....	.....	7,803.43	5.00	
14	Thomas W. Griggs R. R. Property.....	.....	.....	.....	.....	.....	.....	.....	.....	
15	Colfax Consolidated Coal.....	.....	.....	.....	.....	.....	.....	.....	.....	
16	Dav., Rock Island & Northwestern Ry.....	3,894.13	.....	.....	.....	.....	5,373.36	.....	1,932.64	
17	Great Northern Railway.....	29,023.15	79,445.45	.....	.....	39,134.89	1,019,814.78	.....	9,771.08	
18	Illinois Central Railroad.....	28,968.49	57,324.40	6,713.25	.....	18,850.59	1,460,256.43	1,116,898.46	7,911.10	
19	Dubuque & Sioux City Railroad.....	.....	.....	.....	.....	.....	.....	.....	2,434.85	
20	Manchester & Okeola Railway.....	.....	.....	.....	.....	.....	.....	.....	.....	
21	Minneapolis & St. Louis Railroad.....	1,955,702.00	3,953.01	6,709.61	.....	1,901.38	162,865.62	4,015.50	540.82	
22	Muscateine, Burlington & Southern R. R.....	247.08	329.88	35.88	.....	292.40	5,037.23	.....	*964.00	
23	Tabor & Northern Railroad.....	1,055.17	2,449.27	235.00	.....	.....	.....	.....	.....	
24	Union Pacific Railroad.....	389,479.96	31,964.84	450,880.89	.....	7,469.72	359,704.55	.....	2,007.84	
25	Wabash Railway.....	1,413,354.06	94,645.55	34,761.15	.....	48,934.05	1,527,334.31	232,738.54	16,951.22	
	Total.....	\$12,358,447.32	\$ 769,542.94	\$ 1,532,108.00	\$ 6,827.00	\$ 133,439.04	\$ 11,270,295.81	\$ 5,099,183.35	\$ 311,723.74	\$ 508,989.43

\*Debit.

TABLE 4A—CORPORATE INCOME ACCOUNT FOR THE YEAR  
PART 6—DEDUCTIONS FROM GROSS INCOME—Continued—AND RAILWAY OPERATING INCOME.

Number	Railway Companies	Separately operated properties—Loss	Interest On		Amortization of discount on funded debts	Maintenance of investment organization	Miscellaneous income charges	Total deductions from gross income	Net railway operating income
			Funded debt	Unfunded debt					
1	Aitchison, Topeka & Santa Fe Ry.	\$ 11,533.35	\$12,915,020.07	\$ 133,385.41			\$ 518,698.96	\$ 15,488,855.33	\$ 37,608,799.71
2	Atlantic Northern Railway		6,816,006.44	3,877.44	\$ 37,721.00		2,800.20	2,800.20	13,557.71
3	Chicago, Burlington & Quincy R. R.		1,077,786.55	16,828.84	19,510.44		35,030.07	11,924,609.65	22,924,383.73
4	Chicago Great Western Railroad		480,000.00					2,387,907.65	*2,000,682.22
5	Mason City & Ft. Dodge Railroad							480,000.00	32,079.90
6	Wisconsin, Minn. & Pacific Railroad								
7	Chicago, Milwaukee & St. Paul Ry.	132,879.14	17,591,533.26	2,249,831.05		\$ 86,803.94	1,230,417.95	26,767,307.24	4,200,871.83
8	Chicago & North Western Railway	70,093.83	10,445,226.55	360,398.03			100,375.83	13,791,190.22	13,545,853.51
9	Chicago, St. P., Minn. & Omaha Ry.		2,405,763.34	63,568.88	1,743.03		3,281.80	3,011,785.32	3,587,669.77
10	Iowa Southern Railway		14,945.01						14,945.01
11	Chicago, Rock Island & Pacific Ry.		8,138,268.69	1,447,151.56		2.60	126,343.02	13,591,911.18	4,276,876.90
12	St. Paul & Kansas City S. L. R. R.		494,056.40					494,056.40	4,000,000.00
13	Colfax Northern Railway			800.52					*4,612.27
14	Thomas W. Griggs R. R. Property		1,675.00	167.50			87.00	1,909.50	266.00
15	Colfax Consolidated Coal								4,563.45
16	Dav., Rock Island & Northwestern Ry.							18,278.45	
17	Great Northern Railway		11,680,824.22	393,403.40	178,808.32		180,480.97	13,004,696.15	19,317,503.31
18	Illinois Central Railroad	7,150.75	9,960,171.54	1,026,830.37		767.50	49,600.49	13,388,635.19	15,571,182.28
19	Dubuque & Sioux City Railroad		408,242.19					408,242.19	*270,889.72
20	Manchester & Oueda Railroad		3,250.00					4,275.84	*7,834.89
21	Minneapolis & St. Louis Railroad		2,679,216.91	259,635.05	112,718.76	11,979.87	10,569.36	4,016,789.25	600,176.08
22	Miscellaneous, Burlington & Southern R. R.		85,185.83	180.69	558.89			77,129.47	*203,681.33
23	Tabor & Northern Railroad		2,149.94	3,587.66				11,477.04	*5,729.31
24	Union Pacific Railroad		9,280,121.67	307,589.71			150,878.94	10,640,211.20	38,600,917.94
25	Wabash Railway		2,690,756.46	59,971.83	705.82		78,484.28	3,219,748.56	1,983,942.65
	Total	\$ 102,199.12	\$ 206,500,543.50	\$ 2,560,652.76	\$ 308,212.72	\$ 102,530.37	\$ 2,175,524.89	\$ 208,062,443.19	\$ 384,654,967.62

TABLE 4A—CORPORATE INCOME ACCOUNT FOR THE YEAR  
PART 7—NET INCOME AND DISPOSITION OF NET INCOME.

Number	Railway Companies	Net income	Income applied to sinking and other reserve funds	Dividend appropriations of income	Income appropriated for investment in physical property	Total appropriations of income	Income balance carried over profit and loss
2	Atlantic Northern Railway	22,924,383.73	231,077.99	5,817,128.00		5,988,205.69	13,936,157.79
3	Chicago, Burlington & Quincy Railroad	*2,000,682.22					*2,000,682.22
4	Chicago Great Western Railroad	32,079.90					32,079.90
5	Mason City & Ft. Dodge Railroad						
6	Wisconsin, Minn. & Pacific Railroad						
7	Chicago, Milwaukee & St. Paul Railway	4,200,871.83	137,800.84	8,825,275.00		137,800.84	4,560,079.51
8	Chicago & North Western Railway	13,545,853.51	86,602.56	8,825,275.00		5,911,877.56	3,823,978.95
9	Chicago, St. Paul, Minn. & Omaha Railway	3,587,669.77		1,715,966.00		1,715,966.00	871,689.77
10	Iowa Southern Railway						
11	Chicago, Rock Island & Pacific Railway	4,276,876.90		3,567,485.00		3,567,485.00	709,391.90
12	St. Paul & Kansas City Short Line R. R.						
13	Colfax Northern Railway	*4,612.27					*4,612.27
14	Thomas W. Griggs R. R. Property	266.00					266.00
15	Colfax Consolidated Coal	4,563.45					4,563.45
16	Davenport, Rock Island & Northwestern Ry.						
17	Great Northern Railway	19,317,503.31	35,685.00	17,482,915.75		17,482,915.75	1,828,906.56
18	Illinois Central Railroad	15,571,182.28	118,200.00		18,000.85	136,280.85	12,434,841.43
19	Dubuque & Sioux City Railroad	*270,889.72		150,665.31		150,665.31	*120,224.41
20	Manchester & Oueda Railroad	*7,834.89					*7,834.89
21	Minneapolis & St. Louis Railroad	600,176.08					600,176.08
22	Miscellaneous, Burlington & Southern Railroad	*230,681.33					*230,681.33
23	Tabor & Northern Railroad	*5,729.31					*5,729.31
24	Union Pacific Railroad	36,936,907.94		26,210,900.00		26,210,900.00	10,726,007.94
25	Wabash Railway	1,983,942.65					1,983,942.65
	Total	\$ 132,864,867.66	\$ 837,161.51	\$88,239,484.75	\$ 18,000.85	\$87,154,727.11	\$86,700,140.54

\*Deficit.



TABLE 5—PROFIT AND LOSS ACCOUNT  
PART 1—CREDITS.

Number	Railway Companies	Credit balance at beginning of year	Credit balance transferred from income account	Profit on road and equipment sold	Delayed income credits	Overhead charges	Donations	Miscellaneous credits	Debit balance carried to balance sheet	Total
1	A. T. & S. F. Ry	\$ 65,055,000.00	\$17,871,866.90	\$8,580.30	\$2,755.76			\$27,537.45	\$	\$ 84,116,854.39
2	Atlantic Northern Ry	199,151,445.00	13,896,157.79	240,406.55			50,132.65	61,379.25		214,384,255.27
3	C. B. & Q. R. R.	7,785,515.81		9,687.46	5,689.75		6,610.28			13,111,473.90
4	C. & N. W. Ry		37,079.96							37,079.96
5	W. M. & P. R. R.							139,403.00	\$ 81,500.00	\$ 81,500.00
6	C. M. & St. P. Ry	42,880,342.80	4,866,070.25	3,545.18	24,346.35		154,973.37	289,879.15		84,750,000.00
7	C. & N. W. Ry	55,551,371.45	8,633,978.50	31,572.30	317,943.78		42,579.41	3,588,739.41		67,859,255.39
8	C. St. P., M. & O. Ry	6,504,605.11	871,683.71	1,940.55	22,680.28		21,497.59	81,000.50		62,069,011.33
9	C. R. I. & P. Ry									7,515,416.50
10	C. R. I. & P. Ry	10,529,777.85	719,361.90	9,019.09	14,632.46		203,469.87			12,243,115.19
11	St. P. & K. C. N. L. Ry	95,853.49							71,308.42	95,853.49
12	Colfax Northern Ry		268.00							268.00
13	Thos. W. Griggs R. R.		4,563.45							4,563.45
14	Colfax Northern Ry	7,048.01								7,048.01
15	Illinois Central R. R.	15,402,133.44	1,828,956.33	75,088.60	7,901.80		208,737.66	5,712,611.04		\$1,868,184.47
16	Illinois Central R. R.	31,137,197.94	13,434,841.43	134,210.39	474,822.22		10,797.00	809,839.09		52,502,249.07
17	Illinois Central R. R.						2,866.00		379,259.08	425,401.16
18	Illinois Central R. R.									425,401.16
19	Illinois Central R. R.									425,401.16
20	Illinois Central R. R.									425,401.16
21	Illinois Central R. R.									425,401.16
22	Illinois Central R. R.									425,401.16
23	Illinois Central R. R.									425,401.16
24	Illinois Central R. R.									425,401.16
25	Illinois Central R. R.									425,401.16
26	Illinois Central R. R.									425,401.16
27	Illinois Central R. R.									425,401.16
28	Illinois Central R. R.									425,401.16
29	Illinois Central R. R.									425,401.16
30	Illinois Central R. R.									425,401.16
31	Illinois Central R. R.									425,401.16
32	Illinois Central R. R.									425,401.16
33	Illinois Central R. R.									425,401.16
34	Illinois Central R. R.									425,401.16
35	Illinois Central R. R.									425,401.16
36	Illinois Central R. R.									425,401.16
37	Illinois Central R. R.									425,401.16
38	Illinois Central R. R.									425,401.16
39	Illinois Central R. R.									425,401.16
40	Illinois Central R. R.									425,401.16
41	Illinois Central R. R.									425,401.16
42	Illinois Central R. R.									425,401.16
43	Illinois Central R. R.									425,401.16
44	Illinois Central R. R.									425,401.16
45	Illinois Central R. R.									425,401.16
46	Illinois Central R. R.									425,401.16
47	Illinois Central R. R.									425,401.16
48	Illinois Central R. R.									425,401.16
49	Illinois Central R. R.									425,401.16
50	Illinois Central R. R.									425,401.16

TOTAL

TABLE 5—PROFIT AND LOSS ACCOUNT  
PART 2—DEBITS.

Number	Railway Companies	Debit balance at beginning of year	Debit balance transferred from income account	Surplus applied to sinking and other funds	Dividend appropriations	Surplus appropriated for physical property	Debit discount through surplus
1	Atchafalaya, Topoka & Santa Fe Railway					\$ 46,280.21	
2	Atlantic Northern Railway					51,725.81	9,205.22
3	Chicago Great Western Railway		\$ 2,539,981.22			3,616.28	
4	Chicago Great Western Railway						
5	Mason City & Ft. Dodge Railroad						
6	Wisconsin, Minn., & Pacific Railroad						
7	Chicago & Wisconsin & St. Paul Railway	\$ 81,200.00					
8	Chicago & Wisconsin & St. Paul Railway						
9	Chicago, St. Paul, Minn., & Omaha Ry						
10	Iowa Southern Railway						
11	Chicago, Rock Island & Pacific Railway						
12	Colfax Northern Railway						
13	Colfax Northern Railway	65,000.15	4,611.57				
14	Colfax Consolidated Coal						
15	Thomas W. Griggs R. R. Property						
16	Davenport, Rock Island & Northwestern Ry						
17	Illinois Central Railway			\$ 11,078.46			
18	Illinois Central Railway						
19	Dubuque & Sioux City Railroad		621,655.00				
20	Mancheester & Onondia Railway		7,831.89				
21	Minneapolis & St. Louis Railroad						
22	Union Pacific Railroad	7,561.25	259,000.25				
23	Tabor & Northern Railroad	14,804.41	5,729.31				
24	Union Pacific Railroad						
25	Wabash Railway			31,207.00			
26	Wabash Railway						
27	Wabash Railway						
28	Wabash Railway						
29	Wabash Railway						
30	Wabash Railway						
31	Wabash Railway						
32	Wabash Railway						
33	Wabash Railway						
34	Wabash Railway						
35	Wabash Railway						
36	Wabash Railway						
37	Wabash Railway						
38	Wabash Railway						
39	Wabash Railway						
40	Wabash Railway						
41	Wabash Railway						
42	Wabash Railway						
43	Wabash Railway						
44	Wabash Railway						
45	Wabash Railway						
46	Wabash Railway						
47	Wabash Railway						
48	Wabash Railway						
49	Wabash Railway						
50	Wabash Railway						
TOTAL		\$ 182,004.86	\$ 3,100,471.57	\$ 62,308.46	\$ 7,679,431.25	\$ 221,643.03	\$ 1,201,596.85

TABLE 5—PROFIT AND LOSS ACCOUNT  
PART 3—DEBITS—Continued.

Number	Railway Companies	Miscellaneous appropriations of surplus	Loss on retired road and equipment	Miscellaneous debits	Credit balance carried to balance sheet	Total
1	Atchison, Topeka & Santa Fe Railway		\$ 22,379.60	32,458.45	\$ 84,115,355.95	\$ 84,216,354.30
2	Atlantic Northern Railway					
3	Chicago, Burlington & Quincy Railroad		349,820.31	94,097.90	214,129,300.70	214,504,220.27
4	Chicago Great Western Railroad		77,419.97	1,108.74	5,250,612.01	7,803,449.32
5	Mason City & Ft. Dodge Railroad				171,479.90	171,479.90
6	Wisconsin, Minn. & Pacific Railroad					84,300.00
7	Chicago, Milwaukee & St. Paul Railway		488,095.00	8,306,183.25	28,379,161.95	47,239,558.35
8	Chicago & North Western Railway		467,218.12	302,216.71	69,740,297.74	63,005,915.33
9	Chicago, St. Paul, Minn. & Omaha Ry.		303,441.58	12,589.02	7,378,088.31	7,515,416.20
10	Iowa Southern Railway					
11	Chicago, Rock Island & Pacific Railway		300,360.00	126,506.71	11,609,180.30	12,345,115.19
12	St. Paul & Kansas City Short Line R. R.		2,358.78		95,500.71	95,859.49
13	Colfax Northern Railway					71,308.42
14	Thomas W. Griggs R. R. Property		579.93		6,748.08	7,316.01
15	Colfax Consolidated Coal	\$ 2,820.70	3,208.29		95,800.80	100,989.90
16	Davenport, Rock Island & Northwestern Ry.		74,588.28	178,432.87	82,375,004.19	83,088,164.47
17	Great Northern Railway		328,846.04	182,011.37	27,135,223.07	35,929,249.67
18	Illinois Central Railroad				2,285.21	10,120.19
19	Dubuque & Sioux City Railroad					425,401.66
20	Manchester & Okeola Railway			2,831.24	2,639,540.41	2,672,302.29
21	Minneapolis & St. Louis Railroad					200,211.03
22	Muscataine, Burlington & Southern Railroad		44,064.31			4,672,302.29
23	Tabor & Northern Railroad					30,502.72
24	Union Pacific Railroad		147,626.47	105,123.22	35,416,374.08	36,000,149.79
25	Wabash Railway		29,241.30	65,100.40	11,809,959.28	12,027,689.34
	Total	\$ 2,820.70	\$ 2,922,923.53	\$ 2,069,820.71	\$ 442,219,937.84	\$ 469,776,760.60

TABLE 6—RAILWAY OPERATING REVENUES—ENTIRE LINE  
PART 1—RAIL LINE TRANSPORTATION REVENUES.

Number	Railway Companies	Freight	Passenger	Excess baggage	Shipping car	Parlor and chair car	Mail	Express	Other passenger train
1	Atchison, Topeka & Santa Fe Ry.	\$ 142,331,972.75	\$ 54,420,112.66	\$ 374,064.43		\$ 50,500.78	\$ 5,628,288.27	\$ 7,163,477.45	\$ 1,787,069.83
2	Atlantic Northern Railway	45,500.25	3,273.49	69.04			1,004.98	1,228.89	
3	Chicago, Burlington & Quincy R. R.	139,418,382.42	36,449,031.92	309,720.07		6,768.14	6,537,165.18	4,699,278.13	469,827.14
4	Chicago Great Western Railroad	15,990,231.07	5,692,494.38	32,321.43		59,444.27	722,008.83	397,799.36	17,049.11
5	Mason City & Ft. Dodge Railroad								
6	Wisconsin, Minn. & Pacific Railroad								
7	Chicago, Milwaukee & St. Paul Ry.	117,183,815.31	31,083,504.19	247,066.18	\$ 2,025,313.72	83,216.17	6,207,635.60	4,477,179.49	42,553.77
8	Chicago & North Western Railway	119,569,758.02	37,386,922.50	337,823.48		291,029.27	4,878,306.95	4,307,321.49	458,152.32
9	Chicago, St. P., Minn. & Omaha Ry.	29,858,879.49	8,238,023.79	36,450.98		31,676.47	614,853.86	905,267.07	82,325.19
10	Iowa Southern Railway								
11	Chicago, Rock Island & Pacific Ry.	89,475,129.77	34,973,437.08	232,222.54		21,498.27	4,236,965.84	3,509,779.50	494,829.11
12	St. Paul & Kansas City S. L. R. R.								
13	Colfax Northern Railway	39,510.96	6,405.37						
14	Thomas W. Griggs R. R. Property								
15	Colfax Consolidated Coal								
16	Dav., Rock Island & Northwestern Ry.	89,760,845.24	30,551,025.20	162,720.06	1,112,882.40	127,816.51	5,477,767.35	2,968,461.08	16,562.25
17	Great Northern Railway	106,019,470.13	27,032,518.85	161,915.22		55,138.29	2,804,301.45	3,009,590.24	189,025.56
18	Illinois Central Railroad								
19	Dubuque & Sioux City Railroad	16,954.05	6,086.62	28.77			745.14	978.80	
20	Manchester & Okeola Railway	13,261,174.54	2,705,955.00	17,694.77			526,074.66	280,664.10	8,302.17
21	Minneapolis & St. Louis Railroad	145,997.78	26,120.00	148.80			2,711.33	3,335.30	
22	Muscataine, Burlington & Southern R. R.	22,276.15	1,229.25	10.29			179.43	849.44	
23	Tabor & Northern Railroad	39,364,271.09	22,964,227.31	254,957.91			5,427,341.63	2,807,361.98	453,380.51
24	Union Pacific Railroad	43,790,508.76	11,282,169.53	84,963.57		59,788.06	1,852,123.23	1,907,146.49	66,244.82
25	Wabash Railway								
	Total	\$ 974,446,677.60	\$ 291,900,011.20	\$ 2,388,410.92	\$ 3,128,106.13	\$ 734,286.45	\$ 47,121,274.98	\$ 39,323,317.00	\$ 4,084,043.27



PART 2—RAIL LINE TRANSPORTATION REVENUE—Continued—AND INCIDENTAL OPERATING REVENUES.

Number	Railway Companies	Rail Line Transportation Revenues					Incidental Operating Revenues		
		Milk	Switching	Special service train	Other freight train	Total rail line transportation revenue	Dining and buffet	Hotel and restaurant	Station, train and boat privilege
1	Atchison, Topeka & Santa Fe Ry.		\$ 913,949.39	\$ 102,357.08	\$ 267.30	\$ 213,088,069.01			\$ 425,706.58
2	Atlantic Northern Railway		25.10			32,102.83			
3	Chicago, Burlington & Quincy R. R.	\$ 716,234.03	1,872,004.34	72,246.34		181,341,907.61	\$ 1,250,447.17	\$ 568,859.48	23,250.34
4	Chicago Great Western Railroad	253,858.63	258,419.32	10,088.43	200.00	23,590,191.85	197,332.80		12,509.03
5	Mason City & Ft. Dodge Railroad								
6	Wisconsin, Minn. & Pacific Railroad								
7	Chicago, Milwaukee & St. Paul Ry.	1,338,822.69	2,287,184.14	30,561.83		194,057,007.10	1,129,879.38	7,282.50	108,075.54
8	Chicago & North Western Railway	2,108,632.74	1,804,508.42	45,063.02		163,059,069.49	972,121.06	208,151.25	88,125.77
9	Chicago, St. P., Minn. & Omaha Ry.	95,145.63	226,768.16	23,221.73		31,490,235.84	129,983.54	21,680.24	8,314.82
10	Iowa Southern Railway		640,822.11	12,829.28	8,698.50	132,837,744.00	842,001.93	117,191.48	150,396.49
11	Chicago, Rock Island & Pacific Ry.								
12	St. Paul & Kansas City S. L. R. R.								
13	Colfax Northern Railway		1,601.50			47,877.83			
14	Thomas W. Griggs R. R. Property								
15	Colfax Consolidated Coal								
16	Dav., Rock Island & Northwestern Ry.		118,087.98			118,087.98			400.59
17	Great Northern Railway	35.82	766,741.04	33,514.47	*227.82	121,008,014.59	873,464.53	709,101.03	8,096.37
18	Illinois Central Railroad	480,251.63	1,247,368.28	116,281.06		142,835,545.70	750,199.92	445,924.04	211,353.31
19	Dubuque & Sioux City Railroad								
20	Manchester & Oueda Railway	3.59	240.00			25,045.97			
21	Minneapolis & St. Louis Railroad		119,908.21	3,608.60		17,023,332.11		6,569.63	5,488.62
22	Muscatine, Burlington & Southern R. R.		8,000.30			189,324.43			
23	Tabor & Northern Railroad	122.10	3,904.00			28,623.04			
24	Union Pacific Railroad	104,094.44	473,168.08	25,171.20		126,408,881.97	1,412,998.83	1,031,016.03	73,827.30
25	Wabash Railway		694,502.91	19,443.70	50.91	29,355,529.12	344,408.58		21,000.36
	Total	\$ 5,167,391.33	\$11,407,614.38	\$ 494,087.39	\$ 8,698.50	\$ 1,377,350,361.30	\$ 7,900,828.05	\$ 4,017,176.87	\$ 1,141,730.71

\*Fictitious.

TABLE 6—RAILWAY OPERATING REVENUES—ENTIRE LINE  
PART 3—INCIDENTAL OPERATING REVENUES—Continued.

Number	Railway Companies	Fareed room	Storage—freight	Storage—baggage	Demurrage	Telegraph and telephone	Grain elevator	Stockyard	Power
1	Atchison, Topeka & Santa Fe Ry.	\$ 8,233.44	\$ 208,539.75	\$ 70,136.78	\$ 539,449.49	\$ 324,606.82		\$ 303,289.78	
2	Atlantic Northern Railway		211.47		339.50				
3	Chicago, Burlington & Quincy R. R.	29,289.48	185,528.71	31,304.59	800,341.72	394,204.00		253,412.68	
4	Chicago Great Western Railroad	994.60	44,630.80	2,052.71	108,587.33	1,140.08			
5	Mason City & Ft. Dodge Railroad								
6	Wisconsin, Minn. & Pacific Railroad								
7	Chicago, Milwaukee & St. Paul Ry.	4,255.34	175,027.50	35,027.86	836,387.33	137,247.87			104.00
8	Chicago & North Western Railway	68,790.20	218,806.29	30,090.88	830,439.34			26,198.31	
9	Chicago, St. P., Minn. & Omaha Ry.	3,808.55	64,909.77	1,836.00	146,771.59				
10	Iowa Southern Railway								
11	Chicago, Rock Island & Pacific Ry.	27,379.06	137,704.93	29,132.70	630,704.90	33,259.27			
12	St. Paul & Kansas City S. L. R. R.								
13	Colfax Northern Railway				55.00				
14	Thomas W. Griggs R. R. Property								
15	Colfax Consolidated Coal								
16	Dav., Rock Island & Northwestern Ry.	201.80	1,781.25		15,025.57				
17	Great Northern Railway	62,135.20	576,401.04	43,896.25	322,533.98	156,083.23			
18	Illinois Central Railroad	00,489.10	288,847.21	19,618.57	616,822.32				
19	Dubuque & Sioux City Railroad								
20	Manchester & Oueda Railway				381.00				
21	Minneapolis & St. Louis Railroad		25,372.31	291.20	79,621.32	2,004.49			
22	Muscatine, Burlington & Southern R. R.		272.05	2.00	2,755.90				
23	Tabor & Northern Railroad		21.96		194.00	561.63			
24	Union Pacific Railroad	6,335.59	66,204.02	33,211.31	442,749.38	150,240.46			1,223.43
25	Wabash Railway	3,615.07	60,835.70	2,310.70	221,134.38		\$ 35,168.23		
	Total	\$ 279,192.03	\$ 2,051,239.56	\$ 290,371.74	\$ 5,648,681.37	\$ 1,205,474.33	\$ 35,168.23	\$ 619,249.80	\$ 1,326.43

TABLE 6—RAILWAY OPERATING REVENUES—ENTIRE LINE  
PART 4—INCIDENTAL OPERATING REVENUES—Continued—AND JOINT FACILITY OPERATING REVENUES.

Number	Railway Companies	Incidental Operating Revenues			Joint Facility Operating Revenue			Total railway operating revenues
		Heat and other buildings	Miscellaneous	Total incidental operating revenues	Credit	Debit	Total joint facility operating revenues	
1	Atchison, Topeka & Santa Fe Railway	\$ 27,478.00	\$ 301,854.14	\$ 2,533,518.81	\$ 75,885.06	\$ 24,576.74	\$ 50,901.30	\$ 216,545,277.08
2	Atlantic Northern Railway	44,848.17	371,417.40	4,055,860.74	190,033.25	5,447.55	185,485.72	185,485,287.07
3	Chicago, Burlington & Quincy Railroad	19,496.38	24,559.25	611,708.07	24,759.61	770.87	24,479.74	24,032,434.63
4	Chicago Great Western Railroad							
5	Wisconsin, Minn. & Pacific Railroad							
6	Chicago, Milwaukee & St. Paul Railway	145,523.48	419,137.65	2,123,015.47	85,047.80	6,240.31	78,707.55	163,128,734.15
7	Chicago & North Western Railway	243,713.87	994,747.89	2,695,173.27	35,917.05	1,793.48	25,156.59	165,092,299.26
8	Chicago, St. Paul, Minn. & Omaha Ry.	5,913.77	26,737.68	413,079.26	77,291.81	29,015.37	92,370.45	31,055,612.25
9	Chicago, Rock Island & Pacific Railway	47,958.00	104,134.34	2,129,861.79	117,957.78	9,214.69	101,451.18	125,960,000.00
10	St. Paul & Kansas City Short Line R. R.			67.00				
11	Colfax Northern Railway							47,470.82
12	Thomas W. Griggs R. R. Property							
13	Delaware, Chesapeake & Potomac							
14	Delaware, Chesapeake & Potomac, Northwestern Ry.	71,001.25	619.00	15,022.29				132,117.94
15	Illinois Central Railroad	142,523.40	699,442.90	3,888,472.39	55,283.37	65,989.27	1,445.70	129,778,600.00
16	Great Northern Railway	49,838.07	201,667.10	2,617,353.14	122,474.31	67,717.73	61,756.90	145,517,858.41
17	Dubuque & Sioux City Railway							
18	Illinois Central R. R.	224,271.26	1,733.26	854.00	15,063.26	220.85	15,284.30	35,438.77
19	Mississippi & St. Louis Railroad	1,596.30	769.47	4,075.68				17,137,077.49
20	Mascatine, Burlington & Southern Railroad	309,369.50	149,936.50	1,153,600.00	108,991.90	41,093.22	67,911.77	29,778,600.00
21	Tabor & Northern Railroad	5,200.00	41,078.94	709,264.00	108,991.90	41,093.22	149,085.12	130,750,249.00
22	Wabash Railroad							
23	Wabash Railway							
24	Total	\$ 784,717.40	\$ 3,086,736.77	\$ 27,705,443.07	\$ 1,043,541.00	\$ 240,473.36	\$ 803,067.39	\$ 1,608,033,172.84

Continued

TABLE 6A—RAILWAY OPERATING REVENUES—ENTIRE LINE—EARNED WITHIN THE STATE  
PART 1—RAIL LINE TRANSPORTATION REVENUE

Number	Railway Companies	Freight	Passenger	Excess baggage	Shipping car	Parlor and chair car	Mail	Express	Other passenger	Milk	Joint Facility Operating Revenue		
											Credit	Debit	Total joint facility operating revenues
1	A. T. & S. F. Ry.	\$ 1,017,681.86	\$ 348,042,658	\$ 2,291.87				\$ 66,432.53	\$ 61,608.55	\$ 15,892.12			
2	Atlantic Northern Ry.	45,900.35	5,273.50	69.04				1,004.66	1,228.26				
3	C. & N. W. Ry.	13,087,800.67	41,889.56	41,889.56				1,004,629.97	437,030.27	50,226.05	\$ 113,904.31		
4	C. G. W. R. R.	5,199,770.87	1,101,405.20	19,311.01				408,497.40	305,990.27	9,745.19	\$ 34,907.22		
5	W. M. & P. R. R.												
6	W. M. & P. R. R.												
7	C. & M. & St. P. Ry.	19,989,000.00	4,240,269.24	22,546.88	\$ 181,776.16			1,030,949.57	660,122.62	4,358.42	109,002.81		
8	C. & N. W. Ry.	25,313,961.18	5,984,501.20	9,201.60				1,431,011.22	1,203,413.74	140,000.20	138,559.66		
9	C. St. P., M. & O. Ry.	1,180,750.02	5,229.43	2,225.09				61,205.01	62,099.27	7,850.96	4,154.29		
10	C. St. P., M. & O. Ry.												
11	C. R. F. & P. Ry.	30,431,267.81	8,466,252.40	61,718.05				1,087,323.14	828,037.20	131,596.12			
12	St. P. & K. C. S. L. Ry.												
13	Colfax Northern Ry.												
14	Thomas W. Griggs R. R.												
15	Colfax Northern Ry.												
16	Del., R. I. & N. W. Ry.												
17	Great Northern Ry.	751,661.67	116,820.48	858.91	284.18			20,385.62	7,412.86	89.22			
18	Illinois Central R. R.	3,207,754.92	17,047.67					471,816.45	285,594.49	4,790.72	\$ 28,284.00		
19	Illinois Central R. R.												
20	Minn. & St. Louis R. R.	6,986.42	88.37					743.14	678.90		2.59		
21	Minn. & St. Louis R. R.	1,309,304.05	9,276.40					285,024.21	133,000.20	5,677.17			
22	Minn., E. & S. R. R.	145,067.76	148.80					2,711.25	2,026.25				
23	Taber & Northern R. R.	22,275.13	1,299.23	16.59				170.43	5,809.44				
24	Union P. R. R.	1,009,010.50	497,745.26	3,143.97				136,493.85	40,660.85				
25	Wabash Railway												
	Total	\$ 159,389,104.47	\$ 85,765,863.40	\$ 284,149.86	\$ 189,090.34	\$ 49,246.59	\$ 7,005,615.66	\$ 4,172,800.02	\$ 370,706.79	\$ 430,831.24			



TABLE 6A—RAILWAY OPERATING REVENUES—EARNED WITHIN THE STATE  
PART 2—RAIL LINE TRANSPORTATION REVENUE—Continued—AND INCIDENTAL OPERATING REVENUE.

Number	Railway Companies	Rail Line Transportation Revenue						Incidental Operating Revenue					
		Switching	Special service	Other freight	Total rail line transportation revenue	Hotel and restaurant	Station, train and boat privileges	Parcel room	Storage—Freight	Storage—Passengers			
1	A. T. & S. P. Ry.	\$ 875,058	\$ 98,110	1.00	1,531,882.68		\$ 2,495.60	\$ 240,110	\$ 780,043	\$ 83.61			
2	Alta Southern Ry.	35,120			52,105.86				211.47				
3	C. B. & Q. R. R.	69,841.25	12,114.50		90,955.75	\$ 138,654.12	4,478.41	2,154.75	28,409.45	2,178.65			
4	C. G. W. R. R.	79,406.40	7,202.95		12,849,771.87	92,657.81		649.95	12,024.12	1,248.86			
5	M. C. & F. D. R. R.												
6	M. C. & F. D. R. R.												
7	C. M. & St. P. Ry.	137,509.05	9,676.39		52,377,131.07	79,408.12	16,398.51	969.87	25,379.14	1,535.46			
8	C. & N. W. Ry.	137,901.35	9,577.88		37,489,734.96	281,023.17	10,346.53	288.86	33,909.75	4,711.04			
9	C. St. P., M. & O. Ry.	9,696,900	2,428.75		2,135,429.75	15,258.39	531.28	3,134.14	573.00				
10	Iowa Southern Ry.	111,019.21	1,282.00		31,399,131.74	222,419.39	30,170.37	30,088.40	41,822.12	9,120.09			
11	St. P. & C. M. & St. L. Ry.												
12	Colfax Northern Ry.	1,651.56			47,377.88								
13	Thos. W. Griggs R. R.												
14	Colfax Coal & Coal	31,015.66			31,015.66		275.05	954.86	1,092.70				
15	Dev. R. I. & N. W. Ry.	46,798.41			11,974,257.06	52,390.60	17,825.00	35.23	15,422.08	127.13			
16	Illinois Central R. R.						2,040.75	198.10	6,736.32	230.87			
17	Peab. & S. C. R. R.	240.00	1,294.28		35,043.97		71.82	6.24	31.00	30.27			
18	Man. & Ogdun Ry.	64,300.00			8,229,254.78		174.50	90.30	1,654.97	22.61			
19	Minn. & N. W. R. R.	3,964.66			28,627.04		1,061.01						
20	Tabor & Northern R. R.	10,475.17	42.26		240,987.42	3,412.00							
21	Union Pacific R. R.	10,475.17	946.66		1,178,045.19	9,038.85							
22	Wabash Railway												
23	Total	\$ 730,994.08	\$ 99,240.94	1.00	145,479,012.07	\$ 604,210.00	\$ 80,258.17	\$ 94,280.30	\$ 644,110.19	\$ 172,442.30	\$ 91,676.43		

TABLE 6A—RAILWAY OPERATING REVENUES—EARNED WITHIN THE STATE  
PART 2—INCIDENTAL OPERATING REVENUE—Continued—AND JOINT FACILITY REVENUE AND TOTAL RY. OPERATING REVENUES.

Number	Railway Companies	Incidental Operating Revenue						Joint Facility Operating Revenue			
		Passenger	Telephone and telegraph	Power	Rents and other property	Miscellaneous	Total incidental operating revenue	Credit	Debit	Total joint facility revenue	Total railway operating revenues
1	A. T. & S. P. Ry.	\$ 421,025	\$ 274.45		115.23	\$ 21,244.19	\$ 55,783.21			\$ 1,502,612.90	
2	Alta Southern Ry.	329.26				21,897.58	150.97			52,633.82	
3	C. B. & Q. R. R.	80,480.44	79,627.86		2,850.64	21,097.56	430,218.49	\$ 24,999.16	\$ 24,624.54	\$ 21,260,278.58	
4	C. G. W. R. R.	28,910.56	859.87		368.15	5,811.65	182,111.12	697.40	264.13	\$ 21,380,314.79	
5	M. C. & F. D. R. R.										
6	M. C. & F. D. R. R.										
7	C. M. & St. P. Ry.	61,042.12	12,951.35	\$ 104.00	10,822.70	9,068.14	398,417.22	17,127.68	17,127.68	\$ 26,031,657.97	
8	C. & N. W. Ry.	62,876.50	22,495.14		22,495.14	32,378.64	468,297.57	5,485.84	5,456.91	\$ 27,059,379.39	
9	C. St. P., M. & O. Ry.	13,690.00	17.35		271.28	271.28	33,457.50	4,709.97	6,095.01	\$ 2,167,022.21	
10	Iowa Southern Ry.										
11	St. P. & C. M. & St. L. Ry.	137,137.12	9,135.59		3,744.40	16,489.65	484,468.35	975.50	1,082.46	\$ 31,514,933.19	
12	Colfax Northern Ry.										
13	Thos. W. Griggs R. R.						92.00			47,470.83	
14	Colfax Coal & Coal	4,231.22			1125.45	919.00	7,185.62			28,392.19	
15	Dev. R. I. & N. W. Ry.	7,400.24	898.94		1,271.00	9,051.68	14,880.17	8,095.62	78,091.62	\$ 918,145.41	
16	Illinois Central R. R.	30,377.01			1126.08	7,136.13	124,063.81	145.68	145.68	\$ 12,098,146.10	
17	Peab. & S. C. R. R.										
18	Man. & Ogdun Ry.	27,292.00	1,802.42		116,023.71	2,734.26	35,373.56	170.35	170.35	\$ 22,163.97	
19	Minn. & N. W. R. R.	1,292.96			869.80	9.56	4,075.08			5,323,611.96	
20	Mia. & S. B. R. R.	194.00	561.67		300.80	1,462.47	1,156.65			\$ 100,000.41	
21	Tabor & Northern R. R.	442.75	159.54	1.22	70.73	149.22	4,847.36	52.08	44.07	\$ 29,788.49	
22	Union Pacific R. R.	9,542.25			90.00	7,009.90	28,210.57	71.00	71.00	\$ 1,894,756.25	
23	Total	\$ 478,734.05	\$ 105,316.37	\$ 105.22	\$ 29,884,110	\$ 158,800.90	\$ 5,043,431.30	\$ 97,708.30	\$ 22,134.23	\$ 55,674.00	\$ 137,537,014.20

\*Tabl.

TABLE 7—RAILWAY OPERATING EXPENSES—ENTIRE LINE  
PART 1—AMOUNT OF OPERATING EXPENSES DURING YEAR AND OPERATING RATIO.

Number	Railway Companies	Total maintenance of way and structures	Total maintenance of equipment	Total traffic expenses	Total—Rail line	Total miscellaneous operations	Total general expenses	Transportation for investment—(Credits)	Grand total railway operating expenses	Operating ratio
1	A. T. & S. F. Ry	\$ 48,971,788.80	\$ 150,722,728.00	2,712,594.40	\$ 83,692,715.15	\$ 156,962.34	4,232,715.23	706,502.00	\$ 170,002,877.82	82.82%
2	Atlantic Northern Ry	1,072,485.65	45,803,655.67	1,728,303.32	47,604,844.64	2,849,222.15	5,209,610.75	584,079.34	55,000,966.10	104.34%
3	C. & O. R. R.	5,897,677.60	6,738,578.78	520,861.20	12,156,117.58	253,542.55	709,216.75	7,000.34	16,556,311.27	107.15%
4	C. & W. R. R.								38,459,031.54	116.06%
5	M. C. & P. D. R.									
6	M. C. & P. R.									
7	C. & M. R. Ry	85,493,024.08	41,522,129.07	1,722,729.27	68,737,872.42	1,646,324.07	4,100,301.72	211,328.96	154,697,120.18	97.59%
8	C. & N. W. Ry	89,300,000.01	4,122,323.25	1,409,215.87	94,831,549.13	1,251,431.07	2,409,692.17	38,503.58	101,331,486.81	86.29%
9	C. & S. F. M. & O. Ry	4,901,000.01	6,336,430.12	356,225.41	15,629,234.30	390,973.31	1,600,227.05	28,500.28	24,441,295.34	84.99%
10	Iowa Southern Ry	55,691,381.00	30,527,802.91	1,717,028.71	68,639,382.55	953,320.78	2,224,281.07	601,888.26	137,869,277.38	94.63%
11	H. P. & C. V. L. Ry									
12	Colfax Northern Ry	1,054.00	10,563.13	175.45	21,259.48		1,691.85		41,722.16	87.99%
13	Trout W. Driggs R. R.									
14	Colfax Coal & Coal									
15	Dav. L. & N. W. Ry	57,171,438.39	30,345.12	1,282,115.61	259,770.22	1,300,219.70	2,007,658.83	295,832.47	467,132.54	350.09%
16	Dav. L. & N. W. Ry	89,033,003.71	19,728,423.90	1,282,115.61	55,061,548.17	1,300,219.70	2,007,658.83	295,832.47	113,547,114.54	91.29%
17	Illinois Central R. R.	89,033,003.71	19,728,423.90	1,282,115.61	55,061,548.17	1,300,219.70	2,007,658.83	295,832.47	113,547,114.54	91.29%
18	Illinois Central R. R.									
19	Prob. & C. R. R.		4,263,027	695.92	16,403.49	5,601.79	468,691.83	5,105.83	28,574.37	113.19%
20	Man. & Omaha Ry	8,799,096.00	4,122,323.25	251,730.56	9,271,354.61				17,790,758.05	103.81%
21	Miss. & N. O. Ry	89,033,003.71	37,094.82	4,110.11	132,134.50				235,039.41	170.84%
22	Union Pacific R. R.	10,099,389.36	19,024,918.00	1,215,826.37	41,402,301.88	2,263,683.45	4,098,245.05	56,281.28	64,247,184.88	77.74%
23	Union Pacific R. R.		15,003,578.01	1,181,726.97	31,466,988.11	413,769.55	2,099,333.53	25,003,739	80,707,390.08	100.28%
24	Wabash Railway									
25	Total	\$102,013,914.68	\$69,802,325.47	\$15,029,028.15	\$69,613,373.22	\$11,260,278.07	\$27,115,351.32	\$2,705,714.63	\$181,613,779.80	91.35%

\*Credit.

TABLE 7A—RAILWAY OPERATING EXPENSES—WITHIN THE STATE  
PART 1—AMOUNT OF OPERATING EXPENSES DURING YEAR AND OPERATING RATIO.

Number	Railway Companies	Total maintenance of way and structures	Total maintenance of equipment	Total traffic expenses	Total—Rail line	Total miscellaneous operations	Total general expenses	Transportation for investment—(Credits)	Grand total railway operating expenses	Operating ratio
1	A. T. & S. F. Ry	\$ 223,270.46	468,882.00	19,000.46	781,082.92	\$	40,676.20	5,297.00	1,010,100.58	102.60%
2	Atlantic Northern Ry	36,284.97	6,450.89	572.23	19,266.96		2,159.64		50,900.46	106.36%
3	C. & O. R. R.	4,556,030.47	5,081,066.37	231,268.20	10,668,365.04	221,469.18	791,990.69	62,860.86	29,857,680.90	97.49%
4	C. & W. R. R.	1,141,335.90	1,066,700.88	177,347.30	6,450,749.19	122,585.84	470,160.70	1,800.80	12,578,584.06	111.09%
5	M. C. & P. D. R.									
6	M. C. & P. R.									
7	C. & M. R. Ry	4,230,005.67	2,065,530.24	222,644.85	15,010,214.19	145,270.23	1,010,705.06	39,884.67	25,005,225.40	168.30%
8	C. & N. W. Ry	6,799,000.18	9,272,323.25	390,371.00	19,791,854.36	392,558.06	1,031,897.25	21,628.81	27,607,765.28	90.12%
9	C. & S. F. M. & O. Ry	272,066.72	474,025.12	26,867.40	1,179,188.30	125,691.97	1,170.46	2,697.42	2,184,602.28	85.97%
10	Iowa Southern Ry	7,375,001.72	8,793,414.42	462,251.59	16,266,179.26	297,174.66	856,898.15	368,109.31	34,133,692.51	169.00%
11	H. P. & C. V. L. Ry									
12	Colfax Northern Ry	7,054.09	70,561.12	125.45	21,259.48		1,691.85		41,722.98	87.89%
13	Colfax Coal & Coal									
14	Dav. L. & N. W. Ry	114,868.42	15,112.06	12,650.21	496,528.23	5,231.67	39,179.09	227.22	542,126.43	417.54%
15	Dav. L. & N. W. Ry	319,001.30	248,175.42	135,620.15	6,759,280.59	69,338.03	604,547.98	30,147.90	14,777,756.30	123.12%
16	Illinois Central R. R.	3,931,139.45	4,063,270.94	135,620.15	6,759,280.59	69,338.03	604,547.98	30,147.90	14,777,756.30	123.12%
17	Illinois Central R. R.									
18	Man. & Omaha Ry	6,637.56	4,385.67	698.95	16,403.49				28,574.37	113.19%
19	Man. & St. Louis R. R.	1,625,538.80	2,413,149.53	137,291.41	4,618,622.71				9,628,215.19	108.89%
20	Miss. & N. O. Ry	89,033,003.71	37,094.82	4,110.11	132,134.50				235,039.41	170.84%
21	Union Pacific R. R.	6,672,399	17,194.95	83.82	12,007.81				27,384.86	77.70%
22	Union Pacific R. R.	10,099,389.36	19,024,918.00	1,181,726.97	31,466,988.11	413,769.55	2,099,333.53	25,003,739	80,707,390.08	100.28%
23	Wabash Railway	750,000.70	669,134.42	68,514.25	1,417,117.01	19,489.07	147,381.09	606.56	3,097,786.72	103.29%
24	Total	\$3,618,997.70	\$2,285,006.99	\$2,113,300.78	\$63,322,770.13	\$1,224,259.70	\$4,969,420.80	\$48,295.44	\$107,235,251.37	106.21%

\*Credit.



TABLE 8—SECURITIES HELD AS INVESTMENTS

PART 1—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 year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
1	Aitchison, Topeka & Santa Fe Ry.	\$ 4,297,100.00		\$5,964,962.00	\$ 2,695,671.00				
2	Chicago, Burlington & Quincy R. R.			2,280,106.00	1,884,126.33				
3	Chicago Great Western R. R.	57,700.00	\$ 182,200.00	570,600.00	710,000.00			\$ 1,009.00	1,000.00
4	Mason City & Ft. Dodge R. R.	100,000.00	100,000.00						
5	Chicago, Milwaukee & St. Paul Ry.			1,247,000.00	950,299.30			497,075.00	157,180.75
6	Chicago & North Western Ry.			4,700,000.00	345,000.00				
7	Chicago, St. Paul, Min. & O. Ry.								
8	Chicago, Rock Island & Pacific Ry.			2,553,600.00	2,011,434.00	\$ 50,000.00	\$ 1.00	25,000.00	1.00
9	Great Northern Railway			2,292,150.00	2,847,479.33			1,750,000.00	1,750,000.00
10	Illinois Central Railroad			1,315,000.00	1,058,125.00			10,000.00	2.00
11	Dubuque & Sioux City R. R.								
12	Minneapolis & St. Louis R. R.			40,000.00	365,854.81	700.00	.01		
13	Union Pacific Railroad			10,941,020.00	9,212,799.21				
14	Wabash Railway								
	Total	\$ 4,454,800.00	\$ 282,700.00	\$14,015,029.00	\$11,380,790.03	\$ 50,700.00	\$ 1.01	\$ 2,283,075.00	\$ 1,908,192.75

TABLE 8—SECURITIES HELD AS INVESTMENTS

PART 2—INVESTMENTS IN SECURITIES OF NON-CARRIER COMPANIES AFFILIATED WITH RESPONDENT—Continued

Number	Railway Companies	Bonds Non-carrier corporations—Active				Notes Non-carrier Corporations—Active Unpledged		Miscellaneous Securities Non-carrier Corporations—Active Unpledged	
		Pledged		Unpledged		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year				
1	Aitchison, Topeka & Santa Fe Ry.					\$ 9,896,397.00	\$ 9,342,377.04	\$10,318,750.00	\$ 7,889,271.54
2	Chicago, Burlington & Quincy R. R.								
3	Chicago Great Western R. R.					207,400.42	207,400.42		
4	Mason City & Ft. Dodge R. R.								
5	Chicago, Milwaukee & St. Paul Ry.								
6	Chicago & North Western Ry.								
7	Chicago, St. Paul, Min. & O. Ry.								
8	Chicago, Rock Island & Pacific Ry.	\$ 4,330,311.42	\$ 1,617,385.00	\$ 42,000.00	\$ 36,576.87				
9	Great Northern Railway			150,000.00	50,000.00				
10	Illinois Central Railroad					1,460,207.44	1,451,119.43		
11	Dubuque & Sioux City R. R.					15,958,537.55	15,958,537.65		
12	Minneapolis & St. Louis R. R.								
13	Union Pacific Railroad			4,371,047.37	2,809,048.37				
14	Wabash Railway								
	Total	\$ 4,330,311.42	\$ 1,617,385.00	\$ 4,503,047.37	\$ 2,985,619.24	\$17,723,095.00	\$17,059,518.54	\$10,318,750.00	\$ 7,889,271.64

TABLE 8—SECURITIES HELD AS INVESTMENTS

PART 3—INVESTMENTS IN SECURITIES OF CARRIER CORPORATIONS 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 year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.	\$ 5,975,822.32	\$ 870,450.98	\$ 45,801,000.00	\$ 16,585,208.47				
2	Chicago, Burlington & Quincy R. R.	31,226,209.00	19,363,128.28	12,923,823.22	7,796,596.41			\$ 900,000.00	\$ 1,150,000.00
3	Chicago Great Western R. R.	39,635,685.00	310,825.42	931,000.00	116,809.83				
4	Mason City & Ft. Dodge R. R.								
5	Chicago, Milwaukee & St. Paul Ry.			4,659,433.23	2,840,053.40				
6	Chicago & North Western Ry.			16,585,400.00	11,731,405.44				
7	Chicago, St. Paul, Minn. & O. Ry.			790,900.00	212,500.00				
8	Chicago, Rock Island & Pacific Ry.	17,291,008.33	24,331,629.07	5,025,829.00	1,244,311.06	\$ 50,000.00	\$ 2.00	\$ 1,137,400.00	41,073.00
9	Great Northern Railway	90,518,350.00	145,211,747.88	49,782,800.00	34,790,705.00			2,101,000.00	2,011,750.00
10	Illinois Central Railroad	10,000,000.00	9,237,645.80	33,431,000.00	26,717,004.25			560,000.00	532,838.58
11	Dubuque & Sioux City R. R.	1,000,000.00	1,123,990.20			5,000,000.00	1,702,450.43		
12	Minneapolis & St. Louis R. R.	306,500.00	.02	103,600.00	103,600.00				
13	Union Pacific Railroad			118,775,702.54	110,690,215.85				
14	Wabash Railway	1,568,633.00	1,312,833.00	373,000.00	427,000.00	150,000.00	2.00	1,161,300.00	2.00
	Total	\$197,152,209.62	\$302,372,203.75	\$289,608,889.19	\$114,065,531.50	\$5,200,000.00	\$1,702,452.43	\$5,867,700.00	\$3,735,633.58

TABLE 8—SECURITIES HELD AS INVESTMENTS

PART 4—INVESTMENTS IN SECURITIES OF CARRIER COMPANIES AFFILIATED WITH RESPONDENT—Continued.

Number	Railway Companies	Bonds Carrier Corporations—Active				Bonds Carrier Corporations—Inactive			
		Pledged		Unpledged		Pledged		Unpledged	
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.	\$23,456,600.00	\$ 214,000.00	\$ 10,712,000.00	\$ 10,941,620.74				
2	Chicago, Burlington & Quincy R. R.			1,865,000.00	1,377,236.98				
3	Chicago Great Western R. R.			29,000.00	24,257.50				
4	Mason City & Ft. Dodge R. R.								
5	Chicago & North Western Ry.			125,000.00	110,000.00				
6	Chicago, St. Paul, Minn. & O. Ry.			1,025,000.00	307,027.50				
7	Chicago, Rock Island & Pacific Ry.	23,432,000.00	19,812,820.51	6,259,000.00	127,000.00				
8	Great Northern Railway			37,795,000.00	26,779,000.50				
9	Illinois Central Railroad	37,002,000.00	29,018,402.48	7,633,374.76	7,633,374.76	\$ 4,600,000.00	\$ 2.00	\$ 500,000.00	\$ 1.00
10	Dubuque & Sioux City R. R.					5,680,000.00	5,680,000.00	600.00	600.00
11	Minneapolis & St. Louis R. R.								
12	Union Pacific Railroad	4,000,000.00	3,800,000.00	73,836,500.00	63,582,591.72				
14	Wabash Railway	682,000.00	609,700.00	12,000.00	12,000.00				
	Total	\$88,572,000.00	\$33,654,082.96	\$140,017,274.76	\$114,463,846.88	\$10,280,000.00	\$ 5,680,002.00	\$ 500,000.00	\$ 601.00



TABLE 8—SECURITIES HELD AS INVESTMENTS

PART 5—INVESTMENTS IN SECURITIES OF CARRIER COMPANIES AFFILIATED WITH RESPONDENT—Continued—AND IN SECURITIES OF NON-AFFILIATED COMPANIES.

Number	Railway Companies	Notes Carrier Corporations—Active		Miscellaneous Securities Carrier Corporations—Active		Investments in Securities of Non-affiliated Companies			
		Unpledged		Unpledged		Stocks Carrier Corporations—Active		Stocks Carrier Corporations—Inactive	
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.	\$44,168,185.62	\$28,677,204.10	\$39,463,605.00	\$36,463,605.00	\$	\$4,000.00		
2	Chicago, Burlington & Quincy R. R.	476,014.72	476,014.72						
3	Chicago Great Western R. R.	7,109.00	7,109.00						
4	Mason City & Ft. Dodge R. R.								
5	Chicago, Milwaukee & St. Paul Ry.					1,225,000.00	\$1,073,500.00		
6	Chicago & North Western Ry.	522,338.65	522,338.65			4,171,500.00	3,910,975.96		
7	Chicago, St. Paul, Minn. & O. Ry.								
8	Chicago, Rock Island & Pacific Ry.					450,800.00	60,001.00	\$69,700.00	\$
9	Great Northern Railway	817,431.45	817,431.45			4,575,600.00	18,732.00		\$
10	Illinois Central Railroad	1,000,000.00	1,000,000.00						
11	Dubuque & Sioux City R. R.					670.00	1.00		
12	Minneapolis & St. Louis R. R.								
13	Union Pacific Railroad	1,519,291.56	1,519,291.56			29,543,227.00	26,234,400.11		
14	Wabash Railway					5,500.00	4,447.00		
	Total	\$18,510,302.00	\$13,019,480.48	\$26,463,605.00	\$23,463,605.00	\$39,974,297.00	\$41,301,737.04	\$69,700.00	\$

\* Pledged.

RAILROAD COMMISSIONERS' REPORT

TABLE 8—SECURITIES HELD AS INVESTMENTS

PART 6—INVESTMENTS IN SECURITIES OF NON-AFFILIATED COMPANIES—Continued.

Number	Railway Companies	Stocks Non-carrier Corporations—Active				Stocks Non-carrier Corporations—Inactive			
		Pledged		Unpledged		Pledged		Unpledged	
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.	\$	22,734.90	\$	441,782.00	\$	207,423.46		
2	Chicago, Burlington & Quincy R. R.				5,500.00	5,600.00		\$	2,800.00
3	Chicago Great Western R. R.	12,500.00	\$	1.00	500.00	500.00			\$
4	Mason City & Ft. Dodge R. R.								\$
5	Chicago, Milwaukee & St. Paul Ry.					272,015.49			
6	Chicago & North Western Ry.								
7	Chicago, St. Paul, Minn. & O. Ry.								
8	Chicago, Rock Island & Pacific Ry.				16,150.00	10,853.00			
9	Great Northern Railway				1,907,506.17	1,284,573.96		332,000.00	\$
10	Illinois Central Railroad				31,650.00	31,650.00			\$
11	Dubuque & Sioux City R. R.								
12	Minneapolis & St. Louis R. R.								
13	Union Pacific Railroad								
14	Wabash Railway					\$	1,200,000.00	\$	1.00
	Total	\$	35,234.90	\$	1.00	\$	2,294,924.29	\$	1,837,923.88
						\$	1,200,000.00	\$	1.00
								\$	304,800.00
									\$

STATISTICS OF STEAM RAILWAYS

TABLE 8—SECURITIES HELD AS INVESTMENTS

PART 7—INVESTMENTS IN SECURITIES OF NON-AFFILIATED COMPANIES—Continued.

Number	Railway Companies	Bonds Carrier Corporations—Active				Bonds Non-carrier Corporations—Active			
		Pledged		Unpledged		Pledged		Unpledged	
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.			\$ 1,394,000.00	\$ 1,376,437.07			\$19,065,350.00	\$19,061,770.01
2	Chicago, Burlington & Quincy R. R.			115,500.00	108,808.00			7,352,350.00	7,349,420.00
3	Chicago Great Western R. R.					\$ 250,000.00	\$ 250,000.00	61,300.00	58,912.56
4	Mason City & Ft. Dodge R. R.							671,250.00	671,250.00
5	Chicago, Milwaukee & St. Paul Ry.			1,000.00	1,000.00				
6	Chicago & North Western Ry.			164,000.00	151,770.00				
7	Chicago, St. Paul, Minn. & O. Ry.								
8	Chicago, Rock Island & Pacific Ry.			5,456,000.00	5,187,924.69	90,000.00	90,000.00	1,598.75	1,598.75
9	Great Northern Railway			1,078,500.00	1,028,050.30	1,635,750.00	1,634,975.00	3,361,250.00	3,182,530.00
10	Illinois Central Railroad			1,338,000.00	1,338,000.00	475,000.00	475,000.00	4,500.00	4,250.30
11	Dubuque & Sioux City R. R.								
12	Minneapolis & St. Louis R. R.					300,000.00	300,000.00	11,850.00	11,800.00
13	Union Pacific Railroad	\$36,000,000.00	\$25,068,949.25	67,419,000.00	63,782,796.57	5,950,000.00	5,950,000.00	9,236,000.00	9,236,401.00
14	Wabash Railway			10,433.00	1.00	51,000.00	51,000.00	1,100.00	1,091.00
	Total	\$36,000,000.00	\$25,068,949.25	\$77,567,433.00	\$70,555,327.72	\$ 8,751,750.00	\$ 8,750,675.00	\$20,028,148.75	\$19,441,116.62

TABLE 8—SECURITIES HELD AS INVESTMENTS

PART 8—INVESTMENTS IN SECURITIES OF NON-AFFILIATED COMPANIES—Continued.

Number	Railway Companies	Bonds Non-carrier Corporations—Inactive		Notes Carrier Corporations—Active		Notes Non-carrier Corporations—Active		Notes Non-carrier Corporations—Inactive	
		Unpledged		Unpledged		Unpledged		Unpledged	
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.			\$ 10,700.00	\$ 10,700.00				
2	Chicago, Burlington & Quincy R. R.	\$ 12,000.00	\$ 12,000.00	118,856.55	118,856.55	\$ 836,323.73	\$ 786,023.73		
3	Chicago Great Western R. R.					115,118.66	115,118.66	\$ 5,088.87	\$ 5,088.87
4	Mason City & Ft. Dodge R. R.								
5	Chicago, Milwaukee & St. Paul Ry.					467,250.00	457,330.00		
6	Chicago & North Western Ry.	\$ 13,200.00	\$ 13,200.00						
7	Chicago, St. Paul, Minn. & O. Ry.								
8	Chicago, Rock Island & Pacific Ry.								
9	Great Northern Railway								
10	Illinois Central Railroad			3,170,827.50	104,841.40				
11	Dubuque & Sioux City R. R.			40,000.00	40,000.00	89,374.21	89,374.21		
12	Minneapolis & St. Louis R. R.								
13	Union Pacific Railroad			95,000.00	95,000.00				
14	Wabash Railway								
	Total	\$ 25,200.00	\$ 25,200.00	\$ 3,436,684.05	\$ 460,327.95	\$ 1,508,006.60	\$ 1,437,766.60	\$ 5,088.87	\$ 5,088.87



TABLE 8—SECURITIES HELD AS INVESTMENTS  
PART 9—INVESTMENTS IN SECURITIES OF NON-AFFILIATED COMPANIES—Continued.

Number	Railway Companies	Miscellaneous Securities Carrier Corporations —Active		Miscellaneous Securities Non-carrier Corporations—Active		Miscellaneous Securities Non-carrier Corporations—Inactive	
		Unpledged		Unpledged		Unpledged	
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.						
2	Chicago, Burlington & Quincy R. R.				\$ 275.00		
3	Chicago Great Western R. R.						
4	Mason City & Ft. Dodge R. R.						
5	Chicago, Milwaukee & St. Paul Ry.						
6	Chicago & North Western Ry.	\$ 3,481.10	\$ 3,481.10	\$ 32,500.00	\$ 32,554.19		
7	Chicago, St. Paul, Minn. & O. Ry.					\$ 4,500.00	\$ 4,500.00
8	Chicago, Rock Island & Pacific Ry.						
9	Great Northern Railway			887,584.94	592,384.94		
10	Illinois Central Railroad				25.00		
11	Dubuque & Sioux City R. R.						
12	Minneapolis & St. Louis R. R.						
13	Union Pacific Railroad			3,008,806.00	3,005,562.00		
14	Wabash Railway						
	Total	\$ 3,481.10	\$ 3,481.10	\$ 3,823,806.94	\$ 3,630,891.13	\$ 4,500.00	\$ 4,500.00

TABLE 8—SECURITIES HELD AS INVESTMENTS

PART 10—TOTAL INVESTMENTS IN SECURITIES OF NON-CARRIER AND CARRIER COMPANIES AFFILIATED WITH RESPONDENT.

Number	Railway Companies	Total Investments in Securities of Non-carrier Companies Affiliated With Respondent				Total Investments in Securities of Carrier Com- panies Affiliated With Respondent	
		Pledged		Unpledged		Pledged	
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.	\$ 4,297,100.00		\$ 56,120,010.00	\$19,227,319.71	\$ 29,431,833.33	1,084,450.98
2	Chicago, Burlington & Quincy R. R.			2,290,160.96	1,885,156.33	31,226,200.00	19,365,139.28
3	Chicago Great Western R. R.	57,700.00	189,700.00	778,093.42	917,493.42		319,825.42
4	Mason City & Ft. Dodge R. R.	100,000.00	100,000.00			39,035,685.00	
5	Chicago, Milwaukee & St. Paul Ry.			1,744,975.00	1,107,489.05		
6	Chicago & North Western Ry.			4,799,000.00	345,000.00		
7	Chicago, St. Paul, Minn. & O. Ry.						
8	Chicago, Rock Island & Pacific Ry.	4,380,311.42	1,617,386.90	3,720,600.00	2,048,005.89	45,473,038.33	44,794,430.38
9	Great Northern Railway			6,833,547.44	6,296,589.76	90,645,350.00	145,211,747.88
10	Illinois Central Railroad			17,283,537.65	17,010,964.65	62,682,000.00	43,396,048.28
11	Dubuque & Sioux City R. R.					6,000,000.00	2,836,440.91
12	Minneapolis & St. Louis R. R.	700.00	.01	40,000.00	265,834.81	306,500.00	.02
13	Union Pacific Railroad			15,312,667.37	12,111,844.58	4,600,000.00	3,890,000.00
14	Wabash Railway					2,400,633.00	1,082,597.00
	Total	\$ 8,535,811.42	\$ 1,900,086.91	\$ 108,903,597.93	\$31,223,308.20	\$301,204,809.66	\$263,609,743.17

TABLE 8—SECURITIES HELD AS INVESTMENTS

PART 11—TOTAL INVESTMENTS IN SECURITIES OF NON-CARRIER AND CARRIER COMPANIES AFFILIATED AND NON-AFFILIATED WITH THE RESPONDENT.

Number	Railway Companies	Total Investments in Securities of Carrier Companies Affiliated With Respondent		Total Investments in Securities of Non-Affiliated Companies			
		Unpledged		Pledged		Unpledged	
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year
1	Atchison, Topeka & Santa Fe Ry.	\$ 127,147,690.62	\$ 22,657,978.31	\$ 26,734.00		\$ 21,749,155.73	\$ 21,424,859.37
2	Chicago, Burlington & Quincy R. R.	16,157,848.04	10,959,848.06			7,627,274.98	7,615,167.68
3	Chicago Great Western R. R.	638,000.00	148,238.31	262,500.00		61,800.00	69,412.50
4	Mason City & Ft. Dodge R. R.						
5	Chicago, Milwaukee & St. Paul Ry.	4,784,433.33	3,450,053.40			4,371,481.10	4,098,381.22
6	Chicago & North Western Ry.	15,735,738.65	12,529,771.59			17,709.00	17,709.00
7	Chicago, St. Paul, Minn. & O. Ry.	867,900.00	349,500.00			6,326,248.75	2,399,384.44
8	Chicago, Rock Island & Pacific Ry.	13,825,820.00	1,856,243.19	90,000.00	90,000.00	14,879,031.61	6,881,682.66
9	Great Northern Railway	90,499,231.45	64,357,486.95	1,635,750.00	1,634,673.00	1,322,924.21	1,322,742.31
10	Illinois Central Railroad	42,652,074.76	35,904,017.59	475,000.00		670.00	1.00
11	Dubuque & Sioux City R. R.	103,600.00	103,600.00	300,000.00	300,000.00	11,850.00	11,850.00
12	Minneapolis & St. Louis R. R.	194,121,494.10	178,982,699.13	31,950,000.00	31,018,949.25	106,345,827.00	109,409,627.68
13	Union Pacific Railroad	1,548,300.00	439,002.00	1,251,000.00	51,001.00	3,020,839.00	3,011,101.00
14	Wabash Railway						
	Total	\$ 511,079,320.95	\$ 391,778,838.53	\$ 35,990,684.00	\$ 33,819,626.25	\$ 168,471,674.60	\$ 158,697,430.91

2366—OEAnderson—3-13-22

TABLE 8—SECURITIES HELD AS INVESTMENTS

PART 12—INVESTMENTS IN SECURITIES MADE AND DISPOSED OF DURING YEAR AND LONG TERM DEBT RETIRED DURING YEAR.

Number	Railway Companies	Investments in Securities Made During Year			Investment in Securities Disposed Of During the Year			Stocks and Long Term Debt of Respondent Retired or Cancelled During Year	
		Par value of securities acquired	Book value at close of year	Cost	Par value	Book value	Selling price	Date acquired	Retired or Cancelled During Year
									Par Value
1	Atchison, Topeka & Santa Fe Ry.	\$ 1,016,150.00	\$ 1,847,122.31	\$ 1,847,122.31	\$55,085,900.69	\$ 3,758,757.82	\$ 3,753,757.82	1918-1920	\$ 1,856,000.00
2	Chicago, Burlington & Quincy R. R.	77,220.00	77,220.00	77,220.00	124,179.85	72,379.85	72,379.85	1881	71,700.00
3	Chicago Great Western R. R.	269,350.00	395,148.22	391,948.22	7,200.00	5,235.66	5,235.66		
4	Mason City & Ft. Dodge R. R.				220,800.00	220,800.00	360,000.00		
5	Chicago, Milwaukee & St. Paul Ry.	589,150.00	589,150.00	589,150.00	2,000.00	2,000.00	2,000.00	1889-1901-1910	6,161,669.81
6	Chicago & North Western Ry.	842,500.00	533,952.94	783,326.80	7,206,400.00	5,512,351.23	4,800,800.25	1919	3,377,000.00
7	Chicago, St. Paul, Minn. & O. Ry.	17,700.00	17,709.00	17,745.00				1929	111,000.00
8	Chicago, Rock Island & Pacific Ry.	43,850.00	10,473.68	10,478.68	667,066.25	809,098.56	834,796.02	1929	1,534,346.89
9	Great Northern Railway	5,211,150.00	4,961,075.00	4,969,395.68	9,465,965.01	9,335,550.51	9,235,533.85	1929	29,108,000.00
10	Illinois Central Railroad	2,988,480.00	2,988,482.00	2,988,837.00	686,092.00	685,692.00	603,944.75	1929	2,758,000.00
11	Dubuque & Sioux City R. R.								
12	Minneapolis & St. Louis R. R.				\$ 250.00	\$ 250.00	\$ 250.00	1929	288,000.00
13	Union Pacific Railroad	6,756,108.00	6,372,297.16	6,624,897.16	10,357,450.00	9,778,117.39	10,033,272.35	Various	1,430,385.00
14	Wabash Railway	2,112,200.00	3,185,120.00	3,185,120.00	500,000.00		437,927.00	Various	1,831,000.00
	Total	\$20,965,608.00	\$20,968,751.71	\$21,465,710.34	\$4,225,923.80	\$30,429,242.96	\$29,923,147.55		\$39,540,698.61

\*Includes accrued interest of \$39.31.



TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE

## PART 1—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	Investment in Affiliated Companies			
							Stocks	Bonds	Notes	Advances
1	A. T. & S. F. Ry.	\$ 633,829,488.18	\$2,468,992.73	\$ 256.97		\$ 4,404,982.65	\$ 19,551,480.48	\$ 11,155,920.74	\$72,272,647.78	\$ 25,622,880.17
2	Atlantic Northern Ry.	507,454,094.45		14,784.54	\$ 622,479.30	917,965.13	39,194,892.12	1,577,292.50	470,014.72	1,596,070.14
3	C. B. & Q. R. R.	120,447,836.55	3,346.46			108,815.70	1,329,326.23	24,337.50	214,968.42	37,321.28
4	C. G. W. H. R.	44,833,541.29				15,941.02	100,000.00			
5	M. C. & Ft. D. R. R.	12,444,505.74				500.00				
6	W. M. & P. R. R.	655,225,960.02			454,559.58	3,838,145.79	4,447,542.45	110,000.00		19,408,212.48
7	C. M. & St. P. Ry.	441,915,400.77		1,641.94		774,016.05	13,076,405.44	297,027.50	822,338.05	379,780.10
8	C. & N. W. Ry.	84,130,330.17				292,199.05	212,500.00	137,000.00		18,734.43
9	C. St. P., M. & O. Ry.	1,038,985.63				7,920.05				
10	Iowa Southern Ry.	274,636,380.94	7,417,729.81			3,254,329.06	28,328,402.05	21,987,637.51		22,370,274.17
11	C. R. I. & P. Ry.	13,455,347.13								
12	St. P. & K. C. S. L. Ry.	236.91	255.45							
13	Thos. W. Griggs R. R.	55,108.91								
14	Colfax Cons'd Coal.	92,958.00								
15	Dav. R. I. & N. W. Ry.	3,501,790.97			3,394.96	188,000.02				
16	Great Northern Ry.	429,559,037.33	21,705.23			4,097,414.86	181,611,682.21	26,797,000.59	2,468,541.88	10,969,394.84
17	Illinois Central R. R.	217,135,904.92				1,564,976.19	37,545,615.63	42,352,577.34	16,958,537.05	106,837,260.14
18	Dub. & S. C. R. R.	34,044,076.08		2,336,201.55			2,835,446.63			10,153.63
19	Man. & Onondia Ry.	136,138.75								
20	Minn. & St. Louis R. R.	64,881,819.56			6,680.00	33,384.40		369,434.84		94,283.83
21	Mus. B. & S. R. R.	1,344,615.79			7.00	997.30				
22	Tabor & Northern R. R.	109,632.38								
23	Union Pacific R. R.	347,993,797.32			5,472,934.48	381,994.86	120,143,012.06	73,321,640.09	1,519,291.50	33,448,663.67
24	Wabash Railway	220,331,137.56		248,845.20	660.34	3,918,496.67	1,739,839.32	681,700.00		433,354.50
	Total.	\$1,134,719,134.28	\$9,912,024.70	\$2,695,135.17	\$3,745,336.73	\$29,592,924.28	\$445,477,063.47	\$178,402,438.01	\$34,431,063.96	\$221,196,398.47

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE

## PART 2—INVESTMENTS—Continued.

Number	Railway Companies	Other Investments					Total Investments December 31, 1920	Total Investments December 31, 1919	Increase or decrease 1920
		Stocks	Bonds	Notes	Advances	Miscellaneous			
1	A. T. & S. F. Ry.	\$ 207,438.45	\$ 20,440,207.08	\$ 776,723.72	\$128,850.43		\$ 821,159,568.40	\$ 804,510,927.45	\$ 16,648,640.95
2	Atlantic Northern Ry.					\$ 275.00	500,438,700.41	535,210,890.33	15,227,810.08
3	C. B. & Q. R. R.	5,510.00	7,370,318.00		230,064.08		122,465,960.70	129,270,885.38	2,195,195.32
4	C. G. W. H. R.	501.00	398,912.56				44,949,432.31	45,293,378.44	*235,866.13
5	M. C. & Ft. D. R. R.						12,445,455.74	12,471,082.00	*25,626.26
6	W. M. & P. R. R.						685,839,435.72	693,129,508.70	22,739,927.02
7	C. M. & St. P. Ry.	1,345,515.49	572,250.00	497,250.00			490,034,985.67	448,633,529.15	11,401,456.49
8	C. & N. W. Ry.	5,910,575.93	151,770.00			35,035.29	84,778,470.63	81,691,556.85	3,176,923.77
9	C. St. P., M. & O. Ry.		13,200.00			4,596.07	1,046,955.68	924,608.59	123,897.09
10	Iowa Southern Ry.						300,345,232.60	348,569,051.45	11,781,171.12
11	C. R. I. & P. Ry.	70,859.00	2,279,524.44				13,455,347.13	13,352,254.01	104,066.10
12	St. P. & K. C. S. L. Ry.						515.36	349.19	166.17
13	Colfax Northern Ry.						55,108.91	55,746.84	*637.93
14	Thos. W. Griggs R. R.						92,958.00	105,112.35	*12,154.35
15	Colfax Cons'd Coal.						3,501,790.97	3,225,332.42	39,428.55
16	Dav. R. I. & N. W. Ry.	1,309,325.00	6,425,806.39	194,841.40		692,381.94	697,943,127.49	656,622,289.89	11,300,837.60
17	Great Northern Ry.	51,050.00	1,817,368.30	129,374.21		25.00	424,332,620.28	404,682,294.75	19,709,325.53
18	Illinois Central R. R.	1.00					39,227,472.00	38,615,474.37	621,397.63
19	Dub. & S. C. R. R.						136,138.75	136,138.75	
20	Man. & Onondia Ry.		311,850.00				65,007,452.63	62,948,901.00	1,748,551.58
21	Minn. & St. Louis R. R.						1,345,047.18	1,327,714.98	17,332.10
22	Mus. B. & S. R. R.						109,632.38	92,917.75	1,714.63
23	Tabor & Northern R. R.	36,234,490.11	104,068,116.82	91,000.00			731,779,640.97	701,164,598.67	20,615,042.30
24	Union Pacific R. R.	4,447.88		92,692.10			229,516,485.90	214,715,493.96	14,800,991.95
25	Wabash Railway					3,003,502.23			
	Total.	\$13,130,674.90	\$143,841,388.60	\$1,903,253.43	\$128,850.43	\$3,618,788.50	\$5,369,368,516.63	\$5,157,885,138.00	\$192,603,378.54

\*Decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE

## PART 3—CURRENT ASSETS.

Number	Railway Companies	Assets								
		Cash	Demand loans and deposits	Time drafts and deposits	Special deposits	Loans and bills receivable	Traffic and car service balances receivable	Net balance receivable from conductors	Miscellaneous accounts receivable	Material and supplies
1	A., T. & S. F. Ry.	\$34,371,216.43			\$ 369,557.27	\$ 4,500.00	\$ 5,936,834.81	\$ 1,290,461.49	\$ 44,016,748.58	\$ 32,980,600.75
2	Atlantic Northern Ry.									
3	C., B. & Q. R. R.	8,170,685.14		\$30,000.00	2,055.39	6,063,464.96	2,700,423.71	4,744,469.76	26,934,007.07	21,650,456.12
4	C. O. W. R. R.	3,381,835.61			41,427.50	707.07		178,963.18	3,127,297.77	2,745,825.00
5	M. C. & Ft. D. R. R.									
6	W., M. & P. R. R.									
7	C., M. & St. P. Ry.	5,087,980.47			1,650,149.24	23,492.79	1,669,403.23	3,872,452.45	8,041,448.73	20,490,021.55
8	C. & N.-W. Ry.	9,175,886.29			12,600.00	1,088,072.34	1,231,296.97	3,280,300.36	25,082,382.02	15,118,720.91
9	C. St. P., M. & O. Ry.	1,642,374.15			225,575.91		169,585.70	774,822.43	1,643,338.68	3,177,473.10
10	Iowa Southern Ry.	777.59								
11	C. R. I. & P. Ry.	11,578,934.28			1,798,887.12	108,925.29	1,727,058.43	1,163,644.15	14,348,686.97	14,684,003.82
12	St. P. & K. C. S. L. Ry.									
13	Colfax Northern Ry.	334.56					3,716.29	637.48	1,134.06	277.00
14	Thos. W. Griggs R. R.								790.30	46.50
15	Colfax Cons'd Coal									1,234.59
16	Dav., R. L. & N. W. Ry.	15,675.94					3,818.10	4,794.91	215,871.07	13,665.81
17	Great Northern Ry.	7,825,197.34	\$ 1,000,000.00		14,000.00	46,955.32	1,513,161.70	3,441,309.44	29,056,042.97	14,361,692.25
18	Illinois Central R. R.	6,437,839.01			11,306,938.96	21,378.56	5,129,525.85	3,609,334.72	19,011,347.01	18,815,457.17
19	Deb. & S. C. R. R.				2,743.82					
20	Man. & Onondia Ry.	9,009.10				17,500.00	984.35	186.11	583.46	179.28
21	Minn. & St. Louis R. R.	832,101.87			85.57	166,827.88	233,829.27	500,129.85	1,288,803.91	1,683,771.50
22	Mus., B. & S. R. R.	7,443.19					4,190.04	2,511.50	28,110.03	25,569.29
23	Tabor & Northern R. R.	1,399.19					1,394.92	168.79	111.09	
24	Union Pacific R. R.	3,740,955.97	10,000,000.00		70,001.41	60,894.28	4,675,939.46	988,015.12	37,345,787.48	18,296,114.19
25	Wabash Railway	3,495,911.30			925.00	50,650.00	1,697,874.44	1,347,970.10	17,588,048.68	6,133,848.27
	Total.	\$88,067,971.17	\$12,000,000.00	\$30,000.00	\$15,330,997.19	\$ 8,503,270.10	\$24,661,818.26	\$15,333,873.21	\$227,670,581.70	\$ 169,133,838.34

\*Debit.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE

## PART 4—CURRENT ASSETS—Continued—AND DEFERRED ASSETS.

Number	Railway Companies	Interest and dividends receivable	Rents receivable	Other current assets	Total current assets		Deferred Assets		
					December 31, 1920	December 31, 1919	Working fund advances	Insurance and other funds	
1	Atchison, Topeka & Santa Fe Ry.	\$ 8,183,362.75		\$ 227,961.16	\$117,290,233.04	\$ 57,715,424.65	\$ 59,574,808.30	\$ 105,745.90	\$2,178,774.87
2	Atlantic Northern Railway								
3	Chicago, Burlington & Quincy R. R.		\$ 22,022.65	1,126,074.47	71,543,940.77	34,268,314.56	37,294,736.21	131,884.35	
4	Chicago Great Western Railroad	38,895.39		49,188.63	9,563,827.60	2,974,787.37	6,588,550.42	21,765.91	
5	Mason City & Ft. Dodge Railroad								
6	Wisconsin, Minn. & Pacific Railroad								
7	Chicago, Milwaukee & St. Paul Ry.	3,467,740.00		7,963,169.05	55,264,797.54	44,970,067.37	10,285,730.17	119,759.87	325,000.00
8	Chicago & North-Western Railway			878,942.60	56,767,492.30	33,469,888.20	23,297,604.10	1,055,291.63	
9	Chicago, St. P., Minn. & Omaha Ry.				7,533,169.97	3,286,784.31	4,246,385.66	17,559.65	
10	Iowa Southern Railway				777.59	777.59			
11	Chicago, Rock Island & Pacific Ry.	517,703.90	29,024.99	617,237.04	46,373,005.90	17,500,748.97	29,072,258.93	304,306.17	
12	St. Paul & Kansas City S. L. R. R.				6,109.90	3,815.86	2,294.05		
13	Colfax Northern Railway				4,445.86	2,768.30	1,677.56		
14	Thomas W. Griggs R. R. Property		4,399.35		35,070.39	27,925.00	7,145.39		
15	Colfax Consolidated Coal		53,075.00		252,765.83	68,656.29	184,110.54		
16	Dav., Rock Island & Northwestern Ry.				129,277.69	35,568,407.33	21,809,188.13	39,816.21	5,000.00
17	Great Northern Railway								
18	Illinois Central Railroad	9,588,121.83			71,919,963.11	37,682,203.27	44,237,759.84	17,730.13	
19	Dubuque & Sioux City Railroad				2,743.82				
20	Manchester & Onondia Railway			825.85	29,248.08	36,494.18	7,246.10		
21	Minneapolis & St. Louis Railroad	4,706.98	1,343.16		4,769,686.48	748,325.72	4,045,360.76	1,667.78	
22	Muscating, Burlington & Southern R. R.			1,600.55	54,338.24	43,842.63	10,716.21		
23	Tabor & Northern Railroad				2,883.59	23,700.90	*20,816.91		
24	Union Pacific Railroad	1,962,689.82	37,534.75	374,963.89	83,554,279.41	48,220,905.11	35,334,284.30	19,339.03	
25	Wabash Railway	73,923.85	14,500.00	317,468.90	29,590,020.63	7,792,742.87	21,797,278.66	34,792.36	5,712.50
	Total.	\$13,869,179.55	\$ 141,879.91	\$11,690,737.23	\$ 612,156,796.06	\$ 309,515,100.29	\$ 302,633,572.19	\$1,944,619.09	\$2,514,487.37

\*Decrease.



TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE  
PART 5—DEFERRED ASSETS—Continued—AND UNADJUSTED DEBITS.

Number	Railway Companies	Other deferred assets	Total deferred assets December 31, 1919	Total deferred assets December 31, 1918	Increase or decrease 1919	Unadjusted Debits	
						Rents and leasehold improvements paid in advance	Discount on capital stock
1	Atchison, Topeka & Santa Fe Railway.....	\$ 44,561,791.28	\$ 46,848,312.15	\$ 47,495,896.81	\$ *619,584.00	\$ 129,718.94	
2	Atlantic Northern Railway.....						
3	Chicago, Burlington & Quincy Railroad.....	50,876,152.63	51,027,026.96	47,634,075.48	3,392,061.48	85,277.94	\$ 2,147,136.17
4	Chicago Great Western Railroad.....	6,981,686.28	7,905,432.19	5,529,849.27	478,611.92	35,706.00	\$ 222,464.03
5	Mason City & Ft. Dodge Railroad.....						
6	Wisconsin, Minn. & Pacific Railroad.....						
7	Chicago, Milwaukee & St. Paul Railway.....	375,585.49	817,336.29	41,407,096.10	*40,500,209.81		
8	Chicago & North Western Railway.....	25,589,249.25	26,938,649.91	33,292,323.05	5,346,317.90	111,983.15	
9	Chicago, St. Paul, Minn. & Omaha Ry.....	13,438,456.75	13,456,016.40	7,918,861.37	5,537,214.83	4,118.10	15,431.55
10	Iowa Southern Railway.....						
11	Chicago, Rock Island & Pacific Railway.....	44,138,523.47	44,832,829.64	28,133,026.07	16,398,902.97	149,889.33	
12	St. Paul & Kansas City Short Line R. R.....						
13	Colfax Northern Railway.....						
14	Thomas W. Griggs R. R. Property.....	10,949.51	10,946.51	9,888.87	1,062.64	117.46	
15	Colfax Consolidated Coal.....						
16	Davenport, Rock Island & Northwestern Ry.....	125,132.02	125,132.02	101,388.19	33,743.83		
17	Great Northern Railway.....	63,878,671.45	63,918,467.06	64,330,623.00	2,887,863.70	119,481.00	
18	Illinois Central Railroad.....	59,500,924.70	59,838,654.23	49,824,371.61	10,044,082.62		
19	Dubuque & Sioux City Railroad.....						
20	Manchester & Oneida Railway.....						
21	Minneapolis & St. Louis Railroad.....	6,323,390.10	6,324,927.88	3,225,388.49	3,109,544.39	3,152.77	\$ 8,329,182.50
22	Muscatee, Burlington & Southern Railroad.....	6,804.31	6,804.31			775.44	1,298.20
23	Tabor & Northern Railroad.....						
24	Union Pacific Railroad.....	43,528,571.74	43,547,910.77	38,400,139.34	5,147,771.43	876.73	2,000.00
25	Wabash Railway.....		11,024,479.30	10,387,649.50	636,828.80	62,867.47	7,769.08
	Total.....	\$ 381,691,809.98	\$ 388,150,957.22	\$ 378,089,089.85	\$ 9,461,889.37	\$ 685,807.90	\$ 8,342,130.00

\*Decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE  
PART 6—UNADJUSTED DEBITS—Continued—AND GRAND TOTAL ASSETS.

Number	Railway Companies	Other unadjusted debits	Total unadjusted debits December 31, 1919	Total unadjusted debits December 31, 1918	Increase or decrease 1919	Grand total December 31, 1919	Grand total December 31, 1918	Increase or decrease 1919
2	Atlantic Northern Railway.....							
3	Chicago, Burlington & Quincy R. R.....	31,139,402.15	33,302,838.96	3,189,927.71	20,178,846.25	795,241,917.19	639,337,273.58	96,094,244.92
4	Chicago Great Western Railroad.....	4,989,584.20	5,547,908.26	2,561,030.54	2,396,497.72	144,592,478.84	132,333,542.46	12,248,936.38
5	Mason City & Ft. Dodge Railroad.....	709,961.91	709,631.91	670,703.33	98,968.58	45,719,144.22	45,874,081.97*	154,937.25
6	Wisconsin, Minn. & Pacific Railroad.....	362,532.53	362,592.55	229,168.62	37,424.93	12,797,259.62	12,797,259.62	12,167.67
7	Chicago, Milwaukee & St. Paul Ry.....	4,277,766.56	4,277,766.56	734,523.24	3,543,243.32	746,229,308.11	750,250,645.41*	4,023,269.39
8	Chicago & North Western Railway.....	18,817,402.47	18,948,484.50	458,992.02	18,489,922.37	572,389,513.47	519,829,138.45	61,511,410.02
9	Chicago, St. P., Minn. & Omaha Ry.....	1,029,605.77	1,045,585.72	285,159.79	760,425.93	106,813,251.71	96,992,492.32	13,789,849.19
10	Iowa Southern Railway.....							
11	Chicago, Rock Island & Pacific Ry.....			5.90	5.90	1,647,683.27	954,792.08	122,891.19
12	St. Paul & Kansas City S. L. R. R.....	5,479,862.73	5,629,282.06	665,845.89	4,023,436.17	457,080,350.21	394,864,101.91	62,185,799.19
13	Colfax Northern Railway.....		117.46			12,433,347.13	13,352,254.00	109,686.19
14	Thomas W. Griggs R. R. Property.....					6,742.81	4,164.99	2,577.82
15	Colfax Consolidated Coal.....					70,361.28	68,379.69	1,981.21
16	Dav. , Rock Island & Northwestern Ry.....	2,870.18	2,870.18	2,304.25	565.93	139,869.59	135,341.60	4,447.10
17	Great Northern Railway.....	21,040,485.70	21,102,887.72	1,585,651.90	19,567,233.73	3,000,658.22	3,712,029.96	277,015.84
18	Illinois Central Railroad.....	3,360,920.00	3,360,920.00	220,815.47	3,140,104.53	615,519,088.22	757,169,373.10	55,335,125.22
19	Dubuque & Sioux City Railroad.....					559,545,137.61	482,410,880.10	77,134,272.52
20	Manchester & Oneida Railway.....					39,239,216.72	38,097,818.79	622,397.93
21	Minneapolis & St. Louis Railroad.....	5,464,138.21	16,075,434.42	14,000,736.67	1,171,697.75	195,389.83	172,622.90	2,746.10
22	Muscatee, Burlington & Southern R. R.....	2,448.45	4,539.59	13,763.95	9,164.36	92,891,914.41	82,838,540.00	10,063,154.45
23	Tabor & Northern Railroad.....		2,900.00		2,900.00	100,419.37	116,618.65	10,202.28
24	Union Pacific Railroad.....	6,028,174.81	6,009,051.54	90,845.10	5,968,209.44	854,940,882.00	787,888,578.22	67,053,304.47
25	Wabash Railway.....	1,071,637.32	1,132,104.77	39,990.30	1,092,104.51	271,304,790.60	232,003,817.28	39,307,013.82
	Total.....	\$ 128,277,678.92	\$ 192,268,314.88	\$38,508,165.71	\$ 113,675,209.17	\$ 6,462,514,334.81	\$ 5,884,685,484.94	\$ 577,829,049.87

\*Decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE  
PART 7—CAPITAL STOCK AND GOVERNMENT GRANTS.

Number	Railway Companies	Capital stock	Stock liability for conversion	Premium on capital stock	Total stock De- cember 31, 1920	Total stock De- cember 31, 1919	Increase or decrease 1920	Government Grants		
								December 31 1920	December 31, 1919	Increase or Decrease 1920
1	A. T. & S. F. Ry.	\$ 348,889,200.00			\$ 348,889,200.00	\$ 347,947,200.00	\$ 1,842,000.00			
2	Atlantic Northern Ry.	110,839,100.00			110,839,100.00	110,839,100.00				
3	C. B. & Q. R. R.	89,137,115.00			89,137,115.00	89,137,115.00				
4	C. G. W. R. R.	32,841,132.00			32,841,132.00	32,841,132.00				
5	M. C. & P. T. D. R. R.	5,893,400.00			5,893,400.00	5,893,400.00				
6	W. M. & P. R. R.	233,251,800.00		\$ 36,183.87	233,287,983.87	233,287,983.87				
7	C. M. & St. P. Ry.	167,617,248.82		29,667.75	167,646,916.57	167,646,916.57		\$ 90.00	\$ 18,368.54	\$ 5,589.54
8	C. & N.-W. Ry.	29,818,066.60	\$ 2,870.00		29,818,946.78	29,818,946.78				\$ 9,779.00
9	C. St. P., M. & O. Ry.	10,000.00			10,000.00	10,000.00				
10	Iowa Southern Ry.	128,917,711.50	122,800.00		129,040,511.50	129,027,311.50	\$ 13,200.00			
11	C. R. I. & P. Ry.	10,000.00			10,000.00	10,000.00				
12	St. P. & K. C. S. L. Ry.	10,000.00			10,000.00	10,000.00				
13	Colfax Northern Ry.	10,000.00			10,000.00	10,000.00				
14	Thos. W. Griggs R. E.									
15	Colfax Cons'd Coal									
16	Dav. R. I. & N. W. Ry.	3,000,000.00			3,000,000.00	3,000,000.00				
17	Great Northern Ry.	249,477,150.00		81,268.44	249,558,418.44	249,558,418.44			168,355.22	104,101.87
18	Illinois Central R. R.	109,286,966.67			109,286,966.67	109,284,406.67	11,560.00		32,272.14	19,905.47
19	Illinois Central R. R.	11,759,500.00			11,759,500.00	11,759,500.00			285.33	285.33
20	Man. & Okeola Ry.	62,745.00			62,745.00	62,745.00				
21	Minn. & St. Louis R. R.	25,792,000.00			25,792,000.00	25,792,000.00			1,273.00	2,588.00
22	Mus., B. & S. R. R.	750,000.00			750,000.00	750,000.00				1,263.00
23	Tabor & Northern R. R.	32,200.00			32,200.00	32,200.00	6,900.00			
24	Union Pacific R. R.	321,835,100.00			321,835,100.00	321,835,100.00			11,633.02	7,441.35
25	Wabash Railway	138,492,667.17			138,492,667.17	138,492,667.17				4,191.67
	Total.	\$ 2,007,771,022.80	\$ 123,679.00	\$ 147,110.00	\$ 2,008,045,612.00	\$ 2,006,179,206.00	\$ 1,872,816.00	\$ 229,149.95	\$ 149,664.25	\$ 840,213.02

\*Includes \$1,748.82 scrips.  
\*Decrease.  
\*Includes 881.00 scrips.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE  
PART 8—LONG TERM DEBT AND CURRENT LIABILITIES

Number	Federal debt unimpaired	Open accounts	Total long term debt December 31, 1920	Total long term debt December 31, 1919	Increase or decrease, 1920	Current Liabilities		
						Loans and bills payable	Traffic and other balances payable	Audited accounts and wages payable
1	A. T. & S. F. Ry.	\$ 291,072,627.90	\$ 291,072,627.90	\$ 285,583,457.70	\$ 5,519,170.20		\$ 1,272,969.10	\$ 20,804,008.74
2	Atlantic Northern Ry.							
3	C. B. & Q. R. R.	174,088,300.00	174,088,300.00	168,060,000.00	5,988,300.00		3,834,968.11	15,685,201.04
4	C. G. W. R. R.	29,899,373.00	29,899,373.00	25,883,000.00	3,150,373.00		\$ 474,860.00	3,188,005.10
5	M. C. & P. T. D. R. R.	12,060,000.00	12,060,000.00	12,067,191.39	*80,000.00			
6	W. M. & P. R. R.	6,232,000.00	6,232,000.00	6,232,000.00				
7	C. M. & St. P. Ry.	409,762,987.85	409,762,987.85	379,255,254.66	30,506,833.19	1,000,000.00	4,660,276.27	21,822,354.60
8	C. & N.-W. Ry.	235,616,500.00	235,616,500.00	212,250,000.00	23,366,500.00		4,340,141.35	11,518,968.79
9	C. St. P., M. & O. Ry.	44,487,000.00	44,487,000.00	41,362,000.00	3,125,000.00	1,000,000.00	1,469,139.98	3,407,216.46
10	Iowa Southern Ry.		928,374.43	895,072.45	33,301.98			
11	C. R. I. & P. Ry.	199,874,625.00	199,890,343.94	183,375,078.80	16,605,304.84		1,089,928.20	13,960,014.46
12	St. P. & K. C. S. L. Ry.	12,687,389.00	13,311,733.42	13,206,401.54	105,351.88			
13	Colfax Northern Ry.		33,500.00	33,500.00			10,570.29	543.67
14	Thos. W. Griggs R. E.						15,180.33	3,166.50
15	Colfax Cons'd Coal							318.97
16	Dav. R. I. & N. W. Ry.		500,389.90	508,756.46	37,596.47		4,861.40	108,713.86
17	Great Northern Ry.	237,606,515.16	237,001,092.36	270,868,941.17	*12,667,878.81	21,500,000.00	895,918.85	12,282,149.19
18	Illinois Central R. R.	237,300,145.00	237,300,145.00	238,325,000.00	18,081,085.00	1,500,000.00	3,319,849.61	22,235,904.00
19	Dub. & S. C. R. R.	8,025,074.76	16,588,702.32	24,611,777.08	24,144,176.43			25.00
20	Man. & Okeola Ry.	65,000.00	65,000.00	65,000.00				
21	Minn. & St. Louis R. R.	45,831,800.79	45,831,800.79	44,639,309.79	1,192,500.00	4,570,000.00	248,242.82	2,448,844.14
22	Mus., B. & S. R. R.	569,500.00	569,500.00	569,500.00	19,100.00	11,000.00	107,681.39	30,003.55
23	Tabor & Northern R. R.	43,000.00	43,000.00	43,000.00		6,500.00	3,281.74	
24	Union Pacific R. R.	222,644,645.00	222,644,645.00	212,600,389.00	10,044,115.00	4,905,000.00	2,289,411.01	19,243,548.76
25	Wabash Railway	73,941,859.23	73,941,859.23	64,663,359.23	9,288,500.00	3,622,601.72	2,297,008.80	7,125,444.21
	Total.	\$ 2,280,608,773.60	\$ 19,438,737.33	\$ 2,300,047,531.02	\$ 2,184,581,919.11	\$ 115,465,611.91	\$ 31,608,702.25	\$ 27,114,135.97

\*Decrease.



TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE

PART 9—CURRENT LIABILITIES—Continued.

Number	Miscellaneous payables	Interest matured unpaid	Dividends matured unpaid	Funded debt matured unpaid	Unmatured declared	Unmatured interest accrued	Unmatured accrued	Other current liabilities	
1	Aetehson, Topeka & Santa Fe Ry	\$ 4,421,442.54	\$ 946,776.89	\$ 185,780.70	\$ 3,000.00	\$ 6,477,910.00	\$ 3,354,856.27	\$ 451,222.03	\$ 902,165.79
2	Atlantic Northern Railway	1,223,444.19	1,051,507.50	551.25	51,900.00		1,188,735.12		1,921,508.94
3	Chicago, Burlington & Quincy R. R.	95,600.15	24,587.50				405,050.68	112,370.33	237,003.00
4	Chicago Great Western Railroad								
5	Mason City & Ft. Dodge Railroad								
6	Wisconsin, Minn. & Pacific Railroad								
7	Chicago, Milwaukee & St. Paul Ry	1,146,513.28	5,302,790.50	4,771.00	41,400.00		2,094,093.90		
8	Chicago & North Western Railway	180,628.55	1,045,023.84	4,421,709.45	13,900.00		1,970,670.70		2,317,300.44
9	Chicago, St. P., Minn. & Omaha Ry	300,448.42	47,911.00	239.00	49,500.00	857,003.00	413,739.17		
10	Iowa Southern Railway			640.00	244,000.00		2,645,300.38	705,049.19	
11	Chicago, Rock Island & Pacific Ry.	1,309,737.52	1,494,349.11						
12	St. Paul & Kansas City S. L. R. R.								
13	Colfax Northern Railway		2,392.31				492.50	1,188.11	36,068.50
14	Thomas W. Griggs R. R. Property						490.83		
15	Colfax Consolidated Coal								
16	Dav., Rock Island & Northwestern Ry.	45.90							48,633.45
17	Great Northern Railway	9,135,878.34	4,789,719.81	13,031.89	15,200.00		694,150.45		654,471.42
18	Illinois Central Railroad	2,981,085.19	1,749,537.75	33,368.84	102,906.15	1,912,680.00	1,901,881.84	45,020.47	257,194.63
19	Dubuque & Sioux City Railroad	500,436.02	84,136.48	144.87	2,500.00		16,373.00		
20	Manchester & Oueda Railway						2,708.30		
21	Minneapolis & St. Louis Railroad	155,550.07	148,673.08				850,273.57	1,859.59	
22	Muscatine, Burlington & Southern R. R.	319.03							609.70
23	Tabor & Northern Railroad	494.65					510.29		
24	Union Pacific Railroad	39,169,457.94	3,323,497.81	6,046,379.04			905,851.80	62,839.78	175,890.04
25	Wabash Railway	492,628.81	245,768.71	431.04	112,200.00		695,911.67	142,373.30	272,379.82
	Total	\$11,500,503.21	\$20,808,004.30	\$10,739,374.51	\$ 635,902.34	\$ 9,248,293.00	\$17,000,081.25	\$ 1,511,712.63	\$ 7,795,659.81

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE

PART 10—CURRENT LIABILITIES—Continued—AND DEFERRED LIABILITIES.

Number	Current Liabilities			Deferred Liabilities				
	Total current liabilities December 31, 1929	Total current liabilities December 31, 1929	Increase or decrease 1929	Total deferred liabilities December 31, 1929	Total deferred liabilities December 31, 1929	Increase or decrease 1929		
1	Aetehson, Topeka & Santa Fe Ry	\$ 38,779,821.97	\$ 15,810,327.50	\$ 22,969,294.04	\$ 85,544,477.32	\$ 85,544,477.32	\$ 60,074,829.50	\$ 25,469,647.82
2	Atlantic Northern Railway	24,067,485.25	3,172,515.41	21,784,971.84	76,163,431.17	76,163,431.17	92,290,412.22	23,897,018.85
3	Chicago, Burlington & Quincy R. R.	5,379,124.35	825,892.98	4,553,231.37	8,737,161.61	8,737,161.61	6,148,570.38	2,588,591.23
4	Chicago Great Western Railroad							
5	Mason City & Ft. Dodge Railroad							
6	Wisconsin, Minn. & Pacific Railroad							
7	Chicago, Milwaukee & St. Paul Ry	39,163,106.94	27,805,359.87	8,537,746.77	893,275.52	893,275.52	46,789,407.51	\$45,887,181.90
8	Chicago & North Western Railway	26,307,072.12	16,700,424.80	9,500,647.27	47,619,329.47	47,619,329.47	33,697,597.06	13,921,731.51
9	Chicago, St. P., Minn. & Omaha Ry	8,506,181.03	2,321,028.06	5,084,552.97	9,447,734.95	9,447,734.95	6,799,426.54	2,648,308.41
10	Iowa Southern Railway		1.02	1.02				
11	Chicago, Rock Island & Pacific Ry	44,479,074.86	30,519,914.17	13,869,160.89	27,006,027.53	27,006,027.53	24,701,856.96	13,299,170.96
12	St. Paul & Kansas City S. L. R. R.	54,450.90	48,642.98	5,808.01				
13	Colfax Northern Railway	15,549.96	14,238.48	1,311.50				
14	Thomas W. Griggs R. R. Property	315.07	27.95	287.12				
15	Colfax Consolidated Coal	162,257.05		162,257.05	85,698.58	85,698.58	65,322.67	20,375.91
16	Dav., Rock Island & Northwestern Ry.	49,890,589.56	13,584,033.62	36,306,485.94	82,743,193.46	82,743,193.46	95,735,208.09	17,007,984.86
17	Great Northern Railway	35,879,309.97	19,273,317.82	16,606,092.15	71,929,345.02	71,929,345.02	56,005,900.43	14,416,414.59
18	Illinois Central Railroad	612,617.97	191,002.94	421,555.03				
19	Dubuque & Sioux City Railroad	27,190.86		27,190.86				
20	Manchester & Oueda Railway				6,000,303.86	6,000,303.86	4,734,211.49	1,266,092.37
21	Minneapolis & St. Louis Railroad	8,382,634.39	3,779,063.25	4,613,571.14				
22	Muscatine, Burlington & Southern R. R.	210,423.67	81,237.43	129,186.24	46,000.00	46,000.00		46,000.00
23	Tabor & Northern Railroad	10,786.08	68,848.56	58,062.48				
24	Union Pacific Railroad	67,292,319.21	54,107,039.00	13,124,680.11	60,001,745.21	60,001,745.21	45,846,073.04	18,085,371.39
25	Wabash Railway	13,186,058.06	4,285,731.54	10,912,396.82	22,344,562.70	22,344,562.70	15,194,545.20	10,360,017.50
	Total	\$ 302,191,300.73	\$ 192,874,058.77	\$ 109,322,334.06	\$ 510,641,286.82	\$ 510,641,286.82	\$ 418,546,553.51	\$ 97,094,733.31

\*Decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE

PART 11—UNADJUSTED CREDITS.

Number	Railway Companies	Tax liability	Premium on funded debt	Insurance and casualty reserves	Operating reserves	Accrued Depreciation			
						Road	Equipment	Miscellaneous property	Other unadjusted credits
1	Atchison, Topeka & Santa Fe Ry.	\$ 6,939,177.60			\$14,955,032.29		\$ 50,288,009.58	\$ 698,638.32	\$10,105,912.97
2	Atlantic Northern Railway								
3	Chicago, Burlington & Quincy R. R.	5,186,435.49		\$ 1,578,955.57	9,235,174.55		42,019,152.54		5,051,611.60
4	Chicago Great Western Railroad	613,979.57			79,820.11		1,245,315.29		4,981,155.16
5	Mason City & Ft. Dodge Railroad						103,659.64		595,061.29
6	Wisconsin, Minn. & Pacific Railroad						47,582.95		729,635.94
7	Chicago, Milwaukee & St. Paul Ry.	3,542,695.54		3,973,629.30			17,865,063.62		2,353,133.13
8	Chicago & North Western Railway	4,651,647.83	\$ 672,929.78				36,354,440.59		1,025,651.73
9	Chicago, St. P., Minn. & Omaha Ry.	1,973,361.73	299,717.06				4,513,815.97		839,111.63
10	Iowa Southern Railway								
11	Chicago, Rock Island & Pacific Ry.	3,059,706.98		768,916.25	7,360,174.27		12,151,028.33		10,681,018.36
12	St. Paul & Kansas City S. L. R. R.								
13	Colfax Northern Railway	687.58					12,860.51		15.83
14	Thomas W. Griggs R. R. Property						14,615.24		
15	Colfax Consolidated Coal					34,761.58	1,950.00		
16	Dav., Rock Island & Northwestern Ry.						97,313.29		
17	Great Northern Railway	6,089,893.83		1,916,181.50	674,154.74	2,035,624.31	30,331,694.42	\$ 1,422.12	\$ 2,228,754.11
18	Illinois Central Railroad	4,578,397.77		2,730,420.62	1,475,411.27		37,849,543.80		14,457,429.79
19	Dubuque & Sioux City Railroad								
20	Manchester & Oneida Railway						5,318.29		
21	Minneapolis & St. Louis Railroad	512,185.36		115,665.41	244,198.95		1,976,093.93		1,339,068.48
22	Muscateen, Burlington & Southern R. R.		1,400.00		50,329.45	300.00	15,221.10		962.57
23	Tabor & Northern Railroad	3,709,042.76		382,206.06			2,874.56		
24	Union Pacific Railroad	1,102,609.76			1,234,217.69	209,531.78	17,249,049.84		11,575,063.96
25	Wabash Railway						1,637,686.21		3,117,141.29
	Total	\$11,360,281.90	\$64,147.74	\$10,465,654.73	\$35,395,513.30	\$ 2,280,217.07	\$ 235,094,827.77	\$ 700,000.44	\$75,212,069.96

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE

PART 12—TOTAL UNADJUSTED CREDITS AND CORPORATE SURPLUS.

Number	Railway Companies	Total unadjusted credits December 31, 1929	Total unadjusted credits December 31, 1929	Increase or decrease 1929	Corporate Surplus						
					Additional to operating income and surplus	Funded debt retired through income and surplus	Sinking fund reserves	Miscellaneous fund reserves	Appropriated surplus not yet invested	Total appropriated surplus	
1	A. T. & S. F. Ry.	\$ 82,987,770.76	\$ 90,696,455.06	\$ 22,290,315.70	\$ 85,449,704.88	\$ 48,451.19	\$ 137,005.32	\$2,178,774.97	\$ 581,041.82	\$ 88,436,078.23	
2	Atlantic Northern Ry.										
3	C. B. & Q. R. R.	63,681,309.75	44,198,050.35	19,483,259.40	51,735.81	\$1,744,732.69		10,736,141.82		42,322,699.25	
4	C. G. W. R. R.	7,014,379.53	3,528,134.31	4,486,236.22	30,721.34					30,721.34	
5	M. C. & Ft. D. R. R.	999,329.93	995,738.58	3,591.35							
6	W. M. & P. E. R. R.	795,218.29	759,650.02	35,568.27							
7	C. M. & St. P. Ry.	37,632,323.50	19,941,615.49	17,690,708.01		323,973.15	374,009.00	1,359.00			
8	C. & N. W. Ry.	32,796,769.93	22,907,307.47	10,889,462.46	1,841,537.64					1,841,537.64	
9	O. St. P., M. & O. Ry.	6,215,040.29	5,047,933.27	1,168,007.02	1,000,261.35					1,000,261.35	
10	Iowa Southern Ry.				109,408.84					109,408.84	
11	C. R. I. & P. Ry.	34,920,844.19	10,669,373.54	24,251,470.65	94,367.76					94,367.76	
12	St. P. & K. C. S. L. Ry.										
13	Colfax Northern Ry.	13,600.24	12,218.16	1,382.08							
14	Thos. W. Griggs R. R.	14,615.24	13,523.60	1,091.64							
15	Colfax Con. Railway	36,711.58	38,918.15	-2,206.57							
16	Dav., R. I. & N. W. Ry.	97,313.29	99,085.90	-1,772.61							
17	Great Northern Ry.	49,477,668.03	37,462,186.07	12,015,481.96	37,375,079.80	1,334,023.64		12,608.46		38,712,711.90	
18	Illinois Central R. R.	51,130,069.31	30,051,225.08	21,078,844.23	7,755,890.44					7,755,890.44	
19	Dub. & S. C. R. R.				289,134.86			2,336,201.56		2,625,336.42	
20	Man. & Oneida Ry.		5,993.29	-5,993.29							
21	Minn. & St. Louis R. R.	4,187,812.61	1,927,973.12	2,259,839.49	14,534.35					2,274,373.84	
22	Mus., B. & S. R. R.	64,813.12	10,488.95	54,324.17							
23	Tabor & Northern R. R.	4,374.50		4,374.50						4,374.50	
24	Union Pacific R. R.	33,134,884.92	18,232,353.56	14,902,531.36	10,623,589.20				43,000,592.95	53,684,182.15	
25	Wabash Railway	5,111,792.00	2,217,397.62	2,894,394.38	229,690.06		51,830.00			315,000.06	
	Total	\$101,383,950.51	\$63,002,316.00	\$138,381,633.01	\$145,064,833.89	\$13,738,807.46	\$13,275,027.36	\$2,225,463.78	\$44,200,749.87	\$238,569,972.33	

\*Decrease.



TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE  
PART 13—CORPORATE SURPLUS—Continued—AND GRAND TOTAL.

Number	Railway Companies	Corporate Surplus				Grand Total		
		Profit and loss —Credit —Debit	Total corporate surplus Decem- ber 31, 1920	Total corporate surplus Decem- ber 31, 1919	Increase or decrease 1920	December 31, 1920	December 31, 1919	Increase or decrease 1920
1	Atchison, Topeka & Santa Fe Ry.....	\$ 84,115,355.96	\$ 173,552,334.23	\$ 153,348,170.42	\$ 19,209,160.81	\$ 1,019,835,232.18	\$ 922,525,650.61	\$ 97,209,561.57
2	Atlantic Northern Railway.....							
3	Chicago, Burlington & Quincy R. R.....	214,129,390.70	256,661,900.93	241,781,197.00	14,880,703.93	706,941,617.10	620,337,273.08	85,004,344.02
4	Chicago Great Western Railroad.....	5,259,613.01	5,251,334.35	7,810,920.79	*2,559,586.44	144,582,478.84	122,320,543.46	12,248,935.38
5	Mason City & Ft. Dodge Railroad.....	171,479.90	171,479.90		171,479.90	45,719,144.22	45,874,081.97	*154,907.75
6	Wisconsin, Minn. & Pacific Railroad.....	184,200.00	184,200.00	184,200.00		12,809,418.29	12,707,350.62	12,167.67
7	Chicago, Milwaukee & St. Paul Ry.....	38,376,166.95	39,071,990.10	43,171,384.47	*4,099,394.37	746,229,436.11	750,220,645.41	*4,021,309.30
8	Chicago & North Western Railway.....	63,749,337.74	62,981,935.28	58,909,776.63	3,972,158.78	572,389,513.47	510,876,103.45	61,511,410.02
9	Chicago, St. P., Minn. & Omaha Ry.....	7,278,088.31	8,228,349.43	7,543,368.37	794,980.79	106,815,351.71	98,995,402.52	13,720,849.19
10	Iowa Southern Railway.....		109,408.84	19,715.51	89,692.33	1,047,683.27	994,792.05	122,891.19
11	Chicago, Rock Island & Pacific Ry.....	11,569,180.30	11,573,548.06	10,604,145.61	969,402.45	457,080,350.30	394,804,581.01	62,185,769.19
12	St. Paul & Kansas City S. L. R. R.....	91,503.71	93,503.17	95,832.49	*2,258.78	13,456,347.13	13,352,254.03	103,093.10
13	Colfax Northern Railway.....	171,308.42	171,308.42	166,696.13	4,612.27	6,742.31	1,164.06	2,577.25
14	Thomas W. Griggs R. R. Property.....	6,745.08	6,745.08	7,048.01	*302.93	79,501.28	68,879.07	2,122.21
15	Colfax Consolidated Coal.....	96,899.85	93,838.85	90,425.45	*3,555.00	130,869.50	135,341.90	*4,442.10
16	Dav. , Rock Island & Northwestern Ry.....					3,939,658.82	3,712,039.08	227,618.84
17	Great Northern Railway.....	83,375,094.19	122,749,121.25	119,851,063.23	2,898,867.92	812,519,068.32	757,161,973.10	55,355,125.22
18	Illinois Central Railroad.....	27,135,332.07	34,861,021.51	28,852,889.63	6,008,162.88	350,545,117.62	482,410,885.10	77,124,272.82
19	Dubuque & Sioux City Railroad.....	1379,220.06	2,246,030.34	2,513,079.43	*267,043.09	89,329,216.72	38,607,818.79	622,397.93
20	Manchester & Okeoka Railway.....	3,285.21	4,132.61	12,007.50	*7,834.89	166,286.83	173,632.93	*7,346.10
21	Minneapolis & St. Louis Railroad.....	2,620,540.41	2,605,074.76	1,969,090.28	675,414.48	92,801,501.41	82,826,346.90	10,066,154.48
22	Muscatine, Burlington & Southern R. R.....	1230,217.47	1230,217.47	17,204.33	222,063.14	1,410,919.32	1,389,390.00	23,669.25
23	Tabor & Northern Railroad.....	130,588.72	130,588.72	124,804.41	40,359.03	109,416.37	116,618.65	*10,202.28
24	Union Pacific Railroad.....	95,416,374.08	149,100,556.21	138,065,910.39	11,034,645.82	854,040,882.60	787,885,578.22	67,053,304.47
25	Wabash Railway.....	11,869,550.38	12,174,588.89	10,182,066.62	1,992,521.77	271,361,780.61	232,043,897.28	38,327,913.32
	Total.....	\$ 641,378,800.15	\$ 879,969,371.48	\$ 824,397,668.42	\$ 55,601,703.06	\$ 6,492,514,534.93	\$ 5,884,685,484.94	\$ 577,829,049.97

\*Decrease.  
†Debit.

TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE  
PART 1—AVERAGE MILEAGE OPERATED AND TRAIN MILES.

Number	Railway Companies	Average mileage of road operated	Train Miles							
			Freight			Passenger	Mixed	Special	Total trans- portation	Work service
			Ordinary	Light	Total					
1	Atchison, Topeka & Santa Fe Railway.....	8,766.46	18,491,710	239,705	18,731,475	10,968,865	2,161,947	46,683	40,848,670	935,631
2	Atlantic Northern Railway.....	17.00				14,088			14,088	
3	Chicago, Burlington & Quincy Railroad.....	9,271.21	20,666,215	992,940	20,929,154	17,460,188	648,887	37,460	39,065,862	92,968
4	Chicago Great Western Railroad.....	1,496.00	2,685,682	12,221	2,697,899	2,988,674	134,522	3,091	5,819,080	214,337
5	Mason City & Ft. Dodge Railroad.....									
6	Wisconsin, Minn. & Pacific Railroad.....									
7	Chicago, Milwaukee & St. Paul Railway.....	10,623.64	18,027,416	625,189	19,562,995	16,635,331	1,949,292	12,859	37,561,657	1,540,795
8	Chicago & North Western Railway.....	8,268.05	18,488,914	389,684	18,878,598	19,891,224	2,239,319	10,710	40,029,851	1,133,058
9	Chicago, St. Paul, Minn. & Omaha Ry.....	1,749.19	3,814,623	78,487	3,893,110	3,696,931	430,828	4,990	7,935,850	185,917
10	Iowa Southern Railway.....									
11	Chicago, Rock Island & Pacific Railway.....	7,642.02	16,491,319	113,136	16,604,455	15,263,333	869,152	3,443	32,770,388	911,400
12	St. Paul & Kansas City Short Line R. R.....									
13	Colfax Northern Railway.....	6.90	6,019		6,019	5,792	2,170		13,891	29
14	Thomas W. Griggs R. R. Property.....									
15	Colfax Consolidated Coal.....	49.00								
16	Davenport, Rock Island & Northwestern Ry.....	8,174.28	11,698,282	347,635	11,855,917	11,341,653	594,058	14,693	24,006,295	1,379,894
17	Great Northern Railway.....	4,799.44	20,184,213	380,122	30,564,335	18,848,382	2,242,652	23,137	34,660,590	659,780
18	Dubuque & Sioux City Railroad.....									
19	Manchester & Okeoka Railway.....	8.14					15,392		15,392	
20	Minneapolis & St. Louis Railroad.....	1,650.14	2,850,940	25,636	2,885,576	1,968,692	204,876	8,929	5,097,998	67,547
21	Muscatine, Burlington & Southern Railroad.....	53.77	32,675		32,675	75,164			107,839	760
22	Tabor & Northern Railroad.....	10.75					11,284		11,284	
23	Union Pacific Railroad.....	3,614.01	13,850,167	469,354	14,328,521	10,697,772	942,444	7,737	26,186,474	697,086
24	Wabash Railway.....	2,472.96	6,914,800	139,614	7,054,434	6,558,918	93,079	6,502	13,715,353	291,206
	Total.....	88,813.05	135,040,975	2,983,789	136,024,764	140,625,739	9,939,260	172,110	308,791,873	9,128,815

TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE  
PART 3—LOCOMOTIVE MILES.

Number	Railway Companies	Locomotive Miles									
		Freight					Passenger				
		Principal	Helper	Light	Total	Principal	Helper	Light	Total		
1	Atchison, Topeka & Santa Fe Railway.....	18,724,475	1,156,741	608,828	20,489,044	19,544,258	1,136,029	601,608	21,041,205		
2	Chicago, Burlington & Quincy Railroad.....	20,983,423	970,566	1,078,548	22,991,560	17,430,678	853,422	209,850	18,013,150		
3	Chicago & Great Western Railroad.....	2,698,547	344,370	253,131	3,174,968	2,945,274	27,487	41,827	3,016,228		
4	Mason City & Ft. Dodge Railroad.....										
5	Wisconsin, Minn., & Pacific Railroad.....										
6	Chicago & North Western Railway.....	10,220,055	683,125	683,719	11,191,484	10,473,745	771,533	844,525	11,997,148		
7	Chicago & North Western Railway.....	18,804,588	694,082	290,024	19,569,494	19,801,224	37,601	98,335	19,927,140		
8	Chicago, St. Paul, Minn., & Omaha Ry.....	3,656,285	179,265	188,387	4,224,497	3,977,980	10,724	30,356	3,706,092		
9	Iowa Southern Railway.....										
10	Chicago, Rock Island & Pacific Railroad.....	16,694,653	305,285	169,137	17,070,547	15,158,943	37,549	150,906	15,347,058		
11	Chicago, Rock Island & Pacific Railroad.....										
12	Chicago, Rock Island & Pacific Railroad.....										
13	Colfax Northern Railway.....	6,619			6,619	5,726			5,726		
14	Thomas W. Griggs R. R. Property.....										
15	Colfax Consolidated Coal Co.....										
16	Davenport, Rock Island & Northwestern Ry.....	11,823,011	443,005	317,445	12,513,260	11,541,625	348,339	300,776	12,033,689		
17	Chicago, Rock Island & Pacific Railroad.....	20,564,135	111,223	467,633	21,222,690	18,876,458	39,676	300,850	19,217,984		
18	Illinois Central Railroad.....										
19	Dubuque & Sioux City Railroad.....										
20	Manchester & Ouedia Railway.....										
21	Chicago, Rock Island & Pacific Railroad.....	2,588,705	109,119	109,445	2,707,269	2,588,705		607	2,589,312		
22	Manitowish, Burlington & Southern Railroad.....	8,070		10,707	18,777	10,414,870	27,287	120,719	10,562,876		
23	Tabor & Northern Railroad.....										
24	Union Pacific Railroad.....	4,354,824	183,999	948,840	5,287,663	4,818,803	27,287	120,719	4,966,809		
25	Union Pacific Railroad.....										
26	Union Pacific Railroad.....										
Total		158,114,336	9,668,676	6,679,739	168,792,660	139,932,697	9,381,791	21,763,311	144,660,469		

TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE  
PART 4—LOCOMOTIVE MILES—Continued.

Number	Railway Companies	Locomotive Miles									
		Mixed Train					Special Train				
		Principal	Helper	Light	Total	Principal	Helper	Light	Total		
1	Atchison, Topeka & Santa Fe Railway.....	2,151,647	95,100	71,401	2,228,642	46,683	3,347	987	50,017	600,485	
2	Atlantic Northern Railway.....	14,688			14,688						
3	Chicago, Burlington & Quincy Railroad.....	645,904	8,300	602,633	57,563	1,722	300	29,851	871,061		
4	Chicago, Burlington & Quincy Railroad.....	134,522	5,191	1,219	137,022	2,401	222	31	4,123	137,222	
5	Mason City & Ft. Dodge Railroad.....										
6	Wisconsin, Minn., & Pacific Railroad.....										
7	Chicago, Milwaukee & St. Paul Railway.....	1,819,269	2,635	1,627	1,823,886	13,850	879	6	14,743	1,909,500	
8	Chicago & North Western Railway.....	2,226,269	4,292	1,098	2,231,659	19,710	1,070	10,710	1,431,800		
9	Chicago, St. Paul, Minn., & Omaha Ry.....	439,923	1,865	1,406	443,194	9,126	400	471	6,699	466,360	
10	Iowa Southern Railway.....										
11	Chicago, Rock Island & Pacific Railroad.....	869,132	364	18,135	887,631	2,443			3,443	1,301,212	
12	St. Paul & Kansas City Short Line R. R.....										
13	Thomas W. Griggs R. R. Property.....	2,170			2,170					2,870	
14	Colfax Consolidated Coal.....										
15	Davenport, Rock Island & Northwestern Ry.....										
16	Great Northern Railway.....	394,026	61	6,643	400,730	14,662	780	1,623	17,065	1,340,599	
17	Chicago, Rock Island & Pacific Railroad.....	224,692		1,479	226,171	25,127	61	746	24,055	386,144	
18	Dubuque & Sioux City Railroad.....										
19	Manchester & Ouedia Railway.....	19,390			19,390						
20	Minneapolis & St. Louis Railroad.....	204,870		4,283	209,153	8,209			8,000	142,824	
21	Chicago, Rock Island & Pacific Railroad.....	11,334			11,334						
22	Chicago, Rock Island & Pacific Railroad.....	942,012	10,431	30,058	962,501	7,737	283	1,825	9,845	190,482	
23	Chicago, Rock Island & Pacific Railroad.....	99,079			99,079	6,502	295	160	6,953	514,884	
24	Union Pacific Railroad.....										
25	Wabash Railway.....										
Total		9,948,300	89,238	302,370	10,168,860	172,226	8,091	6,039	186,370	9,143,160	



TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE  
PART 4—LOCOMOTIVE MILES—Continued—AND CAR MILES

Number	Railway Companies	Locomotive Miles					Car Miles			
		Freight	Passenger	Total	Total transportation service	Work service	Freight Train			Sum of loaded and empty
							Yard Switching	Loaded	Empty	
1	Aitchison, Topeka & Santa Fe Ry.....	7,092,391	544,846	8,147,337	58,645,940	999,407	507,005,049	235,223,702	702,315,531	
2	Atlantic Northern Railway.....	10,477,506	507,608	11,075,117	53,853,271	1,424,006	361,083,747	284,036,113	800,039,860	
3	Chicago, Burlington & Quincy R. R.....	1,319,957	81,206	1,401,163	7,865,808	240,950	69,421,007	27,238,004	96,659,011	
4	Mason City & Ft. Dodge Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....	
5	Wisconsin, Minn. & Pacific Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....	
6	Chicago, Milwaukee & St. Paul Ry.....	9,940,916	713,574	10,654,790	51,969,571	1,723,326	504,535,197	227,213,219	731,748,416	
7	Chicago & North Western Railway.....	10,522,181	1,048,038	11,570,192	54,804,568	1,430,743	427,699,239	214,951,571	642,650,810	
8	Chicago, St. P., Minn. & Omaha Ry.....	2,104,923	177,143	2,282,070	11,229,406	156,778	76,571,688	36,895,586	113,467,274	
9	Iowa Southern Railway.....	.....	.....	.....	.....	.....	.....	.....	.....	
10	Chicago, Rock Island & Pacific Ry.....	6,236,518	441,239	6,677,757	41,243,668	911,400	356,530,193	143,102,800	499,633,003	
11	St. Paul & Kansas City S. L. R. R.....	1,512	.....	1,512	19,273	20	18,258	.....	38,603	
12	Coifax Northern Railway.....	.....	.....	.....	.....	.....	.....	.....	.....	
13	Thomas W. Griggs R. R. Property.....	.....	.....	.....	.....	.....	.....	.....	.....	
14	Colfax Consolidated Coal.....	.....	.....	.....	.....	.....	.....	.....	.....	
15	Davenport, Rock Island & Northwestern Ry.....	109,632	.....	109,632	109,832	7,540	.....	.....	.....	
16	Great Northern Railway.....	5,009,707	364,053	5,274,649	22,112,088	1,289,848	333,843,539	158,023,377	491,866,916	
17	Illinois Central Railroad.....	8,238,015	789,195	9,027,210	45,223,981	1,309,133	367,940,000	267,443,000	775,083,000	
18	Dubuque & Sioux City Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....	
19	Manchester & Okecia Railway.....	822	.....	822	16,014	.....	.....	.....	.....	
20	Minneapolis & St. Louis Railroad.....	864,391	57,165	921,066	6,471,185	87,547	51,784,445	18,192,687	69,977,132	
21	Muscatine, Burlington & Southern R. R.....	28,900	.....	28,900	62,282	760	296,833	44,839	349,572	
22	Tabor & Northern Railroad.....	.....	.....	.....	11,284	.....	.....	.....	.....	
23	Union Pacific Railroad.....	3,749,760	297,479	4,047,239	31,408,956	639,470	366,469,777	156,293,175	554,762,952	
24	Wabash Railroad.....	3,577,800	179,913	3,757,713	18,440,854	223,000	104,656,387	57,923,793	282,579,680	
25	Total.....	69,778,375	6,132,604	74,900,979	408,263,380	10,717,130	3,991,441,047	1,829,540,003	8,807,097,000	

TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE  
PART 5—CAR MILES—Continued.

Number	Railway Companies	Car Miles								
		Freight Train		Passenger Train				Mixed Train		
		Caboose	Total	Passenger	Shunting, yard or observation	Dining	Other	Total	Loaded	Empty
1	Aitchison, Topeka & Santa Fe Railway.....	19,277,127	781,592,968	41,329,765	62,158,850	5,134,676	48,510,455	137,836,546	11,658,321	5,032,330
2	Atlantic Northern Railway.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Chicago, Burlington & Quincy Railroad.....	21,302,018	871,241,878	46,177,990	36,953,340	4,371,110	40,745,520	118,447,982	2,355,797	841,748
4	Chicago Great Western Railroad.....	2,866,217	99,555,228	6,791,679	5,719,007	488,150	4,552,933	17,551,509	1,000,150	335,875
5	Mason City & Ft. Dodge Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6	Wisconsin, Minn. & Pacific Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7	Chicago, Milwaukee & St. Paul Railway.....	30,104,977	751,853,003	36,927,302	27,900,834	5,281,126	36,839,309	107,008,471	4,256,340	3,282,846
8	Chicago & North Western Railway.....	19,079,310	961,640,617	53,442,513	22,827,473	2,992,737	42,187,549	121,450,230	15,045,180	6,909,827
9	Chicago, St. Paul, Minn. & Omaha Ry.....	3,926,716	197,394,000	8,769,545	5,048,711	469,078	7,706,449	21,989,783	989,346	353,717
10	Iowa Southern Railway.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11	Chicago, Rock Island & Pacific Railway.....	16,070,536	515,726,389	38,106,480	23,381,379	3,426,800	37,580,824	92,085,552	3,454,239	1,458,560
12	St. Paul & Kansas City Short Line R. R.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13	Coifax Northern Railway.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Thomas W. Griggs R. R. Property.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15	Colfax Consolidated Coal.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	Davenport, Rock Island & Northwestern Ry.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
17	Great Northern Railway.....	11,858,424	569,725,340	24,152,505	19,664,369	4,231,806	28,163,434	78,152,165	2,369,122	1,173,996
18	Illinois Central Railroad.....	20,799,000	716,882,000	36,255,643	17,250,538	2,806,543	29,032,775	85,345,519	280,800	137,430
19	Dubuque & Sioux City Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20	Manchester & Okecia Railway.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
21	Minneapolis & St. Louis Railroad.....	2,865,570	72,802,702	4,551,844	828,055	49	2,932,929	8,312,557	529,053	251,076
22	Muscatine, Burlington & Southern Railroad.....	32,400	372,772	76,164	.....	.....	.....	76,164	.....	.....
23	Tabor & Northern Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
24	Union Pacific Railroad.....	15,497,006	568,290,856	31,008,536	29,942,832	5,277,466	32,066,266	88,285,163	8,925,447	8,974,154
25	Wabash Railroad.....	7,106,336	259,633,689	15,971,972	8,172,433	1,435,236	9,027,244	34,159,944	100,145	107,778
	Total.....	108,726,413	5,980,718,316	333,452,411	246,307,802	36,107,926	809,286,320	925,733,478	50,988,158	22,908,044

TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE  
PART 6—CAR MILES—Continued.

Number	Railway Companies	Car Miles							
		Mixed Train					Special Train		
		Caboose	Passenger	Sleeping parlor and observation	Dining	Other passenger trains	Total	Loaded	Empty
1	Atchison, Topeka & Santa Fe Railway	166,348	2,706,449	22,453	1,855	1,118,453	30,786,410	412,906	8,980
2	Atlantic Northern Railway		14,688				65,296		
3	Chicago, Burlington & Quincy Railroad	12,956	1,042,347	6,444		222,277	4,481,569	348,716	8,597
4	Chicago Great Western Railroad	18,372	223,675	6,439		12,352	1,656,907	54,227	5
5	Mason City & Ft. Dodge Railroad								
6	Wisconsin, Minn. & Pacific Railroad								
7	Chicago, Milwaukee & St. Paul Railway	40,689	1,915,277	2,066	202	651,983	9,150,225	179,262	1,426
8	Chicago & North Western Railway	321,451	2,521,386			94,578	34,892,425	135,691	
9	Chicago, St. Paul, Minn. & Omaha Ry.		788,375			204,238	2,435,606	74,590	
10	Iowa Southern Railway								
11	Chicago, Rock Island & Pacific Railway	145,706	1,274,064	25,249		155,000	6,511,853	31,357	3,491
12	St. Paul & Kansas City Short Line R. R.								
13	Colfax Northern Railway		2,754				14,954		
14	Thomas W. Griggs R. R. Property								
15	Colfax Consolidated Coal								
16	Davenport, Rock Island & Northwestern Ry.								
17	Great Northern Railway	93,019	917,639	7,322		271,323	4,832,281	119,641	
18	Illinois Central Railroad	28	464,340			202,675	1,218,338	205,448	
19	Dubuque & Sioux City Railroad								
20	Manchester & Oneida Railway			15,392			31,923		
21	Mason City & Ft. Dodge Railroad	1,976	312,657	175		35,500	1,141,496	10,688	
22	Muscatine, Burlington & Southern Railroad								
23	Tabor & Northern Railroad		11,284				11,284		
24	Union Pacific Railroad	94,736	929,605	152,182		180,888	13,804,810	91,551	480
25	Wabash Railway							66,739	
	Total	918,290	15,352,112	71,028	2,058	2,208,337	91,442,038	1,730,199	22,979

TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE  
PART 7—CAR MILES—Continued.

Number	Railway Companies	Car Miles							
		Special Train					Total	Total transportation service	Work service
		Caboose	Passenger	Sleeping, and observation	Dining	Other passenger train			
1	Atchison, Topeka & Santa Fe Railway	33,719	120,614	102,560	373	29,292	699,467	960,495,391	7,884,149
2	Atlantic Northern Railway						65,296		
3	Chicago, Burlington & Quincy Railroad	27,368	121,579			128	506,886	994,677,705	3,057,109
4	Chicago Great Western Railroad	3,896	18,300				76,431	1,184,840,125	1,374,721
5	Mason City & Ft. Dodge Railroad								
6	Wisconsin, Minn. & Pacific Railroad								
7	Chicago, Milwaukee & St. Paul Railway	13,193	45,868	22,470	1,047	4,907	269,253	868,230,902	15,012,829
8	Chicago & North Western Railway	10,567	51,414	3,222			199,294	898,182,629	4,379,288
9	Chicago, St. Paul, Minn. & Omaha Ry.	4,790	16,419	5,466	223	1,505	102,592	1,01,822,441	366,473
10	Iowa Southern Railway								
11	Chicago, Rock Island & Pacific Railway	2,643	2,601	6,561	193	1,493	48,334	614,872,138	2,432,324
12	St. Paul & Kansas City Short Line R. R.								
13	Colfax Northern Railway							74,357	20
14	Thomas W. Griggs R. R. Property								
15	Colfax Consolidated Coal								
16	Davenport, Rock Island & Northwestern Ry.								
17	Great Northern Railway	7,447	56,888			2,015	185,991	581,895,877	7,019,623
18	Illinois Central Railroad	17,309	98,530				321,238	882,767,095	7,191,172
19	Dubuque & Sioux City Railroad								
20	Manchester & Oneida Railway							31,923	
21	Minneapolis & St. Louis Railroad	918	34,406	4,322	48		59,574	82,367,329	295,871
22	Muscatine, Burlington & Southern Railroad							447,935	2,289
23	Tabor & Northern Railroad							11,284	
24	Union Pacific Railroad	7,885	47,756				147,166	670,487,963	7,336,953
25	Wabash Railway	6,030	21,580			591	95,550	254,436,944	2,579,540
	Total	135,830	636,949	143,794	1,884	30,931	2,702,536	7,009,617,367	58,425,614



TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE  
PART 8—FREIGHT SERVICE.

Number	Railway Companies	Freight Service					
		Tons			Ton-Miles		
		Revenue freight	Nonrevenue freight	Total	Revenue freight	Nonrevenue freight	Total
1	Achison, Topeka & Santa Fe Railway.....	31,219,917	8,324,449	39,544,366	10,491,224,816	1,542,659,568	11,944,224,384
2	Atlantic Northern Railway.....	38,174		38,174	537,310		537,310
3	Chicago, Burlington & Quincy Railroad.....	47,323,296	10,067,949	57,391,245	14,130,364,374	2,249,979,280	16,280,334,654
4	Chicago Great Western Railroad.....	6,037,713	1,376,317	7,414,030	1,953,983,580	144,394,353	1,908,377,942
5	Mason City & Ft. Dodge Railroad.....						
6	Wisconsin, Minn. & Pacific Railroad.....						
7	Chicago, Milwaukee & St. Paul Railway.....	45,941,277	6,016,074	51,957,351	11,284,000,804	1,581,684,883	12,965,285,687
8	Chicago & North Western Railway.....	60,275,307	7,194,810	67,440,117	9,559,269,602	2,088,228,210	11,647,497,812
9	Chicago, St. Paul, Minn. & Omaha Ry.....	11,121,792	1,831,907	12,953,699	1,781,317,875	135,892,207	1,917,410,082
10	Iowa Southern Railway.....						
11	Chicago, Rock Island & Pacific Railway.....	29,311,501	5,487,828	34,799,329	7,535,439,307	980,119,376	8,538,558,773
12	St. Paul & Kansas City Short Line R. R.....						
13	Colfax Northern Railway.....					1,022,885	10,310
14	Thomas W. Griggs R. R. Property.....						
15	Colfax Consolidated Coal.....						
16	Davenport, Rock Island & Northwestern Ry.....						
17	Great Northern Railway.....	22,948,292	5,352,697	28,300,989	8,318,849,591	1,289,068,883	9,727,669,844
18	Illinois Central Railroad.....	42,353,979	7,697,956	50,051,935	12,724,332,886	1,547,512,114	15,271,745,000
19	Dubuque & Sioux City Railroad.....						
20	Manchester & Oskola Railway.....	24,513		24,513	199,335		199,335
21	Minneapolis & St. Louis Railroad.....	7,272,759	753,110	8,025,869	1,331,097,356	149,712,927	1,480,729,483
22	Muscatine, Burlington & Southern Railroad.....	171,886	4,388	176,274	6,985,465	271,489	7,256,943
23	Tabor & Northern Railroad.....	24,070		24,070	258,753		258,753
24	Union Pacific Railroad.....	18,813,937	5,544,712	24,358,649	8,307,320,954	1,622,440,813	9,929,761,767
25	Wabash Railway.....	16,845,541	2,578,514	19,424,055	4,596,144,318	319,589,084	4,915,733,402
	<b>Total.....</b>	<b>355,848,639</b>	<b>91,302,770</b>	<b>447,151,409</b>	<b>92,993,166,993</b>	<b>13,979,154,436</b>	<b>106,971,322,913</b>

TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE  
PART 9—PASSENGER SERVICE AND REVENUES AND EXPENSES

Number	Railway Companies	Passenger Service		Revenues and Expenses					
		Passengers car-ried—revenue	Passenger miles—revenue	Freight revenue	Passenger revenue	Passenger service freight revenue	Operating revenues	Operating expenses	Net operating revenues
1	A. T. & S. F. Ry.....	11,948,322	1,873,487,656	142,331,972.72	54,430,112.66	70,639,563.41	216,242,278.01	179,602,227.32	\$ 37,150,990.70
2	Atlantic Northern Ry.....	9,450	16,549	46,509.35	2,273.49	5,576.40	52,463.82	53,996.96	*3,207.14
3	C. B. & Q. R. R.....	24,082,496	1,314,983,923	131,646,732.75	36,468,265.40	49,000,570.00	186,872,918.07	161,394,680.05	25,568,232.93
4	Chicago Gt. West. R. R.....	2,408,222	190,136,076	15,990,231.07	5,092,494.58	7,307,232.00	24,002,434.66	26,436,091.54	*2,493,656.88
5	M. C. & Ft. D. R. R.....								
6	Wis., M. P. R. R.....								
7	C. M. & St. P. Ry.....	15,919,302	1,660,521,012	117,188,815.81	31,063,564.19	45,465,448.82	168,138,734.13	164,097,120.98	3,461,613.17
8	C. & N. W. Ry.....	40,692,037	1,444,539,295	110,560,758.02	37,286,032.95	49,648,739.34	165,022,399.30	137,110,200.05	8,692,199.21
9	C. St. P., M. & O.....	4,366,755	208,913,733	20,858,879.69	8,298,020.79	10,281,836.20	31,955,612.25	28,434,568.24	3,621,104.01
10	Iowa South. Ry.....								
11	C. R. I. & P. Ry.....	22,157,346	1,184,717,600	89,475,180.77	34,073,457.08	42,790,250.40	135,000,039.00	127,809,277.60	7,230,761.65
12	St. P. & K. C. S. L.....								
13	Colfax Northern Ry.....	116,341	581,705	39,310.96	6,436.37	6,436.37	47,470.83	41,722.98	5,747.85
14	Thomas W. Griggs Prop.....								
15	Colfax Cons'd Coal.....								
16	D. R. I. & N. W. Ry.....						138,111.94	467,135.54	*334,023.60
17	Great Northern Ry.....	8,528,912	666,094,740	89,790,845.24	39,533,955.20	39,447,371.66	124,897,965.21	133,947,114.54	10,656,750.97
18	Illinois Central Ry.....	35,062,966	963,000,873	106,419,479.13	27,022,518.85	24,852,421.24	145,547,368.43	143,298,198.52	2,309,678.41
19	Dubuque & Sioux City.....	21,960	178,856	15,954.05	6,086.62	7,831.92	35,430.99	28,774.71	*3,247.90
20	Man. & Oskola Ry.....	2,300,257	89,892,017	12,301,174.54	2,705,955.96	3,838,603.76	17,127,677.49	17,799,785.05	*651,107.56
21	Minn. & St. L. R. R.....	38,568	861,263	145,997.78	26,130.49	22,326.35	190,600.41	225,680.41	*135,000.00
22	Mus. B. & S. R. R.....	3,650	39,237	22,276.15	1,200.33	2,451.89	29,788.69	23,184.88	6,603.81
23	Tabor & North. R. R.....	5,305,637	899,796,897	69,974,373.69	22,964,227.31	31,967,168.84	139,764,248.06	96,087,616.49	34,076,611.56
24	Union Pacific R. R.....	5,235,052	871,436,704	45,799,565.79	11,282,169.53	15,140,543.14	69,310,697.40	60,707,500.69	190,962.63
25	Wabash Ry.....								
	<b>Total.....</b>	<b>178,548,351</b>	<b>10,280,200,364</b>	<b>975,675,027.99</b>	<b>291,982,244.81</b>	<b>301,134,028.80</b>	<b>1,407,354,804.84</b>	<b>1,277,567,897.28</b>	<b>\$ 129,786,917.51</b>

\*Deficit.

TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE  
PART 10—AVERAGES PER MILE OF ROAD.

Number	Railway Companies	Averages Per Mile of Road										
		Freight train miles	Passenger train miles	Mixed train miles	Switching train miles	Transportation miles	Work train miles	Locomotive car-miles	Freight car-miles	Passenger car-miles	Freight revenue	Passenger revenue
1	Atchafalaya, Toledo & Santa Fe Railway	2,137	6,972	9	267	4,000	137	6,119	91,124	18,423	896,253.97	\$ 8,027.66
2	Atlantic Northern Railway	1,020	1,896	864	993	2,914	10	5,897	12,571	14,728.21	5,228.92	
3	Chicago, Burlington & Quincy Railroad	1,800	1,800	90	90	5,400	10	5,258	67,259	11,006	10,698.25	4,004.58
4	Chicago & North Western Railway	1,800	1,800	90	90	5,400	10	5,258	67,259	11,006	10,698.25	4,004.58
5	Illinois Central Railway	1,800	1,800	90	90	5,400	10	5,258	67,259	11,006	10,698.25	4,004.58
6	Wisconsin, Minn. & Pacific Railroad	1,800	1,800	90	90	5,400	10	5,258	67,259	11,006	10,698.25	4,004.58
7	Chicago, Milwaukee & St. Paul Railway	1,800	1,800	90	90	5,400	10	5,258	67,259	11,006	10,698.25	4,004.58
8	Chicago & North Western Railway	1,800	1,800	90	90	5,400	10	5,258	67,259	11,006	10,698.25	4,004.58
9	Chicago & North Western Railway	1,800	1,800	90	90	5,400	10	5,258	67,259	11,006	10,698.25	4,004.58
10	Iowa Southern Railway	2,372	2,601	114	4,238	119	5,397	68,125	12,397	11,798.31	5,697.96	
11	Chicago, Rock Island & Pacific Railway	1,740	1,531	124	2,669	2,669	11	1,238	4,345	5,277	8,081.69	2,144.48
12	St. Paul & Kansas City Short Line R. R.	608	1,086	0	2,698	11	1,238	4,345	5,277	8,081.69	2,144.48	
13	Chicago & North Western Railway	2,955	3,078	293	5,546	11	7,437	105,139	13,075	17,971.37	9,122.14	
14	Union Pacific Railroad	2,396	2,943	144	4,487	11	5,034	86,518	10,800	16,178.03	9,691.01	
Grand Averages												

STATISTICS OF STEAM RAILWAYS

TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE  
PART 11—AVERAGES PER MILE OF ROAD—Continued—AND PER TRAIN MILE.

Number	Railway Companies	Averages Per Mile of Road					Averages Per Train Mile					
		Operating Expenses	Net operating	Revenue	All freight	Passenger miles	Freight	Freight	Freight	Freight	Freight	
1	Atchafalaya, Toledo & Santa Fe Ry	\$4,667,000.00	\$3,627.24	1,830,479	1,362,498	216,723	27.67	5.26	13.65	5.23	697.23	971.08
2	Atlantic Northern Railway	2,097.28	2,259.58	1,106.20	1,292,700	973	2.81	2.81	13.65	1.72	37.94	3,228.92
3	Chicago, Burlington & Quincy Railroad	1,800.00	1,800.00	1,800.00	1,800.00	149,222	27.68	2.69	13.67	2.50	64.85	719.12
4	Chicago & North Western Railway	1,800.00	1,800.00	1,800.00	1,800.00	149,222	27.68	2.69	13.67	2.50	64.85	719.12
5	Illinois Central Railway	1,800.00	1,800.00	1,800.00	1,800.00	149,222	27.68	2.69	13.67	2.50	64.85	719.12
6	Wisconsin, Minn. & Pacific Railroad	1,800.00	1,800.00	1,800.00	1,800.00	149,222	27.68	2.69	13.67	2.50	64.85	719.12
7	Chicago, Milwaukee & St. Paul Railway	1,800.00	1,800.00	1,800.00	1,800.00	149,222	27.68	2.69	13.67	2.50	64.85	719.12
8	Chicago & North Western Railway	1,800.00	1,800.00	1,800.00	1,800.00	149,222	27.68	2.69	13.67	2.50	64.85	719.12
9	Chicago & North Western Railway	1,800.00	1,800.00	1,800.00	1,800.00	149,222	27.68	2.69	13.67	2.50	64.85	719.12
10	Iowa Southern Railway	2,372.00	2,601.00	1,117,217	133,357	31,447	3.47	2.97	8.02	1.69	429.29	689.65
11	Chicago, Rock Island & Pacific Ry	1,740.00	1,531.00	888,676	1,117,217	133,357	3.47	2.97	8.02	1.69	429.29	689.65
12	St. Paul & Kansas City S. L. R. R.	608.00	1,086.00	148,244	148,244							
13	Chicago & North Western Railway	2,955.00	3,078.00	1,042,335	1,196,662	81,866	26.16	2.66	13.53	1.99	691.25	791.26
14	Union Pacific Railroad	2,396.00	2,943.00	1,609,549	1,181,865	204,858	34.49	1.75	13.01	.79	669.17	714.61
Grand Averages												

\*Deficit.



TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE  
PART 12—AVERAGES PER TRAIN MILE—Continued—AND PER LOCOMOTIVE MILE.

Number	Railway Companies	Averages Per Train Mile										Averages Per Locomotive Mile						
		Passenger Train Car-Miles		Revenue pas- senger miles	Freight revenue	Passenger service train revenue	Operating revenues	Operating expenses	Net operating revenues	Train-miles freight trains	Train-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	
		Passenger trains	Mixed trains															
1	Atchison, Topeka & Santa Fe Railway.....	1.00	1.81	84.80	\$ 6.81	\$ 3.30	\$ 2.59	\$ 4.28	\$.91	.90	37.45	.92	7.27	.96	9.20	.92	13.82	
2	Atlantic Northern Railway.....	1.00	1.00	1.13	3.17	.38	3.58	3.81	\$.23	.91	37.89	.92	6.57	.98	6.70	.96	16.96	
3	Chicago, Burlington & Quincy Railroad.....	1.88	1.80	60.97	5.65	3.35	4.13	4.54	\$.41	.85	31.37	.99	5.82	.98	11.01	.96	18.53	
4	Chicago Great Western Railroad.....																	
5	Mason City & Ft. Dodge Railroad.....																	
6	Wisconsin, Minn. & Pacific Railroad.....	4.43	1.90	58.41	5.00	2.53	4.48	4.39	.50	.92	35.52	.98	6.33	1.00	6.76	.94	18.26	
7	Chicago, Milwaukee & St. Paul Railway.....	4.13	1.17	65.54	5.23	3.25	4.00	3.84	.31	.99	33.76	.99	6.09	1.00	11.08	1.00	18.61	
8	Chicago & North Western Railway.....	6.10	2.30	66.60	4.82	2.57	4.02	3.58	.44	.99	24.83	.97	5.94	.96	5.21	.80	10.50	
9	Chicago, St. Paul, Minn. & Omaha Ry.....																	
10	Iowa Southern Railway.....	4.05	1.67	73.30	5.12	2.64	4.12	3.90	.22	.87	30.21	1.00	6.05	.98	7.34	1.00	14.04	
11	Chicago, Rock Island & Pacific Railway.....																	
12	St. Paul & Kansas City Short Line R. R.....																	
13	Colfax Northern Railway.....																	
14	Thomas W. Griggs R. R. Property.....																	
15	Colfax Consolidated Coal.....																	
16	Davenport, Rock Island & Northwestern Ry.....	6.34	2.61	96.45	7.21	2.51	5.30	4.75	.49	.93	39.31	.96	6.07	.99	8.04	.86	19.88	
17	Great Northern Railway.....	4.16	2.97	69.85	3.12	2.48	4.20	4.13	.07	.97	37.66	.97	6.00	.98	5.39	.98	13.37	
18	Illinois Central Railroad.....																	
19	Dubuque & Sioux City Railroad.....	1.00	1.71	60.80	4.22	3.21	3.26	2.49	\$.13	.91	23.04	.99	4.10	.98	5.44	1.00	5.07	
20	Manchester & Oelisa Railway.....																	
21	Minneapolis & St. Louis Railroad.....	4.16	1.71	60.80	4.22	3.21	3.26	2.49	\$.13	.91	23.04	.99	4.10	.98	5.44	1.00	5.07	
22	Muscatine, Burlington & Southern Railroad.....																	
23	Tabor & Northern Railroad.....	5.09	1.18	70.11	6.12	3.70	4.09	3.67	1.32	.94	37.37	.94	7.66	.94	12.83	.79	14.95	
24	Union Pacific Railroad.....	5.21	2.18	55.81	6.71	2.25	4.41	4.41	\$.02	.93	35.38	.98	5.98	1.00	5.25	.94	13.79	
25	Wabash Railway.....	6.58	1.07	68.24	\$ 5.32	\$ 2.60	\$ 4.56	\$ 4.14	\$.42	.94	38.47	.97	6.40	.98	9.90	.95	14.50	
	Grand Averages.....																	

\*Deficit.

TABLE 10—STATISTICS OF RAIL LINE OPERATIONS—ENTIRE LINE  
PART 13—AVERAGES PER LOADED FREIGHT CAR-MILE AND PER CAR-MILE PASSENGER AND MISCELLANEOUS AVERAGES.

Number	Railway Companies	Averages Per Loaded Freight Car Mile		Av. Per Car Mile Passenger		Miscellaneous Averages									
		Revenue freight	All freight	Freight revenue	Passenger-mile revenue	Passenger revenue	Miles Hauled			Revenue Per				Operating ratio %	
							Revenue freight	Net revenue freight	All freight	Miles carried revenue pas- sengers	Per ton-mile of freight	Per ton-mile of freight	Per passenger-mile		Per passenger-mile
1	Atchison, Topeka & Santa Fe Railway.....	30.65	23.03	\$ 27.437	17.00	\$ 11.113	333.16	187.39	392.74	156.80	\$ 4.55991	\$ 0.13985	\$ 4.35462	\$ 0.09303	82.82
2	Atlantic Northern Railway.....	16.53		1,362.29	1.13	2,229.16	14.00		14.00	1.70	1,215.19	0.8343	2,649.01	1,917.81	106.14
3	Chicago, Burlington & Quincy Railroad.....	24.86	28.92	2,516.01	17.73	4,019.26	10,223.48		285.86	54.72	2,747.16	0.0082	1,517.16	0.0773	96.23
4	Chicago Great Western Railroad.....	32.61	25.96	2,269.7	14.92	4,419.79	274.24	106.05	342.50	70.99	2,653.00	0.00901	2,279.07	0.0594	110.00
5	Mason City & Ft. Dodge Railroad.....														
6	Wisconsin, Minn. & Pacific Railroad.....	22.38	25.48	2,808.2	15.72	4,648.92	76,962.93		353.96	65.58	2,991.70	0.0329	1,949.44	0.0294	97.94
7	Chicago, Milwaukee & St. Paul Railway.....	31.86	26.31	2,949.3	18.23	4,745.01	138,502,91.40		172.71	35.30	1,832.27	0.0156	1,917.78	0.0588	94.62
8	Chicago & North Western Railway.....	27.01	27.72	2,698.0	18.41	5,698.28	158,811,74.18		148.05	34.89	1,874.49	0.0171	1,931.18	0.0390	93.28
9	Chicago, St. Paul, Minn. & Omaha Ry.....														
10	Iowa Southern Railway.....	30.56	28.77	2,428.4	18.84	5,410.90	237,741,179.15		345.36	34.47	2,625.56	0.0184	1,507.78	0.0276	94.62
11	Chicago, Rock Island & Pacific Railway.....														
12	St. Paul & Kansas City Short Line R. R.....														
13	Colfax Northern Railway.....														
14	Thomas W. Griggs R. R. Property.....														
15	Colfax Consolidated Coal.....														
16	Davenport, Rock Island & Northwestern Ry.....	32.30	28.50	2,698.6	18.41	4,924.24	238.55	717.74	232.67	89.22	2,734.29	0.0164	2,492.55	0.0090	91.23
17	Great Northern Railway.....	27.01	27.05	2,925.7	18.22	5,068.62	278,702,301.29		398.38	38.58	2,359.61	0.0771	1,713.18	0.0276	88.39
18	Illinois Central Railroad.....														
19	Dubuque & Sioux City Railroad.....	35.44	28.30	2,599.6	15.79	4,752.96	133,018,88.79		144.40	28.38	1,827.15	0.0164	1,464.47	0.0219	103.81
20	Manchester & Oelisa Railway.....	32.64	34.22	4,946.1	11.23	2,875.62	40,641,61.81		40.60	32.11	2,862.62	0.0256	2,783.68	0.0750	171.44
21	Minneapolis & St. Louis Railroad.....	35.44	28.30	2,599.6	15.79	4,752.96	133,018,88.79		144.40	28.38	1,827.15	0.0164	1,464.47	0.0219	103.81
22	Muscatine, Burlington & Southern Railroad.....														
23	Tabor & Northern Railroad.....	30.56	24.86	2,259.6	16.02	4,432.00	441,571,594.41		408.07	156.56	4,566.67	0.0121	4,333.11	0.0768	73.48
24	Union Pacific Railroad.....	34.44	25.05	2,284.9	15.54	4,772.12	271,961,121.60		251.22	70.30	2,594.16	0.0057	2,135.18	0.0087	100.21
25	Wabash Railway.....														
	Grand Averages.....	32.38	26.35	2,943.0	17.30	4,917.2	1,161,317.95		294.77	37.63	2,743.85	0.0149	1,653.21	0.0287	90.78

TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA  
PART 1—AVERAGE MILEAGE OPERATED AND TRAIN MILES.

Number	Railway Companies	Average mileage of road operated	Train Miles							
			Freight			Passenger	Mixed	Special	Total transportation service	Work service
			Ordinary	Light	Total					
1	Atchison, Topeka & Santa Fe Railway	19.86	123,162	27	123,069	157,517	7,272	48	255,809	7,077
2	Atlantic Northern Railway	17.06				14,698			14,698	
3	Chicago, Burlington & Quincy Railroad	1,428.26	2,491,097	23,593	2,513,286	2,810,177	138,401	3,943	5,524,896	107,828
4	Chicago Great Western Railroad	779.41	1,439,186	6,288	1,445,474	1,507,731	99,314	2,730	3,006,312	89,216
5	Mason City & Ft. Dodge Railroad									
6	Wiscoonin, Minn., & Pacific Railroad									
7	Chicago, Milwaukee & St. Paul Railway	1,923.21	3,000,627	108,066	4,008,743	3,675,080	335,381	5,009	7,284,393	395,653
8	Chicago & North Western Railway	1,923.21	4,749,895	90,963	4,841,793	4,715,677	356,375	2,907	9,779,749	177,000
9	Chicago, St. Paul, Minn., & Omaha Ry.	102.04	233,079	1,137	234,393	297,176	16,002	608	568,073	9,009
10	Iowa Southern Railway									
11	Chicago, Rock Island & Pacific Railway	2,208.04	4,750,683	11,906	4,762,589	3,896,772	457,294	501	9,137,246	272,873
12	St. Paul & Kansas City Short Line R. R.									
13	Colfax Northern Railway	6.93	6,019		6,019	5,705	2,170		15,901	29
14	Thomas W. Griggs R. R. Property									
15	Colfax Consolidated Coal									
16	Davenport, Rock Island & Northwestern Ry.	34.50								7,100
17	Great Northern Railway	77.82	133,300	2,381	135,681	109,258			241,939	5,195
18	Illinois Central Railroad	718.12	2,466,454	7,988	2,414,447	1,491,305			3,954,838	123,155
19	Dubuque & Sioux City Railroad									
20	Manchester & Onida Railway	8.14							15,292	
21	Minneapolis & St. Louis Railroad	883.20	1,522,657	13,316	1,535,973	1,040,080	165,546	2,834	2,774,438	61,160
22	Muscatine, Burlington & Southern Railroad	55.77	22,675		22,675	75,704			107,859	790
23	Tabor & Northern Railroad	19.75							11,294	
24	Union Pacific Railroad	2.45	28,353	320	28,673	12,003			19	41,465
25	Wabash Railway	898.40	292,328	13,072	406,300	387,000			73	794,322
	Total	19,197.42	23,277,712	249,368	23,527,110	19,939,105	1,419,347	90,403	49,674,900	1,306,977

TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA  
PART 2—LOCOMOTIVE MILES.

Number	Railway Companies	Locomotive Miles													
		Freight				Passenger				Mixed Train					
		Principal	Helper	Light	Total	Principal	Helper	Light	Total	Principal	Helper	Light	Total		
1	Atchison, Topeka & Santa Fe Railway	123,390	5,569	16,456	145,014	127,517	2,806	16,138	143,461				224	744	8,240
2	Atlantic Northern Railway														14,698
3	Chicago, Burlington & Quincy Railroad	2,514,028	145,690	139,814	2,799,532	2,809,177	3,841	25,443	2,834,620	338,494	294	2,445	294	2,445	142,074
4	Chicago Great Western Railroad	1,445,711	106,927	216,293	1,969,430	1,470,033	6,690	16,943	1,487,076	99,314	333	1,234	333	1,234	109,861
5	Mason City & Ft. Dodge Railroad														
6	Wiscoonin, Minn., & Pacific Railroad														
7	Chicago, Milwaukee & St. Paul Railway	4,008,743	69,075	135,388	4,213,024	3,665,782	18,709	31,701	3,697,483	363,381	128	325	363	325	235,829
8	Chicago & North Western Railway	4,802,921	15,076	71,037	4,889,028	4,715,677	2,789	21,197	4,736,874	356,375	3,490	463	356	3,490	239,211
9	Iowa Southern Railway	297,176	4,941	8,869	305,977	384,799	877	7,232	392,550	14,012	58	1,619	58	1,619	15,669
10	Chicago, Rock Island & Pacific Railway	4,762,589	105,120	56,396	4,924,171	3,859,079	4,749	16,973	3,876,051	457,294		69	14,965	472,258	
11	St. Paul & Kansas City Short Line R. R.														
12	Colfax Northern Railway														
13	Thomas W. Griggs R. R. Property														
14	Colfax Consolidated Coal														
15	Davenport, Rock Island & Northwestern Ry.														
16	Great Northern Railway	135,681		1,253	137,024	109,258	270	1,216	107,846						
17	Illinois Central Railroad	2,411,447	21,496	24,779	2,457,714	1,491,309	9,310	32,139	1,523,439						
18	Dubuque & Sioux City Railroad														
19	Manchester & Onida Railway														
20	Minneapolis & St. Louis Railroad	1,535,973	99,399	48,212	1,714,180	1,040,086	348	6,656	1,047,047	165,546		4,519		170,096	
21	Muscatine, Burlington & Southern Railroad	22,675		1,101	23,776										
22	Tabor & Northern Railroad														
23	Union Pacific Railroad	28,353	4,288	76,121	49,862	12,003	9	39,469	33,021					11,284	
24	Wabash Railway	406,300	1,279	2,072	410,642	387,000	771	10,951	398,094					2	3
25	Total	23,267,126	379,834	629,834	23,746,794	19,937,970	49,328	305,612	19,633,582	1,416,222	4,494,573	239	1,447,866		



## RAILROAD COMMISSIONERS' REPORT

TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA  
PART 2—LOCOMOTIVE MILES—Continued—AND CAR MILES

Number	Railway Companies	Locomotive Miles						Car Miles			
		Special			Yard Switching			Freight Trains			
		Principal	Helper	Light	Total	Train switching	Freight	Passenger	Loaded	Empty	
1	Atchison, Topeka & Santa Fe Ry.....	48		50	107,326	2,676	139,482	409,300	7,413	4,139,882	2,367,841
2	Atlantic Northern Ry.....	3,882	762	123	1,076,006	28,459	1,104,487	14,698	150,381	28,144,000	28,144,000
3	Chicago & North Western Ry.....	2,740	136	3,029	505,907	35,128	541,035	1,009,258	179,276	29,537,800	13,413,503
4	Chicago Great Western Railroad.....										
5	Wisconsin, Minn. & St. Paul Ry.....	4	5,307	311,269	1,274,200	99,482	1,274,682	9,199,463	396,606	19,033,242	16,077,302
6	Chicago & North Western Ry.....	2,807	59,288	1,444,253	1,447,060	112,960	1,560,020	13,198,473	131,006,473	55,509,419	
7	Chicago & North Western Ry.....	967	30	1,000	280,114	26,011	306,125	1,056,000	11,029	5,871,884	1,862,482
8	Iowa Southern Railway.....	50		50	266,223	135,006	401,229	11,392,000	272,878	98,345,430	47,312,138
9	St. Paul & Kansas City S. L. R. R.....				1,310		1,310	19,273	30	18,539	18,539
10	Culfax Northern Railway.....				2,079		2,079				
11	Thomas W. Griggs T. R. Property.....				31,332		31,332	11,012	7,165	2,736,677	1,569,008
12	Chicago & North Western Ry.....				14,668	6,255	20,923	694,079	9,165	7,786,077	3,909,008
13	Rock Island & Northwestern Ry.....				395,484	266,022	661,506	4,512,775	137,862	42,259,380	28,300,000
14	Illinois Central Railroad.....	1,885	90	1,980	266,484	266,022	532,506	4,512,775	137,862	42,259,380	28,300,000
15	Illinois Central Railroad.....										
16	Chicago & North Western Ry.....	2,830		2,830	71,262	34,045	105,307	3,377,814	63,160	39,080,843	10,056,327
17	Chicago & North Western Ry.....				307,027	22,000	329,027	3,900	61,682	766	305,333
18	Chicago & North Western Ry.....				469,749	93,739	563,488	31,284	11,284	10,612	324,028
19	Chicago & North Western Ry.....				70,271	1,259	71,530	618,530	20,245	618,530	20,245
20	Chicago & North Western Ry.....				3,851,861	7,674,428	11,526,289	8,301,741	34,737,366	491,079,328	277,435,136
21	Wabash Railway.....	30,880	1,140	32,020	167,221,137	1,370,880	168,592,017	1,211,067	39,321	1,017,000	1,017,000
22	Total.....										

TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA  
PART 4—CAR MILES—Continued.

Number	Railway Companies	Freight Train						Passenger Train				Mixed Train					
		Loaded and empty		Caboose		Total		Passenger		Shipping and express		Dining		Other		Total	
		Loaded	Empty	Caboose	Total	Passenger	Shipping and express	Dining	Other	Total	Loaded	Empty	Freight	Empty			
1	A. T. & S. F. Ry.....	6,527,671	127,453	6,655,124	218,977	834,267	12,536	694,107	1,331,067	39,321	1,017,000	1,017,000	44				
2	Atlantic Northern Ry.....	87,650,800	2,579,423	90,230,223	6,437,859	3,479,564	585,195	7,084,698	18,399,200	314,252	135,396	489					
3	Chicago & North Western Ry.....	48,034,273	1,306,868	49,341,141	5,622,131	2,964,650	197,601	2,358,158	6,977,719	859,457	286,799	14,718					
4	Chicago & North Western Ry.....																
5	Wisconsin, Minn. & St. Paul Ry.....	142,018,627	4,069,286	147,117,913	6,421,267	2,813,585	386,795	8,279,423	15,156,425	489,615	271,741	2,654					
6	Chicago & North Western Ry.....	172,069,262	4,790,465	177,859,727	20,000,204	8,285,398	1,286,664	12,133,798	21,100,626	1,432,669	691,231	8,134					
7	Chicago & North Western Ry.....	2,074,048	289,972	2,364,020	728,414	467,669	69,417	625,312	1,160,600	22,799	6,969						
8	Chicago & North Western Ry.....																
9	Chicago & North Western Ry.....	158,587,621	4,729,674	163,317,295	9,023,288	4,882,882	967,285	7,084,375	13,866,439	1,741,390	900,997	133,130					
10	Chicago & North Western Ry.....																
11	Chicago & North Western Ry.....	36,045		36,045	23,866				23,866	6,311	6,000						
12	Chicago & North Western Ry.....																
13	Chicago & North Western Ry.....	4,900,055	82,806	4,982,861	277,625	5,260			282,551								
14	Culfax Northern Railway.....	79,536,200	2,454,229	81,990,429	2,969,439	1,072,359	991	2,059,854	6,032,374								
15	Chicago & North Western Ry.....																
16	Illinois Central R. R.....	36,713,270	1,905,075	38,618,345	3,273,679	347,920			4,045,790	19,443	6,980						
17	Chicago & North Western Ry.....	400,128	28,144	428,272	58,546	34,027			93,573	191,010	18,776						
18	Chicago & North Western Ry.....	6,319,188	467,368	6,786,556	798,227	384,022			1,346,259								
19	Chicago & North Western Ry.....																
20	Chicago & North Western Ry.....	709,028,624	20,639,009	729,667,633	41,966,131,327	23,649,979,649,948	113,882,364	6,831,906	6,831,906	2,014,649	161,563						
21	Total.....																

TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA  
PART 5—CAR MILES—Continued.

Number	Railway Companies	Car Miles									
		Mixed Train					Special Train				
		Passenger	Shipping, and parcel observation	Dining	Other passenger train	Total	Loaded	Empty	Coalhouse	Passenger	Shipping, and parcel observation
1	Atchison, Topeka & Santa Fe Ry.	7,894	13	8	15,640	55,807	521		48	12	168
2	Atlantic Northern Ry.	14,698				65,266					527,330
3	Chicago, Burlington & Quincy R. R.	268,569	1,070		34,788	744,962	50,004	40	3,908	17,851	1,528,388,400
4	Chicago Great Western R. R.	190,171	2,961		2,207	1,338,298	35,397		2,737	11,301	
5	Mason City & Ft. Dodge R. R.										
6	Wisconsin, Minn. & Pacific R. R.	306,156	715	33	91,691	1,221,919	68,535	936	4,909	16,000	8,183
7	Chicago, Milwaukee & St. Paul Ry.	270,180			50,748	2,392,441	34,310		2,907	14,679	430
8	Chicago & North Western Railway	26,383			1,394	60,663	9,239		638	2,942	704
9	Chicago, St. Paul, Minn. & Omaha										79
10	Iowa Southern Ry.	671,558	1,700		81,813	3,230,497	7,026		497	1,640	600
11	Chicago, Rock Island & Pacific Ry.										120
12	St. Paul & Kansas City Short Line										
13	Colfax Northern Ry.	2,754				14,954					
14	Thomas W. Griggs R. R. Property										
15	Colfax Consolidated Coal										
16	Davenport, Rock Island & Northwestern Ry.										
17	Great Northern Ry.										
18	Illinois Central R. R.										
19	Dubuque & Sioux City R. R.						20,476		1,472	6,265	
20	Manchester & Oneida Ry.	15,202				31,923					
21	Minneapolis & St. Louis R. R.	355,061	134		15,272	861,511	5,808		650	8,730	2,548
22	Muscatine, Burlington & Southern										48
23	Tabor & Northern Ry.	11,284				11,284					
24	Union Pacific R. R.										
25	Wabash Railway						87		72	36	
	TOTAL	2,204,056	6,772	61	208,141	9,912,710	232,439	983	17,458	80,737	22,622
											439

TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA  
PART 6—CAR MILES—Continued—AND FREIGHT SERVICE.

Number	Railway Companies	Car Miles				Freight Service				
		Special Train		Work service	Tons		Ton Miles		Total	
		Other passenger train	Total		Revenue freight	Nonrevenue freight	Revenue freight	Nonrevenue freight		
1	Atchison, Topeka & Santa Fe Ry.	749	7,053,149	50,986	4,204,060	644,512	4,968,582	85,015,790	7,302,018	92,317,778
2	Atlantic Northern Railway		65,296		38,174		38,174	537,310		575,484
3	Chicago, Burlington & Quincy R. R.	72,829	199,276,527	896,306	9,631,714	2,212,251	11,862,965	1,219,871,947	368,213,283	1,588,085,250
4	Chicago Great Western Railroad	49,205	60,276,512	698,667	4,904,520	1,076,252	5,980,752	806,211,422	81,150,878	947,368,301
5	Mason City & Ft. Dodge Railroad									
6	Wisconsin, Minn. & Pacific Railroad	682	99,887	193,297,956	1,682,079	11,668,518	1,738,269	12,381,844	1,664,737,128	271,948,178
7	Chicago, Milwaukee & St. Paul Ry.									2,336,165,311
8	Chicago & North Western Railway	32,247	511,288,521	666,336	11,480,917	2,216,066	13,706,983	2,589,767,882	450,136,588	2,819,903,370
9	Chicago, St. P., Minn. & Omaha Ry.	121	13,781	7,948,147	2,635	1,475,216	161,831	1,637,047	88,174,309	8,909,833
10	Iowa Southern Railway									97,084,642
11	Chicago, Rock Island & Pacific Ry.	75	9,955	155,644,564	784,801	11,977,715		11,977,715	1,756,703,000	1,768,703,000
12	St. Paul & Kansas City S. L. R. R.									
13	Colfax Northern Railway		74,357	30	206,065	2,062	208,127	1,022,885	10,310	1,033,195
14	Thomas W. Griggs R. R. Property									
15	Colfax Consolidated Coal									
16	Day, Rock Island & Northwestern Ry.									
17	Great Northern Railway		4,788,200	73,433	822,453		822,453	37,819,028	4,746,162	62,539,190
18	Illinois Central Railroad	28,897	81,095,459	1,064,307	4,978,689	941,853	5,920,542	879,465,694	125,964,109	1,009,129,750
19	Dubuque & Sioux City Railroad									
20	Manchester & Oneida Railway		31,923		24,513		34,513	199,555		199,555
21	Minneapolis & St. Louis Railroad	17,790	43,224,424	224,489	4,505,007	609,157	5,301,164	714,113,130	94,067,797	808,180,913
22	Muscatine, Burlington & Southern R. R.		447,939	2,280	171,888	4,985	176,271	6,985,465	271,480	7,156,945
23	Tabor & Northern Railroad		11,284		24,070		34,070	358,733		358,733
24	Union Pacific Railroad	113	1,079,878	300,563	5,352,203	377,786	5,959,992	33,610,812	1,010,382	14,671,194
25	Wabash Railway		784	8,271,133	99,241	1,834,358	196,796	2,001,162	118,942,807	5,483,425
	Total	828	349,008	835,175,136	5,779,251	73,706,159	30,223,255	80,969,384	10,146,178,091	1,362,372,300
										11,567,751,219



TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA

PART 7—PASSENGER SERVICE AND REVENUES AND EXPENSES.

Number	Railway Companies	Passenger Service		Revenue and Expenses					
		Passengers carried—revenue	Passenger miles—revenue	Freight revenue	Passenger revenue	Passenger train revenue	Operating revenues	Operating expenses	Net operating revenues
1	Atchison, Topeka & Santa Fe Ry.	931,470	11,509,206	1,967,483.80	336,945.63	\$ 482,304.89	\$ 1,587,643.99	\$ 1,630,199.59	\$ 42,555.99
2	Atlantic Northern Railway	9,430	16,549	46,300.35	2,273.49	5,576.40	52,653.82	55,990.98	\$ 3,337.14
3	Chicago, Burlington & Quincy R. R.	3,867,469	174,912,988	13,183,388.40	5,117,086.50	7,755,209.15	21,499,096.44	19,891,005.50	1,608,090.94
4	Chicago Great Western Railroad	1,708,024	105,664,192	6,199,779.87	2,103,468.90	3,064,291.18	12,885,314.76	13,873,945.96	1,468,631.30
5	Mason City & Ft. Dodge Railroad								
6	Wisconsin, Minn. & Pacific Railroad								
7	Chicago, Milwaukee & St. Paul Ry.	3,289,884	137,182,611	19,989,000.00	4,340,259.04	6,240,927.70	26,001,807.97	28,035,225.40	1,482,566.48
8	Chicago & North Western Railway	4,339,195	301,987,050	25,215,991.18	8,984,801.20	12,131,851.95	37,058,759.26	37,037,700.80	209,058.47
9	Chicago, St. P., Minn. & Omaha Ry.	643,743	24,816,023	1,139,740.08	779,666.78	942,556.98	2,107,023.21	2,144,000.28	33,222.95
10	Chicago, Rock Island & Pacific Ry.	5,430,205	281,640,322	30,433,367.81	8,490,363.49	10,359,479.72	31,614,561.02	34,152,692.51	\$ 2,538,128.90
11	St. Paul & Kansas City S. L. R. R.								
12	Colfax Northern Railway	116,341	581,706	30,210.96	6,455.37	6,805.37	47,470.38	41,722.98	5,747.35
13	Thomas W. Griggs E. R. Property								
14	Colfax Consolidated Coal								
15	Dav., Rock Island & Northwestern Ry.								
16	Great Northern Railway	87,477	2,483,208	751,662.82	166,830.48	144,252.37	918,145.41	1,108,690.74	\$ 190,545.33
17	Illinois Central Railroad	1,868,204	91,813,402	8,365,278.63	2,737,754.91	3,556,506.18	12,099,446.10	14,777,756.30	\$ 2,678,310.20
18	Debuque & Sioux City Railroad								
19	Manchester & Oesida Railway	31,909	178,226	16,654.95	8,086.82	7,251.50	25,436.91	28,774.77	\$ 3,347.86
20	Minneapolis & St. Louis Railroad	1,317,979	45,784,737	6,322,592.16	1,306,304.90	1,742,218.04	8,558,091.98	9,055,315.19	\$ 700,296.21
21	Menasha, Burlington & Southern R. R.	38,598	831,303	145,957.78	26,130.60	32,226.35	109,600.41	325,630.41	\$ 135,030.00
22	Tabor & Northern Railroad	6,656	39,237	22,276.15	1,399.33	2,441.39	29,788.69	32,184.88	\$ 6,600.21
23	Union Pacific Railroad	383,322	867,625	136,901.50	31,672.83	40,671.43	844,442.79	898,293.85	\$ 43,850.06
24	Wabash Railroad	399,860	10,940,250	1,000,013.52	497,145.99	673,341.30	1,304,612.70	3,037,792.72	\$ 1,733,179.92
25	Total	34,296,171	1,116,289,541	\$ 106,485,377.94	\$ 35,799,406.62	\$ 119,221,002.82	\$ 157,639,680.14	\$ 166,350,787.50	\$ 7,711,107.06

\*Deficit.

TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA

PART 8—AVERAGES PER MILE OF ROAD.

Number	Railway Companies	Averages Per Mile of Road													
		Freight train miles	Passenger train miles	Mixed train miles	Special train miles	Transportation service train miles	Work train miles	Locomotive miles transportation	Freight service per train miles	Passenger car miles	Passenger train revenue	Operating revenues	Operating expenses	Net operating revenues	
1	Atchison, Topeka & Santa Fe Ry.	6,354	6,411	866	2	12,913	256	25,118	37,777	25,080	\$3,969.38	\$14,298.98	\$79,821.51	\$81,960.70	\$ 2,139.23
2	Atlantic Northern Railway			864		864									
3	Chicago, Burlington & Quincy R. R.	1,747	1,966	96	3	8,841	75	5,661	63,082	12,267	9,181.29	5,390.00	14,944.36	13,821.59	1,122.67
4	Chicago Great Western Railroad	1,302	1,842	128	2	3,958	115	5,823	65,891	11,754	10,951.14	5,990.03	13,949.46	17,375.81	\$ 1,396.35
5	Mason City & Ft. Dodge Railroad														
6	Wisconsin, Minn. & Pacific Railroad														
7	Chicago, Milwaukee & St. Paul Ry.	3,075	1,561	122	3	3,788	138	4,737	76,528	8,000	10,338.94	3,228.00	18,759.72	14,609.70	\$ 740.97
8	Chicago & North Western Railway	2,941	2,869	157	2	5,980	169	7,088	119,165	19,319	15,444.54	7,467.00	22,251.19	25,054.58	196.35
9	Chicago, St. P., Minn. & Omaha Ry.	2,786	2,912	157	6	5,861	94	9,370	58,706	19,126	11,521.83	9,237.13	21,236.29	21,018.22	218.77
10	Iowa Southern Railway														
11	Chicago, Rock Island & Pacific Ry.	2,100	1,718	205	4	4,038	120	4,309	56,068	9,967	9,617.20	4,556.36	13,909.16	15,056.24	\$ 1,147.08
12	St. Paul & Kansas City S. L. R. R.														
13	Colfax Northern Railway														
14	Thomas W. Griggs E. R. Property														
15	Colfax Consolidated Coal														
16	Dav., Rock Island & Northwestern Ry.							396	93				1,087.06	7,017.98	\$ 5,930.92
17	Great Northern Railway	1,743	1,365		2	2,107	117	5,190	56,388	5,115	9,454.09	1,829.72	11,792.36	14,239.14	\$ 2,446.78
18	Illinois Central Railroad	3,358	2,077		2	5,437	171	6,611	101,704	11,223	11,648.87	4,922.65	16,867.39	36,575.41	\$ 3,721.01
19	Debuque & Sioux City Railroad														
20	Manchester & Oesida Railway														
21	Minneapolis & St. Louis Railroad	1,763	1,171	186	3	3,123	71	3,803	43,788	4,872	7,347.75	1,941.29	10,197.36	10,997.36	\$ 788.25
22	Menasha, Burlington & Southern R. R.	698	1,298		2	2,006	14	1,136	6,982	1,268	2,715.23	604.93	3,544.74	5,055.99	\$ 3,511.25
23	Tabor & Northern Railroad														
24	Union Pacific Railroad	1,745	5,122		8	16,586	20,109	247,501	300,230	78,636	49,854.37	16,583.10	69,356.99	71,189.02	\$ 1,832.03
25	Wabash Railroad	1,941	1,807		2	3,801	108	4,309	32,300	2,723	5,216.28	3,231.92	6,606.16	14,537.63	\$ 6,901.46
	Grand averages	2,300	1,962	139	2	4,278	118	5,369	72,548	11,311	\$10,442.15	\$ 4,734.30	\$15,453.46	\$15,512.00	\$ 861.23

\*Deficit.

TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA  
PART 9—AVERAGES PER MILE OF ROAD AND PER TRAIN MILE.

Number	Railway Companies	Averages Per Train Mile													
		Average Per Mile of Road		Loaded Freight Car Miles		Empty Freight Car Miles		Ton Miles		Passenger Train Car Miles					
		Revenue	All freight	Freight	Trains	Trains	Trains	Revenue	Freight	Passenger	Freight				
1	A. T. & S. F. Ry.	4,374,297	91,417	978,000	38,79	4.24	19.10	.28	667,668	703.31	9.50	3.54	85,309	8.13	3.50
2	Atlantic Northern Ry.	847,772	6,022	111,122	39.28	3.57	10.52	2.96	490.92	370.88	6.38	2.13	28.13	4.97	2.58
3	C. & N. W. Ry.	1,113,920	220,191	129,058	54.23	3.45	10.22	3.06	593.75	610.27	9.24	1.69	65.73	9.31	2.48
4	M. C. & P. D. R. R.	1,059,224	132,662	75,000	24.11	2.68	11.45	1.13	492.83	327.01	4.90	1.94	41.44	4.71	1.59
5	W. M. & S. F. Ry.	1,054,274	127,381	67,976	54.41	2.68	11.45	1.13	492.83	327.01	4.90	1.94	41.44	4.71	1.59
6	C. & N. W. Ry.	864,114	93,433	243,159	13.02	1.42	6.34	1.57	290.40	225.27	6.45	1.96	79.23	3.90	2.01
7	Iowa Southern Ry.	774,429	124,138	18,300	18.30	2.49	7.87	1.31	398.92	339.92	5.49	1.65	64.69	3.92	2.43
8	St. P. & N. W. S. L. Ry.	745,602	803,483	44,718	59.17	11.87	11.87	6.02	434.14	431.08	3.72	3.72	33.78	3.54	1.39
9	Collins Consol. Coal	1,234,678	1,403,846	127,850	17.52	1.74	6.02	1.57	304.73	418.00	5.49	1.65	67.37	2.47	2.38
10	Great Northern Ry.	828,916	692,800	49,850	19.04	2.38	6.45	1.14	412.62	469.75	3.66	1.65	31.25	4.47	1.43
11	Del. & S. C. R. R.	129,954	185,103	15,222	17.04	1.37	5.19	1.27	412.62	469.75	3.66	1.65	31.25	4.47	1.43
12	Miss. D. & S. R. R.	5,239,500	6,046,409	79,792	15.96	2.19	6.34	1.19	412.62	469.75	3.66	1.65	31.25	4.47	1.43
13	Tabor & Northern R. R.	306,214	806,469	79,792	15.96	2.19	6.34	1.19	412.62	469.75	3.66	1.65	31.25	4.47	1.43
14	Wabash Railway	800,500	1,129,473	112,200	21.20	2.97	10.00	1.48	425.00	495.98	6.70	1.99	60.94	4.40	2.20
	Grand averages.														

TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA  
PART 10—AVERAGES PER TRAIN MILE AND PER LOCOMOTIVE MILE AND PER LOADED FREIGHT CAR-MILE AND PER CAR-MILE—PASSENGER.

Number	Railway Companies	Averages Per Train Mile										Averages Per Locomotive Mile										Averages Per Loaded Freight Car-Mile			Averages Per Passenger Train Car-Mile												
		Operating revenues		Net operating expenses		Operating expenses		Freight trains		Train-miles		Passenger trains		Train-miles		Car-miles		Mixed trains		Car-miles		Special trains		Revenue		All freight		Freight revenue		Passenger revenue		Passenger-miles		Passenger-miles			
1	Atchison, Topeka & Santa Fe Ry.	\$ 8.14	\$ 6.20	\$ 1.10	48	45.79	88	8.20	58	6.78	.66	14.68	26.14	21.87	23.92	15.55	# 45411																				
2	Atlantic Northern Railway	3.90	3.24	.28	96	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
3	Chicago, Burlington & Quincy R. R.	4.60	4.56	.46	86	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
4	Illinois Central	3.63	3.83	.20	96	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
5	Mano City & Ft. Dodge Railroad	2.62	3.28	.64	96	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
6	Wisconsin, Minn. & Pacific Railroad	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
7	Chicago, Milwaukee & St. Paul Ry.	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
8	Chicago, St. P., Minn. & Omaha Ry.	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
9	Iowa Southern Railway	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
10	Chicago, Rock Island & Pacific Ry.	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
11	St. Paul & Kansas City S. L. R. R.	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
12	St. Paul & Northern Pacific Ry.	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
13	Thomas W. Griggs R. R. Property	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
14	Collins Consolabated Coal	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
15	Chicago, Rock Island & Northwestern Ry.	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
16	Illinois Central Railroad	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
17	Dubuque & Sioux City Railroad	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
18	Manasseter & Onoda Railway	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
19	Manasseter & Onoda Railway	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
20	Manasseter & Onoda Railway	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
21	Manasseter & Onoda Railway	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
22	Tabor & Northern Railroad	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
23	Union Pacific Railroad	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
24	Wabash Railway	3.47	3.75	.28	97	23.31	1.96	6.21	58	3.24	25	13.65	20.96	20.96	23.92	15.55	# 45411																				
25	Grand averages.																																				

\*Deficit.



TABLE 10A—STATISTICS OF RAIL LINE OPERATIONS—IOWA  
PART 11—MISCELLANEOUS AVERAGES.

Number	Railway Companies	Miscellaneous Averages								
		Miles Hauled			Revenue Per					
		Revenue freight	Non-revenue freight	All freight	Miles carried revenue passengers	Tons of freight	Tons mile of freight	Passenger	Passenger mile	Operating revenue per cent
1	Atchison, Topeka & Santa Fe Railway	19.80	11.23	18.60	10.14	\$ 2,885.0	0.1256	5,987.1	0.0090	100.68
2	Atlantic Northern Railway	136.36	139.50	128.83	44.09	1,362.1	0.1081	1,516.44	0.0298	92.40
3	Chicago, Burlington & Quincy Railroad	176.61	75.41	158.40	61.82	1,671.88	0.0947	1,851.43	0.0395	115.08
4	Chicago Great Western Railroad	168.88	158.73	167.14	41.70	1,718.07	0.1017	1,788.00	0.0091	105.39
5	Mason City & Ft. Dodge Railroad	200.41	194.38	204.39	69.90	1,163.17	0.1004	2,070.98	0.0275	99.13
6	Wisconsin, Minn. & Pacific Railroad	59.77	55.05	59.30	38.61	8,931.0	0.1329	1,300.85	0.0130	85.97
7	Chicago, Milwaukee & St. Paul Railway	146.83			51.66	1,707.43	0.1163	1,552.40	0.0000	106.03
8	Chicago & North Western Railway									
9	Chicago, St. Paul, Minn. & Omaha Ry.									
10	Iowa Southern Railway									
11	Chicago, Rock Island & Pacific Railway									
12	St. Paul & Kansas City Short Line R. R.									
13	Colfax Northern Railway									
14	Thomas W. Griggs R. R. Property									
15	Colfax Consolidated Coal									
16	Davenport, Rock Island & Northwestern Ry.									417.24
17	Great Northern Railway	79.39			39.82	99,350	0.1300	1,300.81	0.0008	130.73
18	Illinois Central Railroad	176.05	136.01	170.58	46.65	1,662.0	0.0601	1,300.82	0.0282	121.18
19	Dubuque & Sioux City Railroad									
20	Manchester & Oneida Railway									
21	Minneapolis & St. Louis Railroad	135.41	155.18	153.38	32.42	1,419.50	0.0912	97,145	0.0290	108.39
22	Muscataine, Burlington & Southern Railroad	40.64	41.91	40.00	22.11	8,809	0.0300	67,838	0.0070	179.84
23	Tabor & Northern Railroad	3.45	3.67	3.47	3.34	0.0282	0.1461	0.0954	0.0237	117.89
24	Union Pacific Railroad	64.84	59.00	62.18	40.11	5,042.1	0.0917	1,244.79	0.0186	108.32
25	Wabash Railway									
	Grand averages	137.65	133.28	137.13	49.19	\$1,444.84	0.1049	\$1,474.91	0.0080	100.02

TABLE 11—REVENUE FREIGHT CARRIED DURING YEAR—ENTIRE LINE  
PART 1—PRODUCTS OF AGRICULTURE.

Number	Railway Companies	Number of Tons (2,000 lbs.) of								
		Wheat	Corn	Oats	Other grain	Flour and meal	Other mill products	Hay, straw and alfalfa	Tobacco	Cotton
1	Atchison, Topeka & Santa Fe Ry.	1,828,548	425,477	144,404	298,495	669,921	375,190	511,343	3,916	81,311
2	Chicago, Burlington & Quincy R. R.	2,457,058	1,506,204	569,534	260,193	782,208	520,722	455,074	9,919	28,190
3	Chicago Great Western R. R.	565,432	171,847	164,412	91,298	308,430	165,679	79,471	489	2,459
4	Chicago, Milwaukee & St. Paul Ry.	1,540,452	1,030,443	309,025	605,596	907,158	439,256	389,891	53,957	25,748
5	Chicago & North Western Ry.	1,982,306	1,492,043	983,600	625,046	681,046	651,744	401,901	16,051	4,973
6	Chicago, St. Paul, Minn. & Omaha Ry.	818,037	381,619	284,677	339,800	461,022	302,471	121,829	5,884	1,400
7	Chicago, Rock Island & Pacific Ry.	1,919,872	1,103,094	699,407	400,779	579,807	645,217	258,299	1,400	118,838
8	Great Northern Ry.	1,928,737	230,165	289,811	475,919	448,773	185,161	342,796	1,361	12,936
9	Illinois Central R. R.	849,139	1,471,399	1,039,437	137,634	355,229	386,738	278,894	87,253	228,000
10	Minneapolis & St. Louis R. R.	434,729	285,946	349,969	141,057	405,414	92,172	22,624	50	2,324
11	Muscataine, Burlington & Southern R. R.	2,730	4,353	726	721	3,420	174,778	896		
12	Union Pacific R. R.	1,735,583	588,478	115,641	106,614	410,543	154,718	300,571	4,621	42,968
13	Wabash Ry.	474,181	655,803	369,511	75,507	344,924	259,857	154,853	4,910	57,294
	Total tons carload traffic	15,656,771	9,306,785	5,819,654	6,637,680	6,598,182	4,127,297	3,270,502	189,984	613,822
	Total car loads	885,146	543,945	177,678	97,631	235,734	150,869	261,572	14,554	45,462
	Per cent of total tons of carload traffic	4.616	2.744	1.716	1.073	1.945	1.217	.964	.056	.181
14	Atlantic Northern Ry.									
15	Colfax Northern Ry.									
16	Manchester & Oneida Ry.									
17	Tabor & Northern Ry.									
	Grand total tons all traffic									
	Per cent of total tons all traffic									

Note—Atlantic Northern, Colfax Northern, Manchester & Oneida and Tabor & Northern Railways only give total tons revenue freight by classes.

TABLE 11—REVENUE FREIGHT CARRIED DURING YEAR—ENTIRE LINE

PART 2—PRODUCTS OF AGRICULTURE—Continued.

Number	Railway Companies	Number of Tons (2,000 lbs.) of							
		Cotton seed and products except oil	Citrus fruits	Other fresh fruits	Potatoes	Other fresh vegetables	Dried fruits and vegetables	Other products of agriculture	Total products of agriculture
1	Achison, Topeka & Santa Fe Ry.	129,019	267,778	348,702	208,724	139,773	215,875	603,018	6,306,040
2	Chicago, Burlington & Quincy R. R.	34,744	84,855	221,792	299,090	69,049	23,921	1,113,710	5,336,459
3	Chicago Great Western R. R.	2,988	8,326	42,117	31,220	19,705	7,322	58,878	1,601,150
4	Chicago, Milwaukee & St. Paul Ry.	1,797	37,300	206,907	106,533	198,570	47,907	429,910	6,825,104
5	Chicago & North Western Ry.	24,398	84,381	429,789	223,888	116,196	125,090	385,994	7,418,504
6	Chicago, St. Paul, Minn., & Omaha Ry.	199	17,355	114,510	107,440	28,203	20,901	156,501	2,112,228
7	Chicago, Rock Island & Pacific Ry.	219,436	156,421	231,154	148,642	121,120	76,087	182,781	7,162,877
8	Great Northern Ry.	5,191	19,007	272,956	288,014	18,000	9,029	149,858	4,642,967
9	Illinois Central R. R.	241,149	130,444	610,327	187,074	221,094	24,845	261,539	6,567,644
10	Minneapolis & St. Louis R. R.	56	2,487	41,868	96,222	8,113	13,399	118,524	1,917,051
11	Muscataine, Burlington & Southern R. R.	36	368	43	521	898	36	28	14,131
12	Union Pacific R. R.	14,480	208,513	673,597	199,792	91,394	202,781	396,041	5,282,692
13	Wabash Ry.	15,669	33,676	128,895	69,713	52,480	91,053	169,131	2,944,781
	Total tons carload traffic.....	690,026	1,128,619	3,308,188	2,964,025	1,076,327	828,290	4,879,501	63,994,528
	Total car loads.....	27,317	62,293	204,796	111,501	79,748	27,471	141,759	2,263,485
	Per cent of total tons of carload traffic.....	.301	.333	1.034	.999	.317	.247	1.250	18.804
14	Atlantic Northern Ry.								10,223
15	Culfax Northern Ry.								100
16	Manchester & Oseola Ry.								1,848
17	Tabor & Northern Ry.								2,822
	Grand total tons all traffic.....								63,108,501
	Per cent of total tons all traffic.....								17.78

Note—Atlantic Northern, Culfax Northern, Manchester &amp; Oseola and Tabor &amp; Northern Railways only give total tons revenue freight by classes.

TABLE 11—REVENUE FREIGHT CARRIED DURING YEAR—ENTIRE LINE

PART 3—PRODUCTS OF ANIMALS.

Number	Railway Companies	Number of Tons (2,000 lbs.) of								
		Horses and mules	Cattle and calves	Sheep and goats	Hogs	Fresh meats	Other packing house products	Poultry	Eggs	Butter and cheese
1	Achison, Topeka & Santa Fe Ry.	62,128	818,429	60,281	116,492	20,309	42,454	16,712	31,494	9,995
2	Chicago, Burlington & Quincy R. R.	166,402	1,234,237	141,026	776,222	325,001	132,658	39,165	71,987	86,778
3	Chicago Great Western R. R.	8,771	162,222	12,797	119,296	52,455	111,230	3,561	8,205	7,153
4	Chicago, Milwaukee & St. Paul Ry.	37,391	607,725	61,202	626,133	219,429	73,994	17,966	30,200	47,603
5	Chicago & North Western Ry.	53,320	967,863	100,533	718,845	189,564	101,702	22,607	41,333	87,039
6	Chicago, St. Paul, Minn., & Omaha Ry.	15,318	289,244	17,560	199,082	47,412	17,583	2,890	4,091	12,302
7	Chicago, Rock Island & Pacific Ry.	26,158	632,019	39,961	493,756	96,613	152,570	24,258	36,797	16,428
8	Great Northern Ry.	22,688	229,693	40,072	111,880	17,719	12,207	2,072	5,837	6,214
9	Illinois Central R. R.	46,697	316,032	17,969	244,073	287,369	184,037	16,000	29,860	35,798
10	Minneapolis & St. Louis R. R.	6,975	112,310	4,969	180,547	39,671	12,559	3,750	6,596	1,069
11	Muscataine, Burlington & Southern R. R.	36	1,318	36	1,728					
12	Union Pacific R. R.	43,607	470,967	283,870	164,291	54,252	42,291	5,491	17,791	7,027
13	Wabash Ry.	21,082	122,732	39,562	187,142	97,846	103,598	34,513	41,834	13,638
	Total tons carload traffic.....	491,616	6,259,961	786,635	3,806,400	1,429,521	980,643	179,682	329,229	281,864
	Total car loads.....	42,542	302,680	78,769	405,882	194,052	55,489	13,400	27,913	21,858
	Per cent of total tons of carload traffic.....	.145	1.843	.212	1.122	.422	.291	.062	.097	.082
14	Atlantic Northern Ry.									
15	Culfax Northern Ry.									
16	Manchester & Oseola Ry.									
17	Tabor & Northern Ry.									
	Grand total tons all traffic.....									
	Per cent of total tons all traffic.....									



TABLE 11—REVENUE FREIGHT CARRIED DURING YEAR—ENTIRE LINE

PART 4—PRODUCTS OF ANIMALS—Continued—AND PRODUCTS OF MINES.

Number	Railway Companies	Number of Tons (2,000 lbs.) of								
		Wool	Hides and leather	Other products of animals	Total products of animals	Anthracite coal	Bituminous coal	Coke	Iron ore	Other ores and concentrates
1	Atebison, Topeka & Santa Fe Ry.....	8,299	12,806	21,521	1,303,175	6,884	5,013,465	191,152	285,006	2,630,116
2	Chicago, Burlington & Quincy R. R.....	12,128	38,449	81,546	3,000,393	65,065	16,534,711	321,752	218,800	142,822
3	Chicago Great Western R. R.....	1,835	13,737	7,946	508,830	91,066	1,071,933	28,428	1,428	54,607
4	Chicago, Milwaukee & St. Paul Ry.....	7,130	78,254	74,351	2,307,715	582,200	8,106,768	479,417	372,357	3,265,895
5	Chicago & North Western Ry.....	14,010	75,706	69,229	2,223,126	809,444	10,254,478	454,559	13,978,100	360,560
6	Chicago, St. Paul, Minn. & Omaha Ry.....	5,007	13,211	34,024	647,761	479,568	1,322,339	58,361	29,143	12,783
7	Chicago, Rock Island & Pacific Ry.....	3,502	27,918	44,538	1,539,468	76,903	4,100,513	214,549	41,071	820,015
8	Grand Northern Ry.....	4,373	7,342	25,679	485,728	741,331	3,006,805	136,021	14,755,241	508,861
9	Illinois Central R. R.....	6,219	24,219	48,203	1,356,770	36,572	22,365,316	139,436	19,889	169,473
10	Minneapolis & St. Louis R. R.....	479	2,524	9,461	327,225	49,056	2,138,474	24,422	129	3,661
11	Muscatine, Burlington & Southern R. R.....	88	100	5,209	.....	.....	59,044	1,419	.....	67
12	Union Pacific R. R.....	27,992	21,434	18,536	1,107,390	16,274	3,984,249	47,903	2,095	94,143
13	Wabash Ry.....	20,660	53,640	40,622	707,889	450,381	4,800,010	71,023	4,942	83,710
	Total tons carload traffic.....	111,244	809,078	470,806	15,490,190	3,402,030	84,429,655	2,073,723	29,729,797	7,556,061
	Total car loads.....	7,232	16,178	20,819	1,328,028	88,878	1,806,480	67,342	592,637	146,718
	Per cent of total tons of carload traffic.....	.032	.100	.159	4.568	1.604	24.894	.612	8.706	2.228
14	Atlantic Northern Ry.....	.....	.....	.....	6,017	.....	.....	.....	.....	.....
15	Colfax Northern Ry.....	.....	.....	.....	2,180	.....	.....	.....	.....	.....
16	Manchester & Oueda Ry.....	.....	.....	.....	1,947	.....	.....	.....	.....	.....
17	Tabor & Northern Ry.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Grand total tons all traffic.....	.....	.....	.....	15,502,337	.....	.....	.....	.....	.....
	Per cent of total tons all traffic.....	.....	.....	.....	4.36	.....	.....	.....	.....	.....

Note—Atlantic Northern, Colfax Northern, Manchester &amp; Oueda and Tabor &amp; Northern Railways only give total tons revenue freight by classes.

TABLE 11—REVENUE FREIGHT CARRIED DURING YEAR—ENTIRE LINE

PART 5—PRODUCTS OF MINES—Continued—AND PRODUCTS OF FORESTS.

Number	Railway Companies	Number of Tons (2,000 lbs.) of							Products of Forests	
		Base ballion and unble	Crab, gravel, sand and stone	Crude petroleum	Asphaltum	Salt	Other products of mines	Total products of mines	Logs, poles, posts and cants	Timber
1	Atebison, Topeka & Santa Fe Ry.....	89,687	2,475,114	394,306	67,617	255,224	213,654	11,620,214	398,926	61,219
2	Chicago, Burlington & Quincy R. R.....	48,405	2,970,884	306,972	31,528	166,050	40,115	39,290,173	245,027	139,293
3	Chicago Great Western R. R.....	18,382	381,041	27	46,013	45,877	7,600	1,716,629	28,117	13,473
4	Chicago, Milwaukee & St. Paul Ry.....	374	2,496,797	4,011	26,728	135,369	83,650	15,641,789	5,676,983	102,000
5	Chicago & North Western Ry.....	5,102	3,537,808	133,038	43,627	104,406	51,235	29,731,549	2,736,287	41,927
6	Chicago, St. Paul, Minn. & Omaha Ry.....	839	406,591	5,099	9,471	27,226	9,292	2,355,154	541,344	8,801
7	Chicago, Rock Island & Pacific Ry.....	173,219	3,189,838	277,912	49,339	196,744	51,289	10,709,594	345,084	84,303
8	Grand Northern Ry.....	38,174	884,050	79,794	4,889	39,908	20,848	30,175,078	1,027,505	55,253
9	Illinois Central R. R.....	3,083	2,580,324	66,510	181,246	165,831	327,874	25,906,487	808,545	610,808
10	Minneapolis & St. Louis R. R.....	18,407	485,425	247	2,997	12,250	1,999	2,790,971	46,274	35,580
11	Muscatine, Burlington & Southern R. R.....	.....	27,026	294	.....	749	251	88,847	1,311	1,139
12	Union Pacific R. R.....	85,057	779,557	256,618	28,369	222,461	59,792	5,270,463	46,621	68,381
13	Wabash Ry.....	96,011	762,066	9,358	38,630	178,089	39,431	6,832,900	90,039	65,430
	Total tons carload traffic.....	372,838	20,918,553	1,534,185	329,258	1,547,544	866,998	153,191,285	12,481,343	1,241,664
	Total car loads.....	12,943	455,198	45,727	14,973	15,882	22,542	6,305,332	394,950	39,821
	Per cent of total tons of carload traffic.....	.169	6.107	.452	.176	.456	.203	45.109	3.689	.306
14	Atlantic Northern Ry.....	.....	.....	.....	.....	.....	.....	739	.....	.....
15	Colfax Northern Ry.....	.....	.....	.....	.....	.....	.....	290,470	.....	.....
16	Manchester & Oueda Ry.....	.....	.....	.....	.....	.....	.....	16,130	.....	.....
17	Tabor & Northern Ry.....	.....	.....	.....	.....	.....	.....	5,136	.....	.....
	Grand total tons all traffic.....	.....	.....	.....	.....	.....	.....	153,421,783	.....	.....
	Per cent of total tons all traffic.....	.....	.....	.....	.....	.....	.....	45.11	.....	.....

Note—Atlantic Northern, Colfax Northern, Manchester &amp; Oueda and Tabor &amp; Northern Railways only give total tons revenue freight by classes.

TABLE 11—REVENUE FREIGHT CARRIED DURING YEAR—ENTIRE LINE

PART 6—PRODUCTS OF FORESTS—Continued—AND MANUFACTURES AND MISCELLANEOUS.

Number	Railway Companies	Number of Tons (2,000 Lbs.) of							
		Pulp wood	Lumber, timber, box shooks, staves and headings	Other products of forests	Total products of forests	Manufactures and Miscellaneous	Refined petroleum and its products	Vegetable oils	Sugar, syrups, glucose and molasses
1	Achison, Topeka & Santa Fe Ry.....	4,666	1,124,206	21,467	1,004,000	3,208,873	29,075	207,501	968
2	Chicago, Burlington & Quincy R. R.....	11,828	2,500,290	51,729	2,088,802	1,842,029	35,319	419,423	2,612
3	Chicago Great Western R. R.....	273	208,460	6,797	287,127	430,453	13,772	55,723	73
4	Chicago, Milwaukee & St. Paul Ry.....	141,763	3,917,016	72,430	9,019,282	967,892	13,061	200,253	1,167
5	Chicago & North Western Ry.....	965,204	1,055,226	182,996	6,385,062	1,225,895	35,141	268,738	843
6	Chicago, St. Paul, Minn. & Omaha Ry.....	322,262	1,006,312	58,188	1,906,908	232,747	3,991	68,854	125
7	Chicago, Rock Island & Pacific Ry.....	1,003	1,445,300	28,816	1,873,318	1,027,237	50,717	321,368	503
8	Great Northern Ry.....	124,851	2,089,984	24,110	5,894,125	939,288	15,623	56,391	229
9	Illinois Central R. R.....	19,003	4,254,249	81,848	5,749,570	1,024,151	61,115	848,228	2,028
10	Minneapolis & St. Louis R. R.....	935	451,787	5,852	329,754	183,479	19,791	25,782	3
11	Muscantine, Burlington & Southern R. R.....	18,533	16	16	21,019	4,713	231		
12	Union Pacific R. R.....	1,719	1,033,787	22,770	1,796,478	308,341	106,827	453,295	890
13	Wabash Ry.....	6,372	888,737	23,537	1,071,065	516,130	23,305	123,159	680
	Total tons carload traffic.....	1,506,290	21,790,182	531,488	37,065,970	11,382,141	409,846	2,075,018	13,510
	Total car loads.....	48,854	762,749	25,108	1,289,432	429,726	12,566	81,396	634
	Per cent of total tons of carload traffic.....	.472	6.424	.161	11.165	3.515	1.118	7.888	.094
14	Atlantic Northern Ry.....				1,728				
15	Colfax Northern Ry.....				3,480				
16	Manchester & Oseida Ry.....				762				
17	Tabor & Northern Ry.....				606				
	Grand total tons all traffic.....				37,679,540				
	Per cent of total tons all traffic.....				10.59				

Note—Atlantic Northern, Colfax Northern, Manchester &amp; Oseida and Tabor &amp; Northern Railways only give total tons revenue freight by classes.

TABLE 11—REVENUE FREIGHT CARRIED DURING YEAR—ENTIRE LINE

PART 7—MANUFACTURES AND MISCELLANEOUS—Continued.

Number	Railway Companies	Number of Tons (2,000 Lbs.) of								
		Iron, pig and bloom	Rails and fastenings	Bar and sheet iron, structural iron and iron pipe	Other metals, pig, bar and sheet	Castings, machinery and boilers	Cement	Brick and artificial stone	Lime and plaster	Sewer pipe and drain tile
1	Achison, Topeka & Santa Fe Ry.....	14,919	40,407	794,890	77,096	133,398	999,724	489,683	94,789	42,024
2	Chicago, Burlington & Quincy R. R.....	229,728	167,680	671,781	391,865	232,910	1,014,477	624,623	141,188	156,064
3	Chicago Great Western R. R.....	14,791	4,571	100,359	18,555	19,073	169,137	55,991	69,331	99,571
4	Chicago, Milwaukee & St. Paul Ry.....	692,232	41,481	284,641	494,860	455,831	717,044	621,107	173,397	254,305
5	Chicago & North Western Ry.....	582,334	115,065	1,235,852	145,061	492,429	718,824	628,112	246,844	353,656
6	Chicago, St. Paul, Minn. & Omaha Ry.....	41,896	23,127	308,625	25,019	59,174	309,727	84,094	79,827	35,896
7	Chicago, Rock Island & Pacific Ry.....	78,806	59,813	660,780	82,115	197,025	221,919	493,618	82,951	169,084
8	Great Northern Ry.....	33,663	37,330	230,359	130,136	87,479	395,083	149,077	99,779	59,776
9	Illinois Central R. R.....	223,150	148,533	602,196	180,097	194,435	653,296	311,345	111,975	126,796
10	Minneapolis & St. Louis R. R.....	23,245	8,399	136,090	19,921	36,985	194,839	94,360	41,518	42,073
11	Muscantine, Burlington & Southern R. R.....	601	339	663	895	5,811	796	743	1,843	
12	Union Pacific R. R.....	16,873	102,278	864,029	127,663	127,974	277,756	133,330	108,190	17,077
13	Wabash Ry.....	90,355	16,834	469,887	108,775	199,785	259,481	58,587	37,094	
	Total tons carload traffic.....	2,641,709	769,304	5,767,256	1,660,019	2,240,063	6,137,180	3,770,666	1,297,011	1,366,288
	Total car loads.....	46,361	19,328	166,149	46,173	118,167	165,756	108,255	43,856	69,014
	Per cent of total tons of carload traffic.....	.925	.224	1.700	.492	.961	1.809	1.114	.256	.412
14	Atlantic Northern Ry.....									
15	Colfax Northern Ry.....									
16	Manchester & Oseida Ry.....									
17	Tabor & Northern Ry.....									
	Grand total tons all traffic.....									
	Per cent of total tons all traffic.....									



TABLE 11—REVENUE FREIGHT CARRIED DURING YEAR—ENTIRE LINE  
PART 8—MANUFACTURES AND MISCELLANEOUS—Continued.

Number	Railway Companies	Number of Tons (2,000 lbs.) of								
		Agricultural implements and other than automobiles	Automobiles and trucks	Horsehold goods and second hand furniture	Furniture (new)	Beverages	Ice	Fertilizers (all kinds)	Paper, printed matter and books	Chemicals and explosives
1	Atchison, Topeka & Santa Fe Ry.	151,755	189,491	65,180	26,358	53,643	111,005	170,894	24,170	221,729
2	Chicago, Burlington & Quincy R. R.	389,296	145,798	109,102	48,220	57,289	193,676	101,707	109,724	307,217
3	Chicago Great Western R. R.	31,270	18,442	37,041	5,208	11,800	10,362	10,423	47,316	18,737
4	Chicago, Milwaukee & St. Paul Ry.	497,680	150,801	85,800	114,051	110,954	285,811	27,221	11,052	27,221
5	Chicago & North Western Ry.	309,985	286,969	121,984	91,943	97,509	308,502	81,000	280,924	280,981
6	Chicago, St. Paul, Minn. & Omaha Ry.	75,929	61,105	77,400	5,940	11,559	25,328	5,328	29,863	64,838
7	Chicago, Rock Island & Pacific Ry.	394,214	242,214	149,000	24,250	36,243	87,239	87,940	305,696	175,079
8	Great Northern Ry.	96,736	57,897	107,258	6,225	21,353	46,286	17,772	52,758	33,634
9	Illinois Central R. R.	191,240	130,305	71,006	84,558	66,429	96,572	154,703	80,720	300,441
10	Minneapolis & St. Louis R. R.	45,953	19,845	49,756	3,257	12,271	48,944	3,088	17,829	8,808
11	Muscatine, Burlington & Southern R. R.	92	41	761	—	329	—	158	277	—
12	Union Pacific R. R.	117,478	222,682	78,442	21,279	52,752	207,106	22,288	34,458	92,677
13	Wabash Ry.	100,444	225,744	23,289	16,973	35,000	17,906	49,974	75,379	109,249
Total tons carload traffic.....		2,273,621	1,750,636	1,135,202	417,115	598,056	1,522,117	712,657	823,800	1,866,711
Total car loads.....		161,278	228,040	106,546	39,945	27,896	55,088	25,384	27,662	92,221
Per cent of total tons of carload traffic.....		.670	.516	.289	.125	.187	.451	.210	.242	.471
14	Atlantic Northern Ry.									
15	Colfax Northern Ry.									
16	Manchester & Oneida Ry.									
17	Tabor & Northern Ry.									
Grand total tons all traffic.....										
Per cent of total tons all traffic.....										

TABLE 11—REVENUE FREIGHT CARRIED DURING YEAR—ENTIRE LINE  
PART 9—MANUFACTURES AND MISCELLANEOUS—Continued—AND L. C. L. AND GRAND TOTAL.

Number	Railway Companies	Number of Tons (2,000 lbs.) of						
		Textiles	Canned goods (all except food products)	Other manufactures and miscellaneous	Total manufactures and miscellaneous	Grand total car-load traffic	Merchandise—all L. C. L. freight	Grand total car-load and L. C. L. traffic
1	Atchison, Topeka & Santa Fe Ry.	5,209	219,732	1,180,652	8,780,072	29,677,437	1,542,480	31,219,917
2	Chicago, Burlington & Quincy R. R.	15,638	142,466	1,998,961	9,595,670	44,794,943	2,468,512	47,263,556
3	Chicago Great Western R. R.	2,870	39,175	347,222	1,901,258	5,776,794	299,919	6,067,711
4	Chicago, Milwaukee & St. Paul Ry.	2,431	253,261	2,348,195	8,787,389	42,477,349	3,509,607	45,987,077
5	Chicago & North Western Ry.	21,964	225,983	1,015,132	11,221,590	57,690,048	2,075,150	60,273,397
6	Chicago, St. Paul, Minn. & Omaha Ry.	10,086	49,047	700,900	3,210,249	10,423,311	698,411	11,121,752
7	Chicago, Rock Island & Pacific Ry.	11,914	142,797	1,642,804	6,595,919	27,802,017	1,459,484	29,311,501
8	Great Northern Ry.	4,225	82,471	554,210	2,960,116	22,048,624	809,668	32,948,229
9	Illinois Central R. R.	18,736	121,582	2,289,179	7,796,729	47,277,261	1,955,818	49,233,073
10	Minneapolis & St. Louis R. R.	4,566	21,197	411,452	1,454,973	8,969,858	306,893	7,272,739
11	Muscatine, Burlington & Southern R. R.	—	789	17,163	23,029	100,299	11,860	171,886
12	Union Pacific R. R.	6,796	317,963	732,804	4,143,253	18,138,283	675,342	18,813,027
13	Wabash Ry.	21,800	96,314	1,789,434	4,676,215	15,992,790	882,748	16,845,541
Total tons carload traffic.....		125,065	1,812,108	16,965,714	69,712,025	339,154,000	16,401,897	355,555,897
Total car loads.....		6,598	66,486	790,631	2,894,947	11,162,315	—	—
Per cent of total tons of carload traffic.....		.007	.522	5.002	29.524	100%	—	—
14	Atlantic Northern Ry.							
15	Colfax Northern Ry.							
16	Manchester & Oneida Ry.							
17	Tabor & Northern Ry.							
Grand total tons all traffic.....								
Per cent of total tons all traffic.....								

Note—Atlantic Northern, Colfax Northern, Manchester & Oneida and Tabor & Northern Railways only give total tons revenue freight by classes.

TABLE 12—CLASSIFICATION OF RESPONDENT'S LOCOMOTIVE, CAR AND FLOATING EQUIPMENT  
PART 1—LOCOMOTIVES AND FREIGHT TRAIN CARS.

Number	Railway Companies	Steam Locomotives				Freight Train Cars										
		Units Available for Service At Close of Year		Number of Units		Units Available for Service At Close of Year		Number of Units								
		Available for service at beginning of year	Installed during year	Total number	No. fully owned	Available for service at beginning of year	Installed during year	Total number								
1	Atchafalaya, Topeka & Santa Fe Ry.	1,919	56	1,975	1,911	59	1,970	71,181	1,216	1,201	22,432	2,161	7,002	10,788	2,312	9,869
2	Atlantic Northern Railway	1,200	1	1,201	1	15	16	69	143	143	30,031	1,496	6,632	39,283	337	2,783
3	Chicago, Burlington & Quincy R. R.	1,270	10	1,280	1,271	9	12	10,252	257	1,419	6,669	480	783	58,385	370	3,743
4	Chicago, Milwaukee & St. Paul Ry.	1,798	597	2,395	1,979	199	2,178	69,259	4,096	3,269	38,662	4,795	4,832	6,939	1,028	1,753
5	Chicago & North Western Railway	2,000	56	2,056	1,699	397	2,096	69,259	3,871	3,181	38,044	3,652	3,880	13,357	2,124	2,124
6	Chicago, St. Paul, Minn. & O. Ry.	1,262	11	1,273	1,261	12	1,273	46,726	555	398	29,275	1,729	4,234	6,443	1,027	1,027
7	Chicago & Pacific Ry.	1,200	1	1,201	1	307	308	14	1	1	1	1	1	1	1	1
8	Colfax Northern Railway	1	1	2	1	1	2	1	1	1	1	1	1	1	1	1
9	Dav., R. I. & Northwestern Ry.	12	15	27	9	9	18	121	18	18	32	18	22	64	1	1
10	Great Northern Railway	1,200	50	1,250	1,200	45	1,245	54	124	124	27,052	2,070	1,513	31,280	10	4,271
11	Illinois Central Railway	1,200	25	1,225	1,200	12	1,212	69,246	2,071	439	27,052	2,070	1,513	31,280	10	4,271
12	Missouri Pacific Railway	1,200	1	1,201	1,200	1	1,201	1	1	1	1	1	1	1	1	1
13	Minneapolis & St. Louis Railroad	314	1	315	187	27	214	8,795	309	256	6,121	118	416	1,941	1	1
14	Miss., Burlington & Southern R. R.	1	1	2	1	1	2	1	1	1	1	1	1	1	1	1
15	Tabor & Northern Railroad	913	14	927	1,000	900	914	23,210	324	284	11,669	1,297	1,941	4,382	109	109
16	Wabash Railway	612	30	642	489	51	540	17,967	3,885	439	19,079	389	1,282	6,108	1	1
Total		41,566	628	42,194	41,997	1,448	43,645	312,123	10,590	13,136	270,136	23,811	67,470	114,409	5,097	7,023

TABLE 13—CLASSIFICATION OF RESPONDENT'S LOCOMOTIVE, CAR, AND FLOATING EQUIPMENT  
PART 2—FREIGHT TRAIN CARS—Continued.

Number	Railway Companies	Units Available for Service at Close of Year												
		Caboose cars		Total freight train cars		Fully owned equipment		Under lease from other railway Co.		Held under title				
		Other freight train cars	Total freight train cars	Number	Aggregate capacity—tons	Number	Aggregate capacity—tons	Number	Aggregate capacity—tons	Number	Aggregate capacity—tons			
1	Atchafalaya, Topeka & Santa Fe Ry.	770	3,276	70,590	29,898	5,602	596,27,108	32,001	1,354,250	26,394	1,213,597			
2	Atlantic Northern Railway	790	65	855	9,000	1,438	11,161,680	28,223	7,180	7,180	1,200			
3	Chicago, Burlington & Quincy R. R.	1,150	9,070	9,070	9,000	1,070	30,490	4,290	132,000	7,180	177,400			
4	Chicago, Milwaukee & St. Paul Ry.	1,050	2,500	62,159	58,189	4,000	1,263	61,156	29,025	31,261	1,103,475			
5	Chicago & North Western Railway	914	5,263	69,956	48,891	31,194	4,463	223,250	29,548	1,298,960	39,881			
6	Chicago, St. Paul, Minn. & O. Ry.	1,151	13,109	11,769	11,409	1,360	3,077	172,710	8,122	296,053				
7	Chicago & Pacific Ry.	62	46	10,641	15,638	1,720	10,250	81,135	24,714	1,069,069	20,695			
8	Colfax Northern Railway	1	1	1	1	1	1	1	1	1	1			
9	Dav., R. I. & Northwestern Ry.	1	1	1	1	1	1	1	1	1	1			
10	Great Northern Railway	658	9,416	55,197	52,278	1,498	1,164	257	7,396	277,091	61,859			
11	Illinois Central Railway	800	65,499	45,010	16,476	6,829	70,121,903	614,043	25,280	1,169,240	80,146			
12	Missouri Pacific Railway	1	1	1	1	1	1	1	1	1	1			
13	Minneapolis & St. Louis Railroad	160	8,797	6,247	2,530	101	5,660	1,077	43,080	7,019	255,255			
14	Miss., Burlington & Southern R. R.	1	1	1	1	1	1	1	1	1	1			
15	Tabor & Northern Railroad	423	2,208	33,635	335	5,554	56,725	16,298	797,591	788	14,370			
16	Wabash Railway	318	2,126	23,226	23,226	1,852	62,000	31,229	488,000	7,960	274,440			
Total		6,797	28,378	317,022	276,333	76,262	18,969	48,737	28,848	1,662,035	199,394	8,681,260	269,429	9,268,291





TABLE 12—CLASSIFICATION OF RESPONDENT'S LOCOMOTIVE, CAR, AND FLOATING EQUIPMENT  
PART 2—COMPANY SERVICE EQUIPMENT—Continued—AND FLOATING EQUIPMENT AND EQUIPMENT OWNED OR LEASED, NOT IN SERVICE OF RESPONDENT.

Number	Railway Companies	All Classes of Cars in Service—Cont.				Floating Equipment				Equipment Owned or Leased, not in Service of Respondent						
		Total number	Number fully owned	No. held under lease from a railway company	No. held under other forms of title	Steamboats and boats	Hoppers and ear boats	Other floating equipment	Total floating equipment	Number fully owned	Locomotives	Passenger train cars	Freight train cars	Company motor cars	Total cars	Trailing equipment
1	A. T. & S. R. Ry.	70,097	31,351	2,000	997	58,156	9	4	10	10	305					
2	Atlantic Northern Ry.	54,447	72,869	1,456				46	8	21	15					
3	C. & D. R. Ry.	9,742	9,723		25											
4	C. G. W. R. Ry.	55,506	54,139	87,279												
5	C. & N. P. Ry.	51,974	51,974	81,279												
6	C. & N. P. Ry.	51,974	51,974	81,279												
7	C. & N. P. Ry.	51,974	51,974	81,279												
8	C. & N. P. Ry.	51,974	51,974	81,279												
9	Colfax Northern Ry.	11		11												
10	Illinois Central Railroad	61,026	58,075	1,498	1,166	59,9										
11	Illinois Central Railroad	72,322	69,394	16,859	6,459	70				21						
12	Manchester & Ogdosa Ry.	9,822	6,722													
13	Minn. B. & S. R. R.	38,292	25,928	396												
14	Minn. B. & S. R. R.	25,442	15,187	6,424												
15	Tabor & Northern R. R.	559,369	413,618	79,574	16,126	31,745	13	64	17	191	196					
16	Union Pacific R. R.															
17	Wisconsin Railway															
18	Total															

TABLE 13—ROAD OPERATED AT CLOSE OF YEAR—ENTIRE LINE  
PART 1—MILEAGE OF ROAD OPERATED—SINGLE TRACK AND ALL TRACKS.

Number	Railway Companies	Mileage Operated—Single Track				Mileage Operated—All Tracks														
		Main line	Branches and spurs	of companies	of proprietors	Line	Libe	Operated under lease	Operated under contract	Operated under trackage rights	Total mileage operated	First main track	Second main track	Third main track	Fourth main track	All other main tracks	Yard track and siding	Total mileage operated—all tracks	Changes during year	
1	A. T. & S. R. Ry.	4,331.67	2,548.44	1,309.26		197.46	9,830.11	122.86	28.37	7.26	2,715.02	12,922.56	242.69					3,801.53	15,660.07	
2	Atlantic Northern Ry.	4,566.78	4,469.89	68.28		233.55	9,859.84	1,097.78	44.05	5.41	3,801.53	13,824.19	11.52					2,692.86	2,275.12	13.25
3	C. & D. R. Ry.	992.72	42.12	275.23		85.80	1,495.69	199.75	13.24	13.24	1,495.69	1,495.69						6,025.21	15,296.96	499.26
4	C. G. W. R. Ry.	3,822.21	2,672.38			414.05	10,033.20	1,144.71	15.17	19.39	3,822.21	13,970.78	11.12					6,025.21	15,296.96	499.26
5	C. & N. P. Ry.	1,676.21	4,646.99			72.84	1,249.19	1,749.19	69.69	15.77	1,676.21	10,442.05	67.07					6,025.21	15,296.96	499.26
6	C. & N. P. Ry.	3,225.78	2,038.18	2,092.48	132.87	459.69	7,092.15	454.17	10.91	10.91	3,225.78	10,442.05	67.07					6,025.21	15,296.96	499.26
7	Colfax Northern Ry.	11.56		6.00		6.00	6.00				6.00	6.00						6,025.21	15,296.96	499.26
8	Illinois Central Railroad	7,047.54	76,670.87	985.07		985.07	8,370.75	316.47	13.50	13.49	8,370.75	11,090.31	17.77					6,025.21	15,296.96	499.26
9	Illinois Central Railroad	2,366.96		31,971,419.04	869.71	235.60	4,799.40	812.59	31.74	24.85	4,799.40	12,352.57	20.22					6,025.21	15,296.96	499.26
10	Manchester & Ogdosa Ry.	1,471.87	18.19			113.12	1,654.28				1,654.28	22.35						6,025.21	15,296.96	499.26
11	Minn. B. & S. R. R.	8,776		9,07		1,966	10,752	30.75	2,097	2,097	1,966	1,966						6,025.21	15,296.96	499.26
12	Tabor & Northern R. R.	1,905.17	1,013.13	5.75		10,306	2,634.01	974.18	2,097	2,097	2,634.01	1,196.66						6,025.21	15,296.96	499.26
13	Union Pacific R. R.	1,839.22	110.56	88.83	9.07	429.66	2,472.30	511.79	13.38		2,472.30	1,196.66						6,025.21	15,296.96	499.26
14	Total	39,340.41	19,302.66	340,467.29	4,003,321.81	69,094.25	69,094.25	677,411	221,989.02	102.54	25,792.00	103,147,322	841.71					6,025.21	15,296.96	499.26
15	Increase or decrease 1920 over 1919	609.75	69.05	91.86	137.00	935.22	522.00	5.74	13.47	6.67	209.74	843.71						6,025.21	15,296.96	499.26

\*Decrease.



TABLE 13—ROAD OPERATED AT CLOSE OF YEAR—ENTIRE LINE

PART 2—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 tracks	
1	Atchison, Topeka & Santa Fe Ry.	7,102.55	954.44	12.24	6.90		8,176.13
2	Atlantic Northern Ry.	17.					1.75
3	Chicago, Burlington & Quincy R. R.	8,987.67	889.77	44.95	5.41		9,927.80
4	Chicago Great Western R. R.	1,054.90	57.82				1,112.72
5	Mason City & Ft. Dodge R. R.	878.23					878.23
6	Chicago, Milwaukee & St. Paul Ry.	10,151.39	1,050.14	21.90	14.80		11,238.23
7	Chicago & North Western Ry.	8,328.81	965.30	104.49	65.36		9,464.06
8	Chicago, St. Paul, Minn. & Omaha Ry.	1,079.60	181.03	6.27	3.50		1,270.40
9	Chicago, Rock Island & Pacific Ry.	5,357.94	309.43	10.51	.40		5,678.28
10	St. Paul & Kansas City Short Line R. R.	182.93					182.93
11	Thomas W. Griggs R. R. Property	34					34
12	Colfax Consolidated Coal	6.90					6.90
13	Dayton, Rock Island & Northern Western Ry.	46.70	1.09				47.79
14	Great Northern Ry.	7,125.33	309.35	13.50	12.49	3.97	7,484.64
15	Illinois Central R. R.	3,370.90	430.54	31.74	24.81	69.43	3,867.42
16	Dubuque & Sioux City R. R.	790.90	.59			4.89	796.38
17	Keokuk & Des Moines Ry.	152.82	9.32				162.14
18	Manchester & Oneida Ry.	6.03					6.03
19	Mississippi & St. Louis R. R.	1,337.65	9.54				1,347.19
20	Muscatine, Burlington & Southern R. R.	48.30					48.30
21	Tabor & Northern Ry.	8.79					8.79
22	Union Pacific R. R.	3,596.28	974.90	2.07	2.07		4,575.32
23	Wabash Ry.	1,945.68	222.85				2,168.53
	Total	60,700.14	6,458.90	267.93	164.00	89.29	67,680.26

RAILROAD COMMISSIONERS' REPORT

TABLE 13A—ROAD OPERATED AT CLOSE OF YEAR—IOWA  
PART 1—MILEAGE OF ROAD OPERATED, SINGLE TRACK AND ALL TRACKS AND MAIN TRACK OWNED.

Number	Railway Companies	Mileage Operated—Single Track					Mileage Operated—All Tracks					Changes during year—all tracks		
		Line Owned	Lines operated under lease	Lines operated under contract	Lines operated under trackage rights	Total mileage operated	Mileage of main track owned	Increase or decrease 1900—main track owned	Miles of road—first main track	Miles of second main track	Miles of all other main tracks		Miles of yard tracks and sidings, etc	Total mileage operated—all tracks
1	A. T. & S. F. Ry.	19.80				19.80	19.80		19.80	19.67		36.29	75.85	.47
2	Atlantic North Ry.	17.				17.	17.		17.			1.68	15.69	-.07
3	C. B. & Q. E. R.	371.68	562.44		72.44	1,006.56	1,066.13		1,436.56	245.76		353.86	2,058.15	.40
4	Chicago Gt. West. R. R.	350.27	29.45		247.50	726.41	422.00	22.50	776.41	39.56		356.33	1,051.30	-.09
5	M. C. & Ft. D. R. R.						347.90							
6	Wk., M. & P. R. R.							122.50						
7	C. M. & St. P. Ry.	1,300.94	662.49	\$1.95	67.47	1,032.85	1,963.43		1,802.89	314.43	32.04	822.21	3,782.57	3.01
8	C. & N. W. Ry.	363.78	1,258.32		15.45	1,637.55	1,617.10	13.77	1,632.56	361.31		572.60	2,506.46	*7.85
9	C. St. P. M. & O. Ry.	75.54			27.50	162.04	74.54		103.04			47.30	149.34	2.46
10	Iowa Southern Ry.							113.77						
11	C. R. I. & P. Ry.	997.13	863.14	182.90	182.82	88.28	2,284.30	1,890.37	2,284.30	109.35		613.72	3,007.57	67.71
12	St. P. & K. C. S. L. R. R.							182.90						
13	Colfax Northern Ry.		6.90			6.90			6.90			2.15	9.05	*2.90
14	T. W. Griggs R. R. Property						.54							
15	Colfax Con. Coal						6.90	*1.04						
16	D. R. I. & N. W. Ry.	34.30			.79	35.39	34.50		35.39	1.06		22.30	58.85	*1.09
17	Great Northern Ry.	77.80				77.80	77.80		77.80			35.08	112.94	2.43
18	Illinois Central R. R.			716.45	1.68	718.14			718.14	.59	6.90	223.94	949.69	.74
19	Dubuque & Sioux City R. R.						716.46	.02						
20	Keokuk & D. M. Ry.						8.63		8.63			.75	8.89	
21	Man. & Oneida Ry.						36.30		36.30			22.30	58.60	*1.09
22	Minn. & St. L. R.	633.91	106.19		86.50	826.60	802.10	1.56	828.30	3.96		136.80	1,089.00	14.22
23	Mos., D. & S. R. R.	47.77	.53		6.00	54.30	48.30	*1.15	54.30			7.07	61.37	*1.18
24	Tabor & North. R. R.	8.79			1.95	10.74	8.79		10.74			1.00	11.74	4.21
25	Union Pacific R. R.	2.46			2.46	2.46	2.46		2.46			59.23	61.30	*1.19
26	Wabash Ry.	208.38			5.58	208.96	203.38		208.96	2.39		61.90	273.66	.39
	Total	4,456.90	3,968.50	189.80	1,219.17	380.17	10,214.63	9,841.96	*.64	10,214.63	1,080.00	5,014.12	14,229.43	82.83
	Increase or decrease 1900 over 1919.	33.57	13.06	*1.04	*38.34	64.65	61.92	*.64	61.92	2.62	*.15	18.47	82.80	

\*Consolidated with Chicago Great Western R. R. Co., June 1, 1920.

†Sold and conveyed entire line to Chicago &amp; North Western Ry. Co., April 30, 1920.

\*Decrease.

†Jointly owned.

STATISTICS OF STEAM RAILWAYS







TABLE 15—CONSUMPTION OF FUEL BY LOCOMOTIVES—ENTIRE LINE

## PART 1—BITUMINOUS COAL—TONS.

Number	Railway Companies	Tons Consumed by					Total transporta- tion service	Tons consumed by work service loco- motives	Grand total tons consumed by all locomotives	Average cost per ton	Total cost bituminous coal
		Freight locomotives	Passenger locomotives	Mixed train locomotives	Special locomotives	Yard switching locomotives					
1	A. T. & S. F. Ry.	1,626,747	795,225	92,421	2,645	327,409	2,844,447	37,700	2,882,147	3.97	11,442,123.59
2	C. & N. W. Ry.	8,909,690	995,511	89,141	1,688	790,848	5,147,881	55,802	5,203,743	3.221	17,274,088.50
3	Chicago Great Western H. R.	417,079	171,502	5,053	103	106,540	790,877	14,320	715,896	4.279	3,002,933.87
4	C. M. & St. P. Ry.	2,116,414	401,925	100,790	1,177	730,059	3,280,555	31,859	3,312,414	4.627	18,234,693.72
5	C. & N. W. Ry.	2,907,800	1,259,644	137,190	1,278	914,928	4,207,620	100,620	4,998,246	3.21	16,944,399.66
6	C. St. P. M. & O. Ry.	430,837	201,914	24,610	—	134,306	797,687	17,589	815,276	5.37	4,541,097.32
7	C. H. I. & P. Ry.	8,078,939	807,861	57,444	247	465,385	3,496,857	79,667	3,576,524	3.921	14,025,559.60
8	D. R. I. & N. W. Ry.	—	—	—	—	6,404	6,404	296	6,700	4.534	30,377.80
9	Great Northern Ry.	1,711,943	546,496	37,792	656	431,913	2,728,800	57,925	2,816,425	5.11	14,391,931.75
10	Illinois Central R. R.	2,685,481	805,559	16,758	2,900	611,677	4,121,775	126,918	4,248,693	3.166	15,451,362.04
11	Minn. & St. L. H. R.	346,731	94,942	21,982	483	58,553	322,691	6,227	328,918	4.34	1,542,012.32
12	Mos., Burl. & S. R. R.	2,709	—	—	—	1,250	4,559	150	5,109	4.99	25,941.00
13	Union Pacific R. R.	9,087,730	791,842	63,079	1,169	283,217	3,167,057	62,807	3,229,864	3.21	10,867,893.44
14	Wabash Railway	985,624	368,715	3,686	161	279,278	1,637,494	37,690	1,675,184	3.417	5,724,001.22
	Total.	30,895,609	7,766,148	699,942	11,997	5,111,447	33,955,101	677,909	34,633,010	3.778	\$ 130,856,846.83

TABLE 15—CONSUMPTION OF FUEL BY LOCOMOTIVES—ENTIRE LINE  
PART 2—FUEL OIL GALLONS, WOOD—CORDS—AND TONS FUEL OIL AND TOTAL TONS FUEL CONSUMED.

Number	Railway Companies	Fuel Oil Gallons		Wood—Cords				Total fuel consumed — tons
		Amount of 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	Athens, Topeka & Santa Fe Ry.	273,454,458	.0497	—	—	—	—	4,623,217
2	Chicago, Burlington & Quincy R. R.	19,405,853	.03165	—	—	38,790	\$ 4.814	5,375,025
3	Chicago Great Western R. R.	49,319,126	.0458	—	—	—	—	715,896
4	Chicago, Milwaukee & St. Paul Ry.	33,779,968	.02967	—	—	41,460	2.8747	4,323,835
5	Chicago, St. P., Minn. & Omaha Ry.	—	—	—	—	10,960	5.12	5,394,030
6	Chicago, Rock Island & Pacific Ry.	5,165,170	.05751	10,859	3.3598	—	—	830,729
7	Davenport, Rock Island & North Western Ry.	—	—	166	3.50	—	—	3,604,633
8	Great Northern Ry.	55,818,080	.0497	—	—	16,960	4.85	6,811
9	Illinois Central R. R.	115,962	.0697	41,334	5.908	—	—	3,157,160
10	Minneapolis & St. Louis R. R.	—	—	—	—	4,995	4.21	4,276,979
11	Muscatine, Burlington & Southern R. R.	22,500	.2307	—	—	—	—	531,115
12	Chicago & North Western Ry.	640,389	.0784	—	—	1,770	5.009	3,779
13	Union Pacific Railroad	—	—	—	—	—	—	3,234,961
14	Wabash Railway	—	—	—	—	—	—	1,675,154
	Total.	435,721,017	.0447	52,339	4.9625	114,296	3.9675	37,653,764

\*Gasoline and distillate.



TABLE 15 1/2—TIES AND RAILS LAID IN REPLACEMENT AND IN BETTERMENTS—ENTIRE LINE

Number	Railway Companies	Ties Laid in Replacement and Betterment				Rails Laid in Replacement and Betterment			
		Total number of ties applied	Average cost per tie at distrib. point	Switch ties	Total charges on account of ties during year	Total number of rails applied	Average cost per ton (of 2,240 lbs.) at distrib. point	Total charges on account of rails	Total charges on rails applied
1	Atenisco, Tonoka & Santa Fe Ry.	5,245,033	1.27	4,958,520	43.17	8,654,574.96	81,889.71	51.79	\$ 587,051.69
2	Chicago, Burlington & Quincy R. R.	2,415,692	1.25	4,509,490	40.57	3,740,291.97	92,132.00	41.19	\$ 3,890,219.46
3	Chicago Great Western R. R.	576,816	1.83	1,261,856	65.00	1,140,355.36	9,881.24	39.269	\$ 389,818.41
4	Chicago, Milwaukee & St. Paul Ry.	2,992,528	.968	5,115,025	21.95	3,260,128.00	79,011.00	36.257	\$ 1,082,609.00
5	Chicago & North Western Ry.	1,669,017	1.05	1,677,440	50.483	616,833.84	19,482.00	38.257	\$ 777,134.84
6	Chicago, St. E., Minn. & Omaha Ry.	1,859,629	1.05	8,319,272	48.86	2,345,431.79	33,738.37	40.164	\$ 1,135,046.38
7	Chicago, Rock Island & Pacific Ry.	13,167	1.54	100,518	71.103	27,702.10	53,664.00	30.857	\$ 14,317.01
8	Davenport, Rock Island & North Western Ry.	1,900,076	1.20	6,184,820	56.234	3,500,244.31	104,133.88	36.846	\$ 880,871.30
9	Illinois Central R. R.	1,300,000	1.309	1,663,477	42.904	1,500,044.31	9,375.48	40.774	\$ 389,788.71
10	Mississippi & St. Louis R. R.	13,000	.750	34,700	49.84	14,651.50	115.45	57.00	\$ 3,736.00
11	Muscatine, Burlington & Southern R. R.	1,222,831	1.213	3,430,366	59.582	1,972,183.58	326,085.76	39.284	\$ 1,200,774.72
12	Union Pacific Railroad.	1,228,000	1.169	2,659,366	53.582	1,972,183.58	326,085.76	39.284	\$ 1,200,774.72
13	Wabash Railway	20,338,714	1.130	49,812,700	45.890	836,368,387.77	673,873.65	36.903	\$ 804,878,466.98
	Total.								

TABLE 16—EMPLOYEES AND THEIR COMPENSATION—ENTIRE LINE FOR THE YEAR 1905 AS COMPARED WITH THE YEAR 1904.

Number	Railway Companies	Employees in 1905	Employees in 1904	Total Compensation		Average Monthly Compensation		Average Daily Compensation	
				During Year	Average Yearly Compensation	During Year	Average Yearly Compensation	During Year	Average Yearly Compensation
1	Atenisco, Tonoka & Santa Fe Ry.	61,534	69,075	\$ 111,609,856.35	\$ 9,271,872.03	1,756.14	1,311.15	146.34	135.09
2	Atlantic Northern Ry.	37,344	51,221	56,107,300.30	77,137,735.30	1,837.00	1,821.26	62.54	68.75
3	Chicago, Burlington & Quincy R. R.	8,854	7,903	15,656,465.88	11,714,335.98	1,477.26	1,477.26	158.18	134.80
4	Chicago Great Western R. R.	62,384	62,136	310,515,409.55	91,798,812.46	1,771.50	1,475.26	132.61	125.61
5	Chicago & North Western Ry.	55,028	51,844	108,860,507.74	81,032,889.60	1,577.50	1,577.50	141.62	132.10
6	Chicago, St. E., Minn. & Omaha Ry.	45,579	42,689	81,004,338.50	63,304,877.68	1,777.34	1,482.00	156.45	135.65
7	Chicago, Rock Island & Pacific Ry.	21	21	27,383.83	29,605.20	1,313.51	1,033.26	148.11	123.59
8	Dvt., R. I. & North Western Ry.	41,369	38,262	71,333,777.14	54,722,501.30	1,731.26	1,439.26	145.44	115.30
9	Great Northern Ry.	59,164	59,720	108,725,188.73	71,004,066.20	1,735.84	1,412.23	144.65	117.09
10	Manassas & Okeechobee Ry.	15	14	33,349.56	11,664.56	889.35	883.18	74.11	69.43
11	Mississippi & St. Louis R. R.	5,727	5,431	10,900,697.16	7,068,809.43	1,600.38	1,305.42	116.27	92.12
12	Muscatine, Burlington & S. R. R.	84,320	97	150,348.86	11,180.87	1,007.04	1,007.04	76.42	77.64
13	Union Pacific Railroad	30,085	61,447	618,618,577.37	45,803,314.00	1,789.28	1,479.05	149.23	117.84
14	Wabash Railway	18,391	16,796	34,271,701.30	25,256,084.59	1,863.07	1,502.51	150.30	125.20
15	Total.	677,529.25	427,333	\$ 823,172,311.37	\$ 634,054,973.80	\$ 1,796.08	\$ 1,420.08	\$ 149.74	\$ 125.06





TABLE 17A—NON-TRAIN ACCIDENTS—IOWA—YEAR ENDED DECEMBER 31, 1920

344

RAILROAD COMMISSIONERS' REPORT

Number	Railway Companies	Shopmen		Stationmen		Trackmen		Bridge and Building Men		Other Employees		All Other Persons			
		Number of accidents		Killed		Injured		Killed		Injured		Killed		Injured	
		Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured		
<b>STEAM ROADS</b>															
1	Atchison, Topeka & Santa Fe.....	175	151	2	5	6	5	13							
2	Atlantic Northern.....	2	1			1									
3	Chicago, Burlington & Quincy.....	376	1	234	1	29	92	17	1	1					
4	Chicago Great Western & Southern.....	346		179		43	21	14		39					
5	Chicago, Milwaukee & St. Paul.....	320	1	305	26	1	116					2	2		
6	Chicago & North Western.....	694	1	396		49	169	27		28					
7	Chicago, St. Paul, Minn. & Omaha.....	62		35		16	10			1					
8	Chicago, Rock Island & Pacific.....	484		384		58	184			58		1	7		
9	Colfax Northern.....	2	1	1											
10	Davenport, Rock Island & Northwestern.....	10	3	3		1	4			1					
11	Great Northern.....	28		5		6	14			3					
12	Illinois Central.....	191		93		3	1	30		22			1		
13	Minneapolis & St. Louis.....	151		86		5	43			18					
14	Union Pacific.....	56		32		17				3		4			
15	Wabash Railway.....	39		39		2	24			7		3	1		
	<b>Total</b> .....	<b>3,127</b>	<b>4</b>	<b>1,715</b>	<b>1</b>	<b>280</b>	<b>7</b>	<b>804</b>	<b>144</b>	<b>2</b>	<b>143</b>	<b>2</b>	<b>15</b>		
<b>ELECTRIC COMPANIES</b>															
1	Charles City Western.....	2					3								
2	Ft. Dodge, Des Moines & Southern.....	35		10			4		1		9	1			
3	Inter Urban Railway.....	12		1		1							1		
4	Waterloo, Cedar Falls & Northern.....	8					4			1	5				
	<b>Total</b> .....	<b>68</b>	<b>11</b>	<b>1</b>	<b>1</b>	<b>13</b>	<b>8</b>	<b>1</b>	<b>1</b>	<b>10</b>	<b>1</b>	<b>1</b>	<b>1</b>		
<b>TERMINAL COMPANIES</b>															
1	Des Moines Union.....	27		16		8	1								
	<b>Grand total 1920</b> .....	<b>3,302</b>	<b>4</b>	<b>1,742</b>	<b>1</b>	<b>298</b>	<b>8</b>	<b>814</b>	<b>147</b>	<b>3</b>	<b>151</b>	<b>4</b>	<b>16</b>		
	<b>Grand total 1919</b> .....	<b>3,859</b>	<b>4</b>	<b>1,582</b>	<b>1</b>	<b>354</b>	<b>8</b>	<b>934</b>	<b>106</b>	<b>3</b>	<b>201</b>	<b>3</b>	<b>21</b>		

TABLE 18A—COST OF COLLISIONS AND DERAILMENTS YEAR ENDED DECEMBER 31, 1920—WITHIN THE STATE OF IOWA

STATISTICS OF STEAM RAILWAYS

Number	Railway Companies	Average miles of road operated—Iowa	Damage to equipment	Damage to track	Clearing wreck	Total cost	Average cost per mile of road operated—1920	Average cost per mile of road operated—1919
<b>STEAM ROADS</b>								
1	Atchison, Topeka & Santa Fe Ry.....	19.80	\$ 2,201.50	\$ 118.45	\$ 45.74	\$ 2,365.73	\$ 118.94	\$ 291.37
2	Chicago, Burlington & Quincy R. R.....	1,428.56	73,430.01	6,094.76	9,964.41	92,589.18	65.05	15.69
3	Chicago Great Western R. R.....	779.41	23,421.24	6,349.18	1,745.00	31,515.42	40.56	95.35
4	Chicago, Milwaukee & St. Paul Ry.....	1,941.97	109,848.32	19,343.35	21,891.91	149,200.69	73.33	41.97
5	Chicago & North Western Ry.....	1,634.65	29,517.50	16,052.15	19,377.44	65,846.59	40.28	56.06
6	Chicago, St. Paul, Minn. & Omaha Ry.....	102.04	20,369.00	2,316.00	1,600.00	24,885.00	243.87	36.33
7	Chicago, Rock Island & Pacific Ry.....	2,365.93	139,092.50	14,118.29	15,000.00	169,210.80	73.27	35.73
8	Davenport, Rock Island & Northwestern Ry.....	77.96	1,355.00	300.00	24.36	1,925.36	26.25	49.59
9	Great Northern Railway.....	718.12	49,508.73	12,787.37	9,744.15	72,040.45	100.23	102.24
10	Illinois Central Railroad.....	894.33	89,600.95	17,607.86	23,649.28	130,858.99	147.44	47.52
11	Minneapolis & St. Louis Railroad.....	1.45	1,423.00		61.00	1,484.00	694.47	1,172.78
12	Union Pacific Railroad.....	238.00	4,514.00	1,714.50	851.05	7,180.04	24.36	29.80
13	Wabash Railway.....							
	<b>Total</b> .....	<b>10,078.23</b>	<b>\$ 229,071.25</b>	<b>\$ 94,423.02</b>	<b>\$ 90,969.30</b>	<b>\$ 444,466.38</b>	<b>\$ 73.86</b>	
<b>ELECTRIC COMPANIES</b>								
1	Ft. Dodge, Des Moines & Southern.....	132.02	\$ 300.00			\$ 300.00	\$ 1.97	
2	Waterloo, Cedar Falls & Northern.....	113.30	\$ 3,500.00			\$ 3,700.00	\$ 21.59	\$ 21.08
	<b>Total</b> .....	<b>245.32</b>	<b>\$ 3,800.00</b>			<b>\$ 4,000.00</b>		
<b>TERMINAL COMPANIES</b>								
1	Des Moines Union.....	27.12	\$ 160.00		\$ 10.00	\$ 170.00	\$ 6.27	
2	Iowa Transfer Ry. Co.....	1.23	\$ 55.00		\$ 130.00	\$ 185.00	\$ 60.50	
	<b>Total</b> .....	<b>28.35</b>	<b>\$ 215.00</b>		<b>\$ 140.00</b>	<b>\$ 355.00</b>		

345

---

---

STATISTICS

OF

**Railway Bridge Companies**

For the Year Ended December 31, 1920

---

---



## BRIDGE COMPANIES

Statistics of Railway Bridge Companies for the Year Ended December 31, 1920

348

RAILROAD COMMISSIONERS' REPORT

Items Reported	Corporation Report of					Total
	Dunleith & Dubouque	Ketchik & Hamilton	Miscouit Valley & Blair	Omaha Bridge & Terminal	Siox City Bridge	
<b>CAPITAL STOCK—COMMON.</b>						
Par value amount authorized.....	\$ 1,000,000.00	1,000,000.00	1,000,000.00	7,500,000.00	965,800.00	12,275,800.00
Par value amount actually outstanding at close of year.....	1,000,000.00	1,000,000.00	1,000,000.00	5,000,000.00	965,800.00	9,875,800.00
<b>INVESTMENT IN ROAD AND EQUIPMENT AT CLOSE OF YEAR.</b>						
Investment to June 30, 1907:						
Road.....	\$ 1,016,892.82	2,000,000.00	1,000,000.00	6,728,261.05	945,800.00	12,631,062.90
Equipment.....	1.20			18,785.91		18,785.91
Investment from July 1, 1907 to June 30, 1914.....	33,141.77			116,235.35	914.00	150,819.79
Investment since June 30, 1914.....	9,816.42		124,300.80	21,973.59	12,598.13	138,692.73
Total.....	\$ 1,069,851.01	2,000,000.00	2,124,300.80	6,767,254.40	944,316.45	12,964,352.45
Length of road owned.....	1.20			2.00		3.20
Average investment per mile of road.....	\$ 815,265.30			\$,317,489.80		4,146,739.73
<b>CORPORATE INCOME ACCOUNT FOR THE YEAR.</b>						
Operating Income:						
Railway operating revenues.....	\$ 56,104.78					\$ 56,104.78
Railway operating expenses.....	14,454.04	29,642.19	9,000.47		70.05	54,166.75
Net revenue from railway operations.....	4,654.94	56,492.59	9,000.47		70.05	70,218.05
Railway tax accruals.....	45,888.50	4,232.41	4,000.00			54,120.91
Railway operating income.....	*41,234.46	52,260.18	*13,000.47		*33,440.32	139,935.43
Total operating income.....	*41,234.46	52,260.18	*13,000.47		*33,510.37	*139,005.48
<b>NON-OPERATING INCOME.</b>						
Rent from work equipment.....						
Joint facility rent income.....	\$ 141,203.03				\$ 91,507.22	\$ 232,710.25
Income from lease of road.....	22,926.72		51,164.59			74,091.31
Miscellaneous rent income.....			1,342.40		811.00	2,153.40
Income from funded securities.....			4,547.06		7,397.65	11,944.71
Income from unfunded securities and accounts.....		509.89	1,500.00		9,811.97	11,829.86
Miscellaneous income.....	3,095.78					3,095.78
Total.....	\$ 167,276.46	509.89	58,144.14		\$ 129,238.91	\$ 355,169.20
Gross Income.....	126,142.00	32,716.07	44,538.27		98,728.55	201,124.89
Deductions from Gross Income:						
Rent for work equipment.....		\$ 30,000.78				\$ 30,000.78
Interest on unfunded debt.....					380.86	380.86
Miscellaneous tax accruals.....						
Miscellaneous income charges.....		\$ 30,000.78			380.86	30,381.64
Total.....		\$ 60,001.56			\$ 761.72	\$ 60,763.32
Net railway operating income.....	126,142.00	*27,287.71	44,538.27		98,487.07	241,577.35
Net income.....	126,142.00	*27,287.71	44,538.27		98,487.07	241,577.35
<b>DISPOSITION OF NET INCOME.</b>						
Dividend appropriations of income.....			213,046.37			213,046.37
Total appropriations of income.....			213,046.37			213,046.37
Income balance transferred to credit of Profit and Loss.....	\$ 126,142.00				\$ 98,487.07	224,629.07
Income balance transferred to debit of Profit and Loss.....		*27,287.71	*168,511.10			*195,800.81
Total.....	\$ 126,142.00	*27,287.71	*168,511.10		\$ 98,487.07	224,629.07
<b>PROFIT AND LOSS ACCOUNT.</b>						
Debit Items:						
Dividend appropriations of surplus.....	\$ 126,142.00					126,142.00
Debit balance at beginning of year.....		1,496,485.05				1,496,485.05
Debit balance transferred from income.....		27,287.71	168,511.10			195,940.81
Surplus appropriated for investment in physical property.....				1,000.58		1,000.58
Credit balance carried to balance sheet.....	22,309.94		228,070.94		192,823.24	443,204.12
Total.....	\$ 126,142.00	1,523,772.76	496,581.14	1,000.58	192,823.24	2,346,320.72
Credit Items:						
Credit balance at beginning of year.....	\$ 22,309.94		496,581.14		94,235.87	613,226.95
Credit balance transferred from income.....	126,142.00				98,487.07	224,629.07
Debit balance carried to balance sheet.....		1,523,772.76				1,523,772.76
Donations.....				1,000.58		1,000.58
Total.....	\$ 126,142.00	1,523,772.76	496,581.14	1,000.58	192,823.24	2,346,320.95

†Ceased operations April 30, 1920.

‡Credit.

\*Debit.

STATISTICS OF BRIDGE COMPANIES

349

## BRIDGE COMPANIES—Continued

Items Reported	Corporation Report of					Total
	Dorland & Dubuque	Keokuk & Hamilton	Miscount Hill	Omba Terminal & Bridge	Rock City	
<b>RAILWAY OPERATING EXPENSES.</b>						
Maintenance of way and structures:						
Street maintenance	\$ 2,600.00					2,600.00
Road maintenance	15,110.40		2,600.00			17,710.40
Maintaining buildings, etc.	12.85		41.80			54,600.99
Maintenance of way and structures			6,423.33			16,423.34
Maintaining joint way and structures—credit	*19,507.47	846.74				879.17
Total	\$ 14,824.06	6,838.48	9,287.30			\$ 11,672.38
Trains—Rail Line						
Superintendence and dispatching trains	9,904.76					22,227.59
Station service		4,501.35				10,700.40
Train employes	9,474.37	6,292.15				4,301.35
Operating expenses—transportation expenses	*19,400.35					17,570.17
Operating joint tracks and facilities—credit						*21,026.92
Total	\$ 10,700.40					\$ 10,700.40
Other general expenses:						
General expenses	2,952.74	12,098.21	300.00			15,351.95
Other general expenses—credit	*3,020.72		21.50			*3,020.72
Total	\$ 12,098.21					\$ 12,098.21
Recapitalization of Expenses:						
Maintenance of way and structures	*1,454.06	6,616.48	4,800.43			12,460.24
Operating expenses—transportation expenses		10,700.40	9,287.30			11,672.68
General		13,000.21	221.20			15,700.40
Total	\$ 1,454.06	20,316.10	11,800.96			\$ 1,454.06
Ratio returned to revenue						

Items Reported	Corporation Report of					Total
	Dorland & Dubuque	Keokuk & Hamilton	Miscount Hill	Omba Terminal & Bridge	Rock City	
<b>TAKES ON RAILWAY PROPERTY.</b>						
Dues	\$ 18,000.00	9,413.81	4,600.00			\$ 30,340.71
Notarials	1,000.00		303.43			14,313.60
Total	\$ 19,000.00	9,413.81	4,903.43			\$ 34,757.24
Income taxes	\$ 86,000.00	2,438.20	4,800.43			\$ 93,238.63
Federal capital stock tax	33,564.66	794.00	7,000.50			8,000.00
Total	\$ 119,564.66	3,232.20	11,800.93			\$ 131,597.79
Grand total taxes	\$ 138,564.66	12,646.01	16,704.36			\$ 165,915.03
<b>COMPARATIVE GENERAL BALANCE SHEET—ASSETS.</b>						
In road and equipment:						
Investments:	\$ 1,059,227.01	2,000,000.00	2,187,286.20	6,794,291.40		\$ 11,940,804.61
In a rippled company—Stocks.	1.00					1.00
Other investments—bonds			189,732.50			189,732.50
Total, December 31, 1920	\$ 1,060,228.01	2,000,000.00	2,187,286.20	6,794,291.40		\$ 11,940,838.11
Total, December 31, 1919	1,059,227.01	1,994,546.00	2,187,286.20	6,794,291.40		\$ 11,945,350.61
Increase, 1920	1,000.00	5,454.00				5,454.00
Decrease, 1920	794.10	5,454.00				5,454.00
Current Assets:						
Miscellaneous accounts receivable	\$ 299,282.36		269.49			\$ 299,551.85
Prepaid taxes	200,882.36					200,882.36
Total, December 31, 1920	\$ 500,164.72		269.49			\$ 500,434.21
Total, December 31, 1919	275,356.64		190,524.21			\$ 465,880.85
Increase, 1920	224,808.08		109,335.28			\$ 334,143.36
Decrease, 1920	22,087.72		177,281.50			\$ 155,193.78
Other deferred assets:						
U. S. Government deferred assets.	\$ 23,764.69		113,721.61			\$ 137,486.30
Total, December 31, 1920	\$ 23,764.69		113,721.61			\$ 137,486.30
Total, December 31, 1919	20,788.82		107,286.60			\$ 128,075.42
Increase, 1920	2,975.87		6,435.01			\$ 9,410.88
Decrease, 1920	3,005.72		6,435.01			\$ 3,429.29
Company deferred assets:						
Company unadjusted debits	\$ 4,452.39	5,000.00				\$ 9,452.39
Other unadjusted debits	4,452.39	5,000.00				\$ 9,452.39
Total, December 31, 1920	\$ 8,904.78	10,000.00				\$ 18,904.78
Total, December 31, 1919	4,452.39	5,000.00				\$ 9,452.39
Increase, 1920	4,452.39	5,000.00				\$ 9,452.39
Decrease, 1920						

\*Closed operations April 30, 1920.

\*Credit.



## Items Reported

Items Reported	Corporation Report of					Total
	Duaneh & Dubuque	Kroeker & Hamilton	Missouri Valley & North	Omaha Bridge & Terminal	Stoux City Bridge	
<b>Grand Total:</b>						
December 31, 1930.....	\$ 1,887,428.30	\$ 2,078,301.23	\$ 2,694,886.72	\$ 3,792,954.60	\$ 1,284,333.07	\$ 13,064,774.68
December 31, 1929.....	1,356,002.30	2,034,974.84	2,448,859.72	6,793,859.00	1,286,871.94	14,078,609.16
Increase, 1930.....	531,426.00	43,326.39	246,027.00	1,111.40	0	1,086,165.00
December 31, 1929.....	21,305.30	2,320.26	318,222.50		\$ 687.67	\$ 326,900.00
<b>COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.</b>						
Capital Stock:						
December 31, 1930.....	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 500,000.00	\$ 5,000,000.00
December 31, 1929.....	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	500,000.00	5,000,000.00
Long term debt open accounts.....						
Current Liabilities:						
Loans and bills payable.....	\$ 2,302.12	\$ 16,000.00	\$ 1,520.14	\$ 7,276.10	\$ 19,000.00	\$ 19,000.00
Accounts receivable.....	254,311.26		88,107.40			202,508.79
Accruals.....						
Miscellaneous accounts payable.....		1,815,973.90				1,815,973.90
Federal interroad clearance accounts—credit balance.....		30,000.00				30,000.00
Interest matured unpaid.....			29,777.84			29,777.84
Unmatured interest accrued.....	225,654.31	\$ 2,031,973.26	29,545.05			2,287,172.62
Total, December 31, 1930.....	\$ 2,527,967.69	\$ 3,878,977.26	\$ 2,555,848.21	\$ 7,283,276.10	\$ 7,276.10	\$ 16,246,345.36
Increase, 1930.....	2,506,662.39	2,847,977.06	1,535,348.07	7,276.10	0	6,997,963.62
December 31, 1929.....	2,791.30	30,514.09	302.31			30,818.70
Deferred Liabilities:						
Other deferred liabilities.....	\$ 48,503.62	\$ 1,495,400.00	\$ 47,728.72	\$ 6,707,654.00	\$ 1,284,333.07	\$ 9,029,029.34
December 31, 1930.....	48,503.62	1,495,400.00	47,728.72	6,707,654.00	1,284,333.07	9,029,029.34
December 31, 1929.....	56,288.86	1,495,400.00	47,380.20	6,114,800.00	1,286,871.94	9,577,640.00
Increase, 1930.....	8,714.76	0	168.52	592,854.00	0	5,651.34
Company deferred liabilities.....	\$ 7,707.07		\$ 105.38	\$ 1,114.80	\$ 5,037.67	\$ 13,965.99
Unconditional Credits:						
Tax liability.....	\$ 50,448.02		\$ 609.45			\$ 51,057.47
Accruals.....	13.54		107,206.67			107,220.21
Other conditional credits.....	59,437.36		168,200.12			327,637.48
Total, December 31, 1930.....	\$ 11,078.22		\$ 175,809.64			\$ 186,887.86
Total, December 31, 1929.....	29,287.34		15,006.12			44,293.46
Increase, 1930.....	8,790.88		160,803.52			142,594.40
Corporate Surplus through income and surplus.....	\$ 20,338.04		\$ 223,070.04			\$ 243,408.08
Total appropriated surplus.....	20,338.04		223,070.04			243,408.08
Profit and loss—credit balance.....	\$ 52,845.06	\$ 1,652,773.73	\$ 227,070.04			\$ 1,932,688.83
Total, December 31, 1930.....	\$ 52,845.06	\$ 1,652,773.73	\$ 227,070.04			\$ 1,932,688.83
December 31, 1929.....	50,545.06	\$ 1,495,400.00	\$ 493,174.14			\$ 1,999,119.20
Total, December 31, 1929.....	\$ 50,545.06	\$ 1,495,400.00	\$ 493,174.14			\$ 1,999,119.20
Increase, 1930.....	2,300.00	157,373.73	173,895.90			323,549.63
December 31, 1930.....	\$ 1,387,428.30	\$ 2,098,301.23	\$ 2,694,886.72	\$ 3,792,954.60	\$ 1,284,333.07	\$ 13,064,774.68
December 31, 1929.....	1,356,002.30	2,034,974.84	2,448,859.72	6,793,859.00	1,286,871.94	14,078,609.16
Increase, 1930.....	31,426.00	63,326.39	246,027.00	1,111.40	0	1,086,165.00
December 31, 1929.....	21,305.30	2,320.26	318,222.50		\$ 687.67	\$ 326,900.00

## RAILROAD COMMISSIONERS' REPORT

## STATISTICS OF BRIDGE COMPANIES

Tax liability.....	\$ 50,448.02		\$ 609.45			\$ 51,057.47
Accruals.....	13.54		107,206.67			107,220.21
Other conditional credits.....	59,437.36		168,200.12			327,637.48
Total, December 31, 1930.....	\$ 11,078.22		\$ 175,809.64			\$ 186,887.86
Total, December 31, 1929.....	29,287.34		15,006.12			44,293.46
Increase, 1930.....	8,790.88		160,803.52			142,594.40
Corporate Surplus through income and surplus.....	\$ 20,338.04		\$ 223,070.04			\$ 243,408.08
Total appropriated surplus.....	20,338.04		223,070.04			243,408.08
Profit and loss—credit balance.....	\$ 52,845.06	\$ 1,652,773.73	\$ 227,070.04			\$ 1,932,688.83
Total, December 31, 1930.....	\$ 52,845.06	\$ 1,652,773.73	\$ 227,070.04			\$ 1,932,688.83
December 31, 1929.....	50,545.06	\$ 1,495,400.00	\$ 493,174.14			\$ 1,999,119.20
Total, December 31, 1929.....	\$ 50,545.06	\$ 1,495,400.00	\$ 493,174.14			\$ 1,999,119.20
Increase, 1930.....	2,300.00	157,373.73	173,895.90			323,549.63
December 31, 1930.....	\$ 1,387,428.30	\$ 2,098,301.23	\$ 2,694,886.72	\$ 3,792,954.60	\$ 1,284,333.07	\$ 13,064,774.68
December 31, 1929.....	1,356,002.30	2,034,974.84	2,448,859.72	6,793,859.00	1,286,871.94	14,078,609.16
Increase, 1930.....	31,426.00	63,326.39	246,027.00	1,111.40	0	1,086,165.00
December 31, 1929.....	21,305.30	2,320.26	318,222.50		\$ 687.67	\$ 326,900.00
<b>EMPLOYEES AND THEIR COMPENSATION.</b>						
General Officers:						
Average number of days on duty.....	2	2	2	2	2	2
Compensation.....	\$ 7,471.00					\$ 7,471.00
All Other Employees:						
Average number of days on duty.....	7	10	10	10	17	17
Compensation.....	\$ 2,370	\$ 2,872	\$ 3,746.40			\$ 11,715.40
Total compensation during year.....	\$ 19,226.40					\$ 19,226.40
<b>MILEAGE DECEMBER 31, 1930.</b>						
Main Line:						
Iowa.....	1.18	.34	2.11	.98	1.74	9.95
Illinois.....	.12	.32				4.44
Nebraska.....			1.25	1.43	2.14	31.25
Total main line.....	1.30	.66	3.36	2.41	3.88	31.25
Branches and Spurs and Other Tracks:						
Iowa.....	1		2.98	.00	.00	4.03
Illinois.....			1.62	25.50		28.00
Nebraska.....			7.06	22.86	1.46	22.04
Total Branches and Spurs and All Other Tracks.....	1.00	.66	7.06	27.36	1.46	43.97
Increase, 1930.....	.02			.00		.00

---

---

**STATISTICS**  
**OF**  
**Railway Terminal Companies**

For the Year Ended December 31, 1920

---

---



TERMINAL COMPANIES.  
 Statistics of Annual Corporation Reports of Terminal Companies Doing Business in Iowa for Year Ended December 31, 1920.

Items Reported	Des Moines Terminal Company	Des Moines Union Railway Company	Des Moines Western Railway Company	Low Transfer Railway Company	Keokuk Terminal Company	Total
<b>CAPITAL STOCK—COMMON.</b>						
Par value amount authorized	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$250,000.00
Par value amount actually outstanding at close of year.	\$27,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$135,000.00
Par value actually issued during present year:						\$1,191,000.00
Cash received as consideration for issue						
Rate of dividend	2%		5%			
Dividends received	\$5,000.00		\$2,500.00			\$7,500.00
<b>INVESTMENT IN ROAD AND EQUIPMENT DURING YEAR.</b>						
Expenditures for Road:						
In new lines and equipment	\$22,464.56	\$9,201.00	\$81.42		\$7,841.50	\$40,232.48
In additions and betterments:						
Equipment for equipment:	\$22,464.56	\$9,201.00	\$81.42		\$7,841.50	\$40,232.48
In new lines and betterments:						
Total	\$22,464.56	\$9,201.00	\$81.42		\$7,841.50	\$40,232.48
General expenditures:						
In new lines and extensions:	\$71,195.87				\$7,881.50	\$80,000.13
Total	\$93,660.43	\$9,201.00	\$81.42		\$15,723.00	\$118,665.85
Grand total	\$116,125.01	\$18,402.00	\$81.42		\$23,777.79	\$158,386.22
<b>INVESTMENT IN ROAD AND EQUIPMENT AT CLOSE OF YEAR.</b>						
Investment to June 30, 1917—beginning	\$97,000.00	\$1,107,757.00	\$14,840.00	\$9,807.00	\$1,800,424.00	\$2,029,828.00
Investment to June 30, 1920—end of year	\$27,000.00	\$21,200.00				\$48,200.00
Total	\$124,000.00	\$1,128,957.00	\$14,840.00	\$9,807.00	\$1,800,424.00	\$2,078,028.00

Investment from July 1, 1907 to June 30, 1914.....	\$4,115.71	\$1,074.40	\$77,023.48	\$2,800.00	\$18,348.80	\$116,068.20
Investment since June 30, 1914.....	\$45,755.00	\$12,547.47	\$4,000.00	\$7,400.00	\$29,813.34	\$107,515.80
Total investment	\$107,870.71	\$1,409,001.00	\$107,843.96	\$10,200.00	\$48,162.14	\$2,288,488.22
<b>INCOME ACCOUNT.</b>						
<b>Operating Income:</b>						
Railway operating revenue.....	\$48,000	\$294,200.00	\$0	\$4,084.25	\$91,204.00	\$400,907.25
Railway operating expenses.....	\$48,000	\$105,200.70	\$0	\$0	\$20,024.41	\$173,225.11
Net revenue from railway operations.....	\$0	\$188,999.30	\$0	\$4,084.25	\$71,179.59	\$264,263.14
Railway tax accruals.....	\$1,750.00	\$9,200.00	\$0	\$0	\$2,133.10	\$13,083.10
Total railway operating income.....	\$1,750.00	\$198,199.30	\$0	\$4,084.25	\$73,312.69	\$277,346.24
<b>Non-operating Income:</b>						
Hire of freight cars—credit balance.....	\$1,750.00	\$41,151.27	\$0	\$1,344.25	\$6,022.51	\$48,268.03
Joint facility rent income.....	\$0	\$4,771.10	\$1,391.44	\$0	\$0	\$6,162.54
Income from lease of road.....	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous rent income.....	\$0	\$0	\$0	\$0	\$0	\$0
Income from funded operating property.....	\$0	\$0	\$0	\$0	\$0	\$0
Income from unfunded accounts.....	\$0	\$15,702.55	\$4.50	\$0	\$0	\$15,707.05
Miscellaneous income.....	\$21.00	\$7,739.10	\$0	\$0	\$0	\$7,760.10
Total non-operating income.....	\$1,771.00	\$64,663.95	\$1,395.94	\$0	\$0	\$73,830.89
Gross income.....	\$3,521.00	\$262,863.25	\$1,396.38	\$0	\$0	\$348,714.63
Deductions from Gross Income:						
Interest on mortgages—debit balance.....	\$0	\$0	\$0	\$0	\$0	\$0
Net for income taxes.....	\$0	\$0	\$0	\$0	\$0	\$0
Joint facility rents.....	\$0	\$8,831.00	\$0	\$0	\$0	\$8,831.00
Miscellaneous rents.....	\$0	\$65.00	\$0	\$0	\$0	\$65.00
Miscellaneous tax accruals.....	\$1,800.00	\$20,500.00	\$2,344.34	\$0	\$0	\$24,644.34
Interest on unfunded debt.....	\$71.00	\$0	\$0	\$0	\$0	\$71.00
Maintenance of investment organization.....	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous income charges.....	\$44.01	\$5,077.35	\$81.50	\$0	\$0	\$5,192.86
Total deductions from gross income.....	\$2,415.01	\$27,908.35	\$2,806.84	\$0	\$0	\$33,129.20
Net income.....	\$1,105.99	\$235,954.90	\$1,393.54	\$0	\$0	\$285,554.43
Dividend of Net Income.....	\$0	\$0	\$0	\$0	\$0	\$0
Dividend appropriations of income.....	\$0	\$0	\$0	\$0	\$0	\$0
Total.....	\$1,105.99	\$235,954.90	\$1,393.54	\$0	\$0	\$285,554.43
Income balance transferred to credit of profit and loss.....	\$0	\$0	\$0	\$0	\$0	\$0
Profit.....	\$1,105.99	\$235,954.90	\$1,393.54	\$0	\$0	\$285,554.43

TERMINAL COMPANIES—Continued

Items Reported	Des Moines Terminal Company	Des Moines Union Railway Company	Des Moines Western Railway Company	Iron Transfer Company	Sioux City Terminal Railway Company	Total
<b>PROFIT AND LOSS ACCOUNT.</b>						
<b>Debit Items:</b>						
Debit balance at beginning of year					\$ 7,190.31	\$ 7,190.31
Debit balance transferred from income						
Dividend appropriation of surplus	\$ 8,540.00		\$ 13,300.00			\$ 21,840.00
Surplus appropriated for investment in physical property		\$ 81,487.82				\$ 81,487.82
Miscellaneous debits	900.48	2,984.38				\$ 3,884.86
Credit balance carried to balance sheet	23,373.85	1,447,025.96	49,732.65	8,904.01		\$ 1,529,036.47
<b>Total</b>	\$ 40,474.41	\$ 1,531,378.03	\$ 63,222.65	\$ 8,904.01	\$ 7,190.31	\$ 1,648,304.41
<b>Credit Items:</b>						
Credit balance at beginning of year	\$ 22,085.00	\$ 1,315,074.00	\$ 34,803.05	\$ 1,343.98		\$ 1,473,306.03
Credit balance transferred from income	6,949.02	215,811.32	8,492.90	4,588.95	641.50	\$ 236,283.79
Miscellaneous credits	1,440.30	95.31				\$ 1,535.61
Debit balance carried to balance sheet					6,381.75	\$ 6,381.75
<b>Total</b>	\$ 40,474.41	\$ 1,531,378.03	\$ 63,222.65	\$ 8,904.01	\$ 7,190.31	\$ 1,648,304.41
<b>COMPARATIVE GENERAL BALANCE SHEET—ASSETS.</b>						
<b>Investments:</b>						
In road and equipment	\$ 197,806.78	\$ 1,420,021.00	\$ 192,818.98	\$ 41,183.32	\$ 350,582.10	\$ 2,222,362.13
Miscellaneous physical property	169,141.75	60,320.00				\$ 229,461.75
Affiliated companies—stocks		8,100.00	8,100.00			\$ 16,200.00
Other investments—bonds	2,500.00	150,000.00				\$ 152,500.00
<b>Total investments December 31, 1920</b>	\$ 369,448.53	\$ 1,638,441.00	\$ 200,918.98	\$ 41,183.32	\$ 350,582.10	\$ 2,620,582.93
<b>Total investments December 31, 1919</b>	\$ 344,492.99	\$ 1,575,980.23	\$ 200,287.56	\$ 41,185.32	\$ 339,864.31	\$ 2,501,793.41
Increase 1920	24,955.54	62,460.77	8,631.42		10,717.79	\$ 116,785.52
Decrease 1920						
<b>Current Assets:</b>						
Cash	\$ 900.30	\$ 114,071.83	\$ 441.51		\$ 3,300.60	\$ 118,790.60
Demand loans and deposits		351,479.97	2,800.00			\$ 354,279.97
<b>Total current assets December 31, 1920</b>	\$ 900.30	\$ 465,551.80	\$ 2,841.51		\$ 3,300.60	\$ 472,594.21
<b>Total current assets December 31, 1919</b>	\$ 1,000.00	\$ 465,551.80	\$ 2,841.51		\$ 3,300.60	\$ 472,594.21
Increase 1920						
Decrease 1920						
<b>Unadjusted Debits:</b>						
Traffic and car service balance receivable		\$ 32,780.00				\$ 32,780.00
Net balance receivable from agents and conductors		1,000.00				\$ 1,000.00
Miscellaneous accounts receivable	\$ 3,332.42	\$ 91,602.28	\$ 2,010.23	\$ 4,446.41	\$ 66,691.71	\$ 104,082.35
Material and supplies	1,907.80	112,750.00		800.00	10,430.00	\$ 125,887.80
Rents receivable		51,681.75		707.00		\$ 52,388.75
<b>Total current assets December 31, 1920</b>	\$ 6,232.62	\$ 462,975.36	\$ 6,251.78	\$ 51,817.77	\$ 78,121.71	\$ 595,387.24
<b>Total current assets December 31, 1919</b>	\$ 12,056.95	\$ 516,768.84	\$ 9,807.05	\$ 379.96	\$ 118.00	\$ 539,230.80
Increase 1920	4,185.67	45,206.52	3,444.73	51,437.81	77,993.71	\$ 156,856.44
Decrease 1920	5,871.33	45,206.52	3,444.73	51,437.81	77,993.71	\$ 156,856.44
<b>Deferred Assets:</b>						
Working fund advances		\$ 20.00				\$ 20.00
Other deferred assets	\$ 9,013.79	\$ 135,919.50		\$ 2,343.35	\$ 160,211.56	\$ 207,197.20
<b>Total deferred assets December 31, 1920</b>	\$ 9,013.79	\$ 135,939.50		\$ 2,343.35	\$ 160,211.56	\$ 207,508.20
<b>Total deferred assets December 31, 1919</b>	\$ 8,149.30	\$ 136,967.28		\$ 2,343.35		\$ 217,460.93
Increase 1920	864.49	8,972.22			167,878.21	\$ 177,715.96
Decrease 1920		137.78				\$ 137.78
<b>Unadjusted Credits:</b>						
Rents and insurance premiums paid in advance		\$ 4,222.73				\$ 4,222.73
Other unadjusted credits	\$ 1,259.18	\$ 673,345.71	\$ 1,879.15			\$ 675,484.04
<b>Total unadjusted credits December 31, 1920</b>	\$ 1,259.18	\$ 677,568.44	\$ 1,879.15			\$ 679,706.77
<b>Total unadjusted credits December 31, 1919</b>	\$ 1,259.18	\$ 672,837.65	\$ 284.44			\$ 674,381.27
Increase 1920		4,731.29	1,594.71			\$ 6,326.00
Decrease 1920						
<b>Grand total assets December 31, 1920</b>	\$ 286,912.15	\$ 2,477,597.45	\$ 260,049.86	\$ 66,345.44	\$ 392,006.60	\$ 2,692,911.45
<b>Grand total assets December 31, 1919</b>	\$ 365,580.14	\$ 2,501,297.00	\$ 219,379.05	\$ 45,186.62	\$ 478,984.86	\$ 2,650,327.67
Increase 1920	21,332.01	476,300.45	40,670.81	21,158.82	113,021.74	\$ 642,483.83
Decrease 1920						
<b>COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.</b>						
Capital stock December 31, 1920	\$ 327,000.00	\$ 400,000.00	\$ 151,000.00	\$ 40,000.00	\$ 300,000.00	\$ 1,118,500.00
Capital stock December 31, 1919	\$ 327,000.00	\$ 400,000.00	\$ 151,000.00	\$ 40,000.00	\$ 300,000.00	\$ 1,118,500.00
Increase 1920						
Decrease 1920						

\*Debit.  
\*Debit balance.



TERMINAL COMPANIES—Continued

Items Reported	Des Moines Terminal Company	Des Moines Union Railway Company	Des Moines Western Railway Company	Iowa Transfer Railway Company	Sioux City Terminal Railway Company	Total
<b>Current Liabilities:</b>						
Traffic and car service balances payable.....		19,888.40			3,730.45	23,618.85
Accrued accounts and wages payable.....	13,195.36	109,635.53		7,573.79		130,404.68
Miscellaneous accounts payable.....			420.30	4,000.00		130,477.63
Dividends matured unpaid.....				3,025.00		2,025.00
Funded debt matured unpaid.....		671,000.00				671,000.00
Unmatured interest accrued.....		106,241.76				106,241.76
Other current liabilities.....		14.37				14.37
Total current liabilities December 31, 1920.....	13,195.36	906,579.96	420.30	13,598.79	181,788.08	1,115,582.40
Total current liabilities December 31, 1919.....		749,236.29		2,025.00	100,845.25	852,106.54
Increase 1920.....	13,195.36	157,343.67	420.30	11,573.79	80,942.83	263,475.95
Decrease 1920.....						
<b>Deferred Liabilities:</b>						
Other deferred liabilities.....	9,742.88	151,188.24		2,089.12	101,850.54	354,870.78
Total deferred liabilities December 31, 1920.....	9,742.88	151,188.24		2,089.12	101,850.54	354,870.78
Total deferred liabilities December 31, 1919.....	4,904.11	49,375.50		1,237.64		55,517.30
Increase 1920.....	4,838.77	101,812.69		848.48	101,850.54	299,350.48
Decrease 1920.....						
<b>Unadjusted Credits:</b>						
Tax liability.....	3,112.90	56,560.15	1,800.00	706.00	1,463.70	63,602.84
Insurance and casualty reserves.....					7,738.94	7,738.94
Accrued depreciation—road.....		32,929.35				32,929.35
Accrued depreciation—equipment.....		8,436.43			15,917.18	24,083.60
Accrued depreciation—miscellaneous physical property.....			6,006.00			6,006.00
Other unadjusted credits.....	481.60	1,268.27		3,820.92		5,570.79
Total unadjusted credits December 31, 1920.....	3,800.96	98,792.19	7,899.00	4,226.92	25,099.82	139,824.91
Total unadjusted credits December 31, 1919.....	1,690.00	43,037.23	4,245.00		187,941.90	236,914.13
Increase 1920.....	1,900.96	55,754.96	3,654.00	4,226.92		102,910.78
Decrease 1920.....					187,941.90	187,941.90
<b>Corporate Surplus:</b>						
Additions to property through income and surplus.....		428,371.00				428,371.00
Total appropriated surplus.....		428,371.00				428,371.00
Profit and loss—credit balance.....	32,373.00	1,447,025.06	49,733.05	5,904.61	*6,501.75	1,529,516.40
Total corporate surplus December 31, 1920.....	32,373.00	1,875,396.05	49,733.05	5,904.61	*6,501.75	1,969,807.45
Total corporate surplus December 31, 1919.....	32,065.00	1,662,597.23	54,831.05	1,345.98	*7,193.21	1,743,025.58
Increase 1920.....	1,298.00	212,809.78		4,568.63		218,711.31
Decrease 1920.....			5,097.40		*641.56	4,455.84
Grand total December 31, 1920.....	386,912.15	3,431,967.40	309,069.95	66,346.44	592,066.60	4,096,302.63
Grand total December 31, 1919.....	365,589.14	2,901,207.00	210,379.05	45,108.42	476,368.90	3,998,677.67
Increase 1920.....	21,323.01	530,750.40		21,238.02	115,697.70	688,814.06
Decrease 1920.....			1,299.10			1,239.10
<b>MILEAGE DECEMBER 31, 1920.</b>						
Line owned, main track.....	.930	4.225	1.47	.21	2.02	9.455
Yard track and sidings.....	10.504	25.547	3.37	3.02	11.90	52.431
Total all tracks.....	11.434	27.772	4.84	3.23	14.61	61.886
New lines constructed during year—net.....	.364	.473	.12		.68	2.307
<b>GRADE CROSSINGS—IOWA.</b>						
Protected by gates alone—With other steam railways.....		4				4
Protected by flagmen alone 24 hours daily—With streets, avenues and highways.....		3			1	4
Protected by flagmen alone part time only—With streets, avenues and highways.....		9				9
On electric railways—With electric interurbans or street railways.....	1	4				5
Unprotected—With other steam railways.....	3	21		3		27
Unprotected—With streets, avenues and highways.....	18	29				45
Total—With other steam railways.....	5	25		3		33
Total—With electric or street railways.....	1	4				5
Total—With streets, avenues and highways.....	16	41			1	58
<b>EQUIPMENT OWNED OR LEASED IN SERVICE OF RESPONDENT.</b>						
Steam locomotives.....		9			1	16
Freight train cars—coal.....		16				16

\*Debit balance.

TERMINAL COMPANIES—Continued

262

RAILROAD COMMISSIONERS' REPORT

Items Reported	Des Moines Terminal Company	Des Moines Union Railway Company	Des Moines Union Railway Company	Iowa Transfer and Storage Company	Sioux City Terminal and Storage Company	Total
<b>Company Service Cars:</b>						
Derrick cars.....		1				1
Other company service cars.....		9				9
Total company service cars.....		10				10
Total all classes cars in service.....		20				20
<b>TRAFFIC AND CAR STATISTICS.</b>						
<b>Switching Operations—Freight Traffic:</b>						
Number of cars handled earning revenue—loaded.....	16,290	41,679			122,900	171,669
Number of cars handled earning revenue—empty.....	16,290	31,679			5,507	51,906
Number of cars handled not earning revenue—loaded.....	391				161	552
Number of cars handled not earning revenue—empty.....	291				123,840	124,231
Total number of cars handled.....	33,962	62,958			231,418	347,718
<b>Terminal Operations—Freight Traffic:</b>						
Number of cars handled at cost for tenant companies—loaded.....		21,096		24,450		125,546
Number of cars handled at cost for tenant companies—empty.....		28,094		31,700		89,894
Total number of cars handled.....		49,190		56,150		215,440
<b>TIES LAID IN REPLACEMENT AND BETTERMENT.</b>						
Cross ties—number applied.....	913	5,220		800	1,400	8,333
Average cost per tie at distributing point.....	\$ 1.20	\$ 1.30		\$ 1.00	\$ 1.00	\$ 1.25
Switch ties—number feet (board measure) applied.....		41,734		1,381	18,000	61,814
Average cost (per M feet) at distributing point.....		\$ 48.08		\$ 42.00	\$ 31.10	\$ 48.88
Total charges of ties laid in replacement.....	\$ 1,092.00	\$ 9,248.10		\$ 800.00	\$ 2,400.00	\$ 13,738.80
<b>RAILS LAID IN REPLACEMENT AND BETTERMENT.</b>						
Number tons (2,500 lbs.) applied.....	74,061	100,711		7,300	10,650	288,633
Average cost per ton at distributing point.....	\$ 41.56	\$ 43.49		\$ 43.40	\$ 36.32	\$ 40.26
Total charges on account of rails*applied.....	\$ 3,079.95	\$ 4,370.76		\$ 319.00	\$ 3,860.80	\$ 11,630.51

TIES LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS.

Cross ties—number applied.....	2,660	945	300		1,225	5,230
Average cost per tie at distributing point.....	\$ 1.27	\$ 1.32	\$ .90		\$ 1.01	\$ 1.15
Switch ties—number feet (board measure) laid in tracks.....	18,162	18,461	5,463		8,703	51,000
Average cost (per M feet) at distributing point.....	\$ 42.94	\$ 47.43	\$ 41.75		\$ 70.00	\$ 46.12
Total charges of ties laid in new tracks.....	\$ 4,392.75	\$ 1,917.96	\$ 494.69		\$ 1,878.00	\$ 6,950.13
<b>RAILS LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS.</b>						
Number tons (2,500 lbs.) laid.....	1,776,142	46,738	1,187		3,643	2,619,790
Average cost per ton (of 2,500 lbs.).....	\$ 28.55	\$ 36.80	\$ 33.41		\$ 49.14	\$ 29.68
Total charges on account rails laid.....	\$ 6,847.47	\$ 1,725.02	\$ 36.20		\$ 1,796.23	\$ 10,394.92

CONSUMPTION OF FUEL BY LOCOMOTIVES.

<b>Yard Switching:</b>						
Tons of bituminous coal.....		19,829.7		800	7,500	20,230
Average cost per ton.....		\$ 4.74		\$ 4.30	\$ 7.28	\$ 5.90

\*Debit.  
†Debit.

STATISTICS OF TERMINAL COMPANIES

263



---

---

**STATISTICS**  
OF  
**Electric Interurban Railways**

For the Year Ended December 31, 1920

---

---

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 contract		Single track		Track in car-houses, shops, etc.		First Track		Second track		Tracks in car-houses, shops, etc.		Total all tracks	
		Main line	Branches and spurs	Line operated under contract	Line operated under contract	Single track	Track in car-houses, shops, etc.	Track in car-houses, shops, etc.	Track in car-houses, shops, etc.	Main line	Branches and spurs	Second track	Tracks in car-houses, shops, etc.	Tracks in car-houses, shops, etc.	Total all tracks	New line constructed during year	
1	Albia Light and Railway Co.	16	2.86	2.86	2.86	16	2.86	2.86	2.86	16	2.86	2.86	2.86	2.86	2.86	0	
2	Cedar Rapids & Marion City Ry.	54	2.86	2.86	2.86	54	2.86	2.86	2.86	54	2.86	2.86	2.86	2.86	2.86	0	
3	Charles City Western Ry.	54	2.86	2.86	2.86	54	2.86	2.86	2.86	54	2.86	2.86	2.86	2.86	2.86	0	
4	Clinton, Davenport & Muscatine Ry.	1	6.17	6.17	6.17	1	6.17	6.17	6.17	1	6.17	6.17	6.17	6.17	6.17	0	
5	Colfax Springs Ry.	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	
6	Fl. Dodge, Des Moines & S. R. R.	144.91	4.90	2,211,927,052.00	2,211,927,052.00	144.91	4.90	2,211,927,052.00	2,211,927,052.00	144.91	4.90	2,211,927,052.00	2,211,927,052.00	2,211,927,052.00	2,211,927,052.00	0	
7	Inter-Urban Ry. Light Co.	29.72	7.75	47,641,451.00	47,641,451.00	29.72	7.75	47,641,451.00	47,641,451.00	29.72	7.75	47,641,451.00	47,641,451.00	47,641,451.00	47,641,451.00	0	
8	Iowa Southern Utilities Co.	29.62	5.51	30,443,304.83	30,443,304.83	29.62	5.51	30,443,304.83	30,443,304.83	29.62	5.51	30,443,304.83	30,443,304.83	30,443,304.83	30,443,304.83	0	
9	Mason City & Clear Lake R. R.	18.00	2.99	19,538,116.00	19,538,116.00	18.00	2.99	19,538,116.00	19,538,116.00	18.00	2.99	19,538,116.00	19,538,116.00	19,538,116.00	19,538,116.00	0	
10	Mason City & Clear Lake R. R.	3.49	2.99	3,499,349.00	3,499,349.00	3.49	2.99	3,499,349.00	3,499,349.00	3.49	2.99	3,499,349.00	3,499,349.00	3,499,349.00	3,499,349.00	0	
11	Oakdale & Buxton Electric Ry.	21.02	87.28	1.28	1,041,113,621.34	4.81	20.31	801,138.00	21.02	87.28	1.28	1,041,113,621.34	4.81	20.31	801,138.00	21.02	
12	Tama & Toledo Ry.	417.94	474.18	4.20	2,608,181,532,621.11	16.34	108.94	1,804,837,861,811.85	417.94	474.18	4.20	2,608,181,532,621.11	16.34	108.94	1,804,837,861,811.85	417.94	
13	Waterloo, Cedar Falls & N. Ry.																
14	Total																

TABLE 2—CAPITAL STOCK

PART 1—AUTHORIZED AND ISSUED.

Number	Electric Interurbans	Per Value of Amount Authorized			Per Value of Amount Actually Paid but Not Actually Received to Close of Year			Per Value of Total Amount Actually Paid to Close of Year		
		Common		Preferred	Common		Preferred	Common		Preferred
		Total	Preferred	Total	Preferred	Total	Preferred	Total	Preferred	
1	Albia Light and Railway Co.	\$ 400,000.00	\$ 100,000.00	\$ 500,000.00			\$ 400,000.00	\$ 100,000.00	\$ 500,000.00	
2	Cedar Rapids & Marion City Ry.	200,000.00		200,000.00			200,000.00		200,000.00	
3	Charles City Western Ry.	1,725,000.00		1,725,000.00			1,725,000.00		1,725,000.00	
4	Clinton, Davenport & Muscatine Ry.	3,282,000.00		3,282,000.00			3,282,000.00		3,282,000.00	
5	Colfax Springs Ry.	1,000,000.00		1,000,000.00			1,000,000.00		1,000,000.00	
6	Fl. Dodge, Des Moines & S. R. R.	1,285,100.00		1,285,100.00			1,285,100.00		1,285,100.00	
7	Inter-Urban Ry.	1,500,000.00		1,500,000.00			1,500,000.00		1,500,000.00	
8	Iowa Railway & Light Co.	5,000,000.00		5,000,000.00			5,000,000.00		5,000,000.00	
9	Mason City & Clear Lake R. R.	1,000,000.00		1,000,000.00			1,000,000.00		1,000,000.00	
10	Mason City & Clear Lake R. R.	500,000.00		500,000.00			500,000.00		500,000.00	
11	Oakdale & Buxton Electric Ry.	200,000.00		200,000.00			200,000.00		200,000.00	
12	Tama & Toledo Ry.	100,000.00		100,000.00			100,000.00		100,000.00	
13	Waterloo, Cedar Falls & N. Ry.	5,235,000.00		5,235,000.00			5,235,000.00		5,235,000.00	
Total		\$14,865,000.00	\$ 8,225,100.00	\$23,090,100.00			\$14,865,000.00	\$ 8,225,100.00	\$23,090,100.00	



TABLE 2—CAPITAL STOCK  
PART 2—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 Amount Actually Outstanding at Close of Year		Stocks Actually Issued Prior to Present Year Par Value		Total
		Common	Preferred	Common	Preferred	Common	Preferred	
1	Albia Light & Ry.			\$ 400,000.00	\$ 100,000.00	\$ 500,000.00		\$ 500,000.00
2	Charles City Wn.			300,000.00		300,000.00		300,000.00
3	C., D. & M. Ry.			1,725,000.00		1,725,000.00		1,725,000.00
4	Confax Spgs. Ry.			35,000.00		35,000.00		35,000.00
5	Edwards & N.			8,000.00		8,000.00		8,000.00
6	Idaho-Utah Ry.			1,400,000.00	1,960,100.00	1,400,000.00	1,860,100.00	3,260,100.00
7	Iowa Ry. & Light			1,700,000.00	4,688,000.00	1,700,000.00	3,771,166.57	5,471,166.57
8	Iowa South. Utl.			380,000.00	279,200.00	380,000.00	399,000.00	769,000.00
9	Iowa W. Ry.			170,000.00		170,000.00		340,000.00
10	Ok. & C. Ry.		\$ 184.00	300,000.00		300,000.00		300,000.00
11	Ok. Tr. & Light			7,000.00		7,000.00		7,000.00
12	Ok. & T. Ry.			50,000.00		50,000.00		50,000.00
13	Tama & Tol. R. R.			1,000,000.00	667,283.00	1,000,000.00	2,013,000.00	4,023,000.00
14	Tama & Tol. Ry.			600,000.00	\$ 844,950.00	600,000.00	\$ 1,134,175.00	2,134,175.00
15	Warr. C. F. & N.			\$ 60,184.66	\$ 844,950.00	\$ 60,184.66	\$ 7,106,441.57	\$ 8,051,175.00
	Total.			\$ 10,966,000.00	\$ 6,257,361.94	\$ 17,223,361.94	\$ 1,314,834.66	\$ 18,999,928.48

TABLE 2—CAPITAL STOCK  
PART 4—STOCKS ACTUALLY ISSUED PRIOR TO PRESENT YEAR—Cont Inued—AND ISSUED DURING PRESENT YEAR.

Number	Electric Interurbans	Cash Received as Consideration For Issue		Stocks Actually Issued Prior to Present Year Cash Value of Other Property Acquired as Consideration For Issue		Total	Net Total Discounts
		Common	Preferred	Common	Preferred		
1	Albia Light and Railway Co.	\$ 400,000.00	\$ 100,000.00	\$ 500,000.00			
2	Charles City Western Ry.	300,000.00		300,000.00			
3	Clinton, Liverpool & Muskatine Ry.	1,725,000.00		1,725,000.00			
4	Confax Spgs. Ry.	35,000.00		35,000.00			
5	Edwards & N.	8,000.00		8,000.00			
6	Idaho-Utah Ry.	1,400,000.00	159,200.00	699,200.00	\$ 2,000,000.00	\$ 1,300,000.00	\$ 2,860.00
7	Iowa Ry. & Light	1,700,000.00	3,171,166.57	2,471,166.57			
8	Iowa South. Utl.	380,000.00	300,000.00	680,000.00			
9	Iowa W. Ry.	170,000.00		170,000.00			
10	Ok. & C. Ry.	300,000.00		300,000.00			
11	Ok. Tr. & Light	7,000.00		7,000.00			
12	Ok. & T. Ry.	50,000.00		50,000.00			
13	Tama & Tol. R. R.	1,000,000.00	667,283.00	1,667,283.00			
14	Tama & Tol. Ry.	600,000.00	\$ 844,950.00	\$ 1,444,950.00			
15	Warr. C. F. & N.	\$ 60,184.66	\$ 844,950.00	\$ 905,134.66			
	Total.	\$ 8,004,484.66	\$ 5,962,403.57	\$ 14,506,878.00	\$ 2,000,000.00	\$ 1,300,000.00	\$ 2,860.00





TABLE 3—FUNDED DEBT  
PART 2—TOTAL UNMATURED 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 actually in-terest on present year	Discounts written off on income or profit and loss during year	Amount of interest charged during year	Amount of interest paid during year
		Par value of total amount	Cash received as consideration for issue	Cash value of bonds actually acquired as consideration for issue					
1	Albia Light and Railway Co.				15,750.00				
2	Cedar Rapids & Marion City Ry.				6,898.00				
3	Charles City Western Ry.						1,257.92	16,800.00	
4	Clinton, Davenport & Muscatine Ry.							51,150.00	
5	Colfax Springs Ry.							26,575.00	
6	Ft. Dodge, Des Moines & S. R. R.				100,728.49		4,081.02	275,096.07	
7	Inter-Urban Ry.				136,000.00		5,335.00	18,000.00	
8	Iowa Railway & Light Co.	\$ 279,100.00	\$ 266,000.00	\$ 13,100.00	597,472.58		42,466.98	325,140.81	
9	Iowa Southern Utilities Co.	4,000.00	3,980.00		82,323.09	*538.20	5,097.30	88,827.46	
10	Mason City & Clear Lake R. R.				1,610.00			18,000.00	
11	Oskaloosa & Buxton Electric Ry.				2,453.00		121.65	2,530.00	
12	Oskaloosa Traction & Light Co.	20,000.00	21,023.84		16,496.94	4,841.16	788.24	21,300.00	
13	Tama & Toledo R. R.							20,920.00	
14	Tama & Toledo Ry.								
15	Waterloo, Cedar Falls & N. Ry.				1,154,600.00		50,004.36	288,650.00	
	Total	\$ 309,100.00	\$ 290,703.84	\$ 13,100.00	\$ 2,097,232.03	\$ 4,287.96	\$ 109,223.47	\$ 1,149,504.94	\$ 1,687,545.25

\*Credit.

TABLE 3—FUNDED DEBT  
PART 3—EQUIPMENT OBLIGATIONS.

Number	Electric Interurbans	Contract price of equipment acquired	Cash paid on ac-quirence of equipment	Total amount of obligations actually issued	Rate of interest per annum	Actually capitalized obligations unmatured at close of year	Interest accrued during year charged to income	Amount of interest paid during year
1	Albia Light and Railway Co.							
2	Cedar Rapids & Marion City Ry.							
3	Charles City Western Ry.	\$ 17,000.00		\$ 17,000.00	8%	\$ 13,724.38	\$ 854.23	\$ 658.94
4	Clinton, Davenport & Muscatine Ry.							
5	Colfax Springs Ry.							
6	Ft. Dodge, Des Moines & S. R. R.	90,000.00	\$ 9,000.00	81,000.00	7%	45,000.00	4,305.00	4,725.00
7	Inter-Urban Ry.	199,140.00	50,378.75	148,561.25	6%	147,292.51	3,101.92	4,354.91
8	Iowa Railway & Light Co.							
9	Iowa Southern Utilities Co.							
10	Mason City & Clear Lake R. R.							
11	Oskaloosa & Buxton Electric Ry.							
12	Oskaloosa Traction & Light Co.							
13	Tama & Toledo R. R.							
14	Tama & Toledo Ry.							
15	Waterloo, Cedar Falls & N. Ry.	270,194.00	48,820.00	221,374.00	6%	44,412.20	1,230.00	1,230.00
	Total	\$ 576,334.00	\$ 108,308.75	\$ 467,935.25		\$ 250,386.09	\$ 9,561.30	\$ 11,028.85

TABLE 4—INVESTMENT IN ROAD AND EQUIPMENT  
PART 1—WAY AND STRUCTURES, EQUIPMENT AND POWER DURING YEAR.

Number	Way and Structures		Equipment		Power	
	Investment in new lines and extensions during year	Total investment during year	Investment in additions and betterments during year	Total investment during year	Investment in additions and betterments during year	Total during year
1	\$ 223.20	\$ 223.20	\$ 2,495.85	\$ 2,495.85	\$ 5,530.29	\$ 5,530.29
2	18,922.70	18,922.70	21,396.43	21,396.43	206.10	206.10
3	19,465.41	19,465.41	645.26	645.26	306.58	306.58
4	139,287.56	139,287.56	7,091.19	7,091.19	55,023.27	55,023.27
5	351,882.05	351,882.05	*1,841.81	*1,841.81	5,343.62	5,343.62
6	13,542.00	13,542.00	20,884.28	20,884.28	299,933.23	299,933.23
7	1,375.21	1,375.21	2,697.77	2,697.77	*7,830.00	*7,830.00
8	1,685.50	1,685.50	8,907.40	8,907.40		
9	24,011.15	24,011.15				
10	207.22	207.22				
11	*149,610.69	*149,610.69	2,292.81	2,292.81	2,692.15	2,692.15
12						
13						
14						
15						
Total	\$ 259,432.18	\$ 259,432.18	\$ 117,593.31	\$ 117,593.31	\$ 464,972.30	\$ 464,972.30

\*Credit.

TABLE 4—INVESTMENT IN ROAD AND EQUIPMENT  
PART 2—GENERAL AND MISCELLANEOUS AND GRAND TOTAL.

Electric Interurbans	General and Miscellaneous		Grand Total	
	Investment in new lines and extensions during year	Total investment during year	Investment in additions and betterments during year	Total investment in road and equipment during year
1	\$ 822.25	\$ 822.25	\$ 9,981.80	\$ 9,981.80
2	227.81	227.81	64,349.29	64,349.29
3	1,465.94	1,465.94	21,983.27	21,983.27
4	658.60	658.60	192,039.04	192,039.04
5	*5,298.45	*5,298.45	*13,961.54	*13,961.54
6	135,770.20	135,770.20	725,029.19	725,029.19
7	144.91	144.91	14,469.73	14,469.73
8			19,469.21	19,469.21
9	19,456.53	19,456.53	11,242.03	11,242.03
10	973.00	973.00	24,307.24	24,307.24
11			*195,554.15	*195,554.15
12				
13				
14				
15				
Total	\$ 81,022.08	\$ 81,022.08	\$ 875,951.19	\$ 875,951.19

\*Credit.



TABLE 4—INVESTMENT IN ROAD AND EQUIPMENT

PART 2—AT CLOSE OF YEAR.

Number	Electric Interurbans	Investment in Road and Equipment at Close of Year					Length of road owned	Average investment per mile of road owned
		Investment to December 31, 1906	Investment from December 31, 1906 to June 30, 1914	Investment since June 30, 1914	Total investment in road and equipment			
1	Albia Light and Railway Co.			\$ 884,085.00	\$ 884,085.00	10.	\$ 88,408.50	
2	Cedar Rapids & Marion City Ry.			\$ 274,124.64	\$ 700,374.56	23.25	\$ 29,904.81	
3	Charles City Western Ry.		\$ 420,249.95					
4	Clinton, Davenport & Muscatine Ry.	\$ 1,363,304.91	\$ 1,038,659.38	\$ 60,412.50	\$ 2,462,466.80	58.82	\$ 41,223.23	
5	Colfax Springs Ry.	20,500.82	186.70		20,731.52	1.	\$ 20,731.52	
6	Pt. Dodge, Des Moines & S. R. R.		7,227,458.91	5,508,606.54	9,936,127.80	149.81	\$ 66,256.31	
7	Inter-Urban Ry.	2,408,382.92	345,515.36	772,453.72	3,526,352.94	39.72	\$ 89,885.00	
8	Iowa Railway & Light Co.	2,230,686.28	3,095,764.21	5,918,805.00	10,305,356.19	41.85	\$ 247,425.10	
9	Iowa Southern Utilities Co.		289,148.70	775,777.23	1,064,925.93	29.61	\$ 35,952.93	
10	Mason City & Clear Lake R. R.		712,500.42	285,637.97	998,137.39	21.69	\$ 45,211.45	
11	Oskaloosa & Buxton Electric Ry.		105,381.86	18,405.70	121,787.63	2.30	\$ 52,977.22	
12	Oskaloosa Traction & Light Co.		892,827.51	127,009.82	1,020,448.86	8.83	\$ 115,254.77	
13	Tama & Toledo R. R.			114,014.77	114,014.77	3.50	\$ 32,675.64	
14	Tama & Toledo Ry.			52,328.13	52,328.13	2.87	\$ 18,232.70	
15	Waterloo, Cedar Falls & N. Ry.	2,441,890.90	4,653,505.83	1,290,781.26	8,386,185.99	111.30	\$ 75,847.31	
	Total.	\$ 9,582,917.79	\$ 18,685,218.02	\$ 11,173,134.75	\$ 39,442,270.57	529.97	\$ 990,650.24	

\*Investment includes other departments.

TABLE 5—INCOME ACCOUNT

PART 1—OPERATING INCOME.

Number	Electric Interurbans	Railway operating revenues	Railway operating expenses	Net revenues railway operations	Auxiliary Operations			Net operating revenue	Taxes assignable to railway operations	Operating income
					Revenues	Expenses	Net revenues			
1	Albia Light and Railway Co.	\$ 29,780.07	\$ 22,565.26	\$ 6,214.81	\$ 120,583.44	\$ 124,022.53	\$ 2,439.11	\$ 2,775.70	\$ 4,999.58	\$ 2,044.88
2	Cedar Rapids & Marion City Ry.	80,941.42	65,235.81	24,605.61				24,605.61	5,229.72	19,375.89
3	Charles City Western Ry.	138,226.48	109,279.95	29,006.53				29,006.53	7,479.05	21,526.78
4	Clinton, Davenport & Muscatine.	600,501.87	319,827.23	280,674.64	129,464.21	111,884.80	17,579.62	107,214.29	20,012.79	87,201.47
5	Colfax Springs Ry.	2,020.80	3,797.20	(1,776.40)				(1,776.40)		(776.40)
6	Pt. Dodge, Des Moines & S.	12,009,074.36	2,046,933.27	9,962,141.09	305,002.50	178,508.50	127,334.40	149,668.29	64,913.19	85,292.10
7	Inter-Urban Ry.	995,139.70	784,812.81	210,326.89	2,000,226.72	1,304,000.80	702,221.88	121,226.89	24,000.00	97,226.89
8	Iowa Railway & Light Co.	446,925.28	294,577.91	152,347.37				854,507.23	24,000.00	830,507.23
9	Iowa Southern Utilities Co.	200,838.91	149,373.95	51,464.96				51,464.96	7,161.23	44,303.63
10	Mason City & Clear Lake R. R.	218,004.41	145,229.22	72,775.00				72,775.00	12,309.53	60,526.78
11	Oskaloosa & Buxton Electric Ry.		39,627.72	1,504.45	201,002.28	125,828.48	65,163.78	66,968.23	17,812.47	48,254.76
12	Oskaloosa Traction & Light Co.		23,856.98	*11,135.29				*11,135.29	1,500.00	12,635.29
13	Tama & Toledo R. R.	12,721.78		468.32				*468.32		468.32
14	Tama & Toledo Ry.	252.63	718.15	(465.52)						(465.52)
15	Waterloo, Cedar Falls & N. Ry.	11,971,367.95	945,885.92	12,544.83				125,424.23	50,906.48	74,517.07
	Total.	\$ 5,028,025.80	\$ 4,943,737.94	\$ 684,297.86	\$ 2,823,201.87	\$ 1,914,319.11	\$ 998,987.76	\$ 1,200,280.65	\$ 229,541.11	\$ 1,333,929.51

\*Defect.  
†Federal operations for January and February included.





TABLE 6—PROFIT AND LOSS ACCOUNT  
PART 1—DEBITS.

Number	Electric Interurbans	Debit balance at beginning of year	Debit balance from income account	Appropriations of surplus and other reserves	Dividend appropriations	Debit discount through surplus	Miscellaneous appropriations of surplus	Loss on road and equipment retired	Delayed income	Miscellaneous debits	
1	Albia Light and Railway Co.		\$ 1,044.88								
2	Cedar Rapids & Marion City Ry.										
3	Charles City Western Ry.	\$ 33,710.54	69,281.11							\$ 2,027.04	
4	Clinton, Davenport & Muscatine Ry.	297,886.77	778.46							817.47	
5	Colfax Springs Ry.	4,636.75			\$ 223,747.00			\$ 43.50	\$25,545.46	80.60	
6	Ft. Dodge, Des Moines & S. R. R.		14,884.03	\$ 1,476.54	288,833.95					25,843.85	
7	Inter-Urban Ry. Light Co.		9 100,000.00		14,000.00					13,800.80	
8	Iowa Southern Utilities Co.		2,915.58		5,914.22					8,086.02	
9	Iowa Railway & Light Co.	19,562.14	19,562.14								
10	Mason City & Clear Lake R. R.	441.30	18,184.95								
11	Oskaloosa & Buxton Electric Ry.	5,305.87	132,772.10							2,832.18	
12	Tama & Toledo R. R.										
13	Tama & Toledo R. R.										
14	Waterloo, Cedar Falls & N. Ry.										
15	Waterloo, Cedar Falls & N. Ry.										
	Total.	\$ 211,062.20	\$ 252,565.64	\$ 107,475.94	\$ 501,833.32			\$ 8,530.75	\$ 1,022,087	\$257,640.85	\$61,900.72

a Depreciation.

TABLE 6—PROFIT AND LOSS ACCOUNT  
PART 2—DEBITS—Continued—AND CREDITS.

Number	Electric Interurbans	Debits			Credits						
		Credit balance carried forward	Total	Credit balance at beginning of year	Profit on road and equipment sold	Debit balance carried forward to balance sheet	Miscellaneous credits	Debit balance sheet	Profit on road and equipment sold	Debit balance carried forward	Total
1	Albia Light and Railway Co.	\$ 808.23	\$ 2,043.50	\$ 2,043.50							\$ 2,043.50
2	Cedar Rapids & Marion City Ry.										
3	Charles City Western Ry.		35,412.52	35,412.52	\$ 1,717.16					\$ 33,695.00	35,412.52
4	Clinton, Davenport & Muscatine Ry.		330,243.95	330,243.95						\$ 324,820.43	330,243.95
5	Colfax Springs Ry.		452,446.17	452,446.17	\$ 354,319.88					\$ 5,425.22	452,446.17
6	Ft. Dodge, Des Moines & S. R. R.		702,156.10	96,071.61						\$ 340,132.71	702,156.10
7	Inter-Urban Ry.		131,011.82	133,802.02	\$ 1,734.57					\$ 108.45	131,011.82
8	Iowa Railway & Light Co.		195,826.46	133,802.02	2,001.27					\$ 1,596.20	195,826.46
9	Iowa Southern Utilities Co.		594,622.00	454,664.10	662,783.87					\$ 441.71	594,622.00
10	Mason City & Clear Lake R. R.		101,762.52	99,471.70						\$ 2,289.82	101,762.52
11	Oskaloosa & Buxton Electric Ry.		2,915.58	7,426.15	21,469.15					\$ 2,915.58	2,915.58
12	Oskaloosa Traction & Light Co.		118,005.04	101,086.70	17,003.24					\$ 20,148.41	118,005.04
13	Tama & Toledo R. R.		20,145.41	20,145.41						\$ 20,145.41	20,145.41
14	Waterloo, Cedar Falls & N. Ry.		15,082.10	163,807.13	183,023.80					\$ 5,381.90	163,807.13
15	Waterloo, Cedar Falls & N. Ry.										
	Total.	\$ 1,286,122.23	\$ 2,597,387.70	\$ 1,025,875.99	\$ 902,829.54	\$ 3,729.74	\$ 5,169.88	\$ 300,943.14	\$ 388,076.04	\$ 2,267,387.70	\$ 163,297.13





TABLE 8—RAILWAY OPERATING EXPENSES AND OPERATING RATIO

Number	Electric Interurbans	Ways and structures	Equipment	Power	Combining transportation	Traffic	General and miscellaneous	Transportation for investment—credit	Grand total operating expenses	Operating ratio
1	Albia Light and Railway Co.	\$ 3,354.90	4,646.40	14,200.00	9,046.11		1,718.18		31,965.59	81.28 %
2	Cedar Rapids & Marion City Ry.	3,979.96	4,807.30	10,871.47	20,056.00	41.33	17,787.83		65,533.81	71.84 %
3	Charles City Western Ry.	25,158.96	12,169.00	11,145.27	30,417.45	3,506.29	35,881.48		109,279.05	70.00 %
4	Clinton, Davenport & Muscatine Ry.	49,640.95	25,247.50	58,334.58	94,702.40	582.23	79,069.07		330,867.27	70.15 %
5	Colfax Springs Ry.	218.47	564.81	1,050.00	1,859.12		64.84		3,797.24	135.70 %
6	Pt. Dodge, Des Moines & S. R. R.	278,178.24	655,532.73	396,387.40	454,734.27	25,677.48	256,573.25		2,045,833.37	101.52 %
7	Iowa Railway & Light Co.	159,214.75	64,200.53	138,126.66	218,999.21	9,095.83	198,175.90		784,812.81	81.41 %
8	Iowa Southern Utilities Co.	65,714.77	24,383.23	49,347.90	105,480.00	7,107.00	37,347.84		294,577.91	69.91 %
9	Mason City & Clear Lake R. R.	46,126.17	11,856.32	21,269.00	43,359.85	2,580.23	25,040.71	\$ 1,468.50	149,273.96	74.37 %
10	Oskaloosa & Buxton Electric Ry.	21,635.60	21,144.70	21,718.23	48,307.00	1,872.50	31,011.01		145,229.23	66.67 %
11	Oskaloosa Traction & Light Co.			6,181.30	10,964.06		3,084.84		20,027.72	95.10 %
12	Tama & Toledo R. R.	7,495.96	1,590.27	8,700.53	8,700.53	327.40	3,214.64		23,866.06	107.43 %
13	Tama & Toledo Ry.	2,020.42	4,100.34	4,778.87	66.00		632.18		718.15	283.15 %
14	Waterloo, Cedar Falls & N. Ry.	130,461.56	116,738.77	150,082.55	282,909.63	13,459.69	243,146.32		945,882.52	88.20 %
15	Total.	\$ 729,330.59	\$ 650,400.41	\$ 2,451,97.87	\$ 1,320,726.67	\$ 61,682.96	\$ 926,102.06	\$ 1,468.50	\$ 4,943,727.08	

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS  
PART 1—INVESTMENTS.

Number	Electric Interurbans	Road and equipment	Sinking fund	Deposits in lieu of mortgaged property sold	Miscellaneous physical property	Investments in Affiliated Companies			Investments	
						Stocks	Bonds	Advances	Stocks	Bonds
1	Albia Light and Railway Co.	\$ 880,610.47								
2	Cedar Rapids & Marion City Ry.	700,374.59								
3	Charles City Western Ry.	2,462,466.90			\$ 1,492,429.14					
4	Clinton, Davenport & Muscatine Ry.	26,723.32								
5	Colfax Springs Ry.	9,926,127.85			66,010.25	\$ 45,700.00	\$ 36,624.73	\$ 27,338.92	\$ 2,900.00	
6	Pt. Dodge, Des Moines & S. R. R.	2,539,352.04	\$ 875.00	\$ 3,711.70	1,631.17				1.00	
7	Inter-Urban Ry.	10,305,359.19	4,171.53	682.80	1,486,664.77	64,618.79			237,682.04	\$71,094.00
8	Iowa Railway & Light Co.	1,064,925.93			1,705,304.70					1,850.00
9	Iowa Southern Utilities Co.	968,107.39	8.50							
10	Mason City & Clear Lake R. R.	121,797.63								
11	Oskaloosa & Buxton Electric Ry.	830,443.83	2,800.00			98,165.78			70,225.08	
12	Oskaloosa Traction & Light Co.	114,014.77								
13	Tama & Toledo R. R.	114,014.77								
14	Tama & Toledo Ry.	22,328.13								
15	Waterloo, Cedar Falls & N. Ry.	9,197,085.96				3,279.10				
	Total.	\$40,219,725.90	\$ 7,945.06	\$ 4,394.50	\$ 4,749,390.13	\$ 211,763.67	\$ 38,624.73	\$ 108,562.50	\$ 240,583.04	\$72,934.00

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS  
PART 5—INVESTMENTS—Continued—AND CURRENT ASSETS.

Number	Electric Interurbans	Other Investments				Increase or decrease 1930	Current Assets				
		Notes	Advances	Miscellaneous	Total Investments December 31, 1919		Cash	Special deposits	Loans and notes receivable	Miscellaneous accounts receivable	
1	Albion Light & Ry.				\$ 889,419.47	\$ 888,371.74					\$ 1,167.66
2	C. R. & M. Ry.				799,274.30	627,253.30			1,720.70		4,294.78
3	Chambers City W. Ry.				5,000.00	2,000.00			24,000.00		21,831.10
4	C. D. & M. Ry.				36,738.25	36,738.25					851.00
5	Colfax Stg. Ry.				58,500.00	9,666,137.41		229,074.14	158,608.95	78,431.81	232,226.36
6	F. D. D. M. & S.				5,000.00	5,000.00		\$14,860.30	158,840.08	9,807.50	5,437.47
7	F. D. D. M. & S.				5,000.00	5,000.00		114,126.40	11,504.02	10,000.00	711,863.48
8	Inter-Urban Ry.				2,779,149.25	2,780,397.46		114,126.40	11,504.02	10,000.00	711,863.48
9	Iowa Ry. & Light				669,115.94	909,455.42		7,720.30	6,991.05	1,883.00	40,011.38
10	M. C. & C. L.				298,177.09	299,649.71		\$5,775.65	2,053.00		846.00
11	M. C. & C. L.				314,024.81	311,391.60		11,945.00	29,200.19		24,807.48
12	Oak St. Ry. & Light				50,228.15	52,029.61		184.31			1,472.16
13	Tanna & Tol. R. R.				9,179,285.05	9,132,649.20		27,213.85	22,026.49	100,115.00	4,608.25
14	Tanna & Tol. Ry.				37,450.00	34,377,827.26		1,779,215.09	297,366.79	285,854.02	1,940,814.30
15	WAL. C. F. & N.				18,328.68	191,268.94					
Total.....					\$ 37,450.00	\$ 37,450.00		\$ 1,779,215.09	\$ 297,366.79	\$ 285,854.02	\$ 1,940,814.30

\*Increase, debit.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS  
PART 3—CURRENT ASSETS—Continued—AND DEFERRED ASSETS.

Number	Electric Interurbans	Current Assets				Deferred Assets				
		Material and supplies	Interest, dividends and receivable	Other current assets	Total current assets December 31, 1930	Other deferred assets	Total deferred assets December 31, 1930	Total deferred assets December 31, 1919	Increase or decrease 1930	
1	Albion Light & Ry.	\$ 2,474.38			\$ 16,123.60	\$ 11,394.11			4,297.65	
2	C. R. & M. Ry.	15,381.97			21,329.61	27,051.94			59,433.49	
3	Chambers City W. Ry.	5,465.00			61,500.00	74,000.00			129,533.37	
4	C. D. & M. Ry.				556.27	569.73			46.46	
5	Colfax Stg. Ry.				888,171.60	66,343.26			621,803.27	
6	F. D. D. M. & S.	197,254.95	\$ 1,425,000.00		890,931.05	696,216.19			\$107,451.39	
7	F. D. D. M. & S.	412,586.80			1,122,665.21	1,145,298.20			2,522,563.60	
8	Inter-Urban Ry.	24,871.20	6,218.70		64,123.16	155,400.37			8,626.78	
9	Iowa Ry. & Light				4,408.95	4,409.60			8,253.48	
10	M. C. & C. L.	24,299.74			319,434.21	311,668.60			828.46	
11	M. C. & C. L.	111.35			35,316.75	41,105.05			14,341.32	
12	Oak St. Ry. & Light				845,286.25	29,275.07			\$19,011.69	
13	Tanna & Tol. R. R.				3,445,071.12	3,361,326.76			1,684,133.37	
14	Tanna & Tol. Ry.				18,228.20	2,445,071.12			\$ 469,901.07	
15	WAL. C. F. & N.	\$ 90,784.41	\$ 1,425,000.00		\$ 2,445,071.12	\$ 3,361,326.76			\$ 1,018,198.10	
Total.....					\$ 469,901.07	\$ 692,848.00			\$ 902,848.00	\$ 12,035.96

\*Decrease, debit.



TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—ASSETS  
PART 4—UNADJUSTED DEBITS AND GRAND TOTAL.

Number	Electric Interurbans	Rents and insurance premiums paid in advance	Discount on capital stock	Unadjusted Debits					Grand Total		
				Discount on funded debt	Other unadjusted debits	Total unadjusted debits December 31, 1929	Total unadjusted debits December 31, 1919	Increase or decrease 1929	December 31, 1929	December 31, 1919	Increase or decrease 1929
1	Albia Light & Ry.								\$ 896,732.53	\$ 896,613.35	\$ 2,989.82
2	C. R. & M. Ry.					1,831.44	2,500.81	\$ 729.37	723,745.67	692,137.13	31,608.54
3	Charles City W'n.	\$ 948.10	\$ 300.46	1,076.88	5,732.91	7,000.45	12,806.85	\$ 745.40	4,923,287.95	4,022,701.18	584.73
4	C., D. & M. Ry.	1,227.54							27,309.79	27,315.25	\$ 6.46
5	Colfax Sngl. Ry.								11,979,942.43	11,943,988.15	\$ 375,954.28
6	F. D., D. M. & S.	597.96	\$ 2,840.00	77,529.53	367,060.60	449,908.11	1,849,719.39	\$ 899,811.18	11,779,942.43	11,943,988.15	\$ 164,045.72
7	Inter-Urban Ry.	3,628.77		5,000.00	40,316.82	48,945.59	46,684.72	2,890.87	4,025,139.23	4,144,501.19	\$ 119,361.96
8	Iowa Ry. & Light.	9,338.49		303,956.17	44,873.17	439,167.74	430,055.25	\$ 14,887.61	13,592,888.59	12,861,109.79	1,091,778.11
9	Iowa South. Util.	4,261.53		65,184.12	16,959.18	86,584.82	7,730.79	14,984.06	2,909,631.69	2,898,991.92	\$ 305,639.77
10	M. C. & C.	1,430.52				1,430.52	3,796.90	\$ 2,366.38	1,033,699.62	1,049,748.69	\$ 16,049.07
11	Osk. & Bux. Elec.			2,085.05		2,085.05	2,397.70	\$ 122.65	302,755.77	306,651.04	\$ 3,895.27
12	Osk. Tr. & Light.			18,241.49	2,212.57	20,454.06	17,334.95	3,639.11	944,282.10	921,165.41	\$ 23,116.69
13	Tama & Tol. R. R.			1,055.90	1,055.90			1,055.90	116,426.58	79,929.96	\$ 36,496.62
14	Tama & Tol. Ry.								137,874.88	85,129.34	\$ 52,745.54
15	Wat., C. F. & N.	2,163.88		931,792.64	8,017.88	935,974.90	1,008,604.07	\$ 45,029.77	11,285,311.61	10,539,176.94	\$ 746,134.67
	Total	\$ 24,226.74	\$ 2,840.00	\$ 1,486,906.46	\$ 485,138.41	\$ 2,002,368.61	\$ 3,009,541.04	\$ 1,007,172.43	\$ 31,848,948.85	\$ 30,407,166.23	\$ 1,441,782.62

\*Decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES  
PART 5—CAPITAL STOCK AND GOVERNMENTAL GRANTS AND LONG TERM DEBT.

Number	Electric Interurbans	Total capital stock December 31, 1929	Total capital stock December 31, 1919	Increase or decrease 1929	Grants in Aid of Construction		Long Term Debt			
					December 31, 1929	December 31, 1919	Funded debt unamortized	Notes	Open accounts	
1	Albia Light and Railway Co.	\$ 500,000.00	\$ 500,000.00					\$ 375,000.00		
2	Cedar Rapids & Marlon City Ry.									
3	Charles City Western Ry.	200,400.00	200,400.00		126,107.75	126,107.75	233,724.38			
4	Clinton, Davenport & Muscatine Ry.	1,725,000.00	1,725,000.00				1,663,000.00	\$ 1,170,457.38		199,398.55
5	Colfax Springs Ry.	35,000.00	35,000.00							
6	Ft. Dodge, Des Moines & S. R. R.	3,363,100.00	2,381,100.00	982,000.00			5,420,000.01			
7	Inter-Urban Ry.	1,100,000.00	1,160,000.00	(60,000.00)			1,420,000.00			
8	Iowa Railway & Light Co.	5,748,036.94	5,471,166.97	276,869.97			5,674,077.51			
9	Iowa Southern Utilities Co.	359,232.00	349,000.00	10,232.00			1,476,700.00			
10	Mason City & Clear Lake R. R.	400,000.00	400,000.00				216,000.00			
11	Oskaloosa & Buxton Electric Ry.	170,000.00	170,959.00	(959.00)			42,000.00			54,135.55
12	Oskaloosa Traction & Light Co.	300,000.00	300,000.00				492,500.00			78,223.65
13	Tama & Toledo R. R.	7,693.00		7,693.00						
14	Tama & Toledo Ry.	50,000.00	50,000.00							
15	Waterloo, Cedar Falls & N. Ry.	2,533,953.00	2,433,975.00	99,978.00			6,392,362.20			
	Total	\$ 17,502,611.94	\$ 17,349,541.97	\$ 153,069.97	\$ 126,107.75	\$ 126,107.75	\$ 22,884,864.10	\$ 1,170,457.38		\$ 256,731.48

\*Decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES

PART 6—LONG TERM DEBT—Continued—AND CURRENT LIABILITIES.

Number	Electric Interurbans	Long Term Debt			Current Liabilities					
		Total long-term debt December 31, 1920	Total long-term debt December 31, 1919	Increase or decrease 1920	Loans and notes payable	Accrued accounts and wages payable	Miscellaneous accounts payable	Matured interest dividends and rents unpaid	Matured funded debt unpaid	Accrued interest payable and dividends payable
1	Albia Light and Railway Co.	\$ 375,000.00	\$ 375,000.00			\$ 9,325.27				\$ 4,000.00
2	Cedar Rapids & Marion City Ry.					26,120.45	5,971.82	20,204.50		6,921.70
3	Charles City Western Ry.	233,774.38	240,000.00	\$ 13,724.38		75,471.00				30,000.75
4	Clinton, Davenport & Muscatine	2,429,849.90	2,495,187.57	\$ 66,337.64		7,795.01				
5	Colfax Springs Ry.					8,805.04	307,647.65	26,310.91	28,431.81	24,088.33
6	Ft. Dodge, Des Moines & S.	5,459,000.01	5,514,000.01	\$ 55,000.00		437,199.00	37,296.00	146,137.20	9,577.50	15,100.96
7	Inter-Urban Ry.	1,420,000.00	1,460,000.00	\$ 40,000.00		171,541.51	445,955.49		8,300.00	104,216.36
8	Iowa Railway & Light Co.	6,074,077.51	6,249,725.00	\$ 175,647.49		359,091.46	73,860.47	6,439.46		291,391.57
9	Iowa Southern Utilities Co.	316,000.00	316,000.00			343,780.00	3,382.15	34,417.63		\$ 1,350.00
10	Mason City & Clear Lake R. R.	90,115.25	105,574.50	\$ 9,421.79				30,868.19		840.00
11	Oskaloosa & Buxton Electric Ry.	479,223.68	461,996.30	\$ 17,227.38				15,692.67		5,793.00
12	Oskaloosa Traction & Light Co.					128,402.70				
13	Tama & Toledo R. R.					62,848.46				
14	Tama & Toledo Ry.					132,628.50		78,011.61		
15	Waterloo, Cedar Falls & N. Ry.	6,302,302.20	5,839,549.00	\$ 462,753.20	1,071,535.86				107,325.00	54,717.12
	Total	\$25,181,952.96	\$24,501,195.52	\$ 680,757.44	\$ 3,025,900.11	\$ 1,347,678.87	\$ 253,101.37	\$ 46,509.21	\$ 138,005.00	\$ 294,243.19

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES  
PART 7—CURRENT LIABILITIES—Continued—AND DEFERRED LIABILITIES AND UNADJUSTED CREDITS.

Number	Electric Interurbans	Current Liabilities				Deferred Liabilities				Unadju'd Credits
		Other current liabilities	Total current liabilities December 31, 1920	Total current liabilities December 31, 1919	Increase or decrease 1920	Other deferred liabilities	Total deferred liabilities December 31, 1920	Total deferred liabilities December 31, 1919	Increase or decrease 1920	
1	Albia Light and Railway Co.		\$ 12,525.27	\$ 14,243.97	\$ 718.70					\$ 7,308.94
2	Cedar Rapids & Marion City Ry.									
3	Charles City Western Ry.	\$ 1,600.72	60,648.46	49,279.12	30,869.25	6,192.95	6,192.95	1,449.00	4,722.95	7,306.89
4	Clinton, Davenport & Muscatine		102,075.71	17,079.73	84,995.98	1,732.82	1,732.82	1,281.50	449.12	18,729.65
5	Colfax Springs Ry.		7,735.01	6,969.01	770.00					
6	Ft. Dodge, Des Moines & S.	4,025.01	459,912.77	41,197.23	418,716.54	138,444.75	138,444.75	1,591,492.61	*1,450,007.25	34,831.23
7	Inter-Urban Ry.		645,247.05	759,027.50	*111,880.54	49,807.42	49,807.42	44,002.22	5,835.20	35,231.91
8	Iowa Railway & Light Co.	20,000.40	756,872.87	567,455.95	189,417.22					88,452.61
9	Iowa Southern Utilities Co.	7,500.00	377,004.45	193,809.44	183,195.02	3,506.80	3,506.80		3,906.69	10,387.24
10	Mason City & Clear Lake R. R.		281,139.86	278,250.33	2,889.53					12,154.78
11	Oskaloosa & Buxton Electric Ry.		31,708.19	26,181.07	5,526.50					376.70
12	Oskaloosa Traction & Light Co.	1,815.00	16,541.67	17,486.40	*1,194.73					14,841.14
13	Tama & Toledo R. R.		128,402.70	80,170.95	48,231.75					820.20
14	Tama & Toledo Ry.		62,848.46	47,373.50	15,474.96					508.35
15	Waterloo, Cedar Falls & N. Ry.		2,296,306.92	2,294,837.22	1,470.30	417,188.69	417,188.69	782,000.00	*365,502.21	40,682.77
	Total	\$ 39,500.15	\$ 5,239,900.00	\$ 4,391,216.97	\$ 848,712.13	\$ 617,323.35	\$ 617,323.35	\$ 2,439,907.60	*1,808,624.27	\$ 608,951.61

\*Decrease.



TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES

PART 8—UNADJUSTED CREDITS—Continued—AND CORPORATE SURPLUS.

Number	Electric Interurbans	Unadjusted Credits							Corporate Surplus		
		Insurance and casualty reserves	Operating reserves	Accrued depreciation—road and equipment	Reserved for amortization of franchises	Accrued depreciation—miscellaneous physical property	Other unadjusted credits	Total unadjusted credits December 31, 1929		Total unadjusted credits December 31, 1929	Increase or decrease 1929
1	Albia Light & Ry.							\$ 7,308.94	\$ 7,436.18	\$ *117.24	
2	O. R. & M. Ry.							30,367.16	18,300.74	2,166.42	
3	Charles City W'n.							86,900.09	51,133.15	37,836.94	
4	C. D. & M. Ry.		\$ 17,647.89					\$ 1,065.37			
5	Colfax Spgs. Ry.										
6	F. D., D. M. & S.			800,347.70		\$ 16,052.73		11,634.16	802,803.82	62,000.43	
7	Inter-Urban Ry.		64,943.27	214,295.89				139,628.60	454,019.67	56,066.76	\$ 35,875.00
8	Iowa Ry. & Light.	\$ 14,313.79	30,390.56	127,736.21				1,480.34	259,439.52	141,141.45	
9	Iowa South. Util.		10,394.10	7,960.84				6,105.58	30,477.82	49,715.78	40,762.04
10	M. C. & C. L.	804.22	12,967.56	24,844.37				1,618.01	52,328.94	48,292.63	4,036.31
11	Osk. & Bux. Elec.								4,032.33	4,032.33	
12	Osk. T. & Light.		619.05	29,260.19				2,272.67	47,123.05	40,009.01	7,084.04
13	Tama & Tol. R. R.	347.00							1,167.29	1,167.29	
14	Tama & Toledo Ry.								508.55	1,216.61	*708.36
15	Wat., C. F. & N.		12,830.00	35,745.94	1,904.71			3,902.70	95,066.12	31,174.61	63,882.09
	Total.	\$ 15,465.01	\$ 149,201.96	\$ 1,304,666.90	\$ 1,904.71	\$ 75,366.42	\$ 107,774.43	\$ 1,983,653.10	\$ 1,968,515.83	\$ 415,337.27	\$ 35,875.00

\*Decrease.

TABLE 9—COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES

PART 9—CORPORATE SURPLUS—Continued—AND GRAND TOTAL.

Number	Electric Interurbans	Corporate Surplus					Grand Total			
		Miscellaneous fund reserves	Total appropriated surplus	Profit and loss—credit balance	Total corporate surplus December 31, 1929	Total corporate surplus December 31, 1929	Increase or decrease 1929	December 31, 1929	December 31, 1929	Increase or decrease 1929
1	Albia Light and Railway Co.			\$ 808.32	\$ 806.32	\$ 2,943.50	\$ *2,044.88	\$ 606,732.50	\$ 809,613.30	\$ *2,880.82
2	Cedar Rapids & Marion City Ry.				183,695.06	183,719.54	24.48	729,745.67	692,137.13	37,608.54
3	Charles City Western Ry.				1324,330.42	1297,980.77	\$*56,349.65	4,023,287.96	4,022,703.18	584.78
4	Clinton, Davenport & Muscatine.				15,425.22	14,648.76	*776.46	27,300.79	27,316.25	*6.46
5	Colfax Springs Ry.									
6	Ft. Dodge, Des Moines & S.	\$ 35,373.90	\$ 35,373.90	492,246.17	487,620.97	132,345.82	355,274.55	11,270,943.48	11,942,988.10	*672,045.73
7	Inter-Urban Ry.	134,603.73	190,478.73	105,526.46	296,005.19	325,919.47	*29,914.28	4,065,139.23	4,144,565.19	*719,365.96
8	Iowa Railway & Light Co.	10,000.00	10,000.00	504,462.06	514,462.06	454,454.10	59,997.96	12,692,888.90	12,861,109.79	1,601,779.11
9	Iowa Southern Utilities Co.			101,762.52	101,762.52	89,271.70	12,490.82	3,009,651.69	2,805,906.92	203,654.77
10	Mason City & Clear Lake R. R.			14,239.82	14,239.82	7,205.73	7,025.09	1,063,699.62	1,049,748.69	13,950.93
11	Oskaloosa & Buxton Electric Ry.							362,735.77	309,651.04	53,084.73
12	Oskaloosa Traction & Light Co.				101,693.79	101,693.79		944,285.19	921,165.41	23,119.92
13	Tama & Toledo R. R.			130,143.41	130,143.41	1249.90	*19,800.42	115,439.58	79,929.90	36,499.62
14	Tama & Toledo Ry.			15,381.93	15,381.93	15,383.87	*18.06	107,674.86	96,136.24	14,548.64
15	Waterloo, Cedar Falls & N. Ry.			18,635.10	18,635.10	1842,049.31	800,712.91	11,383,511.65	10,509,176.94	874,334.69
	Total.	\$ 199,977.6	\$ 235,892.63	\$ 910,597.11	\$ 1,146,859.74	\$ 140,189.32	\$ 1,186,829.06	\$ 51,848,948.85	\$ 50,407,166.25	\$ 1,440,822.60

\*Decrease.

†Debit.

TABLE 10—MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS

PART 1—CAR MILEAGE, CAR HOURS AND PASSENGERS CARRIED.

Number	Electric Interurbans	Car Mileage			Car Hours			Passengers Carried		
		Passenger	Freight, mail and express	Total	Passenger	Freight, mail and express	Total	Regular fare	Total revenue	Free transfer
1	Albia Light and Railway Co.									
2	Cedar Rapids & Marion City Ry.	169,334	12,354	181,688	14,088	3,081	17,171	478,978	478,978	
3	Charles City Western Ry.	40,750	24,490	65,240	3,700	3,345	9,005	45,971	45,971	
4	Clinton, Davenport & Muscatine Ry.	522,043	115,288	637,331	90,744	14,919	41,663	531,980	531,980	
5	Colfax Springs Ry.									
6	Pt. Dodge, Des Moines & S. R. R.	1,255,046	1,278,150	2,504,199	62,824	840,054	902,878	2,153,393	2,153,393	
7	Inter-Urban Ry.	563,665	50,357	614,022	22,874	3,386	30,300	869,856	869,856	30,470
8	Iowa Railway & Light Co.	391,890	161,207	553,097				554,306	554,306	
9	Iowa Southern Utilities Co.	200,478	36,190	236,668	15,750	7,549	23,308	509,087	509,087	750
10	Mason City & Clear Lake R. R.	398,026	33,721	432,357	38,610	8,312	46,922	1,031,056	1,031,056	33,800
11	Oskaloosa & Buxton Electric Ry.									
12	Oskaloosa Traction & Light Co.	225,716		225,716	25,086		25,086	615,363	615,366	28,500
13	Tama & Toledo R. R.	81,155	6,300	87,455				59,957	59,957	
14	Tama & Toledo Ry.									
15	Waterloo, Cedar Falls & N. Ry.	1,409,310	735,144	2,144,454	144,518	84,634	229,152	5,980,925	5,980,925	
	Total	5,229,923	2,455,604	7,684,827	353,057	667,182	1,021,139	13,429,848	13,429,848	94,122

TABLE 10—MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS

PART 2—PASSENGERS CARRIED AND MISCELLANEOUS STATISTICS.

Number	Electric Interurbans	Total passengers carried	Employees and others carried free	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 mile	Total revenue from other railway operations	Revenue from non-railway operations per car mile
2	Cedar Rapids & Marion City Ry.	478,978		\$ 81,085.21	\$ .1622		\$ 80,514.05	\$ .4943	\$ 5,230.96	\$ 127.35	\$ .0007909
3	Charles City Western Ry.	45,971	460	24,618.52	.5352	.5352	133,387.29	2.04459	14,81258	4,949.19	.0786
4	Clinton, Davenport & Muscatine Ry.	531,980	27,788	317,915.01	.5983	.5088	351,521.36	.6142	9,3973	5,985.71	.1409
5	Colfax Springs Ry.										
6	Pt. Dodge, Des Moines & S. R. R.	2,153,393		897,459.49	.39995	.39995	1,411,832.80	.66279	1,56484	657,221.46	.3244
7	Inter-Urban Ry.	890,832	24,702	284,193.56	.32671	.31992	792,192.63	1.28662	5.0167	113,947.07	.1548
8	Iowa Railway & Light Co.	554,306	51,902	209,770.04	.48908	.48908	437,549.85	.77922		19,373.43	.03490
9	Iowa Southern Utilities Co.	509,837	16,107	105,207.08	.20677	.20047	199,429.61	.43995	5.56627	1,409.28	.00295
10	Mason City & Clear Lake R. R.	1,031,056	44,764	134,003.44	.08233	.08385	211,270.11	.48995	4.59448	6,734.30	.01538
11	Oskaloosa & Buxton Electric Ry.										
12	Oskaloosa Traction & Light Co.	653,859	23,000	30,028.50	.04674	.04680	30,778.50	.13036	1.23721	333.67	.00157
13	Tama & Toledo R. R.	59,957		8,353.21	.13918		12,172.05	.13918		549.73	.00928
14	Tama & Toledo Ry.										
15	Waterloo, Cedar Falls & N. Ry.	5,980,925		649,032.94	.10867	.10867	977,908.78	.45001	4.30751	93,459.23	.04358
	Total	13,324,970	198,792	\$ 2,970,734.50	\$ .19141	\$ .19008	\$ 4,677,877.07	\$ .60873	\$ 5,54079	\$ 907,110.46	\$ .11804



TABLE 10—MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS  
PART 2—MISCELLANEOUS STATISTICS—Continued.

Number	Electric Interurbans	Revenue from other		Total operating	Operating revenues		Total operating		Operating expenses		Operating expenses per car mile	Operating expenses		Operating expenses per car hour
		Railway operations	per car hour		per car mile	per car hour	per car mile	per car hour	per car mile					
1	Albia Light and Railway Co.	.07117	\$ 39,241.45	.06821	\$ 15,376.95	\$ 61,258.41	\$ 3,859.00							
2	Cedar Rapids and Marion City Ry.	.54900	128,234.45	2.12942	8,129.42	136,363.90	3,890.00							
3	Chicago City Western Ry.	.33570	490,268.07	.02850	1,016.00	491,284.07	4,782.00							
4	Clinton, Davenport & Muscatine Ry.													
5	Clinton, Dubuque & Muscatine Ry.													
6	Ft. Dodge, Des Moines & S. R.	.22845	2,209,761.56	.03994	1,423.00	2,211,184.56	1,815.00							
7	Inter-Urban Ry.	.42390	998,128.70	.04510	1,623.50	1,003,642.20	1,510.00							
8	Iowa Railway & Light Co.	.09346	446,923.28	.04510	1,623.50	448,546.78	1,510.00							
9	Marion City & Union City Ry.													
10	Marion City & Union City Ry.	.09346	290,838.91	.04510	1,623.50	292,462.41	1,510.00							
11	Oskaloosa & Buxton Electric Ry.	.14352	218,904.41	.04510	1,623.50	220,527.91	1,510.00							
12	Oskaloosa Traction & Light Co.	.01410	51,132.17	.14795	5,371.78	52,503.95	2,027.27							
13	Tama & Toledo R. R.													
14	Tama & Toledo R. R.													
15	Waterloo, Cedar Falls & N. Ry.	.69784	1,671,687.16	.09659	3,466.99	1,675,154.15	2,729.00							
	Total.....	\$ .68931	\$ 9,384,487.83	\$ .72677	\$ 2,691.00	\$ 9,391,178.83	\$ 4,419.00	\$ 4,257,610.70	\$ 4,678.00	\$ 4,300,410.70	\$ .67101	\$ 3,987.00	\$ 3,708.77	

TABLE 11—ACCIDENTS TO PERSONS AND EMPLOYEES AND SALARIES AND WAGES FOR THE YEAR

Number	Electric Interurbans	Accidents			General				Employees				Total	Average salaries and wages paid for the year		
		Killed		Injured	Administrative offices		General offices		Maintenance		Power				Transportation	
		Passengers	Other persons	Employees	Passengers	Other persons	General offices	Other employees	Supervisors	Other employees	Supervisors	Other employees	Supervisors	Other employees		
1	Albia Light and Railway Co.														1,160.00	
2	Cedar Rapids and Marion City Ry.														76,087.00	
3	Chicago City Western Ry.														192,508.25	
4	Clinton, Davenport & Muscatine Ry.														595,000.22	
5	Clinton, Dubuque & Muscatine Ry.														213,801.45	
6	Ft. Dodge, Des Moines & S. R.														81,006.25	
7	Inter-Urban Ry.														86,702.10	
8	Iowa Railway & Light Co.														18,121.65	
9	Marion City & Union City Ry.															
10	Marion City & Union City Ry.															
11	Oskaloosa & Buxton Electric Ry.															
12	Oskaloosa Traction & Light Co.															
13	Tama & Toledo R. R.															
14	Tama & Toledo R. R.															
15	Waterloo, Cedar Falls & N. Ry.															
	Total.....	19	7	78	256	49	388	60	71	31	240	12	199	6	139	\$ 2,112,462.33

TABLE 12.—DESCRIPTION OF EQUIPMENT

Number	Electric Interurbans	Passenger Cars				All Other Cars												Total of all classes								
		Closed		Open		Combination closed and open		Total	Freight		Express		Baggage		Work		Snow plows		Sweepers		Miscellaneous		Locomotives			
		a	b	a	b	a	b	a	b	a	b	a	b	a	b	a	b		a	b	a	b	a	b	a	b
1	Abbe Light and Railway Co.....																									
2	Cedar Rapids & Marion City Ry.....	4		1			5																			
3	Charles City Western Ry.....																									
4	Clinton, Davenport & Muscatine Ry	22		4			26																			
5	Chicago & North Western Ry.....	10		1			11																			
6	Fl. Dock, Lee, Moline & S. B. R.....	21		4			25																			
7	Inter-Urban Ry.....	12		4			16																			
8	Iowa Railway & Light Co.....	7		3			10																			
9	Keosauqua, Iowa & North Liberty Ry	1					1																			
10	Macon City & Clark Lake R. R.....	15		10			25																			
11	Okla. Ry. & Light Co.....	7		2			9																			
12	Oklahoma Traction & Light Co.....	7		2			9																			
13	St. Louis & North West Ry.....	1					1																			
14	Texas & Toledo Ry.....	1					1																			
15	Waterloo, Cedar Falls & N. Ry.....	30		6			36																			
	Total.....	154	34	6	28	1	163	62	5	7,790	4	4	2	14	20	1	0	7	3	25	30	1	1	58	181	

a—With electric equipment.

b—Without electric equipment.

## STATISTICS

OF

## American Railway Express Company

For the Year Ended December 31, 1920



## AMERICAN RAILWAY EXPRESS COMPANY

Statistics of American Railway Express Company for the Year Ended  
December 31, 1920.

Items Reported	American Railway Express
<b>MILEAGE COVERED—ENTIRE LINE.</b>	
Steam roads	227,039.4
Electric lines	2,962.12
Coastwise steamboat lines	16,301.00
Inland steamboat lines	7,094.38
Stage lines	108.42
Miscellaneous lines	1.12
Total	254,506.24
Ocean-going mileage	4,301.91
<b>MILEAGE COVERED—IOWA.</b>	
Steam roads	10,223.9
Electric lines	222.12
Miscellaneous	.73
Total	10,446.75
<b>CAPITAL STOCK—COMMON.</b>	
Number of shares authorized	99,000
Par value of one share	50.00
Par value authorized	\$4,950,000.00
Par value outstanding	34,642,000.00
Par value held by respondent in treasury	
Par value not held by respondent	
Rate of dividend	
Dividends declared during year	
<b>FUNDED DEBT—COLLATERAL TRUST BONDS.</b>	
Par value authorized	
Par value outstanding	
Par value held by respondent	
In treasury	
Pledged as collateral	
Par value not held by respondent	
Interest, rate per cent.	
Amount accrued during year	
Amount paid during year	
<b>MISCELLANEOUS FUNDED OBLIGATIONS.</b>	
Par value authorized	
Par value outstanding	
Par value not held by respondent	
Interest, rate per cent.	
Amount accrued during year	
Amount paid during year	
<b>COST OF REAL PROPERTY AND EQUIPMENT.</b>	
Land	\$ 4,957,210.00
Buildings	
Buildings and appurtenances on land owned	5,127,777.75
Buildings and appurtenances on land not owned	2,135,979.88
Improvements to buildings not owned	138,907.39
Total buildings	\$ 7,402,664.92
Equipment:	
Cars	872,870.12
Horses	1,224,225.25
Automobiles	2,820,711.90
Wagons and sleighs	2,038,071.39
Harness equipment	812,400.29
Office furniture and equipment	2,127,941.25
Office safes	771,457.32
Trucks	1,425,228.38
Stable equipment	22,271.25

## AMERICAN RAILWAY EXPRESS COMPANY

Items Reported	American Railway Express
Garage equipment	123,726.44
Line equipment	484,329.55
Shop equipment	242,219.37
Miscellaneous equipment	1,218,806.30
Total equipment	\$ 19,211,227.87
Total real property and equipment	\$ 34,661,199.24
<b>DEPRECIATION—BUILDINGS AND EQUIPMENT.</b>	
Buildings and appurtenances on land owned	\$ 606,227.12
Buildings and appurtenances on land not owned	243,578.52
Improvements to buildings not owned	64,442.31
Total buildings	\$ 914,248.25
Equipment:	
Cars	\$ 127,754.89
Horses	1,129,618.86
Automobiles	2,288,143.64
Wagons and sleighs	423,815.21
Harness equipment	151,428.56
Office furniture and equipment	574,828.34
Office safes	65,222.54
Trucks	297,872.99
Stable equipment	7,775.18
Garage equipment	35,905.47
Line equipment	159,517.50
Shop equipment	83,680.20
Miscellaneous equipment	6,961.21
Total equipment	\$ 5,519,209.89
Total real property and equipment December 31, 1920	\$ 6,433,668.15
<b>INCOME ACCOUNT.</b>	
Operating Income:	
Charges for transportation	\$ 833,860,025.96
Express privileges	141,829,421.33
Revenue from transportation	\$ 192,000,324.58
Revenue from operations other than transportation	3,604,500.00
Total operating revenue	\$ 195,604,824.58
Operating expenses	234,809,519.94
Net operating revenue	\$ 20,795,304.64
Controllable revenue from transportation	\$ 27,100.78
Express taxes	2,155,461.92
Operating Income	\$ 21,268,095.06
Other Income:	
Rent from real property and equipment used jointly	69.08
Miscellaneous rent income	425,118.34
Net income from miscellaneous physical property	
Dividend income	
Income from funded securities	47,945.00
Income from unfunded securities and accounts	1,269,561.32
Interest on sinking and other reserve funds	
Interest on express balances in bank	
Car mileage	
Miscellaneous income	
Total other income	\$ 2,075,796.44
Gross Income	\$ 23,343,891.50
Deductions from gross income:	
Net real property and equipment used jointly	888.31
Miscellaneous taxes	182,944.53

## AMERICAN RAILWAY EXPRESS COMPANY

Items Reported	American Railway Express
Net loss on miscellaneous physical property.....	
Interest on funded debt.....	
Interest on unfunded debt.....	30,78.00
Miscellaneous income debits.....	
<b>Total deductions</b> .....	<b>\$ 50,86.00</b>
Net income.....	\$ 29,82,50.00
*Deficit.....	
Dividend appropriations of income.....	
Income balance transferred to profit and loss.....	
<b>PROFIT AND LOSS ACCOUNT.</b>	
Debit Items:	
Debit balance transferred from income.....	\$ 39,30,97.00
Dividend appropriations of surplus.....	
Debit discount extinguished through surplus.....	
Miscellaneous appropriations of surplus.....	
Loss on land sold.....	
Miscellaneous debits.....	1,53.00
Credit balance transferred to balance sheet.....	1,30,89.00
<b>Total</b> .....	<b>\$ 41,29,61.00</b>
Credit Items:	
Credit balance at beginning of year.....	
Credit balance transferred from income.....	
Profit on real property and equipment sold.....	3,20.00
Delayed income credits.....	
Unrecoverable overcharges.....	9,63.00
Miscellaneous credits.....	41,54,98.00
<b>Total</b> .....	<b>\$ 41,29,61.00</b>
<b>OPERATING REVENUES.</b>	
Transportation:	
Express, domestic.....	\$ 333,81,30.00
Foreign.....	
Miscellaneous.....	1,38.00
<b>Total</b> .....	<b>\$ 333,80,92.00</b>
Express privileges—Dr.....	14,23,65.00
<b>Revenue from transportation</b> .....	<b>\$ 329,60,34.00</b>
Operations Other Than Transportation:	
Customs brokerage fees.....	\$ 21,38.00
Order and commission.....	4,00.00
Rents of buildings and other property.....	44,61.00
Money orders.....	
U. S. D. checks.....	1,38,35.00
Limited and unlimited cheques.....	
Travelers cheques.....	
Telegraph and cable transfers.....	
Letters of credit.....	
Foreign postal remittances.....	
Profit on exchange and other financial revenue.....	
Miscellaneous.....	78,16.00
<b>Total other than transportation</b> .....	<b>\$ 1,84,39.00</b>
<b>Total operating revenues</b> .....	<b>\$ 331,60,30.00</b>
<b>OPERATING EXPENSES.</b>	
Maintenance.....	\$ 10,46,32.00
Traffic.....	34,39.00
Transportation.....	213,50,66.00
General.....	6,46,77.00
<b>Total operating expenses</b> .....	<b>\$ 254,88,23.00</b>
Ratio of expenses to revenues, per cent.....	77.0

## AMERICAN RAILWAY EXPRESS COMPANY

Items Reported	American Railway Express
<b>TAXES AND ASSESSMENTS—ENTIRE LINE.</b>	
Ad Valorem Tax:	
On value of real and personal property.....	\$ 721,607.85
On value of stocks, bonds, earnings, etc.....	276,835.59
Specific Tax:	
On stocks, bonds, loans, etc.....	362.71
On gross of net earnings, revenue or dividends.....	910,229.83
On traffic, etc.....	99,889.59
Miscellaneous.....	
Federal revenue U. S. government.....	182,418.00
Total taxes—entire line.....	\$ 2,182,461.92
Total taxes—less.....	\$ 21,907.08
<b>COMPARATIVE GENERAL BALANCE SHEET—ASSETS.</b>	
Investment:	
Real property and equipment.....	\$ 34,661,199.54
Miscellaneous physical property.....	
Affiliated Companies:	
Stocks.....	
Bonds.....	
Notes.....	
Advances.....	
Other Investments:	
Stock.....	
Bonds.....	1,092,500.00
Notes.....	
Mortgage loans.....	
U. S. 4½% certificate of indebtedness.....	12,100,299.55
Certificates of time deposits.....	
Total Investments:	
December 31, 1929.....	47,823,068.79
December 31, 1919.....	48,344,407.07
Decrease 1929.....	520,498.28
Current Assets:	
Cash.....	18,218,104.81
Stocks.....	85,076.50
Loans and notes receivable.....	9,092,952.50
Traffic balances receivable.....	2,448.23
Net balances receivable from agents and conductors.....	8,575,770.81
Miscellaneous accounts receivable.....	14,455,340.00
Material and supplies.....	2,800,507.02
Interest, dividends and rents receivable.....	280,449.01
Working fund advances.....	47,265.00
Other current assets.....	
Total December 31, 1929.....	\$ 47,490,980.01
December 31, 1919.....	50,237,022.13
Decrease 1920.....	\$ 11,746,042.12
Deferred Assets:	
Deferred funds.....	
Insurance and other reserve funds.....	
Advance payments on contracts.....	
Other deferred assets.....	
Total.....	
Unadjusted Debits:	
Rents and insurance premiums paid in advance.....	481,421.85
Taxes paid in advance.....	111,430.95
Other unadjusted debits.....	1,399,486.29
Total December 31, 1929.....	1,992,339.09
Total December 31, 1919.....	919,417.73
Grand Total Assets:	
Total December 31, 1929.....	\$ 7,307,298.00
December 31, 1919.....	108,194,900.95
Decrease 1920.....	10,887,602.95



RAILROAD COMMISSIONERS' REPORT  
AMERICAN RAILWAY EXPRESS COMPANY

Items Reported	American Railway Express
<b>COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES.</b>	
Capital Stock:	
Total, six months ended December 31, 1919.....	34,542,380.00
Total, December 31, 1920.....	34,542,380.00
Funded Debt:	
Current Liabilities:	
Loans and notes payable.....	
Traffic balances payable.....	311,260.32
Audited accounts and wages unpaid.....	5,055,228.53
Miscellaneous accounts payable.....	2,418,927.28
Matured interest, dividends and rents unpaid.....	
Unpaid money orders, checks and drafts.....	
Express privilege liability.....	11,602,338.68
Estimated tax liability.....	242,593.43
Unmatured interest, dividends and rents payable.....	
Other current liabilities.....	5,779,668.18
Total December 31, 1920.....	\$ 26,730,371.68
Total December 31, 1919.....	34,514,862.33
Decrease 1920.....	\$ 7,784,490.65
Deferred Liabilities:	
On account of fidelity and indemnity funds.....	
Other deferred liabilities.....	26,736.42
Total December 31, 1920.....	26,736.42
Total December 31, 1919.....	51,980.42
Decrease 1920.....	15,244.00
Unadjusted Credits:	
Operating and insurance reserves.....	27,609,548.27
Accrued depreciations:	
Buildings.....	914,259.58
Equipment.....	5,519,339.89
Miscellaneous physical property.....	
Other unadjusted credits.....	419,273.33
Total December 31, 1920.....	34,462,352.07
Total December 31, 1919.....	18,985,899.22
Increase.....	15,476,452.85
Corporate Surplus:	
Reserves from income and surplus.....	
Appropriated surplus.....	1,385,828.22
Profit and loss balance.....	1,385,828.22
Total December 31, 1920.....	
Total December 31, 1919.....	
Grand Total Liabilities:	
Total December 31, 1920.....	97,307,289.09
Total December 31, 1919.....	108,194,900.22
Decrease.....	10,887,611.13

## EQUIPMENT OWNED.

Cars:	
Number.....	257
Value.....	\$ 743,113.31
Horses:	
Number.....	19,320
Value.....	\$ 2,134,854.87
Automobiles:	
Gasoline:	
Number.....	2,106
Value.....	\$ 1,879,177.25
Electric:	
Number.....	96
Value.....	\$ 1,138,024.33
Wagons:	
Double:	
Number.....	1,729
Value.....	\$ 1,190,410.25
Single:	
Number.....	4,285
Value.....	\$ 682,965.23

## AMERICAN RAILWAY EXPRESS COMPANY

Items Reported	American Railway Express
Safts:	
Number.....	3,153
Value.....	\$ 66,692.10
Bags:	
Number.....	74
Value.....	\$ 3,432.50
Harness equipment, value.....	984,102.83
Office furniture and equipment, value.....	2,128,074.91
Office sales, number.....	15,434
Value.....	\$ 309,193.68
Trucks:	
Number.....	59,424
Value.....	\$ 1,062,361.57
Scale equipment, value.....	14,739.05
Garage equipment, value.....	97,880.97
Line equipment:	
Safe, car, number.....	2,170
Value.....	\$ 163,943.74
Message, number.....	8,606
Value.....	\$ 97,187.38
Trunks, packing, number.....	22,918
Value.....	\$ 42,094.91
Other line equipment, value.....	61,616.42
Shop equipment, value.....	206,639.17
Miscellaneous equipment, value.....	1,309,975.09
Total equipment, value.....	\$ 13,692,317.92
Number of express offices in United States December 31, 1920:	
Joint with railroads.....	24,371
All others.....	2,566

## INDEX

	Page
ACCIDENTS—Electric I. U. Railways.....	342, 397
Steam Railways.....	342
Terminal Railways.....	342
ADAMS Express Co., et al. Express rates.....	177
ADELPHI—Colyn, Runnells, v. Wabash. Drainage and private crossing.....	170
AFTON—Weinkoetz v. C., G. W. Fence.....	170
AGENCY—Golden, Des Moines, v. C., B. & Q. Blockading crossings..	176
AGENCY Stations—See Station Facilities and Service.	
AGENT—See Station Facilities and Service.	
ALBERT CITY Shipping Assn. v. C., M. & St. P. Stock yards.....	174
ALBION—Snyder v. M. & St. L. Highway crossing.....	175
ALEXANDER—Butler v. M. & St. L. Highway crossing.....	167
ALGONA—Irrington Light & Power Co. Franchise in Kossuth County.....	82
ALKIRE, Carlisle, v. C., R. I. & P. Crossing protection.....	161
ALMONT—Citizens of, v. American Railway Express Co. Express service.....	178
ALTON—Coad v. C. & N. W. Site. Decision.....	51
AMERICAN Railway Express Co. Adoption of Official Express Classification No. 27, Intrastate, in Iowa.....	179
Statistics.....	400
AMES—Iowa Farm Bureau Federation v. C., B. & Q. Train service.	160
v. C., B. & Q. Scales at Creston.....	163
v. C., B. & Q. Scales at Cumberland.....	165
v. C., B. & Q. Stock yards at Lockridge.....	160
v. Ill. Cent. Scales at Rockwell City.....	162
Jewett v. C. & N. W. Private crossing.....	162
ANCHOR Feed & Milling Co., Des Moines. Rates on molasses, blackstrap or feeding.....	107, 117
ASHBY & McGee, Lucas, v. C., B. & Q. Stock yards.....	158
ASSESSMENTS and Taxes—American Railway Express Co.....	403
ASSETS—American Railway Express Co.....	403
Bridge Companies.....	351
Electric I. U. Railways.....	385
Steam Railways.....	280
Terminal Railways.....	358
AVOCA—Shaw, Ottumwa, v. C., R. I. & P. Obstructing streets and highway crossings.....	172
BAGGAGE—Citizens of Dow City v. Ill. Cent.....	163
BALANCE Sheet—American Railway Express Co.....	402
Bridge Companies.....	351
Electric I. U. Companies.....	385
Steam Railways.....	280
Terminal Railways.....	358
BALE, Ruthven, v. C., M. & St. P. Depot.....	165
BLOCKADING CROSSINGS—Golden, Des Moines, v. C., B. & Q. At Agency.....	176
BOARD OF RAILROAD COMMISSIONERS, Des Moines. Investigation of Iowa Distance Tariff.....	102
Re-opening of Iowa Interior Ha's Case.....	104
v. Director General, et al. Rates on grain.....	184



	Page
BOARD of Supervisors of Dallas County v. C. M. & St. P. Highway crossing near Bouton.....	16
Louisa County, Wapello, v. C. R. I. & P. Highway crossing at Letta. Decision.....	8
Wapello County, Ottumwa, v. Wabash. Highway crossing. Decision.....	8
Woodbury County, Sioux City, v. C. M. & St. P. Highway crossing. Decision.....	8
BOARD of Trustees, Earlville, v. Ill. Cent. Train service.....	16
BONAIR—McWilliams, Chester, v. C. M. & St. P. Stock yards.....	16
BOUION—Board of Supervisors of Dallas County v. C. M. & St. P. Highway crossing.....	16
BEACON—Citizens of v. C. R. I. & P. Station facilities and service.....	16
BECK, Ft. Madison, v. C. B. & Q. Bridge.....	16
BENEDICT—Citizens of v. M. & St. L. Stock yards.....	16
BENTONSPORT—Citizens of v. C. R. I. & P. Station facilities and service. Decision.....	16
BEST, Villisca. Rates on cooerage.....	16
BRIDGE—Beck, Ft. Madison, v. C. R. & Q.....	16
City Council of Iowa City v. C. R. & Q.....	16
Savage, Humboldt, v. M. & St. L.....	16
BRIDGE COMPANIES—COMPANIES—Comparative Statistics.....	16
Officers and Directors.....	16
Statistics.....	16
BRIGGS, Osage, v. Ill. Cent. Private crossing. Decision.....	16
BRITT—Britt Light and Power Co. Franchise in Hancock County.....	16
Franchise in Kossuth County.....	16
BROOKLYN—Talbot v. C. R. I. & P. Stock yards.....	16
BURLINGTON Shippers' Assn. Rates on ammunition, small arms.....	112, 113
China cabinets.....	112, 113
Confectionery.....	112, 113
Rolled oats, in bags.....	112, 113
Paint, N. O. S., in cans.....	112, 113
Peanut butter.....	113
Stock food ingredients, mixed C. L.....	113
Stones.....	113, 114
Taploca.....	113, 114
Toothpicks.....	113, 114
BURLINGTON—Lagomarcino-Grupa Co. Rates on sweet potatoes in bushel hampers.....	166, 113
BUSINESS Men of Paris Station v. C. R. I. & P. Station facilities and service.....	171
BUTLER, Alexander, v. M. & St. L. Highway crossing.....	167
CALLENDER Grain Co., Callender, v. M. & St. L. Car service.....	167
CAMBRIDGE—Collins, Agent, C. R. I. & P. v. C. M. & St. P. Loading and unloading cars.....	171
Ingils Bros. v. C. R. I. & P. Stock yards.....	171
CAPITAL City Sand Co., Des Moines. Rule for notification of consignee of refused or unclaimed C. L. shipments.....	168
CARLISLE—Alkire v. C. R. I. & P. Crossing protection.....	168
CARPENTER—Sherrard v. C. Q. W. Private crossing.....	173
CARS—Steam Railways.....	173
CAR SERVICE—Callender Grain Co., Callender, v. M. & St. L.....	173
Iowa Farmers Grain Dealers Assn., Ft. Dodge, v. Ill. Cent.....	173
Leland Farmers Elev. Co., Leland, v. M. & St. L.....	173
CAR Statistics and Traffic—Terminal Railways.....	162
CASEY—Gundrum v. C. R. I. & P. Obstructing streets and highway crossings.....	162
CATTLE GUARDS—See Crossings, Highway and Private.....	162

	Page
CEDAR RAPIDS Gas Co. v. Director General, et al. Rates on coal.....	184
Chamber of Commerce v. C. M. & St. P. Refusal to receive and forward freight.....	164
Chamber of Commerce v. McAdoo, et al. Rates on coal.....	184
Cherry. Rates on egg case fillers.....	108, 118
City of v. C. M. & St. P. Viaduct. Decision.....	60
Iowa Falls Elec. Co. Transmission line in Hamilton County.....	87
Ranchard Co. Rates on stucco, exterior building, with crushed stone.....	109, 118
CHAMBER of Commerce, Cedar Rapids, v. C. M. & St. P. Refusal to receive and forward freight.....	164
Cedar Rapids, v. McAdoo, et al. Rates on coal.....	184
Council Bluffs v. Railroads. Perishable freight. Decision.....	77
Oelwein v. C. R. I. & P. Refrigerator car service.....	172
Sioux City. Rates on crude rubber.....	112, 119
Sioux City—Farmers Co-Op. Exchange v. C. R. I. & P. Site.....	168
CHARLESTON, Citizens of, v. C. B. & Q. Stock yards.....	165
CHERRY, Cedar Rapids. Rates on egg case fillers.....	108, 118
CHESTER—McWilliams v. C. M. & St. P. Stock yards at Bonair.....	171
CHESTER—Leigh Banana Case Co. Rates on banana carriers.....	110, 118
CHICAGO & North Western, et al. Application for advance in Pullman surcharges and passenger fares.....	104
Application for increase in Iowa rates.....	104
Minimum weight on hogs. Decision.....	69
Rates on beer and cereal beverages.....	110, 118
Rules and minimum weights on grain and grain products.....	111
CHICAGO Live Stock Exchange v. A. T. & S. F. et al. Live stock loading and unloading charge.....	184
CHICAGO, Milwaukee & St. Paul Railway Co. Emergency rates on ice.....	109, 110, 114, 115
For Sinclair Packing Co., Cedar Rapids. Application for authority to cancel claim.....	180
v. Citizens of Campbell. Station Service. Decision.....	41
CITIZENS of Almont v. American Railway Express. Express service.....	178
Beacon v. C. R. I. & P. Station facilities and service.....	170
Benedict v. M. & St. L. Stock yards.....	169
Bentonsport v. C. R. I. & P. Station facilities and service. Decision.....	55
Campbell v. C. M. & St. P. Station facilities and service. Decision.....	41
Charleston v. C. B. & Q. Stock yards.....	165
Coin v. Wabash. Station facilities and service. Decision.....	58
Covington v. C. M. & St. P. Station facilities and service. Decision.....	19
Dow City v. Ill. Cent. Baggage.....	166
v. C. & N. W. Station facilities and service.....	166
Ewell v. C. M. & St. P. Station facilities and service. Decision.....	36
Latty v. American Railway Express. Express service.....	179
v. C. R. I. & P. Station facilities and service.....	169
Lee County v. C. B. & Q. Station facilities and service at Warren.....	167
Livermore v. American Railway Express. Express service.....	179
Luther v. C. M. & St. P. Train service.....	165
Mahaska County, Oskaloosa, v. M. & St. L. Highway crossing.....	161
Marshalltown v. C. & N. W. Station facilities and service. Decision.....	22
Martensdale v. C. R. I. & P. and C. B. & Q. Station facilities and service.....	158
Montpelier v. C. R. I. & P. Station facilities and service.....	165
Ralston v. C. & N. W. Station facilities and service.....	173
v. C. & N. W. Train service.....	174

CITIZENS OF—Continued	Page
Hex No. 4 and Sheriff v. Wabash, et al. Station facilities and service .....	147, 150
Scott County v. C. R. I. & P. Stock yards at Turnout. Decision .....	2
Sheriff and Hex No. 4 v. Wabash, et al. Station facilities and service .....	147, 150
Summers v. C. R. I. & P. Station facilities and service. Decision .....	34
CITY Council of Iowa City v. C. R. & I. C. Bridge .....	154
CITY of Cedar Rapids v. C. M. & St. P. Viaduct. Decision .....	45
Des Moines v. C. M. & St. P. Crossing protection .....	35
Des Moines v. D. M. City Ry., et al. Viaduct on University Ave. ....	115
CLAIM—C. M. & St. P. Ry. Co. for Sinclair Packing Co. Cedar Rapids. Application for authority to cancel .....	184
CLERMONT—Miller. Franchise in Mitchell and Hancock Counties ..	79
CLINTON—Clinton Mfgs. & Shippers Assn. Transfer charges .....	102
Itea Biscuit Co. Rates on cracker carriers, old .....	157, 111
COAD, Alton, v. C. & N. W. Site. Decision .....	51
COGGON—Linn County Farmers' Mut. Creamery Assn. v. Ill. Cent. Team track .....	141
COIN—Citizens of, v. Wabash. Station facilities and service. Decision .....	34
COLFAX—Colfax Electric Light Co. Franchise in Jasper County ..	11
COLLINS, Agent, C. R. I. & P., Cambridge, v. C. M. & St. P. Loading and unloading cars .....	171
COLLISIONS and Derailments, cost of—Electric Railways .....	245
Steam Railways .....	245
Terminal Railways .....	245
COLUMBUS JUNCTION—Louisa County Power Co. Franchise in Louisa and Muscatine Counties .....	34
COLYN, Runnells, v. Wabash. Drainage and crossing at Adelphi ..	159
COMMERCE COUNSEL—Report of .....	149
COMMERCIAL Club, Dyersville, v. C. G. W. Train service .....	192
Ft. Dodge. Rates on billets .....	112, 111
Rates on petroleum oil, low grade .....	112, 111
Rule 10, Western Classification, adoption of .....	112, 111
Lamoni, v. C. B. & Q. Highway crossing .....	165
Oakland, v. C. R. I. & P. Mail service .....	161
Postville, v. C. R. I. & P. Train service .....	164
Waukon, v. C. M. & St. P. Station facilities and service, stock yards and train service. Decision .....	7
COMPARATIVE Statistics—Bridge Companies .....	70
Electric V. U. Railways .....	70
Steam Railways .....	7
Terminal Railways .....	70
COMPENSATION—Bridge Companies .....	253
Steam Railway .....	253
CONCORD Electric Co., Garner. Franchise in Hancock County ..	95
CONDEMNATION—Waterloo, Cedar Falls and Northern Ry. Co. v. Johnson. In Black Hawk County .....	101
CONSUMERS' Ice Co., Des Moines, v. I. U. Industry track. Decision ..	171
CO-OPERATIVE Live Stock Shippers Assn., Jamison, v. C. B. & Q. Site .....	171
CORNING—McVinna v. C. B. & Q. Stock yards .....	171
COST of Real Property and Equipment—American Railway Express ..	498
COUNCIL BLUFFS—Chamber of Commerce v. Railroads. Perishable freight. Decision .....	77
COUNCIL BLUFFS Concrete Co., Council Bluffs, v. C. B. & Q. Industry track .....	151
COVINGTON—Citizens of, v. C. M. & St. P. Station facilities and service. Decision .....	23

	Page
CRESTON—Iowa Farm Bureau Federation, Ames, v. C. B. & Q. Scales .....	163
CROSSING, Highway—Board of Supervisors of Dallas County v. C. M. & St. P., Bouton .....	154
Louisa County, Wapello, v. C. R. I. & P. Letts. Decision .....	63
Wapello County, Ottumwa, v. Wabash. Decision .....	43
Woodbury County, Sioux City, v. C. M. & St. P. Decision .....	29
Butler, Alexander, v. M. & St. L. ....	167
Citizens of Mahaska County, Oskaloosa, v. M. & St. L. ....	161
Commercial Club, Lamoni, v. C. B. & Q. ....	166
Gates-Hoadley Lumber Co., Marble Rock, v. C. R. I. & P. Decision .....	65
Hughes, Elgin, v. C. R. I. & P. ....	161
King, Fairbank, v. C. G. W. ....	173
Knox, Princeton, v. D. R. I. & N. W. Decision .....	1
Melberg, Marshalltown, v. C. G. W. Lurasy .....	155
Richardson, Kelley, v. C. & N. W. ....	174
v. Ft. D., D. M. & S. ....	174
Snyder, Abilon, v. M. & St. L. ....	175
Township Trustees, Rubio, v. M. & St. L. ....	175
Wagner, Davenport, v. C. D. & M. ....	172
CROSSING, Private—Briggs, Osage, v. Ill. Cent. Decision .....	34
Calya, Runnells, v. Wabash. Adelphi .....	170
Hawkins, Van Wert, v. C. B. & Q. Decision .....	47
Jewett, Ames, v. C. & N. W. ....	162
Marlin, Rockwell City, v. C. R. I. & P. Decision .....	25
Sherrard, Carpenter, v. C. G. W. ....	170
Stephenson, Delta, v. C. R. I. & P. ....	159
Weed, Herring, v. C. & N. W. ....	167
CROSSING Protection—Aikire, Carlisle, v. C. R. I. & P. ....	161
City of Des Moines v. C. M. & St. P. ....	175
Gates-Hoadley Lumber Co., Marble Rock, v. C. R. I. & P. Decision .....	65
Steam Railways .....	334
Wilson, Marble Rock, v. C. R. I. & P. ....	170
CROSSING Signs—Hansen, Des Moines, v. Ft. D., D. M. & S. ....	175
CROSSINGS—Terminal Railways .....	361
CROSSINGS Over House Track—Farmers Elev. Co., Marsh, v. M. & St. L. ....	172
CUMBERLAND—Iowa Farm Bureau Federation, Ames, v. C. B. & Q. Scales .....	163
CURNES Grain Co., Osceola, v. C. B. & Q. Sidetrack .....	176
DALLAS—Town Council of, v. C. R. I. & P. Station facilities and service. Decision .....	12
DAVENPORT—Feiner Fish Co. v. American Railway Express. Express service at transfer points .....	179
Wagner v. C. D. & M. Highway crossings .....	172
DAVID—Harris v. C. G. W. Station facilities and service .....	166
DEBT, funded—American Railway Express Co. ....	499
Electric I. U. Railways .....	371
Steam Railways .....	210
DECOBAH—Northeast Iowa Shippers Assn. v. C. M. & St. P. Train service .....	174
DELAY in Transit—Jones, Spirit Lake, v. C. M. & St. P. ....	168
Webster, Waucoma, v. C. M. & St. P. ....	175
DELTA—Stephenson v. C. R. I. & P. Private crossing .....	159
DEPOT—See Station Facilities and Service .....	
DEPRECIATION—American Railway Express .....	491



	Page
DERAILMENTS—Electric I. U. Railways.....	36
Steam Railways.....	36
Terminal Railways.....	36
DES MOINES—Anchor Feed & Milling Co. Classification of mo- lasses, blackstrap or feeding.....	167, 111
Board of Railroad Commissioners Investigation Iowa Distance Tariff.....	101
Re-opening of Iowa Interior Rate Case.....	104
v. Director General, et al. Rates on grain.....	104
Capital City Sand Co. Rule for notification of consignor of re- fused or unclaimed C. L. shipments.....	104
City of, v. C. M. & St. P. Crossing protection.....	107
v. D. M. City Ry., et al. Viaduct on University Ave.....	107
Consumers' Ice Co. v. I. U. Industry track. Decision.....	107
Des Moines Electric Co. Franchise in Jasper County.....	107
Golden, v. C. B. & Q. Blockading crossings at Agency.....	107
Greater Des Moines Committee, Inc., Rates on lumber or veneer, walnut, cherry or holly.....	104, 117
v. Director General, et al. Rates on grain.....	104
Hansen v. Ft. D., D. M. & S. Crossing signs.....	113
Harrish & Stewart Mfg. Co. Rates on broom clamps.....	104, 117
Herring Motor Co. Rates on automobile tops.....	111, 110
Iowa Farm Bureau Federation v. M. & St. L. Stock yards at Oids.....	101
Iowa State Mfgs. Assn., et al. Transfer charges.....	101
National Sales Co. Rates on corn popping machines.....	111, 113
Saberson v. C. R. I. & P. Equipment.....	113
U. S. Rubber Co. v. American Railway Express. Express service Wallaces' Farmer v. Ill. Cent. Rates on stock cattle.....	113
Western Silo Co. Rates on wooden silos.....	107, 117
White Line Transfer & Storage Co. Rates on household goods.....	107, 117
DOON—Lyon County Farm Bureau, Rock Rapids, v. G. N. and C. St. P., M. & O. Track connection at Doon. Decision.....	9
DOW CITY—Citizens of, v. C. & N. W. Station facilities and service v. Ill. Cent. Baggage.....	101
DRAINAGE—Colyn, Runnells, v. Wabash. At Adelphi.....	113
DRAKE, Fruitland. Rate on manure.....	104, 113
DUNLAP—Farmers' Lumber & Grain Co. v. Ill. Cent. Elite.....	102
DYERSVILLE—Commercial Club v. C. G. W. Train service.....	102
EARL Ferris Nursery Co., Hampton, v. American Railway Express. Express service.....	178
EARLVILLE—Board of Trustees v. Ill. Cent. Train service.....	102
EDGERLY, Ottumwa. Rate on sulphuric acid.....	112, 113
ELDOHA—Hardin v. C. & N. W., et al. Train service at Marshall- town.....	102
ELECTRICAL Engineering Department. Discussion of.....	5
ELECTRIC Inter-Urban Railways—Comparative Statistics.....	100
Officers and Directors.....	100
Statistics.....	100
ELGIN—Hughes v. C. R. I. & P. Highway crossing.....	102
ELKADER—Hempel v. C. M. & St. P. Stock yards.....	102
ELK HORN—West Hamlin Creamery Co. v. A. N. Refrigerator car service.....	111
ELWELL—Citizens of, v. C. M. & St. P. Station facilities and service. Decision.....	9
EMERGENCY Rates—C. M. & St. P. Ry. Co. Ice.....	109, 116, 114, 113
M. & St. L. R. Co. Sugar beets.....	113
EMPLOYEES—Bridge Companies.....	104
Steam Railways.....	104

	Page
ENGINEERING—Recommendations as to.....	11
EPWORTH—Hawkeye Farmers Creamery Co. v. Ill. Cent. Train service; refrigerator car service.....	169
EQUIPMENT—American Railway Express Co.....	404
Electric I. U. Railways.....	398
Gay, Spencer, v. C. M. & St. P. Fire extinguishers.....	169
Saberson, Des Moines, v. C. R. I. & P.....	170
Steam Railways.....	325
Terminal Railways.....	361
EXPENSES—American Railway Express Co.....	402
Bridge Companies.....	350
Electric I. U. Railways.....	384
Steam Railways.....	264
EXPENSE COMPANIES—Officers and Directors.....	200
EXPRESS Rates—Adams Express Co., et al.....	177
American Railway Express Co. Adoption Official Express Classification No. 27 in Iowa.....	179
EXPRESS SERVICE—Citizens of Almont v. American Railway Ex- press.....	178
Citizens of Latty v. American Railway Express.....	179
Citizens of Livermore v. American Railway Express.....	179
Earl Ferris Nursery Co., Hampton, v. American Railway Express.....	178
Feiner Fish Co., Davenport, v. American Railway Express.....	179
Marsh, Jefferson, v. American Railway Express.....	178
Marshalltown Bakery Co. v. American Railway Express.....	178
U. S. Rubber Co., Des Moines, v. American Railway Express.....	179
Waterloo Laundry Co. v. American Railway Express.....	179
FAIRBANKS—King v. C. G. W. Highway crossing.....	173
FARMERS Co-Op. Assn., Ireton, v. C. & N. W. Sidetrack.....	165
Co-Op. Creamery Co., Waupeton, v. C. M. & St. P. Freight service.....	162
Co-Op. Exchange, Charlton, v. C. R. I. & P. Site.....	168
Co-Op. Exchange, Leighton, v. C. R. I. & P. Station facilities and service.....	167
Co-Op. Grain Co., Klemme, v. C. R. I. & P. Site.....	163
Elevator Co., Jolley, v. C. M. & St. P. Site.....	175
Lytton, v. C. M. & St. P. Stock yards.....	173
Marsh, v. M. & St. L. Crossings over house track.....	172
Plainfield, v. Ill. Cent. Sidetrack; station facilities and service.....	169
Ritter, v. C. St. P., M. & O. Station facilities.....	155
Grain Dealers Assn. of Iowa. Rates on grain.....	104
Lumber & Grain Co., Dunlap, v. Ill. Cent. Site.....	162
State Bank, Lanesboro, v. C. G. W. Station facilities and service Transmission, Light & Power Co. of Wright County.....	164
FEINER Fish Co., Davenport, v. American Railway Express Co. Express service at transfer points.....	179
FENCE—Hart, Otho, v. M. & St. L.....	162
Lowry, Ira, v. C. G. W.....	175
Weed, Sac City, v. Ill. Cent.....	176
Weinkoets, Afton, v. C. G. W.....	170
PINNELL & O'Halloran, West Union, v. C. M. & St. P. Stock yards.....	171
FT. DODGE—Commercial Club. Classification of Billets.....	112, 118
Petroleum Oil, low grade.....	112, 118
Rule 16, Western Classification.....	112, 119
v. Director General, et al., Class rates.....	184
v. Director General, et al.....	185
Iowa Farmers Grain Dealers Assn. v. Ill. Cent. Car Service.....	174

	Page
FT. MADISON—Beck v. C. B. & Q. Bridge.....	142
Herminghausen v. C. & N. W., et al. Train service at Cedar Rapids.....	164
FREIGHT SERVICE—Farmers Co-Op. Creamery Co., Waupeton, v. C. M. & St. P.....	142
Jacobs, Hawkeye, v. C. M. & St. P.....	157
York, Urbandise, v. I. U.....	141
FRUITLAND—Drake. Rate on manure.....	108, 114
FUEL—Consumption of—Steam Railways.....	228
Terminal Railways.....	343
FUNK, Nashua, v. Ill. Cent. Accommodations for stock shippers.....	171
GARNER—Concord Electric Co. Franchise in Hancock County.....	95
GATES-HOADLEY Lumber Co., Marble Rock, v. C. R. I. & P. Site Decision.....	62
GLENWOOD—Wabash R. R. Co. v. Mills County Power Co. Wires over railroads.....	51
GOLDEN, Des Moines, v. C. B. & Q. Blockading crossing at Agency	174
GRADE CROSSINGS—Steam Railways.....	224
GRAND JUNCTION—Griffie v. M. & St. L. Station Facilities and service.....	164
GREATER Des Moines Committee, Inc., v. Director General. Rate on flaxseed.....	182
Grain.....	134
Lumber or veneer, walnut, cherry or holly.....	186, 111
GREAT Northern Railroad Co. v. Lester Tel. Co. Wires over Railroads.....	51
GRIFFIE, Grand Junction, v. M. & St. L. Station facilities and service.....	164
GRIMES—Incorporated Town of. Franchise in Polk County.....	51
GRINNELL—Iowa Light, Heat & Power Co. Withdrawn.....	57
Franchise in Sioux County.....	50
Franchise in Carroll and Audubon Counties.....	52
GUNDRUM, Casey, v. C. R. I. & P. Obstructing streets and highway crossings.....	141
GUY, Spencer, v. C. M. & St. P. Equipment.....	159
HALEY-Neeley Co., Sioux City. Rate on bananas.....	111, 118
HALVEISON, Le Grand, v. C. & N. W. Station facilities and service.....	163
HAMPTON—Earl Perrie Nursery Co. v. American Railway Express. Express service.....	178
HANSEN, Des Moines, v. Ft. D., D. M. & S. Crossing signs.....	175
HARDIN, Eldora, v. C. & N. W., et al. Train service at Marshalltown.....	169
HARRAH & Stewart, Des Moines. Rate on broom clamps.....	108, 117
HARRIS, David, v. C. G. W. Station facilities and service.....	166
HART, Otho, v. M. & St. L. Fence.....	162
HAWKEYE Farmers Creamery Co., Epworth, v. Ill. Cent. Train service; refrigerator car service.....	169
HAWKEYE—Henderson v. C. G. W. Train service at Oneida Jct.....	159
Jacobs v. C. M. & St. P. Freight service.....	157
HAWKINS, Van Wert, v. C. B. & Q. Private crossing. Decision.....	47
HEATING DEPOT—See Station facilities and service.....	
HEMPER, Elkader, v. C. M. & St. P. Stock yards.....	162
HENDERSON, Hawkeye, v. C. G. W. Train service at Oneida Jct.....	159
HERMINGHAUSEN, Ft. Madison, v. C. & N. W., et al. Train service at Cedar Rapids.....	164
HERRING MOTOR CO., Des Moines. Rate on automobile tops.....	111, 118
HERRING—Weed v. C. & N. W. Private crossing.....	167

	Page
HILLS BROS., New York. Rate on dates.....	111, 118
HOOS—Minimum weight on. C. & N. W., et al. Decision.....	69
HOLSTEIN Service Co., Holstein. Franchise in Ida County.....	56
HONEY CREEK—Juergens v. C. & N. W. Station facilities and service.....	162
HOURS OF AGENT—See Station facilities and service.....	
HUBINGER v. Director General, et al. Rate on fuel oil.....	134
HUGHES, Elgin, v. C. R. I. & P. Highway crossing.....	161
HUMPHREYS, Meservey, v. C. G. W. Station facilities and service.....	160
HEMBOLDT—Northern Iowa Gas & Electric Co. Franchise in Dickinson County.....	97
Savage v. M. & St. L. Bridge.....	172
IDEAL Sand & Gravel Co., Mason City, v. C. R. I. & P. Track connection at Spirit Lake.....	160
INCOME—American Railway Express.....	401
Bridge Companies.....	248
Electric I. U.....	277
Steam Railways.....	222
Terminal Railways.....	257
INCORPORATED Town of Grimes—Franchise in Polk County.....	51
Melvin. Franchise in Oneida County.....	91
INDUSTRY Track—Consumers' Ice Co., Des Moines, v. I. U. Decision	67
Council Bluffs Concrete Co., Council Bluffs, v. C. B. & Q.....	158
INGLIS Bros., Cambridge, v. C. R. I. & P. Stock yards.....	171
INTERFERENCE, Electrical—Royal Telephone Co., Royal, v. Peterson Power & Milling Co., Ruthven Tel. Exchange Co., Ruthven, v. Northern Iowa Gas & Electric Co.....	51, 91
INTERLOCKING, Signal and Other Safety Devices.....	87
IOWA CITY—City Council of, v. C. R. & L. C. Bridge.....	151
Wilson v. C. R. I. & P. Station facilities and service at River Junction.....	164
IOWA Distance Tariff, Investigation of—Board of Railroad Commissioners, Des Moines.....	102
IOWA Falls Community Club, Iowa Falls, v. Ill. Cent. Station facilities and service.....	168
IOWA FALLS Electric Co., Cedar Rapids. Franchise in Hamilton County.....	87
IOWA Farm Bureau Federation, Ames, v. C. B. & Q. Scales at Creston.....	162
v. C. B. & Q. Scales at Cumberland.....	162
v. C. B. & Q. Stock yards at Lockridge.....	160
v. C. B. & Q. Train service on Cainville Branch.....	160
v. Ill. Cent. Scales at Rockwell City.....	162
Des Moines, v. M. & St. L. Stock yards at Oida.....	168
IOWA Farmers Grain Dealers Assn., Ft. Dodge, v. Ill. Cent. Car service.....	174
IOWA Interior Rate Case, Re-opening of—Board of Railroad Commissioners, Des Moines.....	104
IOWA Light, Heat & Power Co., Grinnell. Franchise, Withdrawn.....	57
Franchise in Carroll and Audubon Counties.....	93
Franchise in Sioux County.....	90
IOWA State Mfgs' Assn., et al., Des Moines. Transfer charges.....	102
IRA—Lowry v. C. G. W. Fence.....	175
IRETON—Farmers Co-Op. Assn. v. C. & N. W. Sidetrack.....	165
IRVINGTON Light & Power Co., Algona. Franchise in Kosuth County.....	82
ITEN Biscuit Co., Clinton. Rates on cracker carriers, old.....	107, 117



	Page
JACOBS, Hawkeye, v. C. M. & St. P. Freight service.....	142
JAMISON—Co-Op. Live Stock Shippers Assn. v. C. B. & Q. Site.....	179
JEFFERSON—Marsh v. American Railway Express. Express service.....	179
JENSON, Weston, v. C. R. I. & P. Station facilities and service.....	149
JEWETT, Ames, v. C. & N. W. Crossing.....	147
JOLLEY—Farmers Elev. Co. v. C. M. & St. P. Site.....	171
JONES, Spirit Lake, v. C. M. & St. P. Delay in transit.....	148
JUEGENS, Honey Creek, v. C. & N. W. Station facilities and service.....	141
KELLEY—Richardson v. C. & N. W. Highway crossing.....	174
v. Ft. D., D. M. & S. Highway crossing.....	171
KENNEY, Purdy, v. C. R. I. & P. Stock yards.....	144
KEOSAQUA—McBeth v. C. R. I. & P. Station facilities and service at Kilbourne.....	145
KILBOURNE—McBeth, Keosauqua, v. C. R. I. & P. Station facilities and service.....	171
KING, Fairbank, v. C. G. W. Highway crossing.....	171
KLEMMB—Farmers Co-Op. Grain Co. v. C. R. I. & P. Site.....	143
KNOX, Princeton, v. D. R. I. & N. W. Highway crossing. Decision.....	142
KNOXVILLE—Marion County Electric Co. Franchise in Marion Co.....	49
LAMOMARCINO—Grupe Co., Burlington. Rate on sweet potatoes.....	169, 111
LAMONI—Commercial Club v. C. B. & Q. Highway crossing.....	144
LAMONT Commercial Club, Lamont, v. C. G. W. Train service and station facilities and service. Decision.....	51
LANESBORO—Farmers State Bank v. C. G. W. Station facilities and service.....	154
LATIMER, Osage. Franchise in Mitchell and Hancock counties.....	79
LATTY—Citizens of v. American Railway Express. Express service.....	179
v. C. R. I. & P. Station facilities and service.....	147
LAUREL—McIlrath v. M. & St. L. Sidetrack.....	147
LEARE—See Site.....	
LEE County—Citizens of, v. C. B. & Q. Station facilities and service at Warren.....	147
LE GRAND—Halverson v. C. & N. W. Station facilities and service, Richards v. C. & N. W. Train service.....	154
LEIGH Banana Case Co., Chicago. Rate on banana carriers.....	116, 113
LEIGHTON—Farmers Co-Op. Exchange v. C. R. I. & P. Station facilities and service.....	147
LELAND—Leland Farmers Elev. Co. v. M. & St. L. Car service.....	144
LE MARS—Sjostrom v. Ill. Cent. Switching.....	144
LESTER—Great Northern R. R. Co. v. Lester Tel. Co. Wires over railroads.....	41
LETT'S—Board of Supervisors of Louisa County, Wapello, v. C. R. I. & P. Highway crossing. Decision.....	42
LIABILITIES—American Railway Express Co.....	169
Bridge Companies.....	152
Electric I. U. Railways.....	249
Steam Railways.....	244
Terminal Railways.....	243
LIGHTING Depot and Platform—See Station facilities and service.....	
LINCOLN—Tama County Farm Bureau, Toledo, v. C. G. W. Scales.....	143
LINN County Farmers Mut. Creamery Assn., Coggon, v. Ill. Cent. Team track.....	141
LIVERMORE—Citizens of v. American Railway Express.....	179
LIVE STOCK—Sioux City Live Stock Exchange. Minimum weight in double deck cars.....	111
LIVE Stock Loading and Unloading Charge—Chicago Live Stock Exchange v. A., T. & S. P., et al.....	144

	Page
LOADING AND UNLOADING CARS—Collins, Agent, C. R. I. & P. Ry. Co., Cambridge, v. C. M. & St. P.....	171
LOCKRIDGE—Iowa Farm Bureau Federation, Ames, v. C. B. & Q. Stock yards.....	140
LOCOMOTIVES—Steam Railways.....	326
LODOWICK-WHITE Coal Co., et al., v. Director General, et al. Rate on coal.....	155
LOUISA County Power Co., Columbus Jct. Franchise in Louisa and Muscatine Counties.....	94
LOVELAND Farmers Union, Loveland, v. G. & N. W. Station facilities and service.....	143
LOWRY, Ira, v. C. G. W. Fence.....	172
LUCAS—Ashby & McGee v. C. B. & Q. Stock yards.....	153
LURAY—Melberg, Marshalltown, v. C. G. W. Highway crossing.....	158
LUTHER—Citizens of, v. C. M. & St. P. Train service.....	145
LYON County Farm Bureau, Rock Rapids, v. G. N. and C. St. P., M. & O. Track connection at Doon. Decision.....	49
LYTTON—Farmers Elev. Co. v. C. M. & St. P. Stock yards.....	173
McBETH, Keosauqua, v. C. R. I. & P. Station facilities and service at Kilbourne.....	145
McILRATH, Laurel, v. M. & St. L. Sidetrack.....	147
McVINA, Corning, v. C. B. & Q. Stock yards.....	171
McWILLIAMS, Chester, v. C. M. & St. P. Stock yards at Bonair.....	171
MAIL SERVICE—Commercial Club, Oakland, v. C. R. I. & P.....	141
MALVERN Cold Storage Co., Malvern, v. T. & N. Switching.....	142
MARBLE Rock—Gates-Hoadley Lumber Co. v. C. R. I. & P. Highway crossing; crossing protection; site. Decision.....	45
Wilson v. C. R. I. & P. Crossing protection.....	170
MARION County Electric Co., Knoxville. Franchise in Marion Co.....	49
MARSH—Farmers Elev. Co. v. M. & St. L. Crossings over house track.....	172
MARSH, Jefferson, v. American Railway Express. Express service.....	178
MARSHALLTOWN—Citizens of, v. C. & N. W. Station facilities and service. Decision.....	22
Hardin, Eldora, v. C. & N. W., et al. Train service.....	149
Marshalltown Bakery Co. v. American Railway Express. Express service.....	179
Melberg v. C. G. W. Crossing near Luray.....	158
Prier. Rate on brass and copper scrap.....	167, 117
MARTENS DALE—Citizens of, v. C. R. I. & P. and C. B. & Q. Station facilities and service.....	153
MARTIN, Rockwell City, v. C. R. I. & P. Private crossing. Decision.....	28
MASON CITY—Ideal Sand & Gravel Co. v. C. R. I. & P. Track connection at Spirit Lake.....	160
Switching. I. & S. 1289.....	186
MELBERG, Marshalltown, v. C. G. W. Highway crossing near Luray.....	158
MELVIN—Incorporated Town of. Franchise in Osceola County.....	91
MESERVEY—Hulsebus v. C. G. W. Station facilities and service.....	160
MILEAGE—American Railway Express Co.....	450
Bridge Companies.....	353
Electric I. U. Railways.....	394
Steam Railways.....	382
Terminal Railways.....	381
MILLER, Clermont. Franchise in Mitchell and Hancock Counties.....	99
MINIMUM WEIGHT—C. & N. W., et al. On Hogs. Decision.....	69
MINIMUM WEIGHT on Hogs in Iowa.....	157

	Page
MINNEAPOLIS & St. Louis R. R. Co. Rate on drain tile mixed with other clay articles.....	168, 171
Sugar beets—Emergency rate on.....	171
MONTPELIER—Citizens of, v. C. R. I. & P. Station facilities and service.....	181
MORGAN, et al., Olmits, v. C. R. I. & P. Train service.....	181
MT. ARBOR Nurseries, Shemandoah, v. Wabash. Switching.....	161
<b>NASHUA</b> —Funk v. Ill. Cent. Accommodations for stock shippers..	171
NATIONAL Council of Farmers Co-Op. Assns. and Farmers Grain Dealers Assn. of Iowa. Rate on grain.....	194
NATIONAL Sales Co., Des Moines. Rate on corn popping machines.....	111, 113
NATIONAL Wholesale Grocers' Assn. of the U. S. Discriminatory rates on grocery articles.....	111
NEW YORK—Hills Bros. Rate on dates.....	111, 113
Rubber Association of America. Rate on tires, rubber, solid and pneumatic.....	167, 171
NORTHEAST Iowa Shippers Assn., Decorah, v. C. M. & St. P. Train service.....	174
NORTHERN Iowa Gas & Electric Co., Humboldt. Franchise in Dickinson County.....	91
<b>OAKLAND</b> —Commercial Club v. C. R. I. & P. Mail service.....	161
OBSTRUCTING Streets and Highway Crossings—Gundrum, Casey, v. C. R. I. & P.....	161
Shaw, Ottumwa, v. C. R. I. & P. Avoca.....	172
OELWEIN—Chamber of Commerce v. C. R. I. & P. Refrigerator car service.....	171
OFFICERS and Directors—Bridge Companies.....	181
Electric Inter-Urban Railway Companies.....	181
Express Companies.....	181
Steam Railways.....	181
Terminal Railway Companies.....	181
OFFICIAL Express Classification No. 27 in Iowa, adoption of—American Railway Express Co.....	173
OLDS—Iowa Farm Bureau Federation, Des Moines, v. M. & St. L. Stock yards.....	161
OLMITS—Morgan, et al. v. C. R. I. & P. Train service.....	151
OMAHA—Trimble Bros. v. Wabash. Refrigerator car service.....	161
ONEIDA JUNCTION—Henderson, Hawkeye, v. C. G. W. Train service.....	151
OPERATIONS—Steam Railways.....	291
ORGANIZATION of Board.....	7
OSAGE—Briggs v. Ill. Cent. Private crossing. Decision.....	34
Latimer. Franchise in Mitchell and Hancock Counties.....	35
OSCEOLA—Curness Grain Co. v. C. B. & Q. Sidetrack.....	171
OSKALOOSA—Citizens of Mahaska County v. M. & St. L. Highway crossing.....	161
Underwood Candy Co. Rates on ice.....	164, 171
OTHG—Hart v. M. & St. L. Fence.....	161
OTTUMWA—Board of Supervisors of Wapello County v. Wabash. Highway crossing. Decision.....	41
Ederly. Rates on sulphuric acid.....	111, 113
Shaw v. C. R. I. & P. Obstructing streets and highway crossings at Avoca.....	172
<b>PARIS STATION</b> —Business Men of, v. C. R. I. & P. Station facilities and service.....	171
PASSENGER FARES—C. & N. W. et al. Application for advance in.....	184

	Page
PASSENGER SERVICE—See Train Service.....	184
PERISHABLE Freight—Chamber of Commerce, Council Bluffs, v. Railroads. Decision.....	77
PERLEE Shipping Assn., Perlee, v. C. R. I. & P. Station facilities and service.....	174
PHILLIPS West Union, v. C. R. I. & P. Train service.....	167
PLAINFIELD—Farmers Elev. Co. v. Ill. Cent. Station facilities and service and sidetrack.....	169
POSTVILLE—Commercial Club v. C. R. I. & P. Train service.....	164
PREFAY Stations—See Station facilities and service.....	167, 117
PRIER, Marshalltown. Rates on scrap, brass and copper.....	167, 117
PRINCETON—Knox v. D. R. I. & N. W. Highway crossing. Decision.....	1
PROFIT and Loss—American Railway Express.....	402
Bridge Companies.....	348
Electric I. U.....	380
Steam Railways.....	256
Terminal Railways.....	258
FULLMAN Surcharges—C. & N. W. et al. Application for advance in.....	104
PURDY—Kenney v. C. R. I. & P. Stock yards.....	166
<b>RAILS and Ties Laid</b> —Steam Railways.....	340
Terminal Companies.....	262
RALSTON—Citizens of, v. C. & N. W. Station facilities and service, v. C. & N. W. Train service.....	174
<b>RATES and CLASSIFICATION OF FREIGHTS, Interstate</b> —	184
Class rates.....	184
Coal.....	184, 185
Flaxseed.....	185
Ft. Dodge Commercial Club v. Director General, et al.....	185
Fuel oil.....	184
Grain.....	184
Lumber.....	184
Stock cattle.....	103
<b>RATES and CLASSIFICATION OF FREIGHTS, Intrastate</b> —	112, 119
Ammunition, small arms.....	111, 118
Automobile tops.....	111, 118
Banana carriers.....	110, 118
Bananas.....	111, 118
Beer.....	110, 118
Beverages, Cereal.....	110, 118
Bills of.....	112, 118
Broom clamps.....	164, 117
Chicago & North Western Railway Co., et al.....	164
China cabinets.....	164, 117
Confectionery.....	112, 119
Copperage.....	196
Corn popping machines.....	113, 119
Cracker carriers, old.....	167, 117
Crude rubber.....	113, 119
Dates.....	111, 118
Drain tile. Mixed shipments with other clay articles.....	165, 118
Egg case fillers.....	168, 118
Fish car.....	111
Grain and grain products, rules and minimum weights on.....	111
Grocery articles.....	113
Household goods.....	167, 117
Ice.....	164, 119



RATES AND CLASSIFICATION OF FREIGHTS—Continued	Page
Live stock, in D. D. cars, minimum weight.....	111
Lumber or veneer, walnut, cherry or holly.....	104, 111
Manure.....	108, 111
Molasses, blackstrap or feeding.....	107, 111
Oats, rolled, in bags.....	112, 113
Paint, NOS, in cans.....	112, 113
Peanut butter.....	112
Petroleum oil, low grade.....	112, 113
Railroads in Iowa. Rule 15 of Consolidated Classification.....	104, 113
Railroads in Iowa. Stone.....	109
Rule 10, Western Classification, adoption of.....	113, 113
Rule 15 of Consolidated Classification.....	104, 113
Scrap, brass and copper.....	107, 111
Silos, wooden.....	107, 111
Stock food ingredients, mixed C. L.....	113
Stone.....	107, 108, 111
Stucco, exterior building, with crushed stone.....	108, 111
Sulphuric acid.....	112, 113
Sweet potatoes, in bushel hampers.....	108, 111
Taploca.....	113, 113
Tires, rubber, solid and pneumatic.....	107, 111
Tooth picks.....	112, 113
REFRIGERATOR CAR SERVICE—Chamber of Commerce, Des Moines, v. C. R. I. & P.....	172
Hawkeye Farmers' Creamery Co., Epworth, v. Ill. Cent.....	109
Trimble Bros., Omaha, v. Wabash.....	162
West Hamlin Creamery Co., Elk Horn, v. A. N.....	171
REFUSAL to Receive and Forward Freight—Chamber of Commerce, Cedar Rapids, v. C. R. I. & St. P.....	164
REFUSED or Unclaimed C. L. Shipments—Capital City Sand Co., Des Moines. Rule for notification of consignee.....	104
REMOVAL of Depot—See Station Facilities and Service.	
RENTAL Charge—See Rate.	
REVENUES, Operating—American Railway Express.....	402
Electric I. U.....	231
Steam Railways.....	257
REVENUE Freight Carried—Steam Railways.....	217
REN NO. 4 and Sheriff—Citizens of, v. Wabash. Station facilities and service.....	167
v. C. R. & Q. Station facilities and service.....	163
RICHARDS, Le Grand, v. C. & N. W. Train service.....	164
RICHARDSON, Kelley, v. C. & N. W. Highway crossing.....	174
v. Ft. D., D. M. & S. Highway crossing.....	174
RITTER—Farmers Elev. Co., et al. v. C. St. P., M. & O. Station facilities and service.....	155
RIVER JUNCTION—Wilson, Iowa City, v. C. R. I. & P. Station facilities and service.....	164
ROAD and Equipment, Investment in—Bridge Companies.....	243
Electric I. U.....	217
Steam Railways.....	217
Terminal Railways.....	217
ROAD Operated—Electric I. U.....	201
Steam Railways.....	201
ROCBOND Co., Cedar Rapids. Rates on stucco, exterior building, with crushed stone.....	109, 111
ROCK RAPIDS—Lyon County Farm Bureau v. G. N. & C. St. P., M. & O. Track connection at Doon. Decision.....	49
ROCKWELL CITY—Iowa Farm Bureau Federation, Ames, v. Ill. Cent. Scales.....	162
Martin v. C. R. I. & P. Private crossing. Decision.....	25

	Page
ROSTER.....	iv
ROYAL Telephone Co., Royal, v. Peterson Power & Milling Co. Electrical interference.....	81, 91
RUBBER Association of America, New York. Rates on tires, rubber, solid and pneumatic.....	197, 117
RUBIO—Township Trustees v. M. & St. L. Highway crossing.....	175
RUNNELLS—Colyn v. Wabash. Drainage and private crossing at Adelphi.....	170
RUTHVEN—Bale v. C. M. & St. P. Station facilities and service.....	166
RUTHVEN Telephone Exchange Co., Ruthven, v. Northern Iowa Gas & Electric Co. Electrical interference.....	87
SABERSON, Des Moines, v. C. R. I. & P. Equipment.....	170
SAC CITY—Weed v. Ill. Cent. Fence.....	175
SAGER & SWEET, Waverly, for Patrons of Waverly-Summer Branch, C. G. W. R. R., v. C. G. W. Train service. Decision.....	57
SALARIES—Electric I. U. Railways.....	297
SAVAGE, Humboldt, v. M. & St. L. Bridge.....	172
ST. CHARLES Electric Co., St. Charles. Franchise in Madison and Warren Counties.....	88
SCALES—Iowa Farm Bureau Federation, Ames, v. C. B. & Q. At Creston.....	162
At Cumberland.....	162
v. Ill. Cent. At Rockwell City.....	162
Tama County Farm Bureau, Toledo, v. C. G. W. At Lincoln.....	165
SCOTT County—Citizens of, v. C. R. I. & P. Station facilities and stock yards at Turnout. Decision.....	31
SECURITIES HELD AS INVESTMENTS—Steam Railways.....	268
SHAW, Ottumwa, v. C. R. I. & P. Obstructing streets and highway crossings at Avoca.....	172
SHENANDOAH—Mt. Arbor Nurseries v. Wabash. Switching.....	148
SHERPHE—Citizens of, v. C. B. & Q. Station facilities and service, v. Wabash. Station facilities and service.....	167
SHERARD, Carpenter, v. C. G. W. Private crossing.....	170
SIDETRACK—Curnes Grain Co., Osceola, v. C. B. & Q.....	170
Farmers Co-Op. Assn., Irton, v. C. & N. W.....	165
Farmers Elevator Co., Plainfield, v. Ill. Cent.....	169
McCrath, Laurel, v. M. & St. L.....	167
SIGNAL ENGINEERING DEPARTMENT—Discussion of.....	x
SILVER CITY—Wabash Ry. Co. v. Mills County Power Co., Glenwood. Wires over tracks.....	96
SINCLAIR Packing Co., Cedar Rapids. Application for authority to cancel claim of C. M. & St. P.....	180
SIoux CITY—Board of Supervisors of Woodbury County v. C. M. & St. P. Highway crossing. Decision.....	20
Chamber of Commerce. Rate on crude rubber.....	113, 118
Haley-Neeley Co. Rate on bananas.....	111, 118
Sioux City Live Stock Exchange. Minimum weight, live stock, in double deck cars.....	111
SITE—Coad, Alton, v. C. & N. W. Decision.....	51
Co-Operative Live Stock Shippers Assn., Jamison, v. C. B. & Q. Farmers Co-Op. Exchange, Christus, v. C. R. I. & P.....	168
Farmers Co-Op. Grain Co., Klemme, v. C. R. I. & P.....	162
Farmers Elevator Co., Jolley, v. C. M. & St. P.....	175
Farmers Lumber & Grain Co., Dunlap, v. Ill. Cent.....	162
Gates-Headley Lumber Co., Marble Rock, v. C. R. I. & P. Decision.....	65
White, Walnut, v. C. R. I. & P.....	162
SIGESTROM, Le Mars, v. Ill. Cent. Switching.....	164
SEYDER, Albion, v. M. & St. L. Highway crossing.....	175

	Page
SPENCER—Guy v. C. M. & St. P. Equipment, Fire Extinguishers, SPIRIT LAKE—Ideal Sand & Gravel Co., Mason City, v. C. R. I. & P. Track connection.....	149
Jones v. C. M. & St. P. Delay in transit.....	149
STATE FISH AND GAME WARDEN, Rate on fish car.....	151
STATION FACILITIES AND SERVICE—Hale, Ruthen, v. C. M. & St. P.....	154
Business Men of Paris Station v. C. R. I. & P.....	171
Citizens of Beacon v. C. R. I. & P.....	179
Bentonsport v. C. R. I. & P. Decision.....	52
Campbell v. C. M. & St. P. Decision.....	41
Coln v. Wabash. Decision.....	53
Covington v. C. M. & St. P. Decision.....	19
Dow City v. C. & N. W.....	164
Elwell v. C. M. & St. P. Decision.....	54
Latty v. C. R. I. & P.....	169
Lee County v. C. B. & Q. At Warren.....	167
Marshalltown v. C. & N. W. Decision.....	22
Martensdale v. C. R. I. & P. and C. B. & Q.....	153
Montpelier v. C. R. I. & P.....	165
Ralston v. C. & N. W.....	172
Rex v. Wabash.....	167
v. C. B. & Q.....	163
Scott County v. C. R. I. & P. At Turnout. Decision.....	31
Sheriff v. Wabash.....	167
v. C. B. & Q.....	164
Summerset v. C. R. I. & P. Decision.....	58
Commercial Club, et al. Waukon, v. C. M. & St. P. Decision.....	7
Farmers Co-Op. Exchange, Lighton, v. C. R. I. & P.....	167
Elevator Co., et al. Ritter, v. C. St. P. M. & O.....	153
Plainfield, v. Ill. Cent.....	169
Farmers State Bank, Laneshoro, v. C. G. W.....	141
Griffie, Grand Junction v. M. & St. L.....	164
Halverson, Le Grand, v. C. & N. W.....	162
Harris, David, v. C. G. W.....	164
Hulsebus, Meservey, v. C. G. W.....	169
Iowa Falls Community Club, v. Ill. Cent.....	163
Jenson, Weston, v. C. R. I. & P.....	169
Jurgens, Honey Creek, v. C. & N. W.....	163
Lamont Commercial Club v. C. G. W. Decision.....	53
Loveland Farmers Union v. C. & N. W.....	163
McBeth, Keosauqua, v. C. R. I. & P. At Kilbourne.....	165
Perice Shipping Assn. v. C. R. I. & P.....	174
Tegtmeyer, Westgate, v. C. G. W.....	162
Town Council of Dallas v. C. R. I. & P. Decision.....	12
Wilson, Iowa City, v. C. R. I. & P. At River Jct.....	164
STATISTICS—American Railway Express Co.....	488
Bridge Companies.....	343
Electric I. U. Railways.....	384
Steam Railways.....	384
Terminal Railways.....	354
STEAM RAILWAYS—Comparative Statistics.....	196
Officers and Directors.....	296
Statistics.....	296
STEPHENSON, Delta, v. C. R. I. & P. Crossing.....	159
STOCK, Capital—American Railway Express Co.....	488
Bridge Companies.....	343
Electric I. U. Railways.....	387
Steam Railways.....	397
Terminal Railways.....	354

	Page
STOCKPORT—Van Buren Light & Power Co. Franchise in Lee, Henry and Van Buren Counties.....	82
STOCK SHIPPERS—Funk, Nashua, v. Ill. Cent. Accommodations for STOCK TRAIN SERVICE—See Train Service.....	171
STOCK YARDS—Albert City Shipping Assn. v. C. M. & St. P.....	174
Ashby & McGee, Lucas, v. C. B. & Q.....	153
Citizens of Benedict v. M. & St. L.....	169
Charleston v. C. B. & Q.....	165
Scott County v. C. R. I. & P. At Turnout. Decision.....	31
Commercial Club, et al. Waukon, v. C. M. & St. P. Decision.....	7
Farmers Elevator Co., Lytton, v. C. M. & St. P.....	173
Finnell & O'Halloran, West Union, v. C. M. & St. P.....	171
Hempel, Elkader, v. C. M. & St. P.....	162
Ingalls Bros, Cambridge, v. C. R. I. & P.....	171
Iowa Farm Bureau Federation, Ames, v. C. B. & Q. At Lockridge.....	169
Iowa Farm Bureau Federation, Des Moines, v. M. & St. L. At Oida.....	168
Kenney, Purdy, v. C. R. I. & P.....	166
McVinn, Corning, v. C. B. & Q.....	171
McWilliams, Chester, v. C. M. & St. P. At Bonair.....	171
Talbot, Brooklyn, v. C. R. I. & P.....	161
West Union Co-operative Commission Co. v. C. M. & St. P.....	171
SUMMERSSET—Citizens of, v. C. R. I. & P. Station facilities and service, Decision.....	58
SUPPLEMENT No. 26 to Iowa Classification No. 15.....	119
SWITCHING—Malvern Cold Storage Co. v. T. & N.....	163
Mason City, I. & S. 1289.....	186
Mt. Arbor Nurseries, Shenandoah, v. Wabash.....	165
Siostrum, Le Mars, v. Ill. Cent.....	144
TALBOTT, Brooklyn, v. C. R. I. & P. Stock yards.....	161
TAMA County Farm Bureau, Toledo, v. C. G. W. Scales at Lincoln, TAXES—American Railway Express.....	165
Bridge Companies.....	351
TEAM TRACK—Linn County Farmers Mutual Creamery Assn., Cog-ron, v. Ill. Cent.....	161
TEGTMAYER, Westgate, v. C. G. W. Station facilities and service, TERMINAL RAILWAYS—Comparative Statistics.....	199
Officers and Directors.....	311
Statistics.....	356
TIES and Rails Laid—Steam Railways.....	246
Terminal Companies.....	362
TOLEDO—Tama County Farm Bureau, v. C. G. W. Scales at Lincoln TOWN Council of Dallas v. C. R. I. & P. Station facilities and service, Decision.....	12
TOWNSHIP Trustees, Rubio, v. M. & St. L. Highway crossing, TRACK Connection—Ideal Sand & Gravel Co., Mason City, v. C. R. I. & P. Spirit Lake.....	160
Lyon County Farm Bureau, Rock Rapids, v. G. N. and C. St. P., M. & O. Doon. Decision.....	49
TRAFFIC—Electric I. U.....	294
Terminal Railways.....	282
TRAIN Connections—See Train Service.....	162
TRAIN SERVICE—Board of Trustees, Earlville, v. Ill. Cent.....	162
Citizens of Luther v. C. M. & St. P.....	165
Citizens of Ralston v. C. & N. W.....	174
Commercial Club, Dyersville, v. C. G. W.....	162
Lamont, v. C. G. W. Decision.....	25
Lamont, v. C. G. W. Decision.....	25
Postville, v. C. R. I. & P.....	164
Waukon, v. C. M. & St. P. Decision.....	7



	Page
TRAIN SERVICE—Continued	
Hardin, Eldora, v. C. & N. W., et al. Marshalltown	143
Hawkeye Farmers Creamery Co., Epworth, v. Ill. Cent.	143
Henderson, Hawkeye, v. C. & N. W. Oneida Jet	153
Herminghausen, Ft. Madison, v. C. & N. W., et al. Cedar Rapids	164
Iowa Farm Bureau Federation, Ames, v. C. B. & Q. Calnsville Branch	156
Morgan, et al. Omitz, v. C. R. I. & P.	153
Northeast Iowa Shippers Assn., Decorah, v. C. M. & St. P.	174
Phillips, West Union, v. C. R. I. & P.	147
Richards, Le Grand, v. C. & N. W.	146
Waverly-Summer Branch, C. G. W. R. R. Co., by Sager & Sweet, Waverly, v. C. G. W. Decision	57
TRANSFER Charges—Clinton Mfgs. & Shippers' Assn., Clinton	132
Iowa State Mfgs. Assn., et al. Des Moines	103
TRANSMISSION Lines, Franchises—	
Britt Light & Power Co., Britt, Hancock County	37
Kossuth County	34
Colfax Electric Light Co., Colfax, Jasper County	34
Concord Elec. Co., Garner, Hancock County	35
Des Moines Electric Co., Des Moines, Jasper County	32
Farmers Transmission Light & Power Co. of Wright County	31
Holstein Service Co., Holstein, Ida County	36
Incorporated Town of Grimes, Polk County	31
Melvin, Osceola County	31
Iowa Falls Elec. Co., Cedar Rapids, Hamilton County	37
Iowa Light, Heat & Power Co., Grinnell, Carroll and Audubon Counties	33
Iowa Light, Heat & Power Co., Grinnell, Sioux County	30
Withdrawn	37
Irrington Light & Power Co., Algona, Kossuth County	32
Lattimer, Osage, Mitchell and Hancock Counties	35
Louisiana County Power Co., Columbus Junction, Louisa and Muscatine Counties	34
Marion County Elec. Co., Knoxville, Marion County	33
Miller, Clermont, Mitchell and Hancock Counties	35
Northern Iowa Gas & Elec. Co., Humboldt, Dickinson County	37
St. Charles Electric Co., St. Charles, Madison and Warren Counties	35
Van Buren Light & Power Co., Stockport, Lee, Henry and Van Buren Counties	32
TRIMBLE Bros., Omaha, v. Wabash, Refrigerator car service	162
TURNOUT—Citizens of Scott County v. C. R. I. & P., Stock yards and station facilities and service, Decision	31
TWO Cent Passenger Fare—Restraining State Authorities from enforcing	153
UNCLAIMED or Refused C. L. Shipments—Capital City Sand Co., Des Moines, Rule for notification of consignee of	194
UNDERWOOD Candy Co., Oskaloosa, Rates on ice	164, 115
URBANDALE—York v. I. U. Freight service	161
UNITED States Rubber Co., Des Moines, v. American Railway Express, Express service	173
VALUATION—Recommendations as to	12
VAN BUREN Light & Power Co., Stockport, Franchise in Lee, Henry and Van Buren Counties	33
VAN WERT—Hawkins v. C. B. & Q., Private crossing, Decision	47
VIADUCT—City of Cedar Rapids v. C. M. & St. P., Decision	69
City of Des Moines v. D. M. City Railway, et al. University Avenue	159
VILLISCA—Best, Rates on coeprage	108

	Page
WABASH Railway Co. v. Mills County Power Co., Glenwood, Wires over railroad tracks	81
v. Mills County Power Co., Glenwood, Silver City, Wires over railroad tracks	94
WAGES—Electric I. U.	357
WAGNER, Davenport, v. C. D. & M., Highway crossings	172
WALLACE Farmer, Des Moines, v. Ill. Cent., Rates on stock cattle	162
WALNUT—White v. C. R. I. & P., Site	162
WAPPELO—Board of Supervisors of Louisa County v. C. R. I. & P., Highway crossing at Letta, Decision	63
WAREHOUSES, Bonded—Law enacted	x
WARREN—Citizens of Lee County v. C. B. & Q., Station facilities and service	167
WATER at Stock Yards—See Stock Yards.	
WATERLOO, Cedar Falls and Northern Railway Co. v. Johnson, Condemnation in Black Hawk County	161
Waterloo Laundry Co., Waterloo, v. American Railway Express, Express service	179
WAUCOMA—Webster v. C. M. & St. P., Delay in transit	175
WAUKON—Commercial Club, et al. v. C. M. & St. P., Train service, Decision	7
WAUPETON—Farmers Co-Op. Creamery Co. v. C. M. & St. P., Freight service	162
WAYERLY—Summer Branch, C. G. W. R. R. Co., by Sager & Sweet, Waverly, v. C. G. W. Train service, Decision	57
WEBSTER, Waucoma, v. C. M. & St. P., Delay in transit	175
WEED, Herring v. C. & N. W., Private crossing	167
WEED, Sac City, v. Ill. Cent., Fence	175
WEINKOETZ Afton, v. C. G. W., Fence	179
WESTERN Silo Co., Des Moines, Rates on silos, wooden	167, 117
WESTGATE—Tegtmeler v. C. G. W., Station facilities and service	165
WEST HAMLIN Creamery Co., Elk Horn, v. A. N., Refrigerator car service	171
WESTON—Jenson v. C. R. I. & P., Station facilities and service	160
WEST UNION—Pinnell & O'Halloran and West Union Co-Operative Commission Co. v. C. M. & St. P., Stock yards	171
Phillips v. C. R. I. & P., Train service	167
West Union Co-Operative Commission Co. and Pinnell & O'Halloran v. C. M. & St. P., Stock yards	171
WHEELER Lumber, Bridge & Supply Co., et al. v. Director General, et al., Rates on lumber	184
WHITE Line Transfer & Storage Co., Des Moines, Rates on household goods	167, 117
WHITE Walnut, v. C. R. I. & P., Site	165
WILSON, Iowa City, v. C. R. I. & P., Station facilities and service at River Junction	164
WILSON, Marble Rock, v. C. R. I. & P., Crossing protection	170
WING Fences—See Crossings, Highway and Private.	
WIRES Over Railroads—Great Northern R. R. Co., St. Paul, v. Lester Telephone Co., Lester	81
Wabash R. R. Co. v. Mills County Power Co., Glenwood	81
Wabash Railway Co. v. Mills County Power Co., Glenwood, Silver City	94
YORK, Urbandale, v. Inter-Urban, Freight service	161