

ELEVENTH ANNUAL REPORT

OF THE

BOARD OF RAILROAD COMMISSIONERS,

FOR THE

YEAR ENDING JUNE 30, 1888.

STATE OF IOWA.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
GEO. E. ROBERTS, STATE PRINTER.
1888.

COMMISSIONERS' REPORT.

OFFICE OF THE
BOARD OF RAILROAD COMMISSIONERS, }
DES MOINES, IOWA, November 30, 1888. }

TO HON. WILLIAM LARABEE, *Governor of Iowa*:

As required by law, we submit herewith the eleventh annual report of the Board of Railroad Commissioners showing the capital stock, debt, general traffic, earnings, operating expenses and condition of the railroads doing business in Iowa, for the year ending June 30, 1888; a statement of complaints brought before the Board for adjudication, with the decisions rendered; complete reports of serious accidents investigated, the returns of the several railroad companies to this office, and the tabular statements made therefrom; a digest of the cases decided by the inter State commerce commission, and a topical index of cases decided by this Board.

We also present a digest of the decisions of the Supreme Court of the State, rendered since the date of our last report, upon questions affecting railroads and their relations to citizens of the State, and general remarks of the Commissioners upon subjects that have been before them for consideration.

On April 1, 1888, Frank T. Campbell of Jasper county, was appointed to fill the vacancy occasioned by the expiration of service of L. S. Coffin of Webster county.

CAPITAL STOCK.

The total number of miles of railroad in operation in Iowa reported by the several companies to this Board is 8,346.31.

The report of the capital stock and debt is based upon the entire lines operated or owned by the companies reporting, a very large proportion of whose mileage is in other States. No accurate division of the property or indebtedness has been made that will conform to

State lines. The entire length of the lines reporting including the mileage without, as well as within the State, is twenty-three thousand and six, and forty two one hundredths miles. The stock of the roads that represent the inter-State lines, added to the stock of the roads that are entirely within the State is \$437,562,310.00, or \$19,019.27 per mile. The amount representing the road in Iowa is \$147,854,522.85.

The total number of stockholders reported is twenty-eight thousand, one hundred and eighty four; those living in Iowa five hundred and eighty-nine, or one stockholder in forty-eight. The amount of stock reported as owned in the State is \$5,369,451.62, which is about one share in twenty-eight of the stock representing the property in Iowa.

DEBT.

The aggregate debt of the roads that form the Iowa lines is \$529,613,046.61, of this amount \$514,748,340.30 is funded debt; \$14,764,705.41 is floating debt. Debt per mile is \$24,126.91. The debt representing the road in Iowa is \$174,066,775.29.

STOCK AND DEBT.

The stock and debt of the roads as reported is \$967,175,356.70, or \$40,970.86 per mile. This will probably vary slightly from the exact condition as some of the lines are in liquidation and do not report any representative of the value of the property. This statement falls about \$3,000 per mile below the actual condition.

INTEREST.

The interest paid on the railroad property located in Iowa is \$7,067,202.15, or 4.06 per cent on the entire indebtedness for the State.

The Minneapolis & St. Louis, with some other lines have failed to meet their interest this year for the first time.

STOCK AND DEBT.

The following table shows the amount of stock and debt per mile of each company, as the returns were made to this office.

RAILROADS.	Stock per mile.		Debt per mile.	
	Stock	Debt	Stock	Debt
Burlington, Cedar Rapids & Northern	7,168.63	14,809.43	21,887.79	
Central Iowa	26,163.66	22,506.66	42,607.71	
Chicago, Burlington & Quincy	16,173.04	21,181.07	27,288.71	
Chicago, Burlington & Kansas City	44,201.23	4,778.27	48,980.60	
Kansas City, St. Jo & Council Bluffs	18,790.20	18,109.69	36,899.32	
St. Louis, Keokuk & Northwestern	26,740.11	18,839.62	45,044.06	
Chicago, Iowa & Dakota	9,203.00	16,080.93	25,333.76	
Chicago, Milwaukee & St. Paul	10,505.00	20,077.00	31,782.00	
Chicago & Northwestern	17,753.93	25,712.41	43,466.35	
Chicago, Rock Island & Pacific	41,173.95	15,611.06	56,785.00	
Keokuk & Des Moines	28,343.00	16,928.00	45,306.00	
Chicago, St. Paul, Minneapolis & Omaha	25,832.02	17,508.36	29,442.88	
Chicago, Santa Fe & California	30,531.77	42,780.53	72,947.29	
Crooked Creek	23,195.88		23,195.88	
Webster City & Southwestern	4,000.00	4,627.29	5,627.29	
Des Moines & Fort Dodge	26,576.27	22,761.15	66,779.98	
Humiston & Shenandoah	42,179.15	29,116.44	70,295.59	
Cedar Rapids & Chicago		18,781.90	19,761.90	
Dubuque & Sioux City	34,360.12	10,848.04	45,537.19	
Iowa Falls & Sioux City	25,000.00	15,581.86	41,561.86	
Cherokee & Dakota		19,761.90	19,761.90	
Iowa Northern	15,000.00	8,333.33	23,333.33	
Chicago, St. Paul & Kansas City	19,392.03	18,771.75	32,136.38	
Minneapolis & St. Louis	26,753.49	26,457.49	52,942.43	
Ottumwa & Kirkville	43,094.50	29,102.91	74,107.41	
Prairie du Chien & McGregor	50,000.00		50,000.00	
Sioux City & Pacific	19,255.36	50,661.97	69,917.33	
Wabash Western	69,444.00	22,003.00	91,447.00	
Keokuk & Western	28,000.00	1,621.02	29,621.02	
Mason City & Ft. Dodge	10,000.00	15,000.00	25,000.00	
Omaha & St. Louis	31,268.51	18,737.93	50,006.44	
Clarinda & St. Louis		12,720.56	12,720.56	
Burlington & Northwestern	4,047.20	8,898.28	12,661.24	
Burlington & Western	12,118.80	10,680.50	22,800.44	
Des Moines & Kansas City		1,616.62	1,616.62	
Pt. Madison & Northwestern	7,000.00	4,185.83	11,185.83	
Des Moines & Northwestern	9,385.53	4,779.31	13,966.27	
St. Louis, Des Moines & Northern	17,662.06	9,942.09	27,004.72	
Cedar Rapids & Marion Street Railway	5,130.37	4,967.76	10,118.23	

The following table shows the added mileage and the increase of capital stock during the year of all lines in the railway systems that report to this office. The increase of mileage in the State is 348.81. The increase of stock reported is—

RAILROADS.	Miles.		Amount of increase.	
	Miles.	Amount of increase.	Miles.	Amount of increase.
Kansas City, St. Joseph & Council Bluffs		\$	42,000.00	
St. Louis, Keokuk & Northwestern			700,000.00	
Chicago, Iowa & Dakota (Dec. 31, 1900)			8,780,300.00	
Chicago, Milwaukee & St. Paul	801.34		4,190,000.00	
Chicago & Northwestern	115.40		4,190,000.00	
Chicago, Rock Island & Pacific	489.97		15,000,000.00	
Chicago, Santa Fe & California			4,392,000.00	
Chicago, St. Paul & Kansas City	232.00		4,392,000.00	
Council Bluffs & St. Louis			4,392,000.00	

INCREASED MILEAGE AND INCREASE AND DECREASE OF INDEBTEDNESS.

RAILROADS.	Miles.	Increase.	Decrease.
Burlington, Cedar Rapids & Northern.....	117,636.46	\$ 495.00	12,913,230.84
Chicago, Burlington & Quincy.....	495.00		53,613.49
Chicago, Burlington & Kansas City.....			43,158.03
Kansas City, St. Jo & Council Bluffs.....	12,644.74		
Chicago, Iowa & Dakota.....	261.34	3,156,000.00	
Chicago, Milwaukee & St. Paul.....	115.40	5,369,436.69	
Chicago & Northwestern.....	20.05	14,100,000.00	
Chicago, Rock Island & Pacific.....		492,142.04	
Chicago, St. Paul, Minneapolis and Omaha.....		7,691.15	
Crooked Creek, Webster City & southwestern.....	31.85	830,000.00	
Cedar Rapids & Chicago.....	155.57	2,160,000.00	
Cherokee & Dakota.....	332.00	21,292,700.00	
Chicago, St. Paul & Kansas City.....		700,196.00	5,125.68
Minneapolis & St. Louis.....		51,400.83	
Ottumwa & Kirville.....		461.40	780,204,194.91
Sioux City & Pacific.....			10,000.00
Wabash Western.....		367,000.00	
Keokuk & Western.....		9,492.13	
Omaha & St. Louis.....			14,081.71
Clarinda & St. Louis.....			47,890.61
NARROW GAUGE ROADS.			674,943.27
Burlington & Northwestern.....			
Burlington & Western.....			
Des Moines & Kansas City.....			
St. Louis, Des Moines & Northern.....			
Cedar Rapids & Marion Street Railway.....			

* These bonds are issued for extensions that are built in the name of other corporations.

† By the deterioration of the Wabash system but a small portion of the former line reports to this Board.

COMPARATIVE TABLE OF STOCK AND DEBT FOR THE YEARS, 1880, 1882, 1884, 1886 AND 1888.

	1880.	1882.	1884.	1886.	1888.
Stock.....	\$ 264,482,954.21	\$ 345,918,605.27	\$ 390,686,766.44	\$ 415,010,066.52	\$ 436,576,018.00
Debt.....	228,501,426.04	380,228,328.01	440,214,133.65	474,736,826.05	529,613,046.61
Total.....	\$ 493,084,380.25	\$ 726,146,933.28	\$ 830,900,900.09	\$ 889,746,892.57	\$ 966,189,064.61

In 1878 \$343,849,402.00 represented 8,367 miles of railroad; in 1880 \$493,034,380.25 represented 12,210.36 miles; in 1882 \$732,146,933.28 represented 18,548.69 miles; in 1884 \$830,900,900.00 represented 21,164.32 miles; in 1886 \$889,746,893.18 represented 21,824.18 miles; in 1888 \$966,189,064.61 represented 23,006.42 miles; or the systems have in eight years increased their capital and debt \$472,504,685.04, and the mileage 10,787.06. The mileage of Iowa has increased from 4,157.15 in 1878 to 8,346.31 in 1888; an increase of 4,189.16 in ten years. The capital and stock reported for Iowa in 1878 was \$153,601,784.47; in 1888 it was \$331,921,298.14; an increase of mileage of 4,189.16 and of stock and debt of \$168,319,513.67.

COST OF ROAD.

The following table represents the reported cost of the roads doing business in Iowa and, so far as the Commissioners are able to ascertain, the proportion of the cost of the roads for Iowa. This is as close an approximation as they are able to make with the information the railway companies have furnished them. They observe with regret a reluctance manifested by some of the companies to aid them with the information necessary to apportion the value of the property and earnings to Iowa. For this reason this table is imperfect and does not represent all the cost of the roads or their entire cost in the State.

Cost of roads and equipment, as far as reported, \$818,731,176.05; cost per mile, \$36,735.85; cost of roads in Iowa, as far as reported, \$276,736,079.21.

RAILROADS.	Cost of road and equipment.	Proportion for Iowa.
Burlington, Cedar Rapids & Northern.....	\$ 23,509,967.79	\$ 19,609,936.06
Central Iowa.....	19,540,651.49	19,540,912.49
Chicago, Burlington & Quincy.....	156,436,317.00	28,638,220.68
Chicago, Burlington & Kansas City.....	8,952,208.40	3,864,149.61
Kansas City, St. Jo & Council Bluffs.....	12,737,738.04	2,252,770.95
St. Louis, Keokuk & Northwestern.....	8,948,103.83	2,388,585.25
Chicago, Iowa & Dakota.....	642,200.00	642,200.00
Chicago, Milwaukee & St. Paul.....	179,257,016.49	49,706,056.09
Chicago & Northwestern.....	130,405,330.18	43,942,150.45
Chicago, Rock Island & Pacific.....	62,040,612.41	42,000,284.80
Chicago, St. Paul, Minneapolis & Omaha.....	55,210,046.57	1,168,144.79
Chicago, Santa Fe & California.....	31,154,854.94	1,863,060.83
Crooked Creek.....	82,125.00	82,125.00
Webster City & Southwestern.....	118,304.59	118,304.59
Hannerton & Shenandoah.....	6,719,311.95	6,719,311.95
Illinois Central.....		
Dubuque & Sioux City.....	6,561,234.03	6,561,234.03
Iowa Falls & Sioux City.....	7,587,053.17	7,587,053.17
Chicago, St. Paul & Kansas City.....	41,861,474.15	23,861,043.53
Iowa Northern.....	100,000.00	100,000.00
Minneapolis & St. Louis.....	18,286,347.21	7,374,462.73
Ottumwa & Kirville.....	390,302.94	390,302.94
Sioux City & Pacific.....	5,353,695.04	4,160,362.16
NARROW GAUGE ROADS.		
Burlington & Northwestern.....	338,600.00	338,600.00
Burlington & Western.....	1,437,246.00	1,437,246.00
Des Moines & Kansas City.....	800,000.00	831,265.11
St. Madison & Northwestern.....	4,852,134.00	85,968.60
Des Moines & Northwestern.....		1,452,134.00
St. Louis, Des Moines & Northern.....	1,025,770.00	1,025,770.00
Cedar Rapids & Marion Street Railway.....	136,961.41	136,961.41
Total.....	\$ 818,731,176.05	\$ 276,736,079.21

The entire earnings of the road in Iowa are reported:

Passenger, mail and express.....	\$ 16,810,920.13
Freight and miscellaneous.....	26,464,606.85
Total earnings for the ending June 30, 1888.....	\$ 37,275,526.98
Total earnings for year ending June 30, 1887.....	37,529,730.62
Decrease from previous year.....	\$ 254,143.94
Increase in passenger earnings is.....	692,233.41
Decrease in freight earnings.....	856,387.35

A portion of this decrease in freight earnings is due to the strike upon the C., B. & Q. R. R., competitive through freight in many cases taking more southerly lines, but this will not account for the decrease, as the tonnage over the Mississippi and Missouri river bridge is larger than the year 1887. The decrease is mainly due to the rate war that prevailed during the latter part of the year 1887 and the earlier months of 1888. Under the provisions of the Interstate Commerce Law these cut rates were applied to all the intermediate business of the roads and on a largely increased tonnage in the State shows a loss in freight earnings of nearly one million dollars. During the rate war extending through this period prices were very low.

MAILS.

The amount received for carrying the mails in the State is estimated at \$609,941.48. The B., C. R. & N., the C., M. & St. P., C. & N. W., C., St. P., M. & O., have made no return; a report from these roads would probably increase this amount to \$250,000.

INCREASE AND DECREASE OF EARNINGS.

RAILROADS.	Increase.	Decrease.
Burlington, Cedar Rapids & Northern.....	\$.....	\$ 156,733.70
Central Iowa.....	66,106.36	.....
Chicago, Burlington & Quincy.....	.....	1,720,291.62
Chicago, Burlington & Kansas City.....	9,774.13	431,267.12
Kansas City, St. Jo & Council Bluffs.....	4,834.42	.....
St. Louis, Keokuk & Northwestern.....	762.38	.....
Chicago, Iowa & Dakota.....	.....	947,267.58
Chicago, Milwaukee & St. Paul.....	449,320.65	.....
Chicago & Northwestern.....	1,354,050.08	.....
*Chicago, Rock Island & Pacific.....	284,131.26	2,568.81
Chicago, St. Paul, Minneapolis & Omaha.....	.....	6,444.01
Crooked Creek.....	.....	.....
Humeston & Shenandoah.....	31,343.08	79,266.25
Illinois Central.....	2,516.53	.....
Chicago, St. Paul & Kansas City.....	.....	138,474.14
Iowa Northern.....	.....	246.24
Minneapolis & St. Louis.....	.....	1,923.58
Ottumwa & Kirksville.....	.....	.....
Prairie du Chien & McGregor.....	20,727.91	.....
Rioux City & Pacific.....	.....	2,315,366.30
Wabash Western.....	392,092.52	.....
Keokuk & Western.....	.....	3,904.78
Centerville, Moravia & Albia.....	22,965.01	.....
Mason City & Fort Dodge.....	.....	82,157.85
Omaha & St. Louis.....	.....	1,905.08
Clarinda & St. Louis.....	.....	.....
NARROW GAUGE ROADS.		
Burlington & Northwestern.....	7,019.54	.....
Burlington & Western.....	1,473.70	.....
Des Moines & Kansas City.....	47,820.65	.....
Des Moines, Des Moines & Northern.....	.....	15,010.34
Cedar Rapids & Marion Street Railway.....	1,559.54	.....
Total.....	.....	.....

* The earnings of the Des Moines & Fort Dodge are here reported by the C., R. I. & P., last year they were reported separately and amounted to \$239,116.92.

† The mileage of this line has been reduced from former years so that this large amount of reduced earnings gives no criterion of the earning capacity of the property.

EARNINGS PER TRAIN MILE AND PER MILE OF ROAD.

RAILROADS.	Earnings, passenger, per train mile.	Freight per train mile.	Total per train mile.	Per mile of road.
Burlington, Cedar Rapids & Northern.....	0.7809	1.227	1.05	\$ 2,783.80
Central Iowa.....	0.6247	1.0476	0.9119	2,690.27
Chicago, Burlington & Quincy.....	1.43	1.61	1.115	6,190.16
Chicago, Burlington & Kansas City.....	0.76	1.04	0.94	1,614.80
Kansas City, St. Jo & Council Bluffs.....	0.903	1.619	1.274	5,540.04
St. Louis, Keokuk & Northwestern.....	1.25	1.62	1.45	3,860.88
Chicago, Iowa & Dakota.....	0.925	0.7143	0.8504	1,152.65
Chicago, Milwaukee & St. Paul.....	1.07	1.44	1.31	4,433.99
Chicago & Northwestern.....	1.0742	1.3142	1.2382	6,465.69
Chicago, Rock Island & Pacific.....	1.15	1.24	1.21	9,014.24
Chicago, St. Paul, Minneapolis & Omaha.....	1.06	1.40	1.40	4,836.01
Crooked Creek.....	0.90	0.64	0.64	577.69
Humeston & Shenandoah.....	0.46	1.24	0.81	1,609.18
Illinois Central.....	1.412	1.02	1.01	1,000.12
Cedar Falls & Minnesota.....	0.4546	0.6152	0.53	933.90
Dubuque & Sioux City.....	0.97	1.13	1.086	4,857.78
Iowa Falls & Sioux City.....	0.93	1.09	1.04	3,434.98
Chicago, St. Paul & Kansas City.....	1.57	1.58	1.60	3,790.61
Iowa Northern.....	1.4807	1.4833	1.6705	2,835.43
Minneapolis & St. Louis.....	0.8665	1.5817	1.2132	4,108.60
Ottumwa & Kirkville.....	.....	.....	1.52	3,365.65
Prairie du Chien & McGregor.....	.....	.....	2.0133	5,411.24
Sioux City & Pacific.....	1.625	2.624	1.25	6,185.20
Wabash Western.....	0.9254	1.625	0.93	2,304.19
Keokuk & Western.....	0.52	1.43	0.38	453.17
Centerville, Moravia & Albia.....	0.52	0.28	0.73	801.88
Mason City & Fort Dodge.....	0.39	1.092	1.177	2,945.79
Omaha & St. Louis.....	1.30	1.169	.....	331.32
Charlinda & St. Louis.....	0.6967	0.2673	0.2673	966.68
NARROW GAUGE ROADS.				
Burlington & Northwestern.....	0.5775	1.62	.....	477.90
Burlington & Western.....	0.3166	0.43	.....	276.84
Des Moines & Kansas City.....	0.44	0.67	.....	1,284.58
Des Moines & Northwestern.....	0.5680	1.15	0.92	1,200.15
St. Louis, Des Moines & Northern.....	.....	.....	.....	2,127.49
Cedar Rapids & Marion Street Railway.....	.....	.....	.....	.....

COMPARATIVE TABLE OF EARNINGS PER TRAIN MILE FOR THE YEARS 1888, 1886, 1884, 1882, 1880.

RAILROADS.	1888.	1886.	1884.	1882.	1880.
Burlington, Cedar Rapids & Northern ..	1.05	1.1186	1.213	0.1249	1.64
Central Iowa.....	0.9119	1.028	1.176	1.589	1.64
Chicago, Burlington & Quincy.....	1.115	1.31	1.51	1.46	1.68
Chicago, Burlington & Kansas City.....	0.94	0.885	0.879	.....	.....
Kansas City, St. Jo & Council Bluffs.....	1.274	1.61	1.790	1.60	1.90
St. Louis, Keokuk & Northwestern ..	1.45	1.345	1.198	.....	.....
Chicago, Iowa & Dakota.....	0.8204	1.31	.....	.....	.....
Chicago, Milwaukee & St. Paul.....	1.31	1.51	1.57	1.61	1.63
Chicago & Northwestern.....	1.2382	1.468	1.5167	1.9456	1.63
Chicago, Rock Island & Pacific.....	1.21	1.41	1.70	1.69	1.54
Chicago, St. Paul, Minneapolis & Omaha.....	1.40	1.113	1.480	1.5815	1.27
Crooked Creek.....	0.64	1.14	1.01	1.054	.....
Des Moines & Fort Dodge.....	.....	1.19	1.38	2.066	1.663
Humeston & Shenandoah.....	0.91	1.20	0.95	.....	.....
Illinois Central.....	1.01	1.22	1.45	1.54	1.45
Cedar Falls & Minnesota.....	0.53	.....	.....	.....	.....
Dubuque & Sioux City.....	1.080	.....	.....	.....	.....
Iowa Falls & Sioux City.....	1.04	.....	.....	.....	.....
Iowa Northern.....	1.6705	0.818	2.805	.....	.....
Minneapolis & St. Louis.....	1.2132	1.322	1.359	1.266	1.60
Ottumwa & Kirkville.....	1.52	1.44	.....	.....	.....
Sioux City & Pacific.....	2.0133	2.4703	2.14	1.0023	1.69
Chicago, St. Paul & Kansas City.....	.....	1.608	.....	.....	.....
Wabash, St. Louis & Pacific.....	1.25	1.23	.....	1.318	0.97
Minnesota & Northwestern.....	.....	0.503	.....	1.57	.....
Wisconsin, Iowa & Nebraska.....	0.50	.....	.....	.....	.....
Keokuk & Western.....	0.38	1.15	.....	.....	.....
Council Bluffs & St. Louis.....	0.73	1.364	.....	.....	.....
Chicago & St. Louis.....	1.177	0.3503	.....	.....	.....
NARROW GAUGE ROADS.					
Burlington & Northwestern.....	0.2673	1.830	0.8522	0.7604	1.43
Burlington & Western.....	.....	0.532	0.3068	.....	.....
Des Moines, Keokuk & Southern.....	.....	.....	.....	.....	.....
Pt. Madison & Northwestern.....	0.92	.....	.....	.....	.....
St. Louis, Des Moines & Northern.....	.....	0.924	1.048	.....	.....

CLASSIFICATION OF EXPENSES (TOTAL LINES).

Maintenance of way.....	\$ 13,618,452.60
Motive power and cars.....	10,005,513.61
Conducting transportation.....	34,127,127.60
General expenses.....	8,413,829.34
Total.....	\$ 66,912,407.88
Expenses per mile of road operated.....	
Proportion of expenses for Iowa.....	26,297,163.92
Taxes paid in Iowa.....	1,690,572.50
Rental of tracks, total lines.....	1,549,333.32
Rental of track in Iowa.....	359,913.69

CLASSIFICATION OF EXPENSES IN DETAIL.

CLASSIFICATION.	AMOUNT.
Repairs of road bed and track.....	\$ 6,795,855.21
Renewal of rails.....	1,513,347.25
Repairs of bridges and culverts.....	1,960,135.08
Repairs of fences and road crossings.....	1,866,867.15
Repairs of buildings.....	482,919.26
Repairs of locomotives.....	1,402,914.40
Repairs of passenger cars.....	4,031,697.80
Repairs of freight cars.....	1,766,719.68
Water supply.....	4,086,719.51
Oil and waste.....	7,704,873.04
Locomotive service.....	443,952.40
Passenger train service.....	603,197.10
Passenger train supplies.....	6,034,008.49
Mileage of passenger cars (debit balance).....	1,569,542.92
Freight train service.....	439,781.44
Freight train supplies.....	195,738.88
Mileage of freight cars (debit balance).....	3,699,233.29
Telegraph expenses.....	204,339.63
Loss and damage to freight and baggage.....	732,819.62
Damage to property and cattle.....	1,669,430.75
Personal injuries.....	190,420.27
Agents and station service.....	855,385.44
Station supplies.....	624,012.20
General superintendence.....	8,428,427.98
Legal expenses.....	340,639.13
Insurance.....	1,938,280.05
Stationery and printing.....	411,780.18
Outside agencies and advertising.....	115,363.14
Miscellaneous and contingencies.....	1,133,155.85
Total taxes paid.....	292,985.58
Total taxes paid.....	2,351,206.66
Total.....	\$ 66,912,497.88

OPERATING EXPENSES COMPARED WITH EARNINGS.

RAILROADS.	Earnings per train mile.	Operating expenses per train mile.	Difference.	Percentage of net earnings to cover to earnings.	Percentage of net earnings to capital stock and debt.	Percentage of net earnings to road and equipment.
Burlington, Cedar Rapids & Northern.....	1.05	0.7809	0.2691	.7418	3.28	3.13
Central Iowa.....	.9118	.7774	.1339	.8416	.....	.....
Chicago, Burlington & Quincy.....	1.15	.87	.28	.704	5.88	4.47
Chicago, Burlington & Kansas City.....	.84	.79	.05	.769	0.87	0.84
Kansas City, St. Jo & Council Bluffs.....	1.274	.937	.337	.6879	4.68	4.24
St. Louis, Keokuk & Northwestern.....	1.45	1.07	.38	.727	2.11	1.92
Chicago, Iowa & Dakota.....	0.8394	0.85	.0106	.81	0.43	0.44
Chicago, Milwaukee & St. Paul.....	1.31	0.87	.44	.6603	4.58	4.80
Chicago & Northwestern.....	1.2362	0.78	.4582	.6281	5.44	6.25
Chicago, Rock Island & Pacific.....	1.21	.848	.362	.6561	.3	3.2
Chicago, St. Paul, Minneapolis & Omaha.....	1.40	1.00	.40	.7134	3.4	3.5
Crooked Creek.....	1.18	0.64	.54	.68	0.1	.25
Humeston & Shenandoah.....	0.91	0.76	.15	.8342	.27	.27
Illinois Central.....	1.01	0.86	.15	.8430	.....	.....
Cedar Falls & Minnesota.....	.53	.8915	.....	1.686	.....	.....
Dubuque & Sioux City.....	1.096	0.8065	.2895	.743	.....	.....
Iowa Falls & Sioux City.....	1.04	0.83	.21	.788	.....	.....
Chicago, St. Paul & Kansas City.....	1.60	1.37	.23	.86	.....	.....
Iowa Northern.....	1.0705	0.9193	.1512	.858	.....	.....
Minneapolis & St. Louis.....	1.2432	0.9158	.3274	.7367	2.25	2.39
Ottumwa & Keokuk.....	1.52	0.70	.82	.468	3.98	4.18
Prairie du Chien & McGregor.....	.....	.....	.....	.80	13.6	13.6
Sioux City & Pacific.....	2.0133	1.4016	.6117	.6993	2.6	3.5
Wahash & Western.....	1.26	1.01	.24	.7716	3.1	3.1
Keokuk & Western.....	0.93	0.874	.056	.79	.....	.....
Centerville, Moravia & Albion.....	0.38	.....	.....	1.4507	.....	.....
Mason City & Fort Dodge.....	0.73	0.674	.056	.90	0.29	0.37
Omaha & St. Louis.....	1.177	0.942	.235	.80	1.17	1.17
Carinda & St. Louis.....	0.2673	0.3977	.....	1.48	.....	.....
NARROW GAUGE ROADS.	.....	.....	.....	.....	.....	.....
Burlington & Northwestern.....	.....	.....	.....	.73	.....	.....
Burlington & Western.....	.....	.....	.....	1.15	.....	.....
Des Moines & Kansas City.....	0.68	0.67	.01	1.1464	.....	.....
Des Moines & Northwestern.....	0.92	1.01	.....	1.09	.....	.....
St. Louis, Des Moines & Northern.....	.....	.....	.....	1.522	.....	.....
Cedar Rapids & Marion Street Railway.....	.....	.....	.....	.90	.....	.....

OPERATING EXPENSES AND EARNINGS FOR IOWA.

The gross earnings for Iowa for year ending June 30, 1887, were.....	\$ 37,539,730.62
The operating expenses for Iowa for year ending June 30, 1887, were	24,152,990.71
The net earnings were	\$ 13,376,739.91

or \$1,672.73 per mile of road reported operated; reported mileage, 7,997.5.

The gross earnings for Iowa for year ending June 30, 1888, were.....	\$ 37,235,586.82
The operating expenses for Iowa for year ending June 30, 1888, were	26,297,163.92
The net earnings were.....	\$ 10,938,422.90

or \$1,317.88 per mile on a reported mileage of 8,346.31.

The operating expenses for Iowa were an increase over the former year of \$2,144,173 21.

The earnings for Iowa were a decrease of \$234,143.80, or the decrease of net earnings from the previous year was, for the State of Iowa, \$2,378,173.21.

ENTIRE LINES.

The earnings of the Central Iowa have increased \$60,106.38; of the Chicago, Burlington & Kansas City, \$9,774.13; of the St. Louis, Keokuk & Northwestern, \$4,834.42; of the Chicago, Iowa & Dakota, \$782.38; of the Chicago & Northwestern, \$449,229.65; of the Chicago, Rock Island & Pacific, \$1,354,050.98; of the Chicago, St. Paul, Minneapolis & Omaha, \$284,131.20; of the Illinois Central system, \$31,343.08; of the Iowa Northern, \$3,510.53; of the Sioux City & Pacific, \$20,727.91; of the Keokuk & Western, \$322,652.52; of the Mason City & Ft. Dodge, \$52,865.01; of the Burlington & Northwestern, \$7,076.54; of the Burlington & Western, \$1,657.79; of the Des Moines & Kansas City, \$47,850.65.

The earnings of the following roads have decreased: Burlington, Cedar Rapids & Northern, \$156,733.70; of the Chicago, Burlington & Quincy, \$1,720,591.52; of the Kansas City, St. Jo & Council Bluffs, \$431,387.12; of the Chicago, Milwaukee & St. Paul, \$547,257.58; of the Crooked Creek, \$5,598.81; of the Chicago, St. Paul & Kansas City, \$79,350.35; of the Minneapolis & St. Louis, \$138,424.14; of the Ottumwa & Kirksville, \$546.24; of the Prairie du Chien & McGregor, \$1,929.55; of the Wabash Western, \$2,315,956.30; of the Centerville, Moravia & Albia, \$3,964.78; of the Omaha & St. Louis, \$32,152.85; of the Clarinda & St. Louis, \$1,005.08; of the St. Louis, Des Moines & Northern, \$12,910.34; of the Cedar Rapids & Marion, \$1,059.54.

PERCENTAGE OF OPERATING EXPENSES TO EARNINGS.

The roads showing the lowest percentage of operating expenses to earnings are the Chicago & Northwestern, 62.81; the Ottumwa & Kirksville, 64.8; the Chicago, Rock Island & Pacific, 65.61; the Chicago, Milwaukee & St. Paul, 66.63; the Sioux City & Pacific, 66.93; the Crooked Creek, 68; the Kansas City, St. Jo & Council Bluffs, 68.79; the Chicago, Burlington & Quincy, 70.4; the Chicago, St. Paul, Minneapolis & Omaha, 71.34; the St. Louis, Keokuk & Northwestern, 72.7; the Burlington & Western, 73; the Burlington, Cedar Rapids & Northern, 74; the Dubuque & Sioux City, 74.3; the Minneapolis & St. Louis, 73.67.

Seven roads show an excess of operating expenses above earnings: The Cedar Falls & Minnesota reports that it cost 168 per cent of its earnings to operate the road; the Centerville, Moravia & Albia, 146; the Clarinda & St. Louis, 143; the Burlington & Western, 115; the Des Moines & Kansas City, 115; the Des Moines & Northwestern, 108; the St. Louis, Des Moines & Northern, 109.

The highest net earnings to capital stock and debt was the Prairie du Chien & McGregor Bridge Company, 13.6; the Chicago, Burlington & Quincy, 5.98; the Chicago & Northwestern, 5.44; the Chicago, Milwaukee & St. Paul, 4.58; the Kansas City, St. Jo & Council Bluffs, 4.68; the Ottumwa & Kirksville, 3.98; the Chicago, St. Paul, Minneapolis & Omaha, 3.4; the Burlington, Cedar Rapids & Northern, 3.3; the Wabash Western, 3.1; the Minneapolis & St. Louis, 2.25; the Chicago, Rock Island & Pacific, 2.2

EARNINGS COMPARED WITH OPERATING EXPENSES.

Fourteen roads on their entire lines show as applicable to dividends \$12,889,215.80; twenty roads show a deficit of \$1,199,872.97, leaving on the entire lines of these roads an excess of profit of \$11,689,442.83, on a capital of \$437,562,310.09.

Thirteen roads on their lines in Iowa show as applicable to dividends and surplus, after paying operating expenses, interest and rentals, \$3,672,691.30; twenty-one roads show a deficit of \$1,534,750.65; leaving on the entire lines in Iowa \$2,138,140.65, on a capital stock of \$147,864,622.85 or 1.45 per cent.

CONDITION OF ROADS IN IOWA.

The railroads in this State are parts of systems belonging to several States, and are treated by the companies owning them as undivided property. The Commissioners have attempted to separate in table 14 the general items so as to compare the property expenses and earnings of the State, with each other. As above stated the total length of road in the State is 8,346.31 miles. The capital stock representing this mileage is \$147,854,622.85; the indebtedness is \$174,069,775.29; the cost of the property is reported as \$276,736,079.21; the proportion of earnings applicable to this is \$37,295,586.08; the proportion of operating expenses is \$26,297,163.92; the interest paid on roads in Iowa is \$7,294,522.62; the interest accrued but not paid is \$669,361.31 (this includes the Iowa Central and some other roads passing through receiver's hands). The dividends paid are \$4,318,042.46.

The total number of employes in the State is 30,236; the amount paid employes during the year is \$13,619,417.16.

PROPERTY ACCOUNT.

Charges and credits by which the capital and debt have been increased during the year on the entire lines.

CONSTRUCTION.	Amount.
Grading.....	\$ 5,199,355.08
Bridging and masonry.....	2,760,745.83
Superstructure, including rails.....	15,185,234.15
Land, land damages and fences.....	1,462,358.62
Passenger and freight stations, coal sheds and water stations.....	1,298,911.93
Engine houses, car shed and turntables.....	648,292.11
Machinery shops, including machinery and tools.....	888,757.73
Engineering—salaries, agencies and construction expenses.....	1,237,216.90
Purchase of other roads.....	57,469,680.97
Total for construction.....	\$ 85,839,716.34
EQUIPMENT.	
Locomotives.....	1,644,655.21
Passenger, express and baggage cars.....	389,243.72
Freight and other cars.....	3,318,571.96
Total for equipment.....	5,352,470.89
Other expenditures charged to property accounts.....	1,242,977.09
Total expenditures charged to property accounts.....	6,595,447.98
Credits to property accounts.....	312,919.92
Net addition to property accounts.....	\$1,242,999.47

TAXES IN IOWA.

The total amount of taxes paid by the railroads during the year in the State of Iowa was \$1,060,572.53. The taxes paid by the railroads in 1878 were \$594,912.65; in 1879, \$584,179.69; in 1880, \$591,848.08; in 1881, \$628,011.51; in 1882, \$707,600.31; in 1883, \$830,665.67; in 1884, \$881,149.36; in 1885, \$768,274.43; in 1886, \$862,229.04; in 1887, \$1,011,202.86.

The largest amount paid by single corporations was the Chicago, Rock Island & Pacific, \$205,441.00; the Chicago & Northwestern, \$192,170.62; the Chicago, Milwaukee & St. Paul, \$187,275.50; the Chicago, Burlington & Quincy, \$162,154.73; the Burlington, Cedar Rapids & Northern, \$85,588.76; the Central Iowa, \$51,291.92; the Iowa Falls & Sioux City, \$33,441.31; the Dubuque & Sioux City, \$17,680.65; the Cherokee & Dakota, \$15,628.83; the Chicago, St. Paul & Kansas City, \$14,514.38; the Minneapolis & St. Louis, \$19,022.05; the Sioux City & Pacific, \$14,811.12; the Chicago, St. Paul, Minneapolis & Omaha, \$12,771.24.

The mileage has increased since the establishment of this Board from 4,157 miles to 8,346 miles, and the revenue to the State from taxation of the roads from \$594,912.65 to \$1,060,572.53.

TOTAL LENGTH OF RAILROADS IN THE STATE.

The total number of miles reported in operation June 30, 1888 (excluding double track, sidings and spur tracks) was 8,346.31 miles.

Poor's Manual for 1888 gives the railway mileage of the United States, December 31, 1887, 140,912.70 miles, an increase for the year of 11,926.51.

The mileage for Illinois is 9,601.43, of Iowa 8,323.57, of Pennsylvania 8,018.82, of Texas 7,889.50, of Kansas 8,115.50, New York 7,503.50, Ohio 7,546.36, Michigan 6,462.27, Indiana 5,833.55, Wisconsin 5,282.95, Missouri 5,462.82, Minnesota 5,085.16, Nebraska 4,892.04, Dakota 4,323.50, Colorado 3,910.87, California 3,726.18.

ROADS LEASED.

The roads leased are so largely owned by the lessees that it would not be out of place to report them as parts of those roads.

The companies report as owned 7,548.84, leased 797.17, of the leased roads the Burlington, Cedar Rapids & Northern reports 477.77, the Chicago, Rock Island & Pacific, 305.9, the Crooked

Creek 13.5. We think these are all proprietary lines with the exception of those leased by the Chicago, Rock Island & Pacific, where the interests are probably not the same.

DOUBLE TRACK.

The number of miles double track reported is 88.9, of this the Chicago, Burlington & Quincy has 80.9, the Chicago, Minneapolis & St. Paul 1.7 miles, the Chicago, Rock Island & Pacific 4 miles, the Union Pacific 2.3 miles.

STEEL AND IRON RAILS IN IOWA.

RAILROADS.	Miles of steel rails.	Miles of iron rails.	Total miles.
Burlington, Cedar Rapids & Northern.....	718.72	142.50	861.24
Burlington & Missouri River.....	3.86	.....	3.86
Central Iowa.....	191.78	235.09	419.12
Chicago, Burlington & Quincy.....	581.98	282.11	834.57
Chicago, Burlington & Kansas City.....	42.75	31.78	77.53
Kansas City, St. Jo & Council Bluffs.....	52.00	6.35	58.35
St. Louis, Keokuk & Northwestern.....	2.99	48.09	51.08
Chicago, Iowa & Dak. Co.....	20.50	.....	20.50
Chicago, Milwaukee & St. Paul.....	1,097.91	475.29	1,574.91
Chicago & Northwestern.....	1,631.58	130.08	1,763.40
Chicago, Rock Island & Pacific.....	824.80	240.70	1,065.50
Chicago, St. Paul, Minneapolis & Omaha.....	58.18	18.38	74.54
Chicago, Santa Fe & California.....	19.76	.....	19.76
Crooked Creek.....	3.00	20.20	23.20
Hannston & Shandoah.....	6.79	88.06	94.85
Cherokee & Dakota.....	129.20	.....	129.20
Cedar Falls & Minnesota.....	.....	75.58	75.58
Dubuque & Sioux City.....	.....	136.00	136.00
Cedar Rapids & Chicago.....	41.83	.....	41.83
Iowa Falls & Sioux City.....	183.68	183.69	367.37
Chicago, St. Paul & Kansas City.....	440.93	24.80	465.73
Iowa Northern.....	.....	5.94	5.94
Minneapolis & St. Louis.....	49.10	90.40	139.50
Ottumwa & Kirkville.....	3.10	23	3.33
Prairie du Chien & McGregor.....	25	.....	25
Sioux City & Pacific.....	39.30	41.77	80.47
Union Pacific.....	6.46	.....	6.46
Wabash Western.....	31.27	79.94	110.70
Keokuk & Western.....	37.46	45.79	83.10
Centerville, Moravia & Albion.....	.....	24.00	24.00
Mason City & Fort Dodge.....	58.40	3.60	62.00
Omaha & St. Louis.....	67.00	.....	67.00
Clarinda & St. Louis.....	.....	11.50	11.50
NARROW GAUGE ROADS.			
Burlington & Northwestern.....	.....	38.77	38.77
Burlington & Western.....	.....	76.70	76.70
Des Moines & Kansas City.....	.....	100.00	100.00
Ft. Madison & Northwestern.....	.....	45.00	45.00
Des Moines & Northwestern.....	16.33	.....	16.33
St. Louis, Des Moines & Northern.....	2.00	30.96	32.96
Cedar Rapids & Marion Street Railway.....	2.00	6.00	12.00

ROAD BED AND TRACK.

The total number of track sections reported in Iowa is 1,454; the length is from five to seven miles; on each of these from three to seven men are employed, averaging five.

The number of new ties laid during the year is 1,867,082. Oak ties last in track an average of eight years; cedar from five to six years.

There were 38,553 tons new steel laid in track during the year.

FENCING.

Nine thousand and eighty-eight (9,088) miles of fencing are reported. The number of miles needed to complete the fencing in the State of all the roads is 2,781 miles.

Under the provisions of chapter 30, laws of the Twenty-second General Assembly, all railroads now in operation and all new roads within six months after completed, are required to build and maintain fences and when they re-build are required to make them conform to or be equal in efficiency to a standard prescribed in the law. Exception is made in favor of a third-class railway, which shall not be required to build a fence through the land of any farmer or other person, who by written agreement with said company has waived the fencing through his land.

TELEGRAPH LINES.

Most of the lines in the State are owned by the Western Union Telegraph Company, although many of the railroad companies own or have exclusive rights of certain wires on that system.

TRAIN MILEAGE.

The total number of miles run by passenger trains was.....	27,619,516
The total number of miles run by freight trains was.....	40,182,894
The total number of miles run by switching trains was.....	16,407,373
The total number of miles run by construction and other trains was.....	4,291,329

Total train mileage.....	97,905,007
The total number of passengers carried was.....	29,435,446
The total number of passengers carried one mile was.....	946,651,547
The total number of tons of freight carried was.....	29,193,762
The total number of tons of freight carried one mile was.....	6,744,548,874

The average distance traveled by each passenger was 32.16 miles; the average fare paid was 70.20. The maximum rate is fixed by statute.

COMMUTATION TICKETS.

We are advised that the railway companies are selling two thousand and mile tickets (to all parties that apply for them) at two cents per

mile; also, that they are giving special passenger tickets to conventions, and all free or reduced transportation not prohibited by law.

SPEED OF TRAINS.

Speed of passenger trains varies from twenty to thirty miles per hour; of freight trains from ten to fifteen miles per hour.

FREIGHT CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	320,711,506
Number of miles run by loaded freight cars west and north.....	353,289,224
Number of miles run by empty freight cars east and south.....	134,601,578
Number of miles run by empty freight cars west and north.....	104,651,353
Total freight car mileage.....	917,744,361

The number of empty cars hauled east and south is about 28.60 per cent of all cars hauled east and south. The number of empty cars hauled west and north is 22.61 per cent of all cars hauled west and north. This indicates as well as the figures that the volume of tonnage in either direction does not materially vary.

FREIGHT RATES PER TON PER MILE.

The following table gives the freight charges per ton mile in cents and fractions of a cent for the railroads doing business in Iowa, for the last ten years, as reported to the Board:

RAILROADS.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.
Burlington, Cedar Rapids & Northern.....	1.05	1.10	1.18	1.24	1.29	1.33	1.38	1.42	1.47	1.51	1.55	1.59	1.63	1.67
Central Iowa.....	0.91	0.99	1.19	1.21	1.38	1.69	2.14	2.15	2.29	2.34	2.39	2.44	2.49	2.54
Chicago, Burlington & Quincy.....	1.15	0.99	.....	0.93	1.00	1.06	1.05	0.81	1.24	.....	.....	.....	.....	.....
Chicago, Burlington & Kansas City.....	0.94	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kansas City, St. Jo & Council Bluffs.....	1.27	.....	.....	1.83	1.87	1.75	1.79	1.70	2.32	.....	.....	.....	.....	.....
St. Louis, Keokuk & Northwestern.....	1.45	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chicago, Iowa & Dakota.....	0.94	1.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chicago, Milwaukee & St. Paul.....	1.31	1.14	1.23	1.36	1.43	1.60	1.77	1.72	1.92	.....	.....	.....	.....	.....
Chicago & Northwestern.....	1.24	1.10	1.18	1.29	1.42	1.47	1.47	1.45	1.70	.....	.....	.....	.....	.....
Chicago, Rock Island & Pacific.....	1.31	1.01	1.06	1.10	1.18	1.24	1.22	1.21	1.57	.....	.....	.....	.....	.....
Chicago, St. Paul, Minneapolis & Omaha.....	1.40	1.18	1.26	1.43	1.59	1.40	1.17	1.72	1.83	.....	.....	.....	.....	.....
Crooked Creek.....	0.64	.....	8.00	8.80	9.75	9.00	9.00	13.00	8.75	.....	.....	.....	.....	.....
Des Moines & Fort Dodge.....	.....	1.00	1.50	2.31	2.39	3.08	4.36	4.58	4.76	.....	.....	.....	.....	.....
Humeston & Shenandoah.....	0.91	.....	.....	1.07	1.14	.....	.....	.....	.....	.....	.....	.....	.....	.....
Illinois Central.....	1.01	1.30	1.52	1.41	1.60	1.68	1.60	1.58	1.99	.....	.....	.....	.....	.....
Cedar Falls & Minnesota.....	0.53	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dubuque & Sioux City.....	1.06	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Iowa Falls & Sioux City.....	1.04	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chicago, St. Paul & Kansas City.....	1.60	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Iowa Northern.....	1.09	6.25	7.90	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Minneapolis & St. Louis.....	1.24	1.30	1.10	1.27	1.00	0.71	1.70	1.70	.....	.....	.....	.....	.....	.....
Ottumwa & Kirkville.....	1.52	0.88	1.59	1.04	2.00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sioux City & Pacific.....	2.01	1.67	1.75	2.23	2.28	1.90	2.25	1.83	2.44	.....	.....	.....	.....	.....
Wabash Western.....	1.25	0.54	0.79	0.90	0.95	0.96	0.80	0.79	1.87	.....	.....	.....	.....	.....
Minnesota & Northwestern.....	.....	0.97	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Keokuk & Western.....	0.93	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mason City & Fort Dodge.....	0.38	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Omaha & St. Louis.....	0.73	0.38	0.97	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clarinda & St. Louis.....	1.18	0.50	0.20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
NARROW GAUGE ROADS.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Burlington & Northwestern.....	0.50	.....	4.35	4.25	4.64	4.24	4.26	5.08	5.90	.....	.....	.....	.....	.....
Des Moines & Kansas City.....	0.58	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines & Northwestern.....	0.92	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
St. Louis, Des Moines & Northern.....	.....	7.15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The amount that it costs per ton per mile to move freight is not generally returned, the reason given that it is impossible to separate expenses that are common to both freight and passenger traffic.

The Burlington, Cedar Rapids & Northern reports that it costs 0.772; the Central Iowa, 0.743; the Chicago, Iowa & Dakota, 10.40; the Chicago, St. Paul, Minneapolis & Omaha, 0.83; the Iowa Northern, 2.33; the Wabash Western, 0.71; the Mason City & Ft. Dodge, 10.5; Omaha & St. Louis, 0.65; the Clarinda & St. Louis, 1.46; the St. Louis, Des Moines & Northern, 2. We do not regard these returns as valuable as it is evident they are not made from the same basis.

The following table was submitted by President Stickney, of the Chicago, St. Paul & Kansas City Railway, at the July meeting of the Interstate Commerce Commission, in relation to the cost of transportation per ton per mile on eastern roads, and amount collected for same:

NAME OF COMPANY.	COST PER TON PER MILE IN MILLS.										COLLECTED PER TON PER MILE IN MILLS.									
	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.
Pennsylvania.....	4.74	4.37	4.73	4.77	4.41	4.13	4.14	4.23	3.80	3.99	4.17	4.19	4.27	4.40	4.37	4.55	4.53	4.59	4.58	4.55
Lake Shore & Mich. Southern.....	4.35	4.14	4.14	4.02	4.05	3.99	4.10	4.20	4.17	4.26	4.17	4.26	4.17	4.26	4.17	4.26	4.17	4.26	4.17	4.26
New York Central & Hudson R.....	5.41	5.43	5.41	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40
Michigan Central.....	5.41	5.43	5.41	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40
Pittsburg & Ft. Wayne.....	5.41	5.43	5.41	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40

PERCENTAGE OF PURELY STATE FREIGHT.

By the terms State freight, the Commissioners mean all freight originating in the State and carried to points in the State. The Burlington, Cedar Rapids & Northern reports this as 25.7 per cent of their business in the State; the Central Iowa, 52.2; the Chicago, Burlington & Quincy, 14.7; the Kansas City, St. Jo & Council Bluffs as 37.01; the Chicago, Iowa & Dakota, 23; the Chicago, Milwaukee & St. Paul, 12.6; the Chicago & Northwestern, 16.7; the Chicago, Rock Island & Pacific, 24.16; the Cedar Falls & Minnesota, 35; the Dubuque & Sioux City, 32; the Iowa Falls & Sioux City, 40; the Chicago, St. Paul & Kansas City, 65; the Wabash Western, 25; the Mason City & Fort Dodge, 55; the Omaha & St. Louis, 10; the Chicago & St. Louis, 5; the St. Louis, Des Moines & Northern, 62. A careful estimate of the tonnage of these lines would reduce this percentage to less than 30 per cent. Four of the roads report more

than fifty per cent; two of these are roads, a large per cent of whose business is hauling coal, one a comparatively new line, and the other purely a local road.

EQUIPMENT FOR IOWA.

The equipment of the roads in Iowa and the proportion of the equipment of the through line properly representing the portion belonging to the roads in Iowa is estimated: Locomotives, 1,324; passenger cars, 656; baggage, mail and express, 281; box freight cars, 20,279; stock cars, 2,399; coal and platform cars, 8,129; other cars, 2,739.

STATIONS.

The total number of stations reported is 3,691; stations in Iowa, 1,457.

EMPLOYEES.

The total number of persons reported as regularly employed in operating the roads is 87,586; of the roads in Iowa, 30,794; the amount paid for personal services on the entire lines is \$49,843,052.47; for personal services in Iowa, is \$16,235,348.31, or about forty-three per cent of the entire earnings in the State.

TRUSS BRIDGES.

The total number of wooden truss bridges reported is 251; the length, 41,725 feet; of combination truss bridges, 100, the length, 19,375; of iron truss bridges, 149; length, 3,140.

WOODEN TRESTLE AND PILE BRIDGES.

The total number of wooden trestle and pile bridges is 12,869; the length, 1,081,879 feet, or about 205 miles.

IRON TRESTLES.

The number of iron trestles is 53; the length, 4,353.

ARCH CULVERTS.

The total number of arch culverts with twenty feet opening or more is 32, with less than twenty feet, is 366.

BOX CULVERTS.

The total number of stone box culverts is 1,712, of timber, 7,130.

BRIDGES BUILT WITHIN THE YEAR.

There were built or rebuilt within the year 25,963 lineal feet of bridges.

CATTLE GUARDS.

The number of cattle guards reported is 14,092.

RAILROAD CROSSINGS.

The number of railroad crossings at grade is 346, over or under 59, both roads report the crossings so that the number is in excess. Eighty-five per cent of these are at grade.

The attention of the Commissioners are called to the subject of railway crossings by a complaint from the Chicago, Rock Island & Pacific against the Davenport, Iowa & Dakota Railroad Company, which sought to cross the former road at grade at Fulton Station, Muscatine county. In this case the Commissioners held that a grade crossing would be a burden upon the complaining road that it should not be compelled to bear, but required it to contribute to the extra cost of an overhead crossing. There is in every grade crossing *per se* an element of danger. In Massachusetts, and we believe other New England States, grade crossings are prohibited except where they are deemed necessary and approved by the Railroad Commissioners. The Atchison extension from Kansas City to Chicago we learn crosses no railroad at grade for the entire distance of 458 miles. Whenever they can be avoided with reasonable increased outlay, we are inclined to the opinion that it should be done.

HIGHWAY CROSSINGS.

The number of highway crossings reported at grade is 8,215; over track, 122; under track, 215; bridges twenty feet above rail, 102; less than twenty feet, 25. Highway crossings at which there are flag-men, 90.

IOWA TONNAGE CLASSIFIED.

ARTICLES CARRIED.	TONS.	Per cent.
Grain	3,608,799	23.4
Flour	324,400	2.4
Provisions	259,514	2.1
Animals	1,135,835	8.0
Other agricultural products	319,494	4.5
Lumber and forest products	1,496,640	12.2
Coal	3,495,889	26.1
Lime, cement, etc.	141,214	1.1
Salt	85,914	.6
Petroleum and oil	57,558	.5
Iron, steel and castings	806,696	2.3
Stone and brick	374,105	2.1
Manufactures	434,885	3.3
Merchandise and other articles not enumerated	1,568,192	11.4
Total	13,376,684	100.

ACCIDENTS TO PERSONS.

During the year 180 persons were killed on the railroads in the State. Of these 10 were passengers, 101 employees, and 69 others not connected with the operation of the road. Eight were killed by derailment, 20 by collisions, one caught in frogs, 19 coupling cars, 32 fell from trains, 10 getting on and off trains, 2 at highway crossings, 20 from miscellaneous causes, 3 from overhead obstructions, 9 while stealing rides, 8 while intoxicated, 36 while trespassing on track, and one suicide.

There were 723 persons injured during the year. Of these 77 were passengers, 564 employees, and 86 others, not connected with the operation of the road nor sustaining the relations of passengers; 59 were injured by derailments, 71 by collisions, 7 were caught in frogs, 240 coupling cars, 52 fell from trains, 60 getting on and off trains, 5 at highway crossings, 182 from miscellaneous causes, 13 from overhead obstructions, 11 while stealing rides, 25 trespassing on track, and 1 while intoxicated.

The number killed is 48 more than the previous year, the number injured is 283 more.

There were in the State during the year three or four accidents attended with loss of life and personal injury from causes that may reasonably be expected not to occur again. This will not, however, we think, satisfactorily account for the greatly increased number of killed and injured over the report of the former year. With the increased appliances for safety, we had hoped this year to record a decrease.

There were 8 killed and 59 injured by derailments, there were 30 killed and 71 injured by collisions, there were 1 killed and 7 injured by being caught in frogs. The one killed was on the Chicago, Milwaukee & St. Paul Railway, and five of the injured on the Illinois Central, one on the Chicago & Northwestern, and one on the Sioux City & Pacific. The Commissioners understand that the Chicago & Northwestern is using the Edward's foot guard, but are not aware what safety appliances are used by the other lines reporting accidents from this cause.

COUPLING CARS.

Nineteen persons were killed and 240 injured coupling cars. The Western Car Builder's Association, more than a year ago, agreed upon couplers of the Janney type as in most respects more fully than any other, meeting the conditions required for safety. It is evident that the automatic coupler has not been very generally adopted as 19 persons were killed in 1888, and 9 in 1887, and 240 injured, while in the previous year 134 were injured. But one year since the organization of this Board, has there been as many killed, and the injured exceed any previous number by 58.

In 1878, there were killed, coupling cars	17
In 1878, there were injured, coupling cars	70
In 1879, there were killed, coupling cars	14
In 1879, there were injured, coupling cars	55
In 1880, there were killed, coupling cars	17
In 1880, there were injured, coupling cars	87
In 1881, there were killed, coupling cars	20
In 1881, there were injured, coupling cars	64
In 1882, there were killed, coupling cars	16
In 1882, there were injured, coupling cars	183
In 1883, there were killed, coupling cars	16
In 1883, there were injured, coupling cars	98
In 1884, there were killed, coupling cars	8
In 1884, there were injured, coupling cars	169
In 1885, there were killed, coupling cars	13
In 1885, there were injured, coupling cars	174
In 1886, there were killed, coupling cars	10
In 1886, there were injured, coupling cars	126
In 1887, there were killed, coupling cars	9
In 1887, there were injured, coupling cars	134
In 1888, there were killed, coupling cars	19
In 1888, there were injured, coupling cars	240

Since the creation of this Board in 1878, one hundred and fifty-nine persons have been killed and thirteen hundred and thirty-nine injured, coupling cars. We had hoped better results than seem to

have been attained by the limited use of automatic couplers. We have confidence that casualties will be reduced in as great a rate as in the item of caught in frogs, which, in 1884, is reported as killed, eleven, this year but one.

FALLING FROM TRAINS.

Thirty-two persons were killed and fifty-two injured falling from trains. When the air brake is universally applied to freight trains we think that much of the exposure to loss of life and personal injury will be removed. To one who has watched the movement of freight trains carefully, and the wrenching and breakage that seems to belong to the best management of the past, the conviction is unavoidable that economy requires as soon as practicable the application of brakes operated from the engine to all parts of the train at once. The dictates of humanity, as well as the financial interests of the roads, call for as rapid a change in this respect as practicable.

GETTING ON AND OFF TRAINS WHILE IN MOTION.

Ten persons were killed and sixty injured getting on and off trains while in motion. This is made by the Iowa statute a penal offense, and as far as we are able to judge, accidents from this cause are the result of individual recklessness for which we can suggest no remedy.

STEALING RIDES.

Nine persons were killed and eleven injured stealing rides, most of these were on the Chicago & Northwestern, and probably the result of a wreck. It is astonishing the numbers that travel about the country in exposed positions on railway trucks and in freight cars, with apparently no motive but the gratification of a taste for vagrancy.

WALKING ON TRACK.

Thirty-six persons were killed and twenty-five injured while trespassing on track. The reports of this Board, covering a period of eleven years, show that three hundred and thirteen persons have been killed and two hundred and three injured, while walking on the track. Sixty-one per cent of these accidents are fatal. We have reported this condition year after year, and see a gradual yearly increase of death and injury from this unnecessary exposure. We have sug-

gested before that walking on track be made a penal offense, not for the benefit of the railway companies, but for the protection of the public. Something should be done to impress upon the public mind the danger. The convenience and advantage of using the track for a highway can hardly compensate for the death of three hundred people, and the serious injury of two hundred more, an average of sixty a year, that will continue as long as something is not done to check the practice. Familiarity with trains is no protection. In England walking on track is prohibited, and the prohibition enforced as a public regulation.

TONNAGE CROSSING THE MISSISSIPPI RIVER FOR THE YEAR ENDING JUNE 30, 1888.

LOCATION OF BRIDGE.	East bound.	West bound.	Total.
McGregor	800,344	231,077	1,031,421
Dubuque	435,557	282,983	718,540
Sabula	708,571	713,244	1,421,815
Clinton	1,214,819	730,440	1,945,259
Davenport	1,057,703	1,530,968	2,588,671
Keokuk	96,935	81,423	178,358
Burlington	924,881	731,014	1,655,895
Keokuk	127,504	73,856	201,360
Total	4,781,131	3,906,936	8,688,117

TONNAGE CROSSING THE MISSOURI RIVER FOR THE YEAR ENDING JUNE 30, 1888.

LOCATION OF BRIDGE.	East bound.	West bound.	Total.
Sioux City	50,817	169,381	220,198
Blair	48,213	158,264	206,477
Council Bluffs	830,704	810,964	1,641,668
Plattsmouth	443,456	641,135	1,084,591
Total	1,074,889	1,728,386	2,803,275

The tonnage going east crossing the Mississippi River is 4,781,131 tons, going west 3,906,936, or a total of 8,688,117; that crossing the Missouri River going east is 1,074,889, going west 1,728,386, or a total of 2,803,275, the difference nearly six millions of tons, is by no means entirely contributed by the State of Iowa. Three railway systems draw business from Minnesota and Dakota, with lines of road that do not reach the Missouri River on the borders of Iowa. Three

other railways have lines that bring through Iowa traffic from Missouri, Kansas and Colorado, that do not reach the Missouri within the borders of Iowa. While we have no means of arriving at a satisfactory result we would think one-half the difference a liberal estimate for the tonnage received and forwarded from the State.

AVERAGE AMOUNT OF TONNAGE THAT CAN BE HAULED BY AN ENGINE OF A GIVEN WEIGHT OVER EACH ROAD IN THE STATE.

RAILROADS.	Weight of engine in tons	Net freight carried summer.	Net freight carried winter.	Weight of engine in tons	Net freight carried.	Net freight per ton of locomotive.
Burlington, Cedar Rapids & Northern.....	40	300	7.50	40	300	7.50
Central Iowa.....	60	350	4.16	60	350	4.16
Chicago, Burlington & Quincy—Burlington to Ottumwa.....	81	440	5.43	81	440	5.43
Chicago, Burlington & Quincy—Ottumwa to Charleston.....	81	780	9.75	81	780	9.75
Chicago, Burlington & Quincy—Charlton to Creston.....	460	380	5.08	460	380	5.08
Chicago, Burlington & Quincy—Creston to Pac. Junc.....	500	460	6.17	500	460	6.17
Chicago, Burlington & Kansas City.....	52	240	4.61	52	240	4.61
Kansas City, St. Jo & Council Bluffs.....	47	450	9.58	47	450	9.58
St. Louis, Keokuk & Northwestern.....	60	350	5.83	60	350	5.83
Chicago, Iowa & Dakota.....	35	400	11.43	35	400	11.43
Chicago, Milwaukee & St. Paul.....	32	202	6.31	32	202	6.31
Chicago & Northwestern.....	39	214	7.38	39	214	7.38
Chicago, Rock Island & Pacific.....	36	240	6.66	36	240	6.66
Crooked Creek.....	30	90	3.00	30	90	3.00
Humeston & Shenandoah.....	34	240	5.32	34	240	5.32
Illinois Central.....	55	199	3.62	55	199	3.62
Dubuque & Sioux City.....	55	199	3.62	55	199	3.62
Chicago, St. Paul & Kansas City.....	30	300	10.00	30	300	10.00
Iowa Northern.....	30	250	8.33	30	250	8.33
Minneapolis & St. Louis.....	39	270	6.93	39	270	6.93
Sioux City & Pacific.....	32	320	10.00	32	320	10.00
Keokuk & Western.....	35	250	7.43	35	250	7.43
Mason City & Fort Dodge.....	39	264	6.77	39	264	6.77
Omaha & St. Louis.....	86	250	2.91	86	250	2.91
Clarinda & St. Louis.....	32	150	4.69	32	150	4.69
NARROW GAUGE ROADS.						
Burlington & Northwestern.....	20	190	8.00	20	190	8.00
Burlington & Western.....	22	160	7.27	22	160	7.27
Des Moines & Kansas City.....	18	81	4.50	18	81	4.50
St. Louis, Des Moines & Northern.....	18	112	6.22	18	112	6.22

LAND GRANTS.

The Chicago, Burlington & Quincy Railroad Company received from congressional grants 358,424 acres of land; has sold 354,561.23 acres at an average price of \$11.79 per acre. The amount received from sales, principal and interest, is \$3,946,421.85; the amount unpaid on outstanding contracts, is \$247,630.36; the gross amount received from sales, contracts, forfeited contracts and miscellaneous sources up to June 30, 1888, was \$5,899,165.34. The amount expended in the sale and management of the lands was \$693,133.75. The amount of taxes paid upon the lands was \$265,141.47. The amount realized from the sale of lands above the expenses incurred in their management and in taxes is \$4,870,890.12.

The Chicago, Milwaukee & St. Paul Railway Company received from congressional grants 379,397.37 acres of land. They have sold 368,658.82 acres at an average price of \$4.90 per acre and received from sales \$1,795,264.36. The amount unpaid on outstanding contracts, is \$47,245.26; the gross amount received from sales, contracts and forfeited contracts up to June 30, 1888, is \$1,956,601.48. The amount expended in the sale and management of the lands was \$137,509.07. The amount of taxes paid on the lands was \$30,093.92. The amount realized from the sales of lands above the expenses incurred in the management and taxes is \$1,586,549.27.

The Chicago, Rock Island & Pacific Railway Company received from congressional grants 550,193.51 acres of land, has sold 539,291.16 acres at an average price of \$8.75 per acre, has received from sales, contracts and forfeited contracts up to June 30, 1887, \$5,473,139.80, has expended in the sale and management of the lands \$277,481.95, has paid in taxes on the lands \$607,975.31. The amount realized from the sale of lands above the expenses incurred in the management, and taxes, is \$4,587,682.54.

EARNINGS, TONNAGE AND RATE PER TON PER MILE OF LEADING ROADS THAT FORM THE IOWA LINES.

We extend for the year 1888 the tables copied into last year's report, giving the gross earnings from freight, the number of tons of freight moved and the rate per ton per mile of the lines that carry a very large per cent of the tonnage in Iowa. The aggregate earnings of these roads in 1870 were \$25,547,890, in 1888, \$72,913,092. The tons of freight carried in 1870 were 7,279,147, in 1887 were 36,354,932. The tons of freight carried one mile in 1870 were 1,089,678,291, the tons carried one mile in 1887 were 7,223,093,937.

RATE PER TON PER MILE.

The aggregate rate per ton per mile received for freight in 1870 was 2.423 cents, in 1887 it was 1.011.

325766

STATE LIBRARY COMMISSION OF IOWA

Historical Building

DES MOINES, IOWA 50319

GROSS EARNINGS FROM FREIGHT.

YEARS.	Chicago, Burlington & Quincy.	Chicago, Milwaukee & St. Paul.	Chicago & North-western.	Chicago, Rock Island & Pacific.	Illinois Central.	Aggregate of all.
1870.....	\$ 4,514,620	\$ 5,116,141	\$ 8,187,567	\$ 3,587,002	\$ 5,142,526	\$ 26,547,890
1871.....	4,949,684	4,444,568	7,700,829	4,023,277	6,686,713	27,207,051
1872.....	5,299,874	4,566,991	7,521,275	4,213,372	5,865,614	27,467,139
1873.....	5,035,340	4,421,369	6,614,260	4,597,982	6,063,364	23,732,324
1874.....	8,415,909	5,137,152	10,270,519	5,003,001	7,700,573	36,557,154
1875.....	8,502,617	5,690,598	9,549,430	5,292,412	5,490,995	34,538,022
1876.....	8,821,225	5,384,230	9,832,973	6,121,577	4,748,335	33,898,359
1877.....	9,834,544	5,627,906	9,005,279	4,708,146	4,555,406	33,731,281
1878.....	11,192,179	5,750,497	10,754,168	5,575,733	5,024,670	38,225,617
1879.....	11,650,622	5,350,755	10,637,267	5,690,156	46,167,806	38,225,617
1880.....	16,054,269	8,884,226	12,897,777	8,035,165	5,871,832	51,743,209
1881.....	16,595,819	11,884,706	14,414,151	8,690,489	5,875,649	57,460,895
1882.....	15,711,509	14,002,335	17,225,134	9,087,007	5,919,152	62,844,227
1883.....	19,514,161	16,305,354	16,491,352	7,928,237	8,664,595	69,387,063
1884.....	18,514,432	16,128,994	17,677,866	8,056,316	7,292,043	68,746,621
1885.....	19,505,853	17,101,742	16,917,593	7,713,659	8,145,920	69,444,567
1886.....	19,267,935	17,503,244	17,903,244	8,037,452	8,352,151	70,069,076
1887.....	18,675,655	17,109,718	19,208,436	8,735,020	9,604,863	72,919,692

TONS OF FREIGHT CARRIED.

YEARS.	Chicago, Burlington & Quincy.	Chicago, Milwaukee & St. Paul.	Chicago & North-western.	Chicago, Rock Island & Pacific.	Illinois Central.	Aggregate of all.
1870.....	1,062,754	1,822,783	2,222,978	876,698	1,623,994	7,279,147
1871.....	1,382,615	1,463,155	2,298,170	914,345	1,811,914	7,890,189
1872.....	1,580,104	1,691,826	2,510,016	1,014,348	2,039,321	8,950,615
1873.....	2,221,744	1,791,564	2,958,390	1,295,996	2,057,360	10,310,094
1874.....	2,430,638	1,735,535	3,591,690	1,399,383	2,069,935	11,216,571
1875.....	2,996,933	1,832,927	3,153,315	1,717,727	2,016,424	11,116,926
1876.....	2,892,614	1,766,801	3,471,927	1,640,000	1,899,627	11,069,969
1877.....	3,249,635	1,687,607	3,413,394	1,451,469	1,862,444	11,864,353
1878.....	3,975,010	1,956,669	3,971,261	1,764,118	2,067,832	13,737,920
1879.....	4,496,753	2,500,734	4,265,937	2,336,270	2,324,485	16,172,779
1880.....	6,030,186	3,290,563	5,771,635	2,966,763	2,702,852	21,145,519
1881.....	7,710,750	4,276,098	6,662,112	3,276,260	2,875,833	24,801,043
1882.....	6,346,250	5,127,767	8,190,893	3,754,531	2,969,578	28,379,028
1883.....	7,616,701	5,061,067	7,474,663	3,454,882	3,538,262	28,155,483
1884.....	7,935,997	6,025,016	8,453,991	3,618,142	3,554,085	28,575,234
1885.....	8,431,808	6,462,869	8,235,127	3,875,605	3,887,270	30,879,679
1886.....	8,834,708	7,086,172	8,494,225	4,180,109	4,611,823	32,345,961
1887.....	9,759,325	7,574,793	9,737,312	4,381,257	4,910,244	36,354,992

NUMBER OF TONS CARRIED ONE MILE.

YEARS.	Chicago, Burlington & Quincy.	Chicago, Milwaukee & St. Paul.	Chicago & North-western.	Chicago, Rock Island & Pacific.	Illinois Central.	Aggregate of all.	Rate per ton per mile.
1870.....	147,409,267	181,428,573	364,747,240	130,693,871	265,469,440	1,089,678,291	2.423
1871.....	206,949,500	173,676,253	368,417,381	151,854,519	282,156,400	1,089,058,053	2.569
1872.....	240,857,000	187,361,638	267,764,006	168,764,519	272,290,900	1,137,038,063	2.582
1873.....	418,385,154	297,538,532	566,475,480	219,384,694	219,384,694	1,337,106,630	2.188
1874.....	445,646,221	259,158,288	461,412,039	249,523,401	275,508,200	1,689,359,148	2.169
1875.....	430,363,161	272,639,621	454,350,357	267,913,574	284,650,380	1,740,613,486	1.979
1876.....	474,821,988	264,806,027	603,132,389	269,511,390	294,002,300	1,776,871,094	1.877
1877.....	655,636,220	271,598,123	485,357,960	337,135,683	249,315,911	1,999,073,930	1.664
1878.....	852,236,100	301,518,361	680,022,774	370,433,768	366,035,424	2,585,192,008	1.420
1879.....	1,138,773,772	401,505,774	681,878,311	510,859,064	333,470,860	3,065,588,481	1.280
1880.....	1,624,461,723	504,876,154	865,903,542	686,458,954	381,298,482	4,062,994,920	1.266
1881.....	1,211,903,074	697,347,807	980,022,774	712,383,129	366,035,424	3,985,192,008	1.420
1882.....	1,222,398,407	945,596,161	1,192,186,039	788,466,874	417,732,652	5,565,565,106	1.364
1883.....	1,552,141,453	1,706,605,631	1,183,829,354	701,595,283	604,632,667	5,183,808,995	1.308
1884.....	1,437,296,632	1,247,737,233	1,260,173,773	734,601,286	577,543,959	5,337,341,857	1.351
1885.....	1,430,241,456	1,237,781,453	1,416,790,360	719,622,565	623,369,154	5,847,094,803	1.341
1886.....	2,160,748,416	1,488,520,713	1,666,892,717	793,834,454	719,928,068	6,616,301,308	1.047
1887.....	2,077,245,225	1,629,384,801	1,754,598,506	806,805,022	800,970,022	7,222,033,337	1.011

RAILROAD LAW OF 1888.

The General Assembly at its session in 1888, passed an act to regulate railroad corporations and other common carriers, to increase the power and further define the duties of the Railroad Commissioners, and to prevent and punish extortion and unjust discrimination in the rates charged for transportation.

The law defines the term railroad to include all bridges and ferries used in connection with any railroad, also all railroads operated in connection with any railroad, whether under contract, agreement, lease or otherwise. It makes the term transportation to include all instrumentalities of shipment or carriage. It defines railroad corporations to mean all corporations, companies or individuals owning or operating railroads in the State. It further applied the provisions of the law to all persons, firm*, companies or associations, whether incorporated or not, that may do business as common carriers upon the railways of the State. This last clause is supposed to include express companies, freight lines and sleeping car companies.

The law requires first that all charges for services rendered shall be reasonable and just, and prohibits unjust and unreasonable charges. It prohibits special rates, rebates and drawbacks, but recognizes the classification of goods and also a lower rate per hundred pounds in car load than less than car load lots. It makes it unlawful

to give preference to persons, firms, corporations, localities, or any description of traffic, except as to time of shipment of live stock, or perishable property. It requires equal facilities for the interchange of traffic between the respective lines, and for the receiving, forwarding and switching cars. Any common carrier may be required to switch and transfer cars for another for the purpose of being loaded or unloaded upon terms prescribed by the Railroad Commissioners.

The car load by the law is made the unit in large shipments, and the hundred pounds in less than car lots, the rate on one car must be as low as on any number of cars and on one hundred pounds as low as any number, until the carload is reached.

No railroad company shall charge a greater compensation for transportation for a shorter than a longer distance over its railroad (which includes any branch that it may operate) any part of the shorter haul being included within the longer. No carrier shall charge for transporting freight from any point more than a fair and just rate as compared with the price it charges from any other point. Pooling, whether of rates or carriage is prohibited. Schedules of rates are to be printed and posted. The carriage of freight is required to be continuous from place of shipment to destination and any combination that shall produce interference is unlawful. Any person injured by a violation of the law may make complaint to the Commissioners or may bring suit in the courts of the State. The Railroad Commissioners are empowered to inquire into the management of the business of the carrier and all contracts, agreements or documents of any kind must be produced when called for. Any person, firm or corporation may make complaint to the Railroad Commissioners of any act or failure to perform any duty which shall be investigated and the provision of the inter-State commerce law is adopted "that no complaint shall at any time be dismissed because of the absence of direct damage to the complainant."

The Board of Railroad Commissioners are required to make a classification and schedule of reasonable maximum rates, which shall be taken in the courts of the State as *prima facie* evidence of reasonable and just rates. Any person, firm, corporation or association may make complaint before the Board as to rates or discriminations, and it shall be the duty of the Board to fix time and place for hearing, upon the hearing the Commissioners shall receive evidence, statements or arguments offered by either party, but the burden of proof shall not be held to be on the part of the complainant. The

lowest rates charged by any railroad company in this or any other State or by any other railroad with which the railroad company complained of, has traffic arrangements, shall be accepted by the Commissioners as *prima facie* evidence of reasonable rates. After hearing and investigation the Commissioners shall fix and determine a maximum rate on all matters specified in the complaint and the classifications and schedules shall be accepted as *prima facie* evidence of reasonable rates in all the courts of the State. The rate per hundred shall be the same for like classes of freight, for like distance, to all persons shipping in quantities less than carload lots, and rate per hundred for all persons shipping in car load lots shall be the same for the same distances for the same class of freight. Penalties from five hundred to ten thousand dollars are imposed for violation of the law. It is made the duty of the Railroad Commissioners to prosecute suits for the collection of penalties and no suit begun by the Commissioners shall be dismissed without the consent of the Commissioners and Attorney-General. The exceptions to the rule laid down in the law of absolute equality in person and locality are, the United States, the State and municipal corporations, the employes and their families of the railroad company, charities, excursion or commutation passenger tickets, preachers, and the exchange of passenger tickets with officers or employes of other roads, also parties in charge of live stock. The Railroad Commissioners and their secretary, with experts whose services they may require, shall in the performance of their duties be transported free. For the development of any new industry special rates may be made for an agreed number of cars, when approved by the Commissioners.

The Railroad Commissioners are made elective. Many of the features of the law are derived from the Inter-State commerce law, but it goes further and reaches absolute equality in the treatment of shippers as nearly as can be done, we think, without the adoption of a pro rata rate. The definition of "railroad," railroad corporations and transportation, coupled with the significant clause "that it shall be unlawful for any common carrier to receive any greater compensation in the aggregate for the transportation of passengers or a like kind of property for a shorter than a longer distance over its 'railroad,' all or any portion of the shorter haul being included within the longer," makes the law more stringent. We have found no railroad legislation anywhere that goes as far as this. The Inter-State

commerce law says that railroads shall not charge more for a shorter than a longer haul, the shorter being included within the longer, the words "any portion" make this law a step in advance. To illustrate, Cedar Rapids is a very considerable jobbing center, and is the headquarters of the Burlington, Cedar Rapids & Northern Railway Company. This road has three lines, one running 118 miles north to Decorah, one northwesterly 151 miles to Albert Lea, and one still further west, terminating at Watertown, Dakota, 400 miles northwest. As we are informed, the line to Decorah has never paid operating expenses, its location is such that it never should have been built, is said to have been the result of speculation purely, and built to sell bonds. This line branches at Linn Junction, four miles from Cedar Rapids, and although but four miles are occupied by the line in common with the main line, and the more valuable line to Dakota, still this four miles of common line under the terms of the law "any portion of the shorter haul being included in the longer" governs the rate of transportation on this poor piece of property, as well as the entire line.

Any rate that could be obtained would not be remunerative, but still might reduce the amount this line draws from the other branches to keep it in operation. Persons living along the line might have to pay more for the services rendered, but this would seem to be the legitimate result of their location. If the road received aid by taxation, the owners of the property, under the decision of our Supreme Court, in the Northwood case, may not abandon it.

Another illustration of the effect of this portion of the law may be found in the situation of the Chicago, Rock Island & Pacific Railway. This road has a line from Des Moines west to Council Bluffs, northwesterly to Ruthven, and by one of its proprietary roads, the Minneapolis & St. Louis, to Minneapolis and St. Paul, on all these lines there is a large market for coal. Southeast of Des Moines, the road by branches, although in a somewhat circuitous route, reaches the most valuable coal deposits of Mahaska and Marion counties. The rate by the circuitous route from these mines must govern all the coal transportation south of Des Moines on this road, and may shut these mines out of the northern and western trade over this road. Colfax and Des Moines can get the full advantage of their location, and, to a great extent, prevent the competition that the railway would wish to give them.

FIXING SCHEDULES.

One of the earliest duties imposed upon the Commissioners by the law of 1888 was that of making classification and a schedule of maximum rates. They brought to the consideration of the subject mainly the rates that the railway companies themselves had charged in the past, some of them had been special, some had been made under the influence of strong competition, others were made by an agreement with all the roads in the State and were supposed to represent all the traffic would bear. The Commissioners' rates were, as they thought, a fair and just average from the comparisons instituted, as the law required, between the rates of this and adjoining States, not always the rates in schedules, but those on which the business had been done. The rates made were intended, as far as practicable, to afford relief to the business interests of the State and at the same time give a reasonable compensation for service rendered. After having agreed upon them, they were submitted to the general freight agents and in compliance with their request, the rate at three hundred miles was changed to conform to the Missouri river rates. The Commissioners then changed their rates from one hundred to three hundred miles, at the latter distance reaching the rates fixed by the railway companies themselves.

When the rates had been adopted, the Commissioners were visited by the presidents and general officers of some of the roads with a request for further modifications. This was declined and the reason therefor given in the following letter which is here inserted to show the temper and feeling of the Commissioners at the time:

IOWA BOARD OF RAILROAD COMMISSIONERS,
DES MOINES, JUNE 28, 1888.

MARVIN HUGHITT, *President Chicago & Northwestern Railway, Chicago, Ill.*

DEAR SIR—The Commissioners are of the opinion that the schedule of maximum rates should properly go into effect on July 8th in accordance with the official notice previously given, and that changes and modifications should be taken up item by item on a day fixed for that purpose with the parties interested in attendance. By confining the consideration to a representative from the interest involved, and a representative from the railroad company it is thought that the facts may be more fully brought out, thus making it a purely business transaction.

By order of the Board.

Very respectfully yours,

W. W. AINSWORTH,
Secretary.

On June 26, 1888, Hon. D. J. Brewer, United States Circuit Judge, issued a restraining order which was followed by a temporary injunction, prohibiting the Commissioners from putting their schedule of rates in force. This suit is at the instance of the Chicago & Northwestern Railway Company, and the Chicago, Milwaukee & St. Paul Railway Company and the Chicago, Burlington & Quincy Railroad Company brought similar suits.

The Hon. S. H. Fairall, at suit brought by the Chicago Rock Island & Pacific granted an injunction restraining the Commissioners from putting their tariff into effect, the Burlington, Cedar Rapids & Northern joined in the proceeding.

Judge Brewer, in granting the injunction, holds in reply to the claim that the State alone has the power to fix rates, and that this power cannot be delegated: "First, that courts ought not to declare a statute unconstitutional unless it is clearly so. Second, there is no inherent vice in the delegation of such power, the vital question to shipper and carrier being that the rates should be reasonable. Third, while the power to fix rates is legislative, yet the demarcation between legislative and executive is not always readily discerned; the legislature frequently establishes rules and principles, leaving their execution and details to others. Fourth, in view of constantly changing conditions, justice is more likely to be reached by a body that is constantly in session than one that convenes only at stated periods."

After full examination the judge holds that the legislature can delegate to Commissioners the power to fix rates with, however, the limitation, that it was not intended that the legislature had the power to fix unreasonable rates or to delegate that power; to hold otherwise he would regard as confiscation. He holds "that if the rates give compensation to the owners of the property, however small, that the courts have no power to interfere." From testimony before him "the conclusion reached is that the rates fixed by the Commissioners might not give return on the capital invested."

Judge Fairall, in the case of the Chicago, Rock Island & Pacific Railway, assumes that the court has authority to review the rates fixed by the Commissioners; that the State has the authority to not only fix a schedule of rates but to delegate that power. He holds that to require a common carrier to transport property for less than a just and reasonable charge is to require him to carry without reward, or to take private property for public use without compensation, or by due pro-

cess of law. He supports this position by a quotation from Chief Justice Waite, "from what has been said it is not to be inferred that this power of limitation or regulation is without limitation, or that regulation is without limit. This power to regulate is not a power to destroy and limitation is not equivalent to confiscation. Under pretense of regulating fares and freights, the State cannot require a railroad company to carry without revenue; neither can it do that which in law amounts to taking of private property for public use without just compensation, or without due process of law." Further on in the opinion of Judge Waite, he says: "What would have this effect, we need not now say, because no tariff has yet been fixed by the Commission, and the statute of Mississippi expressly provides that in all trials of cases brought for a violation of any tariff of charges as fixed by the Commission, it may be shown in defense that such tariff so fixed is unjust."

He sums up the case he decides in the following: "The questions involved in this case are purely legal, and the main one is the power of the State to make and enforce rates of transportation to be charges by railroad corporations and other common carriers, when from the pleadings such rates are admitted to be *so low as not to pay fixed charges and operating expenses*. This question, which has never been squarely determined by the Supreme Court, either of this State or the United States, is one which must be met by the courts and passed upon, the same as other questions of controverted rights between the State and the individual."

The question of whether the rates as fixed by the Commissioners were reasonable was not before Judge Brewer and Judge Fairall, except as set out in the bill asking for the writs. The Fairall case was submitted on appeal to the Iowa Supreme Court at the October term, and the Brewer case is pending in the Circuit Court of the United States, on a plea to the jurisdiction.

It would seem from a discussion of the question by Judge Brewer, that he had reached the conclusion that the rates fixed by the Commissioners were not compensatory, and Judge Fairall plainly states that the pleadings admit this. This was not and never has been the intent or purpose of the Commissioners. The rates fixed were certainly higher than the roads had voluntarily for a very considerable period fixed, themselves, for a large portion of their traffic.

The law required, practically, that all localities and all persons

should be treated alike. The railway companies in establishing their tariff of May 10, placed their rates at substantially the highest point that had been charged for a long period. The Commissioners did not select the lowest rate that had been charged, but endeavored to reach an equitable mean that would make, as they judged, a fair remuneration for services rendered, and allow business to be done by the various parties interested in State commerce and manufactories. There is nothing in their action to indicate any other disposition than to allow reasonable compensation for the service. The various industrial interests of the State appeared before the Board, showed the rates that they had been receiving, voluntarily given, and asked the Board to arrange a schedule so that they might be fairly placed in a position to meet on equal terms their competitors outside the State. They asked that in the distribution of commodities their jobbing houses should not be closed and their manufacturing establishments driven out of the markets of the State. The representatives of the railways appeared before the Board and charged all the evils complained of upon the law, which they claimed was harsh, unyielding and entirely unfitted to meet the conditions or wants of the people. They claimed that manufacturing and jobbing interests could only flourish in a State situated as Iowa is, by special rates, but to make all rates as low as their special rates had been made for this purpose, would take away their revenue.

The rates were made in compliance with the law, neither as low as special rates had been given, nor as high as the companies had fixed them in their May 10 tariff, but with the expectation that all parties might do business under them.

The Commissioners had shown, as before stated, a disposition to modify any rate that was demonstrated to them to be too high or too low.

The railway companies saw fit to have these rates judicially reviewed; from the test the Commissioners do not shrink.

While the railway journals and the press, particularly of the eastern States, have seen fit, without examination of the conditions or circumstances surrounding Iowa traffic, or any comparison with their own local rates, to criticise the action of the Commissioners, it is refreshing to get something from the railroad standpoint, that shows a disposition to meet the matters at issue fairly. The railroad is, as much as anything else, Iowa property, the courts having determined

that it is under State control, and the sooner what is equitable and just is determined, the better it will be for all parties.

To call hard names, impute ignorance, prejudice or malice to a commission that can have but one object in view, the general prosperity of the interests of the State, among which the railroad is one of the most important, is not the best method of reaching a right adjustment of difference.

We introduce here the comments of Gen. Dodge, a gentleman who has large railroad interests in Iowa, as well as in other western States, to show that the deliberate judgment of the thinking railroad man sees more to condemn in the competitive action of the roads toward each other than in the action of State authorities. We insert it in full:

THE RAILROAD SITUATION IN THE WEST.

In a recent interview Vice President Sykes of the Northwestern, after a trip of over 3,000 miles over the lines of that system, expressed his views in regard to the railroad situation at the west, in which he made the following statement, viz:

Our equipment is fully employed, but we are working at low rates, and find it hard work, in common with other roads in the Northwest, to earn as much as last year, although doing a much greater business. This is owing to the concessions in prices for transportation, and more particularly the effect of the operation of the inter-state law, and of the reductions in rates by the local State authorities and powers that claim to regulate the business of the railroads, more especially in Minnesota and Iowa. Railroad men throughout the Northwest and all over the country look with grave concern upon the last named phase, and hope the tide of popular feeling, which at present finds expression in the arbitrary and oppressive, if not actually destructive, course toward the railroads, will abate before the properties are rendered valueless, alike to the public and to the owners of the capital invested.

These statements have attracted the attention, not only of the public, but of a good many railroad men, among whom are Gen. G. M. Dodge of the Denver City & Fort Worth, and the Union Pacific. Referring to Mr. Sykes' statement, Gen. Dodge said:

First: I claim that no reduction has ever been made by legislation that has not been first made by the railroad companies, lasting from

three to nine months. Their example has led the people of the States to believe that, if they can carry freight and passengers at the out rates and special rates that they made in their fights, they could do it under a law, and so far as I know, no answer has ever been made to that. During the session of the legislature of Iowa, when it had in consideration these rates, there were, for six months in Iowa, rates upon everything that were far below the rates made by the Iowa Commission. Of course the rates made by the roads and the rates made by the Commission are ruinous. The whole trouble comes from the disposition of every traffic manager in the country to obtain something that he is not justly entitled to. They have gone on giving privileges to shippers until now the mileage on cars east of the Missouri river is about one-half what it used to be ten years ago, and this all comes from the disposition of every road to allow their cars to be used as warehouses.

In the city of Chicago the jealousies between the roads make it almost impossible for one railroad to deliver its freight to another, or to its customers, without great cost. It is almost impossible to get a car through the city of Chicago under one week; whereas if the whole city was organized and districted for each company to do its proportion of the switching, there is no reason why every car should not be switched, and delivered and returned inside of three days.

I think the whole demoralization in the railroad system comes from the lack of nerve on the part of the managers of the roads, from the fact that they have turned their business entirely over to the traffic managers, and the first duty that they owe to their companies, and to their stockholders, is to divorce their operating and traffic departments; second, to lay down rules which governed us ten years ago, by which no man could hold a car at a station or a terminal over three days without paying for its use; third, to pay attention to their local business. So far as my experience goes, no road west of the lakes gives attention to its local business; its whole effort appears to be to its through business—a non-paying business—while the demands from almost every local point on its entire line for local business, and which, if they would accommodate, would pay one hundred times for their through business.

Mr. Sykes makes a great ado about what the legislators do, and about the harm they have done to the companies, but if he will go back two years and take up the rates that his own road has made in

Illinois and Iowa to meet other rates, and compare them with the lowest rate that has ever been placed upon him by legislation, he will find that the rates of the Railroad Commission have been generous compared to his own. I think the owners of property should understand fully that all these low rates in the West have been made from the example set by the managers of their own roads, and that they should put the fault right where it lays.

I have no sympathy with the rates that have been made in Iowa by the Railroad Commission, but I think that they were made, not only with the view of enforcing them, but with the view of having the comparison made by the owners of the property; and I think that if you compare the rates made by the Commissioners with the rates of the railroads through Iowa upon which they were based, it will be very hard for the railroads to attack the Commission's rates.

I only speak of Iowa by reason of having personal knowledge of it. So far as my knowledge goes, it is the same in Kansas, in Missouri, and in Nebraska.

To my certain knowledge, the Union Pacific Road, of which I am director, is doing a large amount of its business now as competitive business at a loss, and they have not got the nerve to stand up and refuse it because they are fearful that some other road will get it; and I know to day that there is a large demand upon their road for every car they have got, to do a paying business.

In contrast with what Gen. Dodge says, and the manner in which a well balanced, level headed man looks at matters of this kind, we insert a letter from Mr. Parry, the officer of the C., R. I. & P. Railway, making the reports of that company to the Commission. Section 4 of chapter 77, laws of the Seventeenth General Assembly, requires the Commission to make a report to the Governor on the first of December of each year; such report shall contain as to every railroad corporation doing business in the State, among other things, "the cost and present cash value of its road and equipment, including permanent way, buildings and rolling stock; all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business." Section 5 says: "To enable said Commissioners to make such a report, the managing officer of each corporation doing business in the State shall annually make to said Commissioners such returns in the form which they may prescribe, as will afford the information required for said official report."

In reply to a letter from the Commissioners, asking the present cash value of the road, we here insert Mr. Purdy's letter:

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.
OFFICE OF VICE-PRESIDENT, SECRETARY AND TREASURER.
CHICAGO, October 24, 1888.

W. W. AINSWORTH, Esq., *Secretary Board of Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—In reply to yours of October 5th, I say, as Mr. E. St. John, the General Manager of this company, said in his letter of the 3d day of December, 1887, in reply to a like inquiry propounded by you for the Board of Railway Commissioners:

"As to present value of the property mentioned. The information called for consists in opinions based upon facts as accessible to your honorable Board as to any officer of this company. These opinions fluctuate constantly because of crop prospects, the financial condition of the country, and the possibility of legislation which may materially affect such value. I am advised that the present cash value of property is measured by the price which it would command if offered at public sale to the highest bidder for cash in hand. What price the railways of this company in Iowa would command at such a sale cannot, in my judgment, be approximately conjectured. If such conjectures were feasible, the communication of them to your honorable Board would not answer your questions."

That the reasons thus assigned for declining to *guess* at the cash value of this property were duly appreciated by your honorable Board is indicated by your letter to Lusk & Bunn, under date of October 4, 1887. In this you say:

"The Commissioners appreciate the difficulty in answering the questions as to the actual cash value of the property; in fact have never made it one of the questions to be answered, until their attention was called to the requirements of the law by the Governor. They have prepared no formal questions for the purpose of making these returns, and in fact have no distinct idea of what was contemplated by the legislative mind when the requirement was made."

The "difficulties" which you so clearly "appreciated" less than a year ago, have been increased rather than diminished, by causes since developed, prominent among which may be noted the legislation of the last General Assembly of the State of Iowa, and the attempt of your honorable Board to enforce a schedule of maximum rates which it solemnly admits of record "are unreasonable and entirely too low to enable the common carriers to which the same is to be applied (including the Chicago, Rock Island & Pacific Railway Company) to transact their business as common carriers, without loss"; that it "knowingly and willfully" made the same "too low," and that "said rates will not enable said common carriers (including the Chicago, Rock Island & Pacific Railway Company), when the effect thereof shall have been applied to the earnings of said carrier to pay its fixed

charges and operating expenses; and the effect of adopting said rates would be to render unproductive the capital invested (by the Chicago, Rock Island & Pacific Railway Company) in its said railroad property, and to make insolvent many, if not all, of the railroad corporations transacting business in said State of Iowa."

Your honorable Board is now asking the Supreme Court of the State to recognize its right to establish such rates and to enforce them, though the effect be to drive the railway corporations of the State into insolvency. The admitted character of this schedule, the determination of your honorable Board to enforce it, with confessed knowledge as to the effect of such enforcement, added to other causes, all of which threaten to convert an already accomplished reduction into a destruction of dividends, has created an impression in the public mind, as you must know, that the "present actual cash values" of railroads in the State of Iowa are lower than they were a few years ago and higher than they will be a few years hence. Any attempt to make a more specific statement would consist in the expression of opinions which would change as the conditions change, and be as indistinct as the "idea" which your honorable Board has conceived "of what was contemplated in the legislative mind."

Respectfully yours,

W. G. PURDY,
Vice-President.

On the 27th day of February, 1888, Mr. Purdy expressed his views of the "present cash value of his road in Iowa" in his report to the Secretary of State, in which, under the head of "Value of property per mile of road in Iowa," he places the value for taxation purposes at \$6,201 per mile, and sustains this estimate with the following affidavit:

STATE OF ILLINOIS, } ss.
COOK COUNTY.

I, W. G. Purdy, of said county, being duly sworn, depose and say that I am Vice-president of the Chicago, Rock Island & Pacific Railway Company, and have examined the foregoing schedules of property, earnings and expenses of said company, for the year ending January 1, 1888, made in pursuance of the provisions of chapter 2, title 10 of the Code of Iowa, and that the same is true and correct, to the best of my knowledge and belief.

(Signed.)

W. G. PURDY,
Vice-President of the Chicago, Rock Island & Pacific Railway.

Sworn and subscribed to before me, a notary public in and for said county and State, this 27th day of February, A. D. 1888.

BARCLAY W. PERKINS,
Notary Public.

The report of the company filed with this Board fixes the cost of road and equipment in Iowa, per mile, at \$55,343.99.

Comment is unnecessary.

RAILWAY ENGINEERS' STRIKE.

On February 27th the locomotive engineers and firemen on the line of the Chicago, Burlington & Quincy Railroad, in this and adjoining States, quit work in obedience to an arrangement previously made by which, in case certain concessions were not made, the railroad company was to be left without the means to carry on its business. Twice the Commissioners were called upon to investigate matters connected with this strike, and as their attention was specially called to the subject, they do not think it out of place here to express the views they have formed upon the subject, which they believe represents the legal status of the case.

Any body of men may associate themselves together for the purpose of mutual improvement or mutual interest; they may properly say for whom they will work and prescribe the conditions; having done this, their employers may accept or reject their terms; this done, they are each party entirely within the sphere of their just and legitimate action.

If they attempt by intimidation or force to prevent any one else from accepting the employment they refuse, they are trampling upon rights as sacred as their own, they become violators of the law, and it is the duty of government to lend its forces for the protection of those they seek to oppress.

The employer and the employe each have rights.

It is as criminal for the employe to destroy the property or interfere with its use, as it would be for the employer to prevent those who had abandoned his service from earning a livelihood elsewhere.

THE POLITICAL SITUATION.

It is to be regretted that the differences between the railways and the Commissioners should be injected into the politics of the State.

All matters coming before the Commissioners should be treated judicially. No rate should be made that cannot be defended on equitable principles, and no question that comes before the Board should be met by pre-conceived notions, intensified by the position of parties in a political struggle.

The worst feature of the litigation pending is that in the recent election, the rates fixed by the Commissioners were made the claim for support or rejection of candidates. The Commissioners do not regard themselves responsible for this condition.

PETER A. DEY.

SPENCER SMITH.

FRANK T. CAMPBELL.

ATTEST:

W. W. AINSWORTH,

Secretary.

I agree with the foregoing, and would add further, as a complete refutation of Mr. Purdy's charge, that the rates made by the Commissioners "are unreasonable and entirely too low to enable the common carriers, to which the same is applied (including the Chicago, Rock Island & Pacific Railway) to transact their business without loss," "that said rates will not enable said common carriers (including the Chicago, Rock Island Pacific Railway), when the effect thereof shall have been applied to the earnings of said carrier, to pay its fixed charges and operating expenses," the following extract from the statement, made under oath, in the hearing of the Davenport complaints, of Geo. H. Crosby, Freight Auditor of the Chicago, Rock Island & Pacific Railway, who had been engaged for weeks with a large force of clerks in endeavoring to ascertain the effect of the Commissioners' rates on the local business of their road in Iowa. Mr. Crosby said: "On the purely local business of Iowa our earnings for 1887 were \$960,340.97, and if the Commissioners' rate and classification had been applied, we would have received \$762,700.38, 21.66 per cent of reduction. The reduction on Iowa business proper would have been in round numbers, \$208,600. Deducting this amount from the total earnings of the company, and it would still have been able to pay its regular dividends."

F. T. CAMPBELL.

COMPILATION
OF
RAILROAD RETURNS.

TABLE No. II.
DEBT.

RAILROADS.	Miles.	unded debt.	unded debt.	Total debt.	Debt per mile.	Debt representing road in Iowa.	Stock and debt.	Stock and debt per mile of road.	Interest paid during year on account of road in Iowa.
Burlington, Cedar Rapids & Northern.....	1,027.79	14,304,000.00	113,662.97	15,437,662.97	15.01	14,809.43	22,772,148.97	22.15	422,005.89
Central Iowa.....	438.69	10,010,202.74	1,119,757.15	11,130,159.89	25.39	22,606.05	17,349,036.90	39.54	42,000.71
Chicago, Burlington & Quincy.....	4,728.35	69,012,888.70	805,100.00	70,017,988.70	14.60	21,153.07	19,845,850.00	41.76	841,095.17
Chicago & North Western.....	3,219.7	5,630,516.48	5,630,516.48	11,261,032.96	3.47	15,439.62	997,022.35	30.80	71,304.60
St. Louis, Keokuk & Northwestern.....	176.67	3,282,000.00	29,141.70	3,311,141.70	18.75	18,369.62	1,053,430.00	59.84	4,444.00
Chicago, Milwaukee & St. Paul.....	5,672.49	115,400,000.00	29,141.70	115,429,141.70	20.37	33,409,253.00	188,290,281.00	33.78	1,768,365.61
Chicago & North Western.....	4,316.75	103,450,000.00	4,316,750.00	107,766,750.00	24.52	29,710,254.82	185,294,750.83	43.48	1,425,102.81
Chicago, Rock Island & Pacific.....	1,131.00	2,000,000.00	4,316,750.00	6,316,750.00	5.58	15,701.15	88,616,000.00	77.83	1,296,297.01
Chicago, St. Paul, Minneapolis & Omaha.....	1,315.09	23,102,334.18	3,711,104.66	26,813,438.84	20.38	22,701.15	3,138,669.59	16,773,839.00	20,277.80
Des Moines & Fort Dodge.....	97.00	3,128,000.00	3,128,000.00	6,256,000.00	64.28	17,560.80	87,162,800.84	43.42	76,111.68
Chicago, St. Paul, Minneapolis & Omaha.....	1,315.09	23,102,334.18	3,711,104.66	26,813,438.84	20.38	22,701.15	3,138,669.59	16,773,839.00	20,277.80
Great Northern.....	97.00	3,128,000.00	3,128,000.00	6,256,000.00	64.28	17,560.80	87,162,800.84	43.42	76,111.68
Webster City & Northwestern.....	13.90	2,094,000.00	62,394.59	2,156,394.59	155.87	4,621.89	62,394.59	4,621.89	2,545.67
Minneapolis & St. Paul.....	95.43	2,094,000.00	2,094,000.00	4,188,000.00	43.57	2,094,000.00	4,188,000.00	43.57	187,886.00
Chicago & North Western.....	155.87	3,100,000.00	3,100,000.00	6,200,000.00	40.50	10,297.00	3,100,000.00	10,297.00	10,297.00
Cedar Falls & Minnesota.....	122.00	881,000.00	699,107.10	1,580,107.10	12.95	10,848.40	1,580,107.10	12.95	30,342.96
Chicago & North Western.....	41.85	830,000.00	830,000.00	1,660,000.00	39.90	19,411.30	830,000.00	19,411.30	68,000.00
Chicago & North Western.....	183.00	2,800,000.00	242,144.62	3,042,144.62	16.70	3,042,144.62	7,612,144.62	41,761.30	283,775.90
Chicago, St. Paul & Kansas City.....	816.00	27,000,000.00	27,000,000.00	54,000,000.00	66.15	10,000,000.00	27,000,000.00	33,000.00	1,000,000.00
Chicago & North Western.....	27.00	24,000,000.00	24,000,000.00	48,000,000.00	1,777.78	24,000,000.00	48,000,000.00	1,777.78	1,000,000.00
Minneapolis & St. Louis.....	328.50	9,318,000.00	431,285.48	9,749,285.48	29.65	26,437.49	3,650,528.36	10,919,254.48	62,912.43
Ottumwa & Knoxville.....	3.33	97,000.00	97,000.00	194,000.00	58.26	97,000.00	97,000.00	97,000.00	60,310.44
St. Louis & Pacific.....	107.42	3,256,320.00	3,119,185.60	6,375,505.60	59.01	59,011.97	4,626,577.33	7,413,905.60	75,401.04
Union Pacific.....	533.00	11,741,550.00	11,741,550.00	23,483,100.00	44.16	22,603.00	4,541,000.00	91,447.00	22,546.00
Adams Western.....	182.94	240,000.00	240,000.00	480,000.00	2.63	12,200.00	4,540,000.00	25,000.00	10,612.36
Keokuk & Western.....	182.94	240,000.00	240,000.00	480,000.00	2.63	12,200.00	4,540,000.00	25,000.00	10,612.36

Centerville, Morris & Albia

Mason City & Fort Dodge.....	91.30	1,300,000.00	1,300,000.00	2,600,000.00	28.58	1,300,000.00	2,600,000.00	28.58	1,300,000.00
Onawa & St. Louis.....	145.00	2,717,000.00	2,717,000.00	5,434,000.00	37.45	5,434,000.00	5,434,000.00	37.45	5,434,000.00
Chicago & North Western.....	21.50	265,000.00	265,000.00	530,000.00	25.12	265,000.00	530,000.00	25.12	265,000.00
Mississippi River R. & T. Co. Bridge Co.	28.00	280,000.00	280,000.00	560,000.00	20.00	280,000.00	560,000.00	20.00	280,000.00
SARNOFF SAVIOR ROADS.....	28.77	280,000.00	280,000.00	560,000.00	19.35	280,000.00	560,000.00	19.35	280,000.00
Bradford & Northwestern.....	15.75	157,500.00	157,500.00	315,000.00	20.00	157,500.00	315,000.00	20.00	157,500.00
Des Moines & Northwestern.....	45.00	450,000.00	450,000.00	900,000.00	20.00	450,000.00	900,000.00	20.00	450,000.00
St. Paul & Northwestern.....	105.00	1,050,000.00	1,050,000.00	2,100,000.00	20.00	1,050,000.00	2,100,000.00	20.00	1,050,000.00
St. Louis, Des Moines & Northern.....	13.00	130,000.00	130,000.00	260,000.00	20.00	130,000.00	260,000.00	20.00	130,000.00
Cedar Rapids & Marion Street Railway.....	13.00	130,000.00	130,000.00	260,000.00	20.00	130,000.00	260,000.00	20.00	130,000.00
Total.....	3,951.23	814,743,340.30	14,784,706.41	829,528,046.71	21.12	14,784,706.41	829,528,046.71	21.12	14,784,706.41

TABLE No. V.

COST.

RAILROADS.	Miles.	Road.	Road per mile.	Equipment.	Equipment per mile.	Total for road and equipment.	Total per mile.	Proportion for Iowa.	Actual present value of road and equipment.
Burlington, Cedar Rapids & Northern.....	1,027.79	\$ 20,005,612.94	\$ 19,621.39	\$ 3,453,454.84	\$ 3,300.32	\$ 23,269,067.78	\$ 22,921.71	\$ 19,690,268.96	\$ 14,293,300.00
Central Iowa.....	.....	.....	.....	.....	.....	19,849,093.49	.....	16,090,942.45	.....
Chicago, Burlington & Quincy.....	4,723.23	134,198,618.86	28,411.85	22,237,698.74	4,708.05	156,436,317.60	33,119.90	28,469,230.68	.....
Chicago, Burlington & Kansas City.....	189.59	8,818,131.97	48,721.65	164,171.43	743.92	8,982,303.40	49,828.70	3,854,169.31	.....
Kansas City, St. Jo & Council Bluffs.....	312.00	11,262,708.93	36,098.01	1,474,969.73	4,727.47	12,737,678.66	40,826.08	2,934,795.90	.....
St. Louis, Keokuk & Northwestern.....	170.57	.....	.....	.....	.....	8,948,103.83	50,677.68	2,968,583.25	.....
Chicago, Iowa & Dakota.....	26.50	.....	.....	.....	.....	642,300.00	24,234.00	.....	.....
Chicago, Milwaukee & St. Paul.....	5,672.49	183,940,851.86	31,026.09	26,164,487.35	6,304.89	179,227,616.48	31,698.00	49,776,536.00	.....
Chicago & Northwestern.....	4,216.73	.....	.....	.....	.....	159,465,338.18	37,862.89	43,882,150.46	6,930,750.00
Chicago, Rock Island & Pacific.....	1,121.00	54,115,982.06	48,274.74	7,924,630.05	5,186.62	62,040,612.11	55,343.99	49,039,294.89	.....
Keokuk & Des Moines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines & Ft. Dodge.....	1,315.50	.....	.....	.....	.....	55,916,048.57	42,502.64	5,168,146.71	.....
Chicago, St. Paul, Minneapolis & Omaha.....	490.97	33,941,152.72	69,130.79	427,604.44	872.34	34,154,954.94	70,003.13	1,893,000.88	.....
Crooked Creek.....	9.70	\$9,815.00	6,106.20	22,810.00	961.63	8,125.00	8,466.50	84,125.00	95,000.00
Webster City & Southwestern.....	13.50	118,394.59	8,621.89	.....	.....	118,394.59	8,621.89	118,394.59	75,894.59
Humeston & Shenandoah.....	95.45	.....	.....	.....	.....	6,719,311.95	70,396.14	6,719,311.95	.....
Illinois Central.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oedar Falls & Minnesota.....	142.88	.....	.....	.....	.....	6,901,231.39	45,918.08	6,901,231.39	.....
Dubuque & Sioux City.....	183.69	7,857,685.17	42,232.38	.....	.....	7,857,685.17	42,232.38	7,857,685.17	.....
Chicago, St. Paul & Kansas City.....	811.00	30,855,501.81	49,143.65	2,005,976.34	3,000.17	41,861,478.15	51,617.11	23,961,445.55	.....
Iowa Northern.....	5.93	.....	.....	.....	.....	25,000.00	.....	190,000.00	11,800.00
Minneapolis & St. Louis.....	394.50	378,919.17	113,798.53	11,853.07	3,406.58	18,586,447.21	50,438.12	7,278,492.73	.....
Ottumwa & Kirgville.....	3.33	.....	.....	.....	.....	390,802.24	117,304.79	590,802.24	35,300.00
Prairie du Chien & McGregor.....	7.00	.....	.....	.....	.....	5,533,695.64	51,700.76	4,160,360.16	109,800.00
Sioux City & Pacific.....	107.42	.....	.....	.....	.....	3,714,128.67	.....	.....	823,985.00
Union Pacific.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wabash Western.....	142.34	.....	.....	.....	.....	.....	.....	.....	4,226,690.00
Keokuk & Western.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Centerville, Moravia & Albion.....	91.25	.....	.....	.....	.....	.....	.....	.....	.....
Mason City & Ft. Dodge.....	145.00	.....	.....	.....	.....	.....	.....	.....	.....
Omaha & St. Louis.....	21.50	.....	.....	.....	.....	.....	.....	.....	.....
Clarinda & St. Louis.....	.....	.....	.....	.....	.....	.....	.....	.....	Worthless.
Mississippi River Railroad & Toll Bridge Co.....	.....	574,139.83	.....	.....	.....	.....	.....	.....	.....
NARROW GAUGE ROADS.									
Burlington & Northwestern.....	38.77	331,248.41	8,083.36	63,702.43	1,218.97	398,500.56	10,275.80	398,656.00	.....
Burlington & Western.....	73.78	1,244,615.36	12,018.45	92,671.38	1,269.26	1,437,245.60	30,326.70	1,437,245.00	.....
Des Moines & Kansas City.....	111.11	.....	.....	.....	.....	800,000.00	7,200.07	934,285.11	934,285.11
Ft. Madison & Northwestern.....	106.96	.....	.....	.....	.....	.....	.....	1,432,134.00	.....
Des Moines & Northwestern.....	.....	.....	.....	.....	.....	1,892,134.00	15,022.37	350,000.00	350,000.00
St. Louis, Des Moines & Northern.....	13.06	105,842.58	8,219.41	80,959.06	2,312.23	1,405,750.00	24,215.65	1,025,750.00	253,948.60
Cedar Rapids & Marion Street Railway.....	.....	.....	.....	.....	.....	138,901.41	10,580.87	139,401.41	95,057.03
Total.....	22,981.41	445,365,560.99	537,143.10	64,673,044.71	37,584.22	818,231,176.65	36,745.27	276,730,679.21	32,042,829.73

TABLE No. VI.

EARNINGS.

RAILROADS.	PASSENGER DEPARTMENT.					FREIGHT DEPARTMENT.		Miscellaneous.	Total earnings.	Proportion for Iowa.	Earnings per mile of road operated.
	Passengers.	Express, etc.	Mails.	Total.	Per train mile, cents.	Freight.	Per train mile, cents.				
Burlington, Cedar Rapids & N.....	\$ 680,754.88	\$ 56,600.00	\$ 90,355.02	\$ 846,710.80	0.7865	\$ 2,031,267.49	1.227	\$ 39,634.46	\$ 2,071,797.78	\$ 3,687,391.44	\$ 2,783.80
Central Iowa.....	247,020.01	16,432.46	35,754.81	399,145.61	0.6247	1,651,389.33	1.016	16,831.21	1,675,398.94	1,167,878.94	2,080.37
Chicago, Burlington & Quincy.....	1,329,450.67	133,323.01	267,833.00	1,930,715.54	1.43	3,573,914.07	1.01	89,913.00	5,594,542.60	5,594,542.60	6,190.16
Chicago, Burlington & Kansas C.....	77,673.12	11,500.00	17,524.67	106,197.79	.76	256,040.66	1.04	2,049.75	305,192.30	193,734.86	1,614.80
Kansas City, St. Jo & Council Bl.....	567,435.53	33,974.18	56,900.80	658,310.61	0.963	876,671.26	1.419	192,698.86	1,729,681.03	360,211.43	5,546.84
St. Louis, Keokuk & Northwest'n	198,176.40	16,033.66	28,291.29	242,501.29	1.25	373,693.86	1.63	8,556.49	625,151.64	80,563.00	3,366.88
Chicago, Iowa & Dakota.....	5,723.20	642.90	971.44	7,337.54	0.2250	23,287.12	0.713	.....	30,624.66	30,624.66	1,155.05
Chicago, Milwaukee & St. Paul.....	5,973,448.61	514,631.85	787,167.89	7,465,077.42	1.67	17,192,717.90	1.44	332,634.69	24,726,741.62	6,311,757.75	4,433.99
Chicago & Northwestern.....	6,305,256.76	585,232.21	561,540.76	7,361,699.73	1.6742	19,208,436.65	1.3142	345,798.98	26,818,314.76	7,435,028.47	6,403.69
Chicago, Rock Island & Pacific.....	3,591,928.92	228,786.30	219,826.15	3,934,192.27	1.15	8,795,029.10	1.24	819,817.80	13,778,970.23	8,267,382.14	9,018.24
Keokuk & Des Moines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines & Ft. Dodge.....	1,757,294.54	91,994.49	125,033.94	2,019,272.74	1.06	4,712,936.95	1.46	24,031.79	6,740,341.48	501,956.07	4,836.01
Chicago, St. Paul, Minneapolis & O	710.90	123.31	407.46	1,241.67	0.09	7,410.94	0.64	14,690.00	23,462.21	23,462.21	577.69
Crooked Creek.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Western City & Southwestern.....	22,983.31	2,712.00	6,241.09	32,576.40	0.46	122,393.51	1.24	7,344.15	162,167.06	162,167.06	1,699.18
Humeston & Shenandoah.....	136,174.34	3,862.11	11,955.18	157,291.60	1.012	204,631.81	1.02	4,415.62	426,339.06	426,339.06	1,060.12
Illinois Central.....	23,943.42	2,963.50	5,721.87	32,703.13	0.4546	31,633.23	0.6153	147.64	70,484.20	70,484.20	933.90
Cedar Falls & Minnesota.....	142,838.80	14,692.70	13,119.03	171,657.86	.97	444,450.82	1.12	2,267.17	622,675.89	622,675.89	4,257.76
Dubuque & Sioux City.....	145,012.60	9,818.22	16,813.71	174,551.99	.93	446,095.17	1.09	10,112.50	630,977.86	630,977.86	4,334.98
Chicago, St. Paul & Kansas City.....	281,070.88	24,610.95	23,785.29	334,466.14	1.87	690,617.50	1.88	61,960.84	1,086,518.48	1,086,518.48	3,790.61
Iowa Northern.....	1,938.86	.....	.....	1,938.86	1.4857	14,857.28	1.4833	.....	16,794.14	16,794.14	2,835.43
Minneapolis & St. Louis.....	316,177.77	23,890.77	41,014.65	399,515.42	0.8065	947,325.03	1.5617	126,181.64	1,514,620.31	299,633.99	4,168.60
Ottumwa & Knoxville.....	3,204.28	179.89	.....	3,384.17	.....	24,412.81	1.52	.....	27,724.99	27,724.99	2,969.85
Prairie du Chien & McGregor.....	.....	.....	.....	.....	.....	.....	.....	.....	61,231.01	61,231.01	3,660.50
Sioux City & Pacific.....	212,610.74	10,298.01	22,963.59	275,712.34	1.625	283,116.67	2.624	22,447.15	681,275.56	435,412.60	5,411.24
Union Pacific.....	.....	.....	.....	.....	.....	.....	.....	.....	767,514.99	.....	.....
Wabash Western.....	1,729,680.76	153,051.94	114,935.39	2,018,408.38	0.9231	4,122,602.09	1.5225	55,918.42	6,196,906.90	221,041.45	6,185.20
Keokuk & Western.....	73,281.37	6,623.00	8,768.47	90,852.84	0.52	208,910.89	1.43	341,019.20	646,772.93	180,788.82	2,304.19
Centerville, Moravia & Albion.....	4,474.72	900.00	796.94	5,171.66	0.52	4,684.40	0.28	.....	10,856.06	10,856.06	453.17
Mason City & Ft. Dodge.....	16,600.34	836.74	.....	17,437.08	0.39	34,612.01	1.092	1,584.19	73,773.29	73,773.29	801.86
Omaha & St. Louis.....	101,462.32	10,512.00	14,342.80	136,617.12	1.20	297,662.96	1.129	.....	427,139.69	197,367.99	2,945.79
Charlton & St. Louis.....	2,299.63	277.61	.....	2,590.81	0.0907	4,552.46	0.2673	.....	7,133.30	3,815.49	331.22
NARROW GAUGE ROADS.	9,783.65	866.04	2,952.62	13,592.31	5.772	37,298.97	1.42	68.00	51,603.29	51,603.29	966.68
Burlington & Northwestern.....	11,805.56	1,696.93	3,762.67	17,264.17	2.166	34,738.64	.49	77.00	50,011.81	50,011.81	477.36
Burlington & Western.....	7,162.21	482.39	1,859.65	9,504.12	0.44	20,992.89	0.67	211.89	30,729.90	29,239.40	276.84
Des Moines & Kansas City.....	.....	1,559.62	4,985.21	30,403.51	0.5690	113,739.59	1.15	1,508.70	145,924.89	145,924.89	1,284.58
Des Moines & Northwestern.....	11,882.90	386.11	2,122.32	14,391.33	.....	36,485.85	.....	131.08	50,728.67	50,728.67	1,299.15
St. Louis, Des Moines & Northern.....	26,940.25	817.16	.....	27,657.41	.....	.....	.....	.....	27,657.41	27,657.41	1,127.49
Cedar Rapids & Marion Street R'y.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	24,605,264.50	1,769,773.27	2,694,608.97	29,730,365.36	0.7617	66,363,419.30	1.1817	2,561,052.78	98,406,173.25	27,265,586.69	8,110.66

*For July, August and September, 1887, only.

TABLE No. VII.
EXPENSES.

RAILROADS.	Miles operated.	Maintenance of way.	motive power and cars.	Conducting transportation.	General expenses.	Total.	Per train mile.	Proportion for Iowa.	Taxes paid in Iowa.	Rent of track.
Burlington, Cedar Rapids & N. W.	1,046.40	655,710.42	291,000.35	941,754.09	397,791.71	2,164,433.27	2,055.38	6,759.97	85,588.76	15,099.48
Central Iowa	812.72	277,650.21	148,690.20	574,787.72	101,941.20	1,102,293.98	2,395.88	1,777.74	944,734.89	12,814.26
Chicago & North Western	186.69	101,841.55	22,641.51	119,324.11	40,246.43	284,852.94	1,575.20	7.73	133,297.98	24,815.82
Kansas City, St. Jo & C. P.	312.00	252,640.12	124,187.31	648,791.82	183,626.69	1,189,243.94	3,811.58	0.867	211,094.21	6,980.69
St. Louis, Keosauqua & N. W.	38.50	31,446.45	29,778.71	259,375.31	52,665.15	452,755.39	1,435.25	1.07	117,395.03	3,441.33
Chicago, Milwaukee & St. P.	6,676.61	2,711,306.69	2,079,494.17	8,881,151.07	3,202,361.39	16,874,316.62	2,534.17	8.57	4,364,103.94	187,275.50
Chicago & North Western	4,137.03	3,458,022.45	2,906,777.17	9,107,510.87	1,771,747.01	10,844,008.50	4,022.91	0.7879	4,600,797.71	192,176.02
Chicago & North Western	1,219.76	1,193,433.95	1,114,927.25	2,424,802.69	671,439.00	4,801,600.29	3,510.03	1.6009	379,719.93	12,771.74
Crooked Creek	33.20	3,104.52	1,251.64	6,637.87	4,670.18	15,994.16	1,689.40	1.3800	15,994.16	687.73
Illinois Central	402.19	143,988.03	32,411.43	131,133.72	42,867.21	330,490.84	1,693.82	0.5900	320,490.84	15,528.81
Cedar Falls & Minnesota	75.58	36,411.52	14,677.69	47,491.59	19,867.63	118,698.34	1,570.10	0.9315	118,698.34	6,038.83
Dubuque & Sioux City	142.80	69,935.43	84,974.73	227,658.45	84,049.03	463,587.74	3,231.87	0.8005	462,787.74	17,680.05
Chicago & Kansas City	848.00	69,291.51	73,236.45	632,950.76	124,454.87	860,004.67	2,557.44	1.37	830,004.67	14,514.38
Iowa Northern	8.83	2,139.75	1,235.36	3,987.11	1,862.41	9,322.66	1,555.25	0.9183	9,322.66	481.19
Missouri Pacific	30.07	26,520.86	161,722.80	639,365.69	3,798.93	1,012,875.95	1,267.86	0.9108	222,570.06	19,866.00
Prairie du Chien & McGregor	11.70	10,387.13	673.23	20,596.69	10,181.60	47,655.72	3,271.79	.....	11,913.60	72.60
Sioux City & Pacific	107.43	.....	.....	20,596.69	10,181.60	399,044.88	3,271.79	1.4016	291,439.00	14,811.12
Wabash Western	1,001.50	1,162,053.11	875,100.56	2,329,800.71	602,358.88	4,869,384.59	4,860.01	1.0100	291,433.75	203,773.03
Kokuk & Western	148.69	92,904.05	82,761.50	100,251.23	45,511.07	280,350.44	1,891.68	.....	3,840.74	9,210.20
Des Moines & Albia	111.00	10,205.19	4,165.03	5,667.41	2,667.41	23,605.23	2,131.81	.....	3,840.74	800.04
Macon City & Ft. Dodge	62.00	15,291.22	4,817.57	29,217.37	14,038.67	67,115.33	729.51	0.774	67,115.33	5,860.18
Omaha & St. Louis	145.00	63,485.86	41,626.27	194,570.74	42,122.59	371,918.46	2,598.40	.....	157,989.85	4,215.51
Charlottesville & St. Louis	21.50	1,806.20	44.42	5,191.11	913.00	10,615.32	493.74	0.3977	5,678.02	1,075.01
Total	19,285.46	13,816,493.96	10,605,913.61	34,127,137.07	8,412,029.34	66,912,407.86	37.1897	26,397,183.99	1,000,572.85	1,440,383.32

* For July, August and September, 1887, only.

TABLE No. VIII.

SUBDIVISION OF EXPENSES IN OPERATING ROADS.

RAILROADS.	Repairs of road-bed and track.	Renewal of rails.	Renewal of ties.	Repairs of bridges, culverts, etc.	Repairs of fences, road crossings, etc.	Repairs of buildings.	Repairs of locomotives.	Repairs of passenger cars.	Repairs of freight cars.	Fuel for locomotives.
Burlington, Cedar Rapids & Northern	378,807.60	19,033.49	91,122.77	109,044.08	21,685.34	43,966.64	128,930.21	31,534.30	190,861.41	198,119.65
Central Iowa	153,995.67	9,230.51	45,208.12	41,871.23	7,363.69	19,183.83	84,570.12	17,235.26	44,310.45	96,753.90
Chicago, Burlington & Quincy	395,967.16	81,197.28	130,566.11	141,910.54	19,432.17	49,651.75	350,192.12	158,558.57	300,000.00	94,008.81
Chicago, Burlington & Kansas City	51,332.53	10,345.49	15,742.81	24,690.73	684.32	1,686.47	14,868.57	1,412.12	6,240.78	25,363.44
Kansas City, St. Jo & Council Bluffs	13,221.56	45,605.14	31,510.42	51,702.41	6,746.19	24,754.46	47,082.55	27,967.29	32,175.69	111,218.07
St. Louis, Keokuk & Northwestern	74,672.36	7,296.08	18,292.22	29,079.57	993.63	5,173.60	12,198.04	9,461.25	17,021.16	31,188.60
Chicago, Iowa & Dakota	4,547.28				316.67	6,461.50	533.29		85.33	245.98
Chicago, Milwaukee & St. Paul	1,236,815.82	243,046.81	568,568.54	458,229.34	86,566.75	178,144.83	1,059,386.69	826,678.08	896,776.18	2,344,886.06
Chicago & Northwestern	1,480,916.74	316,319.18	362,562.14	350,685.69	150,618.19	387,972.11	1,030,551.80	428,300.46	1,047,924.91	1,962,826.13
Chicago, Rock Island & Pacific	901,263.09	44,805.81	355,721.41	272,786.35	79,880.18	227,000.82	448,823.62	226,566.46	752,388.71	947,375.69
Keokuk & Des Moines										
Des Moines & Ft. Dodge										
Chicago, St. Paul, Minn. & Omaha	629,819.99	106,704.56	143,518.47	122,775.64	32,347.44	104,227.85	296,729.96	82,184.07	226,612.48	794,428.63
Crooked Creek	2,415.53		291.15	254.26		143.54	1,423.38		128.28	1,691.93
Webster City & Southwestern										
Hamston & Shenandoah	31,246.42	484.62	6,720.85	5,511.37	2,644.89	3,624.87	7,698.86	1,407.44	5,391.33	12,667.71
Illinois Central	30,791.44	37,468.32	32,030.25	19,945.87	1,983.67	28,940.38	19,793.83	5,704.28	13,308.47	33,615.23
Cedar Falls & Minnesota	24,759.65			10,624.50	262.95	1,664.32	5,131.25	3,047.22	1,934.26	11,127.14
Dubuque & Sioux City	37,881.18	11,896.38	4,543.05	6,943.15	1,821.53	6,829.44	30,130.46	15,572.47	37,654.61	67,841.79
Iowa Falls & Sioux City	28,627.16	40,618.88	8,431.71	11,637.96	1,233.58	7,241.59	31,764.12	9,865.29	24,671.21	79,870.72
Chicago, St. Paul & Kansas City	56,351.29	656.29	1,460.66	3,885.83	1,254.51	4,072.84	47,394.85	19,199.83	36,735.77	119,819.97
Iowa Northern	1,461.43	453.94	224.38				1,233.36			1,407.35
Minneapolis & St. Louis	150,252.92	17,589.10	32,063.55	30,308.13	9,051.51	24,467.66	61,696.18	22,566.31	75,116.90	83,441.70
Ottumwa & Kirksville	1,359.94	4,525.63	231.79		190.06	965.72	292.51			1,364.00
Prairie du Chien & McGregor	10,887.13		10,887.13							
Sioux City & Pacific	46,348.49	72,408.72	6,384.54	4,193.90		8,125.26	29,409.34	1,288.30	11,194.58	36,174.27
Union Pacific										
Wabash Western	458,086.11	139,447.23	131,569.41	137,255.67	40,970.69	251,774.61	273,052.80	169,276.98	325,100.76	402,709.78
Keokuk & Western	35,796.12	25,933.89	15,189.67	6,427.00	5,314.18	4,275.52	14,478.84	4,711.22	13,589.10	18,951.31
Centerville, Moravia & Albion	4,122.37		422.35		26.01		161.16	1.87	2.62	3,702.82
Mason City & Fort Dodge	16,301.54			978.23	143.56	667.99	1,843.02	1,057.97	1,616.58	7,113.40
Omaha & St. Louis	52,462.45		15,312.55	6,597.02	1,790.26	2,263.58	22,477.48	1,024.11	15,664.30	57,153.80
Clairinda & St. Louis	1,244.58		162.10	435.35	19.76	16.92	943.00		88.99	2,178.93
NARROW GAUGE ROADS.										
Burlington & Northwestern	12,669.47			954.42	236.88	1,358.80	2,198.11		2,763.51	1,174.99
Burlington & Western	12,730.36			902.12	91.44	1,590.47	2,443.16		2,269.42	6,827.94
Des Moines & Kansas City	8,741.00			649.85	257.00	548.22	3,125.15	700.86	691.00	8,119.92
Ft. Madison & Northwestern	21,360.66			7,734.31	6,500.46	307.25	1,986.82	7,847.71	1,610.11	18,497.36
St. Louis, Des Moines & Northern	8,331.81		333.60	1,381.38	391.09	3,652.26	2,361.84	800.55	901.00	3,131.99
Cedar Rapids & Marion Street R'y	3,881.99					67.15	1,699.14			1,533.36
Total	6,785,805.21	1,313,347.35	1,908,019.08	1,880,867.15	482,019.26	1,402,914.40	4,031,697.30	1,766,719.65	4,086,719.51	7,704,873.94

TABLE No. VIII—CONTINUED.

RAILROADS.	Damages to property and cattle.	Personal injuries.	Agents and station service.	Station supplies.	General superintendence.	Legal expenses.	Insurance.	Machinery and printing.	Buildings and advertising.	Miscellaneous contingencies.	Total taxes paid.
Burlington, Cedar Rapids & N.....	\$11,445.84	755.85	150,672.18	\$26,005.33	77,597.41	7,766.62	10,774.38	59,547.65	12,660.82	20,127.83	91,185.79
Central Iowa.....	9,353.74	6,893.75	75,078.10	3,573.80	46,074.60	5,461.06	3,388.27	25,933.99	114,394.30	12,402.50	68,947.13
Chicago, Burlington & Quincy.....	21,687.11	91,830.64	292,394.35	64,156.15	239,521.25	29,367.25	30,442.42	107,259.85	178,242.28	45,987.17	162,154.73
Chicago, Burlington & K. C.....	7,241.71	549.15	10,000.00	1,267.94	16,258.45	7,255.54	1,072.50	1,759.10	.....	15,004.41	45,838.91
Kansas City, St. Jo & C. B.....	36,395.56	15,383.06	200,736.01	86,416.80	13,943.27	4,349.50	12,554.82	22,534.75	.....	.....	19,518.30
St. Louis, Keokuk & Northw'n.....	8,646.28	2,325.99	49,018.72	18,234.92	8,840.71	1,507.58	8,877.54	304.67	.....	1,000.67	1,158.14
Chicago, Iowa & Dakota.....	146.20	.....	2,708.30	173.57	3,109.79	16.00	.....	.....	.....	355,830.03	808,512.62
Chicago, Milwaukee & St. Paul.....	62,711.52	141,308.94	2,577,843.52	159,157.76	816,484.50	118,497.73	46,890.31	456,017.11	.....	227,090.68	708,979.40
Chicago & Northwestern.....	30,384.42	108,494.20	2,473,568.41	88,271.81	205,060.57	77,862.04	1,442.46	500,392.46	.....	.....	887,237.31
Keokuk & Des Moines.....	68,873.78	84,436.06	1,005,683.19	110,911.83	291,055.11	41,004.53	.....	191,747.64	367,036.87	77,229.99	887,237.31
Des Moines & Fort Dodge.....	.....	.....	491,837.83	26,140.43	154,873.68	22,825.86	5,429.41	112,120.35	28,494.63	5,627.73	360,629.97
Chicago, St. Paul, Minneapolis & O.....	25,623.28	53,745.89	491,837.83	26,140.43	154,873.68	22,825.86	5,429.41	112,120.35	28,494.63	5,627.73	360,629.97
Crooked Creek.....	46.00	.....	730.35	112.73	3,417.40	566.00	.....	65.00	.....	.....	687.73
Webster City & Southwestern.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Humeston & Shenandoah.....	873.53	780.16	10,684.47	1,157.86	7,635.10	2,100.98	866.00	222.75	.....	367.05	3,637.86
Illinois Central.....	1,668.15	327.24	24,305.23	1,614.10	11,112.89	3,854.42	2,343.72	4,940.06	.....	5,128.09	15,628.83
Cedar Falls & Minnesota.....	841.56	314.45	6,492.65	2,373.32	5,093.99	3,600.34	1,414.49	4,301.07	2,293.22	.....	6,038.53
Dubuque & Sioux City.....	3,065.23	1,209.12	41,117.83	3,953.27	15,914.86	30,319.59	3,511.65	17,722.28	7,534.24	.....	17,680.63
Iowa Falls & Sioux City.....	4,628.60	2,229.55	30,987.85	8,415.99	18,130.00	9,126.35	2,680.70	17,697.47	3,645.58	.....	23,441.31
Chicago, St. Paul & Kansas City.....	1,209.80	5,891.59	81,614.24	7,557.35	30,405.28	2,014.64	5,672.35	61,492.50	53,240.49	10,172.72	28,736.49
Iowa Northern.....	.....	19.00	.....	1,280.00	1,280.00	.....	1.25	338.67	.....	.....	481.19
Minneapolis & St. Louis.....	5,352.86	12,373.48	97,377.57	4,868.97	47,967.74	16,208.28	4,276.51	34,034.35	.....	3,780.68	53,268.24
Ottumwa & Kirksville.....	613.04	.....	.....	.....	1,905.13	.....	26.80	.....	.....	.....	1,868.00
Prairie du Chien & McGregor.....	.....	.....	.....	.....	15,000.00	.....	.....	20,580.85	.....	.....	1,181.00
Sioux City & Pacific.....	1,722.81	12,900.77	30,944.96	3,992.26	17,736.24	3,632.58	.....	5,810.30	7,890.67	5,373.95	18,436.98
Union Pacific.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wabash Western.....	26,168.86	17,297.81	618,486.63	30,868.91	74,224.23	3,528.49	15,910.49	171,006.07	280,708.75	108,331.32	128,570.28
Keokuk & Western.....	2,773.81	626.22	19,547.85	342.84	11,613.95	3,584.22	1,012.54	9,434.08	20,103.33	3,312.41	5,540.74
Centerville, Moravia & Albia.....	305.00	.....	1,603.29	.....	2,157.07	3.04	1.25	30.10	65.00	800.04	23.00
Mason City & Fort Dodge.....	1,825.33	67.00	5,089.60	384.18	7,769.80	45.15	.....	1,947.94	.....	.....	5,686.18
Omaha & St. Louis.....	1,922.00	447.00	35,353.36	3,411.53	18,894.77	5,532.84	928.28	1,963.65	11,461.43	3,884.43	11,572.22
Clarinda & St. Louis.....	70.00	.....	1,829.36	44.36	408.00	.....	.....	49.50	.....	43.50	12.00
NARROW GAUGE ROADS.											
Burlington & Northwestern.....	126.15	.....	4,545.98	386.97	3,766.36	.....	247.35	193.48	.....	30.78	1,113.22
Burlington & Western.....	1,873.97	1,399.32	4,652.76	884.22	3,555.93	.....	344.27	252.10	.....	21.68	1,646.47
Des Moines & Kansas City.....	313.91	22.00	4,190.83	267.12	2,586.82	355.06	.....	1,867.19	316.90	390.86	.....
Ft. Madison & Northwestern.....	1,791.96	2,877.27	13,716.33	676.78	6,319.96	43.72	745.91	3,469.79	14.85	618.94	3,731.50
Des Moines & Northern.....	392.80	168.03	10,770.25	.....	4,114.64	126.09	.....	1,026.65	670.80	6,872.99	2,627.06
St. Louis, Des Moines & Northern.....	.....	.....	.....	.....	2,195.36	.....	.....	51.00	499.02	92.15	461.67
Cedar Rapids & Marion Street R'y.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	355,395.44	634,672.20	8,438,427.88	546,669.13	1,929,280.95	411,780.15	145,585.14	1,716,263.16	1,123,105.85	892,985.98	2,951,596.06

TABLE No. IX.

COMPARATIVE TABLE OF EARNINGS FOR THE YEARS ENDING JUNE 30, 1884, 1886 AND 1888.

RAILROADS.	1884.			1886.			1888.		
	Miles.	Total earnings.	Per mile of road.	Miles.	Total earnings.	Per mile of road.	Miles.	Total earnings.	Per mile of road.
Burlington, Cedar Rapids & Northern.....	713.87	\$ 2,882,333.95	\$ 3,978.95 1.21	990.66	\$ 3,001,116.43	\$ 3,029.41 1.18	1,046.40	\$ 2,917,706.76	\$ 2,783.80 1.05
Central Iowa.....	506.95	1,478,455.13	2,830.22 1.18	503.98	1,338,513.97	2,618.40 1.028	512.72	1,379,368.24	2,690.27 1.113
Chicago, Burlington & Quincy.....	818.47	7,014,270.11	8,443.76 1.51	903.49	7,203,963.64	7,971.52 1.051	753.20	4,915,006.05	6,190.16 1.15
Chicago, Burlington & Kansas City.....	191.30	251,972.84	1,280.45 0.88	220.16	309,918.63	1,408.52 0.855	180.99	365,192.30	1,614.80 0.94
Kansas City, St. Jo & Council Bluffs.....	320.00	2,149,698.58	6,446.92 1.78	320.00	1,964,332.59	5,725.41 1.61	312.00	1,728,681.63	5,444.64 1.374
St. Louis, Keokuk & Northwestern.....	184.87	501,308.96	2,637.52 1.30	184.87	563,665.07	3,011.57 1.246	176.57	625,151.64	3,388.88 1.45
Chicago, Iowa & Dakota.....	4,608.00	53,308,474.77	4,911.45 1.57	38.50	26,532.75	975.29 1.21	28.00	30,024.66	1,155.45 0.9394
Chicago, Milwaukee & St. Paul.....	3,734.05	24,863,877.02	6,567.90 1.62	4,920.68	24,553,729.57	4,996.63 1.51	5,576.04	24,720,741.62	4,433.99 1.31
Chicago & Northwestern.....	1,884.10	12,637,734.79	6,578.30 1.80	3,899.24	24,400,988.46	6,186.13 1.40	4,187.03	26,818,314.76	6,405.08 1.2382
Chicago, Rock Island & Pacific.....	142.90	301,156.37	2,123.87 1.56	1,383.40	12,347,573.28	8,112.02 4.17	1,567.90	13,778,970.33	9,018.24 1.21
Des Moines & Ft. Dodge.....	1,247.98	8,806,444.12	4,692.74 1.19	1,425.96	8,688,753.06	5,538.06 1.19	1,319.76	6,740,241.48	4,836.01 1.40
Chicago, St. Paul, Minneapolis & Omaha.....	8.50	9,452.23	1,112.03 1.01	8.50	10,696.74	1,258.44 1.14	23.62	25,402.21	577.69 0.64
Crooked Creek.....	112.52	314,522.89	2,795.09 0.95	112.52	176,032.27	1,557.07 1.30	85.45	162,187.09	1,899.18 0.91
Humeaton & Shenandoah.....	402.16	1,895,572.96	4,699.09 1.45	402.16	1,701,794.49	4,185.30 1.22	*402.16	428,339.00	1,060.12 1.01
Illinois Central.....	.....	.....	.....	.....	.....	.....	75.88	70,484.20	933.90 1.03
Cedar Falls & Minnesota.....	.....	.....	.....	.....	.....	.....	142.89	622,675.89	4,357.73 1.098
Dubuque & Sioux City.....	.....	.....	.....	.....	.....	.....	183.69	630,977.86	3,434.98 1.04
Iowa Falls & Sioux City.....	.....	.....	.....	134.80	203,422.09	2,150.14 1.048	594.00	1,086,518.48	3,799.61 1.60
Chicago, St. Paul & Kansas City.....	5.93	23,749.56	4,000.49 2.51	5.93	13,913.08	2,348.22 0.818	5.93	16,794.14	2,830.43 1.6765
Iowa Northern.....	420.05	1,696,390.73	4,039.00 1.36	359.70	1,614,243.53	4,522.91 1.222	368.50	1,514,020.30	4,106.00 1.2432
Minneapolis & St. Louis.....	3.33	21,463.31	6,445.44 1.44	3.33	50,350.02	15,105.00 1.48	11.70	27,724.99	2,369.65 1.02
Ottumwa & Kirksville.....	2.00	59,600.23	29,800.11 1.44	2.00	65,087.05	32,543.52 1.63	2.00	61,321.00	30,660.50 1.5000
Prairie du Chien & McGregor.....	418.54	1,859,022.63	3,186.67 2.14	107.42	568,050.78	4,886.93 2.4733	107.42	581,275.54	5,411.24 2.3013
Sioux City & Pacific.....	.....	.....	.....	.....	.....	.....	.....	763,514.99	.....
Union Pacific.....	3,485.20	17,367,564.77	4,868.47 1.18	2,353.40	12,945,285.19	5,416.73 1.22	1,001.90	6,196,956.89	6,185.20 1.25
Wabash Western.....	.....	.....	.....	.....	.....	.....	148.00	646,792.93	2,304.19 0.93
Keokuk & Western.....	.....	.....	.....	131.00	289,589.90	1,881.79 1.12	34.00	10,856.06	453.17 0.38
Centerville, Moravia & Albia.....	.....	.....	.....	.....	.....	.....	32.00	73,773.52	801.86 0.73
Mason City & Ft. Dodge.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....									
10,042.03 104,367,917.01 5,480.32 1.34 10,042.03 101,093,305.51 5,514.63 1.18 19,501.66 97,737,935.70 5,110.56 22.3762									

*For July, August and September of 1887, only.

TABLE No. X.

COMPARATIVE TABLE OF OPERATING EXPENSES FOR THE YEARS ENDING 1884, 1886 AND 1888.

RAILROADS.	1884.				1886.				1888.			
	Miles.	Total operating expenses.	Per mile of road.	Per train mile.	Miles.	Total operating expenses.	Per mile of road.	Per train mile.	Miles.	Total operating expenses.	Per mile of road.	Per train mile.
Burlington, Cedar Rapids & Northern.	713.87	\$ 1,069,290.72	\$ 2,674.56	0.8149	990.66	\$ 2,107,181.37	\$ 2,026.10	0.7481	1,046.40	\$ 2,164,400.57	\$ 2,068.36	0.7899
Central Iowa.	506.95	1,062,223.73	2,095.33	0.8643	903.98	1,694,854.74	2,052.35	0.8657	812.72	1,162,283.98	2,266.88	1.7774
Chicago, Burlington & Quincy.	818.47	4,297,086.83	5,176.78	0.99	903.49	4,203,992.35	4,763.72	0.91	793.20	4,269,568.93	4,657.68	0.87
Chicago, Burlington & Kansas City.	191.36	260,297.71	1,310.17	0.893	220.10	273,265.63	1,241.55	0.781	186.99	260,802.54	1,378.20	0.73
Kansas City, St. Jo & Council Bl.	320.00	1,331,741.32	4,163.71	1.15	320.00	1,248,353.63	3,891.73	1.09	312.00	1,189,245.34	3,811.68	0.987
St. Louis, Keokuk & Northwestern.	184.97	489,126.30	2,649.38	1.078	184.97	461,544.22	2,496.56	1.033	176.57	454,265.29	2,438.23	1.07
Chicago, Iowa & Dakota.	.....	.....	.....	.....	36.50	21,098.34	781.42	1.0406	36.50	27,779.56	1,048.29	0.88
Chicago, Milwaukee & St. Paul.	4,669.00	13,566,605.09	2,906.34	0.92	4,920.68	14,943,391.32	3,027.87	0.94	5,876.64	16,474,316.62	2,954.17	0.87
Chicago & Northwestern.	3,734.05	14,933,234.72	3,999.25	0.9233	3,899.34	13,898,275.13	3,564.35	0.8688	4,187.03	16,844,068.50	4,022.91	0.78
Chicago, Rock Island & Pacific.	1,394.16	7,438,267.28	5,388.40	0.94	1,393.46	7,124,789.69	5,150.20	0.89	1,527.90	9,033,335.92	5,913.86	0.846
Des Moines & Fort Dodge.	142.90	237,266.44	1,659.57	0.83	142.90	265,813.42	1,860.13	0.87	.....	.....	.....	.....
Chicago, St. Paul, Minneapolis & Omaha.	1,347.08	3,885,213.86	2,880.00	0.9878	1,324.89	3,718,916.89	2,796.33	0.992	1,319.70	4,804,680.20	3,510.03	1.00
Crooked Creek.	8.56	9,840.96	1,088.33	0.998	8.50	12,842.30	1,510.86	1.07	23.20	15,994.16	689.40	1.18
Humeston & Shenandoah.	112.52	291,706.32	2,591.43	0.88	112.53	130,392.28	1,158.76	0.90	95.45	135,296.04	1,417.73	0.79
Illinois Central.	402.16	1,062,032.34	2,640.82	0.82	402.16	1,153,254.13	2,867.65	0.84	402.16	1,153,254.13	2,867.65	0.84
Cedar Falls & Minnesota.	.....	.....	.....	.....	.....	.....	.....	.....	75.38	118,688.34	1,570.10	0.8913
Dubuque & Sioux City.	.....	.....	.....	.....	.....	.....	.....	.....	143.85	465,597.74	3,244.87	0.8965
Iowa Falls & Sioux City.	.....	.....	.....	.....	.....	.....	.....	.....	183.69	489,188.97	2,708.34	0.8300
Iowa Northern.	5.93	12,609.56	2,126.40	1.492	5.93	7,594.86	1,280.04	0.46	5.93	9,222.66	1,554.25	0.9183
Chicago, St. Paul & Kansas City.	420.00	1,346,351.91	3,206.90	0.998	114.69	191,063.46	1,670.10	0.868	594.00	890,004.82	2,507.49	1.37
Minneapolis & St. Louis.	.....	.....	.....	.....	358.70	1,090,748.28	2,957.20	0.8981	268.50	1,015,000.63	2,949.30	0.9158
Ottumwa & Kirksville.	3.33	7,730.94	2,319.78	.....	3.33	11,837.57	3,566.63	1.16	11.70	17,876.06	1,527.86	.....
Prairie du Chien & McGregor.	2.00	44,038.33	22,019.17	.....	2.00	46,792.30	23,396.15	.....	2.00	67,655.72	33,777.36	.....
Sioux City & Pacific.	418.54	897,083.22	2,096.00	.....	107.42	232,229.19	2,164.67	1.1662	107.42	390,644.48	3,621.71	1.4016
Union Pacific.	.....	.....	.....	.....	.....	.....	.....	.....	.....	309,732.90	.....	.....
Wabash Western.	3,485.20	13,613,205.84	3,906.00	0.9450	2,834.40	10,219,695.26	4,332.52	0.68	1,001.90	4,860,283.26	4,860.04	1.01
Keokuk & Western.	.....	.....	.....	.....	131.00	295,731.25	2,259.85	1.36	145.00	290,500.44	1,999.98	0.874
Centerville, Moravia & Albion.	.....	.....	.....	.....	.....	.....	.....	.....	20.10	15,814.54	688.33	.....
Mason City & Fort Dodge.	.....	.....	.....	.....	.....	.....	.....	.....	92.00	67,115.33	729.51	0.6740
Omaha & St. Louis.	.....	.....	.....	.....	145.00	96,227.78	663.64	0.9984	145.00	94,918.56	2,358.05	0.942
Charlata & St. Louis.	.....	.....	.....	.....	31.00	2,688.60	136.57	0.4731	21.50	16,618.42	683.74	0.3977
NARROW GAUGE ROADS.												
Burlington & Northwestern.	82.30	34,206.12	659.81	0.8775	82.30	35,515.19	679.06	1.61	82.30	37,696.10	726.77	.....
Burlington & Western.	104.50	45,103.60	431.57	0.3638	104.57	34,660.62	594.63	0.4398	104.57	57,933.81	554.01	.....
Des Moines & Kansas City.	.....	.....	.....	.....	111.11	82,474.08	743.11	0.8133	111.00	35,229.70	317.39	0.57
Pl. Madison & Northwestern.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines & Northwestern.	.....	.....	.....	.....	.....	.....	.....	.....	113.60	187,775.63	1,398.16	1.01
St. Louis, Des Moines & Northern.	42.36	58,917.64	1,391.89	1.023	42.36	66,614.05	1,566.42	0.944	42.36	55,298.91	1,307.50	.....
Cedar Rapids & Marion Street Railway.	9.90	21,678.62	2,241.85	.....	12.10	19,854.98	1,639.67	.....	13.90	30,740.14	2,067.62	.....
Total.	19,042.03	66,596,728.18	3,562.61	1.0566	19,021.82	63,183,153.52	3,321.61	0.9253	19,501.45	66,912,468.08	3,428.25	1.1113

TABLE No. XL

OPERATING EXPENSES COMPARED WITH EARNINGS.

RAILROADS.	OPERATING EXPENSES.				EARNINGS.				DIFFERENCE.			
	Miles.	Total.	Per mile of road.	Per train mile.	Total.	Per mile of road.	Per train mile.		Earnings above expenses.	Expenses above earnings.	Percentage of earnings to expenses.	Percentage of net earnings to cost of road and equipment.
Burlington, Cedar Rapids & Northern.....	1,048.46	\$ 2,184,493.57	\$ 2,068.26	0.7899	\$ 2,917,796.79	\$ 2,783.80	1.05	\$ 733,303.18	\$ 7418	2.286	3.127	
Central Iowa.....	512.72	1,162,283.96	2,266.88	.7774	1,370,368.24	2,690.27	.9113	217,084.28	8426			
Chicago, Burlington & Quincy.....	753.26	4,309,568.83	4,657.68	.87	5,594,542.60	6,190.16	1.15	1,285,033.67	765	5.98	6.47	
Chicago, Burlington & Kansas City.....	180.99	290,892.54	1,276.20	.73	365,192.20	1,614.80	.94	84,299.66	769	0.87	0.84	
Kansas City, St. Jo. & Council Bluffs.....	312.06	1,192,245.34	3,811.68	.937	1,728,081.03	5,540.64	1.274	539,435.69	8879	4.68	4.24	
St. Louis, Keokuk & Northwestern.....	176.57	454,283.39	2,439.25	1.07	625,151.64	3,586.88	1.45	170,868.25	727	2.11	1.92	
Chicago, Iowa & Dakota.....	26.50	27,779.56	1,048.29	.85	30,624.66	1,155.65	0.9394	2,845.10	.81	.42	.44	
Chicago, Milwaukee & St. Paul.....	5,578.64	16,471,316.62	2,954.17	.87	24,736,741.02	4,433.99	1.31	8,265,425.00	6953	4.68	4.60	
Chicago & Northwestern.....	4,187.03	18,844.36	4,622.91	.78	26,518,314.76	6,405.69	1.2382	9,674,256.26	6381	5.44	6.25	
Chicago, Rock Island & Pacific.....	1,527.90	9,035,335.82	5,913.56	.846	13,778,970.23	9,018.24	1.21	4,743,634.31	4581	2.2	3.2	
Chicago, St. Paul, Minneapolis & Omaha.....	1,319.76	4,800,880.39	3,519.63	1.09	6,740,241.48	4,836.01	1.40	1,935,561.09	7194	3.4	3.5	
Crooked Creek.....	23.80	15,594.16	689.40	1.18	25,492.27	577.69	0.54	7,408.65	.88	.1	.25	
Humeston & Sherrardsville.....	95.45	135,296.04	1,417.75	.79	162,187.09	1,699.18	0.91	26,891.05	8342	.27	.27	
Illinois Central.....	402.16	339,460.89	893.82	.86	426,339.06	1,060.12	1.01	86,878.17				
Cedar Falls & Minnesota.....	73.58	115,668.34	1,570.10	.8915	70,494.20	953.90	.53	45,174.14	1696			
Dubuque & Sioux City.....	142.80	462,587.74	3,234.87	.8065	622,675.89	4,357.73	1.686	160,088.15	743			
Iowa Falls & Sioux City.....	183.69	499,188.97	2,708.34	.83	630,977.86	3,434.98	1.04	141,788.89	788			
Chicago, St. Paul & Kansas City.....	594.00	890,004.62	2,507.48	1.87	1,096,518.48	3,790.61	1.50	196,513.86	.82			
Iowa Northern.....	5.83	9,222.96	1,565.35	.9183	15,794.14	2,633.48	1.6765	7,571.45	547	5.048	3.29	
Minneapolis & St. Louis.....	368.90	1,015,000.63	2,849.29	.9158	1,514,020.30	4,168.50	1.2432	499,019.67	7367	2.25	2.29	
Ottumwa & Kirksville.....	11.70	17,876.06	1,527.86		27,724.99	2,369.65	1.52	9,848.93	.648	3.98	4.18	
Prairie du Chien & McGregor.....	2.03	47,653.72	23,777.26		61,821.00	30,960.60		13,665.28	.80	13.6	13.6	
Sioux City & Pacific.....	107.42	369,044.48	3,421.71	1.4610	581,375.56	5,411.24	2.0195	192,231.08	8603	2.6	3.5	
Union Pacific.....		329,732.69			763,514.98			333,782.36				
Wabash Western.....	1,001.90	4,860,283.26	4,860.04	1.01	6,196,956.69	6,185.29	1.25	1,337,673.63	7715	3.1	3.1	
Keokuk & Western.....	148.00	290,250.44	1,891.08	.874	640,192.20	2,904.19	0.83	60,786.76	.79			
Centerville, Moravia & Albia.....	24.00	15,814.54	658.93		16,856.06	453.17	0.38		14567			
Mason City & Ft. Dodge.....	92.00	67,115.33	729.51	.674	73,773.52	801.86	0.73	6,658.19	.90	.29	5.75	
Omaha & St. Louis.....	145.00	341,018.56	2,358.05	.942	427,189.69	2,945.79	1.177	85,221.13	.80	1.17		
Clairinda & St. Louis.....	21.50	18,615.42	863.74	.2977	7,133.30	331.32	0.5673	3,482.12	1.48			
NARROW GAUGE ROADS.												
Burlington & Northwestern.....	89.03	37,890.10	730.77		51,903.29	986.08		13,907.19	.78			
Burlington & Western.....	104.57	87,903.61	324.01		90,611.81	477.20		7,921.90	1.15			
Des Moines & Kansas City.....	111.00	38,229.70	317.28	.87	80,728.96	276.84	0.58		4,800.36	1.64		
Des Moines & Northwestern.....	113.05	107,778.82	1,368.10	1.01	145,928.80	1,284.26	.92	14,194.03	1.18			
St. Louis, Des Moines & Northern.....	42.86	85,268.91	1,307.80		50,728.67	1,306.15		4,070.24	1.02			
Cedar Rapids & Marion Street Railway.....	13.00	26,749.14	2,057.62		27,637.41	2,127.49		908.27	.90			
Total.....	19,561.46	49,985,193.28			86,416,173.25			21,277,476.41	79,979.81			68.374167.027

TABLE No. XII.

OPERATING EXPENSES, INTEREST AND RENTAL, COMPARED WITH EARNINGS.

RAILROADS.	Miles.	Total earnings.	Total operating expenses.	INTEREST AND RENTAL.		Total operating expenses, interest and rental.	Excess of earnings over operating expenses, interest and rental.	Excess of operating expenses over rental over earnings.	FOR IOWA.	
				Paid.	Unpaid.				Excess of earnings over operating expenses, interest and rental.	Excess of operating expenses over earnings.
Burlington, Cedar Rapids & North'n Central Iowa	1,046.40	2,917,797.75	2,164,493.97	787,804.48	.....	2,952,298.03	\$ 35,853.78	\$ 207,696.14	.....	.....
Chicago, Burlington & Quincy	512.72	1,379,368.24	1,162,283.98	.....	.....	1,175,098.24	204,269.70	211,330.40	.....	.....
Chicago, Burlington & Kansas City	753.26	25,004,447.21	17,642,765.31	5,188,298.64	.....	22,781,763.36	2,262,683.25	1,885,038.67	.....	.....
Kansas City, St. Jo & Council Bluffs	186.69	365,192.20	280,892.54	8,112.94	.....	312,801.17	22,891.03	33,933.86	.....	.....
St. Louis, Keokuk & Northwestern	312.00	1,728,681.03	1,189,245.34	396,970.00	.....	1,899,105.05	129,675.98	11,892.78	.....	.....
Chicago, Iowa & Dakota	176.57	625,151.64	454,283.39	36,823.72	.....	51,599.56	685,084.91	59,933.27	.....	.....
Chicago, Milwaukee & St. Paul	58.50	30,624.66	27,739.50	.....	.....	23,930.00	30,974.90	30,974.90	.....	.....
Chicago & Northwestern	5,576.64	24,726,741.62	16,474,216.62	6,448,313.03	.....	23,947,915.22	1,678,826.40	364,194.56	.....	.....
Chicago, Rock Island & Pacific	4,187.03	26,818,314.76	16,844,058.50	5,165,025.91	.....	21,009,084.41	5,809,230.35	639,536.43	.....	.....
Keokuk & Des Moines	1,027.50	13,778,970.22	9,065,535.92	2,132,694.45	.....	11,804,689.00	1,974,881.22	1,226,711.92	.....	.....
Des Moines & Ft. Dodge	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chicago, St. Paul, Minneapolis & O.	1,315.76	6,740,241.48	4,801,680.39	83,836.80	.....	6,232,240.44	508,001.04	55,124.46	.....	.....
Crooked Creek	53.36	22,402.21	15,991.16	7,265.00	.....	23,159.16	263.05	303.05	.....	.....
Webster City & Southwestern	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Humeston & Shenandoah	95.45	162,187.00	135,296.04	187,880.00	.....	231,236.04	169,148.95	169,148.95	.....	.....
Illinois Central	402.16	426,339.09	350,460.69	171,333.21	.....	530,794.10	194,455.04	194,455.04	.....	.....
Cedar Falls & Minnesota	73.58	70,484.30	118,668.24	28,343.50	.....	147,015.84	76,536.54	76,536.54	.....	.....
Dubuque & Sioux City	142.80	622,675.99	467,787.74	93,013.20	.....	555,500.94	67,074.95	67,074.95	.....	.....
Iowa Falls & Sioux City	183.60	630,272.89	480,188.97	108,896.51	.....	608,085.48	32,887.38	32,887.38	.....	.....
Chicago, St. Paul & Kansas City	594.00	1,086,518.46	890,001.62	490,550.00	.....	1,380,551.62	294,030.14	294,030.14	.....	.....
Iowa Northern	5.93	16,974.14	5,222.66	3,000.00	.....	12,222.66	4,641.48	4,641.48	.....	.....
Minneapolis & St. Louis	368.50	1,514,020.90	1,015,000.63	671,070.38	.....	1,688,071.61	172,051.31	152,529.96	.....	.....
Ottumwa & Kirkville	11.70	27,724.99	17,676.06	21,907.81	.....	29,683.87	1,958.88	1,958.88	.....	.....
Prairie du Chien & McGregor	2.60	61,821.00	47,653.72	.....	.....	47,653.72	13,667.28	5,416.32	.....	.....
Sioux City & Pacific	107.42	581,275.56	389,044.48	199,348.71	.....	588,393.19	7,117.63	68,699.56	.....	.....
Union Pacific	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wabash Western	1,001.99	6,196,366.86	4,960,383.26	1,667,712.98	.....	5,792,997.19	109,959.70	93,982.33	.....	.....
Keokuk & Western	148.00	341,019.30	280,260.44	26,168.50	.....	306,428.94	34,990.36	16,460.11	.....	.....
Centerville, Moravia & Albia	34.00	10,806.00	15,814.54	800.04	.....	16,614.58	5,708.02	5,708.02	.....	.....
Mason City & Ft. Dodge	92.00	73,773.85	67,115.35	82,890.00	.....	149,915.35	76,141.81	76,141.81	.....	.....
Omaha & St. Louis	149.00	439,139.69	341,916.56	105,449.00	.....	447,365.56	30,218.87	6,022.60	.....	.....
Clarinda & St. Louis	21.50	7,133.30	10,616.42	16,820.00	.....	26,336.42	19,102.12	10,481.53	.....	.....
NARROW GAUGE ROADS.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Burlington & Northwestern	52.30	51,602.28	37,696.10	26,736.00	.....	58,432.10	6,826.81	6,826.81	.....	.....
Burlington & Western	104.57	50,015.81	37,693.61	29,584.00	.....	57,917.61	47,805.90	47,805.90	.....	.....
Des Moines & Kansas City	111.00	30,728.90	35,229.70	.....	.....	35,229.70	4,600.80	4,344.00	.....	.....
Ft. Madison & Northwestern	113.60	140,328.86	100,113.36	24,000.00	.....	124,113.36	38,184.05	38,184.05	.....	.....
Des Moines & Northwestern	62.30	50,728.67	55,288.91	.....	.....	73,573.11	22,844.44	22,844.44	.....	.....
Cedar Rapids & Marion Street R'y.	13.00	27,657.41	26,749.14	3,669.25	.....	30,418.39	2,769.90	2,769.90	.....	.....
Totals	19,261.46	116,784,964.14	79,988,953.27	23,547,908.68	406,212.94	104,064,934.95	12,869,215.60	1,199,572.97	2,672,891.30	1,534,706.65

*The Receiver has not furnished these items and this table is made leaving the interest entirely out.

TABLE No. XIII.
INTEREST AND DIVIDENDS COMPARED WITH EARNINGS.

RAILROADS.	Miles.	Net earnings.	Interest on funded debt.	Interest on unfunded debt and rentals.	Dividends.	Surplus at beginning of year.	Surplus at close of year.	Deficit at beginning of year.	Deficit at close of year.	Percentage of net earnings to capital stock and debt.	Percentage of net earnings to cost of stock and equipment.
RAILROADS.											
Burlington, Cedar Rapids & North'n Central Iowa	1,046.40	753,304.18	769,705.00		\$ 235,835.23	\$ 199,971.45				3.29	3.13
Chicago, Burlington & Quincy	512.72	217,084.20			32,595.94	236,805.64				5.98	6.47
Chicago, Burlington & Kansas City	753.20	7,391,681.90	4,598,783.69	240,218.30	5,347,324.00	13,693,388.52	10,475,494.60			0.87	0.84
Chicago, Burlington & Kansas City	190.55	84,299.66		61,946.53		5,393.76	10,694.07			4.68	4.24
Chicago, Burlington & Kansas City	312.60	539,435.69	296,970.00		263,100.00	1,738,669.86	1,624,545.84			2.11	1.98
Chicago, Burlington & Kansas City	178.57	170,896.25	193,975.80				18,453.65			0.42	0.44
Chicago, Iowa & Dakota	38.50	2,945.16	23,830.00					8,170.10	29,144.70	4.58	4.60
Chicago, Milwaukee & St. Paul	5,076.64	8,292,425.60	6,573,528.00		1,720,460.22	478,357.56	692,818.36			5.44	6.25
Chicago & Northwestern	4,187.03	9,974,256.26	5,237,902.13		3,444,504.00	3,347,094.07	4,580,944.20			2.2	3.2
Chicago, Rock Island & Pacific	1,207.90	4,743,634.31	2,131,694.45		3,093,835.50	24,143.61	203,297.21			3.4	3.5
Chicago, St. Paul Minneapolis & O.	1,819.75	1,835,561.65	1,350,491.62		675,408.00	4,699,181.42	4,527,180.66			0.1	0.25
Crooked Creek	23.20	7,408.05				1,666.46				0.27	0.27
Humeston & Shenandoah	95.45	26,891.05	187,880.00		15,000.00	32,770.60	29,711.35				
Illinois Central	402.16	66,678.17	171,333.22						104,435.04		
Cedar Falls & Minnesota	75.58								48,184.14		
Dubuque & Sioux City	142.80	180,088.15	56,213.96	36,799.24	49,006.00	109,097.23	180,532.89			13.4	15.6
Iowa Falls & Sioux City	183.69	141,783.89	194,477.50	10,896.51	26,750.00	228,142.82	471,319.03			3.1	3.1
Chicago, St. Paul & Kansas City	394.10		460,050.00	30,500.00		64,991.59			59,900.10		
Iowa Northern	9.93	7,571.48	3,000.00		4,500.00	318.60	385.17				
Minneapolis & St. Louis	308.50	499,019.67	575,850.46	37,788.75		601,622.15	723,673.47			2.25	2.39
Ottumwa & Kirksville	11.70	9,648.93	5,230.00	957.81							
Prairie du Chien & McGregor	2.00	13,665.28			13,665.28						
Sioux City & Pacific	107.42	192,231.68	195,379.20	3,969.51	11,830.00						
Wabash Western	1,001.50	1,327,873.63	847,940.00			180,842.66	245,006.87				
Keokuk & Western	148.00	60,738.76	17,353.30		40,000.00	340,000.00	240,000.00				
Centerville, Moravia & Albion	24.00										
Mason City & Ft. Dodge	92.00	5,658.19	82,800.00								
Omaha & St. Louis	145.00	65,221.13	105,540.00			30,075.75	17,418.10				
Charlotta & St. Louis	31.50		16,620.00			8,367.00					
NARROW GAUGE ROADS.											
Burlington & Northwestern	32.20	13,907.19	16,400.00				72,658.50			84,497.40	
Burlington & Western	104.57		29,064.00				124,956.46			173,763.20	
Des Moines & Kansas City	111.09		24,000.00				2,500.80			20,184.00	
Des Moines & Northwestern	113.66		15,940.00				128,191.35			145,581.77	
St. Louis, Des Moines & Northern	42.26		3,000.00			8,919.21	6,158.26				
Cedar Rapids & Marion Street R'y		969.27									
Total	19,301.40	36,685,297.22	24,092,832.32	423,332.52	14,696,433.30	24,556,076.25	22,737,486.36	2,367,329.68	3,239,187.60	66.35	59.50

TABLE No. XIV.
REPRESENTING THE CONDITION OF ROADS IN IOWA.

RAILROADS.	Miles in Iowa.	Amount of stock representing road in Iowa.	Debt representing road in Iowa.	Proportion of road for Iowa.	Proportion of earnings for Iowa.	Proportion of expenses for Iowa.	Interest paid during the year in Iowa.	Interest accrued on road in Iowa.	Dividends apportioned to road in Iowa.	Employees on road in Iowa.	Amount paid employees in Iowa.	Taxes paid in Iowa.
Bur. C. R. & N...	379.85	\$ 6,121,338.63	\$ 12,670,359.51	\$ 19,890,096.96	\$ 2,678,261.44	\$ 1,828,859.43	\$ 632,006.39	\$	\$	2,243	\$ 1,132,059.08	\$ 85,888.76
Bur. & Miss. River	3.80											
Central Iowa...	419.12			16,900,942.49	1,107,879.94	963,734.89				345	568,358.28	\$ 51,991.92
Chicago, B. & O...	753.20	15,963,000.00	16,845,590.00	21,549,000.00	4,915,606.05	4,208,508.93	691,311.34		763,046.39	4,614	2,737,307.24	162,154.73
Chi. Bur. & R. C.	77.88	3,432,675.28	283,333.00	3,854,168.51	188,640.28	133,267.88	2,704.61		17,687.57	250	85,372.90	5,812.86
K. C. St. Jo. & C.B.	58.35	977,661.49	987,022.85	2,592,792.95	205,211.43	214,664.21	71,454.66		52,660.00	75	77,590.00	6,980.66
St. L., R. & N...	61.08	819,211.65	835,553.39	80,523.00	117,308.53			366,975.80		335	172,511.00	3,411.83
Chi. Iowa & D...	26.50	245,200.00	426,144.70	612,208.00	39,624.36	27,779.58		23,830.00		30	13,647.80	1,158.14
Chi. M. & St. L...	1573.20	10,998,429.00	33,000,233.00	49,706,556.09	6,311,737.75	4,394,163.54	1,643,299.65	33,821.34	426,615.15	4,711	3,792,356.43	187,275.50
Chi. & Northw'n	1,163.46	30,659,514.51	29,915,296.92	43,892,150.40	7,435,028.47	4,690,737.71	1,425,162.51	861,135.00		4,381	2,566,360.24	194,170.62
Chi., R. I. & P...	1,065.60	31,275,010.80	11,838,161.17	42,639,294.80	8,267,382.14	5,394,360.41	1,394,950.21		2,005,330.37	5,650	232,346.73	205,441.60
Chi. St. P., M. & O	74.64	1,929,245.27	1,308,949.23	3,168,146.79	501,266.07	370,719.93	76,111.68	30,742.29	38,770.40	424	220,917.35	12,771.34
Chi. Santa Fe & Chi.	19.76	611,035.40	945,630.47	1,383,960.85	23,402.31	15,394.16				8	7,572.65	687.73
Crooked Creek	9.70	225,000.00		82,125.00								
Webster C. & S. W.	13.50	50,000.00	62,394.59	118,394.59	7,205.00		2,543.67					
Hunt. & Shenand...	95.45	4,026,000.00	2,684,000.00	6,719,311.95	162,187.69		187,890.00		15,000.00	147	87,338.22	8,627.80
Illinois Central...				429,336.66		359,486.89	171,333.21			912	489,579.16	15,628.83
Cedar & D...	129.30				70,484.20	118,668.94				88	61,632.18	6,038.83
Cedar P. & Min...	75.58											
Cedar R. & Chi...	41.85											
Dubuque & S. C.	142.89	4,999,000.00	1,500,077.10	6,501,231.33	622,675.89	462,287.74	36,348.96	30,510.00	49,595.00	850	320,810.24	17,690.65
Iowa F. & S. City	183.69	4,600,000.00	3,042,144.62	7,657,655.17	630,977.80	489,188.97	194,477.50	4,427.50	28,750.00	729	339,472.65	23,441.31
Chi. St. P. & K. O.	465.83	8,539,087.00	27,369,700.00	33,861,612.55	1,080,518.48	890,694.62	339,226.00			2,102	706,297.11	14,514.38
Iowa Northern...	5.93	90,000.00	60,000.00	140,000.00	16,794.14	9,232.56	3,600.00		4,800.00	7	5,991.43	441.19
Min. & St. Louis	139.30	3,633,133.56	3,085,528.36	7,278,452.73	269,632.99	225,694.21	205,565.74	115,300.18		199	113,717.37	19,022.05
Ottumwa & Kirkv.	3.33	150,000.00	97,000.00	399,302.24	27,734.99	17,876.06	5,807.81			10	6,925.06	1,868.00
P. du C. & Mo...	9.25	12,500.00	12,500.00	7,969.13	5,966.86		1,708.37					
Sioux City & P...	80.47	1,549,470.75	4,000,977.33	1,590,360.16	435,443.60	291,438.00	75,404.04	156,303.35		318	193,650.48	14,811.12
Union Pacific...	4.12											
Wabash Western	110.70	3,100,000.00	322,000.00		221,941.45	292,433.75	22,540.00			148	79,427.65	12,288.30
Keokuk & West'n	73.10	2,041,958.00	12,720.00	2,120,000.00	180,788.83	148,335.67	7,776.35	1,628.00	30,000.00	230	145,577.90	3,540.74
Cent. Mor. & Alb.	24.00			10,858.08		18,814.54				24	7,948.73	25.00
Mason C. & Ft. D...	92.00	912,000.00	1,368,000.00	1,368,000.00	73,733.52	67,115.32	82,800.00			109	49,662.30	5,586.18
Total	3,846.31	147,850,622.56	174,606,773.39	278,738,679.21	37,320,886.68	26,397,163.92	7,394,922.61	669,361.31	14,318,042.48	80,336	18,619,417.10	1,660,573.63

*In hands of receiver. **Not reported.

TABLE No. XV.
TRACK IN IOWA.

RAILROADS.	Road owned.	Road leased.	Total.	Double track.	Sidings.	Length of track computed as single track.	Steel rails.	Iron rails.	Gauge.
Burlington, Cedar Rapids & Northern.....	402.08	477.77	879.85	.....	100.55	881.34	718.72	142.60	4.8 1/2
Burlington & Missouri River.....	3.36	.....	3.36	.....	3.36	.....	.....	.....	4.8 1/2
Central Iowa.....	419.12	.....	419.12	.....	54.42	419.12	194.76	335.99	4.8 1/2
Chicago, Burlington & Quincy.....	753.20	.....	753.20	80.9	293.60	834.57	681.96	252.11	4.8 1/2
Chicago, Burlington & Kansas City.....	77.53	.....	77.53	.....	5.56	77.53	42.75	84.78	4.8 1/2
Kansas City, St. Jo & Council Bluffs.....	58.35	.....	58.35	.....	8.65	66.35	32.00	6.35	4.8 1/2
St. Louis, Keokuk & Northwestern.....	51.08	.....	51.08	.....	4.26	51.08	.....	48.09	4.8 1/2
Chicago, Iowa & Dakota.....	26.5	.....	26.5	.....	2.5	26.5	.....	.....	4.8 1/2
Chicago, Milwaukee & St. Paul.....	1,573.20	.....	1,573.20	1.7	257.29	1,574.91	1,697.91	475.26	4.8 1/2
Chicago & Northwestern.....	1,163.00	.....	1,163.00	.....	108.80	1,163.00	1,033.38	130.68	4.8 1/2
Chicago, Rock Island & Pacific.....	709.3	306.9	1,065.5	4	195.4	1,065.5	834.8	240.7	4.8 1/2
Chicago, St. Paul, Minneapolis & Omaha.....	74.54	.....	74.54	.....	22.50	.....	56.16	18.38	4.8 1/2
Chicago, Santa Fe & California.....	19.70	.....	19.70	.....	13.88	19.70	19.70	.....	4.8 1/2
Crooked Creek.....	9.7	13.5	23.2	.....	23.2	.....	3	20.2	4.8 1/2
Humeston & Shenandoah.....	95.45	.....	95.45	.....	8.50	95.45	6.79	88.66	4.8 1/2
Illinois Central.....	129.20	.....	129.20	.....	8.56	129.20	120.20	.....	4.8 1/2
Cherokee & Dakota.....	75.58	.....	75.58	.....	75.58	.....	75.58	.....	4.8 1/2
Cedar Falls & Minnesota.....	142.89	.....	142.89	.....	142.89	136.00	.....	6.89	4.8 1/2
Dubuque & Sioux City.....	41.85	.....	41.85	.....	2.53	41.85	41.85	.....	4.8 1/2
Cedar Rapids & Chicago.....	183.69	.....	183.69	.....	20.16	183.69	183.69	.....	4.8 1/2
Iowa Falls & Sioux City.....	465.33	.....	465.33	.....	57.21	465.33	440.93	24.80	4.8 1/2
Chicago, St. Paul & Kansas City.....	5.93	.....	5.93	.....	5.93	.....	.....	5.93	4.8 1/2
Iowa Northern.....	139.3	.....	139.3	.....	10.87	139.3	49.10	90.40	4.8 1/2
Minneapolis & St. Louis.....	3.33	.....	3.33	.....	3.33	3.33	3.10	23	4.8 1/2
Ottumwa & Kirksville.....	0.25	.....	0.25	.....	0.25	0.25	.....	.....	4.8 1/2
Prairie du Chien & McGregor.....	80.47	.....	80.47	.....	17.08	80.47	39.30	41.37	4.8 1/2
Sioux City & Pacific.....	4.12	.....	4.12	2.3	26.77	6.46	.....	.....	4.8 1/2
Union Pacific.....	110.7	.....	110.7	.....	8.3	110.7	31.27	79.94	4.8 1/2
Wabash Western.....	73.1	.....	73.1	.....	12.2	73.1	27.4	60.7	4.8 1/2
Keokuk & Western.....	24.00	.....	24.00	.....	2	24	.....	24	4.8 1/2
Centerville, Moravia & Albion.....	.....	.....	.....	.....	.....	.....	.....	.....	4.8 1/2
Mason City & Fort Dodge.....	92	.....	92	.....	5.29	92	88.4	3.6	4.8 1/2
Omaha & St. Louis.....	67.00	.....	67	.....	15.7	67	67	.....	4.8 1/2
Clarinda & St. Louis.....	11.5	.....	11.5	.....	1.5	11.5	.....	11.5	4.8 1/2
NARROW GAUGE ROADS.									
Burlington & Northwestern.....	38.77	.....	38.77	3.48	28.77	.....	38.77	.....	3.00
Burlington & Western.....	70.7	.....	70.7	3	70.7	.....	70.7	.....	3.00
Des Moines & Kansas City.....	100	.....	100.00	4.13	100	.....	.....	.....	3.00
Ft. Madison & Northwestern.....	45	.....	45	.....	45	.....	.....	.....	3.00
Des Moines & Northwestern.....	106.6	.....	106.6	.....	6.45	106.6	10.39	97.27	3.00
St. Louis, Des Moines & Northern.....	36.88	.....	36.88	2.35	38.86	.....	2	36.86	3.00
Cedar Rapids & Marion Street Railway.....	12	.....	12	.....	1	.....	6	6	.....
Total.....	7,543.84	797.17	8,346.31	88.9	1,286.21	8,399.33	6,929.37	2,371.47	.....

TABLE No. XVI.
ROAD-BED AND TRACK.

RAILROADS.	TRACK SECTIONS.			TIMES.		RAILS.						FENCING.				TELEGRAPH.			
	No. in Iowa.	Average length.	No. of men in each.	No. of new laid during year in Iowa.	Average years in Iowa.	Tons of new steel laid during year in Iowa.	Tons of new rails laid during year in Iowa.	Average years iron laid.	Average years steel laid.	No. of miles.	Total cost of fencing in Iowa.	Average cost per rod.	Miles built during year.	Miles needed during year.	No. of offices in Iowa.	Miles owned by railway company.	Miles owned by Western Union.		
Burlington, Cedar Rapids & Northern	144	6.	4.5	2,315.45	7.	1,730	18.36	.....	.....	499	\$ 223,974.40	\$ 1.00	41.2	161.3	125	.....	.....	86	426
Central Iowa.....	59	7.	4.	794.85	8.	515	5.	7.5	12.	578	.....	.....	.....	292	.....	.....	.....	.....	.....
Chicago, Burlington & Quincy.....	108	5.	5.	1,832.87	8.	5,700	54.55	.....	.....	1,066	341,123.20	.30	.....	121.6	119	835	.....	.....	.....
Chicago, Burlington & Kansas City	13	6.	4.	187.64	8.	696	7.8	10.	12.	68	30,413.50	.30	.....	.....	15	109	109	.....	.....
Kansas City, St. Jo & Council Bluffs	16	5.	5.	121.00	8.	82	1.	.....	.....	56	41,211.64	2.21	.....	.....	11	.....	.....	.....	.....
St. Louis, Keokuk & Northwestern	8	6.25	4.	135.67	8.	.....	.....	.....	.....	45	13,685.20	.30	.....	.....	7	.....	.....	.....	.....
Chicago, Iowa & Dakota.....	3	9.	5.	.....	.....	.....	.....	.....	.....	3	3,940.00	.40	.....	5.0	.....	.....	.....	.....	.....
Chicago, Milwaukee & St. Paul.....	202	6.	5.	2,910.74	7.	7,227	38.61	8.	9.	2,289	494,863.64	.70	228	436.1	232	5,436	1,017	.....	.....
Chicago & Northwestern.....	202	5.76	5.	3,173.85	7.	8,255	89.	.....	.....	1,115	.....	.....	42.2	49	177	.....	.....	.....	.....
Chicago, Rock Island & Pacific.....	185	5.5	5.	3,613.73	6.5	821	7.2	.....	12.5	1,571	603,594.30	1.20	7.8	81.6	145	.....	.....	1,527	.....
Chicago, St. Paul, Minneapolis & O.....	12	7.	5.	434.11	6.	.....	.....	.....	.....	5.	36,745.69	.70	2.4	12.7	12	.....	.....	.....	.....
Chicago, Santa Fe & California.....	6	3.29	10.	588.40	.....	3,204	19.76	.....	.....	19	7,258.44	.57	18.7	.....	.....	.....	.....	.....	.....
Crooked Creek.....	3	7.5	4.	7.30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Humeston & Shenandoah.....	18	5.3	3.4	189.60	.....	50	.87	.....	.....	48	20,144.45	.65	8.2	33.4	15	.....	.....	.....	.....
Illinois Central.....	65	6.3	5.	613.15	.....	665	7.	.....	.....	206	64,203.38	.38	8.1	391.	18	.....	.....	.....	.....
Cherokee & Dakota.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	88	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cedar Falls & Minnesota.....	12	6.3	5.	17.05	.....	.....	.....	.....	.....	25	7,727.20	.36	.....	91.5	11	.....	.....	.....	.....
Dubuque & Sioux City.....	23	6.2	5.	87.77	.....	338	3.55	.....	.....	.....	.....	.....	.....	58.7	21	.....	.....	.....	.....
Cedar Rapids & Chicago.....	7	4.	.....	.....	.....	.....	.....	.....	.....	.....	78.84	.....	.....	.....	.....	.....	.....	.....	.....
Iowa Falls & Sioux City.....	30	6.2	5.1	99.25	.....	940	9.97	.....	.....	62	2,461.95	.56	1.6	220.2	22	.....	.....	.....	.....
Chicago, St. Paul & Kansas City.....	70	6.3	4.3	169.09	.....	276	5.8	.....	.....	785	170,747.00	.68	339.5	92.7	63	348	.....	.....	.....
Iowa Northern.....	1	5.93	3.	4.50	.....	15	.....	.....	.....	40	9,947.04	7.35	1.3	10.0	2	.....	.....	.....	.....
Minneapolis & St. Louis.....	27	5.2	3.	327.17	.....	34	3.8	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ottumwa & Kirksville.....	1	3.33	4.	5.00	.....	121	1.38	.....	.....	2	320.00	.50	.....	2.	1	.....	.....	.....	.....
Sioux City & Pacific.....	12	8.95	5.	133.19	7.	1,655	18.	.....	.....	78	35,968.95	.61	.....	.....	.....	.....	.....	.....	.....
Wabash Western.....	14	7.78	3.	365.33	8.	.....	.....	.....	.....	15	6,430.00	.....	10.	59.5	15	.....	.....	.....	.....
Keokuk & Western.....	13	5.66	4.5	148.37	8.	1,064	11.2	7.	.....	34	18,634.08	.75	7.6	37	15	.....	.....	.....	.....
Centerville, Moravia & Albion.....	3	8.	4.	.....	.....	.....	.....	.....	.....	10.	1,440.00	.75	.....	.....	.....	.....	.....	.....	.....
Mason City & Fort Dodge.....	14	8.8	4.	22.10	.....	590	6.	.....	.....	56	.....	.....	.....	.....	.....	.....	.....	.....	.....
Omaha & St. Louis.....	12	5.56	3.	122.09	9.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clarinda & St. Louis.....	1	11.5	3.	2.00	.....	.....	.....	.....	.....	10	.....	.....	.....	.....	.....	.....	.....	.....	.....
NARROW GAUGE ROADS.																			
Burlington & Northwestern.....	7	6.75	2.	149.32	.....	.....	.....	.....	.....	11	22,401.28	.35	.....	.....	.....	.....	.....	.....	.....
Burlington & Western.....	10	7.	2.	56.00	.....	.....	.....	.....	.....	14	4,940.99	.55	.....	.....	.....	.....	.....	.....	.....
Des Moines & Northwestern.....	17	6.39	4.	175.30	.....	2,353	.....	.....	.....	11	1,029.20	.40	1.	176.	14	109	.....	.....	.....
St. Louis, Des Moines & Northern	6	7.	3.	55.98	.....	616	10.30	12.	30.	6	765.00	.38	1.	38.	6	.....	.....	.....	.....
Cedar Rapids & Marion Street Ry.....	2	6.	8.	35.71	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	1,454	149.8	18,679.82	135.	36,553	375.38	375.38	102.5	116.5	9,988	2,107,966.99	197.85	789.7	2,761.8	1,296	7,073	6,226	.....	.....

TABLE No. XVII.
MILEAGE TRAFFIC.

RAILROADS.	PASSENGER TRAINS.		FREIGHT TRAINS.		Switching trains, miles run.	Construction and other trains, miles run.	Total train mileage.	Number of passengers carried.	Number of passengers carried one mile.	Average distance traveled.	Average amount paid by each passenger.	PASSENGER FARE PER MILE.		SPEED OF TRAINS IN IOWA.	
	Miles run by.	Average number cars.	Average weight in tons.	Miles run by.	Average number cars.	Average weight in tons.						Highest, cents.	Lowest, cents.	Average, cents.	Passengers.
Burlington, C. R. & N.....	1,084,842	3.05	75	1,655,492	16.80	175	394,305	103,551	3,148,190	562,480	28,150,344.90.05	1.34	3.5	1.00	2.09
Central Iowa	482,034	3.02	61	1,013,139	13.20	126	214,634	48,300	1,758,737	306,808	8,920,535.29.08	.50	3.5	2.00	2.77
Chl., Burlington & Culney..	1,344,884	4.09	165	3,411,622	15.65	290	108,336	4,905,832	1,215,979	1,215,979	2,895,342.23.06	.02	3.00	.....	35
Chl., Burlington & K. C. ..	139,098	2.00	84	245,731	14.00	178	.....	3,172	388,001	122,633	19,855,699.43.68	.125	3.00	2.00	2.85
Kas. City, St. Jo & C. B. ..	662,689	3.07	115	541,440	16.00	214	400,740	120,620	1,725,489	454,550	8,200,372.28.00	.05	3.00	.....	24
St. L., Keokuk & N. W.	199,400	4.05	120	330,064	25.00	265	.....	9,549	435,013	207,522	178,167.10.36	.35	4.00	.....	10
Chicago, Iowa & Dakota ..	.....	.....	.....	32,090	.....	.....	.....	32,590	.....	15,500	.....	.....	.....	3.30	30
Chicago, Mil. & St. Paul ..	7,407,288	4.74	128	11,499,157	21.02	233	4,554,092	1,576,087	25,136,624	6,730,065	344,302,062.36.03	.88	3.00	1.00	2.45
Chicago & Northwestern ..	6,762,080	4.51	109	14,016,373	18.36	202	6,289,498	1,028,554	29,697,105	10,870,157	276,841,990.25.00	.58	4.00	1.00	2.28
Chicago, R. I. & P.	3,431,056	6.00	160	7,345,577	20.00	206	2,086,078	771,033	13,544,764	3,774,014	146,687,193.39.00	.94	3.00	1.00	2.31
Chl., St. P., Minn. & Omaha	1,905,872	4.58	122	2,880,295	18.13	199	1,295,485	410,169	6,401,821	1,371,486	67,803,410.40.04	1.28	4.00	1.00	2.59
Huron & Shenandoah ..	11,531	2.00	76	96,898	10.03	141	.....	3,696	174,177	30,628	.....	.....	3.00	3.00	3.00
Illinois Central	185,392	4.25	185	229,079	13.25	214	51,839	84,398	700,698	110,582	5,177,732.46.32	1.23	4.00	1.00	2.63
Cedar Falls & Minnesota ..	71,930	.....	.....	61,172	.....	.....	12,918	2,541	148,559	29,052	1,704,128.25.10	.85	4.00	1.00	3.40
Dubuque & Sioux City ..	176,259	4.74	105	397,310	13.25	214	83,167	7,333	664,065	131,775	5,684,378.43.14	1.08	3.00	1.00	2.51
Iowa Falls & Sioux City ..	187,135	4.14	155	407,007	13.25	214	145,821	21,282	761,845	134,787	5,206,978.44.08	1.17	3.00	1.00	2.61
Chl., St. P. & K. C.	211,982	6.00	.....	436,678	15.00	.....	.....	12,208	660,998	187,351	10,168,571.56.55	1.02	3.00	1.05	2.81
Iowa Northern .....	.....	.....	.....	10,016	11.00	122	.....	10,016	18,140	64,500	4.00	.12	3.05	3.05	.....
Minneapolis & St. Louis ..	484,187	2.00	67	634,079	16.68	143	7,148	6,431	1,121,845	328,011	13,168,671.24.09	.60	3.00	1.00	2.40
Omaha & Kirville .....	.....	.....	.....	16,000	.....	.....	.....	16,000	11,622	127,840	11.00	.28	3.00	.....	19
Sioux City & Pacific	169,072	5.00	90	107,890	21.00	193	.....	13,408	290,973	231,067	1,801,712.39.00	1.03	3.00	1.50	2.66
Union Pacific .....	.....	.....	.....	.....	.....	.....	.....	.....	716,790	2,867,184	4.12	.25	12	.06	.08
Wabash Western	2,188,874	4.07	40	2,632,855	22.19	239	1,021,630	100,964	5,940,913	1,332,771	80,961,553.50.05	1.27	3.00	.....	2.14
Keokuk & Western	173,870	3.00	100	146,347	16.00	230	78,619	7,023	495,864	138,568	2,761,894.26.34	.53	3.00	.....	2.37
Centerville, Moravia & A. ..	11,908	1.00	20	10,587	3.00	30	.....	729	20,294	.....	.....	.....	.....	.....	15
Mason City & Ft. Dodge ..	45,072	2.00	69	55,034	5.00	139	.....	100,106	28,704	514,791	19.00	.73	4.00	1.00	3.00
Omaha & St. Louis	108,193	3.00	125	224,533	16.00	160	80,304	1,722	444,855	79,567	4,116,742.51.07	1.31	3.00	1.00	2.53
Clarinda & St. Louis .....	.....	.....	.....	26,691	1.05	22	.....	26,691	5,442	86,373	15.87	.42	3.00	1.05	2.06
NARROW GAUGE ROADS.															
Burlington & N. W. ....	.....	.....	.....	22,430	9.28	83	21,600	.....	45,356	.....	.....	3.60	1.60	.....	15
Burlington & Western ..	74,961	3.00	38	77,859	10.14	90	.....	1,871	154,685	.....	.....	3.60	1.60	.....	10
Des Moines & Kas. City ..	21,407	2.00	40	31,380	7.00	60	.....	2,898	58,730	12,534	274,180.31.28	.87	3.23	.67	2.66
Des M. & Northwestern ..	52,091	2.86	72	102,042	20.37	158	31,780	4,351	180,287	37,412	661,529.23.00	.64	5.00	2.00	2.98
S. L., D. M. & Northern ..	26,292	2.00	32	26,142	8.40	49	.....	82,434	24,644	671,748	25.02	.47	4.00	1.00	2.90
Total	27,640,516	94.77	94.06	49,192,894	43.62	45.75	16,897,272	6,291,250	97,986,007	29,435,846	946,051,947.32.16	10.370	97.937	74.20	613

TABLE No. XVIII.
FREIGHT TRAFFIC AND CAR MILEAGE.

RAILROADS.	No. tons local freight carried.	Total tons freight car-ried.	Total tons freight car-ried one mile.	No. of miles run by loaded cars east and south.	No. of miles run by loaded cars west and north.	No. of miles run by empty cars east and south.	No. of miles run by empty cars west and north.	Total freight car mile-ages.	Percentage of empty cars hauled east and south.	Percentage of empty cars hauled west and north.	FREIGHT PER TON PER MILE.				
											Average for local.	Average for all.	Average cost per ton per mile to move freight.	Percentage of freight carried to stations in Iowa to local freight in Iowa.	
Bur., Cedar Rapids & North Central Iowa	389,136	1,211,767	177,948,017	8,997,204	10,301,554	3,809,592	3,074,678	25,182,423	14.55	11.74	1.28	1.14	0.772	25.70	
Chl., Burlington & Quincy	630,644	2,469,257	112,329,421	2,706,711	5,881,392	3,960,382	584,874	13,412,359	58.93	12.69	.96	.94	.743	82.30	
Chl., Bur. & Kansas City	1,689,257	2,469,139	484,180,234	20,709,901	31,448,755	13,963,325	3,359,778	69,267,859	40.10	9.43	.....	.....	.....	14.70	
Chl., Bur. & Kansas City	185,772	185,772	19,072,819	1,109,917	1,109,917	454,106	454,106	3,128,046	34.00	34.00	.....	.....	.....	37.01	
Kansas City St. Jo & O. R.	264,377	694,128	81,149,574	3,010,233	3,127,298	1,117,499	1,445,984	8,701,038	27.00	31.00	3.29	1.71	.....	.....
St. Louis, Keokuk & N. W.	502,892	38,353,030	1,784,756	1,784,756	1,784,756	543,921	543,921	4,657,159	10.00	10.00	0.97	.....	.....	.....
Chicago, Iowa & Dakota	1,882	15,824	190,757	27,006	34,688	7,466	9,784	68,944	21.63	27.44	8.81	12.30	10.404	23.60	
Chicago, Mil. & St. Paul	6,479,372	7,675,934	1,080,089,864	87,715,949	91,193,274	33,780,674	31,075,562	243,765,159	28.00	25.00	1.80	1.02	.....	12.60	
Chicago & North Western	8,051,335	11,059,616	1,954,434,117	100,630,141	100,739,592	31,771,283	35,251,783	285,293,309	23.99	25.92	1.16	.98	.....	16.70	
Chl., Rock Island & Pacific	1,981,411	4,381,227	930,685,692	40,830,863	52,532,061	21,665,919	11,138,654	125,538,917	34.00	17.50	1.14	.93	.....	34.16	
Chl., St. P. Minn. & Omaha	1,332,051	2,637,587	419,826,629	17,845,586	24,169,176	7,973,086	2,837,100	52,824,948	30.00	10.00	1.38	1.11	0.83	2.12	
Crooked Creek	56,281	56,281	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Humeston & Shenandoah	95,569	6,647,595	144,908	330,919	421,525	69,538	1,160,806	74,40	11.50	.....	.....	.....	.....	35.00	
Illinois Central	56,008	135,801	19,080,600	1,769,825	1,448,039	573,004	700,338	4,491,206	24.50	32.80	1.71	1.38	.....	35.00	
Cedar Falls & Minnesota	22,247	32,865	2,900,500	297,445	169,727	67,244	69,964	504,380	21.00	29.00	1.53	1.30	.....	32.00	
Dubuque & Sioux City	106,478	454,035	33,800,206	3,027,147	2,475,796	857,862	1,094,053	7,265,818	21.70	29.00	1.71	1.32	.....	30.00	
Iowa Falls & Sioux City	163,883	368,650	31,150,000	2,451,507	2,005,779	768,418	961,177	6,204,881	24.00	32.40	1.75	1.43	.....	40.00	
Chl., St. Paul & Kansas City	607,031	1,030,356	187,092,505	741,888	532,182	242,122	232,316	1,730,488	24.60	39.50	0.82	0.8	.....	65.50	
Iowa Northern	99,068	99,068	395,272	28,304	.....	.....	28,304	56,006	100.00	3.75	3.75	2.33	.....	100.00	
Minnesota & St. Louis	874,848	78,692,086	3,283,885	4,308,474	2,276,233	1,099,303	1,964,895	40,94	15.62	.....	.92	.92	.....	16.70	
Ottumwa & Kirksville	225,981	2,643,977	.....	736,565	387,156	322,211	2,194,000	34.10	30.43	1.70	1.74	.....	4.74		
Sioux City & Pacific	56,124	437,441	16,296,647	748,038	.....	.....	.....	.....	.....	.....	.....	.....	.....	25.00	
Wobash Western	710,897	2,875,734	458,110,321	20,124,198	20,571,831	8,870,818	8,832,895	58,419,555	15.00	13.00	1.76	.87	.....	.....
Keokuk & Western	194,297	12,819,142	393,796	918,859	369,363	246,243	1,928,391	48.00	21.00	1.63	.....	.....	.....	.....
Cent., Moravia & Albion	4,773	76,307	13,912	2,866	11,884	7,590	53,752	.....	.....	.....	.....	1.60	.....	.....
Cent. City & Ft. Dodge	40,807	74,619	2,615,715	65,519	67,467	285,972	285,972	48.00	40.00	11.40	20.80	10.50	.....	65.00	
Omaha & St. Louis	74,888	346,549	30,961,146	1,556,336	1,511,767	571,858	67,659	4,267,430	27.00	29.00	1.90	0.81	0.65	16.00	
Charlinda & St. Louis	671	31,953	422,658	19,196	4,658	2,412	11,948	38,214	11.00	71.00	8.03	1.08	1.46	5.00	

NARROW GAUGE ROADS.															
Burlington & Northwestern .....	.....	.....	.....	18,640	18,640	7,012	7,012	51,311	13.00	14.20	.....	.....	.....	.....	.....
Burlington & Western .....	.....	.....	.....	249,160	245,160	118,066	189,967	736,433	16.38	16.25	.....	.....	.....	.....	.....
Des Moines & Kansas City	6,265	14,325	804,263	.....	.....	.....	.....	.....	.....	.....	4.30	3.50	.....	.....	.....
Des Moines & Northwestern	31,925	61,807	4,300,729	447,448	296,796	171,646	335,245	1,345,180	32.00	53.00	2.41	2.60	.....	.....	.....
St. Louis, Des Moines & N.	17,645	32,643	1,998,756	59,248	57,016	14,402	17,059	147,125	34.40	20.00	1.80	1.96	2.00	62.00	.....
Total	23,730,469	29,193,762	7,744,844,874	330,711,500	358,389,924	134,091,578	104,851,353	917,790,469	814.70	818.31	64.64	67.99	30.399	.....	.....

REPORT OF RAILROAD COMMISSIONERS.

COMPILATION OF RETURNS.

EQUIPMENT.

[illegible]

TABLE No. XX.

BRIDGES, CATTLE-GUARDS AND CROSSINGS IN IOWA.

RAILROADS.	TRUSS BRIDGES.			WOODEN, TRESTLE AND PILE.		IRON TRES-TLE.	ARCH CUL-VERTS.	BOX CUL-VERTS.	Number of cattle-guards in Iowa.		CROSSINGS.					
	WOOD-EN.	COMBI-NATION.	IRON.	Number.	Aggregate length in ft.	Number.	Aggregate length in ft.	Timber.	Stone.	Bridges built within the year, length in feet.	Number at grade.	Under or over.	HIGHWAY.			
													Under track.	Over track.	At grade.	BRIDGES.
	Number.	Aggregate length in ft.	Number.	Aggregate length in ft.	Number.	Aggregate length in ft.	Number.	Aggregate length in ft.	Number.	Aggregate length in ft.	Number.	Aggregate length in ft.	Number.	Aggregate length in ft.	Number.	Aggregate length in ft.
Burlington, Cedar Rap. & N. W.	28	6,668	1	113	1,131	68,555	13	1,148	230	338	1,833	35	6	607	3	9
Central Iowa.	12	3,390	2	298	3,141	427	42,816	280	908	23	4	403	4	8	1	3
Chicago, Burlington & Quincy	22	1,921	32	6,471	1,027	92,627	413	2,399	870	457	1,380	19	4	910	27	23
Chicago, Burlington & K. C.	8	1,028	1	1	139	13,396	4	4,141	860	908	3	3	81	1	1	9
Kansas City, St. Jo & C. R.	1	1	1	210	42	4,141	1	1	0	0	78	4	2	83	5	1
St. Louis, Keokuk & N. W.	4	696	5	885	85	6,433	1	1	0	0	37	2	2	83	5	1
Chicago, Iowa & Dakota	2	300	1	40	731	41	120	12	60	1	1	29	1	1	1	1
Chicago, Milwaukee & St. P.	93	11,850	17	2,345	15	1,945	2,585	226,407	8	1,564	195	1,260	51	161,778	30	34
Chicago & Northwestern	6	748	13	3,437	16	6,244	2,250	157,871	3	311	99	2,778	1,862	18,131	12	29
Chicago, R. I. & Pacific	11	1,349	23	4,389	47	6,598	1,754	115,401	8	1,748	25	184	542	13,525	1,870	43
Chicago, Santa Fe & Cal.	14	1,968	2	252	1	450	1	60	6	52	722	12	8	6	3	1
Chl., St. P., Minn. & Omaha	1	370	1	141	7,478	14	550	1	18	0	70	5	89	1	1	3
Crooked Creek	1	370	1	141	7,478	14	550	1	18	0	70	5	89	1	1	3
Webster City & Southwestern	1	370	1	141	7,478	14	550	1	18	0	70	5	89	1	1	3
Humeston & Shenandoah	1	370	1	141	7,478	14	550	1	18	0	70	5	89	1	1	3
Illinois Central	6	700	1	110	622	49,880	1	17	43	139	543	12	5	102	6	9
Cherokee & Dakota	1	1	11	1,300	187	18,000	1	117	1	117	167	7	1	162	5	1
Cedar Falls & Minnesota	2	546	1	128	7,922	1	128	7,922	1	128	179	2	1	1	1	1
Dubuque & Sioux City	17	2,700	1	110	172	13,843	1	8	13	118	236	8	1	1	1	1
Cedar Rapids & Chicago	3	2,300	1	68	12,640	1	68	12,640	1	68	17	1	1	1	1	1
Iowa Falls & Sioux City	5	560	10	67	27,429	8	1	704	35	1,106	136	7	1	1	1	1
Chicago, St. Paul & K. C.	3	840	11	2,765	675	80,688	2	226	1	704	35	1,106	963	23	4	651
Iowa Northern	1	100	3	360	108	6,949	1	176	1	1,287	102	4	3	104	1	1
Minneapolis & St. Louis	1	100	3	360	108	6,949	1	176	1	1,287	102	4	3	104	1	1
Ottumwa & Kirksville	1	123	1	102	81	6,678	1	9	2,154	1	90	32	1	16	1	1
Sioux City & Pacific	1	241	1	102	81	6,678	1	9	2,154	1	90	32	1	16	1	1
Wabash Western	8	1,078	2	340	246	12,869	1	3	102	4	3	104	1	1	1	1
Keokuk & Western	1	123	1	102	81	6,678	1	9	2,154	1	90	32	1	16	1	1
Centerville, Moravia & Albion	1	241	1	102	81	6,678	1	9	2,154	1	90	32	1	16	1	1
Mason City & Ft. Dodge	1	241	1	102	81	6,678	1	9	2,154	1	90	32	1	16	1	1
Omaha & St. Louis	5	630	1	100	152	12,672	1	9	110	4	13	1	72	1	1	1
Clarinda & St. Louis	2	236	1	171	1,972	1	171	1,972	1	171	1	1	1	1	1	1
NARROW GAUGE ROADS.																
Burlington & Northwestern	1	90	26	2,358	1	90	26	2,358	1	90	26	2,358	1	90	26	2,358
Burlington & Western	1	90	26	2,358	1	90	26	2,358	1	90	26	2,358	1	90	26	2,358
Des Moines & Kansas City	1	126	154	11,072	1	126	154	11,072	1	126	154	11,072	1	126	154	11,072
Des Moines & Northwestern	1	126	154	11,072	1	126	154	11,072	1	126	154	11,072	1	126	154	11,072
St. Louis, Des Moines & N. W.	1	2,606	71	8,366	1	2,606	71	8,366	1	2,606	71	8,366	1	2,606	71	8,366
Cedar Rap. & Marion St. Ry.	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total	351	41,725	109	19,373	149	30,140	12,869	1081,879	53	4,323	22	366	7,30	1,712	25,968	14,092

TABLE No. XXI.
TONNAGE CLASSIFIED.

RAILROADS.	Grain.	Flour.	Provisions.	Animals.	Other agricultural pro-ducts.	Lumber and forest pro-ducts.	Coal.	Plaster, lime and cement.	Rail.	Petroleum oil.	Iron, steel and castings.	Stone and brick.	Manufactures.	Machinery and other articles not enumerated.	Total.
Burlington, Cedar Rapids & N. W.	995,944	73,519	23,413	84,288	78,310	185,912	278,061	49,481	.....	1,745	26,085	11,295	30,035	197,443	1,311,767
Central Iowa.....	113,954	13,172	43,200	43,200	3,905	40,339	564,755	1,653	2,411	.....	6,125	9,318	.....	97,773	688,604
Chicago, Burlington & Quincy.....	1,216,679	313,490	129,084	690,685	87,852	852,096	1,472,707	72,854	88,038	1,732	383,070	138,225	108,721	895,992	6,296,929
Chicago & North Western C. B.	124,679	10,276	12,442	11,616	2,664	18,121	1,012,411	1,325	4,131	.....	3,270	14,475	2,783	25,674	1,031,811
Chicago, Iowa & Dakota.....	7,795	.....	.....	3,882	.....	.....	3,364	135	183	67	.....	.....	.....	3,411	13,831
Chicago, Milwaukee & St. Paul.....	4,420,095	603,234	109,444	277,156	280,939	1,250,039	878,714	104,442	64,131	.....	218,346	220,413	208,571	1,789,448	7,675,594
Chicago & Western Indiana.....	299,697	111,259	54,474	111,259	18,877	188,877	1,000,440	85,543	62,043	.....	228,388	294,275	111,581	855,158	1,805,594
Chicago, Rock Island & Pacific.....	750,096	100,096	100,096	100,096	100,096	100,096	1,000,096	100,096	100,096	.....	228,388	294,275	111,581	855,158	1,805,594
Chicago St. Paul, Minn. & O.....	830,842	185,445	9,165	77,253	78,335	654,526	298,157	33,318	8,302	4,602	96,839	134,148	1,775	533,387	2,637,387
Crooked Creek.....	1,668	69	.....	1,190	.....	.....	383	34,000	.....	.....	.....	680	.....	454	56,281
Illinois Central.....	12,608	1,268	14,268	14,268	3,262	15,117	25,446	45	1,480	2,515	.....	1,485	2,639	31,280	135,401
Cedar Falls & Minnesota.....	14,010	1,100	832	4,898	2,095	10,590	7,890	.....	705	540	.....	.....	1,212	9,110	82,305
Chicago & Iowa.....	18,761	1,100	832	4,898	2,095	10,590	7,890	.....	705	540	.....	.....	1,212	9,110	82,305
Iowa Falls & Sioux City.....	18,761	1,100	832	4,898	2,095	10,590	7,890	.....	705	540	.....	.....	1,212	9,110	82,305
Chicago St. Paul & Kansas City.....	64,708	111,440	29,510	65,187	74,906	260,367	243,665	4,311	4,183	10,130	30,334	30,319	60,177	91,563	1,600,356
Iowa Northern.....	17,062	89,700	7,268	14,269	70,239	719,311	20,068	2,697	4,004	634	39,394	69,260	29,217	107,771	223,981
Ottumwa & Kirkville.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sioux City & Pacific.....	73,720	4,357	5,904	25,471	9,756	118,555	61,769	1,075	2,462	3,118	2,127	36,259	3,441	85,254	437,441
Sioux Falls & Pacific.....	100,777	10,777	10,777	10,777	10,777	10,777	10,777	10,777	10,777	10,777	10,777	10,777	10,777	10,777	10,777
Knox & Western.....	92,126	177	184	15,618	9,229	22,443	37,000	535	3,119	375	1,400	76	730	1,034	249,202
Centerville, Moravia & Albion.....	541	193	1,467	90	.....	.....	2,065	.....	.....	.....	.....	18	123	37	3,737
Mason City & Fort Dodge.....	12,591	607	137	1,756	1,149	5,367	48,676	670	172	71	388	1,003	235	1,601	74,649
Omaha & Pacific.....	12,591	607	137	1,756	1,149	5,367	48,676	670	172	71	388	1,003	235	1,601	74,649
Charlinda & St. Louis.....	17,715	56	.....	1,277	416	1,465	143	44	1,139	5,066	7,436	135	2,156	610	21,493

NARROW GAUGE RAILROADS.
Des Moines & Northwestern.....
St. Louis, Des Moines & North.....

Total..... 7,304,531 1,364,126 125,407 2,313,734 1,234,970 4,161,277 1,277,566 466,293 293,719 135,781 1,700,033 1,392,135 1,061,444 2,959,675 42,274,411

TABLE No. XXII.
IOWA TONNAGE CLASSIFIED.

RAILROADS.	Grain.	Flour.	Provisions.	Animals.	Other agricultural products.	Lumber and forest products.	Coal.	Plastering and cement.	Salt.	Petroleum and oil.	Iron, steel and castings.	Stone and brick.	Manufactures.	Merchandise.	Total.
Burlington, Cedar Rapids & Northern....	234,638	73,393	23,469	86,320	75,210	135,960	276,851	49,399	.....	36,068	11,066	30,609	196,406	1,209,631	
Central Iowa	7,909	1,136	.....	6,587	180	4,175	419,083	569	25	.....	908	3,738	.....	24,779	468,873
Chicago, Burlington & Quincy	548,802	21,093	65,947	263,747	37,006	414,289	498,066	29,886	32,636	.....	132,678	29,989	224,063	170,373	2,469,195
Kansas City, St. Jo & Council Bluffs..	21,567	1,837	2,419	20,002	534	18,823	9,999	1,939	807	282	589	3,606	502	42,550	124,837
Chicago, Iowa & Dakota	3,765	576	.....	2,660	.....	1,321	3,884	135	183	67	.....	.....	.....	3,411	15,824
Chicago, Milwaukee & St. Paul	380,795	16,288	69,215	156,051	108,360	161,069	74,381	9,110	1,494	.....	36,299	72,105	13,023	263,387	1,300,367
Chicago & Northwestern	643,862	18,854	18,254	147,780	61,864	123,819	436,235	8,692	348	4,350	1,379	35,890	10,456	160,488	1,513,105
Chicago, Rock Island & Pacific	583,610	64,476	33,865	199,807	110,981	343,054	599,363	21,890	27,265	21,902	75,949	51,971	93,667	344,651	2,498,371
Chicago, St. Paul, Minneapolis & Omaha.	46,914	1,068	505	7,039	1,634	5,630	555	64	493	137	16	165	.....	49,380	114,484
Crooked Creek	668	66	.....	190	.....	383	54,000	.....	.....	.....	.....	680	40	354	56,281
Hamilton & Shenandoah	15,815	877	531	8,900	1,015	6,029	50,860	48	496	396	.....	1,548	.....	4,148	56,669
Illinois Central	29,384	2,808	4,360	14,308	3,362	15,117	25,446	.....	1,480	2,218	.....	.....	3,669	31,590	138,901
Cedar Falls & Minnesota	14,019	1,100	332	4,868	2,688	10,500	7,800	.....	705	540	.....	.....	1,212	9,310	52,365
Dubuque & Sioux City	165,469	11,200	16,175	56,115	26,442	41,284	85,040	.....	6,719	5,612	.....	.....	5,694	46,918	454,035
Iowa Falls & Sioux City	135,761	4,692	5,285	29,900	15,902	24,567	50,886	.....	2,123	3,333	.....	.....	1,932	67,353	358,833
Chicago, St. Paul & Kansas City	56,624	88,768	19,028	53,896	43,223	144,367	164,619	3,611	2,832	8,221	21,966	29,349	30,785	41,810	708,021
Iowa Northern .....	.....	.....	.....	.....	.....	.....	90,098	.....	.....	.....	.....	.....	.....	.....	90,098
Minneapolis & St. Louis	10,887	5,580	699	5,832	4,769	55,018	80,818	9,876	352	.....	263	1,380	1,288	8,768	194,411
Ottumwa & Kirkville .....	.....	.....	.....	.....	.....	.....	224,461	.....	.....	.....	.....	.....	.....	1,020	225,981
Sioux City & Pacific	62,365	4,144	5,705	24,931	7,850	102,554	64,062	1,013	2,943	3,048	1,942	30,337	1,480	79,403	362,396
Wabash Western	50,368	8,694	.....	14,496	8,696	30,036	29,928	.....	.....	.....	.....	.....	.....	81,944	230,032
Keokuk & Western	11,036	762	194	14,475	731	20,133	97,533	100	840	373	293	296	7,005	15,327	167,467
Centerville, Moravia & Albia	541	199	.....	1,497	99	.....	2,008	.....	.....	.....	18	19	132	270	4,776
Mason City & Fort Dodge	12,591	609	137	1,756	1,149	5,647	48,076	679	172	71	383	1,503	286	1,661	74,649
Omaha & St. Louis	114,148	1,217	10,434	11,686	1,576	12,476	79,082	5,910	1,049	5,183	6,613	2,898	2,145	34,721	288,010
Clarinda & St. Louis	17,189	37	.....	798	410	1,136	119	64	15	.....	16	180	28	562	30,488

NARROW GAUGE ROADS.	Grain.	Flour.	Provisions.	Animals.	Other agricultural products.	Lumber and forest products.	Coal.	Plastering and cement.	Salt.	Petroleum and oil.	Iron, steel and castings.	Stone and brick.	Manufactures.	Merchandise.	Total.
Des Moines & Kansas City	3,804	522	401	2,342	240	1,396	2,887	19	943	46	907	71	72	1,356	14,092
Des Moines & Northwestern	20,190	349	20	2,826	5,729	3,511	8,896	48	225	159	1,432	180	114	9,194	64,307
St. Louis, Des Moines & Northern	6,843	851	.....	5,893	3,886	2,035	6,401	182	265	384	378	470	219	8,348	32,643
Total	3,693,793	224,460	269,814	1,136,835	515,494	1,590,640	3,495,889	141,214	83,914	57,558	306,650	274,106	424,865	1,266,192	13,276,094

REPORT OF RAILROAD COMMISSIONERS.

COMPILATION OF RETURNS.

TABLE No. XXIII.
ACCIDENTS TO PERSONS IN IOWA.

[illegible][illegible]

TABLE No. XXIV.

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH THE CAPITAL HAS BEEN INCREASED DURING THE YEAR.

RAILROADS.	CONSTRUCTION.									
	Grading.	Bringing and improving.	Superstructure including rails.	Land, land drainage and improvements.	Passenger and freight stations.	Engine houses, car sheds and turn-tables.	Machine shops, oilery and tools.	Engineering, surveying, sal- aries and con- struction ex- penses.	Purchase of oil, fuel, and other extensions.	Total for con- struction.
Burlington, Cedar Rapids & Northern.....	\$ 10,74 60	\$ 4,122 59	\$ 22,000 00	\$ 728 40	\$ 10,510 23	\$ 10,510 23	\$ 8,100 00	\$ 9,808 63	\$ 84,236 63	\$ 84,236 63
Chicago, Burlington & Quincy.....	75,109 80	62,515 85	85,583 71	33,654 72	15,174 67	15,174 67	15,174 67	72 00	3,676 75	200,608 48
Kansas City, St. Jo & Council Bluffs.....	625,708 13	3,119 56	438,690 05	64,277 34	180,783 22	180,783 22	17,862 09	917,600 37	6,420,230 00	6,500,024 58
Chicago & Northwestern.....	77,192 05	101,267 89	676,694 00	160,250 67	73,397 35	73,397 35	14,902 49	3,466 45	2,057,710 01	2,208,908 89
Chicago, St. Paul, Minneapolis & Omaha.....	90,550 27	60,413 90	312,955 76	133,616 76	73,000 70	54,202 78	17,862 09	27,357 14	207,710 67	1,010,744 04
Chicago, Santa Fe & California.....	3,625,411 42	1,000,000 00	1,911,359 01	180,490 82	100,000 00	100,000 00	100,000 00	180,490 82	37,256,910 61	39,418,552 34
Cherokee & Dakota.....	187,698 03	56,124 25	258,138 58	147,438 74	116,256 48	60,379 27	100,000 00	180,490 82	37,256,910 61	113,663 39
Iowa Falls & Sioux City.....	64,016 27	501 00	104,505 78	38,945 34	27,609 56	7,657 32	5,000 00	27,609 56	33,217,000 00	33,217,000 00
Chicago, St. Paul & Kansas City.....	1,302 55	13,600 25	9,687 34	1,400 25	5,991 50	5,991 50	5,000 00	5,991 50	10,000 00	20,000 00
Ottumwa & Knoxville.....	1,302 55	13,600 25	9,687 34	1,400 25	5,991 50	5,991 50	5,000 00	5,991 50	10,000 00	20,000 00
Omaha & St. Louis.....	1,302 55	13,600 25	9,687 34	1,400 25	5,991 50	5,991 50	5,000 00	5,991 50	10,000 00	20,000 00
Burlington & Northwestern.....	1,302 55	13,600 25	9,687 34	1,400 25	5,991 50	5,991 50	5,000 00	5,991 50	10,000 00	20,000 00
Burlington & Western.....	1,302 55	13,600 25	9,687 34	1,400 25	5,991 50	5,991 50	5,000 00	5,991 50	10,000 00	20,000 00
Cedar Rapids & Marion Street Railway.....	1,302 55	13,600 25	9,687 34	1,400 25	5,991 50	5,991 50	5,000 00	5,991 50	10,000 00	20,000 00
Total.....	\$ 1,108,308 05	\$ 2,795,245 53	\$ 15,185,294 15	\$ 1,462,459 62	\$ 1,208,311 96	\$ 641,292 11	\$ 885,707 73	\$ 2,377,816 90	\$ 409,690 07	\$ 75,509,716 34

TABLE No. XXIV—CONTINUED.

RAILROADS.	EQUIPMENT.						TOTAL.			
	Locomotives.	Passenger, freight and express cars.	Parlor, dining and sleeping cars.	Freight and other cars.	Weekling cars and tools.	Total for equipment.	Other expenditures charged to property accounts.	Total expenditures charged to property accounts.	Certificates to property accounts.	Net addition to property accounts.
Burlington, Cedar Rapids & Northern.....	\$ 47,104 10	\$ 2,644 00	\$ 16,118 40	\$ 35,500 00	\$ 28,100 00	\$ 28,100 00	\$ 4,118 81	\$ 117,084 41	\$ 167,273 78	\$ 78,716 11
Chicago, Burlington & Quincy.....	7,761 65	10,670 80	44,447 27	25,447 27	30,105 00	30,105 00	8,877 20	788 20	788 20	142,070 30
Kansas City, St. Jo & Council Bluffs.....	60 30	2,421 34	60 30	33,119 19	43,258 05	43,258 05	142,070 30	142,070 30	142,070 30	142,070 30
Chicago & Northwestern.....	412 535 47	55,201 55	38,200 00	33,119 19	17,250 30	1,765,710 01	3,077,600 00	4,843,320 30	1,400 00	4,844,720 30
Chicago, Milwaukee & St. Paul.....	271,020 14	157,446 39	13,240 97	935,415 97	1,341,177 06	2,680,269 56	4,603,753 27	1,000 00	4,603,753 27	4,603,753 27
Chicago & Western.....	294 71	42,558 00	147 00	30,903 34	28,100 00	30,903 34	1,618,921 67	1,618,921 67	1,618,921 67	1,618,921 67
Chicago, St. Paul, Minneapolis & Omaha.....	2,189 83	42,558 00	147 00	30,903 34	28,100 00	30,903 34	1,618,921 67	1,618,921 67	1,618,921 67	1,618,921 67
Chicago, Santa Fe & California.....	92,000 00	22,615 85	93,676 00	201,826 13	706,696 72	1,000,000 00	2,603,816 67	191,151 19	2,603,816 67	2,603,816 67
Cherokee & Dakota.....	22,615 85	93,676 00	201,826 13	706,696 72	1,000,000 00	1,000,000 00	2,603,816 67	191,151 19	2,603,816 67	2,603,816 67
Iowa Falls & Sioux City.....	27,417 75	22,615 85	93,676 00	201,826 13	706,696 72	1,000,000 00	2,603,816 67	191,151 19	2,603,816 67	2,603,816 67
Chicago, St. Paul & Kansas City.....	27,417 75	22,615 85	93,676 00	201,826 13	706,696 72	1,000,000 00	2,603,816 67	191,151 19	2,603,816 67	2,603,816 67
Ottumwa & Knoxville.....	27,417 75	22,615 85	93,676 00	201,826 13	706,696 72	1,000,000 00	2,603,816 67	191,151 19	2,603,816 67	2,603,816 67
Omaha & St. Louis.....	27,417 75	22,615 85	93,676 00	201,826 13	706,696 72	1,000,000 00	2,603,816 67	191,151 19	2,603,816 67	2,603,816 67
NARROW GAUGE ROADS.										
Burlington & Northwestern.....	27,417 75	22,615 85	93,676 00	201,826 13	706,696 72	1,000,000 00	2,603,816 67	191,151 19	2,603,816 67	2,603,816 67
Burlington & Western.....	27,417 75	22,615 85	93,676 00	201,826 13	706,696 72	1,000,000 00	2,603,816 67	191,151 19	2,603,816 67	2,603,816 67
Des Moines & Kansas City.....	27,417 75	22,615 85	93,676 00	201,826 13	706,696 72	1,000,000 00	2,603,816 67	191,151 19	2,603,816 67	2,603,816 67
Cedar Rapids & Marion Street Railway.....	27,417 75	22,615 85	93,676 00	201,826 13	706,696 72	1,000,000 00	2,603,816 67	191,151 19	2,603,816 67	2,603,816 67
Total.....	\$ 1,444,662 31	\$ 390,390 72	\$ 135,104 67	\$ 2,310,571 00	\$ 96,802 80	\$ 3,150,737 27	\$ 2,013,777 00	\$ 500,515 30	\$ 312,919 95	\$ 91,947,269 47

TABLE No. XXV.

COMPARATIVE SUMMARY FOR THE YEARS ENDING JUNE 30, 1878, 1880, 1882, 1884, 1886 AND 1888.

	1878.	1880.	1882.	1884.	1886.	1888.
TOTAL LENGTH OF ROAD AND BRANCHES :						
Total length of road and branches in Iowa.....	4,157.17	4,977.01	6,307.43	7,249.25	7,564.87	8,346.31
Total length of double track in Iowa.....	3.00	24.76	47.66	48.08	73.07	88.90
Total length of sidings in Iowa.....	452.61	539.95	700.73	972.32	1,150.15	1,288.31
Capital stock paid in.....	\$ 183,488,642.54	\$ 219,929.52	\$ 345,818,005.27	\$ 390,586,766.14	\$ 415,010,600.73	\$ 437,462,316.09
Capital stock paid in.....	17,426.72	18,619.52	18,619.52	18,464.00	18,281.68	19,019.27
Capital stock paid in per mile of road.....	154,155,222.38	217,991,725.53	368,782,177.78	424,108,230.74	430,485,379.96	514,748,340.30
Total funded debt.....	5,985,587.14	10,741,198.86	17,446,150.23	16,105,302.91	15,251,546.80	14,761,705.41
Total unfunded debt.....	100,140,869.52	228,735,894.39	386,229,828.01	440,314,133.05	474,736,836.66	529,613,046.61
Total debt.....	19,168.27	16,807.02	20,822.40	20,809.97	20,760.45	24,126.81
Total debt per mile.....	344,426,452.06	408,316,848.60	732,146,983.28	830,806,900.69	889,746,893.18	905,839,052.59
Total stock and debt.....	11,425.00	40,461.90	30,471.62	30,274.00	39,960.03	43,983.66
Total stock and debt per mile of road.....	816,185,372.60	399,730,231.59	609,722,487.04	793,023,488.63	844,515,450.94	818,731,176.05
Total cost of road and equipment per mile.....	40,493.76	44,426.20	30,413.81	37,298.00	39,152.86	36,745.27
Proportion of cost for Iowa.....	120,967,041.05	202,965,513.02	215,919,324.81	250,836,418.94	275,686,542.90	276,736,079.21
EARNINGS :						
From passengers.....	9,819,118.44	13,809,589.43	21,759,616.01	25,013,224.57	22,332,168.70	24,695,204.56
From express.....	927,030.91	1,147,126.73	1,882,688.90	2,369,637.29	2,319,618.97	1,769,773.27
From mails.....	798,194.24	1,168,471.44	1,732,221.36	2,258,877.71	2,393,732.91	2,491,685.97
From freight.....	33,211,873.48	47,156,829.57	66,353,972.66	72,501,819.00	69,862,647.12	66,363,413.33
From other sources.....	695,662.03	1,162,746.80	1,059,707.39	2,162,307.81	3,055,447.24	2,561,052.78
Total earnings.....	44,119,285.04	64,464,761.02	92,750,266.22	104,307,917.01	101,008,905.54	96,406,173.25
Proportion for Iowa.....	5,902.52	5,491.23	5,606.05	5,489.92	5,814.63	5,110.56
Earnings per mile of road.....	1.60	1.28	1.36	1.22	1.07	1.16
Earnings per train mile, passenger trains.....	2.03	1.13	1.60	1.60	1.56	1.18
Earnings per train mile, freight trains.....	1.89	1.17	1.60	1.47	1.43	1.00
Earnings per train mile, all trains earning revenue.....	19,087,374.45	28,817,321.35	33,982,731.69	37,671,188.63	37,010,781.30	39,006,594.71
Earnings above operating expenses for Iowa.....	44,119,285.04	64,464,761.02	92,750,266.22	104,307,917.01	101,008,905.54	96,406,173.25
Total income from all sources.....	44,119,285.04	64,464,761.02	92,750,266.22	104,307,917.01	101,008,905.54	96,406,173.25

TABLE No. XXV—CONTINUED.

	Increase of 1880 over 1878.	Increase of 1881 over 1880.	Increase of 1882 over 1881.	Increase of 1883 over 1882.	Decrease of 1880 from 1878.	Decrease of 1884 from 1882.	Decrease of 1886 from 1884.	Decrease of 1888 from 1886.
TOTAL LENGTH OF ROAD AND BRANCHES :								
Total length of roads and branches in Iowa.....	819.86	911.82	915.42	781.44				
Total length of double track in Iowa.....	21.70	1.02	24.90	183.02				
Total length of sidings in Iowa.....	85.94	271.76	180.80	10.83				
Capital stock paid in.....	\$ 80,993,301.66	\$ 44,088,161.17	\$ 24,423,300.08	\$ 22,552,248.47	\$	\$	\$	\$
Capital stock paid in.....	17,426.72	18,619.52	18,619.52	18,464.00	3,501.90	185.22	182.33	
Capital stock paid in per mile of road.....	154,155,222.38	217,991,725.53	368,782,177.78	424,108,230.74	3,501.90	185.22	182.33	
Total funded debt.....	4,758,381.72	9,822.19	95,337,849.12	85,263,680.44		1,340,247.32	854,356.11	486,841.89
Total unfunded debt.....	68,593,084.87	53,955,805.64	34,622,093.01	54,876,219.99		2,501.20	12.43	49.62
Total debt.....	73,351,466.59	63,778,610.83	90,009,942.13	140,145,900.43		2,501.20	12.43	49.62
Total debt per mile.....	14,041,933.11	12,812,812.81	14,041,933.11	19,087,374.45		2,501.20	12.43	49.62
Total stock and debt.....	14,041,933.11	12,812,812.81	14,041,933.11	19,087,374.45		2,501.20	12.43	49.62
Total stock and debt per mile of road.....	816,185,372.60	399,730,231.59	609,722,487.04	793,023,488.63		2,501.20	12.43	49.62
Total cost of road and equipment.....	40,493.76	44,426.20	30,413.81	37,298.00		2,501.20	12.43	49.62
Total cost of road and equipment per mile.....	40,493.76	44,426.20	30,413.81	37,298.00		2,501.20	12.43	49.62
Proportion of cost for Iowa.....	120,967,041.05	202,965,513.02	215,919,324.81	250,836,418.94		2,501.20	12.43	49.62
EARNINGS :								
From passengers.....	3,960,470.99	3,253,608.56		1,163,035.86			2,681,635.87	646,845.70
From express.....	927,030.91	1,147,126.73		1,882,688.90				
From mails.....	422,777.20	835,559.45		1,732,221.36				
From freight.....	14,041,933.11	12,812,812.81		1,403,120.43			2,701,002.71	3,499,533.79
From other sources.....	467,081.77	1,162,746.80		1,059,707.39				
Total earnings.....	30,345,476.88	17,088,710.79		2,120,186.90			3,770,861.47	2,687,762.29
Proportion for Iowa.....	5,902.52	5,491.23		5,489.92				
Earnings per mile of road.....	1.60	1.28		1.36			1.07	1.16
Earnings per train mile, passenger trains.....	2.03	1.13		1.60			1.56	1.18
Earnings per train mile, freight trains.....	1.89	1.17		1.60			1.43	1.00
Earnings per train mile, all trains earning revenue.....	19,087,374.45	28,817,321.35		33,982,731.69			37,010,781.30	39,006,594.71
Earnings above operating expenses.....	9,720,046.90	5,088,457.14		1,974,018.40				
Earnings above operating expenses for Iowa.....	44,119,285.04	64,464,761.02		92,750,266.22				
Total earnings from all sources.....	30,345,476.88	17,088,710.79		2,120,186.90			3,770,861.47	2,687,762.29

TABLE NO. XXV—CONTINUED.

	1874.	1880.	1884.	1886.	1888.
OPERATING EXPENSES:					
Maintenance of way and buildings.....	\$ 7,574,942.41	\$ 9,685,384.09	\$ 15,384,470.75	\$ 14,322,483.23	\$ 13,418,432.80
Motive power and cars.....	3,291,877.26	6,171,418.16	10,177,660.07	9,737,985.57	10,449,432.61
Conducting transportation.....	10,511,914.41	16,127,418.16	26,534,504.17	30,057,871.90	34,177,177.00
General expenses.....	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Total operating expenses.....	25,696,862.84	35,641,430.07	53,177,474.99	55,118,469.70	60,132,407.88
Proportion for Iowa.....	12,900,000.00	18,900,000.00	28,500,000.00	29,500,000.00	30,900,000.00
Operating expenses per train mile.....	5,348.57	5,348.57	5,348.57	5,348.57	5,348.57
Operating expenses, per cent of earnings.....	11.612	13.656	25.638	25.638	25.638
Interest and rental, per mile of road.....	11,612.67	13,656.56	25,638.44	25,638.44	25,638.44
Interest and rental, per cent of earnings.....	25.641	25.641	25.641	25.641	25.641
Operating expenses, interest and rental, per train mile.....	4,055.81	4,055.81	4,055.81	4,055.81	4,055.81
Operating expenses, interest and rental, per cent of earnings.....	1.88	1.88	1.88	1.88	1.88
Miles run by passenger trains.....	6,449,187.00	12,618,247.00	18,275,104.00	24,385,381.00	27,649,012.80
Miles run by freight trains.....	15,871,588.00	41,513,241.00	46,788,236.00	44,774,147.00	49,182,891.00
Miles run by switching trains.....	510,100.00	510,100.00	510,100.00	510,100.00	510,100.00
Miles run by construction and other trains.....	1,443,729.00	5,741,078.00	14,405,734.00	19,333,771.00	21,491,230.00
Total miles run.....	23,374,604.00	60,382,666.00	79,979,174.00	79,183,399.00	88,343,033.80
Total number of cars carried.....	7,511,478.00	11,493,397.00	18,275,104.00	24,385,381.00	27,649,012.80
Total number of freight cars carried.....	280,271.00	475,141.00	737,031.00	893,141.00	940,531.00
Average rate of fare per mile, per passenger, cents.....	3.26	2.60	2.75	2.52	2.57
Average rate of fare per mile, per freight, cents.....	37.20	41.00	37.47	40.32	32.16
Total tons carried.....	6,804,338.00	21,695,716.00	31,062,755.00	35,118,142.00	39,183,762.00
Total tons carried one mile.....	1,014,063.462	3,003,943.928	4,663,710.777	5,272,095.005	5,744,248.874
Average length of haul for each ton carried, miles.....	22.10	166.30	149.15	172.65	137.19

TABLE NO. XXV—CONTINUED.

	Increase of 1880 over 1878.	Increase of 1884 over 1882.	Increase of 1886 over 1884.	Increase of 1888 over 1886.	Decrease of 1886 from 1882.	Decrease of 1884 from 1882.	Decrease of 1886 from 1884.	Decrease of 1888 from 1886.
OPERATING EXPENSES:								
Maintenance of way and buildings.....	\$ 1,722,302.38	\$ 2,771,678.41	\$ 4,600,255.61	\$ 4,600,255.61	\$ 900,469.56	\$ 1,003,672.66	\$ 703,726.67	
Motive power and cars.....	1,100,000.00	1,357,678.41	2,357,678.41	2,357,678.41	1,864,384.32	1,864,384.32	625,704.15	
Conducting transportation.....	2,066,537.41	2,357,678.41	2,357,678.41	2,357,678.41	1,107,678.41	1,107,678.41	1,107,678.41	
General expenses.....	19,500,000.00	7,900,000.00	7,900,000.00	7,900,000.00	3,513,574.63	3,513,574.63	3,513,574.63	
Total operating expenses.....	14,145,303.50	2,357,678.41	2,357,678.41	2,357,678.41	181.00	181.00	181.00	
Operating expenses per mile of road.....	119	119	119	119	60.00	60.00	60.00	
Operating expenses per cent of earnings.....	3,729,354.10	3,729,354.10	3,729,354.10	3,729,354.10	14,500	14,500	14,500	
Interest and rental per mile of road.....	12,349,473.81	8,976,785.66	8,976,785.66	8,976,785.66	10,324	10,324	10,324	
Interest and rental per cent of earnings.....	28	28	28	28	73.45	73.45	73.45	
Operating expenses, interest and rental per train mile.....	4,055.81	4,055.81	4,055.81	4,055.81	18	18	18	
Operating expenses, interest and rental per cent of earnings.....	1.88	1.88	1.88	1.88	1.88	1.88	1.88	
OPERATING EXPENSES:								
Maintenance of way and buildings.....	\$ 5,969,690.00	\$ 7,001,320.00	\$ 1,000,437.00	\$ 1,000,437.00	\$ 30,100.50	\$ 30,100.50	\$ 30,100.50	
Motive power and cars.....	25,511,000.00	25,511,000.00	25,511,000.00	25,511,000.00	5,107.80	5,107.80	5,107.80	
Conducting transportation.....	21,000,000.00	21,000,000.00	21,000,000.00	21,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	
General expenses.....	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	3,273,660.00	3,273,660.00	3,273,660.00	
Total operating expenses.....	5,969,690.00	7,001,320.00	1,000,437.00	1,000,437.00	13,100,000.00	13,100,000.00	13,100,000.00	
Operating expenses per mile of road.....	119	119	119	119	60.00	60.00	60.00	
Operating expenses per cent of earnings.....	3,729,354.10	3,729,354.10	3,729,354.10	3,729,354.10	14,500	14,500	14,500	
Interest and rental per mile of road.....	12,349,473.81	8,976,785.66	8,976,785.66	8,976,785.66	10,324	10,324	10,324	
Interest and rental per cent of earnings.....	28	28	28	28	73.45	73.45	73.45	
Operating expenses, interest and rental per train mile.....	4,055.81	4,055.81	4,055.81	4,055.81	18	18	18	
Operating expenses, interest and rental per cent of earnings.....	1.88	1.88	1.88	1.88	1.88	1.88	1.88	
TRAIN MILEAGE:								
Miles run by passenger trains.....	6,449,187.00	12,618,247.00	18,275,104.00	24,385,381.00	27,649,012.80	27,649,012.80	27,649,012.80	
Miles run by freight trains.....	15,871,588.00	41,513,241.00	46,788,236.00	44,774,147.00	49,182,891.00	49,182,891.00	49,182,891.00	
Miles run by switching trains.....	510,100.00	510,100.00	510,100.00	510,100.00	510,100.00	510,100.00	510,100.00	
Miles run by construction and other trains.....	1,443,729.00	5,741,078.00	14,405,734.00	19,333,771.00	21,491,230.00	21,491,230.00	21,491,230.00	
Total miles run.....	23,374,604.00	60,382,666.00	79,979,174.00	79,183,399.00	88,343,033.80	88,343,033.80	88,343,033.80	
Total number of cars carried.....	7,511,478.00	11,493,397.00	18,275,104.00	24,385,381.00	27,649,012.80	27,649,012.80	27,649,012.80	
Total number of freight cars carried.....	280,271.00	475,141.00	737,031.00	893,141.00	940,531.00	940,531.00	940,531.00	
Average rate of fare per mile, per passenger, cents.....	3.26	2.60	2.75	2.52	2.57	2.57	2.57	
Average rate of fare per mile, per freight, cents.....	37.20	41.00	37.47	40.32	32.16	32.16	32.16	
Total tons carried.....	6,804,338.00	21,695,716.00	31,062,755.00	35,118,142.00	39,183,762.00	39,183,762.00	39,183,762.00	
Total tons carried one mile.....	1,014,063.462	3,003,943.928	4,663,710.777	5,272,095.005	5,744,248.874	5,744,248.874	5,744,248.874	
Average length of haul for each ton carried, miles.....	22.10	166.30	149.15	172.65	137.19	137.19	137.19	

INVESTIGATION OF ACCIDENTS.

INVESTIGATION OF ACCIDENTS

STATE OF IOWA,
BOARD OF RAILROAD COMMISSIONERS, }
Des Moines, March 31, 1888.

HON. WM. LARRABEE, Governor of Iowa :

SIR—In the matter of the collision at Pacific Junction on December 9th, 1887, between freight train No. 18, of the Kansas City, St. Joseph & Council Bluffs Railroad Company and freight train No. 13, of the Chicago, Burlington & Quincy Railroad Company. Investigated Dec. 13, 1887:

At 8:15 on the morning of December 9th, freight train No. 18, of the Kansas City, St. Joseph & Council Bluffs Railroad Company, south bound, and freight train No. 13, west bound, of the Chicago, Burlington & Quincy Railroad Company, came together at Pacific Junction, crushing the leg, afterwards amputated, of Brakeman Lee Shay. The tracks of these companies cross at this point, and are connected with a "Y." There is also a switch, or passing track. No. 13 was switching on the "Y," and had pulled partly out on the main line in order to back down. No. 18 was south bound and had the right of the road for twelve hours against trains of its class. It was a foggy morning and the rules of the company provide that trains are to be run slowly and carefully during or after a storm. Council Bluffs was the meeting point of these trains; that is, No. 13 was due in Council Bluffs before No. 18 was due to leave.

Engineer J. B. Kirsch pulled 13 onto the Y at 8:15, and out on the main line to back down on the side track to make room for No. 5, the west bound passenger, to pass. Just as he came to a stop preparatory to backing onto the side track, he heard the whistle for brakes of 18. He backed his train two or three car lengths and had reached a speed of six to eight miles an hour. No. 18 was about eight car lengths out on the main line when she was struck. It has been the custom to use the main line as a yard at Pacific Junction in all directions for twenty car lengths. There are no yard limit posts up, and it has not been the custom to flag on the main line. All trains stop at Pacific Junction, being a crossing and registering station, and should come in at a reasonable rate of speed and under full control. Twenty miles an hour is the maximum rate of speed of freight trains on the K. C. road, unless a higher rate is made by time card or a special order given to run at higher rate of speed. From the testimony of the train crew of 18, they were running twenty-eight to thirty miles an hour when they approached

the switches at Pacific Junction, and about ten miles when they first saw 13 some twelve to fifteen car lengths away, and at four to six miles when they struck. Train crew of 13 were of the opinion that 18 was running at thirty-five to forty miles an hour, and at from eighteen to twenty miles when she struck. The distance and time from Council Bluffs to Pacific Junction would show an average speed of over thirty-five miles. In the absence of yard limits, and on a foggy morning, No. 13 should have flagged when using the main line in switching. The speed at which No. 18 was running was clearly a violation of the rules, and was hazardous in such weather as prevailed at the time. All trains are required under the rules to come to a full stop at meeting and passing points, and to be under full control when approaching stations. No. 18 was certainly not under full control when approaching this station, and it is quite doubtful if at the speed it was going it could have been stopped at the crossing as by law required. The point of the intersection of the K. C. main line by the Y of the Q, was practically a meeting point of two lines, and safety would dictate that a full stop should be made.

Chapter 163, laws of the Twentieth General Assembly, entitled "An act to prevent accidents at railroad crossings," reads as follows: "Section 1. All trains run upon any railroad in this State which intersects or crosses, or is intersected or crossed by any other railroad upon the same level, shall be brought to a full stop at a distance not less than two hundred feet nor more than eight hundred feet from the point of intersection or crossing of such road, before such intersection or crossing is passed by such train. Section 2. Every engineer violating the provisions of the preceding section shall, for each offense, forfeit one hundred dollars, to be recovered in an action in the name of the State of Iowa for the benefit of the school fund, and the corporation on whose road such offense is committed shall forfeit, for each offense so committed, the sum of two hundred dollars, to be recovered in like manner."

From the evidence in this case it is quite clear that the engineer of No. 18 had no intention of making the stop required by law at the intersection of the C., B. & Q. connecting track with the K. C. track.

The Commissioners recommend that all south bound trains on the K. C. track be required to stop under "chapter 163" at the connecting intersection of the C., B. & Q. track heretofore mentioned. They also recommend that the yard limits at Pacific Junction, the yards being used in common by the two lines, should be definitely defined by posts, and that all trains using the main lines for switching purposes beyond the limits so fixed should protect with a flag.

Respectfully submitted.

By order of the Board.

W. W. AINSWORTH,
Secretary.

STATE OF IOWA,
OFFICE OF RAILROAD COMMISSIONERS,
DES MOINES, March 31, 1888.

HON. WILLIAM LARRABEE, Governor of Iowa:

SIR—In the matter of the investigation of the rear end collision between special east bound freight and first section of freight No. 4 at Dow City, February 2, 1888. Investigated February 7, 1888.

This collision occurred at the station of Dow City, on the western division of the Chicago & Northwestern Railway, at about 8 o'clock in the evening of February 2d. It was a foggy night. William Stuart of Des Moines, was killed between the way car and the next car forward of first section No. 4. He was not a passenger, but was probably attempting to ride on the train without paying his fare. Fred. Elghney, rear brakeman, testifies that he saw him standing on the hind end of the way-car and told him that they were not carrying passengers; that there was a passenger train following, and he would have to take that.

First section of No. 4 passed Dunlap at 7:25, and arrived at Dow City at 7:45, in charge of Mr. Sleeper, conductor. The block was down and the train stopped for orders. Conductor received his orders and started. Train was about eight to ten rods east of station and running at about six to eight miles an hour when collision occurred.

The flagman of first section No. 4 did not start back to flag special east freight until he heard the whistle. He then went back four car lengths, but seeing his train moving, ran and climbed on the way-car, and as he stepped in, saw the man Stuart standing in the rear end of the car.

The rule is, that when a train stops on the main line for any cause whatsoever, the train shall be protected by flagman. This rule covers stations that are not stopping points for the special trains.

James B. Gauss was conductor of "special east," and George L. Hill, engineer. They approached Dow City at a speed of twenty miles an hour, and did not expect to stop at that station. Rule 23 of the company provides "that express passenger trains must not pass any switch at a speed exceeding fifteen miles an hour. No other train or engine must pass any switch at a speed exceeding ten miles per hour."

The maximum speed of freight trains under the rules of the company is placed at fifteen miles an hour.

The witnesses claim that they were forced to violate both of these rules in order to make time, and that these violations were known to the superintendent. Engineer Hill called for brakes when he saw "first four" about twenty car lengths away, and thought he could stop his train before striking, reversed his engine and pulled the sand lever. The rail was wet and slippery, but the engine held until she struck. The train had been running between Dunlap and Dow City switches at about thirty miles an hour, as it

made the distance, eight miles, in about fifteen minutes. He eased off his engine a mile and a half before reaching the switches. Engineer Hill was of the opinion that he was going at about ten miles an hour when his engine struck the way-car. Head brakeman, McDunn, of "special east," testified that the rules require brakemen to get out on top of the train in passing through stations; that he was not on the top of the train, but was standing in the gangway and got off when he saw the red light on the "first four." The engineer and conductor of both trains and the rear brakeman of first four and head brakeman of "special east" were discharged by Superintendent Hopkins.

In the opinion of the Commissioners the accident was the result of the disobedience of the rules laid down for the government of trains: First, the train should not have stopped at this station without flagmen back far enough to protect rear end from the train they knew was following. Second, the train following should have reduced its speed to ten miles per hour before reaching the switches. Third, the head brakeman should have gone on top of car and been ready to set the brakes after passing the mile board. The conductor and hind brakeman did so; the forward brakeman says, as soon as he saw the red lights he got off as soon as he could. William Stuart, who was killed, was riding on a train that did not carry passengers, and had been notified that he must get off.

By order of the Board.

Respectfully submitted.

W. W. AINSWORTH,
Secretary.

STATE OF IOWA.
BOARD OF RAILROAD COMMISSIONERS.
DES MOINES, March 31, 1888.

HON. WILLIAM LARRABEE, *Governor of Iowa:*

In the matter of the investigation of the collision between first and second sections of freight train number thirteen of the Chicago, Burlington & Quincy Railroad Company at a point between Malvern and Hillsdale on the 11th day of December, A. D. 1887. Investigated December 13, 1887.

On the morning of December 11, 1887, at about 4:35 o'clock in the morning, two sections of freight train number thirteen collided at a point about three miles west of Malvern on the Chicago, Burlington & Quincy Railroad. Number thirteen was running in two sections: the first section being in charge of Young, conductor, with Pierson, engineer and D. P. Burnes, head brakeman; the second section was in charge of W. N. Poor, conductor, with James Sedgewood engineer, Frank Drew fireman and S. L. Thomas brakeman. Conductor Young was thrown from the caboose and badly bruised.

The first section left Creston an hour ahead of second section, but second section followed the first section out of Prescott, Corning and at Red Oak, was ten minutes behind them at Hastings. When second section pulled into Malvern, first section was making the stop at the Wabash crossing.

It appears from the testimony that first section was about stalled on the hill around the curve west of Malvern and was moving at a speed of from eight to ten miles an hour. The night was foggy. The engineer of first section when he found that his steam was going back on him whistled his flagman back, but before he got out of the door of the way car it was too late to flag. Second section was running at a speed of from eighteen to twenty-five miles an hour when the engineer discovered the red lights on the rear of first section.

The collision was due primarily to want of caution on the part of the conductor and engineer of the second section in running too closely behind first section. The speed of the second section had been increased on the level track between Malvern and the hill in order to get sufficient momentum to climb the hill. The engineer of the first section, when he saw that his engine was not going to get up the hill, should have sent his flagman back at once.

By order of the Board.

Respectfully submitted,

W. W. AINSWORTH,
Secretary.

In the matter of the investigation of the collision on the Chicago, Burlington & Quincy Railroad, between Creston and Cromwell, by the Railroad Commissioners.

STATE OF IOWA.
BOARD OF RAILROAD COMMISSIONERS.
DES MOINES, May 16, 1888.

HON. WILLIAM LARRABEE, *Governor of Iowa:*

SIR—At about 4:25 o'clock on the morning of the 13th of April, 1888, passenger train No. 5, west bound, and freight train sixth, No. 12, east bound, came together on the main line of the Chicago, Burlington & Quincy Railroad, at a point about one and three-quarters miles west of Creston, known as the "Hole." At this point there is a reverse curve leading in each direction into deep cuts. It so happened that each train pulled out of its respective cut at the same time. The freight engineer could have seen the headlight of the passenger 1,180 feet, and the passenger engineer could have seen the headlight of the freight engine 610 feet, giving the freight train 590 feet and the passenger train 305 feet in which to stop before reaching the point of collision.

The engines of both trains were thrown from the track, down the embankment. Charles H. Short, fireman on the freight train, was fatally injured and died within a few hours. The engineers of both trains were injured, and also the rear brakeman of the freight train, but not seriously. H. Gibbons, brakeman, was injured to such an extent that it became necessary to amputate his leg. There were no passengers injured, and no passenger cars left the track.

Passenger train No. 6 was in charge of B. K. Berry, conductor, and W. T. Carpenter, engineer, with M. O. Later, fireman.

B. K. Berry has had eleven years' experience as conductor on this line. W. T. Carpenter, the engineer of the passenger train, was a new man on this road, having been running on the Council Bluffs Division since February 28, 1888. According to his testimony he had had seven and one-half years' experience as a locomotive fireman, and about two years' experience as a locomotive engineer on eastern lines. From the examination given him it appeared that he was a competent locomotive engineer, and that he used all the means within his power to stop his train.

The east bound freight train, designated as "sixth number twelve," was in charge of H. S. Armstrong, conductor, and J. M. Osborn, engineer, with Charles H. Short as fireman, L. J. Miller and H. Gibbons, brakemen. Conductor Armstrong was an experienced man on this line. He had been on duty nearly if not quite all the time from 4 p. m. on Friday until the time of the collision. He left Council Bluffs on the Fast Mail at 4 p. m. Friday evening, arriving in Creston at 8 p. m. At 11:40 p. m. he again left Creston for Council Bluffs, where he arrived at 1:30 p. m. on Saturday, and at 3:15 p. m. he again left for Creston, this making him on duty continuously for thirty-six hours, up to the time of the accident. He testifies that he was asleep when his train went through Cromwell, the first station west of Creston, and where he should have headed in on the side track for number five. Engineer J. M. Osborn appeared confused in his mind in giving his testimony. He was in bed, and appeared to be somewhat under the influence of medicine. He was a new man on this line, having been running an engine on the division only since the 17th of March. He testified that he had been running a locomotive for twelve years. He had been continuously on duty from 9:45 p. m., Friday, until the time of the collision, except one hour and forty-five minutes at Council Bluffs, practically thirty hours and forty-five minutes. His watch stopped from being entirely run down, at 2:55, Sunday morning. This he did not discover, and thinking that he had over an hour to go from Cromwell to Creston, eight miles, before the time for the passenger to leave Creston, and seeing the white signal out, and receiving no instructions from his conductor, he went through Cromwell without stopping. Had he examined his time card carefully and observed the time that he had met trains at stations intervening between Villisca and Cromwell he would have discovered that his watch was wrong. The rear brakeman on the freight train had no watch, and from the conversation had with Conductor Armstrong at Prescott thought there was plenty of time to get in ahead of the passenger. The freight train passed Cromwell at 4:15,

and was there on the time of the passenger train, which was due to leave Creston at 4:10. It was the duty of the night operator at Cromwell, under the rules, to notify the train dispatcher at Creston of all passing trains and their time of passing.

The operator, J. Q. Adams, testified that he called Creston four times immediately after the freight passed, but failed to raise him, and that about fifteen minutes afterward Mr. John Allison, the assistant train dispatcher, called him and asked him if sixth number twelve and extra following, had arrived at Cromwell; that he then reported that sixth number twelve had passed. Assistant Train Dispatcher Allison says he called Cromwell at about 4:25, and that number five had been out then about five minutes. He was quite positive that he would have heard Adams call if he had done so, as he was at his table all the time. Operator Adams should have persisted in his calling of train dispatcher until he raised him. There were five to ten minutes time intervening between the passing of Cromwell by the freight and the releasing of the passenger at Creston, and had the dispatcher been advised promptly of the passing of sixth number twelve he could have held number five and prevented the collision.

The responsibility of this accident rests primarily with the engineer and conductor of freight train sixth number twelve. The fact that the engineer's watch had stopped is no excuse for his failure to know that more time had elapsed than he was entitled to as against number five. The conductor knowing that he was running closely on the time of an opposing train was negligent in going to sleep, and should have, in any event, directed his brakeman to have called his attention to Cromwell station when reached. The telegraph operator at Cromwell is responsible in not calling the Creston office until answered, when a train passed his station without stopping while on the time of an opposing train, particularly as the conductor failed to throw off the soup ticket required by the rules. The management that directed these men to be kept in continuous service without rest for thirty and thirty-six hours respectively, until men were unable to keep awake and physically unfitted for places where every faculty is needed to be active and awake to avoid accident, is certainly censurable. The safeguards thrown around the service by the rules of the company would have made this accident impossible if any one of the three parties directly responsible would have obeyed them. It is the wish of the Commissioners to have it fully understood that they regard the working of men without rest or sleep for long periods of time as hazardous in the extreme and not justifiable, even if the men do not object to the extra hours. The engineer and conductor in charge of the passenger train they regard as free from all blame, while there was some expert testimony to the effect that the trains might have been stopped quicker, there was not enough to satisfy them that in the short distance between these two trains when first seen, that they could have been stopped before coming together. The Commissioners find nothing in the testimony to indicate incompetency in any of the parties responsible but a

failure to obey rules and regulations that if lived up to would have made this collision impossible.

By order of the Board.

W. W. AINSWORTH,
Secretary.

STATE OF IOWA,
BOARD OF RAILROAD COMMISSIONERS,
DES MOINES, May 5, 1888. }

To the HON. WM. LARRABEE, Governor of Iowa :

DEAR SIR—At about 4 A. M. on the morning of April 5, 1888, a train going west on the Iowa and Dakota line of the C. M. & St. P. Railway was derailed at a point in the valley of the Middle Wapsipicon river between the bridge crossing the high water channel and the main stream. Four passengers and the engineer were killed, and twenty-one persons injured.

The evidence shows that the night was dark and foggy, and that in addition to the melting of the snow which largely ran off in the stream (the frost to a considerable extent being in the ground), it had been raining very hard during the night. The place where the accident occurred was on an embankment and a straight line; the road bed was well ballasted, and was regarded by the engineers and track repairers, who were examined, as a good piece of track. When the road was originally constructed at this place, in the fall of 1899, there was a solid embankment across this valley except the opening, 175 feet in all, left at the bridge over the river. During the summer of 1876 the high water cut through this bank, 700 feet east of this bridge, and left an opening of 246 feet; this was replaced by a pile bridge which was built two feet higher than the original grade and the embankment was raised to correspond. The bridge over the main stream was five feet higher than this high water channel bridge, being on an ascending grade of one foot in an hundred. From the point where the accident occurred the track was level for 1,300 feet east.

The immediate cause of the accident was a cake of ice that was forced over the track by a much larger one, 175 x 250 feet, that was carried by the current from a pond north of where the train left the track. The height of the water was variously estimated and sworn to, as from six to twenty-four inches below the base of the rail. It was admitted by the road master that there was a difference in level of twelve or fourteen inches between the level water north and south of the track, while some of the witnesses on the Coroner's jury made the difference three feet. There is no indication nor any testimony leading to the belief that the road bed was washed out at this point, but there was testimony showing that the water was higher north of the railroad than ever before, and that below it had more than once been as high.

The Coroner's jury find that the accident might have been averted had the rails been supported by good sound ties, so that they would have been able to withstand a severe side pressure. It was in testimony that several ties were broken, and the theory of some witnesses was that when the pilot of the engine struck the ice it was bent down and struck the ties, shoving them along until resistance sufficient to stop it was made, when it turned under and raised the forward trucks, throwing them off the track. For the purposes of this investigation it is not necessary to pursue this matter further, as there can be no means by which the exact manner, other than striking the ice, by which this train was derailed, can be ascertained.

The opening on the east bridge had been filled up for 130 feet, leaving the water way 110 feet. The water was so high at this bridge that the ice struck the stringer and obstructed its passage; this was a pile bridge, the bents about sixteen feet apart; the bridge across the main stream, 704 feet west of the first bridge, was composed of eight pile bents of sixteen feet, and a truss bridge of forty-seven feet span; this truss had begun to fail and was supported by three sets of pile bents, so that under neither of the bridges was there a free passage for large masses of ice. It is probable that difference of level in water north and south of the tracks was in a great measure due to the clogging of these waterways by ice, and the filling of more than one-half of the east bridge with earth.

About 8 in the morning Conductor Morse says that he met passenger train at Jackson Junction and asked him about the condition of the track west. He said they had no trouble, but they had better run slow between the Junction and New Hampton, particularly until they got over Plum Creek; that there was no trouble at the Wapsie. He also swears that the train was running from eighteen to twenty miles per hour, and that the brakes were on at the bridge. The train had been losing time since leaving McGregor, caused by obedience to instructions to run carefully. Mr. Shroff, brakeman, also swears that the engineer applied the air brakes going down the grade, and is positive the brakes were set before the train struck. Several of the passengers before the Coroner's jury swear that they think the train was running at the rate of forty miles per hour. Mr. Jordan, the section foreman, left this bridge at 2 o'clock in the morning, and says there was no indication of very high water there, some water passing through the east bridge. His attention was particularly attracted to the Big Wapsie, which was nearly two miles west.

In the judgment of the Commissioners, at the main channel the open span of forty-seven feet should be restored, the pile bridge over the high water channel should be opened to the size made by the high water of 1876, and the road bed east and west of and including this structure, be raised two feet, until it meets the descending grades from the east and west. With this change it is thought that neither ice nor drift could raise the water sufficiently to cause accident.

By order of the Board.

W. W. AINSWORTH,
Secretary.

Investigation of the accident on the Chicago, Burlington & Quincy Railroad on August 27, 1888, before the Board of Railroad Commissioners September 4, 1888.

STATE OF IOWA.
BOARD OF RAILROAD COMMISSIONERS, }
Des Moines, September 22, 1888.

To his Excellency, the HON. WILLIAM LARRABEE, Governor of the State of Iowa:

In compliance with law the Commissioners would respectfully report that a collision occurred on the Chicago, Burlington & Quincy Railroad at 3:18 on the afternoon of August 27, 1888, four miles west of Krum, between an extra freight and a construction train, by which G. A. Rose, roadmaster, Dennis Griffin and Patrick Ready, section hands, were killed, and a few others were injured. The facts, about which there is no dispute, are as follows: The construction train was unloading steel between Krum and Batavia under an order addressed to Bowling, conductor, and Welch, engineer, which reads as follows: "If Henderson, going west, arrives, work wild between Batavia and Krum and flag all trains. O. E. S. Time 2:29 P. M. Wahn, Operator." The extra freight, going west, received word at Fairfield to look out for Bowling (construction train) between Krum and Batavia; when train reached Krum it lacked a few minutes of passenger train time from the west. At Krum it received the following order: "Burlington, 8 27:38. Thompson and engineer, Krum, will run through Batavia 12. O. E. S. O. K. Repeated at 2:55 P. M., Krum, Hayer," which order was understood by the engineer and conductor to meet the passenger train at Batavia. The extra left Krum at 3:05, and the collision occurred at 3:15 to 3:18, which was near the time of the passenger train that should have been met at Krum, but for the orders to meet at Batavia. At Krum there was a flagman with a red flag who notified the engineer and conductor to look out for construction train between Krum and Batavia. The train started from Krum and ran down the grade reaching a speed of about eighteen miles per hour; the conductor went to the engine and had the speed reduced to about ten miles per hour, and blew the whistle a long blast three times before he saw the working train coming. The construction train was running from eight to ten miles per hour expecting the passenger train to pass it at Krum. The collision occurred in a cut on a sharp curve around a bluff. Each train could, from the testimony, have been stopped in its length, but were not seen until too late. The construction engine was working steam when the trains came together, but the shock was not great, as it did not knock engineer from the engine. Everything seem to indicate that both trains were running slow. Mr. Rose was probably killed by the debris from the wreck striking him after he had jumped from the caboose.

The other two, Griffin and Ready, were found on the wreck, dead, without any timber or anything over them.

From what has been stated above, the extra train was properly on the road west of Krum, running under absolute orders and if its speed was not too great was not in fault.

Rule 61 reads as follows: "The daily order given working train shall, unless some stated time be mentioned in the order, be considered good from 6 o'clock A. M. until 7 o'clock P. M. of that day only, and then only between the two nearest telegraph stations; but if a subsequent order to go to other parts of the road is given, the original order expires and must not be used again.

All work trains or any trains having orders to "work wild" between stations, must at all times protect themselves *absolutely* by flagging with red danger signals and torpedoes, whether standing or in motion, so effectually that they cannot be run into by trains from either direction. Dispatchers will not put out signals at stations on either side of them to protect them, but wild trains must be advised in writing of these limits, and continue to keep a sharp lookout for the working train.

This additional precaution does not relieve working trains from their full responsibility in keeping themselves protected.

"Orders for work trains will be given in the following form:

"C. & E. work wild between and flagging yourselves against all trains.

The construction train was properly on the road provided there was time enough to reach Krum before the time of the passenger train for the west. Rule 61 says that "working trains shall, unless some stated time be mentioned in the order be considered good from 6 A. M. until 7 P. M." The rule further says "All work trains or other trains having orders to work wild between stations must at all times protect themselves *absolutely* by flagging with red danger signals and torpedoes, whether standing or in motion so effectually that they cannot be run into from either direction." A flag at a station four miles east of the point of collision and one three miles west with notice to look out for a construction train between Krum and Batavia does not in our judgment comply with the rule. The rule says they must protect themselves *absolutely*. This can only be done by stopping the train running toward them. Absolute protection "so that they cannot be run into whether standing or in motion" can not be reached as we read the rule in any other way. Wild trains by this rule are to be advised of the limits and directed to keep a sharp look out. The condition of absolute protection is made the duty of the working train.

Our opinion is that those whose duty it was to protect the working train, failed to obey the rule, in fact from the testimony of Mr. Bowling, conductor, we judge he did not understand it, and the engineer, John Welch, seemed to have the idea that a flagman at Krum with instructions to notify approaching trains that this train was working between the two stations was absolute protection. Too great care cannot be taken by those in au-

thority to ascertain whether their engineers and conductors understand the rules and all understand them alike.

We are further of the opinion that Conductor Bowling is censurable for leaving Batavia when he could do but ten minutes work and run at safe speed to reach Krum, also for allowing himself but six minutes to run four miles, and for disobeying Rule 3, which says, "Working trains must in all cases clear the time of passenger trains at least ten minutes and freight trains at least five minutes," which seems is not generally done. If true the officers responsible for running of trains are censurable for allowing this violation of the rule.

The engineer of the wild train is censurable for running at the rate of eighteen miles or more per hour after leaving Krum, which was recognized by the conductor in going to the engine, reducing speed to ten miles per hour and sounding the whistle.

The train dispatcher is censurable for crowding trains at the expense of safety, knowing in this case the working train was between these stations when he sent the freight.

Mr. Dey dissents from the last conclusion. He believes the duty of the dispatcher is to forward all trains as speedily as possible, and he must do so with the full confidence that all the rules and regulations for the running of trains are obeyed. Had they been obeyed in this case the accident could not have happened.

By order of the Board.

Yours very respectfully,

W. W. AINSWORTH,
Secretary.

RETURNS

OF THE

RAILROAD COMPANIES,

FOR THE YEAR ENDING JUNE 30, 1888.

REPORT

OF THE

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 10,000,000	
Amount authorized by vote of the company.....	30,000,000	
Number of shares issued, 55,000; amount paid in.....		\$ 5,500,000.00
C. R. & N. W. R'y, authorized by articles of incorporation	2,000,000	
By vote of the company.....	18,000,000	
Number of shares issued, 6,000		605,000.00
Iowa City & W. R'y, authorized by articles of incorporation ...	2,000,000	
Number of shares issued, 6,000		600,000.00
Cedar Rapids & Clinton Railway, authorized by articles of incorporation	2,000,000	
Number of shares issued, 3,000		300,000.00
Chl. & Minn., authorized by articles of incorporation	2,000,000	
Number of shares issued, 2,300		230,000.00
Total amount paid in, as per books of the company..		<u>\$ 7,235,000.00</u>
Total miles of road owned by company.....	1,627.79	
Amount of stock per mile of road (a.).....	\$ 7,166.63	
Amount of stock representing the road in Iowa.....	6,131,338.63	
Amount of stock held in Iowa	10,400	
Total number of stockholders.....	412	
Number of stockholders in Iowa.....	10	

Under the contract with the leased lines the controlling amount of stock is issued to the Burlington, Cedar Rapids & Northern R'y Co., out of which, from time to time the stock is to be issued on the certificates of the county treasurers for the local aid under the law governing such.

a. Excluding 12.57 miles leased (perpetual) from the Minneapolis & St. Louis R'y Co.; 11.39 miles leased from the Central Iowa R'y Co.; 8.68 miles leased from the Waverly Short Line R'y Co., and 7.22 operated under a five years contract with the Minneapolis & St. Louis R'y Co.

DEBT.

Funded debt as follows:

First mortgage bond due June, 1906; rate of interest 5 per cent	\$	6,500,000
Amount of interest paid on same during the year.....	\$	325,000

LEASED LINES.

Minneapolis & St. Louis R'y, first mortgage bonds, due June, 1927; at 7 per cent.....	150,000
Amount of interest paid on same.....	10,500
Iowa City & Western R'y, first mortgage bond, due June, 1909; at 7 per cent	584,000
Amount of interest paid on same.....	40,880
C. R. I. F. & N. W. R'y, first mortgage bond, due April, 1920; at 6 per cent.....	825,000
Amount of interest paid on same.....	49,500
C. R. I. F. & N. W. R'y, first mortgage bond, due October, 1921; at 5 per cent.....	1,905,000
Amount of interest paid on same.....	95,250
Consolidated first mortgage bond, due April, 1934; at 5 per cent	5,000,000
Amount of interest paid on same.....	248,575
Total amount of funded debt.....	\$ 14,964,000

Floating debt:

Incurred for vouchers and pay roll	173,166.97
Total amount of floating debt.....	173,166.97
Contingent liability as guarantor of bonds or debts of other roads, July 1, 1883.....	8,464,000.00
B. C. R. & N. R'y Co	6,500,000.00
Total amount of debt liabilities	\$ 15,137,166.97
Amount of debt per mile of road.....	\$ 14,809.43
Amount of debt representing the road in Iowa, on mortgage loans.....	\$ 12,670,300.51
Total amount of stock and debt.....	22,872,166.97
Amount of stock and debt per mile of road.....	21,857.79
Amount of interest paid representing the road in Iowa.....	632,606.39

COST OF ROAD AND EQUIPMENT.

Construction of road and branches (not reported separately)	\$ 19,981,166.71
Grading	10,074.69
Bridging and masonry.....	4,122.59
Superstructure, including rails	32,000.00
Passenger and freight stations, coal sheds, and water stations	10,516.32
Machine shops, including machinery and tools	8,260.00
All other items charged to construction not enumerated above	9,538.63
Total expended for construction	\$ 20,055,612.94
Average cost of construction per mile of road [1,009.54 miles]	19,621.39
Proportion of cost of construction for Iowa.....	16,787,275.43

COST OF EQUIPMENT.

Locomotives	1,035,970.32
Snow-plows on wheels.....	1,832.90
Passenger, mail, baggage and express cars.....	345,360.25
Freight and other cars.....	2,968,421.46
Wrecking-cars, pile-drivers, and tools	1,762.21
Total for equipment.....	3,453,454.84
Average cost of equipment per mile of road operated by company [1,046.4 miles]	3,300.32
Proportion of cost of equipment for Iowa.....	2,903,730.54
Total cost of road and equipment.....	23,509,067.78
Average cost of road and equipment per mile [construction, 1,009.54 miles; equipment, 1,046.4 miles:]	22,921.71
Proportion of cost of road and equipment for Iowa.....	19,690,936.96
Average cost of road and equipment per mile in Iowa.....	22,921.71
Actual present cash value of road and equipment. (The present cash value of road and equipment including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business. a. As returned to Executive Council Feb. 5, 1888).....	14,693,300.00
Actual cash value of all other property owned, with schedule of same.....	470,288.00

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading.....	\$ 10,074.69
Bridging and masonry.....	4,122.59
Superstructure, including rails.....	32,000.00
Fences	9,720.40
Passenger and freight stations, coal sheds, and water stations.....	10,516.32
Machine shops, including machinery and tools.....	8,260.00
Engineering agencies, salaries, and other expenses during construction.....	9,538.63
	\$ 84,235.63
Total for construction.....	\$ 74,506.23

EQUIPMENT.

	Number.	
Passenger, mail, baggage and express cars.....	1	\$ 2,440.00
Freight and other cars.....	60	25,500.00
Total for equipment		\$ 28,140.00
Other expenditures charged to property accounts:		
Burlington, Cedar Rapids & Northern Railway Company.....		4,717.81
Total expenditures charged to property accounts		\$ 117,084.44
Amount of local aid by which property accounts have been reduced		108,265.73
Net addition to property account for the year.....		\$ 8,718.71

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 22,305.47	\$ 40,843.02	\$ 63,148.49
August, 1887.....	28,556.26	41,211.42	69,767.68
September, 1887.....	38,255.96	38,242.81	76,498.77
October, 1887.....	32,392.51	35,193.45	67,585.96
November, 1887.....	31,374.77	31,928.17	63,302.94
December, 1887.....	35,174.42	30,852.22	66,026.64
January, 1888.....	17,570.82	22,423.34	39,994.16
February, 1888.....	15,963.49	22,303.96	38,267.45
March, 1888.....	22,119.85	22,303.96	44,423.81
April, 1888.....	21,969.49	20,825.85	42,795.34
May, 1888.....	22,884.06	20,643.62	43,527.68
June, 1888.....	26,253.57	39,170.36	65,423.93
Totals.....	\$ 301,720.61	\$ 398,634.27	\$ 699,354.88

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 93,418.09	\$ 34,671.12	\$ 127,990.11
August, 1887.....	115,092.28	41,749.80	156,842.08
September, 1887.....	129,608.75	50,027.93	179,636.68
October, 1887.....	177,728.17	61,846.78	239,574.95
November, 1887.....	166,600.88	60,821.82	227,422.74
December, 1887.....	181,816.34	53,641.19	235,457.53
January, 1888.....	108,262.85	47,121.00	155,383.85
February, 1888.....	114,985.55	56,180.08	171,165.63
March, 1888.....	102,308.88	39,877.83	142,186.71
April, 1888.....	78,397.80	47,416.16	125,813.96
May, 1888.....	87,959.58	51,287.51	139,247.09
June, 1888.....	103,595.15	49,134.44	152,729.59
Totals.....	\$ 1,462,726.78	\$ 568,335.70	\$ 2,031,062.48

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 5,993.96	\$ 4,680.00	\$ 350.00	\$ 11,023.96
August, 1887.....	8,993.96	4,680.00	350.00	11,023.96
September, 1887.....	7,836.80	4,680.00	350.00	12,866.80
October, 1887.....	7,836.80	4,680.00	350.00	12,866.80
November, 1887.....	7,836.80	4,680.00	350.00	12,866.80
December, 1887.....	7,836.80	4,680.00	350.00	12,866.80
January, 1888.....	7,836.80	4,680.00	350.00	12,866.80
February, 1888.....	7,836.80	4,680.00	350.00	12,866.80
March, 1888.....	7,836.80	4,680.00	350.00	12,866.80
April, 1888.....	7,836.80	4,680.00	350.00	12,866.80
May, 1888.....	7,836.80	4,680.00	350.00	12,866.80
June, 1888.....	7,836.80	4,680.00	350.00	12,866.80
Totals.....	\$ 40,355.92	\$ 56,600.00	\$ 4,200.00	\$ 151,155.92

ANALYSIS OF EARNINGS.

Earnings, passenger:

From local passengers.....	\$ 398,034.27
From through passengers.....	301,720.61
From all passengers.....	\$ 699,754.88
From express and baggage.....	56,600.00
From mails.....	90,355.92
Total earnings, passenger department.....	\$ 846,710.80
Earnings per train mile run (1,084,812 miles) cents.....	78.049

Earnings, freight:

From local.....	\$ 568,335.70
From through.....	1,462,726.78
Total earnings, freight department.....	\$ 2,031,062.48

Earnings per train mile run (1,655,492 miles).....	1.227
Earnings per train mile run, from all trains earning revenue (2,740,334 miles).....	1.05
Proportion of earnings for Iowa.....	2,687,261.44
Bents received for use of road.....	4,300.00
Earnings from all other sources.....	35,624.48
Miscellaneous receipts.....	35,061.31
Telegraph earnings, lots leased and sold.....	623.25
Total earnings from all sources.....	\$ 2,917,797.75
Earnings per mile of road operated (1,046.4 miles).....	2,783.80
Proportion of earnings for Iowa.....	2,687,261.44

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 378,807.60
Renewal of rails (No. tons laid, steel, 1,730).....	19,053.49
Renewal of ties (No. laid, 238,434).....	91,122.77
Repairs of bridges, including culverts and cattle-guards.....	109,041.66
Repairs of fences, road-crossings and signs.....	21,685.34
Repairs of buildings, stations and water-tanks.....	43,906.64
Total.....	\$ 663,716.49

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 128,930.21
Repairs of passenger cars.....	31,538.30
Repairs of freight cars.....	190,581.41
Repairs of tools and machinery.....	20,550.43
Total.....	\$ 291,600.35

a Exclusive of track rental and lots leased and sold.

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$ 195,119.05
Water supply	21,731.41
Oil and waste	21,584.44
Locomotive service	223,970.89
Passenger train service	42,449.36
Passenger train supplies	18,314.01
Mileage of passenger cars (debit balance)	11,023.23
Freight train service	127,026.98
Freight train supplies	12,721.89
Telegraph expenses (maintenance and operating)	59,410.44
Damage and loss of freight and baggage	6,928.94
Damage to property and cattle	11,445.94
Personal injuries	* 43,369.24
Personal injuries	755.83
Agents and station service	150,682.18
Station supplies	26,906.33
Sundries	12,660.82
Total	\$ 941,783.09

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	\$ 77,597.41
Legal expenses	7,706.02
Insurance	10,774.38
Stationery and printing, outside agencies and advertising	59,947.68
Contingent	20,127.53
Taxes in Iowa	\$ 85,588.76
Taxes in other States	5,597.63
Total taxes	91,185.79
Total	\$ 267,599.71

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$ 663,710.42
Maintenance of motive power and cars	291,600.25
Conducting transportation	941,783.09
General expenses, including taxes	267,599.71
Total operating expenses and taxes	\$ 2,164,493.57
Operating expenses and taxes per mile of road operated (1,046.4 miles)	\$ 2,068.36
Operating expenses and taxes per train mile run, for trains earning revenue (2,740,334 miles), cents	78.989
Proportion of operating expenses and taxes for Iowa	1,828,859.43
Expenses of running and management of passenger trains	397,931.36
Expenses of running and management of passenger trains, per train mile, cents	36.68
Expenses of running and management of freight trains	835,452.06
Expenses of running and management of freight trains, per train mile, cents	50.46
Expenses of running and management of all trains earning revenue	1,339,883.44
Percentage of expenses to earnings	74.18

* The above item of \$43,369.24 for personal injury paid out during the past year is not included in the operating expenses, and is charged to profit and loss account; see balance sheet.

GENERAL EXHIBIT.

Total earnings	\$ 2,917,797.75
Total expenses, including taxes	2,164,493.57
Net earnings	753,304.18
Rentals, specifying amount paid to each company:	
Central Iowa Railway	\$ 14,000.00
Chicago, Rock Island & Pacific Railway	1,200.00
Minneapolis & St. Louis Railway	2,899.48—
Interest accruing during the year	769,705.00
Interest paid during the year	771,058.48
Interest paid during the year on account of the road in Iowa	632,698.39
Interest on funded debt	769,705.00
Interest paid on funded debt	771,058.48
Floating debt liquidated during the year	66,903.54
Balance for the year	85,853.78
Balance at commencement of the year	235,825.23
Balance at the close of the year, June 30, 1888	\$ 199,971.45

GENERAL RECAPITULATION.

Total earnings	\$ 2,917,797.75
Total operating expenses and taxes	2,164,493.57
Net earnings above operating expenses and taxes	753,304.18
Net earnings above operating expenses, taxes and rental	735,304.70
Gross earnings per train mile run (2,740,334 miles)	\$ 1.064
Net earnings per train mile run (2,740,334 miles), cents	26.8
Percentage of net earnings to stock and debt	3.286
Percentage of net earnings to cost of road and equipment	3.127

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$ 85,588.76
In Minnesota	3,538.62
In Dakota	2,058.41

SURPLUS.

Surplus at the commencement of the year	\$ 235,825.23
Surplus at the close of the year	199,971.45
Give the name of each road, and the number of shares owned in each of them and the par value of shares:	
See page 121; Number of shares issued and contracted by the Burlington, Cedar Rapids & Northern Railway Company on leased lines; value of shares, each, \$100.00.	
Cash on hand	68,773.17
Amount absorbed in construction	74,506.23
Amount in material and balances from other roads	271,884.97

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.	
Capital stock authorized, \$30,000,000; issued.....	\$ 5,500,000.00
Funded debt—	
B., C. R. & N. R'y bonds, at 5 per cent.....	\$ 6,500,000.00
Minneapolis & St. Louis bonds, at 7 per cent.....	150,000.00
C. R., I. F. & N. W. R'y bonds, at 6 per cent.....	825,000.00
C. R., I. F. & N. W. R'y bonds, at 5 per cent.....	1,905,000.00
Iowa City & Western R'y bonds, at 7 per cent.....	584,000.00
Consolidated bonds at 5 per cent.....	5,000,000.00—
Unfunded debt—	
Vouchers and pay-rolls.....	173,166.97
Additional improvement and equipment.....	2,857,003.73
Income account—	
Balance net earnings.....	1,304,901.33
Miscellaneous.....	35,001.21
Lots leased and sold.....	623.25—
	\$ 24,834,896.49
CREDIT.	
Cost of road, equipment and property account to June 30, 1888.	\$ 14,882,092.45
Cost of leased lines—	
Cedar Rapids, Iowa Falls & Northwestern R'y.....	\$ 6,211,609.83
Cedar Rapids & Clinton R'y.....	1,277,677.82
Chicago, Decorah & Minnesota.....	882,335.61
Iowa City & Western.....	646,896.34—
Coupon interest paid to June 30, 1888.....	771,658.48
Assets—	
Railroad bonds.....	\$ 505.00
Due from railway, mail and express companies.....	77,412.43
Due from station balances.....	40,875.43
Due from Waverly Short Line.....	22,890.75
Real estate.....	217,501.40
Bills receivable.....	2,486.00
Cash on hand.....	63,773.17—
Profit and loss account (personal injury).....	43,300.24
Material and fuel account—	
Machinery department.....	77,454.65
Engineers' department.....	116,967.89—
	\$ 24,834,896.49

DESCRIPTION OF ROAD.

Length of main line of road from Burlington to Albert Lea, Minn., miles....	* 229.35
Branches owned by this company:	
Milwaukee Division, from Linn to Postville.....	94.13
Muscatine Division, from Muscatine to Riverside.....	30.58
Pacific Division, from Vinton to Holland.....	48.12
	402.08
Total length of branches owned by this company.....	172.83
Total length of branches owned by this company in Iowa.....	179.83
Total length of road belonging to this company.....	† 1,627.79
Total length of road belonging to this company in Iowa.....	† 861.24
Aggregate length of sidings and other tracks not above enumerated.....	117.45
Same in Iowa.....	100.55
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	† 718.72
Total length of iron rails in tracks in Iowa.....	142.50
Weights per yard, steel, 82, 86 and 60 pounds.	
Weights per yard, iron, 52 and 54 pounds.	
Gauge of track, 4 feet, 8½ inches.	

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each in miles:		In Iowa.
Central Iowa Railway, from Manly Junction to Northwood....	11.39	11.39
Minneapolis & St. Louis Railway, from State Line to Albert Lea, Minn.....	12.57	
Iowa City & Western Railway, from Iowa City to What Cheer and Montezuma.....	73.02	73.02
Cedar Rapids, Iowa Falls & Northwestern Railway, from Dows to Madison.....	41.07	41.07
Cedar Rapids, Iowa Falls & Northwestern Railway, from Holland to Worthington, Minn.....	181.51	263.89
Cedar Rapids, Iowa Falls & Northwestern Railway, from Lake Park to Watertown, Dakota.....	164.12	
Cedar Rapids, Iowa Falls & Northwestern Railway, from Ellsworth, Minn., to Sioux Falls, Dakota.....	42.50	30.26
Minneapolis & St. Louis Railway, from Madison Junction to Forest City, Iowa.....	7.22	7.22
Cedar Rapids & Clinton Railway, from Iowa City to Clinton, Iowa.....	81.94	81.94
Chicago, Decorah & Minneapolis Railway, from near Clermont to Decorah, Iowa.....	23.30	23.30
Waverly Short Line Railway, from Waverly Junction to Waverly, Iowa.....	5.68	5.68
Total length of above roads.....	644.92	477.77

* The 229.35 miles, as stated above, is not the entire length of the main line between Burlington and Albert Lea. To this should be added 11.39 miles from Manly Junction to Northwood, leased from the Central Iowa Railway, and also 12.57 miles from State line to Albert Lea, making the distance between Burlington and Albert Lea 253.31 miles.

† Exclusive of the 11.39 miles leased from the Central Iowa R'y and 7.22 miles of the Minneapolis & St. Louis R'y, from Madison Junction to Forest, jointly operated under contract with the Minneapolis & St. Louis R'y, track is laid with iron.

In other States:

Minnesota:

Minneapolis & St. Louis Railway, from State Line to Albert Lea, Minn.....	12.57
Minneapolis & St. Louis Railway, from State Line to Worthington, Minn.....	13.46
Cedar Rapids, Iowa Falls & Northwestern Railway, from Minnesota State Line to Dakota Territory Line.....	55.43
Cedar Rapids, Iowa Falls & Northwestern Railway, from Ellsworth, Minn., to State Line, Minn.....	2.35
Total mileage in Minnesota.....	83.81

Dakota:

Cedar Rapids, Iowa Falls & Northwestern Railway, from Territory Line, Dakota, to Watertown, Dakota.....	73.87
Cedar Rapids, Iowa Falls & Northwestern Railway, from Territory Line, Dakota, to Sioux Falls, Dakota.....	9.89
Total in Dakota.....	83.76

STATIONS.

Number of stations on all roads owned by this company.....	152
Same in Iowa.....	134
Number of stations on all roads operated by this company.....	152
Same in Iowa.....	134
Number of telegraph offices in stations in Iowa.....	122

EMPLOYES.

Number of persons regularly employed on all roads operated by this company.....	2,478
Same in Iowa.....	2,242
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 1,340,381.06
Same in Iowa, on mileage basis.....	1,132,059.08

BRIDGES IN IOWA.

	Number.	Aggregate length.
Combination truss bridges over 100 feet in length.....	28	6,668
Iron truss bridges over 100 feet in length.....	1	113
Truss bridges under 100 feet.....	36	2,431
Wooden trestle.....	1,131	68,565

ARCH CULVERTS AND VIADUCTS IN IOWA.

Less than 30 feet opening.....	13
--------------------------------	----

BOX CULVERTS IN IOWA.

Timber.....	1,148
Stone.....	230

CATTLE-GUARDS.

Number of in Iowa.....	1,333
------------------------	-------

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

	Number.	Aggregate Length.
Amount of timber used in renewal of wooded bridges during the year (feet B. M.).....		273,360
Amount of trestle work replaced with earth during the year (linear feet).....		6,952
Timber culverts replaced with stone.....	15	
Timber culverts replaced with sewer pipe.....	108	
Timber culverts replaced with timber.....	24	

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	When built.	Length in feet.
Bridge No. 18, near Latty.....	Plate girder.....	Iron.....	.....	30
Bridge No. 31, Morning Sun.....	Plate girder.....	Iron.....	.....	30
Bridge No. 49.....	Plate girder.....	Iron.....	May, 1888.....	20
Bridge No. 76.....	Plate girder.....	Iron.....	May, 1888.....	20
Bridge No. 79.....	Plate girder.....	Iron.....	May, 1888.....	20
Bridge No. 117, near Cedar Rapids.....	Plate girder.....	Iron.....	July, 1887.....	38
Bridge No. 180, near Norris.....	Combination.....	Iron and w'd.....	June, 1888.....	128
Bridge No. 94, near Clermont.....	Combination deck.....	Iron and w'd.....	October, 1887.....	52
Total.....				338

Give the average number of years the trestle and pile bridges last on your road in Iowa.....

7

Give the average number of years that wooden truss bridges last on your road in Iowa.....

8

ROAD BED AND TRACK.

Number of track sections in Iowa.....	144
Average length of sections, miles.....	6
Average number of men in each section gang.....	4½
Number of new ties laid in track during the year in Iowa.....	231,545
Average number of new ties per mile of road.....	268
New rails laid in track during the year in Iowa, steel (1,730 tons), miles.....	18.36
Total track laid with new rails during the year in Iowa, miles.....	18.36
What is the average number of years that iron rails last in your track on main line in Iowa?.....	No iron on main line.
What is the average number of years that iron rails last in your track on branches in Iowa?.....	4 to 8
What is the average number of years that steel rails last in your track on main line in Iowa?.....	Steel laid in 1876 still good.
What is the average number of years that steel rails last in your track on branches in Iowa?.....	Steel laid on main line in 1876, and now laid on branches, still good.
What is the average number of years that ties last in your track in Iowa?.....	White oak, 8; soft wood, 5.

CROSSINGS IN IOWA.

Railroad crossings at grade, June 30, 1888:

Central Iowa Railway, at Morning Sun.
Chicago, Rock Island & Pacific Railway, at Columbus Junction.
Muscatine Division, at Nichols.
Chicago, Rock Island & Pacific Railway, at West Liberty.
Chicago & Northwestern Railway, at Cedar Rapids.
Chicago, Milwaukee & St. Paul Railway, at Cedar Rapids.
a Minnesota & Northwestern Railway, at Waterloo.
a Minnesota & Northwestern Railway, at Cedar Falls.
Illinois Central Railway, at Cedar Falls.
a Dubuque & Dakota Railway, at Clarksville.
Chicago, Milwaukee & St. Paul Railway, at Nora Junction.
Chicago, Milwaukee & St. Paul Railway, at Plymouth Junction.
Central Iowa Railway, at Manly Junction.
Chicago, Milwaukee & St. Paul Railway, at Albert Lea.
Chicago, Milwaukee & St. Paul Railway, at Webster.
Chicago, Milwaukee & St. Paul Railway, at Neels.
Chicago, Milwaukee & St. Paul Railway, at Dixon.
Illinois Central Railway, at Independence.
a Minnesota & Northwestern Railway, at Oelwein.
Chicago, Milwaukee & St. Paul Railway, at Donnan.
Chicago, Milwaukee & St. Paul Railway, at Ossian.
Wisconsin, Iowa & Nebraska Railway, at Reinbeck.
Central Iowa Railway, at Abbott.
Illinois Central Railway, at Iowa Falls.
Fort Dodge & Mason City Railway, at Clarion.
Chicago & Northwestern Railway, at Goldfield.
Minneapolis & St. Louis Railway, at Livermore.
Chicago, Milwaukee & St. Paul Railway, at Emmetsburg.
Chicago, Milwaukee & St. Paul Railway, at 6 miles north of Emmetsburg.
Chicago, St. Paul, Minneapolis & Omaha Railway, at Sibley.
Chicago, St. Paul, Minneapolis & Omaha Railway, at Rock Rapids.
Illinois Central Railway, at Rock Rapids.
Central Iowa Railway, at Belmont.
Fort Dodge & Mason City Railway, at Belmont.
Chicago, Milwaukee & St. Paul Railway, at Garner.
What railroads cross your road, either over or under, and at what locality?
C. & N. W. Railway, three south of Cedar Rapids, under main line.
C. M. & St. P. Railway, near Linn Junction over main line.
C. M. & St. P. Railway, near Linn Junction over Milwaukee Division.
Illinois Central Railroad, at Waverly over Waverly Short Line.
C. R. I. & P. Railway, at Iowa City over Iowa City Division.
C. & N. W. Railway, near Nassau under Iowa City Division.
Number of highway crossings at grade.....
Number of highway crossings at which there are flagmen.....
Number of highway crossings over railroad.....
Number of highway crossings under railroad.....
Number of highway bridges 18 feet above track.....

a Now Chicago, St. Paul & Kansas City Railway.

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa	699.92
What is the average cost per rod, double fence	\$ 1.00
What is the total cost of same.....	223,974.40
How many miles of new fencing have you built during the year, double fence.....	44.25
Give the number of miles needed on both sides of track in each county in Iowa:	
In Washington county.....	0.52
In Johnson county.....	2.35
In Muscatine county.....	2.21
In Linn county.....	1.55
In Buchanan county.....	10.05
In Fayette county.....	2.50
In Hancock county.....	7.71
In Wright county.....	9.40
In Kossuth county.....	3.27
In Humboldt county.....	14.11
In Palo Alto county.....	22.95
In Emmet county.....	8.27
In Dickinson county.....	22.86
In Osceola county.....	20.77
In Lyon county.....	32.88
Total miles, double fence.....	161.3

ROLLING STOCK.

	OWNED.	TOTAL.
*Number of passenger cars.....	35	35
Number of baggage, mail and express cars.....	15	15
Number of combination cars.....	15	15
Number of way cars.....	57	57
Number of box freight cars.....	2,919	2,919
Number of stock cars.....	109	109
Number of platform and coal cars.....	729	729
Number of other cars.....	48	48
Total number of cars.....	3,987	3,987
Number of locomotives.....		165
Maximum weight of locomotives and tenders (56 tons), ready for service, tons.....		70
Average weight of locomotives and tenders (40 tons), ready for service, tons.....		54
Number of locomotives equipped with train brake.....		33
Maximum weight of passenger cars, tons.....		25
Average weight of passenger cars, tons.....		22
Number of passenger cars equipped with train brake.....		67
Number of freight cars equipped with train brake.....		3
*Number of passenger cars equipped with Miller platform and buffer.....		37
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 40 tons.....		300

* Includes four chair cars, two of which are used on the main line, and two on the Iowa Falls Division.

† Includes two officers cars and four chair cars.

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	1,094,942
Miles run by freight trains during the year.....	1,655,492
Miles run by switching trains during the year.....	304,305
Miles run by construction and repair trains during the year.....	165,551
Total train mileage.....	3,145,190

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	3.5
Average weight of passenger trains, exclusive of passengers, tons.....	75
Average number of cars in freight trains.....	16.8
Average weight of freight trains, exclusive of freight, tons.....	175

PASSENGER TRAFFIC.

Number of through passengers carried.....	105,561
Number of local passengers carried.....	456,919
Total number of passengers carried.....	562,480
Total passenger mileage or passengers carried one mile.....	28,150,314
Average distance traveled by each passenger, miles.....	50.46
Average amount received from each passenger.....	\$ 1.24.405
Highest rate of fare per mile for any distance, cents.....	3½
Lowest rate of fare per mile for any distance, cents.....	1
Average rate of fare per mile for all passengers, cents.....	2.485

FREIGHT TRAFFIC.

Number tons of through freight carried.....	842,631
Number of tons of local freight carried.....	369,136
Total tons of freight carried.....	1,211,767
Total mileage of through freight (tons carried one mile).....	133,695,790
Total mileage of local freight (tons carried one mile).....	44,282,227
*Total freight mileage, or tons carried one mile.....	177,978,017
Average rate per ton per mile received for through freight, cents.....	1.09
Average rate per ton per mile received for local freight, cents.....	1.28
Average rate per ton per mile received for all freight, cents.....	1.14
†Average cost per ton per mile to move freight, cents.....	0.772
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road), per cent.....	25.7

* See first note.

† Arrived at in accordance with the distribution as required by the Inter-State Commission.

[CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	8,997,304
Number of miles run by loaded freight cars west and north.....	10,301,854
Number of miles run by empty freight cars east and south.....	3,869,592
Number of miles run by empty freight cars west and north.....	3,074,073
Total freight car mileage.....	36,182,423
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	14.55
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	11.74

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles.....	25
Rate of speed of freight trains, including stops, miles.....	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	235,344	19.41
Flour.....	73,519	6.07
Provisions (beef, pork, lard, etc.), butter and eggs.....	23,413	1.93
Animals.....	86,338	7.12
Other agricultural products—bran, hay and seeds.....	75,310	6.23
Lumber and forest products—cooperage.....	135,912	11.22
Coal.....	276,801	22.85
Plaster, lime, cement and salt.....	49,461	4.09
Emigrant moveables.....	11,726	0.98
Iron, steel and castings.....	26,085	2.14
Manufactures—articles shipped from point of production.....	30,635	2.52
Merchandise, and other articles not enumerated above.....	187,243	15.45
*Total tons carried.....	1,211,767	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain.....	234,438	19.39
Flour.....	73,393	6.07
Provisions (beef, pork, lard, etc.), butter and eggs.....	23,460	1.93
Animals.....	86,330	7.13
Other agricultural products—seeds, hay and bran, etc.....	75,210	6.22
Lumber and forest products—cooperage.....	135,866	11.23
Coal.....	276,851	22.89
Plaster, lime, cement, stone and brick, etc.....	49,389	4.08
Emigrant outfit.....	11,606	0.96
Iron, steel and castings.....	26,085	2.17
Manufactures—articles shipped from point of production.....	30,605	2.53
Merchandise, and other articles not enumerated above.....	186,405	15.40
Total tons carried.....	1,209,831	100

* In order to comply with the instructions on freight traffic movement, as required by the Inter-State Committee, we have adopted the method which will prevent the same traffic being reported as originating on more than one line. Heretofore the Burlington, Cedar Rapids & Northern Railway and its leased lines have been treated as independent lines, each of them representing its own freight movement, regardless whether the freight thus forwarded or received originated on its own line or not. No change necessary in total tons one mile.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The United States Express Company, which pays us, since May 1, 1889, as per contract, \$4,900 per month.

SLEEPING CARS.

Do sleeping, parlor, or dining cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? The Pullman sleepers run on this road, we pay them three cents per mile. By Pullman Palace Car Company, from \$1.50 to \$2.00.

What is the total amount paid by your company to palace or sleeping car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Paid to Pullman Palace Car Company for the year ending June 30, 1888, \$11,925 23. Remit direct to the treasurer of the company at Chicago, Illinois.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? The rate of compensation is based upon the weighing of mail, for periods fixed by the government.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$1,242 94.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line telegraph on your right of way in Iowa, and how many miles do each own? The Western Union Telegraph Company owns all the wires on the Burlington, Cedar Rapids & Northern Railway and its leased lines.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED.

18

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
July	5 Wm. A. Garrison, conductor.....	Cedar Falls.....	Fell from train.
August	18 Wm. Brandt, first brakeman.....	Reinbeck.....	Coupling cars.
September	10 George H. Schaefer, engineer.....	Hordness.....	Walking on track.
October	6 A. M. Smith, freight car driver.....	Cedar Falls.....	Walking on track.
October	20 James H. Iowa, warehouse man.....	Cedar Falls.....	Crushed between cars.
December	22 Henry Derrick, farmer.....	Near Burlington.....	Walking on track.
February	18 Chas. Goodrich, elliotn.....	Maynard.....	Trapped on moving cars.
February	20 J. L. Tomlinson, brakeman.....	Cedar Rapids.....	Fell from train.
February	31 Thos. Fahy, passenger.....	Near Rock Rapids.....	Way car jumped track.

INJURED.

1887.			
July	16 Thomas Dunn, farmer.....	West Branch.....	Tried coupling on trains; lost thumb and two fingers.
August	21 John Thomas, laborer.....	Near Waterloo.....	Gravel pit caving in; right arm broken.
August	31 Edward Chase, switchman.....	Cedar Rapids.....	Caught between cars; right leg broken.
August	20 L. H. Beckled, blacksmith.....	Burlington.....	Caught between cars; right leg broken.
Sept.	20 Charles Mills, brakeman.....	Iowa Falls.....	Jumped from train; cut face and head.
September	25 N. N. Schuler, engineer.....	West Liberty.....	Coupling cars; lost two fingers.
October	27 Albert Page, brakeman.....	Iowa Falls.....	Reversing engine; hurt in chest.
October	6 William Fries, brakeman.....	Shellsburg.....	Coupling cars; finger mashed.
December	21 Lesser Kordahl, baggage man.....	Trasler.....	Fell from moving train; left hand and foot crushed.
December	22 David Wright, conditor.....	Morrison.....	Playing around cars; left foot crushed.
December	23 George P. Thomas, merchant.....	Hill siding.....	Fell from train; ankles sprained; crushed.
December	31 W. P. Thomas, merchant.....	Hill siding.....	Jumped from moving train; right leg fractured.
1888.			
January	8 William Hecker, brakeman.....	West Branch.....	Coupling cars; finger crushed.
January	20 A. N. Freeman, brakeman.....	Trasler.....	Crossing track; hurt in back.
January	22 L. Burgess, brakeman.....	Trasler.....	Coupling cars; fingers crushed.
January	26 George P. Bowen, traveling salesman.....	Near Postville.....	Backing snow on track; hand badly cut.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1898			
January	26 Alfred Dixon, laborer	Near Postville	Backing snow on track; hurt in chest or back.
January	26 A. Greenup, laborer	Near Postville	Backing snow on track; shoulder blade fractured.
January	26 Patrick Malone, laborer	Near Postville	Backing snow on track; back hurt.
March	25 W. A. Jenkins, brakeman	Kearney	Coupling cars; fingers crushed.
April	2 J. H. Burke, brakeman	Waverly Junction	Jumped off engine; both knees sprained.
May	2 J. E. M. Gillette, travelling salesman	Rock Rapids	Way car jumped track; collar bone and ribs broken.
May	31 W. J. Atwood, travelling salesman	Rock Rapids	Way car jumped track; collar bone and ribs broken.
June	1 Thomas Shannon, bridge carpenter	Rock Falls	Fell from hand car; leg broken.
June	4 H. Houghton, brakeman	Norwalk	Coupling cars; thumb and fingers mashed.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment	1			2	3	
Collision				1	1	
Caught in frogs, guard rails, or switches						
Coupling cars		1			11	1
Falling from trains		2			2	
Getting on and off trains			1		3	2
Highway crossings						1
Miscellaneous	2				2	
Overhead obstruction						
Stealing rides						
While intoxicated						
Trespassers on track						1
Total	1	3	1	3	21	3

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	9
Number of persons injured during the year	30
Number of casualties purely accidental during the entire year	7
Number resulting from lack of caution, carelessness or misconduct	27
Number of persons killed while intoxicated	1
Number of trespassers on track killed	2
Number of trespassers on track injured	3

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—C. J. Ives, Cedar Rapids, Iowa.

Vice-President—Robt. Williams, Cedar Rapids, Iowa.

Secretary—S. B. Dorward, Cedar Rapids, Iowa.

Treasurer—H. H. Hollistern, New York, N. Y.

General Superintendent—C. J. Ives, Cedar Rapids, Iowa.

Superintendent—Robt. Williams, Cedar Rapids, Iowa.

Division Superintendents—W. P. Brady, Cedar Rapids, Iowa; Geo. Goodale, Estherville, Iowa.

Chief Engineer—H. F. White, Cedar Rapids, Iowa.

Superintendent of Telegraph—W. P. Ward, Cedar Rapids, Iowa.

Auditor—J. C. Broeksmidt, Cedar Rapids, Iowa.

General Passenger Agent—J. E. Hannegen, Cedar Rapids, Iowa.

General Freight Agent—C. D. Ives, Cedar Rapids, Iowa.

General Solicitor—S. K. Tracy, Cedar Rapids, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

C. D. Close, Iowa City, Iowa.
 J. W. Blythe, Burlington, Iowa.
 J. C. Pessley, Chicago, Illinois.
 C. Lynde, Rock Island, Illinois.
 J. N. Dewey, Des Moines, Iowa.
 E. R. Cable, Chicago, Illinois.
 E. S. Bailey, Clinton, Iowa.
 C. P. Squires, Burlington, Iowa.
 Lyman Cook, Burlington, Iowa.
 F. H. Gregg, Davenport, Iowa.
 J. Carscadden, Muscatine, Iowa.
 Thomas Hedge, Burlington, Iowa.
 G. J. Ives, Cedar Rapids, Iowa.

Date of annual meeting of stockholders, fourth Tuesday in May of each year.

Fiscal year of company ends December 31 of each year.

General offices of the company are located at Cedar Rapids, Iowa.

STATE OF IOWA, ss.
 COUNTY OF LINN, ss.

I, C. J. Ives, President and General Superintendent of the Burlington, Cedar Rapids & Northern Railway Company, being duly sworn, depose and say that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of my knowledge and belief.

(Signed)

C. J. IVES.

[L. S. OF R. L.]

Subscribed and sworn to before me, this 18th day of September, A. D. 1888.

[L. S.]

JOHN C. BROEKSMIT,

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 19th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

CENTRAL IOWA RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

Total miles of road owned by company..... 498.094

ESTIMATED VALUE OF ROAD IN IOWA AND WHOLE EQUIPMENT.

DIVISION OR BRANCH—COUNTY.	Road mileage.	Right of way and depot grounds.	Buildings.	Track.	Total.
Main line—Mitchell.....	5,409.8	448.00	\$.....	\$ 18,917.50	\$ 19,560.50
Worth.....	16,459	2,670.00	3,200.00	87,500.00	92,550.00
Cerro Gordo.....	24,340	3,693.00	2,930.00	85,190.00	91,313.00
Franklin.....	21,090	4,095.00	6,500.00	94,815.00	106,000.00
Hardy.....	28,590	4,524.00	6,100.00	101,560.00	111,984.00
Marshall.....	29,730	5,185.00	58,900.00	104,265.00	169,350.00
Ja-per.....	3,940	532.00	450.00	18,930.00	19,912.00
Poweshiek.....	21,810	3,483.00	3,225.00	79,835.00	86,543.00
Mahaska.....	23,170	3,688.00	5,450.00	85,665.00	94,903.00
Monroe.....	13,692	1,770.00	1,900.00	47,922.00	51,562.00
Total.....	197,696	29,653.00	87,705.00	691,936.00	800,294.00
Reimond Branch—Franklin.....	15,700	1,296.00	500.00	47,100.00	48,896.00
Wright.....	6,503	938.00	1,100.00	15,500.00	17,541.00
Total.....	22,203	2,234.00	1,600.00	62,600.00	70,443.00
Story City Branch—Marshall.....	15,010	1,795.00	850.00	45,030.00	47,675.00
Story.....	19,500	2,204.00	1,750.00	58,500.00	62,454.00
Total.....	34,510	3,999.00	2,600.00	103,530.00	110,129.00
State Center Branch—Jasper.....	5,925	559.00	.....	17,784.00	18,343.00
Marshall.....	20,712	2,046.00	1,500.00	62,136.00	65,682.00
Total.....	26,637	2,605.00	1,500.00	79,920.00	84,635.00
Montezuma Branch—Poweshiek.....	13,612	952.00	1,000.00	46,836.00	49,788.00
Total.....	13,612	952.00	1,000.00	46,836.00	49,788.00
Newton Br.—Jasper main track.....	20,751	1,802.00	2,400.00	62,843.00	69,045.00
Jasper stub to Lynn-ville.....	2,500	.....	.....	2,500.00	2,500.00
Poweshiek.....	6,070	800.00	.....	21,676.00	23,476.00
Mahaska.....	6,897	657.00	500.00	20,691.00	22,848.00
Total.....	36,218	2,464.00	2,900.00	85,744.00	91,168.00
Eastern Division—Mahaska.....	14,324	1,546.00	750.00	42,997.00	45,209.00
Keokuk.....	26,528	2,550.00	3,100.00	78,504.00	84,184.00
Washington.....	11,861	1,272.00	250.00	35,593.00	37,115.00
Jefferson.....	1,500	180.00	.....	4,500.00	4,680.00
Henry.....	18,633	1,875.00	2,350.00	53,220.00	57,445.00
Louisa.....	23,845	2,460.00	2,650.00	71,535.00	76,645.00
Total.....	96,711	9,892.00	9,100.00	290,133.00	305,125.00

RECAPITULATION.

DIVISION OR BRANCH—COUNTY.	Road mileage.	Height of way and depot grounds.	Buildings.	Track.	Total.
Main line	107,696	29,633.00	87,705.00	691,926.00	806,294.00
Belmont Branch	22,303	2,334.00	1,600.00	66,669.00	79,443.00
Story City Branch	34,610	3,909.00	2,600.00	163,530.00	110,129.00
State Center Branch	26,640	3,065.00	1,500.00	79,220.00	84,225.00
Monteruma Branch	13,612	952.00	1,000.00	40,836.00	45,742.00
Newton Branch	30,248	2,494.00	2,900.00	83,744.00	91,186.00
Eastern Division	36,711	9,892.00	9,100.00	290,133.00	309,123.00
Total	421,620	51,799.00	106,405.00	1,358,708.00	1,518,912.00

Add approximate value of equipment in service:

Locomotives, 57	\$ 171,000.00
Passenger cars, 19	28,560.00
Baggage, mail, express and combination cars, 15	16,125.00
Box cars, 699	119,800.00
Stock cars, 61	10,300.00
Coal cars, 894	172,800.00
Other cars	9,564.00
Total	\$ 3,038,901.00

This equipment is used in common, operating the whole line including 89,759 miles in Illinois.

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 8,404.97	\$ 14,879.36	\$ 23,284.33
August, 1887	9,902.53	15,964.83	25,867.36
September, 1887	12,636.22	17,633.91	31,270.23
October, 1887	8,869.68	13,962.92	22,832.60
November, 1887	7,055.55	13,652.81	20,708.36
December, 1887	6,935.19	13,662.87	20,598.06
January, 1888	4,135.49	8,629.08	12,764.57
February, 1888	4,925.09	11,746.08	16,671.17
March, 1888	6,833.02	14,046.13	20,879.15
April, 1888	6,498.51	11,607.60	18,106.11
May, 1888	6,114.57	12,646.44	18,761.01
June, 1888	6,978.36	14,256.61	21,234.97
Totals	\$ 89,904.30	\$ 162,626.44	\$ 252,530.74

* Local passengers	\$ 157,115.71
Extra baggage	2,569.80
Miscellaneous, local passenger receipts	2,910.03
Total	\$ 162,695.54

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 31,017.24	\$ 37,105.98	\$ 71,123.22
August, 1887	27,510.80	54,011.67	81,522.47
September, 1887	29,547.50	53,399.65	84,947.15
October, 1887	34,784.17	65,544.30	100,328.56
November, 1887	46,308.05	66,157.82	112,465.87
December, 1887	46,832.27	61,460.04	108,292.31
January, 1888	29,875.26	50,833.33	80,708.59
February, 1888	21,571.21	61,352.96	82,924.17
March, 1888	40,415.25	57,591.33	98,006.58
April, 1888	30,857.20	48,501.82	79,359.02
May, 1888	32,778.40	46,194.03	78,972.43
June, 1888	27,130.95	52,428.87	79,559.82
Totals	\$ 401,896.33	\$ 659,693.09	\$ 1,061,589.42

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887	\$ 3,174.59	\$ 1,040.00	\$ 1,821.43	\$ 5,536.02
August, 1887	3,174.59	1,090.00	1,443.70	5,698.29
September, 1887	2,993.27	1,390.00	1,292.26	5,555.53
October, 1887	2,995.23	1,000.00	1,886.15	5,471.38
November, 1887	3,049.80	1,040.00	1,330.39	5,420.19
December, 1887	2,973.23	1,080.00	1,500.14	5,553.37
January, 1888	2,861.94	1,040.00	1,577.89	5,479.83
February, 1888	3,113.40	1,090.00	1,380.67	5,594.27
March, 1888	2,995.23	1,080.00	1,390.88	5,566.11
April, 1888	2,251.62	1,000.00	2,012.30	5,263.92
May, 1888	2,995.23	1,080.00	1,321.50	5,396.73
June, 1888	3,900.91	1,040.00	1,384.40	5,825.34
Totals	\$ 35,754.87	\$ 12,890.00	\$ 16,833.21	\$ 65,448.98

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers	\$ 157,115.71	
From through passengers	89,904.30	
From all passengers	\$ 247,020.01	
From express, \$12,800; baggage, \$2,509.80	15,309.80	
From mails	35,754.07	
From other sources, passenger department	2,940.93	
Total earnings, passenger department	\$ 301,145.01	
Earnings per train mile run (482,931 miles)	62.47	
Earnings, freight:		
From local	\$ 659,893.09	
From through	401,696.33	
Total earnings, freight department	\$ 1,061,589.42	
Earnings per train mile run (1,013,139 miles)	1.04.76	
Earnings per train mile run, from all trains earning revenue (1,495,173 miles)	91.13	
Proportion of earnings for Iowa (passenger and freight department)	1,151,134.21	
Rents received for use of road and station grounds	15,362.28	
Earnings from all other sources:		
Various small earnings	569.84	
Telegraph earnings	911.09	1,480.93
Total earnings from all sources		\$ 1,379,368.14
Earnings per mile of road operated (512,724 miles)	2,690.27	
Proportion of earnings for Iowa	1,167,879.94	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road bed and track	\$ 153,995.67
Renewal of rails (No. tons laid, steel, 515)	9,230.57
Renewal of ties (No. laid, 161,367 and 18 sets switch ties)	45,206.12
Repairs of bridges, including culverts and cattle-guards	41,871.23
Repairs of fences, road crossings and signs	7,363.09
Repairs of buildings, stations and water tanks	19,183.83
Total	\$ 276,859.51

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	\$ 84,570.12
Repairs of passenger cars	17,235.26
Repairs of freight cars	64,216.45
Repairs of tools and machinery	2,673.37
Total	\$ 148,695.20

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$ 96,793.59
Water supply	4,355.05
Oil and waste	15,280.03
Locomotive service	114,397.44
Passenger train service	14,816.37
Passenger train supplies	4,443.05
Mileage of passenger cars (debit balance)	4,908.12
Freight train service	62,702.53
Freight train supplies	2,609.93
Mileage of freight cars (debit balance)	14,842.92
Telegraph expenses (maintenance and operating)	27,347.27
Loss and damage to freight and baggage	3,808.19
Damage to property and cattle	9,355.74
Personal injuries	6,893.78
Agents and station service	75,878.10
Station supplies	3,573.80
Sundries	114,394.30
Total	\$ 874,787.73

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$ 46,094.80
Legal expenses	5,461.06
Insurance	2,868.27
Stationery and printing, outside agencies and advertising	25,950.99
Contingencies	12,402.50
Taxes in Iowa	\$ 51,291.92
Taxes in other States	17,385.31
Total taxes	68,677.13
Total operating expenses and taxes	\$ 161,947.55

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$ 276,859.51
Maintenance of motive power and cars	148,695.20
Conducting transportation	874,787.73
General expenses including taxes	161,947.55
Total	\$ 1,462,389.99
Operating expenses and taxes per mile of road operated (512,724 miles)	\$ 2,906.88
Operating expenses and taxes per train mile run, for trains earning revenue (1,495,173 miles), cents	77.74
Proportion of operating expenses and taxes for Iowa	\$ 943,794.89
Expenses of running and management of passenger trains, including taxes	827,926.03
Expenses of running and management of passenger trains per train mile, including taxes, cents	98.03
Expenses of running and management of freight trains, including taxes	834,307.95
Expenses of running and management of freight trains per train mile, including taxes, cents	82.35
Expenses of running and management of all trains earning revenue, per mile, including taxes, cents	77.74
Percentage of expenses to earnings	64.36

GENERAL EXHIBIT.

Total earnings	\$ 1,379,368.24
Total expenses, including taxes	1,162,293.98
Net earnings	217,074.26
Rentals, specifying amount paid to each company :	
Chicago, St. Paul & Kansas City Railroad	12,914.56
Balance for the year	204,269.70
Balance at commencement of the year	32,895.94
Balance at the close of the year, June 30, 1888	\$ 236,965.64

GENERAL RECAPITULATION.

Total earnings	\$ 1,379,368.24
Total operating expenses and taxes	1,162,293.98
Net earnings above operating expenses and taxes	217,074.26
Net earnings above operating expenses, taxes and rental	204,269.70
Gross earnings per train mile run (1,495,173 miles), cents	92.25
Net earnings per train mile run (1,495,173 miles), cents	13.66

TAXES.

Entire tax for year ending December 31, 1887 :	
Iowa	\$ 49,737.92
Illinois	16,209.21
Total	\$ 65,947.13
Of the above the receiver has paid to July 1, 1888 :	
All taxes in Illinois and first payment in Iowa	45,172.48
Balance unpaid not due (second payment in Iowa)	20,774.65
Total	\$ 65,947.13

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Indebtedness of Central Iowa Railway Company, paid by receiver in excess of its accounts collected	\$ 155,324.90
Materials and supplies	95,594.28
Due from agents and companies	41,451.46
Cash	118,261.27
Total	\$ 410,632.70

CREDIT.

Vouchers and accounts	\$ 122,214.79
Pay rolls for June	51,546.37
Credit balance (income account) :	
December 1, 1888, to June 30, 1888	236,965.64
Total	\$ 410,632.70

DESCRIPTION OF ROAD.

Length of main line of road from Albia, Iowa, to Manly Junction, Iowa	177.841
Length of main line of road from Manly Junction, Iowa, to Northwood, Ia. ..	11.640
Length of main line of road from Manly Junction, Iowa, to Lyle, Minnesota ..	20.300
Length of main line of road from Oskaloosa, Iowa, to Iowa Junction, Ill.	185.476
Length of main road in Iowa	308.067
Length of main line of road in Minnesota .....	.365
Length of main line of road in Illinois	89.789
Branches owned by this company :	
Belmond branch, from Hampton, Iowa, to Belmond, Iowa	22.203
Story City branch, from Minerva Junction, Iowa, to Story City, Iowa	34.510
State Center branch, from Newburg, Iowa, to State Center, Iowa	26.640
Montezuma branch, from G. & M. Junction, Iowa, to Montezuma, Iowa	13.612
Newton branch, from New Sharon, Iowa, to Newton, Iowa	27.748
Total length of branches owned by this company	124.713
Total length of branches owned by this company in Iowa	124.713
Total length of road belonging to this company	408.694
Total length of road belonging to this company in Iowa	409.425
Aggregate length of sidings and other tracks not above enumerated :	
Owned	61.118
Leased	1.300
Same in Iowa :	63.427
Owned	53.606
Leased .....	.815
Total length of steel rails in tracks in Iowa, exclusive of sidings :	54.421
Owned	173.440
Leased	21.825
Total length of iron rails in tracks in Iowa, exclusive of sidings, (owned) ...	194.765
Weights per yard, steel, 82 to 90 pounds	238.995
Weights per yard, iron, 52 to 56 pounds	
Gauge of track	4.814

MAIN LINES AND BRANCHES.	TOTAL LENGTH.				LEASED AND UNDER CONTRACT.			
	In all States.	In Iowa.	In Minnesota.	In Illinois.	In all States.	In Iowa.	In Minnesota.	In Illinois.
MAIN LINES.								
Aldia, Iowa, to Manly Junction, Ia.	177.841	.....	.....	.....	.....	.....	.....	.....
Manly Junction, Ia., to North'd, Ia.	11.640	189.481	.....	.....	.....	.....	.....	.....
Manly Junction, Ia., to Lyle, Minn.	20.350	19.855	345	.....	20.350	19.855	345	.....
Oskaloosa, Ia., to Iowa Junction, Ill	186.470	96.711	.....	80.759	2.570	1.470	1.100	.....
BRANCHES.								
Hampton, Iowa, to Belmont, Iowa.	22.203	22.203	.....	.....	.....	.....	.....	.....
Minerva Jct., Ia., to Story City, Ia.	34.510	34.510	.....	.....	.....	.....	.....	.....
Newburg, Iowa, to State Center, Ia.	26.640	26.640	.....	.....	.....	.....	.....	.....
G. & M. Jct., Ia., to Montezuma, Ia.	13.612	13.612	.....	.....	.....	.....	.....	.....
New Sharon, Iowa, to Newton, Ia..	27.748	27.748	.....	.....	.....	.....	.....	.....
Iowa Junction, Ill., to Peoria, Ill. }	530.364	430.760	.....	.....	.....	.....	.....	.....
F. & P. M. R'y tr'ks, under contract	3.500	.....	.....	3.500	3.500	.....	.....	3.500
Total owned, leased and under contract	534.364	430.760	345	93.259	26.270	21.325	345	4.600
Deduct road leased to R. O. R. & N. R'y Co., Manly Jct., Ia., to Northwood, Iowa	11.640	11.640	.....	.....	.....	.....	.....	.....
Total miles operated and used under contract	512.724	419.120	.....	93.259	26.270	21.325	345	4.600

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Names, description and length of each :	
Peoria & Pekin Union Ry, Iowa Junction, Ill., to Peoria, Ill.	3.500
Keokuk Bridge Company's tracks at Mississippi River	2.570
Chl., St. Paul & Kansas City R. R., Manly Junction, Iowa, to Lyle, Minn.	20.350
Total length of above roads	26.370
Total length of above roads in Iowa	21.325
Total length of above roads in other States :	
In Minnesota	345
In Illinois	4.600
Total miles of road operated by this company	512.724
Total miles of road operated by this company in Iowa not reported by any other company	419.120

STATIONS.

Number of stations on all roads owned by this company	100
Same in Iowa	60
Number of stations on all roads operated by this company	102
Same in Iowa	62
Number of telegraph offices in stations in Iowa	60

EMPLOYEES.

Average number of persons regularly employed on all roads operated by this company	1,096
Same in Iowa	945
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	855,922.49
Same in Iowa	568,583.33

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges 100 feet in length and over	12	2,590
Combination truss bridges over 100 feet in length	2	260
Iron truss bridges over 100 feet in length	3	1,141
Wooden trestle and pile	427	49,816

BOX CULVERTS IN IOWA.

Timber	280
Stone	8

CATTLE-GUARDS.

Number of in Iowa	999
-------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.), included in charges to repairs	182,430
Amount of trestle work replaced with earth during the year (lineal feet)	123
Timber culverts replaced with timber	6
Give the average number of years the trestle and pile bridges last on your road in Iowa	8
Give the average number of years that wooden truss bridges last on your road in Iowa	13

ROAD-BED AND TRACK.

Number of track sections in Iowa	59
Average length of sections, miles	7
Average number of men in each section gang	4
Number of new ties laid in track during the year in Iowa	70,485
Average number of new ties per mile of road	165
New rails laid in track during the year in Iowa (steel, 515 tons) miles, about	5
Total track laid with new rails during the year in Iowa, miles, about	5
What is the average number of years that iron rails last in your track on main line in Iowa	5 to 10
What is the average number of years that iron rails last in your track on branches in Iowa	10 to 20
What is the average number of years that steel rails last in your track on main line in Iowa	8 to 15
What is the average number of years that steel rails last in your track on branches in Iowa	20 to 25
What is the average number of years that ties last in your track in Iowa	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Burlington, Cedar Rapids & Northern, at Manly Junction, Belmont, Abbott and Morning Sun.	
Illinois Central, at Ackley.	
Chicago, Iowa & Dakota, at Eldora.	
Chicago & Northwestern, at Gifford, Marshall, and 1 mile west of Wright.	
Chicago, St. Paul & Kansas City, at Marshalltown, and 1 mile west of State Center Junction.	
Chicago, Rock Island & Pacific, at Grinnell and Given.	
Chicago, Burlington & Quincy, at Maxon.	
Chicago, Milwaukee & St. Paul, twice at Mason City Junction, State Center Junction and Hedrick.	
Burlington & Western, at Winfield.	
Burlington & Northwestern, Brighton, 1 mile east of Oskaloosa, 1 mile west of Hedrick, 1 1/4 miles west of Martinsburg.	

What railroads cross your road, either over or under, and at what locality?

Chicago, Rock Island & Pacific, twice at Oskaloosa, Brighton.	
Chicago, Milwaukee & St. Paul, at Pickering.	

Number of highway crossings at grade.....	405
Number of highway crossings at which there are flagmen	3
Number of highway crossings over railroad	4
Number of highway crossings under railroad	8
*Number of highway bridges 18 feet above track.....	4
*Number of highway bridges less than 18 feet above track.....	9

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	578
What is the average cost per rod, cents	50
Give the number of miles of fencing needed on both sides of your track in Iowa	200

* These were changed to read 20 feet above track last year, by order of the Commission. The answers, however, would be the same for 30 feet that they are for 18.

ROLLING STOCK.

	LEASED.	OWNED.	TOTAL.
Number of passenger cars	6	13	19
Number of baggage, mail, and express cars	5	10	15
Number of box freight cars	345	356	599
Number of stock cars		51	51
Number of platform and coal cars	297	567	864
Number of other cars		19	19
Total number of cars	551	1,016	1,567
Number of locomotives			57
Maximum weight of locomotives and tenders		60 tons	
Average weight of locomotives and tenders		40 tons	
Number of locomotives equipped with train brake, air			19
Number of locomotives equipped with driver brake, steam			12
Maximum weight of passenger cars		22 tons	
Average weight of passenger cars		20 tons	
Number of passenger cars equipped with train brake, air			3
Number of freight cars equipped with train brake, hand			1,51
Number of passenger cars equipped with Miller platform and buffer			34
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight. (Weight of engine, 60 tons), tons			
			25

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	482.03
Miles run by freight trains during the year	1,013.139
Miles run by switching trains during the year	214.634
Miles run by construction and repair trains during the year	36.130
Miles run by other trains during the year	12.800
Total train mileage	1,758.737

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	3.916
Average weight of passenger trains, exclusive of passengers and locomotives, tons	61
Average number of cars in freight trains	13.321
Average weight of freight trains, exclusive of freight and locomotives, tons	126

PASSENGER TRAFFIC.

Number of through passengers carried	36,348
Number of local passengers carried	279,463
Total number of passengers carried	305,808
Total passenger mileage or passengers carried one mile	8,070,025
Average distance traveled by each passenger, miles	29.68
Average amount received from each passenger, cents	40.51
Highest rate of fare per mile for any distance, cents	3.50
Lowest rate of fare per mile for any distance, cents	2.00
Average rate of fare per mile for all passengers, cents	2.77

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	267,960
Number of tons of local freight carried.....	636,644
Total tons of freight carried.....	904,604
Total mileage of through freight, tons carried one mile.....	43,936,872
Total mileage of local freight, tons carried one mile.....	68,392,549
Total freight mileage, or tons carried one mile.....	112,329,421
Average rate per ton per mile received for through freight, cents.....	.914
Average rate per ton per mile received for local freight, cents.....	.964
Average rate per ton per mile received for all freight, cents.....	.945
Average cost per ton per mile to move freight, cents.....	.743
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa (this should not include fuel or any material for the use of the road).....	52.2

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	2,706,711
Number of miles run by loaded freight cars west and north.....	5,881,392
Number of miles run by empty freight cars east and south.....	3,969,362
Number of miles run by empty freight cars west and north.....	854,874
Total freight car mileage.....	13,412,339
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	58.92
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	12.69

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles.....	22 to 30
Rate of speed of freight trains per hour, including stops, miles.....	9 to 12

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Grain.....	113,005	12.6
Flour.....	13,172	1.3
Animals.....	42,230	4.7
Other agricultural products.....	3,903	.4
Lumber and forest products.....	40,329	4.5
Coal.....	564,755	62.9
Plaster, lime and cement.....	1,563	.3
Salt.....	2,411	.3
Petroleum and oil.....	1,748	.2
Iron, steel and castings.....	6,135	.7
Stone and brick.....	9,518	1.1
Merchandise, and other articles not enumerated above.....	99,773	11.1
Total tons carried.....	895,604	100

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT WEST KEITHSBURG, IOWA, FOR THE YEAR ENDING JUNE 30, 1888.

East bound number of tons.....	96,955
West bound number of tons.....	81,435
Total tons.....	178,390

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	Tons.	Per cent.
Grain.....	7,999	1.8
Flour.....	1,136	.2
Animals.....	6,587	1.5
Other agricultural products.....	180	
Lumber and forest products.....	4,175	.9
Coal.....	419,033	89.3
Plaster, lime and cement.....	569	
Salt.....	35	
Petroleum and oil.....	434	2
Iron, steel and castings.....	308	
Stone and brick.....	5,738	8
Merchandise, and other articles not enumerated above.....	24,779	5.3
Total tons carried.....	465,873	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Company, who supply agents and messengers, receiver furnishing cars. Freight taken and delivered at cars.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run by whom are they owned, and what charges are made in addition to regular passenger rates? Pullman, Woodruff, and Wabash Western Railway Company's sleepers; additional charges, according to distance, go to sleeping-car companies.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Pullman Palace Car Company, amount paid, \$5,304.06; Woodruff Sleeping-car Company, \$843.74; Wabash Western Railway Company, \$679.84. Mileage is paid by receiver to sleeping-car companies, they receiving additional charges.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? Compensation for the year was \$31,277.05, based on amount and character of service for 30 consecutive working days. Cars with proper conveniences furnished by receiver.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? For the year, \$505.92.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company owns 426.6 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

154

REPORT OF RAILROAD COMMISSIONERS.

CENTRAL IOWA RAILWAY COMPANY.

155

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
September 27	Mrs. Mary Martin, trespasser.....	Searsboro	Struck by train; carelessness; no inquest.
1888.			
January 26	F. A. Mack, switchman	Marshalltown.....	Coupling cars; accident; no inquest.
January 4	Henry Weatherwax, trespasser.....	Oskaloosa	Struck by train; carelessness; company not responsible.
February 20	T. A. Hawkes, conductor.....	Morning Sun.....	Fell under train; lack of caution; no inquest.
March 6	P. D. Ferguson, brakeman.....	Hampton	Collision; accident; died from injuries; no inquest.
April 14	Bridget McNamara, tele. operator.....	Searsboro	Fell under train; lack of caution; company not responsible.
May 26	Frank E. Stine, engineer.....	Osle	Derailment; accident; no inquest.

INJURED.

1887.			
July 15	E. E. Armstrong, brakeman.....	Searsboro	Fell from train; accident; leg broken.
July 15	Jas. Gaddi, section laborer.....	New Sharon	Tie fell on him; carelessness; leg bruised.
July 23	W. Huff, brakeman	Gritnell	Fell from train; lack of caution; leg broken.
July 26	J. F. Bailey, section laborer.....	Oakville	Rail fell on foot; accident; three toes mashed.
September 19	K. C. Banks, passenger.....	New Sharon	Jumped from train; carelessness; leg broken.
September 27	Hawkes, brakeman.....	Brighton	Hurt at coal chute; accident; two fingers mashed.
October 12	Mrs. M. Smith, passenger	Lynnville Junction.....	Derailment; accident; very slightly bruised.
October 12	Frank Bridges, passenger.....	Lynnville Junction.....	Derailment; accident; very slightly bruised.
October 19	P. H. Delamer, brakeman.....	Oskaloosa	Fell from car; accident; leg broken.
October 28	Ben Bland, stealing ride	Oskaloosa	Jumped from train; carelessness; leg broken.
July 27	H. E. Peck, engineer W. W. R'y.....	Kirkville	Collision; accident; arm broken.
July 27	R. K. Ackert, conductor W. W. R'y.....	Kirkville	Collision; accident; injured internally.
November 11	P. H. Bugbee, passenger	Mason City	Jumped from train; carelessness; legs bruised.
October 16	Lewis Wheeler, switchman.....	Marshalltown.....	Coupling; accident; fingers mashed.
December 7	C. M. Fredrickson, section laborer.....	Newport	Rail fell on him; accident; leg broken.
December 22	Charles Jones, trespasser.....	Gritnell	Train struck him; carelessness; internal injuries.
December 30	A. Shotwell, brakeman.....	Marshalltown.....	Fing blew out; accident; scalded.
December 30	W. H. Rose, fireman.....	Marshalltown.....	Fing blew out; accident; scalded.
1888.			
January 18	W. R. Adams, switchman	Marshalltown.....	Coupling; accident; foot mashed.
January 5	A. C. Smith, brakeman.....	New Sharon	Coupling; accident; finger mashed.
January 9	W. Bryant, brakeman.....	New Sharon	Caught in turn-table; lack of caution; foot injured.
December 28	J. V. Long, fireman.....	Montezuma.....	Caught in turn-table; accident; leg broken.
1888.			
January 3	H. H. Blackmore, brakeman.....	New Sharon	Coupling; accident; finger broken.
February 2	C. E. Dedroff, brakeman.....	South Skunk.....	Fell from train; accident; badly bruised.
February 3	Pat Hanly, track walker	Rockwell	Slipped and fell; accident; shoulder dislocated.
January 24	S. J. Dewey, yardmaster.....	Marshalltown.....	Coupling; accident; finger crushed.
January 30	Charles Lane, brakeman.....	Gritnell	Setting brake; accident; thumb crushed.
January 12	Charles Bogard, brakeman.....	Ridora	Coupling; accident; finger crushed.
January 21	W. C. Wallace, yard foreman.....	Marshalltown.....	Coupling; accident; finger crushed.
January 8	W. H. Brinkie, engineer	Gritnell	Derailment; accident; hip and thigh bruised.
February 18	H. Crist, brakeman.....	McCalsburg	Coupling; accident; finger bruised.
February 15	J. Kader, fireman.....	Fremont	Derailment; accident; arm cut.
February 23	J. McCullough, brakeman.....	Gritnell	Coupling; accident; finger bruised.
March 8	H. H. Williams, brakeman.....	Hampton	Collision; accident; back injured.
March 10	W. Freeland, switchman.....	Marshalltown.....	Coupling; lack of caution; two fingers mashed.
March 10	H. McDaniel, brakeman.....	Mason City Junction.....	Coupling; accident; one finger mashed.
March 11	W. Haussar, brakeman.....	Oskaloosa	Coupling; accident; one finger mashed.
April 8	H. B. Myers, brakeman.....	Union	Coupling; accident; thumb mashed.
April 11	O. B. Weaver, brakeman.....	Ackley	Coupling; accident; hand mashed.
April 27	J. S. Morrison, brakeman.....	New Sharon	Fell from train; accident; back injured.
May 10	J. T. McGuire, brakeman.....	Mason City Junction.....	Jumped from train; carelessness; knee sprained.
April 27	R. H. Jenkins, trespasser.....	Oskaloosa	Coupling; carelessness; hand mashed.
June 8	A. Galbreth, trespasser.....	Marshalltown.....	Jumped from train; carelessness; ankle broken.
June 16	Mose Arquette, engineer.....	Minerva Junction.....	Collision; lack of caution; ankle sprained.
June 26	W. M. Gallup, fireman.....	Mason City	Derailment; accident; slightly bruised.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailed	1	2	3	1	2	3
Collision	1	2	3	1	2	3
Coupling cars	1	2	3	1	2	3
Falling from trains	1	2	3	1	2	3
Getting on and off trains	1	2	3	1	2	3
Highway crossings	1	2	3	1	2	3
Miscellaneous	1	2	3	1	2	3
Trespassers on track	1	2	3	1	2	3
Total	5	2	4	35	6	

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	7
Number of persons injured during the year	43
Number of casualties purely accidental during the entire year	36
Number resulting from lack of caution, carelessness or misconduct	16
Number of persons injured while intoxicated	1
Number of trespassers on track killed	2
Number of trespassers on track injured	1
Number of tramps or others stealing rides killed or injured	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

Treasurer—Seth Zug, Marshalltown, Iowa.
 General Manager—E. L. Dudley, Marshalltown, Iowa.
 Assistant Superintendent—J. G. Johnston, Marshalltown, Iowa.
 Chief Engineer—G. A. Pruden, Marshalltown, Iowa.
 Superintendent of Telegraph—J. G. Bristol, Marshalltown, Iowa.
 Auditor—M. C. Heaton, Marshalltown, Iowa.
 General Passenger Agent—J. P. Nourse, Marshalltown, Iowa.
 General Freight Agent—A. B. Plough, Marshalltown, Iowa.
 General Solicitor—A. C. Daley, Marshalltown, Iowa.
 Receiver—E. L. Dudley, Marshalltown, Iowa.

DIRECTORS.

The road is in the hands of a receiver; appointed for Iowa lines by U. S. Circuit Court, Southern District of Iowa. Appointed for Illinois line by U. S. Circuit Court, Northern District of Illinois.

Fiscal year of company ends December 31, 1888.
 General offices of the company are located at Marshalltown, Iowa.

STATE OF IOWA. } ss.
 COUNTY OF MARSHALL.

E. L. Dudley, Receiver, and M. C. Heaton, Auditor of the Central Iowa Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed.)

E. L. DUDLEY.
 M. C. HEATON.

Subscribed and sworn to before me, this 6th day of September, A. D. 1888.

[L. S.]

C. H. ACKERT,
 Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 7th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association	No limit.
Amount authorized by vote of the company	\$ 76,393,505
Number of shares issued, 763,935; amount paid in	\$ 76,393,505
Amount of common stock issued	76,393,505
Total amount paid in as per books of the company	\$ 76,393,505
Total miles of road owned by company	4,723.333
Amount of stock per mile of road	\$ 16,173.64
Total number of stockholders	11,668

NOTE.—By sale and consolidation the Burlington & Missouri River Railroad Company's road, property and franchises have been merged with those of the Chicago, Burlington & Quincy Railroad Company, the managers of which have not the information necessary for answering many of the questions asked in this report. Most of the records of the Burlington & Missouri River Railroad Company were destroyed by fire in 1872.

DEBT.

BONDED DEBT OF C., B. & Q. R. R. AND BRANCHES, JUNE 30, 1888.

CHARACTER OF BONDS.	When issued.	When due.	Rate of interest.	Interest payable.	Amount of bonds outstanding.
C. B. & Q. 2d mort. incen.	July 1, 1890	July 1, 1890	4 Jan. 1, July 1...	\$ 315,000.00	
C. B. & Q. Trust mortgage ...	Oct. 1, 1891	Oct. 1, 1890	7 Apr. 1, Oct. 1...	893,000.00	
C. B. & Q. Plain bonds	Jan. 1, 1872	Jan. 1, 1890	7 Jan. 1, July 1...	547,500.00	
C. B. & Q. Con. mortgages ...	July 1, 1873	July 1, 1893	7 Jan. 1, July 1...	13,985,000.00	
C. B. & Q. Plain bonds	Oct. 1, 1876	Oct. 1, 1891	5 Apr. 1, Oct. 1...	2,316,000.00	
C. B. & Q. Plain bonds	June 1, 1875	June 1, 1893	5 June 1, Dec. 1...	861,000.00	
C. B. & Q. Iowa Division	Oct. 1, 1879	Oct. 1, 1919	5 Apr. 1, Oct. 1...	2,912,000.00	
C. B. & Q. Iowa Division	Oct. 1, 1879	Oct. 1, 1919	4 Apr. 1, Oct. 1...	9,182,000.00	
C. B. & Q. Plain bonds	Sept. 1, 1881	Sept. 1, 1921	4 Mch. 1, Sept. 1...	4,700,000.00	
C. B. & Q. Plain bonds	Feb. 1, 1882	Feb. 1, 1922	4 Feb. 1, Aug. 1...	7,905,000.00	
C. B. & Q. Plain bonds	May 1, 1883	May 1, 1913	5 May 1, Nov. 1...	9,000,000.00	
C. B. & Q. Neb. ext'n mt'g ...	May 1, 1887	May 1, 1927	4 May 1, Nov. 1...	19,735,000.00	
R. & M. R. R. (Ia.) land grant.	Oct. 1, 1863	Oct. 1, 1893	7 Apr. 1, Oct. 1...	4,175,550.00	
R. & M. R. R. (Ia.) convertible	July 1, 1870	July 1, 1889	8 Jan. 1, July 1...	151,500.00	
R. & M. R. R. (Ia.) convertible	July 1, 1869	July 1, 1891	8 Jan. 1, July 1...	65,000.00	
R. & M. R. R. (Neb.) con. mt'g	July 1, 1878	July 1, 1908	6 Jan. 1, July 1...	12,855,000.00	
R. & M. R. R. (Neb.) con. mt'g	Jan. 1, 1880	Jan. 1, 1910	4 Jan. 1, July 1...	3,347,000.00	
Republican Valley	July 1, 1879	July 1, 1919	6 Jan. 1, July 1...	1,678,000.00	
Ottawa, Oswego & Fox Riv. Val.	July 1, 1870	July 1, 1890	8 Jan. 1, July 1...	1,076,000.00	
Illinois Grand Trunk	Oct. 1, 1870	Oct. 1, 1890	8 Apr. 1, Oct. 1...	690,500.00	
Quincy & Warsaw	July 1, 1870	July 1, 1890	8 Jan. 1, July 1...	720,000.00	
Dubuque, Peoria & Hannibal ..	July 1, 1869	July 1, 1889	8 Jan. 1, July 1...	845,500.00	
Omaha & Southwestern	June 1, 1870	June 1, 1890	8 June 1, Dec. 1...	695,000.00	
Nebraska Railway	Oct. 1, 1877	Oct. 1, 1890	7 Apr. 1, Oct. 1...	865,000.00	
Atchison & Nebraska	Mch. 1, 1878	Mch. 1, 1898	7 Mch. 1, Sept. 1...	1,125,000.00	
Atchison & Nebraska	Dec. 1, 1887	Dec. 1, 1927	6 June 1, Dec. 1...	901,286.84	
Lincoln & Northwestern	Jan. 1, 1880	Jan. 1, 1910	7 Jan. 1, July 1...	606,000.00	
Bond scrip				157.36	
Total					\$ 99,912,388.70

Funded debt C., B. Q. & proper

Contingent liabilities on branch lines

CONSTRUCTION OF LINES OWNED BY THE CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY IN IOWA, AS PER LEDGER BALANCES, JUNE 30, 1888.

NAME OF LINE.	Cost of construction.	Miles.
Burlington & Missouri Railroad, including Creston, Chariton and Red Oak branches	\$20,289,344.55	297.319
Keokuk & St. Paul	1,547,733.32	43.277
Albia, Knoxville & Des Moines	508,788.05	32.224
Nebraska City, Sidney & Northwestern	224,403.32	21.116
Moulton & Albia	123,251.96	11.500
Creston & Northern	214,337.40	27.424
Brownville & Nodaway Valley	251,758.14	18.000
Brownville & Nodaway Valley Extension	182,433.15	22.924
Chariton, Des Moines & Southern	374,082.11	33.600
Clarinda, College Springs & Southwestern	428,460.67	17.813
Leon, Mt. Airy & Southwestern	642,918.36	34.300
Leon, Mt. Airy & Southwestern Extension	1,183,067.18	107.500
Des Moines & Knoxville	872,223.60	35.617
Red Oak & Atlantic	208,836.27	18.041
Hastings & Avoca	163,481.75	13.783
Western Iowa	351,842.64	20.327
Total	\$27,536,052.61	809.359

* 9.448 miles in Missouri. † 50.370 miles in Missouri.

The equipment account for the whole road is \$22,237,698.74. This covers the equipments over a mileage of 4,845.662 miles, distributed between different States as follows:

Illinois	1,233,990
Iowa	797,900
Missouri	122,893
Nebraska	2,191,950
Kansas	220,410
Colorado	319,470
Wyoming	29,010
Total	4,845.662

As this equipment is interchangeable, to a great extent, between the different States, a close distribution cannot now be given.

Floating debt:	
Incurred for.....	No
Incurred for.....	floating
Total amount of floating debt.....	debt.
Contingent liability as guarantor of bonds or debts of other roads.....	
Total amount of debt liabilities.....	\$ 99,912,988.70
Amount of debt per mile of road.....	\$ 21,153.07
Amount of debt representing the road in Iowa.....	\$ 18,845,550.99
Total amount of stock and debt.....	176,308,483.79
Amount of stock and debt per mile of road.....	\$7,336.71
Amount of interest paid representing the road in Iowa.....	844,995.17

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY).

Passenger and freight stations, coal sheds and water stations.....	\$ 91,066,589.87
Branch roads.....	43,132,628.99
Total expended for construction.....	\$ 134,199,218.86
Average cost of construction per mile of road (4,723.333 miles).....	28,411.85

COST OF EQUIPMENT.

Locomotives.....	} Cannot give details.
Snow-plows on wheels.....	
Passenger, mail, baggage and express cars.....	
Parlor, dining and sleeping-cars.....	
Freight and other cars.....	
Wrecking-cars, pile-drivers and tools.....	
Total for equipment.....	\$ 22,237,698.74
Average cost of equipment per mile of road owned by company (4,723.333 miles).....	\$ 4,708.65
Total cost of road and equipment.....	\$ 156,436,917.00

Average cost of road and equipment per mile (4,723.333 miles).....	\$ 33,119.90
Proportion of cost of road for Iowa lines.....	28,698,320.68
Average cost of road per mile, Iowa lines (903.778 miles).....	31,730.42

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Rebuilding and masonry.....	\$ 49,516.36
Land, land damages and fences.....	33,034.72
Passenger and freight stations, coal sheds and water stations.....	15,174.67
Purchase of other road:	
Reorganizing yards, miscellaneous, new side tracks, Burlington accretions.....	6,997.51
Double track extension.....	78,586.20
Total for construction.....	\$ 203,308.48

EQUIPMENT.

Number.

Locomotives	25	\$ 47,194.90
Passenger, mail, baggage and express cars	25	166,070.88
Parlor, dining and sleeping cars	2	16,118.40
Freight and other cars	1,045	293,147.42
Tools and machinery		39,105.48
Total for equipment		\$ 500,133.21
Any other expenditures charged to property account:		
The equipment account is for the whole line, and includes amounts expended on rolling stock not finished at end of year.		
Total expenditures charged to property accounts		\$ 783,441.79
Net addition to property account for the year		\$ 783,441.79

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887			\$ 290,573.16
August, 1887			367,709.42
September, 1887			340,212.20
October, 1887			411,433.11
November, 1887			367,731.06
December, 1887			317,319.27
January, 1888			274,980.77
February, 1888			244,504.42
March, 1888			144,140.73
April, 1888			249,988.84
May, 1888			221,160.88
June, 1888			268,968.91
Totals			3,484,001.02

FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887			\$ 146,791.80
August, 1887			151,652.11
September, 1887			175,584.90
October, 1887			188,079.74
November, 1887			136,917.26
December, 1887			131,908.77
January, 1888			107,194.76
February, 1888			100,740.21
March, 1888			100,825.50
April, 1888			88,524.50
May, 1888			102,115.27
June, 1888			116,980.60
Totals			1,529,459.57

Through and local freight and passengers cannot be divided.

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887	\$ 18,578.17	\$ 9,953.65	\$ 10,058.00	\$ 38,597.42
August, 1887	18,576.75	10,708.41	8,077.50	37,422.66
September, 1887	29,225.44	11,113.99	5,191.72	45,531.15
October, 1887	22,156.01	11,081.03	7,929.83	41,166.87
November, 1887	22,160.58	11,568.73	7,361.42	40,990.73
December, 1887	22,160.58	11,153.80	10,150.02	43,473.40
January, 1888	22,146.73	12,005.47	9,080.71	43,241.91
February, 1888	22,168.50	11,597.49	13,770.56	47,536.55
March, 1888	22,160.58	12,212.30	7,765.06	42,137.94
April, 1888	22,113.28	11,354.53	7,716.35	41,184.16
May, 1888	22,173.27	9,980.67	9,231.62	41,385.56
June, 1888	24,209.11	10,551.24	9,119.00	43,879.35
Totals	267,933.00	133,323.01	89,912.00	491,168.01

ANALYSIS OF EARNINGS.

(Iowa lines.)

Earnings, passenger:	
From all passengers	\$ 1,529,459.57
From express	133,323.01
From mails	267,933.00
Total earnings, passenger department	\$ 1,930,715.58
Earnings per train mile run (1,315,884 miles)	\$ 1.43
Earnings, freight:	
From local and through	\$ 3,573,914.02
Total earnings, freight department	\$ 3,573,914.02
Earnings per train mile run (3,519,408 miles)	\$ 1.01
Earnings per train mile run, from all trains earning revenue (4,895,832 miles)	1.15
Basis received for use of road and miscellaneous	89,912.00
Total earnings from all sources	\$ 5,594,542.60
Earnings per mile of road operated (903.778 miles)	\$ 6,190.16
Proportion of earnings for Iowa	4,915,606.05

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES.)

Repairs of road-bed and track	\$ 369,967.16
Repairs of rails (No. tons laid, steel, 5,700)	81,197.56
Repairs of ties (No. laid, 198,842)	136,606.11
Repairs of bridges, including culverts and cattle-guards	144,910.54
Repairs of fences, road crossings and signs	19,432.17
Repairs of buildings, stations and water-tanks	49,631.75
Totals	\$ 795,804.99

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 350,192.12
Repairs of passenger cars.....	458,829.57
Total.....	\$ 809,750.89

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 500,998.81
Water supply.....	60,762.86
Oil and waste.....	19,857.75
Locomotive service.....	304,587.92
Train service.....	344,852.68
Train supplies.....	50,478.05
Mileage of cars (credit balance).....	120,576.92
Telegraph expenses (maintenance and operating).....	98,982.94
Damage and loss of freight and baggage.....	10,760.31
Damages to property and cattle.....	31,887.11
Personal injuries.....	91,836.51
Agents and station service.....	292,284.35
Station supplies.....	64,156.15
Sundries.....	178,242.38
Total.....	\$ 1,999,820.63

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$ 239,821.25
Legal expenses.....	29,367.30
Insurance.....	20,442.42
Stationery, printing and advertising.....	52,513.11
Foreign agencies.....	54,840.74
Miscellaneous and rentals.....	45,987.17
Taxes in Iowa.....	\$ 162,154.73
Taxes in other States.....	371,501.52
Total taxes.....	162,154.73
Total.....	\$ 605,132.62

RECAPITULATION OF EXPENSES.

Maintenance of way and building.....	\$ 795,804.99
Maintenance of motive power and cars.....	809,750.89
Conducting transportation.....	1,999,820.63
General expenses, including taxes.....	605,132.62
Total operating expenses and taxes.....	\$ 4,309,506.93
Operating expenses and taxes per mile of road, operated (363.778 miles).....	\$ 4,657.88
Operating expenses and taxes per train mile run, for trains earning revenue 4,865,832 miles.....	.87
Expenses of running and management of all trains earning revenue.....	4,309,506.93
Percentage of expenses to earnings.....	70.4

GENERAL EXHIBIT.

Total earnings.....	\$ 25,034,447.31
Total expenses, including taxes.....	17,642,765.31
Net earnings.....	7,391,681.90
Add for land grant receipt Nebraska.....	967,683.07
Rentals, specifying amount paid to each company.....	346,314.95
Interest accruing during the year.....	4,898,783.69
Interest paid during the year.....	4,898,783.69
Interest on funded debt.....	4,898,783.69
Interest paid on funded debt.....	4,898,783.69
Dividends declared—3 of 2 per cent, 1 of 1 per cent.....	5,347,324.60
Paid into sinking funds.....	690,426.25
Balance for the year, deficit.....	3,217,983.92
Balance at commencement of the year.....	13,692,388.02
Balance at the close of the year, June 30, 1888.....	\$ 10,473,404.60

GENERAL RECAPITULATION.

(IOWA LINES.)

Total earnings.....	\$ 5,594,542.60
Total operating expenses and taxes.....	4,260,808.93
Net earnings above operating expenses and taxes.....	1,385,033.67
Net earnings above operating expenses, taxes and rental.....	1,385,033.67
Gross earnings per train mile run (4,865,832 miles).....	\$ 1.15
Net earnings per train mile run (4,865,832 miles).....	.28
Percentage of net earnings to stock and debt.....	69.8
Percentage of net earnings to cost of road and equipment.....	64.7

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa.....	\$ 162,154.73
In other States.....	371,501.52
Total.....	\$ 533,656.25

SURPLUS.

The amount invested in railroad bonds, the number of bonds, and the par value of each, the name of each road, and the amount invested in the bonds of each:	
In the hands of the trustees of the Iowa Land Grant Mortgage.....	\$ 7,647,770.38
In the hands of the trustees of the Iowa mortgage to secure 5 per cent bonds of 1895, and sundry securities and cash awaiting investment.....	241,570.30
In the hands of the trustees of the Iowa mortgage to secure 4 and 5 per cent bonds of 1919, sundry securities and cash awaiting investment.....	1,401,168.09

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Construction account.....	\$ 91,096,590.87
Equipment.....	22,237,496.74
Cost of branch roads.....	43,182,828.96
Cash and cash items.....	131,163.96
Stocks and bonds of connecting and leased lines.....	22,744,439.14
Material on hand.....	2,756,317.87
Sinking funds.....	16,900,518.40
Total.....	\$ 192,907,656.97

CREDIT.

Capital stock.....	\$ 70,393,505.00
Funded debt.....	93,000,707.86
Income account.....	10,475,404.60
Renewal fund.....	9,600,000.00
Profit and loss.....	3,967,211.33
Balance current accounts.....	160,828.18
Total.....	\$ 192,907,656.97

DESCRIPTION OF ROAD.

Length main line of road from center of Mississippi river to Union Pacific transfer.....	\$ 246.200
Length main line of road in Iowa.....	296.300
Length of double track on main line.....	80.871
Same in Iowa.....	80.871
Branches owned by this company, Iowa and Missouri lines.....	607.578
Branches owned in Iowa and Iowa and Missouri, giving distances from junction with the main line:	
Burlington to Keokuk, miles.....	42.227
Albia to Moravia.....	11.500
Albia to Des Moines.....	67.911
Chariton to Leon.....	26.724
Leon to Grant City.....	57.720
Bethany Junction to Albany.....	46.220
Albany to St. Joseph.....	48.090
Chariton to Indianola and Des Moines.....	47.166
Creston to Hopkinton.....	44.609
Creston to Fontanelle.....	27.424
Fontanelle to Cumberland.....	20.327
Villisca to Burlington Junction.....	35.004
Red Oak to East Nebraska City.....	49.809
Red Oak to Griswold.....	18.041
Hastings to Sidney.....	21.116
Hastings to Carson.....	15.792
Clarinda to Northboro.....	17.818
Total.....	607.578
In Iowa.....	407.900
In Missouri.....	109.678

Total length of branches owned by this company.....	607.878
Total length of branches owned by this company in Iowa.....	407.900
Total length of branches owned by this company in Missouri.....	100.678
Total length of road belonging to this company, Iowa lines.....	903.778
Total length of road belonging to this company in Iowa.....	794.100
Deducting leased lines.....	753.200
Aggregate length of sidings and other tracks not above enumerated, including double track.....	311.887
Same in Iowa.....	283.500
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	581.905
Total length of iron rails in tracks in Iowa, exclusive of sidings.....	252.106
Weight per yard, steel, 66 and 60 pounds.	
eight per yard, iron, 56 and 48 pounds.	
Gauge of track, 4 feet, 8 1/4 inches.	

LENGTH OF LINES OPERATED BY C., B. & Q. R. R. CO. IN ALL STATES JUNE 30, 1888.

	Miles.
Illinois.....	1,333.900
Iowa.....	797.900
Missouri.....	122.892
Nebraska.....	2,121.950
Kansas.....	230.410
Colorado.....	519.470
Wyoming.....	59.010
Total.....	4,945.082

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

(Included in statement of Iowa branches.)

Total miles of road operated by this company.....	4,845.682
Total miles of road operated by this company in Iowa not reported by any other company.....	753.200

STATIONS.

Number of stations on all roads owned by this company.....	367
Same in Iowa.....	123
Number of telegraph offices in stations in Iowa.....	119

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company.....	12,047
Same in Iowa.....	4,614
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 7,168,735.56
Same in Iowa.....	2,737,207.24

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	22	1,921
Iron truss bridges over 100 feet in length	32	4,471
Wooden trestle and pile.....	1,027	92,027
Iron trestle.....	41	2,229
Iron girder.....	26	1,548

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more.....	2
Less than 20 feet opening.....	20

BOX CULVERTS IN IOWA.

Timber	870
Stone	457

CATTLE-GUARDS.

Number of in Iowa	1,386
-------------------------	-------

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....		678,823
Timber culverts replaced with sewer pipe.....	7	
Timber culverts replaced with timber	28	

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	WHEN BUILT.	Length in feet.
343 A. Near Albia over Whitebreast River	Truss	Iron	Dates not given but all are in year ending June 30, 1886.	145
420 B. East Nodaway River.....	Truss and girder.....	Iron		380
432 B. West Nodaway River.....	Truss	Iron		173
448 A. Tarkio River	Girder	Iron		174
448 A. Little Branch River.....	Girder	Iron		163
Total				890

Give the average number of years that trestle and pile bridges last on your road in Iowa. 9
 Give the average number of years that wooden truss bridges last on your road in Iowa (if covered)

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	166
Average length of sections, miles	5
Average number of men in each section gang	5
Number of new ties laid in track during the year in Iowa	198,812
New rails laid in track during the year in Iowa—(steel 5,740 tons) miles.....	54,505
Total track laid with new rails during the year in Iowa, miles	54,505
What is the average number of years that iron rails last in your track on branches in Iowa.....	6 to 15
What is the average number of years that steel rails last in your track on main line in Iowa.....	6
What is the average number of years that steel rails last in your track on branches in Iowa	10
What is the average number of years that ties last in your track in Iowa?	
Oak	9
Cedar	6

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, Rock Island & Pacific, at Fairfield.
 Chicago, Rock Island & Pacific, at Ottumwa.
 Wabash, St. Louis & Pacific, at Ottumwa.
 Chicago, Milwaukee & St. Paul, at Ottumwa.
 Central Iowa, at Maxon.
 Wabash, St. Louis & Pacific, at Albia.
 Des Moines & Kansas City, at Osceola.
 Keokuk & Western, at Hilton.
 Chicago, Rock Island & Pacific, at East Des Moines, 2 crossings.
 Chicago, St. Paul & Kansas City, at East Des Moines.
 Des Moines & Kansas City, at Leon.
 Council Bluffs & St. Louis, at Darlington.
 Kansas City, St. Jo & Council Bluffs, at St. Joseph.
 Wabash, St. Louis & Pacific, at Malvern.
 Wabash, St. Louis & Pacific, at Shenandoah.
 Wabash, St. Louis & Pacific, at Clark.
 Hameston & Shenandoah, at Clarinda.
 Kansas City, St. Jo & Council Bluffs, at Pacific Junction.

What railroads cross your road, either over or under, and at what locality?

Hameston & Shenandoah Railroad, north of Conway, over crossing.
 Keokuk & Western, near Albia, over crossing.
 Chicago, St. Paul & Kansas City Railroad, near Grand River.
 Chicago, Santa Fe & California Railroad, 5 miles south of Ft. Madison.

Number of highway crossings at grade	910
Number of highway crossings at which there are flagmen	9
Number of highway crossings over railroad	27
Number of highway crossings under railroad.....	23
Number of highway bridges 18 feet above track	26
Number of highway bridges less than 18 feet above track	1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa? Single fence..	\$1,312,342
What is the average cost per rod? Estimated, cents.....	90
What is the total cost of same?.....	\$ 349,154.92
How many miles of new fencing have you built during the year?.....	55.661
Give the number of miles needed, single fence, in each county in Iowa:	
In Monroe county	20.72
In Lee county	5.29
In Polk county	5.58
In Pottawattamie county	2.30
In Cass county .....	.84
In Warren county	2.31
In Desatur county	9.80
In Ringgold county	21.26
In Union county	26.12
In Adair county	10.37
In Fremont county	4.91
In Mills county	4.41
In Marion county	2.94
In Appanoose county	1.25
Total miles.....	121.41

ROLLING STOCK.

	Iowa lines owned.	Whole road total
Number of passenger cars	89	213
Number of baggage, mail and express cars	35	92
Number of parlor and sleeping-cars. Sleeping-cars owned by Pullman Company.....		7
Number of dining-cars.....		7
Number of box freight cars	5,291	13,294
Number of stock cars	1,056	2,633
Number of platform and coal cars	1,515	3,778
Number of other cars (not including hand and rubble).....	513	1,366
Total number of cars	8,469	21,313
Number of locomotives	168	469
Maximum weight of locomotives and tenders, tons.....		81½
Average weight of locomotives and tenders, tons.....		65½
Number of locomotives equipped with train and driver brake.....		465
Maximum weight of passenger cars, tons		27
Average weight of passenger cars, tons		34
Number of passenger cars equipped with train brake		213
Number of freight cars equipped with train and air brake		1,868
Number of passenger cars equipped with Miller platform and buffer		213
Number of freight cars equipped with automatic coupler.....		8

* Amount fence reported last seems to have been too small, probably from some being reported as double length instead of single.

The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight.
Weight of engine, 81 tons:

	Summer.	Winter.
Burlington to Ottumwa	440	420
Ottumwa to Chariton	780	700
Chariton to Creston	460	380
Creston to Pacific Junction	560	460

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	1,345,884
Miles run by freight trains during the year.....	3,411,622
Miles run by mixed trains during the year	108,326
Total train mileage.....	4,865,832

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4.9
Average weight of passenger trains, exclusive of passengers, tons.....	165
Average number of cars in freight trains	18.6
Average weight of freight trains, exclusive of freight, tons	250

PASSENGER TRAFFIC.

Total number of passengers carried.....	1,215,972
Highest rate of fare per mile for any distance, cents.....	3

FREIGHT TRAFFIC.

Number of tons of through freight carried, Iowa.....	778,885
Number of tons of local freight carried, Iowa	1,889,237
Total tons of freight carried.....	2,668,122
Total freight mileage, or tons carried one mile	484,180,234
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road).....	14.7

CAR MILEAGE.

Number of miles run by loaded freight cars east	20,706,901
Number of miles run by loaded freight cars west.....	31,448,755
Number of miles run by empty freight cars east.....	13,862,525
Number of miles run by empty freight cars west	3,269,778
Total freight car mileage	69,287,959
Percentage of empty freight cars hauled east to all freight cars hauled east	46.10
Percentage of empty freight cars hauled west to all freight cars hauled west	9.42

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles	25
Rate of speed of freight trains per hour, including stops, miles	12

TONNAGE OF ARTICLES TRANSPORTED—WHOLE LINE.

	TONS.	PER CENT.
Grain	1,216,879	19.18
Flour and mill stuff	313,456	4.94
Provisions (beef, pork, lard, etc.)	129,084	2.03
Animals	600,085	9.45
Other agricultural products	87,532	1.37
Lumber and forest products	802,006	12.41
Coal and coke	1,472,707	23.19
Plaster, lime and cement	72,854	1.15
Salt	80,658	1.27
Iron, steel, castings and minerals	385,670	6.06
Stone and brick	128,925	2.19
Manufactures—articles shipped from point of production	165,721	2.67
Merchandise, and other articles not enumerated above	895,752	14.11
Total tons carried	6,350,929	100

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT BURLINGTON, IOWA,
FOR THE YEAR ENDING JUNE 30, 1888.

East bound number of tons	924,881
West bound number of tons	731,914
Total tons	1,656,795

TONNAGE CROSSING THE MISSOURI RIVER BRIDGE AT PLATTSMOUTH, IOWA,
FOR THE YEAR ENDING JUNE 30, 1888.

East bound number of tons	443,426
West bound number of tons	641,126
Total tons	1,084,552

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	548,502	22.33
Flour and mill stuffs	21,693	.88
Provisions (beef, pork, lard, etc.)	65,917	2.67
Animals	263,747	10.68
Other agricultural products	37,606	1.49
Lumber and forest products	414,289	16.78
Coal and coke	498,096	20.19
Plaster, lime and cement	59,886	2.41
Salt	32,536	1.32
Iron, steel and castings	132,618	5.37
Stone and brick	29,989	1.21
Manufactures—articles shipped from point of production	224,083	9.07
Merchandise, and other articles not enumerated above	170,373	6.90
Total tons carried	2,469,125	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American Express Company does the usual express business over the main line and branches. The railroad company carries the express matter on its regular passenger trains; the agents of the express company handling it both at the stations and in transit. For this service the express company pays various agreed rates on the several lines.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? The Pullman Palace Car Company runs its own sleepers over the road and collects all revenue from sleeping accommodations. The railroad company keeps the outside of the car in repair or pays an agreed rate for so doing. The railroad company runs its own dining-cars.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. The only amount paid is the mileage paid for use of Pullman cars to cover repairs on same. The Pullman Company receives all the earnings from such cars.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? On the main line two times each way daily, except Sunday; on Sunday, one time each way for large towns; on branches one time each way daily, except Sunday. Receipts in Iowa for year ending June 30, 1888, were \$267,933.00.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$2,064.90.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 888.
 What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? No other company owns lines on the road.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the Congressional grant. 355.64
 State the average price at which those lands have been sold or contracted by the company. \$ 11.70
 State the number of acres sold. 354.64125
 State the amount received from sales (principal). \$34,411.25
 State the amount unpaid on outstanding contracts. \$41,724.36
 State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1888. 6,829,162.34
 State the amount expended in sale and management of lands. 668,133.75
 State the amount of taxes paid on lands to June 30, 1888. 263,141.47
 State the amount realized from the sale of lands above the expenses incurred in the management and taxes. 4,870,864.12

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND NATURE OF INJURY.
1887.			
July 1	John Tearney, brakeman	Council Bluffs	On train; struck house; head bruised; died.
July 4	Wm. Gallagher, citizen	Burlington	Jumping on train; both feet crushed.
July 4	B. Donahue, engineer	Council Bluffs	Run over by engine; killed.
July 4	J. E. Hampton, citizen	Delphos	Jumping on train; right arm crushed.
July 9	D. Rallsback, laborer	Ottumwa	Struck by train; body bruised.
July 1	C. D. Taylor, carpenter	Stanton	Unloading iron; right hand crushed.
July 18	Jno. McMahon, stone-mason	New London	Jumping on train; drunk; killed.
July 19	J. A. Colver, farmer	Zero	Struck by engine; killed.
July 19	E. McElm, citizen	Red Oak	Lying side of track; left arm crushed.
July 30	W. D. Denuree, farmer	West Lucas	Supposed falling from train; found dead.
July 23	A. Sullivan, switchman	Burlington	Caught between cars; head squeezed.
July 23	G. H. Jenkins, tramp	Burlington	Derailed; two ribs broken; stealing ride.
July 29	J. C. Martin, brakeman	Maxon	Fell from engine; head cut; died.
August 14	S. Crawford, stockman	Burlington	Fell between cars; left foot cut off.
August 27	J. F. Collins, farmer	Des Moines	Train struck wagon; right leg broken.
August 27	H. C. Watson, laborer	Chariton	Fell from car twenty feet; left hip bone broken.
August 29	H. H. Woods, brakeman	Albia	Fell from car; right ankle broken.
September 19	C. W. Calhoun, citizen	Burlington	Train run over; intoxicated; killed.
September 7	J. N. Cook, passenger	West Afton	Rear end collision; badly scalded; died.
September 7	Miss A. Morrell, passenger	West Afton	Rear end collision; badly scalded; died.
September 7	K. C. Fullerton, passenger	West Afton	Rear end collision; badly injured.
September 7	Edna Bailey, passenger	West Afton	Rear end collision; badly scalded.
September 7	Mrs. M. E. Steffy, passenger	West Afton	Rear end collision; body bruised.
September 7	Mrs. S. Guernsey, passenger	West Afton	Rear end collision; badly scalded.
September 7	Mrs. A. E. Mosher	West Afton	Rear end collision; badly injured.
September 16	Jas. Grant, carpenter	Pleasantville	Run over by hand car; badly injured.
October 3	H. Patton, brakeman	Weaver	Caught between car and wood; right leg broken.
October 10	Thos. Scott, citizen	Clarinda	Jumping on train; right foot mangled.
October 15	Tim Aiken, stockman	East Stanton	Rear end collision; badly bruised.
October 19	Wm. Hartnett, brakeman	Chariton	Run over; coupling; injured; died.
October 20	Bunad Coleman, laborer	Creston	Run over by engine; injured; died.
October 20	A. Ashba, brakeman	Zero	Struck by semaphore; head cut.
October 24	J. W. Scott, brakeman	Montrose	Coupling; run over; body bruised.
November 11	F. Tasol, citizen	Burlington	Jumping on train; injured; died.
November 19	John Turney, conductor	Rome	Coupling; caught; left foot mangled; amputated.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND NATURE OF INJURY.
1887.			
November 23	George Fulton, machinist.	West Burlington.	Fell between cars; killed.
November 24	J. McLaren, switchman.	Connel Bluffs.	Coupling cars; right hand crushed.
November 26	C. M. Freeman, brakeman.	Avery.	Fell from train; injured; died.
December 7	W. L. Young, conductor.	Hillsdale.	Rear end collision; badly bruised.
December 12	Mike Johnston, brakeman.	Ossoda.	Stone falling upon it; left foot bruised.
December 18	A. Grendan, laborer.	Burlington.	Jumping on train; right arm crushed.
December 22	J. L. Owens, switchman.	Burlington.	Coupling caught; body squeezed.
December 24	V. B. Gross, citizen.	Ottumwa.	Jumping on train; killed.
December 30	John Youngsburg, boiler maker.	Ottumwa.	Escaping steam; head scalded.
1888.			
January 11	F. N. Arnold, brakeman.	West Point.	Coupling cars; right leg crushed; died.
January 11	Casper Bergen, laborer.	Wever.	Run over by hand car; body bruised.
January 16	W. W. Miller, miner.	Swan.	Run over by train; killed.
January 21	J. N. Rears, switchman.	Burlington.	Coupling cars; killed.
January 25	John Turner, laborer.	Ottumwa.	Engine ran over him; both arms cut off; died.
January 25	W. M. Fent, brakeman.	Pacific Junction.	Engine ran over him; left limb crushed.
January 27	T. B. Crall, brakeman.	Thayer.	Collision; body bruised.
February 16	H. C. Curi, brakeman.	Villisca.	Struck by bridge; head and body bruised.
February 13	W. M. Jones, citizen.	Creston.	Struck by train; head cut and body bruised.
February 13	Wm. McMonigh, citizen.	Creston.	Run over by engine; killed.
February 21	Thomas Lonselle, switchman.	Burlington.	Fell between cars; killed.
March 15	Willie O'Leary, schoolboy.	Keokuk.	Jumping on train; right foot mashed.
March 16	M. Cully, switchman.	Ottumwa.	Coupling; injured; died.
March 27	S. T. Thomas, conductor.	West Creston.	Collision; back sprained.
March 27	W. A. Davis, engineer.	West Creston.	Collision; head cut, body bruised.
March 29	W. Bumer, schoolboy.	Burlington.	Struck by train; injured badly.
March 29	John Foltz, schoolboy.	Burlington.	Struck by train; injured badly.
March 29	L. Hartnell, schoolboy.	Chariton.	Run over by engine; killed.
March 30	William Lamb, brakeman.	West Burlington.	Struck by bridge; killed.
April 4	G. J. Hamahan, brakeman.	Rome.	Struck by water crane; badly bruised.
April 6	George Fenayssen, citizen.	Riverton.	Jumping on train; rib broken.
April 11	Charles Renarden, laborer.	Red Oak.	Struck by engine; collar bone broken.
April 14	Fulden Estes, stockman.	Burlington.	Falling; right leg broken.
April 15	H. Gibbon, brakeman.	West Creston.	Collision; left leg crushed and scalded.
April 15	L. J. Miller, brakeman.	West Creston.	Collision; bruised internally.
April 18	P. A. Shook, fireman.	West Creston.	Collision; bruised; died.
April 22	H. Coates, citizen.	West Albia.	Struck by fast mail; killed.
April 25	John Lawson, citizen.	Charitona Junction.	Sleeping on track; intoxicated; killed.
May 2	J. Corum, laborer.	Chariton.	Run over by train; left arm crushed.
May 17	Wm. Oskerson, passenger.	West Boone.	Run over by cars; injured; died.
May 17	A. J. Langford, laborer.	Ottumwa.	Fell between cars; body bruised.
May 18	Geo. W. Robinson, switchman.	Burlington.	Run over by cars; injured; died.
May 20	Geo. McVay, stone mason.	Quincy.	Fell off hand-car; body bruised.
May 20	Eliza Duval, brakeman.	East Creston.	Fell between cars; killed.
May 26	O. B. Malpas, citizen.	Burlington.	Run over; intoxicated; injured; died.
May 27	P. Mack, switchman.	Pacific Junction.	Coupling cars; killed.
May 27	Jno. Donnelly, tramp.	Ft. Madison.	Run over; intoxicated; killed.
June 5	Jacob Gieson, citizen.	Burlington.	Switch; killed.
June 15	A. J. Mead, fireman.	Agency.	Collision; killed.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment	2	2	5	6	1	1
Collisions	1	1	1	1	1	1
Caught in frogs, guard rails or switches	1	1	1	1	1	1
Coupling cars	1	1	1	1	1	1
Falling from trains	1	1	1	1	1	1
Getting on and off trains	1	1	1	1	1	1
Highway crossings	1	1	1	1	1	1
Miscellaneous	1	1	1	1	1	1
Overhead obstruction	1	1	1	1	1	1
Stealing rides	1	1	1	1	1	1
While intoxicated	1	1	1	1	1	1
Trespassers on track	1	1	1	1	1	1
Total	3	20	13	5	29	13

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	36
Number of persons injured during the year	47
Number of casualties purely accidental during the entire year	13
Number resulting from lack of caution, carelessness or misconduct	48
Number of trespassers on track killed	8
Number of trespassers on track injured	8

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—C. E. Perkins, Burlington.
Vice-President—J. C. Peasley, Chicago, Ill.
Secretary—T. S. Howland, Boston, Mass.
Treasurer—J. C. Peasley, Chicago, Ill.
General Manager—H. B. St. Louis, Chicago, Ill.
General Superintendent—J. D. Besler, Chicago, Ill.
Division Superintendents—F. C. Rice, Galena, Ill.; W. C. Browne, Burlington.
Chief Engineer—Geo. C. Smith, Chicago, Ill.
Superintendent of Telegraph—E. M. Herr, Chicago, Ill.
General Auditor—J. L. Lathrop, Chicago, Ill.
General Passenger Agent—P. S. Eustis, Chicago, Ill.
General Freight Agent—P. Morton, Chicago, Ill.
Traffic Manager—E. P. Ripley, Chicago, Ill.
General Solicitor—Wirt Dexter, Chicago, Ill.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

John M. Forbes, Boston, Mass.
 Sidney Bartlett, Boston, Mass.
 Chas. J. Faine, Boston, Mass.
 Geo. P. Gardner, Boston, Mass.
 Francis W. Hunnewell, Boston, Mass.
 William Endicott, Jr., Boston, Mass.
 T. Jefferson Coolidge, Manchester, Mass.
 John N. A. Griswold, New York City.
 Peter Geddes, New York City.
 Wirt Dexter, Chicago, Ill.
 Chas. E. Perkins, Burlington.

Date of annual meeting of stockholders, third Wednesday in May.

Fiscal year of company ends December 31st.

General offices of the company are located at corner Adams and Franklin streets, Chicago, Illinois.

STATE OF ILLINOIS, } ss.
COUNTY OF COOK, }

J. C. Peasley, Vice-President, and John L. Lathrop, General Auditor, of the Chicago, Burlington & Quincy Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed.)

J. C. PEASLEY,
Vice-President.
 JNO. L. LATHROP,
General Auditor.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 8th day of October, A. D. 1888.

[L. S.]

CHESTER M. DAWES,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 8th day of October, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

CHICAGO, BURLINGTON & KANSAS CITY

RAILWAY COMPANY.

FOR THE YEAR ENDING JUNE 30, 1888,

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 8,000,000.00
Amount authorized by vote of the company.....	8,000,000.00
Number of shares issued, 80,000; amount paid in.....	8,000,000.00
Amount of common stock issued.....	8,000,000.00
Total amount paid in, as per books of the company.....	\$ 8,000,000.00
Total miles of road owned by company.....	180.99
Amount of stock per mile of road.....	\$ 44,201.53
Amount of stock representing the road in Iowa.....	5,432,675.28
Amount of stock held in Iowa.....	500,000.00
Total number of stockholders.....	7
Number of stockholders in Iowa.....	5

DEBT.

Floating debt:	
Incurred for construction.....	\$ 865,000.00
Total amount of debt liabilities.....	\$ 865,000.00
Amount of debt per mile of road.....	\$ 4,779.27
Amount of debt representing the road in Iowa.....	\$ 371,138.11
Total amount of stock and debt.....	8,865,000.00
Amount of stock and debt per mile of road.....	49,980.60

COST OF ROAD AND EQUIPMENT.

Total expended for construction.....	\$ 8,818,131.37
Average cost of construction per mile of road (180.99 miles)....	\$ 48,721.65
Proportion of cost of construction for Iowa, estimated.....	3,783,723.34

COST OF EQUIPMENT.

Locomotives.....	\$ 66,494.56
Passenger, mail, baggage and express cars.....	13,500.00
Freight and other cars.....	84,192.87
Total for equipment.....	\$ 164,177.43
Average cost of equipment per mile of road operated by company (220.10 miles).....	745.92
Proportion of cost of equipment for Iowa, estimated.....	87,161.68
Total cost of road and equipment.....	\$ 8,905,309.40
Average cost of road and equipment per mile (180.99 miles).....	\$ 49,028.76
Proportion of cost of road and equipment for Iowa, estimated.....	3,854,169.51
Average cost of road and equipment per mile in Iowa (77.66 miles).....	49,028.76

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Superstructure, including rails.....	\$ 2,128.94
Land, land damages and fences.....	813.25
Purchase of other roads (specifying same), and all particulars:	
Extension to Carrollton, Missouri.....	\$ 3,876.75
K. C. & B. R'y. new survey.....	72.05
Total for construction.....	\$ 6,390.43

EQUIPMENT.

Freight and other cars.....	2 \$ 2,486.77
Total expenditures charged to property accounts.....	\$ 8,877.39
Net addition to property account for the year.....	\$ 8,877.39

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			\$ 22,905.99
August, 1887.....			38,099.77
September, 1887.....			34,826.14
October, 1887.....			34,361.52
November, 1887.....			32,387.49
December, 1887.....			25,879.00
January, 1888.....			7,154.69
February, 1888.....			10,596.30
March, 1888.....			5,826.35
April, 1888.....			14,548.80
May, 1888.....			20,294.53
June, 1888.....			14,176.62
Totals.....			\$ 256,046.66

FOR TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			\$ 6,270.11
August, 1887.....			7,493.75
September, 1887.....			8,303.36
October, 1887.....			7,090.24
November, 1887.....			6,391.98
December, 1887.....			7,052.28
January, 1888.....			8,680.92
February, 1888.....			6,069.53
March, 1888.....			6,097.51
April, 1888.....			5,317.32
May, 1888.....			5,563.58
June, 1888.....			5,718.91
Total.....			\$ 77,073.12

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 1,461.63	\$ 958.33	\$ 270.42	\$ 2,690.38
August, 1887.....	1,461.64	958.33	227.97	2,647.94
September, 1887.....	1,461.64	958.33	336.22	2,756.19
October, 1887.....	1,461.64	958.33	499.53	2,919.50
November, 1887.....	1,461.64	958.33	358.71	2,778.68
December, 1887.....	1,450.64	958.33	250.25	2,659.22
January, 1888.....	1,461.64	958.33	166.48	2,586.45
February, 1888.....	1,461.64	958.33	223.63	2,643.50
March, 1888.....	1,461.64	956.33	161.42	2,579.39
April, 1888.....	1,461.64	958.33	275.96	2,695.93
May, 1888.....	1,461.64	958.33	142.91	2,562.91
June, 1888.....	1,461.64	958.33	146.68	2,566.65
Totals.....	\$ 17,526.67	\$ 11,500.00	\$ 3,049.75	\$ 32,076.42

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers.....	\$	77,473.12
From express and baggage.....		11,500.00
From mails.....		17,526.67
Total earnings, passenger department.....	\$	106,499.79
Earnings per train mile run (1,390.98 miles).....	76	
Earnings, freight:		
Total earnings, freight department.....	\$	296,040.66
Earnings per train mile run (345,731 miles).....	1.61	
Earnings per train mile run, from all trains earning revenue (341,329 miles).....	94	
Proportion of earnings for Iowa, estimated.....		193,734.86
Earnings from all other sources.....		3,049.75
Miscellaneous earnings.....	2,026.62	
Telegraph earnings.....	1,623.13	
Total earnings from all sources.....	\$	305,192.20

Earnings per mile of road operated (230.10 miles).....	\$	1,614.80
Proportion of earnings for Iowa, estimated.....		188,549.28

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$	51,332.53
Renewal of rails (No. tons laid, steel, 1,822 1412-2240).....		10,345.49
Renewal of ties (No. laid, 36,822).....		13,742.81
Repairs of bridges, including culverts.....		24,689.73
Repairs of fences.....		684.62
Repairs of buildings and stations.....		1,686.47
Total.....	\$	101,881.55

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	14,808.27
Repairs of passenger and baggage cars.....		1,412.12
Repairs of freight cars.....		6,240.76
Total.....	\$	22,461.15

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$ 25,363.44
Water supply	3,482.32
Locomotive service	25,821.14
Train service	19,692.26
Mileage of cars (debit balance)	14,605.43
Telegraph expenses (maintenance and operating)	8,675.12
Damage and loss of freight	320.32
Damage to property and cattle	7,241.77
Personal injuries	560.13
Agents and station service and station supplies	11,267.04
Total	\$ 116,909.11

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$ 15,338.43
Legal expenses	7,025.54
Insurance	1,073.80
Printing, outside agencies and advertising	1,789.10
Taxes in Iowa	\$ 5,512.86
Taxes in other States	8,581.55
Total taxes	14,094.41
Total	\$ 40,910.43

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$ 101,881.30
Maintenance of motive power and cars	22,461.45
Conducting transportation	116,369.11
General expenses, including taxes	40,240.43
Total operating expenses and taxes	\$ 280,952.54
Operating expenses and taxes per mile of road operated (220.1 miles)	\$ 1,276.30
Operating expenses and taxes per train mile run, for trains earning revenue (384,829 miles), cents	73
Proportion of operating expenses and taxes for Iowa, estimated	133,267.88
Expenses of running and management of all trains earning revenue	128,776.56
Percentage of expense to earnings	76.9

GENERAL EXHIBIT.

Total earnings	\$ 365,192.20
Total expenses, including taxes	280,892.54
Net earnings	84,299.66
Rentals, specifying amount paid to each company:	
Wabash Western Railway	\$ 8,845.83
Interest accruing during the year	53,662.71
Interest paid during the year	8,112.04
Interest on funded debt	No funded debt.
Interest on floating debt	53,662.71
Interest paid on floating debt	8,112.04
Dividends declared	None.
Floating debt liquidated during the year	53,618.49
Balance for the year	13,728.31
Balance at commencement of the year	5,965.76
Balance at the close of the year, June 30, 1888	\$ 19,694.07

GENERAL RECAPITULATION.

Total earnings	\$ 365,192.20
Total operating expenses and taxes	280,892.54
Net earnings above operating expenses and taxes	84,299.66
Net earnings above operating expenses, taxes and rental	75,453.84
Gross earnings per train mile run (384,829 miles), cents	94.9
Net earnings per train mile run (384,829 miles), cents	19.6
Percentage of net earnings to stock and debt	0.87
Percentage of net earnings to cost of road and equipment	0.84

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$ 5,512.86
In Missouri	8,581.55

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Construction	\$ 8,818,131.97
Equipment	164,177.43
Cash	30,894.36
Material and supplies	27,266.51
Accounts and bills receivable	38,469.61
Investments and sinking funds	1,497.33
Total	\$ 9,077,727.21

CREDIT.

Capital stock	\$ 8,000,000.00
Notes payable and unpaid accounts	946,346.07
Profit and loss and income	131,481.14
Total	\$ 9,077,727.21

DESCRIPTION OF ROAD.

Length main line of road from Burlington to Carrollton, Mo., Miles	226.10
Length main line of road in Iowa	116.64
Length main line of road in Missouri	169.46
Total length of road belonging to this company	181.69
Total length of road belonging to this company in Iowa	77.53
Aggregate length of sidings and other tracks not above enumerated	11.35
Same in Iowa	5.56
Total length of steel rails in tracks in Iowa, exclusive of sidings	42.75
Total length of iron rails in tracks in Iowa, exclusive of sidings	34.73
Weights per yard, steel, 56 and 60 pounds.	
Weights per yard, iron, 52, 55 and 56 pounds.	
Gauge of track, 4 feet, 8 1/4 inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY
UNDER LEASE OR CONTRACT.

Name, description and length of each:

Chicago, Burlington & Quincy, between Burlington and Vile	25.00
Wabash Western, between Bloomfield and Moulton	14.61
Total length of above roads	39.61
Total length of above roads in Iowa	39.61
Total miles of road operated by this company	220.10
Total miles of road operated by this company in Iowa not reported by any other company	77.53

STATIONS.

Number of stations on all roads owned by this company	36
Same in Iowa	18
Number of stations on all roads operated by this company	39
Same in Iowa	21
Number of telegraph offices in stations in Iowa	18

EMPLOYEES.

Average number of persons regularly employed on all roads operated by this company	361
Same in Iowa	250
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 180,928.11
Same in Iowa, estimated	\$5,372.90

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length	8	1,428
Wooden trestle and pile	130	13,396

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)	1,918.16
Amount of trestle work replaced with earth during the year (lineal feet)	312
Number bridges filled and timber culverts put in	6

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	WHEN BUILT.	Length in feet.
No. 11. Near Franklin	Pile and trestle.	Wood	November, 1887	48
No. 12. Near Franklin	Pile and trestle.	Wood	December, 1887	112
No. 23. Near Warren	Combination ..	Wood and iron.	December, 1887	506
No. 64. Near Willett	Pile and trestle.	Wood	October, 1887	16
No. 65. Near Willett	Pile and trestle.	Wood	October, 1887	80
No. 67. Near Willett	Pile and trestle.	Wood	October, 1887	48
No. 44. Near Farmington	Pile and trestle.	Wood	February, 1887	48
No. 46. Near Farmington	Pile and trestle.	Wood	February, 1887	48
Total				906

Give the average number of years the trestle and pile bridges last on your road in Iowa. 9

Give the average number of years that wooden truss bridges last on your road in Iowa. 12

ROAD-BED AND TRACK.

Number of track sections in Iowa	13
Average length of sections, miles	6
Average number of men in each section gang	4
Number of new ties laid in track during the year in Iowa	18,764
Average number of new ties per mile of road	293
Second-hand steel rails laid in track during the year in Iowa—(696 896 2240 tons) miles	7.8
Total track laid with new rails during the year in Iowa, miles	7.8
What is the average number of years that iron rails last in your track on main line in Iowa	10
What is the average number of years that steel rails last in your track on main line in Iowa	12
What is the average number of years that ties last in your track in Iowa	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?	
Keokuk & Northwestern, at Donnellson.	
Chicago, Rock Island & Pacific, at Farmington.	
Keokuk & Western, at Sedan.	
Number of highway crossings at grade	61
Number of highway crossings under railroad	1

FENCING IN IOWA.

How many miles of fencing have you on your in Iowa	68.53
What is the average cost per rod	\$.95
What is the total cost of same	\$26,813.50
Give the number of miles needed on both sides of your track in each county in Iowa:	
Lee, Van Buren and Davis—all fenced except station grounds.	

ROLLING STOCK.

Number of passenger cars.....	3
Number of baggage, mail and express cars.....	3
Number of box freight cars.....	30
Number of platform and coal cars.....	170
Number of other cars.....	7
Total number of cars.....	233
Number of locomotives.....	11
Maximum weight of locomotives and tenders, tons.....	64
Average weight of locomotives and tenders, tons.....	60
Number of locomotives equipped with train brake.....	1
Number of locomotives equipped with driver brake.....	2
Maximum weight of passenger cars, tons.....	14
Average weight of passenger cars, tons.....	12
Number of passenger cars equipped with train brake.....	6
Number of passenger cars equipped with Miller platform and buffer.....	6
The total amount that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight; weight of engine, 82 tons.....	240

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	139,096
Miles run by freight trains during the year.....	245,731
Miles run by construction and repair trains during the year.....	3,173
Total train mileage.....	388,001

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	2
Average weight of passenger trains, exclusive of passengers, tons.....	84
Average number of cars in freight trains.....	14
Average weight of freight trains, exclusive of freight, tons.....	178

PASSENGER TRAFFIC.

Number of through passengers carried.....	15,350
Number of local passengers carried.....	107,383
Total number of passengers carried.....	122,633
Total passenger mileage or passengers carried one mile.....	3,865,342
Average distance traveled by each passenger, miles.....	33.6
Average amount received from each passenger, cents.....	62.8
Highest rate of fare per mile for any distance, cents.....	8
Average rate of fare per mile for all passengers, cents.....	2.66

FREIGHT TRAFFIC.

Total tons of freight carried.....	165,773
Total freight mileage, or tons carried one mile.....	19,072,819
Average rate per ton per mile received for all freight, in cents.....	1.31

CAR MILEAGE.

Number of miles run by loaded freight cars.....	2,219,894
Number of miles run by empty freight cars.....	968,312
Total freight car mileage.....	3,128,206

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles.....	25
Rate of speed of freight trains, including stops, miles.....	10

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freight at the depot, or at the office of such express company? The American Express Company does a general express business, and pays \$11,500 per annum.

SLEEPING-CARS.

Do sleeping, parlor, or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? No sleeping cars.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$79.53 per mile per annum; mail department service in charge of Postoffice Department employees; six times per week each way.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? Nothing.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 109.64.

What other company, if any, owns a line of telegraph of your right of way in Iowa, and how many miles do each own? Operated jointly with Western Union Telegraph Company.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the Congressional grants. No land grant.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1897.			
August.	18 Sanford Buck, track laborer.	Cincinnati.	Struck by rail; great toe bruised.
September.	20 Fred Heckler, brakeman.	Franklin.	Rolling piles; leg broken.
October.	29 Wm. Beeson, brakeman.	Farmington.	Handling axe; foot cut.
January.	23 Ed. Dye, brakeman.	Monkton.	Scuffling; arm hurt.
February.	4 Henry Cony, section laborer.	Monkton.	Fell from coal car; rib fractured.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailement
Collisions
Caught in frogs, guard rails, or switches
Coupling cars
Falling from trains
Getting on and off trains
Highway crossings
Miscellaneous
Overhead construction
Stealing rides
While intoxicated
Trespassers on track
Total

SUMMARY OF ACCIDENTS IN IOWA.

Number of persons injured during the year	5
Number of casualties purely accidental during the entire year	3
Number resulting from lack of caution, carelessness or misconduct	2

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. W. Baldwin, Burlington, Iowa.
 Vice-President and Treasurer—J. C. Peasley, Chicago, Ill.
 Assistant Secretary—H. E. Jarvis, Burlington, Iowa.
 Assistant Treasurer—J. H. Sturgis, Keokuk, Iowa.
 General Auditor—J. L. Lathrop, Chicago, Ill.
 Superintendent—C. M. Levey, Keokuk, Iowa.
 Assistant Superintendent—W. E. Cunningham, Keokuk, Iowa.
 Chief Engineer—Ed. M. Glechrist, Keokuk, Iowa.
 Superintendent of Telegraph—M. A. Baker.
 Auditor—J. H. Sturgis, Keokuk, Iowa.
 General Passenger Agent—Howard Elliott, Keokuk, Iowa.
 General Freight Agent—Howard Elliott, Keokuk, Iowa.
 General Attorney—H. H. Trimble, Keokuk, Iowa.

DIRECTORS, NAME, AND POST-OFFICE ADDRESS.

W. W. Baldwin, Burlington, Iowa.
 J. W. Blythe, Burlington, Iowa.
 J. T. Remy, Burlington, Iowa.
 W. F. McFarland, Burlington, Iowa.
 J. C. Peasley, Chicago, Ill.

Date of annual meeting of stockholders, third Wednesday in May.
 Fiscal year of company ends December 31.
 General offices of the company are located at Keokuk Iowa.

STATE OF IOWA, } ss.
COUNTY OF LEE,

C. M. Levey, Superintendent of the Chicago, Burlington & Kansas City Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed)

C. M. LEVEY,
Superintendent.

Subscribed and sworn to before me, this 12th day of October, A. D. 1888.

JAMES C. DAVIS,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 12th day of October, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Number shares issued	\$ 5,285,573.67
Amount of common stock issued, all common stock.	
Amount of preferred stock issued, and condition of preferment:	
Stock of Tarkio Valley Railroad Company.....	308,000.00
Stock of Nodaway Valley Railroad Company.....	274,000.00
Total amount paid in, as per books of the company	\$ 5,862,573.67
Total miles of road owned by company.....	312
Amount of stock per mile of road	\$ 18,790.30
Amount of stock representing the road in Iowa	977,661.49
Amount of stock held in Iowa.....	98,775.60
Total number of stockholders.....	17
Number of stockholders in Iowa.....	2

DEBT.

Funded debt as follows:

First mortgage bonds due January 1, 1907; rate of interest 7 per cent.....	\$ 5,000,000.00
Amount of interest paid on same during the year.....	\$ 350,000.00
Income bonds due January 1, 1907; rate of interest, limit 8 per cent.....	10.00
Old bonds outstanding.....	596.00
First mortgage bonds due June 1, 1920; interest 7 per cent, Tarkio Valley Railroad Company.....	\$42,500.00
First mortgage bonds due June 1, 1920; interest 7 per cent, Nodaway Valley Railroad Company.....	308,000.00
Total amount of funded debt.....	\$ 5,650,016.00
Total amount of debt liabilities.....	5,650,016.00
Amount of debt per mile of road.....	18,100.02
Amount of debt representing the road in Iowa, estimated.....	957,002.95
Total amount of stock and debt.....	11,512,506.15
Amount of stock and debt per mile of road.....	36,899.32
Amount of interest paid representing the road in Iowa, estimated.....	71,294.00

COST OF ROAD AND EQUIPMENT.

Total expended for construction.....	\$ 11,942,708.00
Average cost of construction per mile of road (312 miles).....	38,276.00
Proportion of cost of construction for Iowa, estimated.....	2,627,198.40

COST OF EQUIPMENT.

Total for equipment.....	\$ 1,474,999.12
Average cost of equipment per mile of road operated by company (312 miles).....	4,727.41
Proportion of cost of equipment for Iowa, estimated.....	265,094.32
Total cost of road and equipment.....	\$ 12,737,738.40
Average cost of road and equipment per mile (312 miles).....	40,828.00
Proportion of cost of road and equipment for Iowa, estimated.....	2,599,702.95
Average cost of road and equipment per mile in Iowa (58.3 miles), estimated.....	39,237.37

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading and new side tracks.....	\$ 74,130.00
Land, land damages and fences.....	563.32
Passenger and freight stations, coal sheds and water stations, etc.....	20,698.79
Total for construction.....	95,392.11

EQUIPMENT.

	Number.	
Locomotives.....	1	7,610.00
Mail car.....	1	2,421.34
Parlor car.....	1	55.20
Freight and other cars.....	75	33,119.18
Tools.....		133.30
Total for equipment.....		\$ 43,338.95
Total expenditures charged to property accounts.....		\$ 142,670.39
Net addition to property account for the year.....		\$ 142,670.39

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 19,845.52	\$ 27,315.23	\$ 47,160.75
August, 1887.....	25,870.02	29,821.81	55,691.83
September, 1887.....	25,872.70	37,414.53	63,287.23
October, 1887.....	24,103.08	37,125.93	61,229.01
November, 1887.....	24,919.80	27,684.46	52,604.26
December, 1887.....	22,902.25	36,961.59	59,723.84
January, 1888.....	14,518.78	20,508.33	35,027.11
February, 1888.....	15,559.90	19,305.92	34,865.82
March, 1888.....	14,051.27	19,942.20	33,993.47
April, 1888.....	16,709.67	22,338.55	39,048.19
May, 1888.....	17,281.41	23,736.85	41,018.26
June, 1888.....	20,971.02	24,897.96	45,868.98
Totals.....	\$ 251,071.10	\$ 310,364.43	\$ 561,435.53

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 61,321.78	\$ 34,564.07	\$ 95,885.85
August, 1887.....	50,904.16	31,692.77	82,596.93
September, 1887.....	77,754.60	36,226.71	113,981.31
October, 1887.....	62,819.85	32,614.10	95,433.95
November, 1887.....	71,658.20	35,534.60	107,192.80
December, 1887.....	46,539.97	30,903.67	77,443.64
January, 1888.....	34,856.30	43,466.35	78,322.65
February, 1888.....	37,118.46	20,875.95	57,994.41
March, 1888.....	15,173.21	12,477.34	27,650.55
April, 1888.....	25,514.26	19,732.90	45,247.16
May, 1888.....	32,817.61	21,922.41	54,740.02
June, 1888.....	26,850.40	20,628.34	47,478.74
Totals.....	\$ 543,328.95	\$ 330,342.61	\$ 873,671.56

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 3,511.02	1,885.00	13,309.77	18,705.79
August, 1887.....	5,950.44	2,281.06	10,809.80	19,141.30
September, 1887.....	4,605.30	2,083.33	12,874.02	19,562.65
October, 1887.....	4,807.50	2,083.33	13,809.00	20,700.83
November, 1887.....	4,729.23	2,083.33	15,393.86	22,206.42
December, 1887.....	4,619.84	2,083.33	16,005.43	22,708.60
January, 1888.....	4,729.23	2,083.33	20,369.55	27,182.11
February, 1888.....	4,729.23	2,083.33	16,958.71	23,771.27
March, 1888.....	4,457.48	2,083.33	24,642.84	31,183.65
April, 1888.....	5,472.84	2,083.33	21,374.62	28,930.79
May, 1888.....	5,148.44	2,083.33	19,178.31	26,410.08
June, 1888.....	4,101.67	2,083.33	17,886.27	24,071.27
Totals.....	\$ 56,900.90	24,999.96	202,673.08	\$ 284,573.94

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers.....	\$ 316,364.43	
From through passengers.....	251,671.10	
From all passengers.....		\$ 567,435.53
From express and baggage.....		33,951.19
From mails.....		56,900.90
Total earnings, passenger department.....		658,310.61
Earnings per train mile run (602,689 miles), cents.....		99.3
Earnings, freight:		
From local.....	333,342.61	
From through.....	543,328.95	
Total earnings, freight department.....		876,671.56
Earnings per train mile run (541,640 miles).....	\$ 1.619	
Earnings per train mile run, from all trains earning revenue (1,204,129 miles).....	1.274	
Earnings from all other sources.....		193,608.46
Total earnings from all sources.....		\$ 1,738,690.63
Earnings per mile of road operated (312 miles).....	5,540.64	
Proportion of earnings for Iowa, estimated.....	202,211.43	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 75,221.34
Renewal of rails (No. tons laid, steel, 1,104,2167).....	45,803.14
Renewal of ties (No. laid, 72,630).....	21,550.65
Repairs of bridges, including culverts and cattle-guards.....	51,754.61
Repairs of fences, road-crossings, and signs.....	6,740.12
Repairs of buildings, stations and water-tanks.....	24,784.40
Total.....	\$ 235,804.25

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 47,002.55
Repairs of passenger cars.....	57,967.29
Repairs of freight cars.....	32,178.90
Repairs of tools and machinery.....	16,979.38
Total.....	\$ 124,187.31

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 111,318.57
Water supply.....	15,588.61
Oil and waste.....	8,548.66
Locomotive service.....	107,912.07
Freight train service and passenger.....	118,329.72
Freight train supplies and passenger.....	
Mileage of freight cars (debit balance).....	6,327.78
Telegraph expenses (maintenance and operating).....	25,326.75
Damage and loss of freight.....	36,308.56
Damages to property, cattle, etc.....	
Personal injuries.....	15,383.06
Agents and station service.....	200,758.04
Station supplies.....	
Total.....	\$ 645,791.82

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$ 86,416.80
Legal expenses.....	13,943.29
Insurance.....	4,349.02
Stationery and printing, and advertising.....	12,554.82
Outside agencies.....	22,534.75
Taxes in Iowa.....	\$ 6,980.66
Taxes in other States.....	38,846.25
Total taxes.....	45,826.91
Total.....	\$ 185,026.00

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$ 235,804.25
Maintenance of motive power and cars.....	124,187.31
Conducting transportation.....	645,791.82
General expenses, including taxes.....	185,026.00
Total operating expenses and taxes.....	\$ 1,189,245.34
Operating expenses and taxes per mile of road operated (312 miles).....	\$ 3,811.66
Operating expenses and taxes per train mile run, for trains earning revenue (1,204,129 miles).....	96.7
Proportion of operating expenses and taxes for Iowa, estimated.....	214,094.21
Expenses of running and management of all trains earning revenue.....	548,454.49
Percentage of expenses to earnings.....	68.79

GENERAL EXHIBIT.

Total earnings	\$ 1,728,691.03
Total expenses, including taxes	1,189,245.31
Net earnings	539,445.69
Rentals, specifying amount paid to each company:	
Rent of Kansas City bridge	\$ 19,999.92
Less miscellaneous credits to profit and loss	7,110.21—
Interest accruing during the year	12,983.71
Interest paid during the year	306,570.00
Interest paid during the year on account of the road in Iowa	395,970.00
Interest on funded debt	71,454.00
Interest paid on funded debt	395,970.00
Dividends declared (5 per cent)	303,100.00
Floating debt liquidated during the year	No floating debt.
Balance for the year, deficit	133,521.69
Balance at commencement of the year	1,738,919.56
Balance at the close of the year, June 30, 1888	\$ 1,604,397.84

NOTE.—The dividend was paid from net earnings of fiscal year ending December 31, 1887.

GENERAL RECAPITULATION.

Total earnings	\$ 1,728,691.03
Total operating expenses and taxes	1,189,245.31
Net earnings above operating expenses and taxes	539,445.69
Net earnings above operating expenses, taxes and rental, etc.	133,521.69
Gross earnings per train mile run (1,394,129 miles)	\$ 1.436
Net earnings per train mile run (1,394,129 miles) .....	.448
Percentage of net earnings to stock and debt	4.68
Percentage of net earnings to cost of road and equipment	4.24

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	6,980.96
In Missouri	38,546.35

SURPLUS.

Surplus at the commencement of the year	\$ 1,738,919.56
Surplus at the close of the year	1,604,397.84
The amount invested in railroad stocks	168,000.00
Give the name of each road, and the number of shares owned in each of them and the par value of shares:	
Nodaway Valley Railroad Co., 800 shares, each, \$100.	
Tarkio Valley Railroad Co., 880 shares, each, \$100.	

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.	
Construction	\$ 11,302,768.91
Equipment	1,474,903.73
Investments	243,297.90
Supplies on hand	81,485.33
Cash accounts	246,235.40
Accounts payable and receivable—balance	223,579.19
	\$ 13,532,336.17
CREDIT.	
Capital stock	\$ 5,862,573.67
Bonded debt	5,650,016.48
Unpaid vouchers	211,282.18
Unpaid coupons "payable"	183,918.00
Profit and loss, income and surplus	1,024,545.94
	\$ 13,532,336.17

DESCRIPTION OF ROAD.

Length of main line of road from Kansas City to Council Bluffs, miles	197.89
Length of main line of road in Iowa	52.00
Length of main line of road in Missouri	145.89
Branches owned by this company:	
Hopkins Branch, miles	50.36
East Atchison Branch	1.12
East Nebraska City Branch	3.68
Tarkio Valley Branch	27.60
Nodaway Valley Branch	31.54
Total length of branches owned by this company	114.30
Total length of branches owned by this company in Iowa	6.35
Total length of branches owned by this company in Missouri	107.95
Total length of road belonging to this company	312.19
Aggregate length of sidings and other tracks not above enumerated	46.34
Same in Iowa	8.65
Total length of steel rails in tracks in Iowa, exclusive of sidings	52.00
Total length of iron rails in tracks in Iowa	6.35
Weights per yard, steel, 56, 60 and 66 pounds.	
Weights per yard, iron, 56 pounds.	
Gauge of track, 4 feet, 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:	
Hannibal & St. Jo R. R. bridge, Harlem to Kansas City, miles	1.50
Total length of above road	1.50
Total length of above road in Missouri	1.50
If any part of the road was first opened for operation during the past year, state the date.	
Total miles of road operated by this company	313.69
Total miles of road operated by this company in Iowa not reported by any other company	58.35

STATIONS.

Number of stations on all roads owned by this company	52
Same in Iowa.....	11
Number of stations on all roads operated by this company.....	52
Same in Iowa.....	11
Number of telegraph offices in stations in Iowa.....	11

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company, average.....	1,513
Same in Iowa.....	75
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 896,029.18
Same in Iowa (estimated).....	77,500 00

BRIDGES IN IOWA.

	Number.	Aggregate length.
Iron truss bridges over 100 feet in length	1	216
Wooden trestle and pile	42	4,162

BOX CULVERTS IN IOWA.

Timber, open pile culverts	5
----------------------------------	---

CATTLE-GUARDS.

Number in Iowa.....	78
---------------------	----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year, feet, (B. M.).....	3,408
Give the average number of years the trestle and pile bridges last on your road in Iowa, about	9
Give the average number of years that wooden truss bridges last on your road in Iowa, about	10

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	10
Average length of sections, miles.....	5
Average number of men in each section gang.....	5
Number of new ties laid in track during the year in Iowa.....	12,100
Average number of new ties per mile of road	300
New rails laid in track during the year in Iowa—steel (St. 1920-2240 tons), miles (1 mile, 66 pound steel).....	1
What is the average number of years that iron rails last in your track on main line in Iowa? About 10 years.	
What is the average number of years that iron rails last in your track on branches in Iowa? Cannot state—only 4¼ miles in Iowa; 7 years old.	
What is the average number of years that steel rails last in your track on main line in Iowa? We have steel which has been in 15 years and is in good condition.	
What is the average number of years that steel rails last in your track on branches in Iowa? Cannot state.	
What is the average number of years that ties last in your track in Iowa? Oak; about 8 years.	

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?	
Chicago, Burlington & Quincy, at Pacific Junction.	
Wabash Western, at Council Bluffs.	
Chicago, Rock Island & Pacific, at Council Bluffs.	
Chicago, Milwaukee & St. Paul, at Council Bluffs.	
Number of highway crossings at grade.....	36

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	58.3
What is the average cost per rod, cents.....	2.21½
What is the total of same	\$ 47,311.64

ROLLING STOCK.

Number of passenger cars	23
Number of baggage, mail and express cars	12
Number of parlor and sleeping cars	5
Number of officers' cars	1
Number of box freight cars	772
Number of stock cars	97
Number of platform and coal cars	162
Number of other cars	36
Total number of cars	1,096

Number of locomotives	42
Maximum weight of locomotives and tenders; tenders full of water, tons	47
Average weight of locomotives and tenders, tons	44
Number of locomotives equipped with train brake	18
Number of locomotives equipped with driver brake	4
Maximum weight of passenger cars, tons	19½
Average weight of passenger cars, tons	18
Number of passenger cars equipped with train brake	41
Number of freight cars equipped with train brake	4
Number of passenger cars equipped with Miller platform and buffer	41
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 32 tons	450

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	662,680
Miles run by freight trains during the year	541,440
Miles run by switching trains during the year	400,740
Miles run by construction and repair trains during the year	126,620
Total train mileage	1,728,480

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	3.7
Average weight of passenger trains, exclusive of passengers, tons	115
Average number of cars in freight trains	18
Average weight of freight trains, exclusive of freight, tons	214

PASSENGER TRAFFIC.

Number of through passengers carried	88,885
Number of local passengers carried	365,045
Total number of passengers carried	453,930
Total passenger mileage, or passengers carried one mile, whole line	19,856,693
Average distance traveled by each passenger, whole line	43.682
Average amount received from each passenger, whole line	1.34,834
Highest rate of fare per mile for any distance, whole line; cents	3
Lowest rate per mile for any distance, whole line; cents	2
Average rate of fare per mile for all passengers, whole line; cents	2.837

FREIGHT TRAFFIC.

Number of tons of through freight carried	429,751
Number of tons of local freight carried	264,377
Total tons of freight carried	694,128
Total mileage of through freight (tons carried one mile)	41,038,932
Total mileage of local freight (tons carried one mile)	10,110,642
Total freight mileage, or tons carried one mile	51,149,574
Average rate per ton per mile received for through freight, whole line; cents	1.33
Average rate per ton per mile received for local freight, whole line; cents	3.29
Average rate per ton per mile received for all freight, whole line; cents	1.71
Average cost per ton per mile to move freight	Cannot state.
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road)	37.9

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	3,010,322
Number of miles run by loaded freight cars west and north	3,127,396
Number of miles run by empty freight cars east and south	1,117,466
Number of miles run by empty freight cars west and north	1,445,284
Total freight car mileage	8,701,609
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	27
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	31

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops; miles per hour	24
Rate of speed of freight trains, including stops; miles per hour	10½

TONNAGE OF ARTICLES TRANSPORTED.

	(Whole Line.)	TONS.	PER CENT.
Grain.....	122,949	17.59	
Flour.....	19,210	1.94	
Provisions (beef, pork, lard, etc).....	13,442	1.47	
Animals.....	111,120	16.02	
Other agricultural products.....	2,964	.42	
Lumber and forest products.....	164,574	16.08	
Coal.....	65,593	8.91	
Plaster, lime and cement.....	10,772	1.56	
Salt.....	4,425	.65	
Petroleum and oil.....	1,575	.23	
Iron, steel and castings.....	3,270	.47	
Stone and brick.....	14,475	2.09	
Manufactures—articles shipped from point of production.....	2,783	.40	
Merchandise, and other articles not enumerated above.....	236,339	34.08	
Total tons carried.....	693,692	100	

*By the term "local freight," we mean all freight which is carried from a strictly local or non-competitive point to such a point; it does not include business from local or non-competitive points to a competing point; business of the latter character is included in "through business."

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

(Estimated.)

	TONS	PER CENT.
Grain.....	21,967	17.59
Flour.....	1,836	1.47
Provisions (beef, pork, lard, etc).....	2,419	1.94
Animals.....	20,002	16.02
Other agricultural products.....	534	.42
Lumbers and forest products.....	18,823	15.98
Coal.....	9,999	8.01
Plaster, lime and cement.....	1,330	1.05
Salt.....	807	.65
Petroleum and oil.....	283	.23
Iron, steel and castings.....	589	.47
Stone and brick.....	2,606	2.09
Manufactures—articles shipped from point of production.....	502	.40
Merchandise, and other articles not enumerated above.....	42,550	34.08
Total tons carried.....	124,857	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company pays a fixed sum for transporting within and up to a fixed limit of weight, and 1½ first class rates on excess. The railroad company does not handle or have anything to do with the express matter or rates thereon as charged by express company, but simply carries when placed in baggage car.

SLEEPING-CARS.

Do sleeping, parlor, or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? The Pullman Palace Car Company's sleepers run on our road, we pay that company same rate per mile as for a coach hired from a railroad company.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. The Pullman Palace Car Company receives the earnings.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service. \$150.48 per mile per annum for main line in Iowa, payable quarterly.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company 58.3 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
July	4 E. Swan, section hand	Nebraska City Junction	Loading rails; hand mashed.
August	20 A. Emerson, tramp	Island Park	Stealing ride; back strained.
September	6 H. M. Trent, fireman	Peru	Collision; shoulder strained.
October	11 J. H. M. Trent, fireman	Peru	Collision; shoulder strained.
December	9 L. E. Sluy, brakeman	Pacific Junction	Collision; leg off.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailments
Collisions
Caught in frogs, guard rails, or switches
Coupling cars
Falling from train
Getting on and off trains
Highway crossings
Miscellaneous
Overhead obstruction
Stealing rides
While intoxicated
Trespassers on track
Total

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year 5
 Number of casualties purely accidental during the entire year 5

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—C. E. Perkins, Burlington, Iowa.
 Vice-President—J. C. Peasley, Chicago, Illinois.
 Secretary—A. G. Stanwood, Boston, Massachusetts.
 Treasurer—J. C. Peasley, Chicago, Illinois.
 General Manager—W. F. Merrill, St. Joseph, Missouri.
 Superintendent—C. M. Hohl, St. Joseph, Missouri.
 Assistant Superintendent—E. G. Fish, Kansas City, Missouri.
 Chief Engineer—E. G. Blake, St. Joseph, Missouri.
 Superintendent of Telegraph—L. T. Dyer, St. Joseph, Missouri.
 Auditor—C. M. Carter, St. Joseph, Missouri.
 General Passenger Agent—A. C. Dawes, St. Joseph, Missouri.
 General Freight Agent—J. S. Bartle, St. Joseph, Missouri.
 General Solicitors—Strong & Mosman, St. Joseph, Missouri.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

E. C. Perkins, Boston, Massachusetts.
 W. W. Baldwin, Burlington, Iowa.
 W. J. Ladd, Boston, Massachusetts.
 S. Bartlett, Boston, Massachusetts.
 C. J. Paine, Boston, Massachusetts.
 T. J. Coolidge, Boston, Massachusetts.
 J. M. Forbes, Boston, Massachusetts.
 F. W. Hunnewell, Boston, Massachusetts.
 C. E. Perkins, Burlington, Iowa.

Date of annual meeting of stockholders, first Tuesday in March each year.
 Fiscal year of company ends December 31st.
 General offices of the company are located at St. Joseph, Missouri.

STATE OF MISSOURI.
COUNTY OF BUCHANAN, ss.

C. M. Carter, Auditor of the Kansas City, St. Joseph & Council Bluffs Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full, and correct statements of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.
 (Signed)

C. M. CARTER.

Subscribed and sworn to before me, this 21st day of September, A. D. 1888.

(L. S.)

CHAS. A. BLAIR,
Notary Public.STATE OF ILLINOIS, ss.
COUNTY OF COOK.

J. C. Peasley, Vice-President of the Kansas City, St. Joseph & Council Bluffs Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statement to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirteenth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed.)

J. C. PEASLEY.

Subscribed and sworn to before me, this twentieth day of September, A. D. 1888.

CHESTER M. DAWES,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 22d day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

ST. LOUIS, KEOKUK & NORTHWESTERN

RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 8,000,000.00
Amount authorized by vote of the company.....	4,000,500.00
Number of shares issued, 40,500; amount paid in.....	\$ 4,000,500.00
Amount of common stock issued.....	4,000,500.00
Keokuk & Northwestern Railroad Company.....	720,000.00
Total amount paid in, as per books of the company.....	\$ 4,720,500.00
Total miles of road owned by company:	
St. Louis, Keokuk & Northwestern Railroad	128.48
Keokuk & Northwestern Railroad	48.69
Amount of stock per mile of road:	
St. Louis, Keokuk & Northwestern Railroad	\$ 31,133.17
Keokuk & Northwestern Railroad	720,000.00
Amount of stock representing the road in Iowa:	
St. Louis, Keokuk & Northwestern Railroad, estimated	\$ 93,311.65
Keokuk & Northwestern Railroad	14,400.00
Amount of stock held in Iowa:	
St. Louis, Keokuk & Northwestern Railroad	\$ 400.00
Keokuk & Northwestern Railroad	122,400.00
Total number of stockholders:	
St. Louis, Keokuk & Northwestern Railroad	6
Keokuk & Northwestern Railroad	10
Number of stockholders in Iowa:	
St. Louis, Keokuk & Northwestern Railroad	4
Keokuk & Northwestern Railroad	95

DEBT.

Funded debt as follows:

First mortgage bonds due February 1, 1928; rate of interest 8 per cent.....	\$ 2,500,000.00
Amount of interest paid on same during the year, None due.	
Keokuk & Northwestern first mortgage bonds due July 1, 1910; rate of interest 8 per cent.....	480,000.00
Amount of interest paid on same during the year	18,276.00
Unpaid Keokuk & Northwestern coupons	183,330.00
Total amount of funded debt.....	\$ 3,232,330.00
Total amount of debt liabilities	\$ 3,232,330.00
Amount of debt per mile of road.....	\$ 18,300.62
Amount of debt representing the road in Iowa	\$ 935,355.39
Total amount of stock and debt	7,853,430.00
Amount of stock and debt per mile of road.....	45,044.96
Amount of interest paid representing the road in Iowa.....	18,276.00

COST OF ROAD AND EQUIPMENT.

Total expended for construction and equipment.....	\$ 8,948,103.83
Average cost of construction and equipment per mile of road (176.57 miles).....	\$ 50,677.66
Proportion of cost of construction and equipment for Iowa (estimated).....	2,568,585.35

COST OF EQUIPMENT.

Total cost of road and equipment.....	\$ 8,948,103.83
---------------------------------------	-----------------

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Bridging and masonry.....	\$ 3,119.56
Purchase of other roads (specifying same), and all particulars.....	\$ 6,597,406.02
The St. Louis, Keokuk & Northwestern Railway was sold under foreclosure of its mortgage to C. E. Perkins, and by him sold to St. Louis, Keokuk & Northwestern Railroad Company. Deed dated January 7, 1888.	
Total for construction.....	\$ 6,546,525.58
Hannibal Union depot, capital stock.....	7,800.00
Keokuk & Northwestern construction.....	1,300,000.00
Total expenditures charged to property accounts	\$ 7,748,125.58

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			\$ 18,042.57
August, 1887.....			20,860.56
September, 1887.....			21,584.34
October, 1887.....			28,433.71
November, 1887.....			18,433.94
December, 1887.....			15,500.25
January, 1888.....			12,281.19
February, 1888.....			13,147.52
March, 1888.....			13,823.27
April, 1888.....			14,260.11
May, 1888.....			8,909.42
June, 1888.....			11,496.53
Totals.....			\$ 198,176.40

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			\$ 43,693.85
August, 1887.....			48,512.39
September, 1887.....			41,484.42
October, 1887.....			96,300.44
November, 1887.....			28,602.46
December, 1887.....			27,569.16
January, 1888.....			42,770.37
February, 1888.....			24,227.59
March, 1888.....			14,488.99
April, 1888.....			31,823.83
May, 1888.....			12,694.27
June, 1888.....			30,434.49
Totals.....			\$ 373,693.56

NOTE.—Figures for earnings and expenses cover the operations of the property for the year, whether operated by the St. Louis, Keokuk & Northwestern Railway Company, the receiver, or the St. Louis, Keokuk & Northwestern Railway Company.

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 2,373.45	\$ 1,304.52	\$ 1,072.20	\$ 4,750.17
August, 1887.....	2,373.44	1,305.51	1,149.49	5,188.44
September, 1887.....	2,373.44	1,322.80	1,105.31	4,800.95
October, 1887.....	2,373.44	1,321.72	884.00	4,559.16
November, 1887.....	2,373.44	1,325.80	492.58	4,191.82
December, 1887.....	2,373.44	1,321.65	918.29	4,612.78
January, 1888.....	2,373.44	1,239.35	767.49	4,400.28
February, 1888.....	2,373.44	1,322.87	595.18	4,291.49
March, 1888.....	2,373.44	1,353.26	635.72	4,362.42
April, 1888.....	2,373.44	1,345.84	940.90	4,660.27
May, 1888.....	2,183.44	1,338.68	137.18	4,259.68
June, 1888.....	2,373.44	1,383.42	554.46	4,311.33
Totals.....	\$ 28,201.29	\$ 16,033.60	\$ 9,556.49	\$ 54,181.38

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers.....		\$ 198,176.40
From express and baggage.....		16,033.60
From mails.....		28,201.29
Total earnings, passenger department.....		\$ 242,501.29
Earnings per train mile run (194,400 miles).....	\$	1.25
Earnings, freight:		
Total earnings, freight department.....		\$ 373,693.56
Earnings per train mile run (230,064 miles).....	1.62	
Earnings per train mile run, from all trains earning revenue (441,464 miles).....	1.45	
Proportion of earnings for Iowa.....		80,563.00
Earnings from all other sources.....		9,556.49
Miscellaneous receipts.....	\$ 8,822.35	
Telegraph earnings.....	874.24	
Total earnings from all sources.....		\$ 625,151.64
Earnings per mile of road operated (184.58 miles).....	3,386.88	
Proportion of earnings for Iowa, estimated.....		80,563.00

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 74,072.36
Renewal of rails (No. tons laid, steel, 338 700-2240).....	1,286.08
Renewal of ties (No. laid, 46,396).....	18,290.22
Repairs of bridges, including culverts and cattle-guards.....	26,079.57
Repairs of fences, road-crossings and signs.....	960.03
Repairs of buildings, stations and water-tanks.....	5,173.00
Total.....	\$ 131,804.26

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	\$ 12,108.04
Repairs of passenger cars	9,461.25
Repairs of freight cars	17,221.16
Total	\$ 38,590.45

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$ 34,183.50
Water supply	4,855.84
Locomotive service	86,173.36
Passenger train service	33,715.65
Mileage of all cars (debit balance)	361.66
Telegraph expenses (maintenance and operating)	10,297.24
Damage and loss of freight	550.81
Damage to property and cattle	8,946.26
Personal injuries	2,325.99
Agents and station service	49,018.72
Total	\$ 239,783.63

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	\$ 15,234.92
Legal expenses	3,840.71
Insurance	1,257.28
Stationery and printing, outside agencies and advertising	8,877.54
Taxes in Iowa	\$ 3,411.33
Taxes in other States	16,104.97
Total taxes	19,516.30
Total	\$ 52,027.65

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$ 131,264.29
Maintenance of motive power and cars	30,590.45
Conducting transportation	239,783.63
General expenses, including taxes	52,027.65
Total operating expenses and taxes	\$ 454,385.39
Operating expenses and taxes per mile of road operated (185.83 miles)	\$ 2,439.25
Operating expenses and taxes per train mile run, for trains earning revenue (424,464 miles)	1.07
Proportion of operating expenses and taxes for Iowa	117,305.53
Expenses of running and management of all trains earning revenue	270,564.08
Percentage of expenses to earnings	72.7

GENERAL EXHIBIT.

Total earnings	\$ 625,151.64
Total expenses, including taxes	454,285.29
Net earnings	170,866.35
Rentals, specifying amount paid to each company	36,923.73
Chicago, Burlington & Quincy Railroad Company	\$ 12,534.00
Keokuk & Northwestern Railroad Company	19,991.81
Hannibal & St. Jo Railroad Company	3,777.91
Wabash Railway Company	1,230.00
Interest accruing during the year	" "
Interest paid during the year	" "
Interest paid during the year on account of the road in Iowa	" "
Interest on funded debt	" "
Interest paid on funded debt	" "
Interest falling due during the year and not paid	193,975.80
Floating debt liquidated during the year	" "
Balance for the year	18,453.65
Balance at commencement of the year	" "
Balance at the close of five months, ending June 30, 1888	\$ 18,453.65

GENERAL RECAPITULATION.

Total earnings	\$ 625,151.64
Total operating expenses and taxes	452,810.71
Net earnings above operating expenses and taxes	212,340.93
Net earnings above operating expenses, taxes and rental	175,517.21
Gross earnings per train mile run (424,464 miles)	\$ 1.47
Net earnings per train mile run (424,464 miles) .....	.41
Percentage of net earnings to stock and debt	2.11
Percentage of net earnings to cost of road and equipment	1.98

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$ 3,411.33
In Missouri	16,104.97
Total	\$ 19,516.30

* These questions, inclusive, represent only the St. Louis, Keokuk & Northwestern Railroad Company, which began operations February 1, 1888.

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Construction and equipment	\$ 6,540,538.58
Cash	50,238.94
Material and supplies	20,376.15
Accounts and bills receivable	43,429.02
Investments	7,985.31
	<u>\$ 3,667,549.46</u>

CREDIT.

Capital stock	\$ 4,000,000.00
First mortgage bonds	2,569,000.00
Unpaid accounts	55,176.08
Profit and loss	26.20
Insurance fund	358.84
Income	41,914.48
	<u>\$ 6,967,549.46</u>

KEOKUK & NORTHWESTERN RAILROAD COMPANY.

DEBIT.

Keokuk & Northwestern, construction	\$ 1,300,000.00
Keokuk & Northwestern, mortgage coupons	201,600.00
	<u>\$ 1,401,600.00</u>

CREDIT.

Keokuk & Northwestern, first mortgage bonds	\$ 480,000.00
Keokuk & Northwestern, capital stock	720,000.00
Keokuk & Northwestern, unpaid coupons	183,200.00
Keokuk & Northwestern, income	18,270.00
	<u>\$ 1,401,600.00</u>

DESCRIPTION OF ROAD.

Length of main line of road from Keokuk, Iowa, to St. Peters, Mo., miles	135.51
Length of main line of road in Iowa	2.97
Length of main line of road in Missouri	130.15
Length of main line of road in Illinois	2.41
Total length of road belonging to this company	138.48
Total length of road belonging to this company in Iowa	2.97
Aggregate length of sidings and other tracks not above enumerated	32.19
Same in Iowa	4.28
Total length of steel rails in tracks in Iowa, exclusive of sidings	2.90

Weights per yard, steel, 66 pounds.

Weights per yard, iron, 48 and 56 pounds.

Gauge of track, 4 feet, 8 1/4 inches.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each in miles:

Keokuk & Northwestern	49.02
Total length of above road	49.02
Total length of road in Iowa	49.02
Total miles of road operated by this company	178.57
Total miles of road operated by this company in Iowa not reported by any other company	81.06

STATIONS.

Number of stations on all roads owned by this company	29
Same in Iowa	1
Number of stations on all roads operated by this company	42
Same in Iowa	11
Number of telegraph offices in stations in Iowa	7

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	695
Same in Iowa	258
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 274,466.81
Same in Iowa	172,511

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length, spans	4	596
Iron truss bridges over 100 feet in length, spans	8	808
Wooden trestle and pile	85	6,433

BOX CULVERTS IN IOWA.

Stone	6
-------------	---

CATTLE-GUARDS.

Number of in Iowa	97
-------------------------	----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

	Number.	Aggregate length.
Amount of timber used in renewal of wooded bridges during the year (feet B. M.)		42,582
Amount of trestle work replaced with earth during the year (linear feet)	6	118
Give the average number of years the trestle and pile bridges last on your road in Iowa		9
Give the average number of years that wooden truss bridges last on your road in Iowa		12

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	84
Average length of sections, miles.....	6 1/4
Average number of men in each section gang.....	4
Number of new ties laid in track during the year in Iowa.....	12,547
Average number of new ties per mile of road.....	243
What is the average number of years that iron rails last in your track on main line in Iowa?.....	19
What is the average number of years that iron rails last in your track on branches in Iowa?.....	12
What is the average number of years that ties last in your track in Iowa.....	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and what locality:	
Chicago, Burlington & Kansas City Railroad at Donnellson, Iowa.	
Chicago, Rock Island & Pacific Railroad at Keokuk, Iowa.	
What railroads cross your road, either over or under, and at what locality?	
Fort Madison & Northwestern near Houghton, Iowa.	
Chicago, Santa Fe & California, one-quarter mile south, New Boston, Iowa.	
Number of highway crossings at grade.....	50
Number of highway crossings over railroad.....	3
Number of highway crossings under railroad.....	4
Number of highway bridges 20 feet above track.....	2
Number of highway bridges less than 20 feet above track.....	1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	45.05
What is the average cost per rod, double fence, cents.....	.36
What is the total cost of same.....	12,685.30
Give the number of miles needed on both sides of track in all counties in Iowa:	
All the road fenced except station grounds, road crossings, etc.	

ROLLING STOCK.

Number of passenger cars.....	18
Number of baggage, mail and express cars.....	6
Number of box freight cars.....	290
Number of stock cars.....	103
Number of platform and coal cars.....	39
Number of other cars, way cars, 11; wrecking, 1; combination, pay and express, 1.....	13
Total number of cars.....	569
Number of locomotives.....	15
Maximum weight of locomotives and tenders, tons.....	60
Average weight of locomotives and tenders, tons.....	58,870-200
Number of locomotives equipped with train brake, Westinghouse automatic.....	9
Number of locomotives equipped with driver brake.....	4
Maximum weight of passenger cars, tons.....	22
Average weight of passenger cars, tons.....	21
Number of passenger cars equipped with train brake.....	10
Number of passenger cars equipped with Miller platform and buffer.....	12
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 60 tons....	350

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	194,490
Miles run by freight trains during the year.....	230,094
Miles run by construction and repair trains during the year.....	8,849
Total train mileage.....	433,013

PASSENGER TRAFFIC.

Number of through passengers carried.....	63,435
Number of local passengers carried.....	143,687
Total number of passengers carried.....	207,122
Total passenger mileage or passengers carried one mile.....	8,200,373
Average distance traveled by each passenger, miles.....	39
Average amount received from each passenger, cents.....	95
Highest rate of fare per mile for any distance, cents.....	9
Average rate of fare per mile for all passengers, cents.....	2.42

FREIGHT TRAFFIC.

Total tons of freight carried.....	502,392
Total freight mileage, or tons carried one mile.....	38,333,630
Average rate per ton per mile received for all freight.....	.0097

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	3,569,517
Number of miles run by loaded freight cars west and north.....	
Number of miles run by empty freight cars east and south.....	
Number of miles run by empty freight cars west and north.....	1,067,843
Total freight car mileage.....	4,637,160
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	23.3

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, average miles.....	16.77
Rate of speed of freight trains, including stops, miles; includes K. & N. W. mixed trains.....	16.31

NOTE.—Above figures cover the operations of the property for year, whether operated by the St. L., K. & N. W. Ry Co., the Receiver, or the St. L., K. & N. W. Railroad Co.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American Express Company does regular express business. \$21,000 per annum with allowance for excess weight.

SLEEPING CARS.

Do sleeping, parlor, or dining cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? The Pullman sleeping cars are run, on which the railroad company pays mileage.

What is the total amount paid by your company to palace or sleeping car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. The Pullman Company maintain the cars and retain all earnings.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$150.48 per mile per annum. Twice each way daily on St. L., K. & N. W., and once each way daily on K. & N. W.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$90 per year at Mt. Pleasant.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 2.92 St. L., K. & N. W. R. R.; 42.85 Keokuk & Northwestern.

What other company, if any, owns a line telegraph on your right of way in Iowa, and how many miles do each own? The Western Union Telegraph Company owns one wire, 2.92 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED.

DATE	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887. June	Wm. Sliet, night watchman.	Keokuk	Run over by cars; crushed.
1887. November 29	C. Nelson, tramp.	Keokuk	Fell in getting on cars; foot mashed.
February 18	Aug. Peterson, blacksmith's helper.	Keokuk	Struck with hammer; thumb mashed.
February 22	Ben Orr, section foreman.	Keokuk	Fell off hand car; knee hurt.
March	N. Mallory, fireman.	Keokuk	Falling coal; two toes mashed.
June	Wm. Egan, brakeman.	St. Paul	Coupling car; hand mashed.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Deraillment.....						
Collision.....						
Caught in frogs, guard rails, or switches.....						
Coupling cars.....						
Falling from trains.....						
Getting on and off trains.....						1
Highway crossings.....						
Miscellaneous.....						4
Overhead obstruction.....						
Stealing rides.....						
While intoxicated.....						
Trespassers on track.....						
Total.....		1			5	1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year.....	1
Number of persons injured during the year.....	5
Number of casualties purely accidental during the entire year.....	3
Number resulting from lack of caution, carelessness or misconduct.....	3
Number of trespassers on track injured.....	1
Number of tramps or others stealing rides killed or injured.....	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. W. Baldwin, Burlington.
 Vice-President and Treasurer—J. C. Peasley, Chicago, Ill.
 Assistant Secretary—H. E. Jarvis, Burlington.
 Assistant Treasurer—J. H. Sturgis, Keokuk.
 General Auditor—J. L. Lathrop, Chicago, Ill.
 Superintendent—C. M. Levey, Keokuk.
 Assistant Superintendent—W. E. Cunningham, Keokuk.
 Chief Engineer—Ed. M. Glehrst, Keokuk.
 Superintendent of Telegraph—M. A. Baker, Keokuk.
 Auditor and Secretary—J. H. Sturgis, Keokuk.
 General Passenger Agent—Howard Elliott, Keokuk.
 General Freight Agent—Howard Elliott, Keokuk.
 General Solicitor—H. H. Trimble, Keokuk.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

J. C. Peasley, Chicago, Ill.
 W. W. Baldwin, Burlington.
 J. W. Blythe, Burlington.
 J. T. Remy, Burlington.
 H. B. Scott, Burlington.

NOTE.—On the petition of the Trustee, under its first mortgage, the property of the St. Louis, Keokuk & Northwestern Railway Company was placed in the hands of a Receiver, on July 22, 1887. On October 19, 1887, it was sold under foreclosure to Mr. C. E. Perkins, who in turn sold it to the St. Louis, Keokuk & Northwestern Railroad Company, to whom it was delivered by the Receiver, February 1, 1888.

Date of annual meeting of stockholders, first Wednesday after fourth Monday in April.
 Fiscal year of company ends December 31.
 General offices of the company are located at Keokuk, Iowa.

STATE OF IOWA, ss.
 COUNTY OF LEE,

C. M. Levey, Superintendent of the St. Louis, Keokuk & Northwestern Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed)

C. M. LEVEY,
 Superintendent.

Subscribed and sworn to before me, this 13th day of October, A. D. 1888.

JAMES C. DAVIS,
 Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 15th day of October, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

CHICAGO, IOWA & DAKOTA RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 1,360,000.00	
Amount authorized by vote of the company.....	397,000.00	
Amount of common stock issued.....		\$ 167,400.00
Amount of preferred stock issued, and conditions of preference (may draw 6 per cent interest; non-cumulative).....	77,500.00	
Total amount paid in, as per books of the company..		\$ 244,900.00
Total miles of road owned by company.....	26½	
Amount of stock per mile of road.....		\$ 9,253.00
Amount of stock representing the road in Iowa.....	All.	
Total number of stockholders.....	21	

DEBT.

Funded debt as follows:		
First mortgage bonds due; rate of interest 6 per cent.....	\$ 397,000.00	
Total amount of funded debt.....	\$ 397,000.00	
Floating debt:		
Incurred for miscellaneous.....	\$ 5,324.70	
Incurred for interest on floating debt.....	23,820.00	
Total amount of floating debt.....		29,144.70
Total amount of debt liabilities.....		\$ 426,144.70
Amount of debt per mile of road.....	\$ 16,980.23	
Amount of debt representing the road in Iowa.....	All.	
Total amount of stock and debt.....		\$ 671,344.70
Amount of stock and debt per mile of road.....	25,333.76	

COST OF ROAD AND EQUIPMENT.

The cost of road and equipment is to this company just what stock and bonds are issued, which is	\$ 642,300.00
Total expended for construction.....	\$ 642,300.00
Proportion of cost of construction for Iowa.....	24,234.00

COST OF EQUIPMENT.

Total cost of road and equipment	\$ 642,300.00
Average cost of road and equipment per mile	\$ 24,234.00
Proportion of cost of road and equipment for Iowa	All.
Average cost of road and equipment per mile in Iowa	All.
The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business:	
Do not know what it would bring if offered for sale.	

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....		\$ 628.50	
August, 1887.....		611.25	
September, 1887.....		892.44	
October, 1887.....		329.51	
November, 1887.....		641.67	
December, 1887.....		392.85	
January, 1888.....		362.25	
February, 1888.....		346.25	
March, 1888.....		437.50	
April 1888.....		430.97	
May 1888.....		395.70	
June, 1888.....		385.64	
Totals.....		\$ 5,729.30	

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 631.26	\$ 110.81	\$ 742.07
August, 1887.....	1,638.29	245.28	1,883.57
September, 1887.....	2,007.13	184.98	2,192.11
October, 1887.....	2,034.73	280.86	2,315.59
November, 1887.....	1,967.66	195.05	2,162.71
December, 1887.....	1,664.66	342.89	2,007.55
January, 1888.....	1,766.94	149.84	1,916.78
February, 1888.....	2,211.09	70.36	2,281.45
March, 1888.....	2,232.21	102.14	2,334.35
April, 1888.....	2,054.86	87.87	2,142.73
May, 1888.....	1,093.49	224.42	1,317.91
June, 1888.....	1,638.83	336.49	1,975.32
Totals.....	\$ 20,932.75	\$ 2,334.37	\$ 23,267.12

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 80.95	\$ 55.59		\$ 136.54
August, 1887.....	80.95	59.16		140.11
September, 1887.....	80.95	66.82		147.77
October, 1887.....	80.95	53.07		134.02
November, 1887.....	80.95	55.84		136.79
December, 1887.....	80.95	81.55		162.50
January, 1888.....	80.95	52.21		133.16
February, 1888.....	80.95	45.45		126.40
March, 1888.....	80.95	46.38		127.34
April, 1888.....	80.95	43.93		124.87
May, 1888.....	80.95	39.80		120.75
June, 1888.....	80.95	43.31		124.27
Totals.....	\$ 971.44	\$ 642.90		\$ 1,614.34

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers.....	\$ 5,723.90	
From all passengers.....	\$ 5,723.90	
From express and baggage.....	642.90	
From mails.....	971.44	
Total earnings, passenger department.....	\$ 7,338.24	
Earnings per train mile run (32,600 miles).....	0.2250	
Earnings, freight:		
From local.....	\$ 2,334.37	
From through.....	20,932.75	
Total earnings, freight department.....	\$ 23,267.12	
Earnings per train mile run (32,600 miles).....	0.7143	
Earnings per train mile run for all trains earning revenue (32,600 miles).....	0.9294	
Proportion of earnings for Iowa.....	All.	
Total earnings from all sources.....	\$ 30,605.36	
Earnings per mile of road operated (26½ miles).....	1,155.85	
Proportion of earnings for Iowa.....	All.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road bed and track.....	\$ 4,547.58
Repairs of fences, road crossings and signs.....	316.07
Repairs of buildings, stations and water-tanks.....	6,601.80
Total.....	\$ 11,365.45

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 553.28
Repairs of passenger cars.....	130.09
Repairs of freight cars.....	86.34
Total.....	\$ 769.71

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 2,818.95
Water supply.....	77.71
Oil and waste.....	337.54
Locomotive service.....	2,341.21
Passenger train service.....	1,368.16
Passenger train supplies, mixed trains.....	31.00
Mileage of passenger cars (debit balance).....	.96
Telegraph expenses (maintenance and operating).....	3.58
Loss and damage to freight and baggage.....	82.00
Damage to property and cattle.....	146.30
Agents and station service.....	2,708.30
Station supplies.....	173.57
Total.....	\$ 9,946.23

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$	3,100.79
Legal expenses.....		16.00
Stationery and printing, outside agencies and advertising.....		804.27
Contingencies.....		1,000.67
Taxes in Iowa.....		1,158.14
Total taxes.....		1,158.14
Total.....	\$	5,589.17

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	11,465.45
Maintenance of motive power and cars.....		778.71
Conducting transportation.....		9,946.21
General expenses including taxes.....		5,589.17
Total operating expenses and taxes.....	\$	27,779.54
Operating expenses and taxes per mile of road operated (30½ miles).....	\$	1,048.29
Operating expenses and taxes per train mile run, for trains earning revenue (32,600 miles).....		0.854
Proportion of operating expenses and taxes for Iowa.....	All.	
Expenses of running and management of passenger trains, per train mile..All mixed trains.		
Expenses of running and management of freight trains.....All mixed trains.		
Percentage of expenses to earnings.....	81	

GENERAL EXHIBIT.

Total earnings.....	\$	30,624.68
Total expenses, including taxes.....		27,779.54
Net earnings.....		2,845.19
Interest accruing during the year.....		23,820.90
Interest falling due during the year and not paid.....		23,820.00
Floating debt liquidated during the year.....		2,675.30
Balance for the year; floating debt.....		5,324.70
Balance at the close of the year, June 30, 1888; floating debt.....	\$	29,144.70

GENERAL RECAPITULATION.

Total earnings.....	\$	30,624.68
Total operating expenses and taxes.....		27,779.54
Net earnings above operating expenses and taxes.....		2,845.19
Gross earnings per train mile run (32,600 miles).....	0.8394	
Net earnings per train mile run (32,600 miles).....	0.8521	
Percentage of net earnings to stock and debt.....	.6042	
Percentage of net earnings to cost of road and equipment.....	.0044	

TAXES.

Amount paid for year ending June 30, 1888:		
In Iowa.....	\$	1,158.14
Total.....	\$	1,158.14

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.	
Wages and salaries due.....	\$ 3,283.50
Matured interest coupons unpaid.....	23,820.00
Miscellaneous debt.....	12,600.00
Total.....	\$ 38,703.50
Interest and floating debt.....	\$ 29,144.70
Amount of stock issued.....	245,200.00
Funded debt.....	397,000.00
	\$ 671,344.70

CREDIT.

Cash on hand.....	\$ 1,475.05
Bills receivable.....	8,800.00
Due from agents.....	588.18
Net traffic balances due from other companies.....	205.66
Balance floating debt.....	29,144.70
Total.....	\$ 38,703.59

DESCRIPTION OF ROAD.

Length of main line of road from Alden to Eldora Junction.....	26½
Length of main road in Iowa.....	26½
Total length of road belonging to this company.....	26½
Total length of road belonging to this company in Iowa.....	26½
Aggregate length of sidings and other tracks not above enumerated.....	2½
Same in Iowa.....	2½
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	26½
Weights per yard, steel, 32 pounds.	
Gauge of track, 4 feet 8½ inches.	

STATIONS.

Number of stations on all roads owned by this company.....	6
Same in Iowa.....	6
Number of stations on all roads operated by this company.....	6
Same in Iowa.....	6
Number of telegraph offices in stations in Iowa.....	5

EMPLOYEES.

Average number of persons regularly employed on all roads operated by this company.....	30
Same in Iowa.....	30
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 13,647.30
Same in Iowa.....	All.

BRIDGES IN IOWA.

	No.	Aggregate length.
Combination truss bridges over 100 feet in length	3	300
Wooden trestle and pile.....	40	731

ARCH CULVERTS AND VIADUCTS IN IOWA.

Less than 20 feet opening	41	1,839
---------------------------------	----	-------

BOX CULVERTS IN IOWA.

Timber	120	
Stone	12	

CATTLE-GUARDS.

Number of in Iowa.....	69	
Give the average number of years the trestle and pile bridges last on your road in Iowa.....		
Give the average number of years that wooden truss bridges last on your road in Iowa.....		
Have run only five years, so cannot tell.		

ROAD-BED AND TRACK.

Number of track sections in Iowa	9	
Average length of sections, miles	9	
Average number of men in each section gang	8	

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality? Central Iowa Railroad, at Eldora, Iowa.		
What railroads cross your road, either over or under, and at what locality? Illinois Central, at Iowa Falls, crosses over.		
Number of highway crossings at grade.....	20	
Number of highway crossings under railroad	1	

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	30	
What is the average cost per rod, cents.....	40	
What is the total cost of same.....	\$	3,840.00
How many miles of new fencing have you built during the year.....	None.	
Give the number of miles of fencing needed on both sides of your track in Iowa:		
In Hardin county.....	28	
Total miles, 26½ road or about 50 miles fence.		

ROLLING STOCK.

	OWNED.	TOTAL.
Number of combination cars	1	1
Number of box freight cars.....	2	2
Number of platform and coal cars.....	10	10
Number of other cars.....	2	2
Total number of cars.....	15	15
Number of locomotives		2
Maximum weight of locomotives and tenders.....	35 tons	
Average weight of locomotives and tenders.....	35 tons	
Number of locomotives equipped with train brake, air.....		2
Maximum weight of passenger cars	17 tons	
Average weight of passenger cars.....	17 tons	
Number of passenger cars equipped with train brake		1
Number of freight cars equipped with train brake.....		14
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight. (Weight of engine, 35 tons), tons		400

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by freight trains during the year, mixed.....	32,690
Total train mileage.....	32,690

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	All mixed trains as before stated.
Average weight of passenger trains, exclusive of passengers.....	
Average number of cars in freight trains.....	
Average weight of freight trains, exclusive of freight.....	

PASSENGER TRAFFIC.

Number of through passengers carried.....	16,800
Total number of passengers carried.....	16,800
Total passenger mileage or passengers carried one mile.....	179,160
Average distance traveled by each passenger, miles.....	10.65
Average amount received from each passenger, cents.....	\$1.65
Highest rate of fare per mile for any distance, cents.....	4
Lowest rate of fare per mile for any distance, cents.....	3.30
Average rate of fare per mile for all passengers, cents.....	3.30

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	13,942
Number of tons of local freight carried.....	1,892
Total tons of freight carried.....	15,834
Total mileage of through freight, tons carried one mile.....	184,294
Total mileage of local freight, tons carried one mile.....	26,471
Total freight mileage, or tons carried one mile.....	190,767
Average rate per ton per mile received for through freight.....	\$ 1.275
Average rate per ton per mile received for local freight.....	.881
Average rate per ton per mile received for all freight.....	1.220
Average cost per ton per mile to move freight.....	.0104
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa (this should not include fuel or any material for the use of the road).....	.29

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	27,006
Number of miles run by loaded freight cars west and north.....	24,688
Number of miles run by empty freight cars east and south.....	7,486
Number of miles run by empty freight cars west and north.....	5,784
Total freight car mileage.....	68,944
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	21.65
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	27.44

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles, per hour.....	20
---	----

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PERCENT.
Grain.....	3,766	23.80
Flour.....	376	2.37
Animals.....	2,682	16.96
Lumber and forest products.....	1,321	8.35
Coal.....	3,884	24.54
Plaster, lime and cement.....	135	.85
Salt.....	183	1.16
Petroleum and oil.....	67	.43
Merchandise, and other articles not enumerated above.....	3,411	21.56
Total tons carried.....	15,834	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain.....	3,766	23.80
Flour.....	376	2.37
Animals.....	2,682	16.96
Lumber and forest products.....	1,321	8.35
Coal.....	3,884	24.54
Plaster, lime and cement.....	135	.85
Salt.....	183	1.16
Petroleum and oil.....	67	.43
Merchandise, and other articles not enumerated above.....	3,411	21.56
Total tons carried.....	15,834	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company. It pays the railway company twenty cents per one hundred pounds carried. It is doing general business; it makes its own rates. We take their freights at our depots.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? From July 1, 1887, to July 1, 1888, \$36.77 per mile for 26.42 miles, or \$971.46 per annum. The Department makes the terms of service.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? Sixty dollars.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company owns 26.50 miles.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—John Porter, Eldora, Iowa.
 Vice-President—David Secor, Forest City, Iowa.
 Secretary—A. H. Chase, Forest City, Iowa.
 Treasurer—H. N. Brockway, Forest City, Iowa.
 General Manager—John Porter, Eldora, Iowa.
 Chief Engineer—None.
 Superintendent of Telegraph—S. A. Fisher, Eldora, Iowa.
 Auditor—W. S. Porter, Eldora, Iowa.
 General Passenger Agent—W. S. Porter, Eldora, Iowa.
 General Freight Agent—W. S. Porter, Eldora, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

John Porter, Eldora, Iowa.
 W. S. Porter, Eldora, Iowa.
 C. E. Albrook, Eldora, Iowa.
 John S. Hadley, Eldora, Iowa.
 Ezra Nucholls, Eldora, Iowa.
 M. C. Smith, Eldora, Iowa.
 H. N. Brockway, Forest City, Iowa.
 David Secor, Forest City, Iowa.
 A. H. Chase, Forest City, Iowa.
 J. W. Mahoney, Forest City, Iowa.
 W. O. Hanson, Forest City, Iowa.

Date of annual meeting of stockholders, first Monday in June.
 Fiscal year of company ends with May 31st of each year.
 General offices of the company are located at Eldora, Iowa.

STATE OF IOWA.
COUNTY OF HARDIN, 1888.

John Porter, President and General Manager, and William S. Porter, Auditor and Assistant Treasurer, of the Chicago, Iowa & Dakota Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed.)

JOHN PORTER
 W. S. PORTER.

Subscribed and sworn to before me, this 14th day of September, A. D. 1888.

[L. S.]

THOS. G. ALVORD,
 Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 22d day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

CHICAGO, MILWAUKEE & ST. PAUL

RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.*

CAPITAL STOCK.

Amount of common stock issued.....	\$ 30,620,361.00
Amount of preferred stock issued, and conditions of preferment.....	21,610,900.00

Preferred stock is entitled to 7 per cent dividend, if earned, to the exclusion of common stock, but common stock is entitled to 7 per cent before preferred can have more. After that, no preference.

Total amount paid in as per books of the company.....	\$ 61,291,261.00
---	------------------

Total miles of road owned by company.....	5,672.49
Amount of stock per mile of road.....	\$ 10,805.00
Amount of stock representing the road in Iowa	16,998,428.00
Amount of stock held in Iowa	500.00
Total number of stockholders.....	4,192
Number of stockholders in Iowa.....	2

* For answers to questions concerning amount of capital stock and cost of road and equipment, we state that the present company was organized in 1863 and comprises various lines of road which have been built by other companies, the records of which are not all in our possession. It is therefore impossible to give the information desired.

FUNDED DEBT.

TITLE OF BONDS.	Date of issue.	Where payable.	When payable.	Interest payable.	Rate per cent.	Amount of bonds.
Consolidated mortgage	1878	New York	1909 Jan. and July 7	\$	11,490,000	
Termina mortgage	1884	New York	1914 Jan. and July 7	\$	4,713,000	
Income sinking fund, convertible	1886	New York	1916 Jan. and July 7	\$	2,000,000	
First mortgage LaCrosse Division	1883	New York	1903 Jan. and July 7	\$	5,209,000	
First mortgage Iowa & Minn. Div.	1887	New York	1897 Jan. and July 7	\$	1,288,000	
First mortgage Prairie du Chien Div.	1868	New York	1868 Feb. and Aug. 8	\$	3,714,000	
Second mortgage Prairie du Chien Div.	1868	New York	1898 Feb. and Aug. 7.8	\$	1,241,000	
First mortgage Chicago & Mil. Div.	1873	New York	1903 Jan. and July 7	\$	2,303,000	
First mortgage St. Paul (or River) Div.	1872	London	1902 Jan. and July 7	\$	3,984,000	
First mortgage Iowa & Dakota Div.	1889	New York	1889 Jan. and July 7	\$	541,000	
First mortgage Iowa & Dakota Ext'n.	1878	New York	1908 Jan. and July 7	\$	3,505,000	
First mortgage Hastings & Dak. Div.	1872	New York	1902 Jan. and July 7	\$	80,000	
First mortgage Hastings & Dak. Ext'n.	1880	New York	1910 Jan. and July 7	\$	5,680,000	
First mortgage Hastings & Dak. Ext'n.	1880	New York	1910 Jan. and July 7	\$	990,000	
First mortgage Southwestern Div.	1879	New York	1909 Jan. and July 7	\$	4,000,000	
First mortgage LaC. & Davenport Div.	1879	New York	1919 Jan. and July 7	\$	2,500,000	
First mortgage Chicago & Pacific Div.	1880	New York	1910 Jan. and July 7	\$	3,000,000	
First mortgage Chle. & Pac. West. Div.	1881	New York	1921 Jan. and July 7	\$	10,340,000	
First mortgage Southern Minn. Div.	1880	New York	1910 Jan. and July 7	\$	7,422,000	
First mortgage Mineral Point Div.	1880	New York	1910 Jan. and July 7	\$	2,540,000	
First mortgage Dubuque Div.	1880	New York	1920 Jan. and July 7	\$	6,585,000	
First mortgage Wisconsin Valley Div.	1880	New York	1920 Jan. and July 7	\$	2,400,000	
First mortgage Wis. & Minn. Div.	1881	New York	1921 Jan. and July 7	\$	2,755,000	
First mortgage Chl. & Lake Sup'r Div.	1881	New York	1921 Jan. and July 7	\$	1,380,000	
First mortgage Chl. & Missouri R. Div.	1886	New York	1926 Jan. and July 7	\$	3,083,000	
Land grant income	1880	New York	1880 Jan. and July 7	\$	1,089,000	
Real estate mortgage	1884	New York	1894 Mar. and Sept. 3	\$	225,000	
Real estate mortgage	1883	New York	1890 April and Oct. 5	\$	50,000	
Minnesota Central Railroad	1864	New York	1884 Jan. and July 7	\$	123,000	
Milwaukee & Western Railroad	1861	New York	1891 Jan. and July 7	\$	215,000	
Wisconsin Valley Railroad	1879	New York	1909 Jan. and July 7	\$	1,100,500	
Pago & Southern R'y, 1st mortgage ..	1883	New York	1924 Jan. and July 7	\$	1,250,000	
Pago & Southern R'y income	1883	New York	1883 April and Oct. 6	\$	200,000	
Dak. & Great South'n R'y, 1st mort.	1886	New York	1916 Jan. and July 7	\$	2,850,000	
Total				\$	118,969,000	

Total amount of funded debt \$ 118,969,000.00
 Floating debt in excess of assets None.

Total amount of debt liabilities \$ 118,969,000.00

Amount of debt per mile of road \$ 20,977.00

Amount of debt representing the road in Iowa (on basis of miles of road) \$ 33,000,233.00

Total amount of stock and debt 180,280,261.00

Amount of stock and debt per mile of road 31,782.00

Amount of interest paid representing the road in Iowa (on basis of miles of road) 1,788,303.81

Amount of interest accrued representing the road in Iowa (on basis of miles of road) 1,828,112.13

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment	\$ 179,327,016.49
Average cost of road and equipment per mile (5,672.40 miles)	\$ 31,596.00
Proportion of cost of road and equipment for Iowa (on basis of miles of road)	49,708,586.00
Average cost of road and equipment per mile in Iowa (1,873.80 miles)	31,596.00
Actual present cash value of road and equipment	
Actual cash value of all other property owned, with schedule of same	
The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business. It is not possible for us to answer these questions relating to present cash value of railroad property.	

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading	\$ 77,192.96
Bridging and masonry	101,667.89
Superstructure, including rails	438,690.05
Land, land damages and fences	64,577.34
Passenger and freight stations, coal sheds and water stations	180,585.22
Engine houses, car sheds and turn tables	75,397.35
Machine shops, including machinery and tools	73,141.83
Improvement of purchased roads	937,605.37
Construction of extensions and branches	3,682,369.90
Purchase of other road:	
Dakota & Great Southern Railway, terminal facilities Milwaukee & Chicago and Chicago, Evanston & Lake Superior Railway	1,787,867.00
Total for construction	\$ 7,308,903.89

EQUIPMENT.

	Number.
Locomotives	\$ 412,545.47
Passenger, mail, baggage and express cars	85,561.25
Freight, dining and sleeping cars	25,000.00
Freight cars	644,841.23
Wrecking-cars, pile-drivers and tools	47,822.36
Total for equipment	\$ 1,186,716.91
Total expenditures charged to property accounts	\$ 8,555,704.80
Property sold (or reduced in valuation on the books) and credited property accounts during the year:	
Real estate	\$ 7,100.00
Steam shovel	4,500.00
Net addition to property account for the year	\$ 8,544,104.80

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 95,406.75	\$ 481,670.31	\$ 577,077.06
August, 1887.....	101,184.22	490,841.12	592,025.34
September, 1887.....	99,577.58	536,047.10	635,624.68
October, 1887.....	99,385.78	486,106.53	575,492.31
November, 1887.....	75,367.22	437,133.47	512,500.69
December, 1887.....	85,572.72	377,810.28	463,382.00
January, 1888.....	37,635.31	312,160.82	349,796.13
February, 1888.....	43,261.50	302,547.12	345,808.62
March, 1888.....	86,504.68	362,449.69	448,954.37
April, 1888.....	98,130.34	381,544.87	479,675.21
May, 1888.....	106,074.62	373,111.23	479,185.85
June, 1888.....	99,223.03	439,429.27	538,652.30
Totals.....	984,613.80	4,988,834.61	5,973,448.41

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 142,848.52	\$ 985,776.25	\$ 1,128,624.77
August, 1887.....	159,261.75	1,168,317.39	1,327,579.14
September, 1887.....	169,844.30	1,465,562.36	1,635,406.66
October, 1887.....	199,894.93	1,879,607.60	2,079,502.53
November, 1887.....	209,956.23	1,758,865.83	1,968,822.06
December, 1887.....	194,707.59	1,667,094.09	1,861,801.68
January, 1888.....	140,607.16	821,130.23	961,737.39
February, 1888.....	171,639.32	921,050.72	1,092,690.04
March, 1888.....	187,501.87	1,161,330.08	1,348,831.95
April, 1888.....	187,501.87	1,098,461.48	1,285,963.35
May, 1888.....	145,185.06	1,006,534.21	1,151,719.27
June, 1888.....	153,642.50	1,167,695.11	1,321,337.61
Totals.....	2,043,020.87	14,890,021.34	16,933,042.21

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 56,503.62	\$ 32,146.10	\$ 32,104.07	\$ 110,753.79
August, 1887.....	66,502.73	34,647.52	56,541.74	157,691.99
September, 1887.....	61,497.87	31,915.93	54,717.61	148,131.41
October, 1887.....	61,483.91	35,459.28	56,674.62	153,617.81
November, 1887.....	61,477.59	34,513.08	62,483.84	158,474.51
December, 1887.....	67,018.11	38,404.09	96,551.92	201,974.12
January, 1888.....	65,480.68	35,511.54	40,130.81	141,123.03
February, 1888.....	65,534.04	35,712.23	36,357.36	137,603.63
March, 1888.....	65,506.75	34,192.43	38,488.54	138,187.71
April, 1888.....	65,433.50	35,410.34	37,270.38	138,120.22
May, 1888.....	65,263.46	35,328.69	43,558.08	144,149.23
June, 1888.....	65,439.38	35,603.50	40,403.25	141,533.71
Totals.....	787,167.79	417,793.87	615,289.44	1,820,250.90

ANALYSIS OF EARNINGS.

Earnings, passenger:

From local passengers.....	\$ 4,998,834.61
From through passengers.....	984,613.80
From all passengers.....	\$ 5,973,448.41
From express and baggage.....	510,831.85
From mails.....	787,167.79
From other sources, passenger department.....	189,828.47
Total earnings, passenger department.....	\$ 7,461,074.72

Earnings per train mile run (8,994,370 miles).....\$ 1.67

Earnings, freight:

From local.....	\$ 14,890,021.34
From through.....	2,043,020.87
From other sources, freight department.....	766,675.60
Total earnings, freight department.....	\$ 17,699,717.81

Earnings per train mile run (11,912,175 miles).....1.44

Earnings per train mile run, from all trains earning revenue

(18,906,445 miles).....	1.31	6,311,757.75
Proportion of earnings for Iowa.....		43,118.42
Rent.....		199,671.83
* Elevator earnings.....		22,836.58
Telegraph earnings.....		67,903.60
* Stock yards.....		\$ 94,726,741.62

Total earnings from all sources.....\$ 4,433.99

Earnings per mile of road operated (537,664 miles).....\$ 4,433.99

Proportion of earnings for Iowa from all sources.....\$ 6,311,757.75

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 1,296,813.82
Renewal of rails (No. tons laid, steel, 26,723).....	313,046.81
Renewal of ties (No. laid, 1,396,367).....	568,508.54
Repairs of bridges, including culverts and cattle-guards.....	458,229.34
Repairs of fences, road crossings and signs.....	96,590.75
Repairs of buildings, stations and water-tanks.....	176,144.89
Totals.....	\$ 2,711,306.09

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 1,699,386.89
Repairs of passenger cars.....	595,678.98
Repairs of freight cars.....	806,776.18
Repairs of tools and machinery.....	95,697.23
Totals.....	\$ 2,879,499.17

* Included in earnings freight department.

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 2,944,898.50
Water supply.....	Not separated.
Oil and waste.....	156,952.54
Locomotive service.....	1,745,463.71
Passenger train service.....	507,467.45
Passenger train supplies.....	116,715.09
Freight train service.....	956,869.30
Freight train supplies.....	42,442.08
Mileage of freight cars (debit balance).....	129,423.09
Telegraph expenses (maintenance and operating).....	Not separated.
Damage and loss of freight and baggage.....	26,631.18
Damages to property and cattle.....	69,711.72
Personal injuries.....	141,308.94
Agents and station service.....	2,677,842.23
Station supplies.....	159,157.79
Total.....	\$ 8,881,161.07

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$ 516,864.50
Legal expenses.....	118,497.73
Insurance.....	46,996.31
Stationery, printing, outside agencies and advertising.....	456,017.11
Contingencies.....	355,839.03
Taxes in Iowa.....	\$ 187,275.50
Taxes in other States.....	621,037.12
Total taxes.....	808,312.62
Total.....	\$ 2,302,361.29

RECAPITULATION OF EXPENSES.

Maintenance of way and building.....	\$ 2,711,306.09
Maintenance of motive power and cars.....	2,579,498.17
Conducting transportation.....	8,881,161.07
General expenses, including taxes.....	2,302,361.29
Total operating expenses and taxes.....	\$ 16,474,314.62
Operating expenses and taxes per mile of road, operated (5,576.64 miles).....	\$ 2,954.17
Operating expenses and taxes per train mile run, for trains earning revenue 18,906,445 miles.....	.87
Proportion of operating expenses and taxes for Iowa.....	\$ 4,304,163.54
Expenses of running and management of passenger trains.....	We have no records that would enable us to answer these questions.
Expenses of running and management of passenger trains, per train mile.....	
Expenses of running and management of freight trains.....	
Expenses of running and management of freight trains per train mile.....	
Expenses of running and management of all trains earning revenue.....	
Percentage of expenses to earnings.....	66.43

GENERAL EXHIBIT.

Total earnings.....	\$ 34,736,741.62
Total expenses, including taxes.....	16,474,314.62
Net earnings.....	8,252,425.00
Income from other sources than earnings.....	873,064.98
Interest accruing during the year.....	6,573,598.00
Interest paid during the year.....	6,448,313.03
Interest on funded debt.....	{ 6,573,598.00
Interest paid on funded debt.....	
Interest on funded debt, accrued prior to July 1, 1886.....	
Dividends declared—3½ per cent, preferred stock.....	755,891.50
Dividend declared—2½ per cent, common stock.....	974,569.02
Balance for the year.....	221,430.86
Last report.....	3,876,299.71
Balance at commencement of the year, less \$ 3,097,012.31.....	478,387.50
Balance at the close of the year, June 30, 1888.....	\$ 699,818.36

GENERAL RECAPITULATION.

Total earnings.....	\$ 34,736,741.62
Total operating expenses and taxes.....	16,474,314.62
Net earnings above operating expenses and taxes.....	8,252,425.00
Gross earnings per train mile run (18,906,445 miles).....	\$ 1.31
Net earnings per train mile run (18,906,445 miles).....	.44
Percentage of net earnings to stock and debt.....	4.52
Percentage of net earnings to cost of road and equipment.....	4.60

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa.....	\$ 187,275.50
In other States.....	621,037.12
Total.....	\$ 808,312.62

SURPLUS.

Surplus at the commencement of the year.....	\$ 478,387.50
Surplus at the close of the year.....	699,818.36
Amount absorbed in construction.....	\$ 699,818.36

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of road, equipment, etc.....	\$ 179,227,016.49
Bonds, stocks, etc., owned by company.....	3,780,195.96
Due from agents, other companies, etc.....	553,396.93
United States government.....	348,327.30
Material and supplies.....	2,704,414.74
Bills receivable.....	21,260.00
Cash on hand.....	1,096,332.60
Total.....	\$ 187,688,763.94

CREDIT.

Capital stock, preferred.....	\$ 21,616,900.00
Capital stock, common.....	30,699,361.00
Bonds outstanding.....	118,969,000.00
Vouchers and pay rolls.....	2,764,613.41
Due other companies, etc.....	389,671.62
Dividends unclaimed.....	68,583.17
Interest coupons not presented.....	35,373.16
Interest accrued not yet payable.....	3,451,261.91
Income account.....	690,813.36
Total.....	\$ 187,839,752.94

DESCRIPTION OF ROAD.

Length main line of road.....	5,672.49
Length main line of road in Iowa.....	1,073.50
Length main line of road in Illinois.....	316.15
Length main line of road in Wisconsin.....	1,307.50
Length main line of road in Minnesota.....	1,130.17
Length main line of road in Dakota.....	1,215.11
Length main line of road in Missouri.....	146.47
Length of double track on main line.....	45.32
Same in Iowa.....	1.71

MILES OF ROAD.

ROADS.	Illinois.	Wisconsin.	Iowa.	Minnesota.	Missouri.	Dakota.	Total.
From Milwaukee to Chicago.....	45.08	37.50	.....	.....	.....	.....	82.65
Rondout to Libertyville.....	3.00	.....	.....	.....	.....	.....	3.00
Chicago to Evanston.....	11.76	.....	.....	.....	.....	.....	11.76
C. & R. J. to Pacific Junction.....	3.39	.....	.....	.....	.....	.....	3.39
Pacific Junction to C. & B. Trans.....	13.68	.....	345.18	.....	.....	.....	464.46
Galewood to Dunning.....	3.19	.....	.....	.....	.....	.....	3.19
Marion to Coburg.....	.....	.....	150.39	.....	140.27	.....	290.66
Racine to Kiltredge.....	50.63	69.31	.....	.....	.....	.....	119.94
Savanna to Port Byron Junction.....	47.79	.....	.....	.....	.....	.....	47.79
Eagle to Elkhorst.....	.....	16.50	.....	.....	.....	.....	16.50
Rockton to Rockford.....	14.94	.....	.....	.....	.....	.....	14.94
Elk River Junction to Clinton.....	.....	10.05	.....	.....	.....	.....	10.05
Davenport to Jackson Junction.....	.....	152.98	.....	.....	.....	.....	152.98
Elkridge to Maquoketa.....	.....	32.27	.....	.....	.....	.....	32.27
Paralta to Farley.....	.....	43.63	.....	.....	.....	.....	43.63
Florida St. to Eighth St.....	.....	1.15	.....	.....	.....	.....	1.15
Milwaukee to Prairie du Chien.....	.....	194.04	.....	.....	.....	.....	194.04
Prairie du Chien to Bridge Sw'n.....	.....	.50	.....	.....	.....	.....	.50
Stock Yards to Merrill Park.....	.....	.39	.....	.....	.....	.....	.39
Mazomanie to Prairie du Sac.....	.....	10.37	.....	.....	.....	.....	10.37
Lone Rock to Richland Center.....	.....	16.22	.....	.....	.....	.....	16.22
Milton to Shelbyburg.....	.....	76.54	.....	.....	.....	.....	76.54
Janesville to Beloit Junction.....	.....	13.86	.....	.....	.....	.....	13.86
Brookhead to New Glarus.....	.....	22.78	.....	.....	.....	.....	22.78
Warren to Mineral Point.....	1.01	31.28	.....	.....	.....	.....	32.29
Calamine to Plattville.....	.....	17.68	.....	.....	.....	.....	17.68
South Mil. to La Crosse.....	.....	196.37	.....	.....	.....	.....	196.37
Watertown Junction to Madison.....	.....	36.48	.....	.....	.....	.....	36.48
East Madison to Portage.....	.....	33.01	.....	.....	.....	.....	33.01
New Lisbon to Needah.....	.....	13.02	.....	.....	.....	.....	13.02
Viroqua Junction to Viroqua.....	.....	32.17	.....	.....	.....	.....	32.17
North La Crosse to Onalaska.....	.....	3.76	.....	.....	.....	.....	3.76
Tomah to Minnecqua.....	.....	161.56	.....	.....	.....	.....	161.56
Mather to Withee.....	.....	16.17	.....	.....	.....	.....	16.17

MILES OF ROAD—CONTINUED.

ROADS.	Illinois.	Wisconsin.	Iowa.	Minnesota.	Missouri.	Dakota.	Total.
From North Milwaukee to Portage.....	160.37	.....	.....	.....	.....	.....	160.37
Merrill Park to Schwarzsburg.....	4.25	.....	.....	.....	.....	.....	4.25
Cement Line Jet to Rock.....	1.06	.....	.....	.....	.....	.....	1.06
Iron Ridge Jet to Fond du L.....	28.52	.....	.....	.....	.....	.....	28.52
Horizon Jet to Berlin.....	42.30	.....	.....	.....	.....	.....	42.30
Brandon to Markers.....	11.49	.....	.....	.....	.....	.....	11.49
Ripon Junction to Oakosh.....	19.09	.....	.....	.....	.....	.....	19.09
Rush Lake Jet to Winneconne.....	14.89	.....	.....	.....	.....	.....	14.89
Sabula Junction to River Junction.....	.....	135.18	24.93	.....	.....	.....	160.11
Turkey River Jet to West U.....	.....	58.34	.....	.....	.....	.....	58.34
Waukon Junction to Waukon.....	.....	22.95	.....	.....	.....	.....	22.95
Belleuve to Cascade.....	.....	35.77	.....	.....	.....	.....	35.77
Beno to Preston.....	.....	57.71	.....	.....	.....	.....	57.71
North La Crosse to St. Paul.....	1.39	128.42	.....	.....	.....	.....	129.81
Chet St. St. P. Short Line Jet.....	.....	4.30	.....	.....	.....	.....	4.30
St. Croix Junction to Stillwater.....	.....	24.75	.....	.....	.....	.....	24.75
West Wabasha to Zimbrot.....	.....	60.21	.....	.....	.....	.....	60.21
West Wabasha to Chippewa F.....	.....	60.77	1.83	.....	.....	.....	62.60
Red Cedar Junction to Cedar F.....	.....	50.67	.....	.....	.....	.....	50.67
N. McGregor to Chamberlain.....	.....	201.45	.....	.....	.....	.....	201.45
Beulah Junction to Ekadere.....	.....	19.22	.....	.....	.....	.....	19.22
Emmetsburg to Esterville.....	.....	22.64	.....	.....	.....	.....	22.64
Spencer to Spirit Lake.....	.....	20.15	.....	.....	.....	.....	20.15
Rock Valley to Eden.....	.....	8.99	.....	.....	.....	.....	8.99
Marion Junction to Running W.....	.....	41.28	130.64	.....	.....	.....	171.92
Calmar to Minneapolis.....	.....	10.00	.....	.....	.....	.....	10.00
Conover to Decorah.....	.....	27.95	11.34	.....	.....	.....	39.29
Mason City to Austin.....	.....	.....	31.98	.....	.....	.....	31.98
Northfield to Cannon Junction.....	.....	.....	5.56	.....	.....	.....	5.56
Mendota to St. Paul.....	.....	.....	95.80	.....	.....	.....	95.80
Manilla to Mitchell.....	.....	.....	.....	129.89	.....	.....	129.89
Tripp to Armour.....	.....	.....	.....	20.45	.....	.....	20.45
Elk Point to Sioux Falls.....	.....	.....	.....	35.49	.....	.....	35.49
Sioux Falls Junction to Sioux F.....	.....	.....	.....	32.83	.....	.....	32.83
Bridge Switch to Woonsocket.....	.....	.....	.....	296.22	.....	.....	296.22
Wells to Mankato.....	.....	.....	88.16	.....	.....	.....	88.16
Madison to Bristol.....	.....	.....	.....	108.02	.....	.....	108.02
South Minneapolis to Aberd'n.....	.....	.....	178.74	.....	.....	.....	178.74
Hastings to Benton Junction.....	.....	.....	53.71	.....	.....	.....	53.71
Hopkins to Lake Minnetonka.....	.....	.....	7.54	.....	.....	.....	7.54
Glencoe to Hutchinson.....	.....	.....	13.45	.....	.....	.....	13.45
Andover to Harlan.....	.....	.....	.....	55.91	.....	.....	55.91
Milbank Junction to end of track of Northwestern.....	.....	.....	.....	33.00	.....	.....	33.00
Ortonville to Fargo.....	.....	.....	46.22	.....	.....	.....	46.22
Mitchell to Edgeview.....	.....	.....	.....	70.68	.....	.....	70.68
Aberdeen to Rapidie.....	.....	.....	.....	192.37	.....	.....	192.37
Orient to Eureka.....	.....	.....	.....	54.91	.....	.....	54.91
Total.....	316.15	1,307.50	1,673.50	1,130.17	140.27	1,215.11	5,672.49

Total length of road belonging to this company..... 5,672.49

Total length of road belonging to this company in Iowa..... 1,073.50

Aggregate length of sidings and other tracks not above enumerated..... 1,672.83

Same in Iowa..... 267.29

Total length of steel rails in tracks in Iowa, exclusive of sidings..... 1,097.91

Total length of iron rails in tracks in Iowa..... 475.27

Weight per yard, steel, 56 to 67 pounds.

Weight per yard, iron, 35 to 50 pounds.

Gauge of track, standard, 4 feet, 8 1/2 inches.

Gauge of track, narrow, 3 feet.

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Miles in Iowa, June 30, 1888.....	1,527.13
Corrections of measurement.....	4.21
Kansas City Line.....	41.96

Miles in Iowa June 30, 1888..... 1,573.30

If any part of the road was first opened for operation during the past year, state the date: Kansas City Line, August 6, 1887.

Total miles of road operated by this company..... 5,672.49

Total miles of road operated by this company in Iowa not reported by any other company..... 1,573.30

STATIONS.

Number of stations (including flag stations) on all roads owned by this company.....	1,669
Same in Iowa.....	296
Number of stations on all roads operated by this company.....	1,669
Same in Iowa.....	296
Number of telegraph offices in stations in Iowa.....	232

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company.....	21,798
Same in Iowa.....	4,711
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 13,041,894.33
Same in Iowa.....	2,792,354.43

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	93	11,850
Combination truss bridges over 100 feet in length.....	17	2,343
Iron truss bridges over 100 feet in length.....	13	1,945
Wooden trestle and pile.....	2,585	225,467

ARCH CULVERTS AND VIADUCTS IN IOWA.

Less than 20 feet opening.....	8	341
--------------------------------	---	-----

BOX CULVERTS IN IOWA.

Timber.....	1,564	62,063
Stone.....	195	5,739

CATTLE-GUARDS.

Number of in Iowa.....	2,944
------------------------	-------

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....		1,206,000
Timber culverts replaced with iron pipe.....	15	424
Timber culverts replaced with timber.....	20	600

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	WHEN BUILT.	Length in feet.
Near Otranto.....	Howe truss.....	Wood.....	1888.....	168
Carpenter.....	Howe truss.....	Wood.....	1888.....	158
Between Onover and Decorah.....	Howe truss.....	Wood.....	1888.....	68
Decorah.....	Howe truss.....	Wood.....	1888.....	68
Near Madrid.....	Truss.....	Iron.....	1888.....	412
Clford Mills.....	Howe truss.....	Wood.....	1888.....	230
Manicello.....	Howe truss.....	Wood.....	1888.....	168
Anamosa.....	Howe truss.....	Wood.....	1888.....	168
Total.....				1,380

Give the average number of years that trestle and pile bridges last on your road in Iowa. Seven to eight.

Give the average number of years that wooden truss bridges last on your road in Iowa. Seven to ten.

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	262
Average length of sections, miles.....	6
Average number of men in each section gang.....	5
Number of new ties laid in track during the year in Iowa.....	291,074
Average number of new ties per mile of road.....	185
New rails laid in track during the year in Iowa—(steel 7227.1968 tons) miles.....	77.37
Total track laid with new rails during the year in Iowa, miles.....	93.61
What is the average number of years that iron rails last in your track on main line.....	4 to 6
What is the average number of years that iron rails last in your track on branches in Iowa.....	7 to 10
What is the average number of years that steel rails last in your track on main line in Iowa.....	8 to 10
What is the average number of years that steel rails last in your track on branches in Iowa.....	12 to 16
What is the average number of years that ties last in your track in Iowa....	6 to 8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago & Northwestern, at Clinton, Lyons, Delmar Junction (2), De Witt.
 Chicago & Northwestern, at Wheatland, Tama City, Slater, Anamosa.
 Chicago & Northwestern, at Council Bluffs, Cedar Rapids, Calliope.
 Chicago & Northwestern, at Arion, Hawarden.
 Burlington, Cedar Rapids & Northern, at Nora Junction, Plymouth Junction, Garner, Neola, Webster.
 Burlington, Cedar Rapids & Northern, at Donnan, Dixon, Cedar Rapids, Oscan.
 Burlington, Cedar Rapids & Northern, at Emmetsburg (2).
 Illinois Central, at Dubuque, Charles City, Sioux City, Sheldon, near Rodney.
 Central Iowa, at Mason City, Hedrick, State Center Junction.
 Minneapolis & St. Louis, at Britt.
 Chicago, Burlington & Quincy, at Ottumwa, Council Bluffs.
 Chicago, Rock Island & Pacific, at Ruthven, Perry, Council Bluffs.
 Chicago, Rock Island & Pacific, at Ottumwa, Neola, Seymour.

Chicago, St. Paul, Minneapolis & Omaha, at Sheldon, Sioux City.
 Wabash Western, at Ottumwa.
 Omaha & St. Louis, at Council Bluffs.
 Des Moines & Northwestern, at Herndon.
 Kansas City, St. Jo & Council Bluffs, at Council Bluffs.
 Mason City & Fort Dodge, at Mason City.
 Chicago, St. Paul & Kansas City, at Dubuque, near Onelda, New Hampton.
 Cedar Rapids & Marion, between Cedar Rapids and Marion.

What railroads crosses your road, either over or under, and at what locality.
 Chicago & Northwestern, at Algona, Center Junction, Manning and Mapleton.
 Chicago, Rock Island & Pacific, at Sigourney, South Amana and Davenport.
 Keokuk & Western, near Moravia, near Mystic.
 Illinois Central, at Delaware.
 Central Iowa, at Pickering.
 Burlington, Cedar Rapids & Northern, near Louisa, 2.
 Chicago & Cedar Rapids, at Louisa.
 St. Louis, Des Moines & Northern, at Madrid.
 Chicago, St. Paul & Kansas City, at Melbourne.
 Burlington & Northwestern, at Hedrick.
 Number of highway crossings at grade..... 1,779
 Number of highway crossings at which there are flagmen..... 34
 Number of highway crossings over railroad..... 30
 Number of highway crossings under railroad..... 39
 Number of highway bridges 18 feet above track..... 34
 Number of highway bridges less than 18 feet above track..... 1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa..... 2,369.21
 What is the average cost per rod, cents..... 79
 What is the total cost of same..... \$ 494,863.61
 How many miles of new fencing have you built during the year..... 238.92
 Give the number of miles needed, on both sides of your track, in each county in Iowa:
 In Clayton county..... 2.80
 In Winneshiek county..... 12.16
 In Floyd county..... 13.18
 In Chickasaw county..... 12.35
 In Cerro Gordo county..... 26.15
 In Worth county..... 10.00
 In Dickinson county..... 26.15
 In O'Brien county..... 21.30
 In Sioux county..... 88.90
 In Lyon county..... 30.91
 In Hancock county..... 42.83
 In Clay county..... 66.66
 In Palo Alto county..... 71.39
 In Kosciusko county..... 16.91
 In Allamakee county..... 7.43
 In Woodbury county..... 8.44
 In Plymouth county..... 20.91
 In Fayette county..... 1.00
 In Dubuque county..... 3.24
 In Emmet county.....
 Total miles..... 438.12

ROLLING STOCK.

Number of passenger cars..... 343
 Number of baggage, mail and express cars..... 240
 Number of parlor and sleeping-cars..... 59
 Number of dining-cars..... 10
 Number of box freight cars..... 14,896
 Number of stock cars..... 3,544
 Number of platform and coal cars..... 4,472
 Number of other cars..... 853
 Total number of cars..... 23,416
 Number of locomotives..... 757
 Maximum weight of locomotives and tenders, tons; empty..... 63
 Average weight of locomotives and tenders, tons; empty..... 45
 Number of locomotives equipped with train brake..... 259
 Number of locomotives equipped with driver brake..... 412
 Maximum weight of passenger cars, tons; coaches..... 38
 Average weight of passenger cars, tons..... 27
 Number of passenger cars equipped with train brake..... 632
 Number of freight cars equipped with air brake..... 200
 Number of passenger cars equipped with Miller platform and buffer..... 611
 The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 32 tons..... 202

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year..... 6,856,307
 Miles run by mixed trains during the year..... 650,601
 Miles run by freight trains during the year..... 11,499,157
 Miles run by switching trains during the year..... 4,654,692
 Miles run by construction and repair trains during the year..... 1,574,087
 Total train mileage..... 25,136,624

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains..... 4.74
 Average weight of passenger trains, exclusive of passengers, tons..... 128
 Average number of cars in freight trains..... 21.2
 Average weight of freight trains, exclusive of freight, tons..... 233

PASSENGER TRAFFIC.

Number of through passengers carried..... 171,758
 Number of local passengers carried..... 6,558,307
 Total number of passengers carried..... 6,730,065
 Total passenger mileage or passengers carried one mile..... 344,362,662
 Average distance traveled by each passenger, miles..... 36.3
 Average amount received from each passenger, cents..... 88.76
 Highest rate of fare per mile for any distance, cents..... 3
 Lowest rate of fare per mile for any distance, cents..... 1
 Average rate of fare per mile for all passenger, cents..... 2.45

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	1,196,562
Number of tons of local freight carried.....	5,479,372
Total tons of freight carried.....	6,675,934
Total mileage of through freight (tons carried one mile).....	296,815,915
Total mileage of local freight (tons carried one mile).....	1,373,243,919
Total freight mileage, or tons carried one mile.....	1,660,069,834
Whole line. Iowa.	
Average rate per ton per mile received for through freight.....	\$.071 \$.071
Average rate per ton per mile received for local freight.....	.104 .104
Average rate per ton per mile received for all freight.....	.102 .106
Average cost per ton per mile to move freight.....	Cannot state.
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road.).....	12.6

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	87,715,615
Number of miles run by loaded freight cars west and north.....	91,193,374
Number of miles run by empty freight cars east and south.....	33,789,674
Number of miles run by empty freight cars west and north.....	31,075,562
Total freight car mileage.....	243,765,159
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	29
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	25

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles.....	31
Rate of speed of freight trains per hour, including stops, miles.....	12

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Grain.....	1,456,005	18.97
hour.....	603,934	7.87
Provisions (beef, pork, lard, etc.).....	160,444	1.43
Animals.....	377,156	4.91
Other agricultural products.....	296,591	8.90
Lumber and forest products.....	1,250,039	16.39
Coal.....	878,714	11.45
Plaster, lime and cement.....	104,442	1.36
Salt.....	54,131	.71
Iron, steel and castings.....	216,846	2.82
Stone and brick.....	329,613	4.29
Manufactures.....	205,571	2.60
Merchandise, and other articles not enumerated above.....	1,789,448	23.31
Total tons carried.....	7,673,934	100

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT SABULA, IOWA,
FOR THE YEAR ENDING JUNE 30, 1888.

East bound number of tons.....	703,571
West bound number of tons.....	773,344
Total tons.....	1,476,915

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT MCGREGOR, IOWA,
FOR THE YEAR ENDING JUNE 30, 1888.

East bound number of tons.....	300,344
West bound number of tons.....	231,677
Total tons.....	532,021

TONNAGE OF ARTICLES FORWARDED WITHIN THE STATE OF IOWA.

	Tons.	Per cent.
Grain.....	389,795	29.98
Flour.....	16,388	1.25
Provisions (beef, pork, lard etc.).....	59,315	4.55
Animals.....	156,051	12.00
Other agricultural products.....	108,300	8.33
Lumber and forest products.....	161,069	12.39
Coal.....	74,381	5.73
Plaster, lime and cement.....	9,110	.70
Salt.....	1,464	.11
Iron, steel and castings.....	36,290	2.79
Stone and brick.....	72,105	5.58
Manufactures.....	13,623	1.00
Merchandise, and other articles not enumerated above.....	203,297	15.63
Total tons carried.....	1,300,367	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American and the United States Express Companies occupy the lines of this company, doing a general express business. Rates are various, and are governed by the business done and the facilities furnished.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Parlor cars are owned and run by the Chicago, Milwaukee & St. Paul Railway Company. Rates are from 25 to 50 cents, according to distance traveled. Dining-cars are owned and run by the Chicago, Milwaukee & St. Paul Railway Company. Charge, per meal, 75 cents.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Sleeping-cars are run by the Pullman Palace Car Company, which makes its own regular charges for accommodations therein.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
September 19	Wm. Richmond, fireman.	Dubuque	Collision of trains; killed.
September 17	J. E. Pannett, brakeman.	Dubuque	Collision of trains; killed.
September 19	Mrs. S. Anderson, passenger.	Dubuque	Collision of trains; generally bruised.
September 19	A. A. Clark, conductor.	Dubuque	Collision of trains; ribs fractured; elbow wrenched.
September 19	J. O'Brien, ex-passenger.	Dubuque	Collision of trains; generally bruised and cut.
September 19	W. G. Pyle, Passenger.	Dubuque	Collision of trains; generally bruised and cut.
September 19	Rich. R. Wright, passenger.	Dubuque	Collision of trains; generally bruised; ankle sprained.
September 19	A. Frommelt, passenger.	Dubuque	Collision of trains; generally bruised.
September 19	J. S. Blair, baggage man.	Dubuque	Collision of trains; generally bruised.
September 19	J. E. Hurley, mail agent.	Dubuque	Collision of trains; leg and back injured.
September 19	J. B. Powers, passenger.	Dubuque	Collision of trains; neck and wrist burned.
September 19	W. W. Kitchen, passenger.	Dubuque	Collision of trains; chest contused.
September 19	Rose McNally, passenger.	Dubuque	Collision of trains; generally bruised.
September 20	W. A. Ploog, engineer.	Linwood	Collision of trains; killed.
September 20	Chas. Dunbar, fireman.	Linwood	Collision of trains; killed.
September 20	And. Derrett, line repairer.	Linwood	Collision of trains; killed.
September 26	R. A. Ni-hols, engineer.	Manilla	Jumped from engine; back and shoulders sprained.
September 26	S. J. Francis, fireman.	Manilla	Jumped from engine; generally bruised.
September 28	Wm. H. Irons, brakeman.	Shedden	Fell from train; left hand cut off.
September 30	Ed. Anderson, brakeman.	Calmar	Coupling cars; two fingers cut off.
October 3	Geo. Stich, conductor.	Floyd crossing.	Fell off train; killed.
October 3	Del Rosebrook, brakeman.	Linwood	Coupling cars; thumb crushed.
October 4	John Chalm.	Dubuque	Walking on track; left leg cut off.
October 5	Thomas Moran, switchman.	Sioux City	Coupling cars; finger crushed.
October 5	J. P. Flynn, brakeman.	Strange Siding.	Coupling cars; hand contused and thumb fractured.
October 5	T. H. Errett, switchman.	Sioux City	Coupling cars; thumb crushed.
October 6	Oscar Thompson, coal heaver.	Sioux City	Fell through hatchway in coal house; shoulder bruised and ear cut.
October 6	H. E. Roberts, brakeman.	Akron	Coupling engine to car; arm, collar bone and two ribs broken.
October 6	S. A. Shnerberger.	Cedar Rapids	Switch engine collided with car; elbow injured.
October 6	Barton Mings.	Sayars	Jumped off train; left arm fractured.
October 15	James O'Malley, brakeman.	Calmar	Coupling engine to car; thumb and finger crushed.
October 15	F. Collins, brakeman.	Coon Rapids	Coupling cars; right hand crushed.
October 19	W. A. Will.	Bradford	Coupling cars; finger crushed.
October 19	A. C. Hickman, section man.	Rowley	Hand-car collide d; leg fractured.
October 26	J. R. Reynolds, switchman.	Cedar Rapids	Coupling cars; thumb and finger crushed.
October 26	Joe Dubek.	Port Atkinson	Crossing track ahead of train; killed.
October 26	Mike Murphy, section foreman.	Clayton	Fell off train; foot crushed—two toes amputated.
November 3	F. C. Gallagher, fireman.	Council Bluffs	Walking on track; contusion of left side.
November 5	F. F. Corcoran, brakeman.	Dritt	Coupling cars; thumb and finger contused.
November 6	Louis Coultel, brakeman.	North McGregor	Coupling cars; contusion of back and abdomen.
November 7	G. W. Alexander, bridge carpenter.	Port Atkinson	Fell off hand-car; two ribs broken and hips bruised.
November 9	Geo. Nelso, brakeman.	Chickasaw	Coupling cars; hand crushed.
November 9	Wm. Stone, brakeman.	Hull	Coupling cars; contusion of hand.
November 11	J. J. Williams, brakeman.	Marion	Fell between cars; killed.
November 12	E. D. Pennoek, conductor.	Spencer	Castling fell on foot; three toes crushed.
November 14	H. L. Laussen, brakeman.	Hartley	Fell between cars; killed.
November 15	H. A. Will.	New Alblon	Crossing track ahead of train; killed.
November 22	Thomas Casey, brakeman.	Calliope	Coupling cars; two fingers cut off.
November 24	Joseph Higges, boiler-maker's helper.	Dubuque	Piece of iron fell on toes; two toes crushed.
November 24	Harry Fowler, brakeman.	Parilla	Coupling cars to train; thumb and finger crushed.
November 28	H. J. Zeligfus, brakeman.	Collins	Coupling engine to caboose; arm fractured.
December 1	Christie McMullen, switchman.	Perry	Coupling engine to car; arm badly bruised.
December 4	Fred Halloway, brakeman.	Sabula	Fell between cars; killed.
December 7	Terris Hill	Cambridge	Driving cattle off track; killed.
December 8	Joe Kaufmann, brakeman.	Earing	Coupling cars; fingers crushed.
December 8	James Wilders	Ridgeway	Coupling cars; finger crushed.
December 12	W. Hart, conductor.	Council Bluffs	Fell over switch; contusion of knee joint.
December 13	John Dextman	Charter Oak	Wagon struck on crossing; badly shaken up.
December 13	D. A. Pierce, brakeman.	Girard	Coupling cars; index finger and part of thumb cut off.
December 15	W. Stevens, passenger.	State Center Junction	Train collided with car; back and hips injured.
December 15	C. W. Chapman, switchman.	Dubuque	Foot caught in track; killed.
December 17	Chas. Whitlock, brakeman.	Bagley	Coupling cars; killed.
December 18	Chas. Klenta, section man.	Calmar	Rail fell on foot; toes crushed—two amputated.
December 19	James Kentel, brakeman.	Rushville	Fell between cars; generally bruised.
December 19	Noian Burns, miner.	Ottumwa	Ran over by cars being switched; killed.
December 21	Chas. G. Loope, engineer.	Calmar	Collision; leg cut off and back injured.
December 21	W. A. Branger, fireman.	Calmar	Collision; scalp wound.
December 21	John Black, mail agent.	Calmar	Coupling cars; index finger cut off.
December 24	Lute Jones, brakeman.	Ottumwa	Coupling cars; muscles of arm contused.
December 24	Henry Farmer, brakeman.	North McGregor	Coupling engine to car; hip fractured.
December 27	Joe Farrington, brakeman.	Sioux City	Coupling cars; finger and thumb on right hand cut off; fingers on left hand crushed.
1888.			
January 3	Ben. Millman, brakeman.	Monona	Coupling cars; finger and thumb on right hand cut off; fingers on left hand crushed.
January 3	U. R. Scott, coal heaver.	Cedar Rapids	Struck by engine while working on track; side and hip injured.
January 4	A. Anderson, section man.	Dickens	Coupling cars; squeezed through chest.
January 4	James Johnson, brakeman.	Calmar	Collision; contused; face cut.
January 5	H. P. Ead, passenger.	Calmar	Collision; internal injury.
January 6	J. G. Katsellie, passenger.	Calmar	Collision; internal injury.
January 6	Chas. Gillice, engineer.	Cresco	Side rod on engine broke; scalded and contusion of ankle.
January 6	Mike Perley, fireman.	Cresco	Side rod on engine broke; contusion of left leg.
January 6	S. E. Anderson, brakeman.	Hull	Fell on engine; foot, little finger torn off; body scalded.
January 7	Albert Gaskill, brakeman.	Hull	Fell off train; killed.
January 7	Chas. Vassile, dispatcher's helper.	Mason City	Water tank sprung broke; contusion of breast.
January 7	W. J. B. Jones, section man.	Moravia	Jacking car; fell in side track; killed.
January 7	F. Augerman, section man.	Moravia	Jacking car; it slipped and fell; leg broken.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1928.			
January 11	W. K. Shettel, brakeman.	Cedar Rapids.	Coupling engine to car; little finger cut off.
January 11	Frank Mattes, passenger.	Oxford Junction.	Jumped off train; killed.
January 14	James Allen, engineer.	Ossian.	Jumped off engine; killed.
January 14	Marcus Rana, fireman.	Ossian.	Jumped off engine; muscles of neck sprained.
January 15	John Loebel, brakeman.	Lansing.	Fell off train; killed.
January 15	Charles T. Rush, brakeman.	Dubuque.	Struck by overhead bridge; scalp wound and shoulder bruised.
January 16	Matt. Wetherman, fireman.	Dubuque.	Piece of coal fell on ankle; contused wound on ankle.
January 16	Robert Coleman, laborer.	Van Horn.	Caught between car and door post of round-house; killed.
January 24	W. D. Dobbie, brakeman.	Atkins.	Coupling engine to car; finger crushed, hand bruised.
January 24	Frank Johnson, brakeman.	Dubuque.	Coupling engine to car; thumb crushed, finger cut off.
January 26	Wm. Parnell, brakeman.	Monona.	Coupling cars; right hand cut off.
January 27	Wm. McClement, brakeman.	Jackson Junction.	Coupling cars; contused arm and shoulder.
January 27	H. Ellington, switchman.	Calmar.	Coupling cars; finger crushed.
January 28	Joe McElmeel, section man.	High Lake.	Dead-end car axle broke; knee sprained, side bruised.
January 28	A. G. Jordan, brakeman.	Oxford Junction.	Coupling cars; two fingers cut off.
February 1	Charles Hellman, boiler washer.	Mason City.	Steam pipe on engine burst; eye injured.
February 1	Joe Goodman, passenger.	High Lake.	Train ran off track; wrist sprained and rib fractured.
February 1	Charles Stewart, brakeman.	High Lake.	Train ran off track; dislocation of knee joint.
February 2	Mrs. E. Gorham, passenger.	Neola.	Stepping off moving train; hip bruised.
February 7	Wm. A. Oak, bridge man.	Madrid.	Fell off bridge; rib fractured and wrist sprained. [der dislocated.
February 7	J. K. Smith, night yardmaster.	Van Horn.	Fell off ladder side of car; wound on ankle, tendons severed, shoulder dislocated.
February 9	George Manchester, brakeman.	Miles.	Coupling engine to car; shoulder bruised.
February 10	Charles Morgan, fireman.	Perry.	Fell off engine; hip bruised.
February 12	Charles Bozendorfer, brakeman.	Paralta.	Coupling engine to car; thumb and two fingers crushed.
February 13	E. A. Whistler, brakeman.	Delmar Junction.	Pulling pin, fell in cattle-guard; killed.
February 13	Mike Conners, brakeman.	Ute.	Collision; internal injury.
February 14	Wm. Johnson, switch-thrower.	Mason City.	Getting on engine; two toes crushed.
February 15	Charles Friser, switchman.	Van Horn.	Coupling cars; two fingers crushed.
February 15	Frank Kirk.	Dubuque.	Run over in yard; killed.
February 17	Wm. McCoy, brakeman.	Monona.	Fell off train; concussion of brain, fracture of nose.
February 18	Frederick E. Egan, brakeman.	Madison.	Struck by index finger crushed.
February 18	John Riley, yardmaster.	McGregor.	Coupling cars; two fingers crushed.
February 20	L. N. Wiuslow, laborer.	Madrid.	Pile of lumber fell on hand; bone in hand broken.
February 20	D. M. Slipes, brakeman.	Manilla.	Coupling cars; killed.
February 20	Thomas A. Simpson, boy.	Davenport.	Run over by switch engine; killed.
February 21	John Doyle, engineer.	Giard.	Engine jumped track; dislocation of ankle and knee.
February 23	J. K. Reynolds, switchman.	Cedar Rapids.	Coupling cars; two fingers crushed.
February 24	J. E. Hawley, brakeman.	Manilla.	Coupling cars; right hand crushed.
February 24	F. Conkley, conductor.	Manilla.	Coupling cars; two fingers crushed.
February 25	John Beusden, engineer.	Masteller.	Collision; shoulder bruised; back strained.
February 26	Harper Noyes, brakeman.	Mason City.	Coupling cars; hand bruised.
February 26	John Dunn, engineer.	Lawler.	Collision; spine injured.
February 27	J. H. Conkley, brakeman.	Keystone.	Coupling cars; finger crushed.
February 27	G. F. Coats, brakeman.	Paralta.	Coupling cars; finger cut off.
February 27	W. H. Lambert, wiper.	Monicello.	Turning engine; arm sprained and bruised.
February 27	Elmer Seeborg, bridge carpenter.	Highland.	Raising bridge stringer; chain broke; arm broken.
February 28	U. C. Underbank, engineer.	Rhodes.	Reverse lever slipped; back of hand and foot bruised.
March 1	U. C. Underbank, engineer.	Ottumwa.	Fell in cinder pit; leg broken.
March 1	U. C. Underbank, engineer.	Dubuque.	Struck by overhead bridge; hand injured; back bruised.
March 1	W. J. Smith, brakeman.	Dubuque.	Caboose ran off track; bruised about the spine.
March 2	Chas. Davis, brakeman.	Paralta.	Collision; ankle and hand sprained.
March 3	Wm. Cotwell, engineer.	Teeds Grove.	Door fell on him; injury to lower portion of spine.
March 4	Joe Zabel, wiper.	Calmar.	Fell off train; shoulder dislocated.
March 5	W. W. Cole, brakeman.	Ossian.	Coupling engine to train; two fingers crushed.
March 5	W. C. McCarthy, brakeman.	Herndon.	Coupling cars; end of finger crushed.
March 8	Thos. Hooper, switchman.	Van Horn.	Blow off bridge by wind; hip dislocated.
March 10	James Ryan, bridge watchman.	Perry.	Ladder on car broke; foot crushed.
March 12	Ed. Schmitt, conductor.	Paralta.	Coupling engine to car; breast squeezed.
March 16	Geo. Pittman, brakeman.	Buena Vista.	Car left track; leg bruised.
March 16	R. G. Mathews, passenger.	South Amanda.	Caboose left track; arms and legs bruised.
March 17	J. J. Murphy, conductor.	Waucoma.	Train ran into wash-out; generally bruised and cut.
March 19	W. W. Masduville, passenger.	Winifred.	Train ran into wash-out; wound on head and sore back.
March 19	Ben. F. Winter, passenger.	Winifred.	Train ran into wash-out; wound on head and sore back.
March 19	W. W. Masduville, passenger.	Winifred.	Train ran into wash-out; wound on head and sore back.
March 21	John G. Jaeger, carpenter.	Dubuque.	Jacking up a car; hips squeezed.
March 21	John G. Jaeger, carpenter.	Dubuque.	Coupling cars; arm broken.
March 22	W. C. Stetzel, brakeman.	Whitemore.	Fell off train; leg cut off.
March 22	Dan L. Galt, brakeman.	Sabula Junction.	Coupling cars; fell in cinder pit; arm cut off.
March 22	Frank Pfeifers, brakeman.	Sauborn.	Coupling cars; compression of shoulder and chest.
March 24	J. A. Eberhart, passenger.	Elk River.	Collision; wrist sprained and fingers crushed.
March 24	W. E. Jones, painter.	Oxford Junction.	Fingers caught in seat of wreckers; fingers crushed.
March 25	Wm. Fuller, brakeman.	Spencer.	Coupling two engines; foot bruised.
March 25	E. E. Youmans, brakeman.	Spencer.	Pulling coupling pin; finger crushed.
March 28	David Ryan, brakeman.	Miles.	Coupling cars; hand crushed.
March 29	Lee Dahl, fireman.	Mason City.	Fell in cinder pit; bone in hand fractured.
March 29	Mike O'Connor, switchman.	Van Horn.	Fell off car ladder; arm and rib fractured; chest bruised.
April 4	A. A. Lare, brakeman.	Hall.	Coupling cars; two fingers cut off.
April 5	James Skagel, engineer.	New Hampton.	Train wrecked by ice gorge; killed.
April 5	Chris. Sorenson, passenger.	New Hampton.	Train wrecked by ice gorge; killed.
April 6	Chas. Goodale, passenger.	New Hampton.	Train wrecked by ice gorge; killed.
April 6	Willard Andrews, passenger.	New Hampton.	Train wrecked by ice gorge; killed.
April 6	Orin Holdecker, passenger.	New Hampton.	Train wrecked by ice gorge; generally scalded.
April 6	John Holdecker, passenger.	New Hampton.	Train wrecked by ice gorge; generally scalded.
April 6	Berna Holdecker, passenger, mother.	New Hampton.	Train wrecked by ice gorge; generally scalded.
April 6	Margaret Holdecker, passenger.	New Hampton.	Train wrecked by ice gorge; generally scalded.
April 6	Wm. Holdecker, passenger.	New Hampton.	Train wrecked by ice gorge; generally scalded.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888.			
April	5 Julius Heidecker, passenger.....	New Hampton.....	Train wrecked by ice gorge; generally scalded.
April	5 C. J. Weiland, passenger.....	New Hampton.....	Train wrecked by ice gorge; generally scalded.
April	5 J. Schnetzel, jr., passenger.....	New Hampton.....	Train wrecked by ice gorge; head and wrist lacerated.
April	5 Arthur S. White, passenger.....	New Hampton.....	Train wrecked by ice gorge; contusion of temple.
April	5 Nic Gonerling, passenger.....	New Hampton.....	Train wrecked by ice gorge; generally bruised and cut.
April	5 J. M. Christensen, passenger.....	New Hampton.....	Train wrecked by ice gorge; generally scalded; chest bruised.
April	5 Just Behrens, passenger.....	New Hampton.....	Train wrecked by ice gorge; head and face cut and bruised.
April	5 Elwood Ewart, passenger.....	New Hampton.....	Train wrecked by ice gorge; generally scalded and bruised.
April	5 John Ganson, passenger.....	New Hampton.....	Train wrecked by ice gorge; face scalded and chest bruised.
April	5 Phillip Gross, passenger.....	New Hampton.....	Train wrecked by ice gorge; hands scalded; lungs injured.
April	5 Adam Kuch, passenger.....	New Hampton.....	Train wrecked by ice gorge; generally scalded.
April	5 Maria Kuch, passenger.....	New Hampton.....	Train wrecked by ice gorge; hands scalded; head cut.
April	5 John Murphy, passenger.....	New Hampton.....	Train wrecked by ice gorge; generally scalded and bruised.
April	5 F. Studebaker, passenger.....	New Hampton.....	Train wrecked by ice gorge; generally scalded and bruised.
April	5 Ang Sharp, passenger.....	New Hampton.....	Train wrecked by ice gorge; legs bruised; cheek cut.
April	5 Henry Schman, passenger.....	New Hampton.....	Train wrecked by ice gorge; generally bruised and cut.
April	5 Ole Jacobson, passenger.....	Akron.....	Attempted to make coupling; head badly cut.
April	5 C. P. Spear, machinist.....	Dubuque.....	Finger caught between link and engine block; cut off.
April	5 A. Mathhouse, conductor.....	Algona.....	Stepped on a nail; run into foot.
April	10 Carl Dalle,.....	Sioux City.....	Walking on track; killed.
April	11 James Sheehan, brakeman.....	Postville.....	Coupling cars; two fingers cut off.
April	12 James Stafford, dispatcher helper.....	Sioux City.....	Coupling engine; killed.
April	12 Geo. L. Warner, brakeman.....	Mason City.....	Coupling cars; hand lacerated and bruised.
April	12 John Roche, brakeman.....	Rock Valley.....	Fell over lump of coal; fracture of left radius.
April	17 Geo. Morris, fireman.....	Oxford Junction.....	Fell off water spout; knee wrenched and sprained.
March	Wm. Gardner, boy.....	West Union.....	Attempted to make coupling; hand crushed.
May	9 John Broadridge, section man.....	Arion.....	Fell off hand-car; internal injury.
May	9 Swao Swanson, section foreman.....	Kilbuck.....	Fell between cars; killed.
May	10 Wm. Kramer, brakeman.....	Sanborn.....	Coupling engine to car; contusion of hip and groin.
May	10 Henry Hedley, B. S. helper.....	Dubuque.....	Lifting barrel of oil; end of finger cut off.
May	11 Henry Hall, brakeman.....	Earling.....	Fell between cars; back, wrist and ankle sprained.
May	15 John Kroppgang.....	Waukegan.....	Wheeling wheel-barrow on track; killed.
May	16 John Kropp, fireman.....	Waukegan.....	Shaker bar broke; back and head hurt.
May	19 Peter Almond.....	New Hampton.....	Setting on the asleep; killed.
May	25 Milton Thornton.....	Sioux City.....	Lying on track; killed.
May	28 John Hanson.....	Olen.....	Jumped off train; leg broken and head bruised.
May	28 E. L. Danehey, brakeman.....	Clinton.....	Coupling cars; hand crushed; finger amputated.
May	30 Elmer Kuhn, brakeman.....	Boydell.....	Coupling cars; hand contused.
May	30 Clarence Howard, brakeman.....	Benlah.....	Fell between cars; leg cut off and internal injury.
June	1 Frank McCoy, B. M. helper.....	Dubuque.....	Hit himself with hammer; finger crushed.
June	5 Geo. Huston, brakeman.....	Algona.....	Coupling cars; hand crushed.
June	5 Thomas Forsyth.....	Sabula.....	Attempting to get on train; leg broken.
June	8 Wm. Widdows, brakeman.....	Elbron.....	Alighting from train; shoulder dislocated.
June	8 Wm. Corcoran, section foreman.....	Whittemore.....	Coupling cars; two fingers crushed.
May	26 James O'Hara, brakeman.....	Van Horn.....	Crossing tracks; right arm cut off.
May	11 James Vaughn, switchman.....	Sheldon.....	Coupling cars; finger crushed.
June	18 Andy La Barre, brakeman.....	Sheldon.....	Coupling engine to car; two fingers crushed.
June	19 Lawson Taylor, brakeman.....	Madrid.....	Coupling cars; killed.
June	22 Hugh Holmes, brakeman.....	Spencer.....	Frog fell on foot; toe crushed; foot bruised.
June	28 John Seacina, section foreman.....	Dunbar.....	Knocked off bridge by rope breaking; wounds on head and knee.
June	29 Wm. Onk, bridge carpenter.....	Cedar Rapids.....	Engine left track; bone in leg broken.
June	9 E. L. Sawyer, engineer.....	Volga City.....	

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment	4	1	25	8	1	1
Collisions	10	10	8	1	1	1
Caught in frogs, guard rails, or switches	1	1	1	1	1	1
Coupling cars	8	1	12	1	1	1
Falling from trains	8	1	10	1	1	1
Getting on and off trains	1	1	1	12	3	1
Highway crossings	1	1	1	1	2	1
Miscellaneous	4	1	48	1	1	1
Overhead obstruction	1	1	1	1	1	1
Stealing rides	1	1	1	1	1	1
While intoxicated	1	1	1	1	1	1
Trespassers on track	1	1	1	1	1	1
Total	5	30	10	40	161	10

SUMMARY OF ACCIDENTS IN IOWA.

Number of persons killed during the year	45
Number of persons injured during the year	211
Number of casualties purely accidental during the entire year	92
Number resulting from lack of caution, carelessness or misconduct	164
Number of trespassers on track killed	9
Number of trespassers on track injured	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Roswell Miller, Milwaukee.
Vice-President—Frank S. Bond, New York.
Secretary—P. M. Myers, Milwaukee.
Treasurer—F. G. Ranney, Milwaukee.
General Manager—Roswell Miller, Milwaukee.
Assistant General Manager—J. F. Tucker, Milwaukee.
General Superintendent—A. J. Earling, Milwaukee.
Assistant General Superintendents—W. G. Collins, Minneapolis.
 D. A. Olin, Racine.
Division Superintendents, Iowa Lines—R. B. Campbell, Marion.
 H. R. Williams, Kansas City.
 C. A. Goodnow, LaCrosse.
 C. A. Cosgrave, Mason City.
 Wilbert Irwin, Minneapolis.
 L. B. Beardsley, Sioux City.
Chief Engineer—D. J. Whittemore, Milwaukee.
Superintendent of Telegraph—G. E. Simpson, Milwaukee.
General Auditor—J. P. Whaling, Milwaukee.
General Passenger Agent—A. V. H. Carpenter, Milwaukee.
General Freight Agent—A. C. Bird, Milwaukee.
General Counsel—Jno. W. Cary, Milwaukee.
General Solicitor—Jno. T. Fish, Milwaukee.

DIRECTORS, NAME, AND POST-OFFICE ADDRESS.

P. D. Armour, Chicago.
 Frank S. Bond, New York.
 Hugh T. Dickey, New York.
 Jason C. Easton, LaCrosse.
 Peter Geddes, New York.
 Roswell Miller, Milwaukee.
 Geo. C. Magoun, New York.
 Joseph Milbank, New York.
 Jno. Plankinton, Milwaukee.
 William Rockefeller, New York.
 Jas. Stillman, New York.
 A. Van Santvoord, New York.
 Jas. T. Woodward, New York.

Date of annual meeting of stockholders, June.

Fiscal year of company ends December 31.

General offices of the company are located at Milwaukee, Wis.

STATE OF WISCONSIN,
COUNTY OF MILWAUKEE, ss.

Roswell Miller, President, and P. M. Myers, Secretary, of the Chicago, Milwaukee & St. Paul Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

ROSWELL MILLER,
President.
 P. M. MYERS,
Secretary.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 4th day of October, A. D. 1888.

[L. S.]

W. D. MILLARD,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 4th day of October, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

DEBT.

FUNDED DEBT, JUNE 30, 1883.

REPORT

OF THE

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

FOR THE YEAR ENDING JUNE 30, 1883.

CAPITAL STOCK.

Amount authorized by articles of association.....	Not fixed.
Amount authorized by vote of the company.....	
Amount of common stock issued.....	\$ 52,548,865.97
Amount of preferred stock issued, and condition of preferment.....	22,325,454.56
Total amount paid in, as per books of the company, including stock of proprietary lines.....	\$ 74,872,320.53
Total miles of road.....	4,216.75
Amount of stock per mile of road.....	\$ 17,755.93
Amount of stock representing the road in Iowa (proportional).....	30,658,314.31
Amount of stock held in Iowa.....	576,460.00
Total number of stockholders.....	3,458
Number of stockholders in Iowa.....	28

NOTE—Figures in the following report given as "proportional" are proportion on basis of the miles of road embraced in this report.

NAME OF ROAD.	Issue.	Due.	Rate.	INTEREST.		Amount.
				Payable.	Rate.	
Peninsula R. R.	July 1, 1883	Sept. 1, 1888	7	Mar. 1 and Sept. 1...		\$ 182,000
Consolidated Sinking Fund...	Jan. 16, 1885	Feb. 1, 1915	7	Feb. 1 and Mar. 1...		12,746,000
Chicago & Milwaukee R'y....	July 1, 1883	July 1, 1898	7	Aug. 1 and Nov. 1...		1,766,000
Milwaukee & Madison R'y....	Sept. 1, 1880	Sept. 1, 1895	6	Jan. 1 and July 1...		1,500,000
Chicago & Tomah.....	Sept. 1, 1880	Nov. 1, 1905	6	Mar. 1 and Sept. 1...		1,528,000
Chicago, Mil. & No. W. R'y....	May 1, 1882	Nov. 1, 1905	6	May 1 and Nov. 1...		750,000
No. West. Union.....	June 1, 1872	June 1, 1917	7	May 1 and Nov. 1...		3,266,000
Madison extension.....	April 1, 1871	April 1, 1911	7	April 1 and Oct. 1...		2,156,000
Menominee extension.....	June 1, 1871	June 1, 1911	7	June 1 and Dec. 1...		2,700,000
General consolidated, gold.....	Nov. 30, 1882	Dec. 1, 1902	7	June 1 and Dec. 1...		12,343,000
Menominee River R.	July 1, 1876	July 1, 1906	7	Jan. 1 and July 1...		400,000
Menominee River R. R. exten. Jan. 1, 1886	Jan. 1, 1886	Jan. 1, 1906	7	Jan. 1 and July 1...		160,000
Escanaba & Lake Sup. R'y....	July 1, 1881	July 1, 1901	6	Jan. 1 and July 1...		720,000
Consolidated S. F. of 1879.....	Oct. 1, 1879	Oct. 1, 1909	6	April 1 and Oct. 1...		6,300,000
Consolidated S. F. of 1879.....	Oct. 1, 1879	Oct. 1, 1909	6	April and Oct. 1...		8,155,000
S. F. Debentures of 1883.....	May 1, 1883	May 1, 1933	8	May 1 and Nov. 1...		16,000,000
Debentures of 1889.....	July 1, 1884	Nov. 1, 1909	8	May 1 and Nov. 1...		4,000,000
Chicago, Iowa & Nebraska.....	Aug. 15, 1882	Aug. 15, 1902	7	Feb. 15 and Aug. 15...		120,000
C. R. & M. R., 1st Division.....	Aug. 1, 1861	Aug. 1, 1891	7	Feb. 1 and Aug. 1...		700,000
C. R. & M. R., 2d Division.....	Aug. 1, 1883	Aug. 1, 1894	7	Feb. 1 and Aug. 1...		842,000
C. R. & M. R., 3d Division.....	May 1, 1896	May 1, 1916	7	May 1 and Nov. 1...		2,332,000
C. R. & M. R., 7 per cent mort. June 1, 1884	June 1, 1884	July 1, 1909	7	June 1 and Dec. 1...		760,000
Maple River R. R.	July 1, 1887	July 1, 1897	7	Jan. 1 and July 1...		469,500
W. & St. P. R. R., 2d exten.....	Nov. 1, 1867	Nov. 1, 1907	7	May 1 and Nov. 1...		1,592,000
W. & St. P. R. R., exten. gold Dec. 1, 1871	Dec. 1, 1871	Dec. 1, 1916	7	June 1 and Dec. 1...		4,353,000
Min. Valley R'y.....	Oct. 1, 1878	Oct. 1, 1908	7	April 1 and Oct. 1...		150,000
R. & No. Min. R'y.....	Sept. 1, 1878	Sept. 1, 1908	7	Mar. 1 and Sept. 1...		260,000
Plainview R. R.	Sept. 1, 1878	Sept. 1, 1908	7	Mar. 1 and Sept. 1...		100,000
Dak. Cent. R'y (W. & St. P. R.) May 1, 1882	May 1, 1882	Sept. 1, 1907	6	Mar. 1 and Sept. 1...		1,095,000
Dak. Cent. R'y (So. Ea. Div.).. Nov. 1, 1882	Nov. 1, 1882	Nov. 1, 1907	6	May 1 and Nov. 1...		2,000,000
Iowa Mid. R'y.....	Aug. 1, 1870	Oct. 1, 1900	8	April 1 and Oct. 1...		1,350,000
Ut. C. P. & St. P. R'y.....	Mar. 1, 1882	Mar. 1, 1902	8	Mar. 1 and Sept. 1...		1,600,000
Des M. & M. R. R.	Feb. 1, 1882	Feb. 1, 1907	7	Feb. 1 and Aug. 1...		600,000
North. Ill. R'y Co.	April 1, 1885	Mar. 1, 1916	6	Mar. 1 and Sept. 1...		1,700,000
C. & N. W. R'y exten. of 1886.. April 15, 1886	April 15, 1886	Aug. 15, 1926	4	Feb. 15 and Aug. 15...		14,222,000
Total.....						\$ 163,457,500

Total amount of floating debt.....	\$ 4,966,930.30
Contingent liability as guarantor of bonds or debts of other roads:	
Fremont, Elkhorn & Missouri Valley Railroad bonds.....	\$ 7,725,000
Missouri Valley & Blair Railway & Bridge Co. bonds.....	944,000
St. Louis City & Pacific Railroad first mortgage bonds.....	1,628,000
St. Louis City Bridge Company's bonds.....	296,000
Total amount of debt liabilities.....	\$ 108,422,430.30

Amount of debt per mile of road.....	\$ 25,712.32
Amount of debt representing the road in Iowa (proportion)...	\$ 29,915,356.82
Total amount of stock and debt.....	183,291,756.83
Amount of stock and debt per mile of road.....	43,468.25
Amount of interest paid representing the road in Iowa (proportion).....	1,425,162.51

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading.....	Cannot be separated.	
Bridging and masonry.....		
Superstructure, including rails.....		
Land, land damages, and fences.....		
Passenger and freight stations, coal sheds, and water stations.....		
Engine house, car sheds, and turn-tables.....		
Machine shops, including machinery and tools.....		
Interest paid during construction.....		
Engineering, agencies, salaries, and other expenses during construction		
All other items charged to construction not enumerated above.....		
Double track.....		
Total expended for construction.....		\$ 133,240,851.50

Average cost of construction per mile of road (4,216.75 miles).....	\$ 31,598.00
Proportion of cost of construction for Iowa, estimated.....	36,763,009.08

COST OF EQUIPMENT.

Locomotives.....	Cannot be separated.	
Snow-plows on wheels.....		
Passenger, mail, baggage and express cars.....		
Parlor, dining, and sleeping cars.....		
Freight and other cars.....		
Wrecking-cars, pile drivers, and tools.....		
Total for equipment.....		\$ 26,164,437.32
Average cost of equipment per mile of road operated by company (4,216.75 miles).....		6,204.89
Proportion of cost of equipment for Iowa.....		7,219,141.51
Total cost of road and equipment.....		\$ 150,405,339.19

Average cost of road and equipment per mile (4,216.75 miles).....	\$ 37,802.89
Proportion of cost of road and equipment for Iowa.....	43,982,150.40
Average proportional cost of road and equipment per mile in Iowa (1,163.46 miles).....	37,802.89
*Actual present cash value of road and equipment in Iowa.....	6,932,750.00
Actual cash value of all other property owned, with schedule of same. No other property in Iowa.....	
*The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business in Iowa.....	6,932,750.00

*As valued by the Executive Council of the State of Iowa on March 5, 1888.

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading, ballasting, etc.....	\$ 361,312.50
Side tracks.....	267,456.03
Bridging.....	236,126.84
Superstructure, including rails.....	676,694.60
Land, land damages and fences.....	187,574.60
Tools and machinery.....	3,868.26
Passenger and freight stations, coal sheds, and water stations, engine houses, car sheds, turn tables and machine shops.....	595,000.00
Telegraph.....	12,831.73
Engineering agencies, salaries and other expenses during construction.....	28,201.66
Land account;	
Western Town Lot Company.....	1,361.91
Pioneer Town Site Company.....	88,720.76
Second tracks.....	458,153.80
Other items of construction.....	263,964.21
Total for construction.....	\$ 3,121,580.09

EQUIPMENT.

	Number.	
Locomotives.....	31	\$ 271,220.14
Passenger, mail, baggage and express cars.....	25	187,446.94
Other passenger train cars.....	8	13,294.07
Freight and other cars.....	1,888	920,415.91
Total for equipment.....		\$ 1,342,177.06
Total expenditures charged to property accounts.....		\$ 4,463,757.27
Net addition to property account for the year.....		\$ 4,463,757.27

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 135,678.35	\$ 489,545.13	\$ 625,213.48
August, 1887.....	135,201.38	483,491.15	618,692.53
September, 1887.....	139,239.86	489,412.29	628,652.15
October, 1887.....	136,741.15	467,115.51	603,856.66
November, 1887.....	128,700.46	431,269.05	560,969.51
December, 1887.....	121,078.02	375,867.58	496,945.60
January, 1888.....	94,723.03	317,884.35	412,607.38
February, 1888.....	85,545.18	305,778.61	391,323.79
March, 1888.....	80,416.63	375,517.38	455,934.01
April, 1888.....	81,925.97	391,463.67	473,389.64
May, 1888.....	108,386.01	362,144.12	470,530.13
June, 1888.....	141,470.33	417,131.55	558,601.88
Totals.....	\$ 1,388,116.97	\$ 4,917,129.79	\$ 6,305,246.76

FOR TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 457,720.35	\$ 1,062,809.23	\$ 1,520,529.58
August, 1887.....	506,390.47	1,381,117.70	1,887,508.17
September, 1887.....	596,782.89	1,499,093.55	2,095,876.44
October, 1887.....	670,273.37	1,397,334.62	2,067,607.99
November, 1887.....	683,649.30	1,381,535.72	2,065,185.02
December, 1887.....	457,987.24	1,119,867.54	1,577,854.80
January, 1888.....	261,018.95	796,345.82	1,057,364.77
February, 1888.....	365,818.33	917,916.51	1,283,734.84
March, 1888.....	337,343.10	1,001,425.50	1,338,768.60
April, 1888.....	360,374.07	1,021,185.63	1,381,559.70
May, 1888.....	405,226.75	1,084,434.94	1,489,661.69
June, 1888.....	426,096.95	1,158,691.54	1,584,788.49
Total.....	\$ 5,340,597.69	\$ 13,858,838.36	\$ 19,200,436.05

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 40,758.68	\$ 33,932.34	\$ 28,967.10	\$ 103,658.32
August, 1887.....	42,298.08	32,706.08	28,611.19	103,615.35
September, 1887.....	39,018.03	33,663.88	34,431.03	107,112.94
October, 1887.....	46,411.71	33,964.60	34,335.19	114,711.50
November, 1887.....	40,396.14	34,792.10	33,297.51	108,485.75
December, 1887.....	46,411.71	28,065.76	32,264.92	106,742.39
January, 1888.....	46,411.71	28,064.09	26,721.69	101,216.49
February, 1888.....	45,947.43	28,065.95	26,400.96	100,414.34
March, 1888.....	46,411.71	31,354.42	25,063.13	102,829.26
April, 1888.....	46,411.71	30,480.28	22,640.24	99,532.23
May, 1888.....	49,341.07	34,461.83	27,964.22	111,767.12
June, 1888.....	40,744.78	34,126.46	25,112.31	100,983.55
Totals.....	\$ 502,510.76	\$ 396,292.21	\$ 345,788.96	\$ 1,244,591.93

ANALYSIS OF EARNINGS.

Earnings, passenger:	
From local passengers.....	\$ 4,917,139.79
From through passengers.....	1,388,116.97
From all passengers.....	\$ 6,305,256.76
From express.....	390,292.21
From mails.....	502,510.76
Total earnings, passenger department.....	\$ 7,286,059.73
Earnings per train mile run (4,762,680 miles).....	1.6742
Earnings, freight:	
From local.....	\$ 13,858,838.36
From through.....	5,340,597.69
Total earnings, freight department.....	\$ 19,200,436.05
Earnings per train mile run (16,616,373 miles).....	1.3142
Total transportation earnings.....	\$ 26,172,925.78
Transportation earnings per train mile run, from all trains earning revenue (21,379,033 miles).....	1.2382
Proportion of transportation earnings for Iowa.....	7,339,165.93
Miscellaneous earnings.....	345,788.96
Total earnings from all sources.....	\$ 26,818,314.75
Earnings per mile of road operated (4,187.03 average miles).....	\$ 6,405.09
Proportion of earnings for Iowa.....	7,435,028.47

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road bed and track.....	\$ 1,886,046.74
Renewal of rails (No. tons laid, steel, 22,278.575; iron, 1,001.913).....	316,219.18
Renewal of ties (No. laid, 661,868).....	362,582.14
Repairs of bridges, including culverts and cattle-guards.....	350,858.00
Repairs of fences, road-crossings and signs.....	150,618.19
Repairs of buildings, stations and water-tanks.....	367,972.11
Total.....	\$ 3,458,023.45

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 1,080,551.80
Repairs of passenger cars.....	428,390.46
Repairs of freight cars.....	1,047,224.91
Repairs of tools and machinery (included in repairs of buildings, stations and water-tanks and repairs of locomotives, passenger and freight cars).....	
Total.....	\$ 2,556,167.17

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$ 1,962,826.13
Water supply	105,420.49
Oil and waste	223,173.53
Locomotive service	1,973,788.48
Passenger train service	373,410.12
Passenger train supplies	90,314.97
Mileage of passenger cars (debit balance)	15,602.17
Freight train service	1,019,274.84
Freight train supplies	90,669.23
Mileage of freight cars (debit balance)	102,531.21
Telegraph expenses (maintenance and operating)	285,944.85
Damage and loss of freight and baggage	53,463.12
Damage to property and cattle	39,384.42
Personal injuries	168,494.30
Agents and station service	2,473,568.41
Station supplies	88,271.81
Total	\$ 9,107,010.87

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$ 205,050.57
Legal expenses	77,883.04
Insurance	1,442.46
Stationery and printing, outside agencies and advertising	500,302.46
Contingencies	227,900.08
Taxes in Iowa	\$ 192,170.62
Taxes in other States	566,808.78
Total taxes	758,979.40
Total	\$ 1,771,747.01

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$ 3,458,025.45
Maintenance of motive power and cars	2,906,777.17
Conducting transportation	9,107,510.87
General expenses, including taxes	1,771,747.01
Total operating expenses and taxes	\$ 16,844,058.50

Operating expenses and taxes per mile of road operated (4,187.03 average miles)	\$ 4,022.91
Operating expenses and taxes per train mile run, for trains earning revenue (21,379,053 miles) .....	.7879
Proportion of operating expenses and taxes for Iowa	4,069,797.71
Expenses of running and management of passenger trains (estimated)	5,370,389.53
Expenses of running and management of passenger trains, per train mile .....	.7941
Expenses of running and management of freight trains (estimated)	11,473,668.97
Expenses of running and management of freight trains, per train mile .....	.7856
Expenses of running and management of all trains earning revenue	16,844,058.50
Percentage of expenses and taxes to earnings	62.81

GENERAL EXHIBIT.

Total earnings	\$ 26,818,314.76
Total expenses, including taxes	16,844,058.50
Net earnings	9,974,256.26
Interest accruing during the year	5,337,902.13
Interest paid during the year (less credits to interest accounts)	5,165,025.91
Interest paid during the year on account of the road in Iowa (proportion)	1,625,102.51
Interest on funded debt	5,337,902.13
Interest paid on funded debt (less credits to interest account)	5,165,025.91
Interest on floating debt	Nothing.
Interest paid on floating debt	Nothing.
Dividends declared :	
Seven per cent preferred	\$ 1,562,610.00
Six per cent common	1,881,894.00
Sinking fund (Iowa \$861,136)	58,000.00
Interest falling due during the year and not paid (no separate account kept).	
Interest defaulted in preceding years and paid in this (none defaulted)	
Floating debt liquidated during the year (floating debt June 30, 1888, exceeds that of last year)	
Balance for the year	1,239,850.13
Balance at commencement of the year	3,347,694.07
Balance at the close of the year, June 30, 1888	\$ 4,580,944.20

GENERAL RECAPITULATION.

Total earnings	\$ 26,818,314.76
Total operating expenses and taxes	16,844,058.50
Net earnings above operating expenses and taxes	9,974,256.26
Net earnings above operating expenses, taxes, interest on sinking fund and rental	4,678,354.13
Gross earnings per train mile run (21,379,053 miles)	\$ 1.2544
Net earnings per train mile run (21,379,053 miles) .....	.4605
Percentage of net earnings to stock and debt	5.44
Percentage of net earnings to cost of road and equipment	6.25

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$ 192,170.62
In Illinois	186,338.31
In Wisconsin	224,519.22
In Michigan	72,829.78
In Minnesota	34,375.81
In Dakota	28,081.14
In New York	64.22

SURPLUS.

Surplus at the commencement of the year	\$ 3,347,664.07
Surplus at the close of the year	4,580,944.30
The amount invested in railroad bonds, the number of bonds, and the par value of each, the name of each road, and the amount invested in the bonds of each:	
No surplus so invested.	
The amount of its own stock or bonds owned by the company (including proprietary)	140,391.00
Amount absorbed in construction	2,968,969.19
Amount in material and balances from other roads, etc	1,671,593.01

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Construction account	\$ 183,240,551.50
Equipment account	26,164,487.32
Bonds owned by company	16,435,111.11
Cost of securities	12,635,094.22
Cash	2,320,215.83
Bills receivable	90,118.60
Due from agents and companies	1,877,705.35
Material and supplies	2,428,056.47
Total	\$ 189,091,610.76

CREDIT.

Capital stock:	
Chicago & Northwestern Railway stock	\$ 63,700,320.53
Proprietary stock	11,172,000.00
Funded debt	103,455,500.00
Interest accrued	1,560,761.69
Dividends unpaid	120,932.00
Notes payable	125,000.00
Vouchers and accounts	3,160,236.79
Other liabilities	1,215,916.73
Income account	4,580,944.30
Total	\$ 189,091,610.76

DESCRIPTION OF ROAD.

MILES OF COMPLETED ROAD, JUNE 30, 1888.

Lines chartered as or consolidated with Chicago & Northwestern Railway Company.

	Total.	Illinois.	Iowa.	Wisconsin.	Michigan.	Minnesota.
Chicago to Council Bluffs	491.00	127.88	353.12			
Chicago to Freeport	121.00	121.00				
Geneva to Aurora	9.40	9.40				
Geneva to St. Charles	2.40	2.40				
Sign to Lake Geneva	45.04	35.50		9.54		
South Branch Junction to River (Chicago)	4.50	4.50				
Clinton to Anamosa Quarry	73.57		73.57			
Stanwood to Tipton	8.50		8.50			
Des Moines to Toledo & Northwestern Connection	57.34		57.34			
Belle Plaine to Muchakinock	64.00		64.00			
Maple River Junction to Onawa	80.85		80.85			
Wall Lake to Norville	79.87		79.87			
Carroll to Kirkman	34.81		34.81			
Manning to Audubon	17.00		17.00			
Chicago to Fort Howard	242.20	60.73		172.47		
Appleton Water Power extension	3.63			3.63		
Remosa to Rockford	72.10	44.03		28.07		
Chicago to Montrose	5.20	5.20				
Chicago to Milwaukee	85.00	44.00		40.46		
Milwaukee to Fond du Lac	62.63			62.63		
Shibogan to Princeton	78.40			78.40		
Milwaukee to Montfort	140.88			140.88		
Montfort to Galena	45.94	10.30		35.04		
Montfort to Woodman	30.50			30.50		
Ipswich to Plattville	4.00			4.00		
Lancaster Junction to Lancaster	12.04			12.04		
Janesville to Afton	6.16			6.16		
Belvidere to Winona	227.00	21.00		205.87	.13	
Winona Junction to La Crosse	3.90			3.90		
Trempealeau to Galesville	6.71			6.71		
Evansville to Janesville	15.68			15.68		
Pl. Howard to Ishpeming	173.90			40.40	130.45	
Powers to Iron River	63.17			13.70	55.44	
Stagers to Crystal Falls	9.10				9.10	
Narenta to Metropolitan	34.86				34.86	
Branches to mines:						
Off main line	43.05			43.05		
Off E. & L. S. line	8.44				8.44	
Off Min. R. line	36.13			4.71	31.42	
Route to coal banks	3.25					
Cut-off near Cedar Rapids	5.96			5.96		
Belvidere to Spring Valley	75.78	75.78				
Sycamore to Courtland	4.64	4.64				
Total	2,601,935.66	28,778	2,924	49,312	78	13

Total length of road belonging to this company

Total length of road belonging to this company in Iowa

Same in Iowa, about

Total length of steel rails in tracks in Iowa, exclusive of sidings

Total length of iron rails in tracks in Iowa

Weights per yard, steel, 56 to 55 pounds.

Weights per yard, iron, 50 to 60 pounds.

Gauge of track, 4,220.75, 4 feet, 8 1/2 inches; 16.00 miles, 3 feet.

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY
UNDER LEASE OR CONTRACT.

Name, description and length of each :

	Total.	Illinois.	Iowa.	Wisconsin.	Michigan.	Minnesota.	Dakota.
<i>Proprietary lines, viz.:</i>							
Lake Geneva & State Line Railway.....	6.00			6.00			
Lake Geneva & Williams' Bay.....	16.00						
Princeton & Western Railway.....				16.00			
Valley Junction to Necedah.....							
Iron River Railway.....	35.16						
Iron River to Watersmeet.....				35.16			
Toledo & Northwestern Railway.....	385.19						
Tama to Elmore.....		164.50					
Jewell Junction to D. M. & M. Connect'n.....		1.75					
Jewell Junction to Wall Lake Junction.....		75.00					
Eagle Grove to Hawarden.....		145.20					
Winona & St. Peter Railroad.....	448.48						
Winona to Watertown.....				288.50			
Mankato Junction to Mankato.....				3.75			
Sleepy Eye to Redwood Falls.....				34.40			
Rochester to Zumbrota.....				34.40			
Eyota to Plainview.....				15.01			
Eyota to Chatfield.....				11.46			
Tracy to Dakota line.....				46.40			
Dakota Central Railway.....	728.90						
Minnesota State line to Pierre.....				299.11			
James Valley Junction to Oaks.....				131.05			
Watertown to Gettysburg.....				131.05			
Watertown Junction to Watertown.....				43.62			
Iroquois to Hawarden (State line).....				125.49			
Centerville to Yankton.....				38.49			
Doland to Groton.....				38.84			
Total.....	1,614.82		385.19	22.06	35.06	414.00	758.41
<i>Recapitulation:</i>							
C. & N. W. R'y (chartered or consolidated).....	2,601.93	586.28	778.27	924.40	912.76	.13	
Proprietary lines.....	1,614.75		385.19	22.06	35.16	414.00	758.41
Total.....	4,216.75	586.28	1,163.46	946.53	947.92	414.13	758.41

Total length of above roads.....	1,614.82
Total length of above roads in Iowa.....	385.19
Total length of above roads in other States (specifying each).....	1,229.62
If any part of the road was first opened for operation during the past year, state the date :	

TERMINI.	MILES.	WHEN OPENED.
From Extension to Danne Mine, in Michigan.....	3.22	August 12, 1887.
Iron River to Watersmeet.....	35.16	September 1, 1887.
Kingsley to Mayville.....	9.00	September 4, 1887.
Cut-off, near Cedar Rapids.....	3.96	September 4, 1887.
Faulkner to Gettysburg.....	42.71	September 26, 1887.
Verdon to Groton.....	14.60	November 7, 1887.
Lake Geneva to Williams' Bay.....	6.00	June 1, 1888.
Less corrections in measurements, etc.	116.31	
Net addition to mileage.....	115.40	

Total miles of road operated by this company.....	4,216.75
Total miles of road operated by this company in Iowa not reported by any other company.....	1,163.46

STATIONS.

Number of stations on all roads owned by this company.....	513
Same in Iowa.....	133
Number of stations on all roads operated by this company.....	680
Same in Iowa.....	186
Number of telegraph offices in stations in Iowa.....	177

EMPLOYEES.

Average number of persons regularly employed on all roads operated by this company.....	18,267
Same in Iowa.....	4,381
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 11,287,533.83
Same in Iowa.....	2,595,260.34

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	6	748
Combination truss bridges over 100 feet in length.....	13	3,437
Iron truss bridges over 100 feet in length.....	16	6,244
Wooden trestle and pile.....	2,350	157,871

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more.....	3	60
Less than 20 feet opening.....	21	200

BOX CULVERTS IN IOWA.

Timber.....	311
Stone.....	90

CATTLE-GUARDS.

Number of in Iowa.....	1,862
------------------------	-------

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)	885,615	
Amount of trestle work replaced with earth during the year (lineal feet).....	7	144
Timber culverts replaced with stone	6	6
Timber culverts replaced with timber	30	

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	WHEN BUILT.	Length in feet.
Cedar Rapids Cut-off.....	1 6-span lattice.	Iron.....	1887.....	800
Cedar Rapids Cut-off.....	3 6-span Howe	truss.....	1887.....	450
Cedar Rapids Cut-off.....	13 pile.....	Wood.....	1887.....	1,139
Branches to mines near Mucha- kinoek.....	4 pile.....	Wood.....	1887.....	368
Total.....				2,278

Give the average number of years the trestle and pile bridges last on your road in Iowa. 10

Give the average number of years that wooden truss bridges last on your road in Iowa. 10

ROAD-BED AND TRACK.

Number of track sections in Iowa, about.....	262
Average length of sections, miles, about.....	5.76
Average number of men in each section gang about.....	5
Number of new ties laid in track during the year in Iowa.....	317,383
Average number of new ties per mile of road, about.....	273
New rails laid in track during the year in Iowa—steel (8,255,138 tons) miles of track, about.....	83
Total track laid with new rails during the year in Iowa, miles, about.....	89
What is the average number of years that iron rails last in your track on main line in Iowa.....	No data.
What is the average number of years that iron rails last in your track on branches in Iowa.....	
What is the average number of years that steel rails last in your track on main line in Iowa.....	
What is the average number of years that steel rails last in your track on branches in Iowa.....	

CROSSINGS IN IOWA.

Railroad crossings at grade, June 30, 1888:

Chicago, Burlington & Quincy, at Clinton.
 Burlington, Cedar Rapids & Northern, at Clinton (two crossings).
 Chicago, Milwaukee & St. Paul, at Clinton (three crossings).
 Chicago, Milwaukee & St. Paul, at De Witt.
 Chicago, Milwaukee & St. Paul, at Wheatland.
 Chicago, Milwaukee & St. Paul, at Cedar Rapids (double).
 Burlington, Cedar Rapids & Northern, at Cedar Rapids (double).
 Chicago, Milwaukee & St. Paul, at Tama.
 Central Iowa, at Marshalltown.
 Chicago, St. Paul & Kansas City, at Marshalltown.
 Minneapolis & St. Louis, at Ogden.
 Des Moines & Fort Dodge, at Grand Junction.
 Des Moines & Northwestern, at New Jefferson.
 Chicago, Milwaukee & St. Paul, at Dow City.
 Union Pacific, near Council Bluffs (two crossings).
 Chicago, Burlington & Quincy, near Council Bluffs (two crossings).
 Chicago, Milwaukee & St. Paul, near Council Bluffs (two crossings).
 Wabash, St. Louis & Pacific, near Council Bluffs (two crossings).
 Chicago, Rock Island & Pacific, near Council Bluffs (two crossings).
 Chicago, Rock Island & Pacific, at Des Moines (four crossings).
 Wabash, St. Louis & Pacific, at Des Moines (two crossings).
 Keokuk & Des Moines, at Des Moines (four crossings).
 Chicago, Milwaukee & St. Paul, near Slater.
 Chicago, Milwaukee & St. Paul, at Lyons (three crossings).
 Chicago, Milwaukee & St. Paul, at Delmar Junction (double).
 Chicago, Milwaukee & St. Paul, at Anamosa.
 Chicago, Rock Island & Pacific, at Camforth.
 Chicago, Rock Island & Pacific, at Atwood.
 Central Iowa, near Stark.
 Burlington & Western, near Stark.
 Chicago, Milwaukee & St. Paul, at Tama.
 Wisconsin, Iowa & Nebraska, at Gladbrook.
 Central Iowa, at Gifford.
 Des Moines & Fort Dodge, at Gowrie.
 Wabash, St. Louis & Pacific, at Lohrville.
 Illinois Central, at Webster City.
 Burlington, Cedar Rapids & Northern, at Goldfield.
 Minneapolis & St. Louis, at Luverne.
 Des Moines & Fort Dodge, at Rolfe.
 Chicago, St. Paul, Minneapolis & Omaha, at Alton.
 Mason City & Fort Dodge, at Eagle Grove.
 Chicago, Milwaukee & St. Paul, at Hawarden.
 Chicago, Milwaukee & St. Paul, near Beverly.
 Burlington, Cedar Rapids & Northern, at What Cheer.

What railroads cross your road, either over or under, and at what locality?

St. Louis, Des Moines & Northern, at Boone, over.
Chicago, Milwaukee & St. Paul, at Center Junction, over.
Chicago, Milwaukee & St. Paul, near Manning, over (two crossings).
Chicago, Milwaukee & St. Paul, at Mapleton, over.
Chicago, Milwaukee & St. Paul, at Lyons, over (two crossings).
Chicago, Milwaukee & St. Paul, at Anamosa, over (two crossings).
Burlington, Cedar Rapids & Northern, near Otis, over.
Burlington, Cedar Rapids & Northern, near Tilton, over.
Minneapolis & St. Louis, at Dayton, over.
Chicago, Milwaukee & St. Paul, at Algona, under.
Minneapolis & St. Louis, at Dakota City, under.
Cherokee & Dakota, near Sutherland, under.

Number of highway crossings at grade.....	1,131
Number of highway crossings at which there are flagmen.....	14
Number of highway crossings over railroad.....	12
Number of highway crossings under railroad.....	29
Number of highway bridges 18 feet above track.....	4
Number of highway bridges less than 18 feet above track.....	7

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	1,115.35
What is the average cost per rod.....	No data.
What is the total cost of same.....	No data.
How many miles of fencing have you built during the year.....	42.25
Give the number of miles needed on both sides of your track in each county in Iowa. (No data; there are about 49 miles of road in Iowa not fenced, including station grounds; fence is built as fast as needed.)	

BOLLING STOCK.

	Owned.	Total.
Number of passenger and combination cars.....	373	373
Number of baggage, mail and express cars.....	138	138
Number of parlor cars.....	11	11
Number of dining cars.....	9	9
Number of box freight cars.....	15,372	15,372
Number of stock cars.....	1,914	1,914
Number of platform and coal cars.....	4,047	4,047
Number of other cars.....	5,081	5,081
Total number of cars.....	24,945	24,945

Number of locomotives.....	786
Maximum weight of locomotives and tenders, tons.....	75
Average weight of locomotives and tenders, tons.....	50
Number of locomotives equipped with train brake.....	495
Number of locomotives equipped with driver brake.....	346
Maximum weight of passenger cars, tons.....	28.50
Average weight of passenger cars, tons.....	24
Number of passenger cars equipped with train brake.....	562
Number of freight cars equipped with train brake.....	24,118
Number of freight cars equipped with air brake.....	290
Number of passenger cars equipped with Miller platform and buffer.....	562
Number of freight cars equipped with automatic coupler.....	29
The total amount that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight; weight of engine, 29 tons.....	214.25

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	5,702,690
Miles run by freight trains during the year.....	14,616,373
Miles run by switching trains during the year.....	4,289,498
Miles run by construction, repair and other trains during the year.....	1,028,554
Total train mileage.....	28,697,165

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	4.54
Average weight of passenger trains, exclusive of passengers, tons, about.....	109
Average number of cars in freight trains.....	18.36
Average weight of freight trains, exclusive of freight, tons, about.....	202

PASSENGER TRAFFIC.

Number of through passengers carried.....	336,684
Number of local passengers carried.....	10,534,673
Total number of passengers carried.....	10,871,357
Total passenger mileage or passengers carried one mile.....	276,341,905
Average distance traveled by each passenger, miles.....	25
Average amount received from each passenger, cents.....	58
Highest rate of fare per mile for any distance, cents.....	4
Lowest rate of fare per mile for any distance, cents.....	1
Average rate of fare per mile for all passengers, cents.....	2.28

FREIGHT TRAFFIC.

Number of tons of through freight carried	3,008,281
Number of tons of local freight carried	8,051,330
Total tons of freight carried	11,059,616
Total mileage of through freight (tons carried one mile)	764,221,150
Total mileage of local freight (tons carried one mile)	1,190,212,962
Total freight mileage, or tons carried one mile	1,354,434,117
Average rate per ton per mile received for through freight	\$.970
Average rate per ton per mile received for local freight .....	.118
Average rate per ton per mile received for all freight .....	.098
Average cost per ton per mile to move freight	No data.
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road), approximate	16.70

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	100,630,141
Number of miles run by loaded freight cars west and north	100,739,502
Number of miles run by empty freight cars east and south	31,771,693
Number of miles run by empty freight cars west and north	35,251,783
Total freight car mileage	268,393,269
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	23.09
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	28.92

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles, about	25
Rate of speed of freight trains, including stops, miles, about	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	1,335,092	12.07
Provisions (beef, pork, lard, etc.)	113,297	1.03
Flour	209,097	2.43
Animals	444,198	4.02
Other agricultural products	337,179	3.05
Lumber and forest products	1,287,067	11.64
Coal	1,006,213	14.51
Plaster, lime and cement	95,735	.87
Salt	62,142	.56
Petroleum and oil	75,741	.69
Iron, steel and castings	608,392	5.50
Stone and brick	294,515	2.66
Manufactures—articles shipped from point of production	445,881	4.03
Merchandise, and other articles not enumerated above	4,085,057	36.94
Total tons carried	11,059,616	100

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT CLINTON, IOWA, FOR THE YEAR ENDING JUNE 30, 1888.

East bound number of tons	1,214,819
West bound number of tons	730,440
Total tons	1,945,259

TONNAGE OF ARTICLES FORWARDED FROM STATIONS WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	548,802	35.97
Flour	18,854	1.25
Provisions (beef, pork, lard, etc.)	18,354	1.21
Animals	147,780	9.77
Other agricultural products	61,864	4.09
Lumber and forest products	123,319	8.16
Coal	436,225	28.85
Plaster, lime and cement	8,092	.57
Salt	348	.02
Petroleum and oil	4,350	.33
Iron, steel and castings	1,373	.09
Stone and brick	35,580	2.35
Manufactures—articles shipped from point of production	10,456	.69
Merchandise, and other articles not enumerated above	100,468	6.65
Total tons carried	1,512,155	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freight at the depot, or at the office of such express company? American Express Company, and United States Express Company. Rates are various. Express companies have no care of machinery or repairs. They do a miscellaneous business, restricted to articles properly belonging to express business. They deliver their freight into this company's cars.

SLEEPING-CARS.

Do sleeping, parlor, or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping cars are run, owned by the Wagner Palace Car Company, which makes and collects the charges therefor. Dining cars are run, owned by the company, on which the charges are 75 cents per meal. Parlor cars are run, owned by the company, on which the charges are from 10 cents upward, according to the distance traveled.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Wagner Palace Car Company, \$17,850.34 (for cars in addition to regular supply).

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? (compensation for mail service is not permanently fixed. Service is ordered "subject to the rules and regulations of the department," and amount paid is dependent upon the weight of mail carried over each route.)

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? Nothing. Service performed by employees and not reported from other service.



TELEGRAPHY.

How many miles of telegraph were owned by your company in Iowa? This company owns no telegraph lines exclusively, but owns certain wires or rights in all lines.

What other company, if any, owns a line of telegraph of your right of way in Iowa, and how many miles do each own? All owned or controlled by Western Union Telegraph Company. About 1,446 miles.

LANDS—CONGRESSIONAL GRANT.

None in Iowa.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
August 19	G. A. Wheeler, switchman	Clinton	Uncoupling cars; fatal; want of caution.
August 26	Albert Mason	Webster City	Sleeping on track; fatal; carelessness.
October 27	D. Gilmore	Loveland	Drunk; walking on track; fatal; carelessness.
November 8	P. Turney, laborer	Clinton	Walking on track; fatal; want of caution.
November 12	W. C. Knox, laborer	Carroll	Getting off train; fatal; want of caution.
November 18	W. Reynolds, brakeman	Tama	Coupling; fatal; want of caution.
November 21	Mrs. E. L. Gassaway	Boone	Walking over bridge; fatal; carelessness.
November 30	R. A. Andersen, switchman	Council Bluffs	Walking on track; fatal; want of caution.
December 2	W. H. Olney	Cedar Rapids	Walking on track; fatal; carelessness.
December 4	Frank Novak	Chelsea	Crossing on track between cars; fatal; carelessness.
December 12	Unknown man	Stanwood	Getting on train; fatal; carelessness.
December 15	Eugene Kelly, brakeman	Mechanicsville	Collision; fatal; accidental.
1888.			
January 5	Pat. O'Hara, brakeman	Bertram	Fell between cars; fatal; want of caution.
February 2	W. Stuart, conductor	Dow City	Collision; fatal; accidental.
February 26	W. L. Brown, brakeman	Near Boone	Supposed to have been knocked from train; fatal; carelessness.
February 28	A. G. Loomer, brakeman	Woodbine	Fell off train; fatal; carelessness.
March 15	James Kasnit	Chelsea	Fell from train; fatal; carelessness.
March 15	George Fullick	De Witt	Climbing in end door of car; fatal; carelessness.
March 19	J. W. Miller, laborer	Boone	Struck by switch train; fatal; want of caution.
March 22	Ernest Fleming	Dakota City	Drunk; fell into cattle-guard; fatal; carelessness.
March 26	Fred Brooks	Near Vail	Getting on train in motion; fatal; carelessness.
April 6	P. E. Linerode, brakeman	Near Boone	Fell from moving train; fatal; want of caution.
April 8	Robert Hoffman	Belle Plaine	Getting on train in motion; fatal; carelessness.
April 11	Hiro Christ	Near Stark	Playing on track; fatal; carelessness.
April 13	E. V. Espy	Jewell Junction	Walking on track; drunk; fatal; carelessness.
April 17	John McNamara, brakeman	Eldora Junction	Getting pin lying on car; fatal; want of caution.
May 16	Stephen Miller	Dunlap	Fell between cars; fatal; carelessness.
May 20	J. Lindstrom	Near Boone	Getting on moving train; fatal; carelessness.
May 23	Unknown man	Near Stanwood	Stealing ride; collision; fatal; carelessness.
June 14	J. W. Mason, brakeman	Lohrville	Pulling pin; fatal; want of caution.
June 25	Frank Nell, brakeman	Paulina	Walking on track; fatal; want of caution.
March 6	Fred Brooks, tramp	East of Vail	Attempted to board moving train; fell under train; both legs cut off; died in a few hours.
April 6	Frank E. Linerode, brakeman	Near Boone	Fell from train; accidental.
April 11	Othel Christ, boy		Playing on cattle-guard; fell through and was killed by engine; lack of caution.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888.			
May 16	Stephen Miller, stockman.	Dunlap.	Fell from stock train; both legs cut off; died in a few hours.
May 26	Unknown man.		Stealing ride in box car; collision.
July 7	Frank Fox, printer.	Near Beverly.	Jumped from limited passenger train.

INJURED.

1887.			
July 2	G. Davis, waiter.	Fairfax.	Fell off coach; cut and bruised; want of caution.
July 5	E. F. Buck, brakeman.	Marshalltown.	Jumped off car; knee dislocated; want of caution.
July 8	W. F. Furbush, brakeman.	Belle Plaine.	Setting on train; foot off; want of caution.
July 9	J. Schlanman.	Grand Junction.	Horses ran in front of train; badly shaken; want of caution.
July 10	Thomas Campbell, fireman.	Des Moines.	Jumped off engine; knee sprained; want of caution.
July 12	W. F. Robbich, fireman.	Tama.	Jumped off engine; bruised; want of caution.
July 13	F. Geiser, switchman.	Union Pacific Transfer.	Coupling; bruised; want of caution.
July 14	John Conwell, brakeman.	Tama.	Uncoupling cars; bruised; want of caution.
July 14	W. Garland.	Muehakeinock.	Getting on train, fell; foot off; carelessness.
July 15	H. Harlock.	Sioux Rapids.	Setting on train; bruised; want of caution.
July 15	W. H. Harlock.	Cedar Rapids.	Was drunk, fell asleep on track; arm off; carelessness.
July 15	W. H. Harlock, fireman.	Quarry.	Jumped off engine; leg injured; want of caution.
July 15	E. Day, conductor.	Cedar Rapids.	Hydraulic track fell on foot; toe off; want of caution.
July 17	Robert Matlock, laborer.	Kingsley.	Running to throw switch and fell; shin sprained; want of caution.
July 22	J. Peterson, laborer.	Muehakeinock.	Getting on engine, fell; ankle sprained; want of caution.
July 24	F. Dayton, switchman.	Blainstown.	Coupling; finger crushed; want of caution.
July 24	L. Corlies, conductor.	Clinton.	Coupling; finger pinched; want of caution.
July 30	M. Harvey, brakeman.	Clinton.	Coupling; finger off; want of caution.
August 8	W. Doman, brakeman.	West Side.	Coupling; two fingers off; want of caution.
August 7	J. W. Jones, conductor.	Monmouth.	Fell between cars; bruised; want of caution.
August 12	Con Foley, pile driver.	Cedar Rapids.	Hand caught under coal bucket; fingers crushed; want of caution.
August 15	Jno. Fritz, brakeman.	Lawn Hill.	Running to throw switch and fell; shin sprained; want of caution.
August 16	W. Stevens, switchman.	Belle Plaine.	Getting on engine, fell; ankle sprained; want of caution.
August 18	F. F. Dayton, switchman.	Eagle Grove.	Coupling; finger crushed; want of caution.
August 20	F. L. Thompson, switchman.	Boone.	Coupling; finger pinched; want of caution.
August 20	Frank Paska, laborer.	Harbor.	Coupling; finger off; want of caution.
August 23	A. Belding, switchman.	Marshalltown.	Coupling; finger off; want of caution.
August 24	John Gould, switchman.	Boone.	Coupling; two fingers off; want of caution.
August 25	J. Hendel, switchman.	Tama.	Waked off end of car; bone of ankle broken; want of caution.
August 27	Geo. Young, switchman.	Tama.	Coupling; finger off; want of caution.
August 31	A. Hennings.	Toledo.	Struck by engine; shoulder and collar bone broken; carelessness.
September 1	W. Bunsell, brakeman.	Grandbrook.	Coupling; end of finger off; want of caution.
September 3	W. D. Troutman, brakeman.	Starwood.	Getting on engine; knee wrenched and bruised; want of caution.
September 4	Frank Hippie.	Lake City.	Summersaulting over lever of turn-table; body lacerated; carelessness.
September 11	Colonel Hackett, switchman.	Clinton.	Coupling; arm and shoulder bruised; want of caution.
September 12	J. F. Clark, coal heaver.	Harwarden.	Hand caught under coal bucket; fingers crushed; want of caution.
September 14	A. L. Stuart, brakeman.	Eagle Grove.	Coupling; fingers bruised; want of caution.
September 16	W. H. Tobin, switchman.	Clinton.	Walking on track; cut and bruised; want of caution.
September 16	M. F. Smith, laborer.	Boone.	Jumped off car; derailed; sprained ankle; accidental.
September 18	E. Curtiss.	Starwood.	Getting on engine; knee wrenched and bruised; carelessness.
September 19	T. H. Snowden, switchman.	Eagle Grove.	Coupling; thumb off; want of caution.
September 20	H. A. Buffington, conductor.	Tama.	Coupling; finger crushed; want of caution.
September 23	F. Goodman.	Marshalltown.	Getting on train; foot off; carelessness.
September 23	U. Robinson.	Burt.	Getting on train; leg fractured; carelessness.
September 23	K. J. Stone, yardmaster.	Cedar Rapids.	Coupling; thumb smashed; want of caution.
September 25	J. O. Vinale, brakeman.	Ankeny.	Getting off way car; sprained ankle want of caution.
September 26	W. F. Hall, brakeman.	Clinton.	Coupling; two fingers lacerated; want of caution.
September 26	A. Schoeneman, engineer.	Ames.	Jumped off engine; collision; collar bone dislocated; want of caution.
September 28	H. R. Roberts, brakeman.	Ames.	Collision; shook up; accidental.
October 8	M. Glover, switchman.	Clinton.	Drove on to track; leg broken; internal carelessness.
October 8	G. Howland, yardmaster.	Marshalltown.	Fell down between two cars; ligaments cut; want of caution.
October 10	C. Horrigan, brakeman.	Algona.	Coupling; finger broken; want of caution.
October 14	Jas. Anderson, brakeman.	Carrollton.	Fell off train; badly bruised; want of caution.
October 16	A. Keimel, switchman.	Clinton.	Coupling; thumb and finger pinched; want of caution.
October 16	E. Knight, brakeman.	Lowden.	Coupling; two fingers broken, etc. want of caution.
October 17	Jas. Hennessey, carpenter.	Cedar Rapids.	Fell into turn-table pit; ribs fractured; want of caution.
October 18	F. Delury, yardmaster.	Ames.	Bound of ladder gone; slipped; back sprained; want of caution.
October 18	H. Buley.	Ames.	Waked off end of depot platform; hip injured; want of caution.
October 19	E. Eggeston, brakeman.	Basecroft.	Thrown from car by shock; head cut; want of caution.
October 20	G. Linton, switchman.	Eagle Grove.	Coupling; finger mangled; want of caution.
October 21	F. Dorrance, brakeman.	De Witt.	Thrown off car by sudden start; foot run over; want of caution.
October 25	Wm. Muir, brakeman.	Belle Plaine.	Coupling; thumb split; want of caution.
October 26	W. F. Spear, yardmaster.	Quarry.	Brake-wheel came off; fracture of thumb; accidental.
October 30	Henry Shug, coal man.	Clinton.	Car thrown through coal shed; knee broken; want of caution.
October 30	A. Hennings, brakeman.	Lawrence.	Coupling; thumb and two fingers bruised; want of caution.
October 31	C. D. Stevens, switchman.	Eagle Grove.	Coupling; two fingers smashed; want of caution.
November 2	D. A. Smith, switchman.	Clinton.	Fell on switch stand; knee bruised; want of caution.
November 5	J. W. Donovan, brakeman.	Ontario.	Getting off train; sprained ankle; want of caution.
November 7	C. Rose.	Fairfax.	Crossing track; foot crushed; carelessness.
November 7	Thos. Smith, laborer.	Colo.	Lump of coal struck his hand; finger broken; accidental.
November 9	W. F. Furbush, brakeman.	Tama.	Setting train; hand smashed; want of caution.
November 10	W. Melville, brakeman.	Tama.	Coupling; fingers mashed; want of caution.
November 10	Chas. Dril, brakeman.	Dayton.	Coupling; fingers mashed and broken; want of caution.
November 11	U. Robinson, switchman.	Clinton.	Car thrown by projectile; hip sprained; want of caution.
November 14	L. O. Hilder, Engineer.	Clinton.	Caught between engine tank and waterspout; leg bruised severely; want of caution.
November 15	H. Foley, brakeman.	Sutherland.	Coupling; end of thumb off; want of caution.
November 16	J. Robins, brakeman.	West Side.	Coupling; two fingers bruised; want of caution.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

INJURED.

280

REPORT OF RAILROAD COMMISSIONERS.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

281

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
November 16	D. E. Jehardt, switchman.	Connell Bluffs.	Coupling; finger crushed; want of caution.
November 17	W. Maupis, brakeman.	Leimville.	Caught between two cars; finger broken; want of caution.
November 18	N. H. Howland, brakeman.	Garford.	Jumped off cars; knee dislocated; etc.; want of caution.
November 20	M. Moran, car repairer.	Clinton.	Repairing car; jack slipped; head bruised; want of caution.
November 21	J. J. Carder, brakeman.	Havelock.	Coupling; thumb and fingers off; want of caution.
November 22	P. Elgmy, brakeman.	Missouri Valley.	Thrown from ladder by jerk of train; body bruised; want of caution.
November 23	P. Schmitt, brakeman.	Belle Plaine.	Coupling; three fingers smashed; want of caution.
November 23	H. L. Atkinson, brakeman.	Low Moor.	Jumping off edge of running board; ankle sprained; want of caution.
November 25	G. L. Blett, brakeman.	Grand Mound.	Coupling; finger off; want of caution.
November 25	B. H. Scroggin.	Lake City.	Drove on track and was struck; leg broken, head cut; carelessness.
November 26	S. S. Sloan, switchman.	Belle Plaine.	Coupling; finger broken, dislocated; want of caution.
November 27	B. Callan, brakeman.	Clinton.	Fell off side ladder of car; face cut, leg bruised; want of caution.
November 27	J. O. Summers, brakeman.	Missouri Valley.	Coupling; two fingers off; want of caution.
November 29	D. E. Hemstock, brakeman.	Mechanicsville.	Turning switch and fell against it; knee bruised; want of caution.
December 1	John Chase, station man.	Rama.	Loading rails, hand caught; finger crushed, one broken; want of caution.
December 1	Fred Fong, switchman.	Loone.	Coupling; body bruised; want of caution.
December 3	James Bromley, switchman.	Tama.	Coupling; thumb off; 3d finger crushed; want of caution.
December 6	Frank L. Pease.	Des Moines.	Crossing track between cars; foot bruised; carelessness.
December 7	E. Wheeler, brakeman.	Auburn.	Jumped off cars; head bruised; shoulder but; want of caution.
December 14	F. Emerick, brakeman.	Belle Plaine.	Coupling; finger and thumb off; want of caution.
December 15	S. Caze, brakeman.	Webster City.	Uncoupling; thumb crushed; want of caution.
December 15	T. R. Lee, engineer.	Mechanicsville.	Collision; shoulder sprained; want of caution.
December 21	J. C. Carney, brakeman.	Clinton.	Coupling; two fingers crushed; want of caution.
December 21	N. J. Brockman.	Galva.	Collision; back strained; want of caution.
December 21	Thomas Fisher, fireman.	Galva.	Coupling; two fingers crushed; want of caution.
December 26	Tamias Torrey, brakeman.	Benwick.	Coupling; fingers broken, thumb crushed; want of caution.
December 27	O. E. Lehman, brakeman.	Tama.	Hand caught in coal derrick; fingers lacerated; want of caution.
December 27	E. Olson, laborer.	Toledo.	Two flies in engine bursted; hands scalded; accidental.
December 28	T. Derbyshire, engineer.	Treton.	Jumped off engine; collision; shoulder dislocated; want of caution.
1888.			
January 5	John Hillman, engineer.	Ames.	Coupling; hand lacerated and bruised; want of caution.
January 5	A. A. Rutherford, switchman.	Missouri Valley.	Stepped off tank of engine; bruised; want of caution.
January 5	W. H. Crosby, conductor.	Lanselle.	Caught on point of coal derrick; ankle; want of caution.
January 6	W. S. Starbuck, switchman.	Tama.	Pulling pin; arm fractured, etc.; want of caution.
January 8	Ova Howard.	Near Montour.	Attempted to get on train; right foot cut off; carelessness.
January 9	G. H. Welch, brakeman.	Wall Lake.	Coupling; thumb crushed; want of caution.
January 10	P. H. Crowley, brakeman.	Clinton.	Coupling; hand and fingers bruised; want of caution.
January 11	C. H. Hanby, fireman.	Tama.	Collision; bruised; want of caution.
January 11	D. Kirkpatrick, conductor.	Clinton.	Getting down over engine; slipped; bruised and wrenched, etc.
January 11	W. A. Otto.	Tama.	Collision; back hurt; carelessness.
January 11	W. McVey, brakeman.	West Side.	Coupling; fingers lacerated; want of caution.
January 21	D. C. Olive.	Near Jefferson.	Car derailed by broken wheel; nervous shock; accidental.
January 25	A. E. Baetz, brakeman.	Boone.	Coupling; finger cut; want of caution.
January 26	James O'Brien, brakeman.	Guersey.	Coupling; thumb lacerated; want of caution.
January 29	John Gishner, brakeman.	Alton.	Coupling; finger off; want of caution.
January 31	A. L. Brannon, brakeman.	West Side.	Coupling; thumb and finger off; want of caution.
February 1	John N. Kelly, coal loader.	Ames.	Pulling pin; leg off; want of caution.
February 1	J. W. Stokes, brakeman.	Clinton.	Collision; thrown from top of train; arm broken; want of caution.
February 2	C. A. Elliott.	Logan.	Unloading car; door flew shut; head cut; accidental.
February 2	P. R. Davis, fireman.	Bertram.	Collision; severely bruised; want of caution.
February 2	E. A. McElroy, brakeman.	Marshalltown.	Coupling; finger and thumb off; want of caution.
February 2	Wm. D. Clark, brakeman.	Garwin.	Coupling; fingers bruised, etc.; want of caution.
February 4	Robt. Scott.	Mechanicsville.	Walking on track; arm broken; carelessness.
February 4	J. W. Hall, brakeman.	Cedar Rapids.	Struck by bridge; head lacerated; want of caution.
February 6	Harman Scott, brakeman.	Rattle Creek.	Pulling pin; leg off; want of caution.
February 8	Wm. Pollock, brakeman.	Paulina.	Coupling; thumb off; want of caution.
February 8	B. F. Davis, brakeman.	Jewell Junction.	Attempting to get on car; fell; leg off; want of caution.
February 9	Joe Clink, laborer.	Belle Plaine.	Handling rail; leg broken; want of caution.
February 13	A. M. Conyne, brakeman.	West Side.	Fell from car; scalp wound, bruised, etc.; want of caution.
February 18	Hy Nicols.	Schaller.	Coupling; fingers bruised; want of caution.
February 20	J. H. Biley, brakeman.	Petersen.	Coupling; hand and fingers bruised; want of caution.
February 22	S. C. Blackburn, brakeman.	Onawa.	Coupling; two fingers off; want of caution.
February 23	Vennis Carr, switchman.	Boone.	Coupling; fingers lacerated; want of caution.
February 26	Grant Collins, brakeman.	Boone.	Coupling; hand and fingers bruised, etc.; want of caution.
February 28	W. M. Westley, switchman.	Clinton.	Coupling; finger bruised; want of caution.
March 1	Jas. Shields, brakeman.	Ames.	Caught his hand in cogs of coal derrick; finger off; want of caution.
March 3	J. H. Carroll, brakeman.	Ames.	Coupling; thumb lacerated; want of caution.
March 11	Vern Cap.	Connell Bluffs.	Struck by engine; bruised; carelessness.
March 13	Wm. Peterson.	Eagle Grove.	Fell off top of car; arm broken; carelessness.
March 13	Chas. H. Delbier, brakeman.	Paulina.	Foot caught between pilot and cross plank; foot bruised; want of caution.
March 13	W. C. Snell, brakeman.	Galva.	Coupling; fingers bruised; want of caution.
March 15	E. Bowens, machinist.	Clinton.	Cross head fell on foot; foot bruised; want of caution.
March 16	M. Quinn, baggage man.	Belle Plaine.	Shutting door of car; foot lacerated; want of caution.
March 17	Chas. Monow, brakeman.	Jewell Junction.	Coupling; thumb off; want of caution.
March 18	Geo. Chatterton, brakeman.	Tama.	Coupling; finger off; want of caution.
March 21	Pat. Barry.	Boone.	Getting on train; arm off; carelessness.
March 21	P. H. Cummings, fireman.	Near Tama.	Knocked off engine; hip dislocated; want of caution.
March 23	Jacob Erb.	Ames.	Getting off train; arm off; carelessness.
March 23	Arthur Rickett.	Chadwy.	Getting on train; foot off; carelessness.
March 25	Leroy E. Wood, switchman.	Des Moines.	Picking up coupling pin; leg broken and arm lacerated; want of caution.
March 25	B. McBride.	Des Moines.	Walking on track; face scratched; carelessness.
March 29	Albert Snyder, brakeman.	Boone.	Coupling; thumb off; want of caution.
March 29	Chas. W. Hearne, switchman.	Boone.	Coupling; fingers bruised; want of caution.
March 29	Wm. Goodrich, brakeman.	Alton.	Coupling; rib broken; want of caution.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1898.			
March 29	J. E. Combs, laborer.....	Tama.....	Walking on track; rib broken; want of caution.
March 31	Fred. Rebersky, brakeman.....	Lowden.....	Fastening two cars together with chain; collar bone broken and bruised; want of caution.
April 1	John Larson, fireman.....	Near Marshalltown.....	Jumped to avoid collision; hips sprained; want of caution.
April 1	C. W. Smith.....	Near Belle Plaine.....	Getting on train; shoulder bruised; carelessness.
April 5	A. Banks.....	Missouri Valley.....	Struck by bell-cord coupling; scalp wound; accidental.
April 8	Dan. Piper, switchman.....	Clinton.....	Coupling; hand off; want of caution.
April 8	John Murphy, switchman.....	Des Moines.....	Coupling; fingers lacerated; want of caution.
April 9	John Thompson, laborer.....	Paulins.....	Walking on track; leg broken; want of caution.
April 11	Wm. Parriah.....	Marshalltown.....	Collision; side bruised and ribs broken; want of caution.
April 12	T. J. Hight, brakeman.....	Lowden.....	Coupling; thumb crushed; want of caution.
April 17	Frank Neville, carpenter.....	Marshalltown.....	Getting on way car in motion; leg off; want of caution.
April 18	E. M. Harlan, conductor.....	Belle Plaine.....	Setting brake; hip and shoulder bruised; want of caution.
April 18	J. A. Paxton, brakeman.....	Balston.....	Getting off train in motion; collar bone broken; want of caution.
April 22	F. L. Dorrance, brakeman.....	Near Belle Plaine.....	Thrown from top of car; cut and bruised; want of caution.
April 26	H. Quick, conductor.....	Near Belle Plaine.....	Cars thrown against caboose; back bruised; want of caution.
April 27	Marlin Murray.....	Clinton.....	Getting on train; leg off; carelessness.
May 2	H. Strong, switchman.....	Polk City.....	Coupling; fingers broken and lacerated; want of caution.
May 20	E. Leatherbury, brakeman.....	Odebold.....	Coupling; finger broken; want of caution.
May 4	F. Butterfield.....	Calamus.....	Getting on train in motion; leg off; carelessness.
May 11	Thomas Collins, engine dispatcher.....	Hawarden.....	Getting on runaway engine; knee bruised; want of caution.
May 17	James McNeil, pile-driver man.....	Near Almont.....	Jumped from way car; collision; ankle sprained; want of caution.
May 25	J. H. Fiegle, fireman.....	Near Starwood.....	Jumped from train to avoid collision; shoulder bruised; want of caution.
May 27	H. D. Williams, brakeman.....	Irrington.....	Coupling; hand lacerated; want of caution.
June 4	John Ham, bridgeman.....	Camauche.....	Tie fell off car; struck him; leg broken; want of caution.
June 9	Chas. Anderson, section laborer.....	Near Thor.....	Struck by track jack; collar bone broken; want of caution.
June 12	S. W. Porterfield.....	Council Bluffs.....	Jumped off train; wrist broken; carelessness.
June 22	W. H. Kentner, brakeman.....	Gowrie.....	Struck by crank of crane; head cut; want of caution.
June 24	Jos. Carl, laborer.....	Grand Junction.....	Getting on train; toes crushed and broken; want of caution.
June 29	Chas. Hickman.....	Low Moor.....	Walked off train in motion while asleep; hip and side bruised; want of caution.
March 25	Leroy R. Wood, switchman.....	.....	Coupling; caught by wheel of car and thrown under train; badly bruised.
April 6	Robert Huffman, boy.....	Belle Plaine.....	Attempted to board moving train; right leg crushed off near thigh.
April 14	Henry Wirk, boiler helper.....	Boone shops.....	Right eye struck by piece of clipped steel, and put out.
April 17	Frank Neville, carpenter.....	.....	Getting on moving train; lost right leg below ankle. [toe to thigh.
April 27	Marlin Murray, boy.....	Clinton.....	Getting on moving train; fell under coach; right leg crushed from
May 4	Frank Butterfield, boy.....	Calamus.....	Getting on moving train; fell under car; left leg cut off above ankle.
June 4	John Ham, bridge man.....	.....	Ties fell on him, breaking bone in left leg.
June 8	John Clancy, laborer.....	.....	Fell while cleaning ash-pan; rib broken.
June 6	David Furburger, laborer.....	Belle Plaine.....	Attempted to jump from train in motion; fell against switch stand; fractured right leg; lack of caution.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.		INJURED.	
	Passengers.	Employees.	Passengers.	Employees.
Derailments.....	2	1	1	1
Collisions.....	2	1	1	1
Caught in frogs, guard rails, or switches.....	2	1	1	1
Coupling cars.....	2	1	1	1
Falling from train.....	2	1	1	1
Getting on and off trains.....	2	1	1	1
Highway crossings.....	2	1	1	1
Miscellaneous.....	2	1	1	1
Overhead and side obstruction.....	2	1	1	1
Stealing rides.....	2	1	1	1
While intoxicated.....	2	1	1	1
Trespassers on track.....	2	1	1	1
Total.....	16	21	8	17

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year.....	37
Number of persons injured during the year.....	229
Number of casualties purely accidental during the entire year.....	15
Number resulting from lack of caution, carelessness or misconduct.....	262
Number of persons killed while intoxicated.....	1
Number of persons injured while intoxicated.....	1
Number of trespassers on track killed.....	8
Number of trespassers on track injured.....	10
Number of tramps or others stealing rides killed or injured.....	21

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

Chairman of the Board—A. Keep, Chicago, Illinois.
 President—M. Hughitt, Chicago, Illinois.
 Vice-President—M. L. Sykes, New York, New York.
 Secretary—M. L. Sykes, New York, New York.
 Treasurer—M. L. Sykes, New York, New York.
 General Manager—J. M. Whitman, Chicago, Illinois.
 General Superintendent—S. Sanborn, Chicago, Illinois.
 Assistant General Superintendent—P. Hallenbeck, Winona, Minnesota.
 Division Superintendents, Iowa Lines—M. Hopkins, Boone, Iowa; H. M. Hughes, Eagle Grove, Iowa.
 Chief Engineer—H. G. Bart, Chicago, Illinois.
 Superintendent of Telegraph—G. H. Thayer, Chicago, Illinois.
 Auditor—J. B. Redfield, Chicago, Illinois.
 General Passenger Agent—E. P. Wilson, Chicago, Illinois.
 General Freight Agent—H. A. McCullough, Chicago, Illinois.
 General Counsel—W. C. Goudy, Chicago, Illinois.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

H. Williams, Clinton, Iowa.
 D. O. Mills, New York, New York.
 J. M. Burke, New York, New York.
 M. Hughitt, Chicago, Illinois.
 N. K. Fairbank, Chicago, Illinois.
 W. L. Scott, Erie, Pennsylvania.
 Percy R. Pyne, New York, New York.
 F. W. Vanderbilt, New York, New York.
 W. K. Vanderbilt, New York, New York.
 H. McK. Twombly, New York, New York.
 J. I. Blair, Blairstown, New Jersey.
 A. G. Dulman, New York, New York.
 D. P. Kimball, Boston, Massachusetts.
 C. M. Depew, New York, New York.
 S. F. Barger, New York, New York.
 A. Keep, Chicago, Illinois.
 M. L. Sykes, New York, New York.

Date of annual meeting of stockholders, first Thursday in June.
 Fiscal year of company ends May 31st.
 General offices of the company are located at Chicago, Illinois.

STATE OF ILLINOIS. ss.
COUNTY OF COOK.

Marvin Hughitt, President, and J. B. Redfield, Auditor, of the Chicago & Northwestern Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed.)

MARVIN HUGHITT.

J. B. REDFIELD.

[L. S. OF H. H.]

Subscribed and sworn to before me, this 10th day of September, A. D. 1888.

J. F. CLEVELAND,

Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 10th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

CHICAGO, ROCK ISLAND & PACIFIC

RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 50,000,000.00
Amount authorized by vote of the company.....	46,156,000.00
Number shares issued	461,560
Amount of common stock issued, all common stock.....	\$ 46,156,000.00
Total amount paid in, as per books of the company.	\$ 46,156,000.00
Total miles of road owned by company.....	1,121
Amount of stock per mile of road	\$ 41,173.95
Amount of stock representing the road in Iowa.....	31,375,010.80
Amount of stock held in Iowa.....	294,700.00
Total number of stockholders.....	3,938
Number of stockholders in Iowa.....	33

DEBT.

Funded debt as follows :	
Bonds due July 1, 1917; rate of interest, 5 per cent	\$ 12,500,000.00
Bonds due November 1, 1899; rate of interest, 7 per cent.....	5,000,000.00
*Bonds due July 1, 1894; rate of interest, 5 per cent.....	22,960,000.00
Certificates outstanding convertible into 5 per cent bonds..	2,000,000.00
Total amount of funded debt.....	\$ 42,460,000.00
Total amount of debt liabilities.....	42,460,000.00
Amount of debt per mile of road.....	13,611.06
Amount of debt representing the road in Iowa	11,858,161.17
Total amount of stock and debt	88,616,000.00
Amount of stock and debt per mile of road.....	56,785.00
Amount of interest paid representing the road in Iowa.....	1,226,907.67

*These bonds are secured by bonds issued by the Wisconsin, Minnesota & Pacific Railway Company, St. Joseph & Iowa Railroad Company, Chicago, Kansas & Nebraska Railway Company, and not being a direct lien on the Chicago, Rock Island & Pacific Railway Company's property are not included in the average bonded debt per mile.

COST OF ROAD AND EQUIPMENT.

Construction of road and branches (not reported separately):	
Grading.....	\$ 54,115,882.06
Bridging and masonry	
Superstructure, including rails	
Land, land damages, and fences.....	
Passenger and freight stations, coal sheds, and water stations.....	
Engine houses, car sheds, and turn-tables	
Machine shops, including machinery and tools.....	
Interest paid during construction, discounts, etc.....	
Engineering, agencies, salaries, and other expenses during construction..	
All other items charged to construction not enumerated above.....	
Double track	\$ 54,115,882.06
Total expended for construction	
Average cost of construction per mile of road (1,121 miles).....	
Proportion of cost of construction for Iowa	48,374.74
	36,669,492.50

COST OF EQUIPMENT.

Locomotives.....	\$ 7,924,630.05
Snow-plows on wheels.....	
Passenger, mail, baggage and express cars.....	
Parlor, dining and sleeping cars.....	
Freight and other cars.....	
Wrecking cars, pile-drivers and tools.....	
Total for equipment.....	
Average cost of equipment per mile of road operated by company (1,527.9 miles).....	
Proportion of cost of equipment for Iowa.....	
Total cost of road and equipment	\$ 62,040,512.11
Average cost of road and equipment per mile (1,121 miles).....	55,343.99
Proportion of cost of road and equipment for Iowa	42,039,294.80
Average cost of road and equipment per mile in Iowa (729.6 miles).....	55,343.99

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading	\$ 857,236.14
Bridging and masonry	
Land, and land damages.....	
Engineering, agencies, salaries, and other expenses during construction....	
Fencing	
Total for construction.....	

EQUIPMENT.

Locomotives.....	\$ 26,160.91
New snow plows	
Passenger, mail, baggage and express cars.....	
Parlor, dining and sleeping cars.....	
Freight and other cars.....	
Wrecking cars, pile-drivers and tools.....	
Total expenditures charged to property accounts.....	

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 100,471.76	\$ 215,423.97	\$ 315,895.73
August, 1887	96,140.72	190,508.47	286,649.19
September, 1887	114,850.16	240,088.97	354,939.13
October, 1887	114,020.09	194,577.75	308,597.84
November, 1887	95,385.67	174,648.76	270,034.43
December, 1887	79,025.86	169,296.30	248,322.16
January, 1888	65,783.92	144,485.31	210,269.23
February, 1888	65,513.86	151,722.39	217,236.25
March, 1888	104,509.04	180,223.29	284,732.33
April, 1888	106,034.96	153,906.03	260,940.99
May, 1888	104,117.87	155,510.87	259,628.74
June, 1888	117,223.70	176,305.66	293,529.36
Totals	\$ 1,245,435.15	\$ 2,146,493.77	\$ 3,391,928.92

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 472,341.10	\$ 297,705.39	\$ 770,046.49
August, 1887	504,284.82	418,597.98	922,882.80
September, 1887	506,158.93	437,785.72	943,944.65
October, 1887	562,973.49	414,726.93	977,700.42
November, 1887	462,108.48	349,921.30	812,029.78
December, 1887	422,848.21	273,227.61	696,075.82
January, 1888	315,848.28	262,706.48	578,554.76
February, 1888	328,553.97	292,964.36	621,518.33
March, 1888	473,195.39	237,938.75	711,134.14
April, 1888	370,681.63	254,802.86	625,484.49
May, 1888	494,966.06	305,568.17	800,534.23
June, 1888	410,429.23	304,375.22	714,804.45
Totals	\$ 4,184,465.74	\$ 2,790,814.36	\$ 6,975,280.10

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS AND EXPRESS BAGGAGE.	MISCELLANEOUS.	TOTAL.
July, 1887	\$ 19,754.50	\$ 22,977.75	\$ 10,880.10	\$ 53,612.35
August, 1887	16,557.79	16,842.10	11,640.36	45,040.25
September, 1887	16,857.79	15,421.41	14,363.19	46,642.39
October, 1887	17,487.87	18,423.49	13,468.93	49,380.29
November, 1887	16,557.79	25,089.40	10,018.75	51,665.94
December, 1887	16,557.79	15,268.64	8,042.07	39,868.50
January, 1888	16,557.79	30,540.62	5,728.41	52,826.82
February, 1888	16,557.79	24,066.66	8,772.33	49,396.78
March, 1888	28,901.53	15,783.70	8,866.64	53,551.77
April, 1888	18,121.84	15,767.94	6,252.89	40,142.67
May, 1888	18,121.84	19,397.88	9,550.14	46,869.86
June, 1888	16,181.11	16,181.11	12,356.25	44,668.47
Totals	\$ 219,866.15	\$ 225,796.30	\$ 116,560.90	\$ 562,223.35

ANALYSIS OF EARNINGS.

Earnings, passenger:	
From local passengers	\$2,146,493.77
From through passengers	1,245,435.15
From all passengers	\$ 3,391,928.92
From express and baggage	225,796.30
From mails	219,866.15
From other sources, passenger department	116,560.90
Total earnings, passenger department	\$ 3,954,182.27
Earnings per train mile run (3,431,056 miles)	\$ 1.15
Earnings, freight:	
From local	\$3,790,614.36
From through	5,184,665.74
Total earnings, freight department	\$ 8,975,280.10
Earnings per train mile run (7,945,977 miles)	\$ 1.24
Earnings per train mile run, from all trains earning revenue (10,677,033 miles)	1.21
Proportion of earnings for Iowa	7,787,491.42
Rents received for use of road	243,292.41
Car mileage (credit balances)	266,116.74
Exchange, interest and discounts	331,308.61
Telegraph earnings	8,416.70
Total earnings from all sources	\$ 13,778,970.23
Earnings per mile of road operated (1,527.9 miles)	\$ 9,018.34
Proportion of earnings for Iowa	\$ 8,207,882.14

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	\$ 901,363.00
Renewal of rails (No. tons laid, steel, —)	44,806.61
Renewal of ties (No. laid, —)	200,731.81
Repairs of bridges, including culverts and cattle-guards	272,786.25
Repairs of fences, road-crossings, and signs	79,889.18
Repairs of buildings, stations and water-tanks	227,520.82
Total	\$ 1,820,176.36

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	\$ 448,823.02
Repairs of passenger cars	226,569.46
Repairs of freight cars	732,288.71
Total	\$ 1,407,681.19

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 847,375.69
Water supply.....	122,694.30
Oil and waste.....	57,384.43
Locomotive service.....	865,666.37
Passenger train service.....	179,840.38
Passenger train supplies.....	35,147.44
Mileage of passenger cars (debit balance).....	40,518.68
Dining car expenses.....	90,568.08
Freight train service.....	417,631.02
Freight train supplies.....	34,984.00
Mileage of freight cars (debit balance).....	390,373.14
Telegraph expenses (maintenance and operating).....	145,057.47
Damage and loss of freight and baggage.....	23,810.83
Damages to property and cattle.....	68,873.78
Personal injuries.....	84,436.06
Agents and station service.....	1,026,583.19
Station supplies.....	110,911.83
Total.....	\$ 4,541,517.32

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$ 251,655.11
Legal expenses.....	41,084.53
Stationery and printing and books.....	101,747.64
Outside agencies and advertising.....	387,635.87
Contingencies.....	77,229.90
Taxes in Iowa.....	\$ 205,441.60
Taxes in other States.....	181,796.31
Total taxes.....	387,237.91
Total.....	\$ 1,245,961.05

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$ 1,820,176.56
Maintenance of motive power and cars.....	1,427,681.19
Conducting transportation.....	4,541,517.32
General expenses, including taxes.....	1,245,961.05
Total operating expenses and taxes.....	\$ 9,035,335.92
Operating expenses and taxes per mile of road operated (1,527.9 miles).....	\$ 5,913.56
Operating expenses and taxes per train mile run, for trains earning revenue (10,677.033 miles).....	846
Proportion of operating expenses and taxes for Iowa.....	5,394,300.41
Expenses of running and management of passenger trains, estimated.....	1,403,328.85
Expenses of running and management of passenger trains, per train mile.....	409
Expenses of running and management of freight trains.....	3,138,188.47
Expenses of running and management of freight trains, per train mile.....	433
Expenses of running and management of all trains earning revenue.....	4,541,517.32
Percentage of expenses to earnings.....	65.61

GENERAL EXHIBIT.

Total earnings.....	\$ 13,778,970.23
Total expenses, including taxes.....	9,035,335.92
Net earnings.....	4,743,634.31
Rentals, specifying amount paid to each company:	
Keokuk & Des Moines.....	\$ 137,500.00
Hannibal & St. Joseph.....	42,677.01
Des Moines & Ft. Dodge.....	104,853.00
Peoria & Bureau Valley Railroad Company.....	125,000.00
Missouri River Bridge tolls.....	225,961.62
Interest accruing during the year.....	2,132,694.45
Interest paid during the year.....	2,132,694.45
Interest paid during the year on account of the road owned in Iowa.....	1,394,900.31
Interest on funded debt.....	2,132,694.45
Interest paid on funded debt.....	2,132,694.45
Interest on floating debt.....	None.
Interest paid on floating debt.....	None.
Dividends declared (7 per cent).....	3,643,895.50
Balance for the year.....	279,153.60
Balance at commencement of the year.....	24,143.61
Balance at the close of the year, June 30, 1888.....	\$ 303,297.21

GENERAL RECAPITULATION.

Total earnings.....	\$ 13,778,970.23
Total operating expenses and taxes.....	9,035,335.92
Net earnings above operating expenses and taxes.....	4,743,634.31
Net earnings above operating expenses, taxes, rental and interest.....	1,974,891.33
Gross earnings per train mile run (13,544,164 miles).....	1.02
Net earnings per train mile run (13,544,164 miles).....	.15
Percentage of net earnings to stock and debt.....	2.9
Percentage of net earnings to cost of road and equipment.....	3.2

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa.....	\$ 209,332.37
In Illinois.....	144,840.02
In Missouri.....	32,647.65
In Kansas.....	497.87

SURPLUS.

The amount invested in railroad stocks and bonds.....	\$ 10,175,567.21
The amount of its own stock or bonds owned by the company.....	412,160.00
Amount absorbed in construction.....	1,048,921.67
Amount in material.....	741,692.22

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.	
Construction account.....	\$ 54,115,982.05
Equipment account.....	7,091,636.05
Chicago, Rock Island & Pacific Railway Company 6 per cent bonds.....	460,000.00
Chicago, Rock Island & Pacific Railway Company's stock.....	12,100.00
Stocks and bonds of connecting roads.....	10,173,807.21
United States post-office department.....	54,365.53
Loans and other investments.....	297,376.48
Bills receivable.....	42,007.85
Due from agents and companies.....	617,365.76
Cash.....	127,746.72
Material and supplies.....	741,692.22
Advance to Chicago, Kansas & Nebraska Railway Company.....	23,690,750.42
	\$ 97,599,734.29

CREDIT.	
Capital stock.....	\$ 46,156,000.00
Funded debt.....	42,460,000.00
Vouchers and accounts.....	467,437.08
Addition and improvement account.....	6,213,000.00
Bills payable.....	100,000.00
Profit and loss account.....	203,297.21
	\$ 97,599,734.29

DESCRIPTION OF ROAD.

Length of main line of road from Chicago to Council Bluffs, miles.....	450.218
Length of main line of road in Iowa.....	217.099
Length of main line of road in Illinois.....	182.210
Length of double track on main line.....	192.710
Same in Iowa.....	4.000

Branches owned by this company :

South Englewood to South Chicago.....	7.510
Davenport to Aethison.....	345.000
Washington to Knoxville.....	77.510
Wilton to Muscatine.....	12.000
Atlantic to Audubon.....	25.310
Des Moines to Indianola and Winterset.....	46.910
Avoca to Harlan.....	11.810
Newton to Monroe.....	17.000
Atlantic to Griswold.....	14.710
Mt. Zion to Keosauqua.....	4.510
Menlo to Guthrie Center.....	14.510
Avoca to Carson.....	17.810
Aethison Junction to Leavenworth.....	21.510
Wilton to Lime Kilns.....	6.000

Total length of branches owned by this company.....	621.510
Total length of branches owned by this company in Iowa.....	442.310
Total length of branches owned by this company in Illinois.....	7.510
Total length of branches owned by this company in Missouri.....	170.000
Total length of branches owned by this company in Kansas.....	2.000
Total length of road belonging to this company.....	1,121.000
Total length of road belonging to this company in Iowa.....	750.310
Aggregate length of sidings and other tracks not above enumerated.....	338.310
Same in Iowa.....	195.410
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	824.810
Total length of iron rails in tracks in Iowa.....	240.710
Weights per yard, steel, 56 to 70 pounds.	
Weights per yard, iron, 56 to 60 pounds.	
Gauge of track, 4 feet 8 1/4 inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :	
Bureau, Ill., to Peoria, Ill.....	46.7
Des Moines to Keokuk.....	162.2
Des Moines to Fort Dodge and Ruthven.....	143.7
Cameron, Mo., to Kansas City, Mo., and lease of right to run over Hannibal & St. Joseph Railway.....	54.3
Total length of above road.....	406.9
Total length of above roads in Iowa.....	305.9
Total length of above roads in other States :	
In Illinois.....	46.7
In Missouri.....	54.3
Total miles of road operated by this company.....	1,037.9
Total miles of road operated by this company in Iowa not reported by any other company.....	1,065.5

STATIONS.

Number of stations on all roads owned by this company.....	186
Same in Iowa.....	113
Number of stations on all roads operated by this company.....	247
Same in Iowa.....	170
Number of telegraph offices in stations in Iowa.....	145

EMPLOYES.

Number of persons regularly employed on all roads operated by this company.....	9,416
Same in Iowa.....	5,850
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 5,946,928.68
Same in Iowa.....	3,024,160.76

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	11	1,349
Combination truss bridges over 100 feet in length.....	23	4,389
Iron truss bridges over 100 feet in length.....	47	6,998
Wooden trestle and pile.....	1,754	115,461
Iron trestle.....	8	1,748

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more.....	25	798
Less than 20 feet opening.....	184	1,875

BOX CULVERTS IN IOWA.

Timber.....	542	1,128
Stone.....	232	878

CATTLE-GUARDS.

Number of in Iowa.....	1,870	14,964
------------------------	-------	--------

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year, feet, (B. M.).....		1,900,856
Amount of trestle work replaced with earth during the year (lineal feet).....		1,411
Timber culverts replaced with stone.....	12	
Timber culverts replaced with sewer pipe.....	4	9
Timber culverts replaced with timber.....	8	30

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	WHEN BUILT.	Length in feet.
Keokuk & D. M. Division.....	Trestle.....	Piles & timber	1887.....	5,508
C. & B. W. and Oskaloosa Div.....	Girder and span.....	Iron	Jan. and Oct. 1887.....	931
Iowa Division.....	Girder and span.....	Iron	August, 1887, to January, 1888.....	7,383
Total.....				13,822

Give the average number of years the trestle and pile bridges last on your road in Iowa..... 9

Give the average number of years that wooden truss bridges last on your road in Iowa..... 16½

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	185
Average length of sections, miles.....	8.5
Average number of men in each section gang.....	5
Number of new ties laid in track during the year in Iowa.....	361,216
Average number of new ties per mile of road.....	305
New rails laid in track during the year in Iowa—(steel 821 tons) miles.....	7,894-6280
Total track laid with new rails during the year in Iowa, miles.....	7,834-6280
What is the average number of years that iron rails last in your track on main line.....	7
What is the average number of years that iron rails last in your track on branches in Iowa.....	8
What is the average number of years that steel rails last in your track on main line in Iowa.....	12½
What is the average number of years that ties last in your track in Iowa....	6½

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, Milwaukee & St. Paul, at Council Bluffs,
Burlington, Cedar Rapids & Northern, at West Liberty.
Chicago & Northwestern, at Carnforth.
Chicago & Northwestern, at Des Moines.
Chicago & Northwestern, at Council Bluffs.
Central Iowa, at Grinnell.
Chicago, St. Paul & Kansas City, at Des Moines.
Wabash, St. Louis & Pacific, at Des Moines.
Wabash, St. Louis & Pacific, at Council Bluffs.
Chicago, Burlington & Quincy, at Council Bluffs.
Chicago, Burlington & Quincy, at Des Moines.
Chicago, Burlington & Quincy, at Indianola.
Des Moines, St. Louis & Northern, at Des Moines.
Des Moines, Osceola & Southern, at Lathrop.
Chicago, Milwaukee & St. Paul, at Neola.
Lake Manawa, at Council Bluffs.
Wabash Western, at Des Moines.
Chicago, St. Paul & Kansas City, at Des Moines.
Chicago, Rock Island & Pacific, at Knoxville.
Central Iowa, at Given.
Chicago, Milwaukee & St. Paul, at Ottumwa.
Chicago, Burlington & Quincy, at Ottumwa.
Chicago, Rock Island & Pacific, at Elion.
Chicago, Burlington & Kansas City, at Farrington.
St. Louis, Keokuk & Northwestern, at Keokuk.
Chicago, Rock Island & Pacific, at Des Moines.
Chicago, Rock Island & Pacific, at Valley Junction.
St. Louis, Des Moines & Northern, at Wauke.
Chicago, Milwaukee & St. Paul, at Perry.
Minneapolis & St. Louis, at Angus.
Chicago & Northwestern, at Grand Junction.
Chicago & Northwestern, at Gowrie.
Illinois Central, at Tara.
Chicago & Northwestern, at Rolfe.
Chicago, Milwaukee & St. Paul, at Ruthven.

Burlington, Cedar Rapids & Northern, at Columbus Junction.
Chicago & Northwestern, at Atwood.
Burlington & Northwestern, at Oskaloosa.
Wabash Western, at Harvey and Belknap.
Keokuk & Western, at Centerville.
Chicago, Burlington & Quincy, at Fairfield.
Chicago, Milwaukee & St. Paul, at Seymour.

What railroads cross your road, either over or under, and at what locality?

Chicago, Milwaukee & St. Paul at Davenport and Homestead
Burlington, Cedar Rapids & Northern, at Iowa City.
Chicago, St. Paul & Kansas City, at Bevington.
Chicago, Santa Fe & California, at Hinsdale.
Central Iowa at Oskaloosa and Brighton.
Burlington & Western, at Brighton.
Chicago, Milwaukee & St. Paul, at Sigourney.

Number of highway crossings at grade.....	978
Number of highway crossings at which there are flagmen.....	28
Number of highway crossings over railroad.....	28
Number of highway crossings under railroad.....	51
Number of highway bridges 20 feet above track.....	18
Number of highway bridges less than 20 feet above track.....	11

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	1,571.82
What is the average cost per rod.....	\$ 1.20
What is the total cost of same.....	603,564.20
How many miles of new fencing have you built during the year.....	7.55
Give the number of miles needed on both sides of track in each county in Iowa:	
In Marion county.....	5.50
In Greene county.....	5.19
In Webster county.....	27.41
In Humboldt county.....	8.23
In Pocahontas county.....	16.65
In Palo Alto county.....	20.58
Total miles.....	81.65

ROLLING STOCK.

	Leased.	Owned.	Total
Number of passenger cars.....	22	136	158
Number of baggage, mail and express cars.....	6	51	60
Number of parlor and sleeping cars.....		24	24
Officers cars.....		3	3
Number of dining cars.....		9	9
Number of box freight cars.....	266	4,362	4,628
Number of stock cars.....	118	1,139	1,257
Number of platform and coal cars.....	319	1,656	1,975
Number of other cars.....	23	1,061	1,084
Total number of cars.....	707	8,461	9,168

Number of locomotives.....	251
Maximum weight of locomotives and tenders, tons.....	83
Average weight of locomotives and tenders, tons.....	48
Number of locomotives equipped with train brake.....	187
Number of locomotives equipped with driver brake.....	252
Maximum weight of passenger cars, tons.....	35
Average weight of passenger cars, tons.....	23
Number of passenger cars equipped with train brake.....	234
Number of freight cars equipped with train brake.....	105
Number of freight cars equipped with air brake.....	105
Number of passenger cars equipped with Miller platform and buffer.....	234
Number of freight cars equipped with automatic coupler.....	30
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 36 tons....	240

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	3,431,050
Miles run by freight trains during the year.....	7,345,977
Miles run by switching trains during the year.....	3,000,078
Miles run by construction and repair trains during the year.....	771,053
Total train mileage.....	13,548,164

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	6
Average weight of passenger trains, exclusive of passengers, tons.....	160
Average number of cars in freight trains.....	20
Average weight of freight trains, exclusive of freight, tons.....	260

PASSENGER TRAFFIC.

Number of through passengers carried.....	261,184
Number of local passengers carried.....	2,051,124
Number of special ticket passengers carried.....	1,221,705
Total number of passengers carried.....	3,774,014
Total passenger mileage, or passengers carried one mile.....	146,687,193
Average distance traveled by each passenger, miles.....	39
Average amount received from each passenger.....	\$.04
Highest rate of fare per mile for any distance.....	.03
Lowest rate per mile for any distance.....	.01
Average rate of fare per mile for all passengers.....	2.312

FREIGHT TRAFFIC.

Number of tons of through freight carried	2,499,846
Number of tons of local freight carried	1,881,411
Total tons of freight carried	4,381,257
Total mileage of through freight (tons carried one mile)	612,405,188
Total mileage of local freight (tons carried one mile)	318,489,904
Total freight mileage, or tons carried one mile	930,895,092
Average rate per ton per mile received for through freight .....	.083
Average rate per ton per mile received for local freight .....	.114
Average rate per ton per mile received for all freight .....	.093
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road)	24.16

CAR MILEAGE.

Number of miles run by loaded freight cars east	40,830,820
Number of miles run by loaded freight cars west	32,522,051
Number of miles run by empty freight cars east	21,635,919
Number of miles run by empty freight cars west	11,138,654
Total freight car mileage	125,526,917
Percentage of empty freight cars hauled east to all freight cars hauled east	81
Percentage of empty freight cars hauled west to all freight cars hauled west	17.50

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	22 to 33
Rate of speed of freight trains, including stops, miles	10 to 15

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	750,805	17.14
Flour	68,929	1.57
Provisions (beef, pork, lard, etc)	41,969	.96
Animals	322,173	7.35
Other agricultural products	151,561	3.46
Lumber and forest products	630,872	14.40
Coal	895,046	20.43
Plaster, lime and cement	66,554	1.52
Salt	60,510	1.38
Petroleum and oil	39,236	.90
Iron, steel and castings	338,096	7.69
Stone and brick	269,378	6.14
Manufactures—articles shipped from point of production	174,140	3.97
Merchandise, and other articles not enumerated above	582,158	13.29
Total tons carried	4,381,257	100

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT DAVENPORT, IOWA,
FOR THE YEAR ENDING JUNE 30, 1888.

East bound number of tons	1,697,795
West bound number of tons	1,630,966
Total tons	3,328,761

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS	PER CENT.
Grain	553,016	22.21
Flour	54,376	2.18
Provisions (beef, pork, lard, etc)	33,065	1.33
Animals	189,857	7.61
Other agricultural products	110,081	4.42
Lumber and forest products	343,054	13.78
Coal	569,363	22.87
Plaster, lime and cement	21,860	.88
Salt	27,235	1.10
Petroleum and oil	21,962	.88
Iron, steel and castings	75,319	3.02
Stone and brick	51,971	2.09
Manufactures—articles shipped from point of production	93,647	3.76
Merchandise, and other articles not enumerated above	344,657	13.84
Total tons carried	2,489,371	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The United States Express Company does the usual express business, loading and unloading their own freight in the cars furnished by the railway company, and paying a rate equal to double first-class freight rate.

SLEEPING-CARS.

Do sleeping, parlor, or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping cars are run by Pullman Palace Car Company. Rates, \$2.00 per double berth. Dining cars are run by railway company rates, 75 cents per meal.

What is the total amount paid by your company to palace or sleeping car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. The Pullman Palace Car Company owns one-half interest in the sleeping cars run by the company, and net earnings are divided equally between the Pullman Palace Car Company, and the railway company.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service. \$131,913.69; no contract.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.
 What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the Congressional grants.....	550,193.51
State the number of acres yet to inure to your company from Congressional grants.....	Uncertain but small.
State the average price at which these lands have been sold or contracted by the company, per acre.....	\$ 8.75
State the number of acres sold.....	539,391.16
State the amount received from sales.....	4,428,529.38
State the amount unpaid on outstanding contracts.....	315,775.12
State the gross amount received from sales, contracts, forfeited contracts, interest, etc., up to June 30, 1888.....	5,473,139.80
State the amount expended in sale and management of lands.....	277,481.95
State the amount of taxes paid on lands.....	607,975.31
State the amount realized from the sale of lands above the expenses incurred in the management and taxes.....	4,587,682.54

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
July 25	A. Sankie, citizen.....	Kokuk.....	Getting off train in motion; death.
August 1	H. Dahms, citizen.....	Davenport.....	Trying to get on moving train; loss of right arm.
September 19	J. H. Phillips, citizen.....	Go-fax.....	Driving across track; death.
October 13	J. H. Phillips, citizen.....	Davenport.....	Crossing track; loss of right leg.
October 22	C. Graham, citizen.....	Knoxville Junction.....	Trying to get on moving train; death.
October 24	J. Mossfield, trackman.....	Fruitland.....	Fell off car in construction train; death.
November 1	Wm. Cifton, citizen.....	Liberville.....	Walking on bridge; death.
November 5	Wm. Lowery, citizen.....	Sharon.....	Trying to get on moving train; loss of one foot.
December 7	O. H. Brooks, brakeman.....	Colfax.....	Foot caught in guard rail; death.
December 21	D. Shunklin, brakeman.....	Adair.....	Fell off top of train; death.
1888.			
January 20	F. Jones, citizen.....	Minburn.....	Trying to get on moving train; death.
February 2	J. McGarry, citizen.....	Davenport.....	Trying to get on moving train; death.
March 11	Unknown, citizen.....	Iowa City.....	Fell from top of train; death.
March 12	B. F. Goodwin, brakeman.....	Liberville.....	Trying to get on moving train; death.
April 21	Peterson, citizen.....	Davenport.....	Walking on track; death.
June 9	O. T. Embury, conductor.....	Monticello.....	Derailment of train; death.
June 16	J. E. Kentler, citizen.....	Conestoga Bluffs.....	Trying to get on moving train; loss of left arm.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment	1	1	1	1	1	1
Collisions	1	1	1	1	1	1
Caught in frogs, guard rails or switches	1	1	1	1	1	1
Conspiring cars	1	1	1	1	1	1
Falling from trains	3	1	1	3	1	1
Getting on and off trains	1	4	1	1	4	1
Highway crossings	1	1	1	1	1	1
Miscellaneous	1	1	1	1	1	1
Overhead obstruction	1	1	1	1	1	1
Reeving rides	1	1	1	1	1	1
While intoxicated	1	1	1	1	1	1
Trespassers on track	1	1	1	1	1	1
Total	1	6	10	1	6	10

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	17
Number of persons injured during the year	8
Number of casualties purely accidental during the entire year	4
Number resulting from lack of caution, carelessness or misconduct	18
Number of persons killed while intoxicated	8
Number of persons injured while intoxicated	3
Number of trespassers on track killed	4
Number of trespassers on track injured	1
Number of tramps or others stealing rides killed or injured	8

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—R. R. Cable, Chicago.
 Vice-Presidents—David Dows, New York; W. G. Purdy, Chicago.
 Assistant to President—A. Kimball, Chicago.
 Treasurer and Secretary—W. G. Purdy, Chicago.
 General Manager—E. St. John, Chicago.
 General Superintendent—H. F. Royce, Chicago.
 Division Superintendents—R. H. Chamberlain, Chicago, Illinois; Jno. Given, Des Moines, Iowa; C. L. Ewing, Trenton, Missouri; O. N. Gilmore, Des Moines, Iowa.
 Traffic Manager—W. M. Sage, Chicago.
 Superintendent of Telegraph—A. R. Swift, Chicago.
 Auditor—F. W. Porter, Chicago.
 General Ticket and Passenger Agent—E. A. Holbrook, Chicago.
 General Freight Agent—J. M. Johnson, Chicago.
 General Solicitor—Thos. F. Withrow, Chicago.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

David Dows, New York.
 Francis H. Tows, New York.
 James R. Cowing, New York.
 Sidney Dillon, New York.
 R. P. Flower, New York.
 Benj. Brewster, New York.
 H. R. Bishop, New York.
 Henry M. Flagler, New York.
 H. H. Porter, Chicago.
 Hugh Riddle, Chicago.
 Marshall Field, Chicago.
 R. R. Cable, Rock Island, Illinois.
 George G. Wright, Des Moines, Iowa.

Date of annual meeting of stockholders, first Wednesday in June each year.
 Fiscal year of company ends March 31st.
 General offices of the company are located at Chicago.

STATE OF ILLINOIS,
COUNTY OF COOK. } ss.

R. R. Cable, President, and W. G. Purdy, Secretary of the Chicago, Rock Island & Pacific Railway, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

(L. S. OF R. R.)

R. R. CABLE.

W. G. PURDY.

Subscribed and sworn to before me, this day of September, A. D. 1888.

(L. S.)

BARCLAY W. PERKINS,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 14th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA

RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1893.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 50,000,000.00
Amount authorized by vote of the company.....	31,050,128.68
Number of shares issued 339,834, and scrip; amount paid in.....	
ment	12,046,833.31
Amount of common stock issued	\$ 21,403,293.35
Amount of preferred stock issued, and conditions of prefer- ment	
Total amount paid in, as per books of the company..	\$ *31,050,128.68
Total miles of road owned by company.....	1,315.59
Amount of stock per mile of road.....	\$ 25,882.02
Amount of stock representing the road in Iowa.....	†1,929,345.77
Amount of stock held in Iowa.....	1,000.00
Total number of stockholders.....	1,234
Number of stockholders in Iowa	1

*This includes \$4,230,599.99 in the company's treasury.

†Proportional on mileage basis.

DEBT.

Funded debt as follows:

First mortgage bonds C., St. P. & Min. R'y, due May 1, 1918, rate of interest 6 per cent		3,000,000.00
Amount of interest paid on same during the year.....	\$ 180,325.00	
First mortgage bonds N. Wis. R. R., due Jan. 1, 1920, rate of interest 6 per cent.....		600,000.00
Amount of interest paid on same during the year.....	48,000.00	
First mortgage bonds H. & R. F. R'y, due July 1, 1908, rate of interest 5 per cent		125,000.00
Amount of interest paid on same during the year.....	10,000.00	
First mortgage bonds St. P. & S. C. R. R., due April 1, 1919, rate of interest 6 per cent.....		8,070,000.00
Amount of interest paid on same during the year.....	360,630.00	
First mortgage bonds St. P., S. & T. F. R. R., due Jan. 1, 1908, rate of interest 7 per cent.....		334,800.00
Amount of interest paid on same during the year.....	26,199.25	
Consolidated mortgage bonds C., St. P., M. & O. R'y, due June 1, 1930		*12,742,434.18
Amount of interest paid on same during the year	719,375.00	
Depot ground bonds St. P., S. & T. F. R'y, rate of interest 10 per cent		130,000.00
Amount of interest paid on same during the year.....	None.	
Land grant, including bonds C., St. P. & M. R'y, rate of in- terest 6 per cent.....		
Total amount of funded debt	\$	23,102,334.18

Floating debt:

This company, properly speaking, has no floating debt,
there being sufficient cash on hand to pay all current li-
abilities.

Contingent liability as guarantor of bonds or debts of other roads:

First mortgage bond of the Minneapolis Eastern R'y, guaranteed by this company	\$ 75,000.00
---	--------------

Total amount of debt liabilities	\$ 23,102,334.18
--	------------------

Amount of debt per mile of road	\$ 17,560.36
Amount of debt representing the road in Iowa	1,306,949.23
Total amount of stock and debt.....	\$ 57,152,390.84
Amount of stock and debt per mile of road.....	43,442.38
Amount of interest paid representing the road in Iowa.....	176,111.68

*Includes \$132,434.18 in the company's treasury.

†In the company's treasury.

‡Proportional on mileage basis.

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading	It is impossible to separate cost of construction from equipment in stating the aggregate cost of road.
Bridging and masonry	
Superstructure, including rails	
Land, land damages, and fences	
Passenger and freight stations, coal sheds, and water stations	
Engine houses, car sheds, and turn-tables	
Machine shops, including machinery and tools	
Interest paid during construction, discounts, etc.	
Engineering, agencies, salaries, and other expenses during construction	
All other items charged to construction not enumerated above	
Double track	
Total expended for construction	

COST OF EQUIPMENT.

Proportion of cost of equipment for Iowa	
Total cost of road and equipment	\$ 55,916,048.57
Average cost of road and equipment per mile (1,315.59 miles)	\$ 42,502.64
Proportion of cost of road and equipment for Iowa	3,168,145.79
Average cost of road and equipment per mile in Iowa (74.54 miles)	42,502.64
The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business :	
Valuation as fixed by the Executive Council of the State March 5, 1888, \$526,560.00.	

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading, ballasting, and ditching	\$ 80,500.22
Bridging and masonry	80,413.90
Superstructure, including rails	312,925.76
Land, land damages, and fences	133,610.76
Passenger and freight stations, coal sheds, and water stations	76,990.76
Engine houses, car sheds and turn-tables	54,102.88
Machine shops, including machinery and tools	17,948.41
Engineering, agencies, salaries, and other expenses during construction	27,887.14
Purchase and construction of other lines (specifying same) and all particulars :	
Minnesota Transfer Railway	
Extension of Line Salem to Mitchell, Dakota	
Change of Line, Florence, Nebraska	
Northeastern Nebraska Railroad	257,740.27
Double track extension, Stillwater Junction to Nor. Wisconsin Junction	
Total for construction	\$ 1,045,744.04

EQUIPMENT.

	Number.	
Locomotives	31	1,045,744.04
Passenger, mail, baggage and express cars	10	49,553.48
Freight and other cars	1,550	847,168.20
Total for equipment		\$ 1,178,465.72
Total expenditures charged to property accounts		2,224,182.76
Property sold (or reduced in valuation on the books) and credited property accounts during the year (specifying same) :		
Less sundry credits		191,160.19
Amount the capital has been increased by stock or other dividends that is not represented by actual increase of property—dividing surplus, or any other increase :		
Net addition to property account for the year		\$ 2,033,032.57

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

(Approximate.)

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 59,785.47	\$ 111,903.71	\$ 162,689.18
August, 1887	51,722.14	110,506.04	162,629.18
September, 1887	70,045.40	131,415.45	201,460.85
October, 1887	55,636.59	116,560.04	172,586.33
November, 1887	48,793.62	102,794.30	151,588.92
December, 1887	48,625.98	100,387.79	149,013.16
January, 1888	33,073.59	62,436.63	95,510.22
February, 1888	31,869.81	68,111.31	99,974.12
March, 1888	38,642.13	85,899.66	124,541.79
April, 1888	47,627.43	108,759.95	156,427.38
May, 1888	47,102.92	95,561.57	140,754.57
June, 1888	47,927.75	93,266.90	141,194.65
Totals	\$ 571,820.71	\$ 1,185,464.83	\$ 1,757,285.54

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 151,994.63	\$ 218,141.73	\$ 370,136.36
August, 1887	158,358.98	248,912.15	407,049.23
September, 1887	179,136.99	295,696.97	474,833.96
October, 1887	200,817.20	312,387.67	513,204.87
November, 1887	270,567.38	369,413.83	640,021.21
December, 1887	271,451.73	266,538.40	537,990.13
January, 1888	98,832.66	104,801.71	203,734.37
February, 1888	140,423.95	170,780.73	311,204.73
March, 1888	162,878.16	187,407.85	350,286.01
April, 1888	143,719.11	187,177.63	330,896.74
May, 1888	134,710.53	170,605.22	305,315.75
June, 1888	157,077.12	234,669.57	391,746.69
Totals	\$ 2,083,284.56	\$ 2,586,813.41	\$ 4,670,097.97

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	8,773.91	10,557.39	8,877.78	28,209.08
August, 1887.....	10,928.11	7,803.04	3,929.27	22,720.22
September, 1887.....	10,469.66	5,503.49	6,473.78	22,446.93
October, 1887.....	10,469.66	7,803.04	12,005.01	30,307.71
November, 1887.....	10,469.66	7,712.27	8,555.84	27,687.77
December, 1887.....	10,469.66	8,064.12	7,328.69	25,862.47
January, 1888.....	10,523.06	5,219.79	8,730.33	24,473.18
February, 1888.....	10,368.96	5,235.21	6,307.96	21,912.13
March, 1888.....	10,516.62	6,686.75	7,916.14	25,119.51
April, 1888.....	10,469.67	6,665.70	9,394.40	26,529.77
May, 1888.....	10,514.18	8,901.52	8,248.23	27,663.93
June, 1888.....	11,031.12	8,631.55	8,657.36	28,320.03
Totals.....	\$ 125,033.94	\$ 91,994.49	\$ 95,820.54	\$ 312,848.97

ANALYSIS OF EARNINGS.

Earnings, passenger:			
From local passengers.....	\$	1,185,464.83	
From through passengers.....		571,829.71	
From all passengers.....	\$	1,757,294.54	
From express.....		91,994.49	
From mails.....		125,033.94	
From other sources, passenger department, and baggage.....		38,948.77	
Total earnings, passenger department.....	\$	2,013,272.74	
Earnings per train mile run (1,995,872 miles).....	\$	1.00	
Earnings, freight:			
From local.....	\$	2,586,813.41	
From through.....		2,083,284.56	
From other sources, freight department.....		32,838.98	
Total earnings, freight department.....	\$	4,702,936.95	
Earnings per train mile run (2,880,295 miles).....		1.65	
Earnings per train mile run, from all trains earning revenue (4,786,167 miles).....		1.46	
Proportion of earnings for Iowa.....		501,543.79	
Earnings from all other sources.....		24,681.79	
Total earnings from all sources.....	\$	6,740,261.48	
Earnings per mile of road operated (1,593.76 miles).....		4,236.01	
Proportion of earnings for Iowa.....		501,956.07	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road bed and track.....	\$	629,819.90
Renewal of rails (number tons laid, steel, 8,408).....		166,764.56
Renewal of ties (number laid, 481,608).....		143,518.47
Repairs of bridges, including culverts and cattle-guards.....		122,775.64
Repairs of fences, road crossings and signs.....		32,347.44
Repairs of buildings, stations and water-tanks.....		164,227.85
Total.....	\$	1,193,453.92

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	296,729.90
Repairs of passenger cars.....		82,184.97
Repairs of freight cars.....		236,612.48
Total.....	\$	614,527.35

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$	734,428.69
Water supply.....		31,922.45
Oil and waste.....		49,003.37
Locomotive service.....		481,899.08
Passenger train service.....		105,232.73
Passenger train supplies.....		28,090.46
Mileage of passenger cars (debit balance).....		47,045.17
Freight train service.....		219,227.47
Freight train supplies.....		7,658.34
Mileage of freight cars (credit balance).....		26,152.32
Telegraph expenses (maintenance and operating).....		110,225.53
Damage and loss of freight and baggage.....		10,633.96
Damage to property and cattle.....		25,623.28
Personal injuries.....		53,745.50
Agents and station service.....		491,837.83
Station supplies.....		26,140.43
Expenses Missouri River Transfer.....		28,494.03
Total.....	\$	2,424,862.09

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$	154,873.68
Legal expenses.....		22,825.86
Insurance.....		15,459.41
Stationery and printing, outside agencies and advertising.....		112,130.35
Contingencies.....		5,507.73
Taxes in Iowa, approximated.....		12,711.34
Taxes in other States.....		247,853.73
Total taxes.....		266,625.97
Total.....	\$	771,437.00

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$ 1,189,453.95
Maintenance of motive power and cars.....	614,927.35
Conducting transportation.....	2,424,862.09
General expenses including taxes.....	571,437.90
Total operating expenses and taxes.....	\$ 4,804,680.29
Operating expenses and taxes per mile of road operated (1,319.75 miles).....	\$ 3,519.03
Operating expenses and taxes per train mile run, for trains earning revenue (4,786,167 miles).....	1.00
Proportion of operating expenses and taxes for Iowa, approximated.....	\$ 370,719.92
Expenses of running and management of passenger trains, approximated.....	1,319,758.38
Expenses of running and management of passenger trains, per train mile, approximated.....	.69
Expenses of running and management of freight trains, approximated.....	3,484,922.03
Expenses of running and management of freight trains, per train mile.....	1.21
Expenses of running and management of all trains earning revenue.....	4,804,680.29
Percentage of expenses to earnings.....	71.34

GENERAL EXHIBIT.

Total earnings.....	\$ 6,740,241.48
Total expenses, including taxes.....	4,804,680.29
Net earnings.....	1,935,561.09
Rentals, specifying amount paid to each company:	
Minneapolis Union Railway.....	\$ 34,893.51
St. P., M. & M. R'y.....	22,640.14
Minneapolis & St. Louis Railway.....	12,483.20
Illinois Central Railroad.....	11,100.00
St. Paul Union Depot.....	1,919.45
Loss in operating proprietary road.....	\$ 82,836.30
Interest accruing during the year.....	10,451.11
Interest paid during the year.....	1,350,491.02
Interest paid during the year on account of the road in Iowa, approximated.....	1,514,729.25
Interest on funded debt.....	75,111.08
Interest paid on funded debt.....	1,350,491.02
Dividends declared (6 per cent) preferred stock.....	1,344,729.25
Interest due and not paid.....	675,408.00
Balance for the year; income account.....	20,379.75
Balance at commencement of the year.....	437,969.24
Balance at the close of the year, June 30, 1888.....	\$ 4,089,181.42
Balance at the close of the year, June 30, 1888.....	\$ 4,527,180.66

GENERAL RECAPITULATION.

Total earnings.....	\$ 6,740,241.48
Total operating expenses and taxes.....	4,804,680.29
Net earnings above operating expenses and taxes.....	1,935,561.09
Net earnings above operating expenses, taxes and rental.....	1,852,724.79
Gross earnings per train mile run (4,786,167 miles).....	\$ 1.40
Net earnings per train mile run (4,786,167 miles).....	.64
Percentage of net earning to stock and debt.....	3.4
Percentage of net earnings to cost of road and equipment.....	3.5

TAXES.

Amount paid for year ending June 30, 1888:	
In Iowa.....	\$ 16,974.44
In Minnesota.....	78,003.40
In Wisconsin.....	119,584.81
In Nebraska.....	41,616.58
In Dakota.....	1,848.83

SURPLUS.

Surplus at the commencement of the year.....	\$ 4,089,181.42
Surplus at the close of the year.....	4,527,180.66
The amount invested in railroad stocks and bonds.....	200,700.00

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of road and equipment.....	\$ 55,915,948.57
Stock and bonds owned.....	200,700.00
Supplies and material on hand.....	795,603.50
Cash.....	600,576.16
Bills receivable.....	403,456.59
Due from agents.....	152,574.01
Net traffic balances due from other companies.....	40,218.35
Due from solvent companies and individuals.....	506,566.28
United States Post-office Department.....	37,122.09
	\$ 58,745,614.55

CREDIT.

Capital stock outstanding.....	\$ 59,819,536.67
Funded debt outstanding.....	22,919,800.00
Land grant accounts.....	93,123.31
Accrued interest on funded debt not yet due.....	184,000.00
Audited vouchers and accounts.....	379,125.19
Wages and salaries.....	325,447.05
Dividends not called for, including dividends payable in July.....	338,154.00
Matured interest coupons unpaid.....	81,743.25
Taxes not yet due.....	170,322.86
Rentals due July 1st.....	7,192.56
Profit and loss.....	4,527,180.66
	\$ 58,945,614.55

DESCRIPTION OF ROAD.

Length of main line of road from Elroy to Omaha, miles	560.89
Length of main line of road in Iowa	57.70
Length of main line of road in Minnesota	305.45
Length of main line of road in Wisconsin	177.53
Length of main line of road in Nebraska	126.81
Length of double track on main line	30.79

Branches owned by this company:

Stillwater Junction to Stillwater	3.30
Stillwater Junction to St. Croix bridge	4.55
Merrillan to Nellisville	15.37
West Eau Claire to Shaw's Mill	
North Wisconsin Junction to Bayfield	178.34
Ashland Junction to Ashland, including Short Line	5.69
River Falls to Ellsworth	34.82
Eau Claire to Stock Street Switch	141.19
Lake Crystal to Elmore	44.00
Heron Lake to Pipestone	55.19
Sioux Falls Junction to Mitchell	130.73
Luverne to Doon	28.00
Coburn Junction to Ponca	15.83
Emerson to Norfolk	46.59
Wakefield to Hartington	33.76
Wayne to Randolph	31.63

Total length of branches owned by this company 748.70

Total length of branches owned by this company in Iowa	17.44
Total length of branches owned by this company in Minnesota	166.04
Total length of branches owned by this company in Wisconsin	365.34
Total length of branches owned by this company in Nebraska	117.71
Total length of branches owned by this company in Dakota	88.20
Total length of road belonging to this company	1,315.59
Total length of road belonging to this company in Iowa	74.84
Aggregate length of sidings and other tracks not above enumerated	229.34
Same in Iowa	32.99
Total length of steel rails in tracks in Iowa, exclusive of sidings	86.16
Total length of iron rails in tracks in Iowa	18.38

Weights per yard, steel, 50 pounds.

Weights per yard, iron, 50 pounds.

Gauge of track, 4 feet, 8 1/4 inches.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each:

Eau Claire Railway, West Eau Claire to Shaw's Mill	2.74
St. Paul, Minneapolis & Manitoba Railway, St. Paul to Minneapolis	11.40
Minneapolis & St. Louis Railway, Minneapolis to Merriam Junction	27.00
Illinois Central Railroad, Le Mars to Sioux City	25.36
Superior Line Railway of Minnesota, Rice's Point to Duluth	2.60
Superior Line Railway, Superior Junction to West Superior	9.87
Northeastern Nebraska Railroad, Wayne to Randolph	

Total length of above roads 78.81

Total length of above roads in Iowa 35.90

Total length of above roads in Minnesota 41.00

Total length of above roads in Wisconsin 12.61

If any part of the road was first opened for operation during the past year, state the date: December 19th, 1897.

Total miles of road operated by this company 1,394.40

Total miles of road operated by this company in Iowa not reported by any other company 74.54

STATIONS.

Number of stations on all roads owned by this company	238
Same in Iowa	12
Number of stations on all roads operated by this company	244
Same in Iowa	15
Number of telegraph offices in stations in Iowa	12

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company (approximate)	5,103
Same in Iowa (approximate)	424
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1898	\$ 3,007,154.27
Same in Iowa (approximate)	220,917.35

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden trestle and pile	141	7,475

BOX CULVERTS IN IOWA.

Stone	18
-------------	----

CATTLE-GUARDS.

Number of in Iowa	79
-------------------------	----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)	26,000
Give the average number of years the trestle and pile bridges last on your road in Iowa	10
Give the average number of years that wooden truss bridges last on your road in Iowa	10

ROAD-BED AND TRACK.

Number of track sections in Iowa	12
Average length of sections, miles	7
Average number of men in each section gang	8
Number of new ties laid in track during the year in Iowa	42,411
Average number of new ties per mile of road	850
What is the average number of years that iron rails last in your track on main line in Iowa	5
What is the average number of years that iron rails last in your track on branches in Iowa	12
What is the average number of years that steel rails last in your track on main line in Iowa	8
What is the average number of years that steel rails last in your track on branches in Iowa	None.
What is the average number of years that ties last in your track in Iowa	6

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality:	
Burlington, Cedar Rapids & Northern, at Sibley.	
Chicago, Milwaukee & St. Paul, at Sheldon.	
Chicago & Northwestern, at Alton.	
Burlington, Cedar Rapids & Northern, at Rock Rapids.	
Illinois Central, at Sheldon.	
Number of highway crossings at grade	87
Number of highway crossings at which there are flagmen	9

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa (lineal)	119.4
What is the average cost per rod, cents, estimated	70
What is the total cost of same	\$ 26,745.00
How many miles of new fencing have you built during the year	2.45
Give the number of miles needed, on both sides of your track, in each county in Iowa:	
In Lyon county	12.75

ROLLING STOCK.

	Leased.	Owned.	Total.
Number of passenger cars		92	92
Number of baggage, mail and express cars		51	51
Number of parlor cars		4	4
Number of dining cars		2	2
Number of box freight cars	470	5,017	5,487
Number of stock cars		410	410
Number of platform and coal cars		2,147	2,147
Number of other cars		125	125
Total number of cars	470	7,848	8,318

Number of locomotives	89
Maximum weight of locomotives and tenders, tons	63
Average weight of locomotives and tenders, tons	125
Number of locomotives equipped with train brake	98
Number of locomotives equipped with driver brake	28
Maximum weight of passenger cars, tons	37
Average weight of passenger cars, tons	150
Number of passenger cars equipped with train brake	12
Number of passenger cars equipped with Miller platform and buffer	

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	1,905,872
Miles run by freight trains during the year	2,880,206
Miles run by switching trains during the year	1,205,485
Miles run by construction and repair trains during the year	410,160
Total train mileage	6,401,821

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4.88
Average weight of passenger trains, exclusive of passengers, tons, about	122
Average number of cars in freight trains	18.13
Average weight of freight trains, exclusive of freight, tons	199

PASSENGER TRAFFIC.

Number of through passengers carried	174,257
Number of local passengers carried	1,197,229
Total number of passengers carried	1,371,486
Total passenger mileage or passengers carried one mile	67,803,410
Average distance traveled by each passenger, miles	49.4
Average amount received from each passenger	1.28
Highest rate of fare per mile for any distance	\$.04
Lowest rate of fare per mile for any distance .....	.01
Average rate of fare per mile for all passenger .....	.0259

FREIGHT TRAFFIC.

Number of tons of through freight carried	1,205,590
Number of tons of local freight carried	1,332,051
Total tons of freight carried	2,537,641
Total mileage of through freight (tons carried one mile)	216,809,485
Total mileage of local freight (tons carried one mile)	202,936,544
Total freight mileage, or tons carried one mile	419,826,029
Average rate per ton per mile received for through freight, cents .....	.0096
Average rate per ton per mile received for local freight, cents .....	.0128
Average rate per ton per mile received for all freight, cents .....	.0111
Average cost per ton per mile to move freight, cents .....	.0083
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road), approximate, cents	2.12

CAR MILEAGE.

Number of miles run by loaded freight cars east and north.....	17,845,586
Number of miles run by loaded freight cars west and south.....	24,169,176
Number of miles run by empty freight cars east and north.....	7,973,089
Number of miles run by empty freight cars west and south.....	2,837,100
Total freight car mileage.....	52,824,951

Percentage of empty freight cars hauled east and north to all freight cars hauled east and north.....	30
Percentage of empty freight cars hauled west and south to all freight cars hauled west and south.....	10

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles.....	22.5
Rate of speed of freight trains per hour, including stops, miles.....	16.5

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Grain.....	532,942	20.21
Flour and mill stuff.....	185,445	7.03
Provisions (beef, pork, lard, etc.).....	9,165	0.35
Animals.....	77,253	2.93
Other agricultural products.....	78,535	2.96
Lumber and forest products.....	654,508	24.81
Coal.....	258,157	10.02
Plaster, lime and cement.....	32,518	1.23
Salt.....	8,203	0.31
Petroleum and oil.....	4,663	0.18
Iron, steel and castings, lead and mineral products.....	96,839	3.67
Stone and brick.....	134,748	5.11
Manufactures—articles shipped from point of production.....	1,375	0.05
Merchandise, and other articles not enumerated above.....	533,337	20.22
Total tons carried.....	2,637,587	100

TONNAGE CROSSING THE MISSOURI RIVER TRANSFER AT SIOUX CITY, IOWA,
FOR THE YEAR ENDING JUNE 30, 1888.

East bound number of tons.....	50,817
West bound number of tons.....	109,381
Total tons.....	160,198

TONNAGE OF ARTICLES FORWARDED WITHIN THE STATE OF IOWA.

	Tons.	Per cent.
Grain.....	46,911	40.99
Flour.....	1,968	1.72
Provisions (beef, pork, lard etc.).....	565	.44
Animals.....	7,039	6.15
Other agricultural products.....	1,434	1.43
Lumber and forest products.....	5,830	4.82
Coal.....	555	.48
Plaster, lime and cement.....	64	.05
Salt.....	482	.42
Petroleum and oil.....	127	.11
Iron, steel and castings.....	16	.02
Stone and brick.....	165	.14
Merchandise, and other articles not enumerated above.....	49,383	43.14
Total tons carried.....	114,484	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American Express Company in Iowa. They make their own rates, and pay this company a per diem rate. They do a regular express business. We take their freight at the depot. It is hauled by their own employees.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? The Pullman Palace Car Company runs sleeping cars between St. Paul & Sioux City. All charges in addition to regular fare are made and collected by the Pullman Company.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Total amount paid the Pullman Palace Car Company, \$55,482.96. This company pay the Pullman Car Company for use of their cars.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? Rates fixed by the Post-office Department, based on weight of mails, taken every four years.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? One half of 74.54 miles. What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? The Western Union Telegraph Company owns half of all telegraph lines on this company's right of way.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887. December 13	Ora Ostia, laborer for Bridge Con. Co.	Sioux City.	Fell between cars; skull crushed.
1887. August 25	J. E. McElhose, switchman	Sioux City.	Falling off cars; hip bruised.
September 8	J. K. Strong.	Sioux City.	Thrown from buggy; bruised.
November 16	A. Blucke, laborer.	Sheldon.	Embankment falling; hip bruised.
1888. March 4	C. A. Millard, conductor.	Sioux City.	Falling off car; ankle sprained.

INJURED.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment	1	1	1	1	1	1
Collisions	1	1	1	1	1	1
Caught in frogs, guard rails, or switches.	1	1	1	1	1	1
Coupling cars	1	1	1	1	1	1
Falling from trains	1	1	1	1	1	1
Getting on and off trains	1	1	1	1	1	1
High way crossings	1	1	1	1	1	1
Miscellaneous	1	1	1	1	1	1
Overhead obstruction	1	1	1	1	1	1
Stealing rides	1	1	1	1	1	1
While intoxicated	1	1	1	1	1	1
Trespassers on track	1	1	1	1	1	1
Total	1	1	1	1	1	1

SUMMARY OF ACCIDENTS IN IOWA.

Number of persons killed during the year	1
Number of persons injured during the year	4
Number of casualties purely accidental during the entire year	1
Number resulting from lack of caution, carelessness or misconduct	3
Number of trespassers on track injured	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—M. Hughitt, Chicago, Illinois.
Vice-President—M. L. Sykes, New York, New York.
Secretary—E. E. Woodman, Hudson, Wisconsin.
Treasurer—M. L. Sykes, New York, New York.
General Manager—E. W. Winter, St. Paul, Minnesota.
General Superintendent—W. A. Scott, St. Paul, Minnesota.
General Traffic Manager—F. B. Clarke, St. Paul, Minnesota.
Division Superintendents—J. McCabe, St. Paul, Minnesota; H. Spencer, Mankato, Minnesota; H. S. Jaynes, Omaha, Nebraska.
Chief Engineer—C. W. Johnson, St. Paul, Minnesota.
Superintendent of Telegraph—H. C. Hope, St. Paul, Minnesota.
Auditor—L. A. Robinson, St. Paul, Minnesota.
General Passenger Agent—T. W. Teasdale, St. Paul, Minnesota.
General Freight Agent—J. T. Clark, St. Paul, Minnesota.
General Counsel—J. H. Howe, St. Paul, Minnesota.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

M. Hughitt, Chicago, Illinois.
 M. L. Sykes, New York, New York.
 E. W. Winter, St. Paul, Minnesota.
 J. M. Whitman, Chicago, Illinois.
 J. H. Howe, St. Paul, Minnesota.
 J. A. Humbird, Hudson, Wisconsin.
 Albert Keep, Chicago, Illinois.
 C. Vanderbilt, New York, N. Y.
 W. K. Vanderbilt, New York, N. Y.
 H. McK. Twombly, New York, N. Y.
 C. M. Depew, New York, N. Y.
 D. F. Kimball, Boston, Massachusetts.
 W. L. Scott, Erie, Pennsylvania.

Date of annual meeting of stockholders, first Thursday in June.

Fiscal year of company ends December 31st.

General offices of the company are located at St. Paul, Minnesota; Hudson, Wisconsin; 52 Wall Street, New York.

STATE OF MINNESOTA. ss.
 COUNTY OF RAMSEY.

E. W. Winter, General Manager, and L. A. Robinson, Auditor of the Chicago, St. Paul, Minneapolis & Omaha Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed.)

E. W. WINTER.
 S. A. ROBINSON.

Subscribed and sworn to before me, this 14th day of September, A. D. 1888.

GEO. A. HAMILTON.
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 18th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

CHICAGO, SANTA FE & CALIFORNIA

RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association	\$ 30,000,000.00
Amount authorized by vote of the company	15,000,000.00
Number of shares issued	150,000
Amount of common stock issued	\$ 15,000,000.00
Total miles of road owned by company	490.97
Amount of stock per mile of road	\$ 30,551.77
Amount of stock representing the road in Iowa	611,035.40
Total number of stockholders	14
Number of stockholders in Iowa	1

DEBT.

Funded debt as follows:

First mortgage bonds, due January 1, 1937; rate of interest 5 per cent.....	\$ 15,350,000.00
Amount of interest paid on same during the year.....	\$ 499,925.00
Pekin Division registered 6 per cent mortgage bonds, due March 1, 1915; rate of interest 6 per cent.....	733,000.00
Amount of interest paid on same during the year.....	21,990.00
Chicago & St. Louis first mortgage bonds, due March 1, 1915; rate of interest 6 per cent.....	1,500,000.00
Amount of interest paid on same during the year.....	90,000.00
Car trust obligations due March 31, 1889; rate of interest 6 per cent.....	32,080.00
Amount of interest paid on same during the year.....	2,910.00
Total amount of funded debt.....	\$ 17,615,080.00
Floating debt.....	17,615,080.00
Contingent liability as guarantor of bonds or debts of other roads.....	3,371,704.06
Total amount of debt liabilities.....	\$ 20,986,784.06
Amount of debt per mile of road.....	\$ 42,795.52
Amount of debt representing the road in Iowa.....	\$ 845,639.47
Total amount of stock and debt.....	35,980,784.06
Amount of stock and debt per mile of road.....	73,347.29

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROADS AND BRANCHES (NOT REPORTED SEPARATELY).

Purchase of constructed road.....	\$ 3,375,007.14
Grading.....	6,584,116.81
Bridging and masonry.....	3,568,262.70
Superstructure, including rails and ties.....	894,355.40
Land, land damages, and legal expenses.....	943,997.56
Passenger and freight stations, coal sheds, water stations and fences.....	180,926.36
Engine houses, car sheds, turn-tables, machine shops and other buildings.....	175,067.30
Machinery and tools.....	1,073,761.38
Telegraph line.....	851,499.70
Interest paid during construction, discounts, etc.....	1,799,054.42
Engineering expenses.....	15,000,000.00
All other items charged to construction not enumerated above.....	
Capital stock issued.....	\$ 33,941,152.72
Total expended for construction.....	\$ 69,130.73
Average cost of construction per mile of road.....	

COST OF EQUIPMENT.

Locomotives.....	\$ 3,767.14
Freight and other cars (1,000 gondola cars).....	200,103.24
Wrecking-cars, pile-drivers and tools—2 hand derrick cars, \$1,753.36; 1 steam derrick car, \$8,178.43.....	9,931.84
Total for equipment.....	213,802.22
Average cost of equipment per mile of road operated by company, \$60,872.34.....	427,604.44
Proportion of cost of equipment for Iowa.....	\$ 31,154,954.94
Total cost of road and equipment.....	\$ 70,003.13
Average cost of road and equipment per mile.....	1,383,900.85
Proportion of cost of road and equipment for Iowa.....	

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading.....	\$ 4,625,411.43
Bridging and masonry.....	1,914,309.61
Superstructure, including rails.....	465,965.53
Land, land damages and legal expenses.....	851,606.27
Passenger and freight stations, coal sheds, water stations and fences.....	150,838.71
Engine houses, car sheds, turn-tables, machine shops and other buildings.....	161,157.04
Machinery and tools.....	
Engineering expenses.....	
Purchase of other roads (this represents cost of purchase of Chicago & St. Louis Railway).....	3,375,657.14
(July 15, 1927, acquired by purchase the Chicago, Santa Fe & California R'y of Iowa, with franchise to build a line extending from a point near Fort Madison, in the State of Iowa, to a point of connection with the Atchafalpa, Topeka & Santa Fe R. R. at Kansas City, Mo., the consideration of purchase being the guarantee by the Chicago, Santa Fe & California R'y Company of the principal and interest of the joint bonds and of all debts, duties and obligations of the Iowa company.)	
Interest, discount, etc.....	1,073,761.38
Telegraph line.....	87,253.51
Capital stock.....	15,000,000.00
Other items.....	1,717,648.50
Total for construction.....	\$ 29,426,376.60

NOTE.—The equipment, except as shown herein, and owned by this company, was acquired with the purchase of Chicago & St. Louis Railway, and is included in item "Purchase of constructed road," as no separate cost of road and equipment can be obtained.

EQUIPMENT.

	Number.	
Locomotives, improvements to.....	\$ 2,139.83	
Freight and other cars.....	300,163.24	
Wrecking-cars, pile-drivers and tools.....	9,931.94	
Total for equipment.....	\$ 212,174.91	
Total expenditures charged to property accounts.....	\$ 29,638,553.51	
Net addition to property account for the year.....	\$ 29,638,553.51	

REVENUE FOR THE YEAR.

(Property in hands of construction department until July 1, 1888.)

GENERAL EXHIBIT.

Interest accruing during the year.....	\$73,550.00
Interest paid during the year.....	614,835.00
Interest paid during the year on account of the road in Iowa.....	30,742.35
Interest on floating debt.....	None.
Interest paid on floating debt.....	None.
Interest falling due during the year and not paid.....	None.
Interest defaulted in preceding years and paid in this.....	None.
Floating debt liquidated during the year.....	None.
Balance for the year.....	None.
Balance at commencement of the year.....	None.

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of road.....	\$ 33,941,152.72
Cost of equipment.....	213,802.32
Bridge bonds.....	1,500,000.00
Survey of new lines.....	17,094.13
Material and supplies.....	344,795.59
Total.....	\$ 36,016,784.66

CREDIT.

Capital stock.....	\$ 15,000,000.00
Funded debt.....	17,615,050.00
Floating debt.....	3,371,704.66
Chicago & St. Louis first mortgage bond; coupon No. 7.....	30,000.00
Total.....	\$ 36,016,784.66

DESCRIPTION OF ROAD.

Length of main line of road from Chicago to Kansas City, miles.....	438.57
Length main line of road in Iowa.....	19.76
Length main line of road in Illinois.....	225.39
Length main line of road in Missouri.....	193.42
Length of double track on main line.....	None.
Same in Iowa.....	None.

Branches owned by this company:

Ancona to Pekin.....	52.40
(Exclusive of 3.91 miles, Streator Junction to Pekin Junction, leased from the Toledo, Peoria & Wabash Railway.)	
Total length of branches owned by this company.....	52.40
Total length of branches owned by this company in Iowa.....	None.
Total length of branches owned by this company in Illinois.....	52.40
Total length of road belonging to this company.....	490.97
Total length of road belonging to this company in Iowa.....	19.76
Aggregate length of sidings and other tracks not above enumerated.....	169.15
Same in Iowa.....	13.30
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	19.76
Total length of iron rails in tracks in Iowa.....	None.

Weight per yard, steel, main line, 71 pounds; sidings, 32 pounds.

Weight per yard, iron, none.

Gauge of track, 4 feet, 8 1/2 inches.

If any part of the road was first opened for operation during the past year, state the date: January 1st, Ancona, Illinois, to Fort Madison, Iowa, 138.66 miles; April 29, Fort Madison to Kansas City, 219.80 miles.

*Total miles of road operated by this company.....

*Total miles of road operated by this company in Iowa not reported by any other company.....

STATIONS.

Number of stations on all roads owned by this company.....	59
Same in Iowa.....	4
Number of stations on all roads operated by this company. (In hands of construction department July 1, 1888.)	
Same in Iowa.....	4
Number of telegraph offices in stations in Iowa.....	4

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	14	1,968
Combination truss bridges over 100 feet in length, Howe trusses	2	252
Iron truss bridges over 100 feet in length; half of Des Moines river bridge, which consists of six 150 foot spans.....	1	450
Iron trestle.....		
Iron plate girder over C., R. I. & P. crossing.....	1	50

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more.....None.

Less than 20 feet opening or more.....None.

*The operation of the road until July 1, 1888, was considered as part of the construction department.

BOX CULVERTS IN IOWA.

Timber, 2x4 box drains	6
Stone	None.
Iron pipe, 18 to 30 drain	52

CATTLE-GUARDS.

Number of in Iowa	12
-------------------------	----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)	None. Road only built during year June 1887 to June 1888.
Amount of trestle work replaced with earth during the year (lineal feet)	
Timber culverts replaced with stone	
Timber culverts replaced with sewer pipe	
Timber culverts replaced with timber	

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	When built.	Length in feet.
No. 342. Devil Creek	Howe truss	Wood and iron	1888	126
No. 354. Sugar Creek	Howe truss	Wood and iron	1888	126
No. 60. C. R. I. & P. crossing	Plate girder	Iron	1888	50
No. 361. Des Moines River	Deck	Iron	1888	450
Total				752

*Give the average number of years the trestle and pile bridges last on your road in Iowa.

*Give the average number of years that wooden truss bridges last on your road in Iowa.

ROAD-BED AND TRACK.

Number of track sections in Iowa	6
Average length of sections, miles	3.39
Average number of men in each section gang	10
Number of new ties laid in track during the year in Iowa	All in track.
Average number of new ties per mile of road	2,992
New rails laid in track during the year in Iowa—steel (71 lbs., 2204-2240 tons), miles, 19.76; 32 lbs., 1686-2240, miles, 13.30.	
Total track laid with new rails during the year in Iowa, miles	33.06
What is the average number of years that iron rails last in your track on main line in Iowa	Cannot say, as road was built in year June 1887 to June 1888.
What is the average number of years that iron rails last in your track on branches in Iowa	
What is the average number of years that steel rails last in your track on main line in Iowa	
What is the average number of years that steel rails last in your track on branches in Iowa	
What is the average number of years that ties last in your track in Iowa	

*Cannot say as all bridges have been built in 1887 and 1888.

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality? None.	
What railroads cross your road, either over or under, and at what locality?	
Chicago, Rock Island & Pacific Railroad at Des Moines River.	
Chicago, Burlington & Quincy Railroad at New Boston.	
Chicago, Burlington & Quincy Railroad at Vile.	
Number of highway crossings at grade	6
Number of highway crossings over railroad	None.
Number of highway crossings under railroad	3
Number of highway bridges 18 feet above track	None.
Number of highway bridges less than 18 feet above track	None.

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa	19.76
What is the average cost per rod, cents	87
What is the total cost of same	\$ 7,308.44
How many miles of new fencing have you built during the year	19.76

Give the number of miles needed on both sides of your track in each county in Iowa:

In Lee county	19.76
Total miles	19.76

ROLLING STOCK.

	OWNED.	TOTAL.
Number of passenger cars	4	4
Number of baggage, mail, and express cars	2	2
Number of box freight cars	950	950
Number of stock cars	50	50
Number of platform and coal cars	1,795	1,795
Number of other cars—3 derrick, 5 cabooses, 1 pile driver, 1 water tank	10	10
Total number of cars	2,811	2,811
Number of locomotives		17
Number of locomotives equipped with train brake		11
Number of passenger cars equipped with train brake		6
Number of passenger cars equipped with Miller platform and buffer		6

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Agreement with Wells, Fargo & Co., by which it handles all express matter of the railroad company.

SLEEPING CARS.

Do sleeping, parlor, or dining cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping cars are run in connection with our through trains. Cars are owned jointly by the Pullman Palace Car Company and the Atchison, Topeka & Santa Fe Railroad Company, and are run under the usual contracts made by the Pullman Palace Car Company, the latter charging its customary rates for the accommodation of the cars. Dining cars are run on through trains. Cars are operated by the Chicago, Santa Fe & California Railway Company.

What is the total amount paid by your company to palace or sleeping car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. No payments made to sleeping car companies.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? Not yet adjusted by Post-office Department.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. B. Strong, Boston, Massachusetts.
1st Vice-President—C. W. Smith, Chicago, Illinois.
2d Vice-President and Chief Engineer—A. A. Robinson, Chicago, Illinois.
3d Vice-President and Manager—T. F. Goddard, Chicago, Illinois.
Secretary—Chas. F. Sweet, Chicago, Illinois.
Assistant Secretary—C. S. Tuckerman, Boston, Massachusetts.
Treasurer—D. L. Gallup, Chicago, Illinois.
Assistant Treasurer—G. L. Goodwin, Boston, Massachusetts.
General Superintendent—D. J. Chase, Chicago, Illinois.
Division Superintendents—A. H. Crocker, Chicago, Illinois; C. L. Nichols, Ft. Madison, Iowa.
Superintendent of Telegraph—C. G. Sholes, Chicago, Illinois.
Comptroller and General Auditor—J. P. Whitehead, Boston, Massachusetts.
Assistant General Auditor—J. T. Harmer, Boston, Massachusetts.
Auditor—C. S. Sutton, Chicago, Illinois.
General Passenger Agent and General Freight Agent—Emons Blaine, Chicago, Illinois.
General Solicitor—Geo. B. Peck, Topeka, Kansas.
Solicitor for Illinois—Norman Williams, Chicago, Illinois.
Solicitor for Missouri—Gardiner Lathrop, Kansas City, Missouri.
General Baggage Agent—P. Walsh, Chicago, Illinois.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

A. W. Nickerson, Boston, Massachusetts.
 E. S. Washburn, Chicago, Illinois.
 Norman Williams, Chicago, Illinois.
 Chas. L. Hutcheson, Chicago, Illinois.
 Edson Keith, Chicago, Illinois.
 W. B. Strong, Boston, Massachusetts.
 J. B. Morrison, Fort Madison, Iowa.
 Sidney A. Kent, Chicago, Illinois.
 Nelson Morris, Chicago, Illinois.
 Wm. J. Watson, Chicago, Illinois.
 Isaac T. Burr, Boston, Massachusetts.
 B. P. Cheney, Chicago, Illinois.
 Abram Poole, Chicago, Illinois.

Date of annual meeting of stockholders, Monday, May 7, 1888.

Fiscal year of company ends December 31.

General offices of the company are located at Chicago, Illinois.

STATE OF ILLINOIS, } ss.
COUNTY OF COOK. }

J. F. Goddard, Third Vice-President, and C. S. Sutton, Auditor of the Chicago, Santa Fe & California Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

J. F. GODDARD,
 Third Vice-President.
 C. S. SUTTON,

Auditor.

Subscribed and sworn to before me, this 17th day of October, A. D. 1888.

GEORGE F. MERRICK,
 Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 22d day of October, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

CROOKED CREEK RAILROAD & COAL COMPANY.

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association	\$ 500,000.00
Amount authorized by vote of the company	225,000.00
Number of shares issued, 2,250; amount paid in	\$ 225,000.00
Total amount paid in, as per books of the company	\$ 225,000.00
Total miles of road owned by company	9.7
Amount of stock per mile of road	\$ 23,195.88
Amount of stock representing the road in Iowa	All.
Amount of stock held in Iowa	66,400.00
Total number of stockholders	7
Number of stockholders in Iowa	2

DEBT.

Amount of stock and debt per mile of road	\$ 23,195.88
---	--------------

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading	\$ 9,500.00
Bridging and masonry	10,000.00
Superstructure, including rails	28,500.00
Land, land damages and fences	8,005.00
Passenger and freight stations, coal sheds, and water stations	4,000.00
Engine houses, car sheds and turn-tables	600.00
Interest paid during construction, discounts, etc.	500.00
Engineering, agencies, salaries, and other expenses during construction	850.00
Total expended for construction	\$ 60,815.00

Average cost of construction per mile of road (9.7 miles)	\$ 6,166.50
Proportion of cost of construction for Iowa	All

COST OF EQUIPMENT.

Locomotives	\$ 12,630.00
Passenger, mail, baggage and express cars	1,150.00
Freight and other cars	5,530.00
Total for equipment	\$ 22,310.00
Average cost of equipment per mile of road operated by company (23.2 miles)	\$ 961.63
Proportion of cost of equipment for Iowa	All.
Total cost of road and equipment	\$ 82,125.00
Average cost of road and equipment per mile (9.7 miles)	\$ 8,466.30
Proportion of cost of road and equipment for Iowa	All.
Actual cash value of all other property owned, with schedule of same; coal plant	130,000.00
The present cash value of road and equipment including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures, and conveniences for transacting its business ..	95,000.00

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 106.95		
August, 1887	43.60		
September, 1887	44.50		
October, 1887	68.15		
November, 1887	51.00		
December, 1887	58.45		
January, 1888	38.15		
February, 1888	30.35		
March, 1888	60.45		
April, 1888	66.70		
May, 1888	54.35		
June, 1888	91.15		
Totals	\$ 710.90		

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 123.81		
August, 1887	292.17		
September, 1887	458.36		
October, 1887	675.10		
November, 1887	989.29		
December, 1887	1,222.88		
January, 1888	1,088.53		
February, 1888	654.39		
March, 1888	962.52		
April, 1888	382.50		
May, 1888	363.56		
June, 1888	299.74		
Totals	\$ 7,470.54		

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 34.31	\$ 11.86		
August, 1887.....	34.31	11.45		
September, 1887.....	34.31	10.00		
October, 1887.....	34.31	10.00		
November, 1887.....	34.30	10.00		
December, 1887.....	34.30	10.00		
January, 1888.....	32.90	10.00		
February, 1888.....	32.90	10.00		
March, 1888.....	32.90	10.00		
April, 1888.....	34.31	10.00		
May, 1888.....	34.31	10.00		
June, 1888.....	34.30	10.00		
Totals.....	\$ 407.46	\$ 123.31		

ANALYSIS OF EARNINGS.

Earnings, passenger:	
From through passengers.....	\$ 710.90
From all passengers.....	710.90
From express and baggage.....	123.31
From mails.....	407.46
Total earnings, passenger department.....	\$ 1,242.67
*Earnings per train mile run, estimated (13,500 miles).....	.69
Earnings, freight:	
From through.....	7,470.54
Total earnings, freight department.....	7,470.54
Earnings per train mile run (13,500 miles).....	.55
Earnings per train mile run for all trains earning revenue (13,500 miles).....	.64
Earnings from all other sources:	
From coal plant.....	14,690.01
Total earnings from all sources.....	\$ 23,402.21
Earnings per mile of road operated (23.2 miles).....	877.69
Proportion of earnings for Iowa.....	All.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 2,415.53
Renewal of ties (No. laid, —).....	281.15
Repairs of bridges, including culverts and cattle-guards.....	234.80
Repairs of buildings, stations and water-tanks.....	143.54
Total.....	\$ 3,104.92

*No mileage account kept.

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	1,433.38
Repairs of freight cars.....	158.26
Total.....	\$ 1,591.64

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 1,891.93
Water supply.....	350.00
Oil and waste.....	297.42
Locomotive service.....	2,047.25
Freight train service.....	1,077.05
Freight train supplies.....	77.12
Damage to property and cattle.....	45.00
Agents and station service.....	730.35
Station supplies.....	112.75
Total.....	\$ 6,637.87

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$ 3,417.40
Legal expenses.....	500.00
Stationery, printing, outside agencies and advertising.....	65.00
Taxes in Iowa.....	\$ 687.73
Total taxes.....	687.73
Total.....	\$ 4,670.13

RECAPITULATION OF EXPENSES.

Maintenance of way and building.....	\$ 3,104.92
Maintenance of motive power and cars.....	1,581.64
Conducting transportation.....	6,637.87
General expenses, including taxes.....	4,670.13
Total operating expenses and taxes.....	\$ 15,994.56
Operating expenses and taxes per mile of road, operated (23.2 miles).....	\$ 689.40
Operating expenses and taxes per train mile run, for trains earning revenue 13,500 miles.....	1.18
Expenses of running and management of all trains earning revenue.....	6,637.87
Percentage of expenses to earnings.....	68

GENERAL EXHIBIT.

Total earnings.....	\$ 23,402.21
Total expenses, including taxes.....	16,994.16
Net earnings.....	7,408.05
Rentals, specifying amount paid to each company:	
Webster City & Southwestern Railroad Company.....	7,205.00
Balance for the year.....	203.05
Balance at commencement of the year.....	1,066.46
Balance at the close of the year, ending June 30, 1888.....	\$ 1,309.51

GENERAL RECAPITULATION.

Total earnings	\$	23,402.21
Total operating expenses and taxes		15,394.16
Net earnings above operating expenses and taxes		7,408.05
Net earnings above operating expenses, taxes and rental		263.05
Gross earnings per train mile run (13,600 miles)	\$	1.73
Net earnings per train mile run (13,500 miles) .....		.02
Percentage of net earnings to stock and debt .....		.010
Percentage of net earnings to cost of road and equipment .....		.025

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	987.73
---------------	----	--------

SURPLUS.

Surplus at the commencement of the year	\$	1,095.46
Surplus at the close of the year		1,269.51

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of road	\$	59,815.00
Cost of equipment		22,316.00
Coal plant and other real estate		142,875.00
Total	\$	225,000.00

CREDIT.

Capital stock issued	\$	225,000.00
Total	\$	225,000.00

DESCRIPTION OF ROAD.

Length of main line of road from Judd to Lehigh, miles	9.7
Total length of road belonging to this company	9.7
Aggregate length of sidings and other tracks not above enumerated .....	.5
Total length of steel rails in tracks in Iowa, exclusive of sidings	3.6
Total length of iron rails in tracks in Iowa	6.7

Weights per yard, steel, 41½, 50 and 56 pounds.

Weights per yard, iron, 30 pounds.

Gauge of track, 4 feet, 8½ inches.

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:

Webster City & Southwestern Railroad Company	13.5
Total length of above road	23.2
Total miles of road operated by this company	
Total miles of road operated by this company in Iowa not reported by any other company	23.2

STATIONS.

Number of stations on all roads owned by this company	2
Number of stations on all roads operated by this company	6

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	8
Same in Iowa	8
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 7,372.65

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length	1	370
Wooden trestle and pile	14	650

BOX CULVERTS IN IOWA.

Timber	4	80
--------------	---	----

CATTLE-GUARDS.

Number of in Iowa	18	190
-------------------------	----	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)	2,360
Give the average number of years that wooden truss bridges last on your road in Iowa. 7 to 10	

ROAD-BED AND TRACK.

Number of track sections in Iowa	3
Average length of sections, miles	7.5
Average number of men in each section gang about	4
Number of new ties laid in track during the year in Iowa	730
Average number of new ties per mile of road	75
What is the average number of years that iron rails last in your track on main line in Iowa? 9 to 16 years.	
What is the average number of years that steel rails last in your track on main line in Iowa? Not yet tested.	

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
Mason City & Ft. Dodge, at Lehigh, twice.

FENCING IN IOWA.

Give the number of miles needed on both sides of your track in each county in Iowa. About 9 miles; all in Webster county.

ROLLING STOCK.

	Owued.	Total
Number of baggage, mail and express cars, combination.....	1	
Number of platform and coal cars	19	
Number of other cars	2	
Total number of cars	12	13
Number of locomotives.....		2
Maximum weight of locomotives and tenders, tons.....		30
Average weight of locomotives and tenders, tons.....		25
Number of locomotives equipped with train brake.....		2
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 30 tons		90

MILEAGE TRAFFIC, ETC.*

*No mileage account kept.

FREIGHT TRAFFIC.

Number of tons of local freight carried	56,281
Total tons of freight carried	56,281

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	568	.01
Flour.....	66	.001
Animals.....	190	.003
Lumber and forest products.....	283	.007
Coal.....	54,606	.96
Stone and brick.....	680	.012
Manufactures—articles shipped from point of production.....	40	.001
Merchandise, and other articles not enumerated above.....	354	.006
Total tons carried	56,281	100

ADDITIONAL QUESTIONS.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States government for the transportation of its mails on your road in Iowa, and on what terms of service? One mail per day; \$411.69 per annum.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$60 per annum at Border Plains.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. C. Willson, Lehigh, Iowa.
 Vice-President—George Burnham, Milwaukee, Wisconsin.
 Secretary—J. M. Funk, Webster City, Iowa.
 Treasurer—J. M. Funk, Webster City, Iowa.
 General Manager—W. C. Willson, Lehigh, Iowa.
 General Superintendent—Geo. W. Post, Lehigh, Iowa.
 Auditor—Samuel McClure, Lehigh, Iowa.
 General Passenger Agent—F. E. Willson, Webster City, Iowa.
 General Freight Agent—Samuel McClure, Lehigh, Iowa.
 General Solicitor—D. D. Chase, Webster City, Iowa.

DIRECTORS, NAME, AND POST-OFFICE ADDRESS.

George Burnham, Milwaukee, Wisconsin.
 E. L. Judd, Milwaukee, Wisconsin.
 A. K. Hamilton, Milwaukee, Wisconsin.
 W. C. Willson, Webster City, Iowa.
 J. M. Funk, Webster City, Iowa.
 J. Q. Burnham, Milwaukee, Wisconsin.
 Chas. T. Burnham, Milwaukee, Wisconsin.

Date of annual meeting of stockholders, second Wednesday in June.
 General offices of the company are located at Lehigh, Iowa.

STATE OF IOWA,
COUNTY OF WEBSTER. } ss.

Walter C. Willson, President and General Manager of the Crooked Creek Railroad & Coal Company, being duly sworn, deposes and says: that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed)

W. C. WILLSON,
President and Gen. Mgr.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 14th day of September, A. D. 1888.

[L. S.]

SAMUEL McCURE,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 26th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

WEBSTER CITY & SOUTHWESTERN RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888,

CAPITAL STOCK.

Amount authorized by articles of association.....	\$	500,000.00
Amount authorized by vote of the company.....		54,000.00
Number of shares issued.....		540
Amount of common stock issued.....	\$	54,000.00
Total amount paid in, as per books of the company.....	\$	54,000.00
Total miles of road owned by company.....		13.5
Amount of stock per mile of road.....	\$	4,000.00
Amount of stock representing the road in Iowa.....	All.	
Amount of stock held in Iowa.....		15,900.00
Total number of stockholders.....		6
Number of stockholders in Iowa.....		2

DEBT.

Floating debt:		
Incurred for construction.....	\$	62,394.59
Total amount of floating debt.....	\$	62,394.59
Total amount of debt liabilities.....	\$	62,394.59
Amount of debt per mile of road.....	\$	4,621.89
Amount of debt representing the road in Iowa.....	All.	
Amount of stock and debt per mile of road.....	8,621.89	\$ 116,394.59

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading.....	\$	17,919.12
Bridging and masonry.....		3,020.45
Superstructure, including rails.....		69,494.37
Land, land damages, and fences.....		7,576.39
Passenger and freight stations, coal sheds, and water stations.....		3,127.62
Engine houses, car sheds, and turn-tables.....		4,234.76
Interest paid during construction, discounts, etc.....		8,794.38
Engineering, agencies, salaries, and other expenses during construction..		2,765.00
All other items charged to construction not enumerated above.....		1,462.50
Total expended for construction.....	\$	116,394.59

Average cost of construction per mile of road (13.5 miles).....	\$	8,621.89
The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business	\$	75,994.59

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading.....	\$	17,919.12
Bridging and masonry.....		3,020.45
Superstructure, including rails.....		69,494.37
Land, land damages and fences.....		7,576.39
Passenger and freight stations, coal sheds, and water stations.....		3,127.62
Engine houses, car sheds and turn tables.....		4,234.76
Engineering, agencies, salaries and other expenses during construction.....		13,631.88
Total for construction.....	\$	116,394.59
Total expenditures charged to property accounts.....	\$	116,394.59

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa.....	\$	439.66
--------------	----	--------

DESCRIPTION OF ROAD.

Length main line of road from Border Plains to Webster City, in Iowa, miles	13.5
---	------

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden trestle and pile.....	3	480

BOX CULVERTS IN IOWA.

Timber.....	1	30
-------------	---	----

CATTLE-GUARDS.

Number of in Iowa.....	23	230
------------------------	----	-----

CROSSINGS IN IOWA.

Number of highway crossings at grade 10

FENCING IN IOWA.

Give the number of miles needed on both sides of your track in each county in Iowa.....The whole line.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—A. K. Hamilton, Milwaukee, Wis.
Vice-President—W. C. Willson, Webster City, Iowa.
Secretary—J. M. Funk, Webster City, Iowa.
Treasurer—J. M. Funk, Webster City, Iowa.
General Manager—W. C. Willson, Webster City, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

George Burnham, Milwaukee, Wis.
 A. K. Hamilton, Milwaukee, Wis.
 E. L. Judd, Milwaukee, Wis.
 W. C. Willson, Webster City, Iowa.
 Chas. L. Burnham, Milwaukee, Wis.
 J. M. Funk, Webster City, Iowa.

Date of annual meeting of stockholders, second Wednesday in June.
 Fiscal year of company ends June 30th.
 General offices of the company are located at Lehigh, Iowa.

STATE OF IOWA,) ss.
 COUNTY OF WEBSTER,)

Walter C. Willson, General Manager, of the Webster City & Southwestern Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed,)

W. C. WILLSON,
General Manager.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 14th day of September, A. D. 1888.

SAMUEL McCOLURE,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 20th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

HUMESTON & SHENANDOAH RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 4,000,000.00
Amount authorized by vote of the company.....	4,025,000.00
Number of shares issued.....	40,250
Amount of common stock issued.....	\$ 4,025,000.00
Amount of preferred stock issued, and conditions of preferment	None.
Total amount paid in, as per books of the company.	\$ 4,025,000.00

Total miles of road owned by company.....	95.45
Amount of stock per mile of road	\$ 42,179.15
Amount of stock representing the road in Iowa.....	All.
Amount of stock held in Iowa.....	2,913,000.00
Total number of stockholders.....	6
Number of stockholders in Iowa.....	3

DEBT.

Funded debt as follows:	
2,684 bonds due March 31, 1911; rate of interest, 7 per cent..	\$ 2,684,000.00
Amount of interest paid on same during the year.....	\$ 187,880.00
Total amount of funded debt.....	\$ 2,684,000.00
Total amount of debt liabilities	2,684,000.00
Amount of debt per mile of road.....	\$ 28,112.44
Amount of debt representing the road in Iowa.....	All.
Total amount of stock and debt	\$ 6,710,000.00
Amount of stock and debt per mile of road.....	70,298.50
Amount of interest paid representing the road in Iowa.....	187,880.00

COST OF EQUIPMENT.

Total cost of road and equipment.....	\$ 6,719,311.39
Average cost of road and equipment per mile (95.45 miles).....	\$ 70,296.14
Proportion of cost of road and equipment for Iowa.....	All.
Average cost of road and equipment per mile in Iowa.....	All.
Actual present cash value of road and equipment.....	Not known.
Actual cash value of all other property owned, with schedule of same.....	

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....		\$ 2,151.09	
August, 1887.....		2,211.34	
September, 1887.....		2,878.46	
October, 1887.....		1,931.21	
November, 1887.....		2,087.38	
December, 1887.....		1,827.35	
January, 1888.....		1,524.58	
February, 1888.....		1,853.45	
March, 1888.....		2,160.73	
April, 1888.....		1,899.36	
May, 1888.....		1,452.41	
June, 1888.....		1,674.29	
Totals.....		23,583.31	

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....		\$ 7,463.10	
August, 1887.....		11,545.71	
September, 1887.....		13,531.43	
October, 1887.....		14,020.35	
November, 1887.....		12,763.12	
December, 1887.....		13,592.86	
January, 1888.....		10,336.69	
February, 1888.....		8,839.55	
March, 1888.....		6,195.96	
April, 1888.....		6,309.98	
May, 1888.....		8,073.72	
June, 1888.....		9,393.31	
Totals.....		122,265.54	

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 418.89	\$ 236.00	\$ 50.31	\$ 705.20
August, 1887.....	418.89	236.00	48.51	693.40
September, 1887.....	418.89	236.00	62.96	697.85
October, 1887.....	501.40	236.00	47.70	775.10
November, 1887.....	565.38	236.00	49.72	841.10
December, 1887.....	565.38	236.00	1,308.42	1,999.80
January, 1888.....	565.37	236.00	616.59	1,407.96
February, 1888.....	565.38	236.00	1,190.54	1,991.92
March, 1888.....	565.38	236.00	1,042.03	1,823.41
April, 1888.....	565.37	236.00	1,006.51	1,797.88
May, 1888.....	565.38	236.00	1,028.55	1,829.93
June, 1888.....	565.38	236.00	996.61	1,797.99
Totals.....	6,281.09	2,712.00	7,343.15	16,336.24

ANALYSIS OF EARNINGS.

Earnings, passenger:	
From local passengers.....	\$ 23,583.31
From all passengers.....	\$ 23,583.31
From express and baggage.....	2,712.00
From mails.....	6,281.09
Total earnings, passenger department.....	\$ 32,576.40
Earnings per train mile run (71.58 miles).....	\$.46
Earnings, freight:	
From local.....	\$ 122,265.54
Total earnings, freight department.....	\$ 122,265.54
Earnings per train mile run (93.898 miles).....	1.24
Earnings per train mile run, from all trains earning revenue (— miles).....	.91
Proportion of earnings for Iowa.....	All.
Rents received for use of road.....	10.50
Rent of engines.....	6,797.54
Telegraph earnings.....	297.11
Rent of house.....	280.00—
Total earnings from all sources.....	\$ 162,187.09
Earnings per mile of road operated (95.45 miles).....	\$ 1,699.18
Proportion of earnings for Iowa from all sources.....	All.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 31,245.43
Renewal of rails (No. tons laid, steel, 80).....	484.62
Renewal of ties (No. laid, 15,360).....	6,730.85
Repairs of bridges, including culverts and cattle-guards.....	3,511.37
Repairs of fences, road-crossings and signs.....	2,944.89
Repairs of buildings, stations and water-tanks.....	3,624.87
Total.....	\$ 47,033.02

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 7,598.85
Repairs of passenger cars.....	1,467.44
Repairs of freight cars.....	5,294.33
Total.....	\$ 14,760.63

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 12,367.71
Water supply.....	940.36
Oil and waste.....	679.43
Locomotive service.....	13,000.09
Passenger train service.....	4,861.51
Passenger train supplies.....	345.82
Freight train service.....	7,634.70
Freight train supplies.....	555.26
Damage and loss of freight and baggage.....	1.63
Damage to property and cattle.....	873.40
Personal injuries.....	780.16
Agents and station service.....	10,684.47
Station supplies.....	1,157.86
Total.....	\$ 53,722.64

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$ 7,655.10
Legal expenses.....	2,100.98
Insurance.....	866.00
Stationery and printing, outside agencies and advertising.....	222.76
Contingencies.....	367.05
Taxes in Iowa.....	\$ 8,627.86
Taxes in other States.....	None.
Total taxes.....	8,627.86
Total.....	\$ 19,839.75

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$ 47,633.02
Maintenance of motive power and cars.....	14,760.63
Conducting transportation.....	53,722.64
General expenses, including taxes.....	19,839.75
Total operating expenses and taxes.....	\$ 135,296.04

Operating expenses and taxes per mile of road operated (95.45 miles).....	\$ 1,417.75.
Operating expenses and taxes per train mile run, for trains earning revenue (170,439 miles).....	.79
Proportion of operating expenses and taxes for Iowa.....All	12,814.43
Expenses of running and management of passenger trains.....	17.9
Expenses of running and management of freight trains.....	27,410.39
Expenses of running and management of freight trains, per train mile, cents.....	27.7
Expenses of running and management of all trains earning revenue.....	40,225.02
Percentage of expenses to earnings.....	83.42

GENERAL EXHIBIT.

Total earnings.....	\$ 162,187.09
Total expenses, including taxes.....	135,296.04
Net earnings.....	26,891.05

Rentals, specifying amount paid to each company:

Keokuk & Western Railroad Company.....	\$ 8,160.00--	8,160.00
Net earnings from operation for year.....		18,731.05
Add interest on funds loaned for 1887.....	\$ 3,043.02	
Add interest on funds loaned for 1888.....	166.69--	3,209.70
Net earnings from all sources.....	\$	21,940.75

Interest accruing during the year.....	187,880.00
Interest paid during the year.....	187,880.00
Interest paid during the year on account of the road in Iowa.....All	
Interest on funded debt.....	187,880.00
Interest paid on funded debt.....	187,880.00
Interest on floating debt.....	None.
Interest paid on floating debt.....	None.
Dividends declared.....	15,000.00
Interest falling due during the year and not paid.....	93,940.00
Interest defaulted in preceding years and paid in this.....	93,940.00
Floating debt liquidated during the year.....	None.
Balance for the year.....	6,940.75
Balance at commencement of the year.....	32,776.69
Balance at the close of the year, June 30, 1888.....	\$ 39,717.45

GENERAL RECAPITULATION.

Total earnings.....	\$ 162,187.09
Total operating expenses and taxes.....	135,296.04
Net earnings above operating expenses and taxes.....	26,891.05
Net earnings above operating expenses, taxes and rental.....	18,731.05
Gross earnings per train mile run (170,479 miles).....	\$.91
Net earnings per train mile run (... miles).....	.11
Percentage of net earnings to stock and debt.....	.627
Percentage of net earnings to cost of road and equipment.....	.627

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	8,637.86
---------------	----	----------

SURPLUS.

Surplus at the commencement of the year	\$	32,770.69
Surplus at the close of the year		39,711.35
The amount invested in railroad stocks	None	
Give the name of each road, and the number of shares owned in each of them and the par value of shares	None	
The amount of its own stock or bonds owned by the company	None	
Amount absorbed in construction		4,137.22
Amount in material and balances from other roads		15,266.65

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Construction and equipment	\$	4,719,311.95
Cash on hand		26,307.48
Material and supplies on hand		11,731.67
Net balance due on traffic and miscellaneous accounts		17,931.62
Due from lessees for rental		93,940.00
	\$	6,863,222.99

CREDIT.

Capital stock	\$	4,026,000.00
Funded debt		2,684,000.00
Local aid		5,174.73
Income		39,711.35
Unpaid vouchers and rolls		14,396.91
Unpaid interest coupons		93,940.00
	\$	6,863,222.99

DESCRIPTION OF ROAD.

Length main line of road from Van Wert to Shenandoah	95.45
Length main line of road in Iowa	All.
Length of double track on main line	None.
Same in Iowa	None.
Branches owned by this company	None.
Total length of branches owned by this company	None.
Total length of road belonging to this company	95.45
Total length of road belonging to this company in Iowa	All.
Aggregate length of sidings and other tracks not above enumerated	8.50
Same in Iowa	All.
Total length of steel rails in tracks in Iowa, exclusive of sidings	67.9
Total length of iron rails in tracks in Iowa	88.65
Weights per yard, steel, 56 and 51.	
Weights per yard, iron, 56.	
Gauge of track, 4 feet, 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

If any part of the road was first opened for operation during the past year, state the date: None.

Total miles of road operated by this company	95.45
Total miles of road operated by this company in Iowa not reported by any other company	95.45

STATIONS.

Number of stations on all roads owned by this company	17
Same in Iowa	All.
Number of stations on all roads operated by this company	17
Same in Iowa	All.
Number of telegraph offices in stations in Iowa	18

EMPLOYEES.

Average number of persons regularly employed on all roads operated by this company	147
Same in Iowa	All.
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 87,828.22

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length	None.	
Combination truss bridges over 100 feet in length	6	760
Iron truss bridges over 100 feet in length	None.	
Wooden trestle and pile	161	23,250
Iron trestle	None.	

BOX CULVERTS IN IOWA.

Timber	172
--------------	-----

CATTLE GUARDS.

Number of in Iowa	220
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year, feet (B. M.)	50,000
Give the average number of years the trestle and pile bridges last on your road in Iowa	New road.
Give the average number of years that wooden truss bridges last on your road in Iowa	New road.

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	18
Average length of sections, miles.....	5.3
Average number of men in each section gang.....	3.4
Number of new ties laid in track during the year in Iowa.....	15,960
Average number of new ties per mile of road.....	167
New rails laid in track during the year in Iowa—(steel 56 tons) miles.....	
Total track laid with new rails during the year in Iowa, miles.....	.657
What is the average number of years that iron rails last in your track on main line.....	New road.
What is the average number of years that iron rails last in your track on branches in Iowa.....	New road.
What is the average number of years that steel rails last in your track on main line in Iowa.....	New road.
What is the average number of years that steel rails last in your track on branches in Iowa.....	New road.
What is the average number of years that ties last in your track in Iowa.....	New road.

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?	
Chicago, Burlington & Quincy, at Clarinda, Iowa.	
Chicago, St. Paul & Kansas City, temporary crossing two miles east of Goshen, Iowa.	
What railroads cross your road under, and at what locality?	
Chicago, Burlington & Quincy, at three miles north of Conway, Iowa.	
Number of highway crossings at grade.....	102
Number of highway crossings over railroad.....	6
Number of highway crossings under railroad.....	9
Number of highway bridges 20 feet above track.....	2
Number of highway bridges less than 20 feet above track.....	4

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	48.7
What is the average cost per rod.....	\$.65
What is the total cost of same.....	20,144.45
How many miles of new fencing have you built during the year.....	8.2
Give the number of miles needed on both sides of your track in each county in Iowa:	
In Decatur county.....	20.8
In Ringgold County.....	32.8
In Taylor county.....	24
In Page county.....	15.5
Total miles.....	83.4

ROLLING STOCK.

Number of passenger cars.....	2
Number of baggage, mail and express cars.....	2
Number of box freight cars.....	13
Number of stock cars.....	16
Number of platform and coal cars.....	40
Number of other cars.....	8
Total number of cars.....	80
Number of locomotives.....	18
Maximum weight of locomotives and tenders, tons.....	38
Average weight of locomotives and tenders, tons.....	36½
Number of locomotives equipped with train brake.....	7
Maximum weight of passenger cars, tons.....	20
Average weight of passenger cars, tons.....	20
Number of passenger cars equipped with train brake.....	4
Number of passenger cars equipped with Miller platform and buffer.....	4
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight; weight of engine, 38; tons.....	240

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	71,281
Miles run by freight trains during the year.....	98,898
Miles run by construction, and repair trains during the year.....	3,698
Total train mileage.....	174,177

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	2
Average weight of passenger trains, exclusive of passengers, tons.....	76
Average number of cars in freight trains.....	10.3
Average weight of freight trains, exclusive of freight, tons.....	141

PASSENGER TRAFFIC.

Number of local passengers carried.....	30,028
Total number of passengers carried.....	30,028
Highest rate of fare per mile for any distance, cents.....	3

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	96,569
Total tons of freight carried.....	96,569
Total freight mileage, or tons carried one mile.....	6,647,505
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road).....	All.

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	144,928
Number of miles run by loaded freight cars west and north.....	530,919
Number of miles run by empty freight cars east and south.....	421,229
Number of miles run by empty freight cars west and north.....	69,833

Total freight car mileage..... 1,166,909

Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	74.4
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	11.5

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles.....	22½
Rate of speed of freight trains, including stops, miles.....	9¼

TONNAGE OF ARTICLES FORWARDED FROM STATIONS WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain.....	18,815	16.38
Flour.....	877	.96
Provisions (beef, pork, lard, etc.).....	531	.55
Animals.....	8,960	9.28
Other agricultural products.....	1,015	1.05
Lumber and forest products.....	6,029	6.24
Coal.....	56,800	58.82
Plaster, lime and cement.....	48	.02
Salt.....	496	.50
Petroleum and oil.....	268	.25
Stone and brick.....	1,548	1.60
Merchandise, and other articles not enumerated above.....	4,184	4.33
Total tons carried.....	96,569	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freight at the depot, or at the office of such express company? American Express Company pays \$228.00 per month and delivers freight at our stations.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$70.11 per mile per annum for service on one train each way daily, except Sunday.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$300.00.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 95.45.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.
INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887. October	7 Wm Ryan, trackman.....	Near Tugley.....	Getting hand-car off track; finger crushed; amputated; back of
October	19 L. R. Craig, conductor.....	Norwich.....	car. Coupling cars; finger crushed; amputated; back of cars.
January	6 L. Southard, brakeman.....	Near New Market.....	Fell from train; foot crushed; amputated; back of cars.
April	20 J. E. Durbin, brakeman.....	Clarinda.....	Fell from train; foot slightly injured; back of cars.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Deraillments
Collision
Caught in frogs, guard rails, or switches
Coupling cars
Falling from train
Getting on and off trains
Highway crossings
Miscellaneous
Overhead and side obstruction
Stealing rides
While intoxicated
Trespassers on track
Total

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year	4
Number resulting from lack of caution, carelessness or misconduct	4

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—James F. How, St. Louis, Mo.
 Secretary—E. C. Murphy, Clarinda, Iowa.
 Treasurer—W. W. Baldwin, Burlington, Iowa.
 General Manager—E. C. Murphy, Clarinda, Iowa.
 Auditor and Assistant Treasurer—J. H. Ellis, Clarinda, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

James F. How, St. Louis, Mo.
 Geo. S. Grover, St. Louis, Mo.
 Chas. M. Hays, St. Louis, Mo.
 W. W. Baldwin, Burlington, Iowa.
 H. B. Scott, Burlington, Iowa.
 H. E. Jarvis, Burlington, Iowa.

Date of annual meeting of stockholders, second Wednesday of April.
 Fiscal year of company ends December 31st.
 General offices of the company are located at Clarinda, Iowa.

STATE OF IOWA,
 COUNTY OF PAGE, ss.

E. C. Murphy, General Manager, and J. H. Ellis, Assistant Treasurer, of the Humeston & Shenandoah Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

E. C. MURPHY,
 General Manager.
 J. H. ELLIS,
 Assistant Treasurer.

Subscribed and sworn to before me, this 14th day of September, A. D. 1888.

[L. S.]

W. W. MORSMAN,
 Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 18th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

ILLINOIS CENTRAL RAILROAD COMPANY,

FOR THE THREE MONTHS ENDING SEPTEMBER 30, 1888.—LESSEE.

REVENUE FOR THE YEAR—FIRST THREE MONTHS.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 10,187.30	\$ 31,519.49	\$ 41,606.88
August, 1887	9,548.03	35,623.98	45,172.01
September, 1887	12,348.33	37,147.22	49,595.55
October, 1887			
November, 1887			
December, 1887			
January, 1888			
February, 1888			
March, 1888			
April, 1888			
May, 1888			
June, 1888			
Totals	\$ 81,883.65	\$ 104,190.69	\$ 136,174.34

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 31,209.59	\$ 41,030.67	\$ 72,240.26
August, 1887	47,844.21	47,441.02	95,285.23
September, 1887	49,985.03	45,890.82	95,875.85
October, 1887			
November, 1887			
December, 1887			
January, 1888			
February, 1888			
March, 1888			
April, 1888			
May, 1888			
June, 1888			
Total	\$ 129,078.83	\$ 134,362.51	\$ 263,441.34

ILLINOIS CENTRAL RAILROAD COMPANY.

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887	\$ 3,585.06	\$ 3,103.22	\$ 1,438.61	\$ 8,126.89
August, 1887	3,585.06	3,101.78	2,101.89	8,788.73
September, 1887	3,585.06	2,687.14	1,965.49	8,237.69
October, 1887				
November, 1887				
December, 1887			\$ 5,906.00	\$ 5,906.00
January, 1888				
February, 1888			Rent of track	Rent of track
March, 1888			1,508.92	1,508.92
April, 1888			1,455.00	1,455.00
May, 1888			1,455.00	1,455.00
June, 1888				
Totals	\$ 11,755.18	\$ 8,892.11	\$ 1,490.47	\$ 22,137.76

ANALYSIS OF EARNINGS.

Earnings, passenger:	
From local passengers	\$ 104,190.69
From through passengers	31,983.65
From all passengers	\$ 136,174.34
From express and baggage	8,802.11
From mails	11,955.18
From other sources, passenger department	299.97
Total earnings, passenger department	\$ 167,291.60
Earnings per train mile run (153,392 miles)	1.02
Earnings, freight:	
From through	263,441.34
From other sources, freight department	1,190.50
Total earnings, freight department	\$ 264,631.84
Earnings per train mile run (258,979 miles)	1.02
Earnings per train mile run, from all trains earning revenue (414,371 miles)	1.01
Rents received for use of road	4,415.62
Total earnings from all sources, 3 months, 1887	\$ 428,339.06
Earnings per mile of road operated (402.16 miles)	\$ 1,060.12
Proportion of earnings for Iowa	All.

EXPENSES OF OPERATING THE ROAD FOR JULY, AUGUST AND SEPTEMBER, 1887.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).	
Repairs of road-bed and track	\$ 30,791.44
Renewal of rails (No. tons laid, steel, 685.89)	57,408.32
Renewal of ties (No. laid, 58,285)	62,039.35
Repairs of bridges, including culverts and cattle-guards	19,905.67
Repairs of fences, road-crossings, and signs	1,962.67
Repairs of buildings, stations and water-tanks	28,860.38
Total	\$ 149,968.03

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 12,792.83
Repairs of passenger cars.....	5,764.28
Repairs of freight cars.....	13,808.47
Repairs of tools and machinery.....	605.85
Total	\$ 32,411.43

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 33,615.23
Water supply.....	2,481.52
Oil and waste.....	3,653.05
Locomotive service.....	28,448.66
Passenger train service.....	7,738.67
Passenger train supplies.....	1,480.57
Freight train service.....	16,904.41
Freight train supplies.....	2,165.40
Mileage of freight cars (debit balance).....	3,406.58
Telegraph expenses (maintenance and operating).....	6,553.74
Damage and loss of freight and baggage.....	543.47
Damages to property and cattle.....	1,508.15
Personal injuries.....	327.34
Agents and station service.....	24,305.53
Station supplies.....	1,614.10
Total	\$ 124,153.72

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$ 11,112.59
Legal expenses.....	3,854.42
Insurance.....	2,343.72
Stationery and printing, outside agencies and advertising.....	4,940.06
Contingencies.....	5,128.09
Taxes in Iowa.....	15,628.83
Total taxes.....	15,628.83
Total	\$ 42,967.71

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$ 149,988.03
Maintenance of motive power and cars.....	32,411.43
Conducting transportation.....	134,153.72
General expenses, including taxes.....	42,967.71
Total operating expenses and taxes.....	\$ 359,460.89
Operating expenses and taxes per mile of road operated (402.16 miles).....	\$ 893.82
Operating expenses and taxes per train mile run, for trains earning revenue (414.371 miles).....	.86
Proportion of operating expenses and taxes for Iowa.....	359,460.89
Percentage of expenses to earnings.....	84.3

GENERAL EXHIBIT.

Total earnings.....	\$ 426,339.06
Net expenses, including taxes.....	359,460.89
Net earnings.....	66,878.17
Rentals, specifying amount paid to each company (three months from June 30 to September 30, 1887—end of lease).....	\$ 171,333.21
Dubuque & Sioux City.....	\$ 76,537.37
Iowa Falls & Sioux City.....	66,451.34
Cedar Falls & Minnesota.....	28,342.50
Loss.....	104,455.04
Interest accruing during the year.....	
Interest paid during the year.....	
Interest paid during the year on account of the road in Iowa.....	
Interest on funded debt.....	
Interest paid on funded debt.....	
Interest on floating debt.....	
Interest paid on floating debt.....	
Dividends declared (- per cent).....	
Interest falling due during the year and not paid.....	
Interest defaulted in preceding years, and paid in this.....	
Floating debt liquidated during the year.....	
Balance for the year.....	
Balance at commencement of the year.....	
Balance October 1, 1887, loss.....	\$ 104,455.04

Have no official information.

GENERAL RECAPITULATION.

Total earnings.....	\$ 426,339.06
Total operating expenses and taxes.....	359,460.89
Net earnings above operating expenses and taxes.....	66,878.17
Net earnings above operating expenses, taxes and rental, loss.....	104,455.04
Gross earnings per train mile run (414.37 miles).....	\$ 1.92

TAXES.

PROPORTION OF TAXES FOR THREE MONTHS ENDING SEPTEMBER 30, 1887.

In Iowa.....	\$ 15,628.83
--------------	--------------

DESCRIPTION OF ROAD.

Length of main line of road from Dubuque to Sioux City and Cedar Falls & Minnesota Junction to Lyle, miles.....	402.16
Length of main line Iowa.....	All.
Total length of road belonging to this company in Iowa.....	402.16
Same in Iowa.....	82.58
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	281.63
Total length of iron rails in tracks in Iowa.....	120.53
Weights per yard, steel, 60 lbs.	
Weights per yard, iron, 42 to 60 lbs.	
Gauge of track, 4 ft., 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each:

Dubuque & Sioux City Railroad, miles.....	142.89
Iowa Falls & Sioux City Railroad.....	183.69
Cedar Falls & Minnesota Railroad.....	75.58
Total length of above roads.....	402.16
Total miles of road operated by this company in Iowa not reported by any other company.....	402.16

STATIONS.

Number of stations on all roads operated by this company.....	397
Same in Iowa.....	61
Number of telegraph offices in stations in Iowa.....	55

EMPLOYEES.

Same in Iowa.....	912
Same in Iowa.....	\$ 489,379.16

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	24	4,479
Iron truss bridges over 100 feet in length.....	1	110
Wooden trestle and pile.....	622	42,882

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more.....	1	20
Less than 20 feet opening.....	17	149

BOX CULVERTS IN IOWA.

Timber.....	43	136
Stone.....	139	367

CATTLE-GUARDS.

Number of in Iowa.....	543
------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of trestle work replaced with earth during the year (lineal feet).....	724
---	-----

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	65
Average length of sections, miles.....	6.2
Average number of men in each section gang.....	5
Number of new ties laid in track during the three months in Iowa.....	61,315
Average number of new ties per mile of road.....	186
New rails laid in track during the three months in Iowa, [steel, 665.89 tons] miles.....	766
Total track laid with new rails during the three months in Iowa, miles.....	

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Burlington, Cedar Rapids & Northern at Independence, just west of.
 Burlington, Cedar Rapids & Northern at Cedar Falls, just west of.
 Central of Iowa at Ackley, just west of.
 Burlington, Cedar Rapids & Northern at Iowa Falls, just east of.
 Chicago & Northwestern at Webster City, just west of.
 Mason City & Ft. Dodge at Carbon "Y," just east of.
 Des Moines & Ft. Dodge at Tara.
 Chicago, Milwaukee & St. Paul at Sioux City.
 Chicago, St. Paul, Minneapolis & Omaha at Sioux City.
 Sioux City & Pacific at Sioux City.
 Chicago, St. Paul & Kansas City at Waverly, just north of.
 Chicago, Milwaukee & St. Paul at Charles City, just south of.

What railroads cross your road, either over or under, and at what locality?

Chicago, Milwaukee & St. Paul, at Delaware, over.
 Chicago, St. Paul & Kansas City, at Waterloo, over.
 Chicago, Iowa & Dakota, west of Iowa Falls, under.
 Minneapolis & St. Louis, west of Fort Dodge, under.
 Waverly Short Line, south of Waverly, under.

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	206.46
What is the average cost per rod.....	.98
What is the total cost of same.....	\$ 61,833.38
How many miles of new fencing have you built during the three months.....	8.14
Give the number of miles needed on both sides of your track in each county in Iowa:	
In Dubuque county.....	6.80
In Delaware county.....	3.62
In Buchanan county.....	2.71
In Black Hawk county.....	14.88
In Grundy county.....	.34
In Butler county.....	18.99
In Franklin county.....	.53
In Hardin county.....	27.31
In Hamilton county.....	18.07
In Webster county.....	11.68
In Calhoun county.....	21.68
In Pocahontas county.....	16.47
In Buena Vista county.....	46.45
In Cherokee county.....	43.23
In Plymouth county.....	62.57
In Woodbury county.....	5.59
In Bremer county.....	19.70
In Chickasaw county.....	6.58
In Floyd county.....	82.73
In Mitchell county.....	22.49
Total miles.....	891.41

ROLLING STOCK.

	Leased.	Owned.	Total
Number of passenger cars	9	15	24
Number of baggage, mail and express cars	5	9	14
Number of box freight, stock, platform, coal and other cars..	206	893	*1,099
Total number of cars	220	917	1,137
Number of locomotives	16	41	57
Maximum weight of locomotives and tenders, tons			67
Average weight of locomotives and tenders, tons			55
Number of locomotives equipped with train brake			20
Maximum weight of passenger cars, tons			25
Average weight of passenger cars, tons			21
Number of passenger cars equipped with train brake			28
Number of passenger cars equipped with Miller platform and buffer			28
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 55 tons....			190

MILEAGE, TRAFFIC, ETC.

(July, August and September.)

TRAIN MILEAGE.

Miles run by passenger trains during the three months	155,392
Miles run by freight trains during the three months	258,979
Miles run by switching trains during the three months	51,839
Miles run by construction and repair trains during the three months	34,392
Total train mileage, three months	500,592

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4.74
Average weight of passenger trains, exclusive of passengers, tons	145
Average number of cars in freight trains	12.25
Average weight of freight trains, exclusive of freight, tons	214

PASSENGER TRAFFIC.

Number of through passengers carried	14,151
Number of local passengers carried	96,431
Number of special ticket passengers carried	
Total number of passengers carried	110,582
Total passenger mileage, or passengers carried one mile	5,177,732
Average distance traveled by each passenger, miles	46.82
Average amount received from each passenger	1.23 14
Highest rate of fare per mile for any distance .....	.04
Lowest rate per mile for any distance .....	.01
Average rate of fare per mile for all passengers, cents	2.63

* Box, 599; stock, 190; coal, 210; flat, 100; 1,099 cars.

FREIGHT TRAFFIC.

Number of tons of through freight carried	79,703
Number of tons of local freight carried	56,098
Total tons of freight carried	135,801

Total mileage of through freight (tons carried one mile)	11,257,500
Total mileage of local freight (tons carried one mile)	7,823,100
Total freight mileage, or tons carried one mile	19,080,600

Average rate per ton per mile received for through freight	1.15
Average rate per ton per mile received for local freight	1.71
Average rate per ton per mile received for all freight	1.38
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road)	35

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	1,769,835
Number of miles run by loaded freight cars west and north	1,448,039
Number of miles run by empty freight cars east and south	873,004
Number of miles run by empty freight cars west and north	700,338
Total freight car mileage	4,491,206

Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	24.5
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	32.6

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	23
Rate of speed of freight trains, including stops, miles	11

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT DUBUQUE, IOWA, FOR THE THREE MONTHS ENDING SEPTEMBER 30, 1887.

East bound number of tons	26,333
West bound number of tons	29,379
Total tons	79,703

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
July 13	Maud Bennett, child		Crawled on track; slightly bruised.
July 13	D. F. Dugan, brakeman		Coupling; thumb lacerated.
July 14	J. J. Dowd, baggage-man		Dog loose in car; both hands bitten.
July 15	W. M. Cross, baggage-man		Whose blown over by train; slightly bruised.
July 15	M. M. Cross, baggage-man		Whose blown over by train; glass.
August 1	M. J. M. Pruitan, brakeman		Coupling; little finger lacerated.
August 1	F. Sanders, passenger		Swinging passenger cars; side bruised.
August 26	F. Sanders, passenger		Swinging passenger cars; side bruised.
September 2	Leon Redman, brakeman		Coupling; two fingers amputated.
September 2	J. Berthage, brakeman		Struck over head by bridge; scalp wound.
September 16	G. L. Caldwell, trainee		Swinging on track; killed.
September 16	G. L. Caldwell, trainee		Swinging on track; killed.
September 17	John Collins, very old man		Sitting too close to track; killed.
September 19	W. F. Gould, dead and dumb		Walking on track; scalp wound; leg broken.
September 20	Grant Lemons, fireman		Slipping on track; leg broken.
September 20	Grant Lemons, fireman		Slipping grain box; finger nail torn off.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment
Collisions
Caught in frogs, guard rails or switches
Coupling cars
Falling from trains
Getting on and off trains
Highway crossings
Miscellaneous	1	3	1
Overhead obstruction
Reeving rides
While intoxicated
Trespassers on track	2	.....	3
Total	2	1	9	4

SUMMARY OF ACCIDENTS FOR IOWA.

FOR THREE MONTHS—JULY, AUGUST AND SEPTEMBER, 1887.

Number of persons killed	2
Number of persons injured	14
Number of casualties purely accidental	3
Number resulting from lack of caution, carelessness or misconduct	12
Number of trespassers on track killed	2
Number of trespassers on track injured	3
Suicides in Iowa	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Stuyvesant Fish, New York.
Vice-President—E. H. Harriman, Chicago, Ill.
Secretary—A. G. Hackstaff, New York.
Treasurer—H. DeWolf, Chicago.
General Manager—E. T. Jeffery, Chicago.
General Superintendent—C. A. Beck, Chicago.
Superintendent Iowa Lines—M. Gilles, Dubuque, Iowa.
Superintendent of Telegraph—C. S. Jones, Chicago.
General Auditor—J. C. Welling, Chicago.
General Passenger Agent—A. H. Hanson, Chicago.
General Freight Agent—Horace Tucker, Chicago.
General Solicitor—B. F. Ayer, Chicago.
Superintendent of Machinery—H. Schlacks, Chicago.

Date of annual meeting of stockholders, second Wednesday in March.

Fiscal year of company ends December 31st.

General offices of the company are located at 78 Michigan avenue, Chicago.

 STATE OF ILLINOIS,
 COUNTY OF COOK, ss.

Edward T. Jeffery, General Manager, and John C. Welling, General Auditor, of the Illinois Central Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

J. C. WELLING.

Subscribed and sworn to before me, this 23d day of September, A. D. 1888.

[L. S.]

 BERT MOE,
 Notary Public.

Received and filed in the office of Commissioners of Railroads, this 24th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

DUBUQUE & SIOUX CITY RAILROAD COMPANY,

RESPECTING OPERATIONS OF THE

CEDAR FALLS & MINNESOTA RAILROAD COMPANY

FOR THE NINE MONTHS ENDING JUNE 30, 1888.

CAPITAL STOCK.

On the 27th September, 1886, a lease was made by the Cedar Falls & Minnesota Railroad Company to the Dubuque & Sioux City Railroad Company, of the roadway extending from the junction of the two roads near Cedar Falls to the Minnesota State line. Only fourteen miles had then been completed, but the lease provided that the lessee should take possession of and operate the rest of the road to be constructed, as the same should be extended from station to station. The term was for forty years from January 1, 1867, and the rent was to be \$1,500 per mile per annum, payable in equal monthly installments. The payment of the rent since October 1, 1887, has been resisted by the Dubuque & Sioux City Company, and a suit is now pending to set aside and cancel the lease. An injunction has been obtained, restraining the Cedar Falls & Minnesota Railroad Company from commencing suit for the collection of the rent.

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$.....	\$.....	\$.....
August, 1887.....	.....	.....	.....
September, 1887.....	.....	.....	.....
October, 1887.....	803.90	2,502.29	3,306.19
November, 1887.....	744.84	2,488.85	3,233.69
December, 1887.....	815.99	1,808.63	2,624.62
January, 1888.....	178.91	1,659.41	1,838.32
February, 1888.....	416.20	1,569.00	1,985.20
March, 1888.....	496.33	2,369.90	2,866.23
April, 1888.....	664.62	2,303.54	2,968.16
May, 1888.....	536.35	1,860.15	2,396.50
June, 1888.....	545.59	1,835.67	2,381.26
Totals.....	\$ 5,155.80	\$ 18,787.62	\$ 23,943.42

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$.....	\$.....	\$.....
August, 1887.....	.....	.....	.....
September, 1887.....	1,304.72	2,858.13	4,162.85
October, 1887.....	1,870.17	2,346.04	4,216.21
November, 1887.....	1,381.83	4,771.86	6,153.69
December, 1887.....	1,170.69	958.14	2,128.83
January, 1888.....	1,344.44	2,179.61	3,524.05
February, 1888.....	1,328.36	2,307.10	3,635.46
March, 1888.....	1,344.79	2,846.98	4,191.77
April, 1888.....	1,097.18	2,918.30	4,015.48
May, 1888.....	1,775.08	3,258.81	5,033.89
June, 1888.....	.....	.....	.....
Totals.....	\$ 13,317.90	\$ 24,416.00	\$ 37,733.90

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS AND BAGGAGE.	MISCELLA- NEOUS.	TOTAL.
July, 1887.....	\$.....	\$.....	\$.....	\$.....
August, 1887.....	.....	.....	.....	.....
September, 1887.....	.....	.....	.....	.....
October, 1887.....	637.80	260.00	8.33	906.13
November, 1887.....	637.80	260.00	8.33	906.13
December, 1887.....	637.80	270.00	8.33	916.13
January, 1888.....	619.47	260.00	8.33	887.80
February, 1888.....	637.80	260.00	8.33	896.13
March, 1888.....	637.80	270.00	8.33	916.13
April, 1888.....	637.80	260.00	8.00	896.13
May, 1888.....	637.80	270.00	8.00	915.80
June, 1888.....	637.80	260.00	8.00	905.80
Totals.....	\$ 5,721.87	\$ 2,350.00	\$ 74.81	\$ 8,146.68
Excess of baggage.....	.....	.....	.....	615.23
Rental.....	.....	.....	.....	147.84
Total.....	.....	.....	.....	\$ 8,909.75

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers.....	\$ 18,797.62	
From through passengers.....	5,156.80	
From all passengers.....	\$ 23,954.42	
From express and baggage.....	2,963.53	
From mails.....	5,721.87	
From other sources, passenger department.....	74.31	
Total earnings, passenger department.....	\$ 32,763.13	
Earnings per train mile run (71,990 miles).....	\$.45.6	
Earnings, freight:		
From local.....	24,416.03	
From through.....	13,217.20	
Total earnings, freight department.....	\$ 37,633.23	
Earnings per train mile run (61,172 miles).....	\$.61.52	
Earnings per train mile run, from all trains earning revenue (133,162 miles).....	0.53	
Rents received for use of road.....	147.84	
Total earnings from all sources.....	\$ 70,494.20	
Earnings per mile of road operated (75.58 miles).....	\$ 939.90	
Proportion of earnings for Iowa.....	70,494.20	

EXPENSES OF OPERATING THE ROAD FOR NINE MONTHS.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 24,829.66
Renewal of rails (No. tons laid, steel; no steel).....	
Renewal of ties (No. laid, 1,765).....	10,624.59
Repairs of bridges, including culverts and cattle-guards.....	262.95
Repairs of fences, road crossings and signs.....	1,064.32
Repairs of buildings, stations and water-tanks.....	
Total.....	\$ 36,811.52

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 9,131.25
Repairs of passenger cars.....	3,047.32
Repairs of freight cars.....	1,934.36
Repairs of tools and machinery.....	384.47
Total.....	\$ 14,497.40

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 11,127.14
Water supply.....	815.47
Oil and waste.....	863.11
Locomotive service.....	8,974.67
Passenger train service.....	8,293.25
Passenger train supplies.....	331.27
Mileage of passenger cars (debit balance).....	7.39
Freight train service.....	4,380.57
Freight train supplies.....	419.95
Mileage of freight cars (debit balance).....	1,309.74
Telegraph expenses (maintenance and operating).....	4,130.05
Damage and loss of freight and baggage.....	183.94
Damage to property and cattle.....	841.50
Personal injuries.....	314.45
Agents and station service.....	6,492.65
Station supplies.....	2,273.32
Sundries.....	2,233.22
Total.....	\$ 47,491.50

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$ 5,082.90
Legal expenses.....	3,030.34
Insurance.....	1,414.49
Stationery and printing, outside agencies and advertising.....	4,301.07
Taxes in Iowa.....	\$ 6,038.83
Total taxes.....	6,038.83
Total.....	\$ 19,867.43

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$ 36,811.52
Maintenance of motive power and cars.....	14,497.40
Conducting transportation.....	47,491.50
General expenses, including taxes.....	19,867.43
Total operating expenses and taxes.....	\$ 118,668.85

Operating expenses and taxes per mile of road operated (75.58 miles).....	\$ 1,570.10
Operating expenses and taxes per train mile run, for trains earning revenue (133,162 miles) ..	.89.15
Percentage of expenses to earnings.....	168.6

TAXES.

Amount paid for 9 months ending June 30, 1888:

In Iowa.....	\$ 6,038.83
--------------	-------------

DESCRIPTION OF ROAD.

Length of main line of road from Cedar Falls to Lyle.....	75.58
Total length of road belonging to this company in Iowa.....	75.58
Total length of iron rails in tracks in Iowa.....	75.58
Weights per yard, iron, 42 to 61 pounds.	
Gauge of track, 4 feet, 8½ inches.	

STATIONS.

Number of stations on all roads owned by this company.....	11
Same in Iowa.....	11
Number of stations on all roads operated by this company.....	11
Same in Iowa.....	11
Number of telegraph offices in stations in Iowa.....	11

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company.....	88
Same in Iowa.....	88
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 61,832.18
Same in Iowa.....	61,832.18

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	2	540
Wooden trestle and pile.....	128	7,392

ARCH CULVERTS AND VIADUCTS IN IOWA.

Less than 20 feet opening.....	1	8
--------------------------------	---	---

BOX CULVERTS IN IOWA.

Timber.....	15	37
Stone.....	1	2

CATTLE-GUARDS.

Number of in Iowa.....	179
------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....	234,780
Amount of trestle work replaced with earth during the year (lineal feet).....	856

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	12
Average length of sections, miles.....	6.3
Average number of men in each section gang.....	5
Number of new ties laid in track during the nine months in Iowa.....	1,765
Average number of new ties per mile of road.....	24

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
Minnesota & Northwestern, north of Waverly.
Chicago, Milwaukee & St. Paul, south of Charles City.

What railroads cross your road, either over or under, and at what locality?
Waverly Short Line, south of Waverly.

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	25.79
What is the average cost per rod, cents.....	98
What is the total cost of same.....	\$ 7,727.20
Give the number of miles needed, on both sides of your track, in each county in Iowa:	
In Bremer county.....	19.70
In Chickasaw county.....	6.58
In Floyd county.....	32.73
In Mitchell county.....	32.49
Total.....	91.50

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	71,930
Miles run by freight trains during the year.....	61,172
Miles run by switching trains during the year.....	12,916
Miles run by construction and repair trains during the year.....	2,541
Total train mileage.....	148,559

PASSENGER TRAFFIC.

Number of through passengers carried.....	3,832
Number of local passengers carried.....	24,020
Total number of passengers carried.....	28,052
Total passenger mileage or passengers carried one mile.....	704,128
Average distance traveled by each passenger, miles.....	25.10
Average amount received from each passenger, cents.....	45.25
Highest rate of fare per mile for any distance.....	.64
Lowest rate of fare per mile for any distance.....	.01
Average rate of fare per mile for all passenger.....	.6949

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	30,118
Number of tons of local freight carried.....	22,247
Total tons of freight carried.....	52,365
Total mileage of through freight (tons carried one mile).....	1,360,360
Total mileage of local freight (tons carried one mile).....	1,500,300
Total freight mileage, or tons carried one mile.....	2,900,660
Average rate per ton per mile received for through freight, cents.....	.0101
Average rate per ton per mile received for local freight, cents.....	.0153
Average rate per ton per mile received for all freight, cents.....	.013
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road), cents.....	32

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	267,445
Number of miles run by loaded freight cars west and north.....	169,727
Number of miles run by empty freight cars east and south.....	57,244
Number of miles run by empty freight cars west and north.....	62,964
Total freight car mileage.....	557,380

Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	21.6
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	29

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles.....	22
Rate of speed of freight trains per hour, including stops, miles.....	11

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain.....	14,010	26.8
Flour.....	1,100	2.1
Provisions (beef, pork, lard, etc.).....	332	.6
Animals.....	4,869	9.3
Other agricultural products.....	2,088	4.0
Lumber and forest products.....	10,500	20.0
Coal.....	7,800	14.9
Salt.....	705	1.4
Petroleum and oil.....	540	1.0
Manufactures—articles shipped from point of production.....	1,212	2.3
Merchandise, and other articles not enumerated above.....	9,210	17.6
Total tons carried.....	52,365	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American Express Company; about \$3,000 per annum; we take their freight at depots.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? None.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? About \$7,500 per annum; rate fixed by Post-office Department at Washington, based on weight taken every four years.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? The Western Union Telegraph Company; 75.58 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED AND INJURED.

DATE	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
December 26, 1887.	A. Yaggle, brakeman	Charles City	Coupling; finger lacerated.
January 1, 1888.	J. Leonard, brakeman	Nashua	Coupling; killed.
February 29, 1888.	A. Norton, brakeman	Osgo	Coupling; leg amputated.
April 6, 1888.	Peter Joyce, brakeman	Janesville	Coupling; hand crushed.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment	1	1	1	1	1	1
Collisions	1	1	1	1	1	1
Caught in frogs, guard rails, or switches	1	1	1	1	1	1
Coupling cars	1	1	1	1	1	1
Falling from trains	1	1	1	1	1	1
Getting on and off trains	1	1	1	1	1	1
Highway crossings	1	1	1	1	1	1
Miscellaneous	1	1	1	1	1	1
Overhead obstruction	1	1	1	1	1	1
Stealing rides	1	1	1	1	1	1
While intoxicated	1	1	1	1	1	1
Trespassers on track	1	1	1	1	1	1
Total	1	1	1	1	1	1

SUMMARY OF ACCIDENTS IN IOWA.

Number of persons killed during the nine months	1
Number of persons injured during the nine months	3
Number of casualties purely accidental during the nine months	4

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—J. Kennedy Todd, 63 William St., New York.
 Vice-President—J. Keene Jr., Elizabeth, New Jersey.
 Secretary—C. H. Booth, Dubuque, Iowa.
 Treasurer—C. H. Booth, Dubuque, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

J. Kennedy Todd, New York.
 C. W. Benson, Sibley, Iowa.
 John Crevar, Chicago, Illinois.
 F. R. Foot, New York.
 Wm. Stewart, New York.
 John Keene Jr., Elizabeth, New Jersey.

STATE OF ILLINOIS,
COUNTY OF COOK, ss.

Edward T. Jeffrey, General Manager, John C. Welling, General Auditor of the Dubuque & Sioux City Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed,)

E. T. JEFFREY,
J. C. WELLING.

Subscribed and sworn to before me, this 22d day of September, A. D. 1888.

[L. S.]

BERNT MOE,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 24th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

DUBUQUE & SIOUX CITY RAILROAD COMPANY,

FOR THE NINE MONTHS ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association	\$ 5,000,000.00
Amount authorized by vote of the company	5,000,000.00
Number of shares issued, 49,996; amount paid in	
Amount of common stock issued	\$ 4,999,600.00
Total amount paid in, as per books of the company..	<u>\$ 4,999,600.00</u>
Total miles of road owned by company	142.89
Amount of stock per mile of road	\$ 34,969.15
Amount of stock representing the road in Iowa, shares	49,996
Total number of stockholders	87

DEBT.

Funded debt as follows:	
Construction bonds due 1894, rate of interest 7 per cent	\$ 881,000.00
First mortgage extended, 1883, 5½ per cent	291,000.00
Floating debt:	
Incurred for construction	\$ 669,077.10
Total amount of floating debt	\$ 669,077.10
Total amount of debt liabilities	<u>\$ 1,550,977.10</u>
Amount of debt per mile of road	\$ 10,848.04
Amount of debt representing the road in Iowa, shares	49,996
Total amount of stock and debt	\$ 6,549,677.10
Amount of stock and debt per mile of road	45,837.19
Amount of interest paid representing the road in Iowa	36,948.96

COST OF EQUIPMENT.

Total cost of road and equipment	\$ 6,561,334.93
Average cost of road and equipment per mile (142.89 miles)	\$ 45,918.98
Proportion of cost of road and equipment for Iowa	6,561,334.93

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED
DURING THE YEAR.

Grading, siding and yard extension.....	\$ 167,896.69
Bridging and masonry.....	56,124.25
Superstructure, including rails.....	226,138.36
Land, land damages, and fences.....	147,425.74
Passenger and freight stations, coal sheds, and water stations.....	116,296.48
Total.....	\$ 713,985.36

REVENUE FOR NINE MONTHS.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			
August, 1887.....			
September, 1887.....			
October, 1887.....	\$ 5,571.76	\$ 14,917.41	\$ 20,489.17
November, 1887.....	4,518.59	12,058.64	17,577.23
December, 1887.....	4,300.59	11,868.26	16,668.85
January, 1888.....	2,952.24	8,253.17	11,205.41
February, 1888.....	2,138.00	10,463.50	12,601.50
March, 1888.....	3,092.39	13,537.72	16,630.11
April, 1888.....	3,849.26	11,919.89	15,769.15
May, 1888.....	3,448.05	10,996.13	14,444.18
June, 1888.....	4,860.05	13,352.84	18,212.89
Totals.....	\$ 34,731.23	\$ 108,107.66	\$ 142,838.89

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			
August, 1887.....			
September, 1887.....			
October, 1887.....	\$ 40,282.46	\$ 24,905.49	\$ 65,187.95
November, 1887.....	36,964.46	14,531.26	51,495.72
December, 1887.....	36,754.43	24,721.55	61,475.98
January, 1888.....	36,653.30	10,519.55	47,172.85
February, 1888.....	38,837.71	12,311.23	51,148.94
March, 1888.....	37,064.61	14,020.39	51,085.00
April, 1888.....	24,354.87	13,459.77	37,814.64
May, 1888.....	23,928.19	11,936.80	35,864.99
June, 1888.....	29,880.21	19,994.08	49,874.29
Totals.....	\$ 298,709.80	\$ 148,800.02	\$ 447,509.82

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....				
August, 1887.....				
September, 1887.....				
October, 1887.....	\$ 1,448.84	\$ 1,301.89	\$ 750.83	\$ 3,499.56
November, 1887.....	1,495.71	1,310.50	861.33	3,667.54
December, 1887.....	1,495.71	1,312.70	861.33	3,669.74
January, 1888.....	1,318.78	1,253.20	1,003.66	3,575.64
February, 1888.....	1,495.71	1,268.00	775.63	3,479.34
March, 1888.....	1,495.72	1,301.40	917.85	3,714.97
April, 1888.....	1,375.71	1,205.10	849.47	3,330.28
May, 1888.....	1,495.71	1,301.40	965.26	3,762.37
June, 1888.....	1,692.76	1,283.30	718.48	3,694.54
Totals.....	\$ 13,112.65	\$ 11,344.39	\$ 7,120.83	\$ 31,577.87
		\$2,749.41	\$1,845.40	
		14,083.60	5,275.43	

ANALYSIS OF EARNINGS.

Earnings, passenger:	
From local passengers.....	\$ 103,107.66
From through passengers.....	34,731.23
From all passengers.....	\$ 142,838.89
From express and baggage.....	14,083.70
From mails.....	13,112.65
From other sources, passenger department.....	1,892.66
Total earnings, passenger department.....	\$ 371,907.96
Earnings per train mile run (176,355 miles).....	6.97
Earnings, freight:	
From local.....	\$ 146,800.02
From through.....	298,709.80
From other sources, freight department.....	2,941.00
Total earnings, freight department.....	\$ 448,450.82
Earnings per train mile run (397,310 miles).....	1.13
Earnings per train mile run, from all trains earning revenue (673,565 miles).....	All.
Proprietor of earnings for Iowa.....	All.
Rents received for use of road.....	1,845.40
Earnings from all other sources.....	441.77
Total earnings from all sources.....	\$ 623,679.89
Earnings per mile of road operated (142.89 miles).....	4,357.73

*Excess baggage. †Deduct.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES)

Repairs of road bed and track.....	\$ 37,881.18
Renewal of rails (number tons laid, steel, 335 10).....	11,806.28
Renewal of ties (number laid, 8,777).....	4,513.65
Repairs of bridges, including culverts and cattle-guards.....	6,983.75
Repairs of fences, road crossings and signs.....	1,821.63
Repairs of buildings, stations and water-tanks.....	5,829.44
Total.....	\$ 69,955.43

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 30,136.46
Repairs of passenger cars.....	15,572.47
Repairs of freight cars.....	37,054.61
Repairs of tools and machinery.....	2,167.19
Total.....	\$ 84,924.73

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 67,841.79
Water supply.....	2,215.17
Oil and waste.....	5,286.92
Locomotive service.....	38,460.86
Passenger train service.....	6,761.80
Passenger train supplies.....	1,360.60
Mileage of passenger cars (debit balance).....	1,874.54
Freight train service.....	24,455.72
Freight train supplies.....	2,904.65
Mileage of freight cars (debit balance).....	3,379.58
Telegraph expenses (maintenance and operating).....	9,383.12
Damage and loss of freight and baggage.....	2,854.01
Damages to property and cattle.....	3,663.33
Personal injuries.....	1,309.12
Agents and station service.....	41,117.83
Station supplies.....	3,953.27
Sundries.....	7,534.24
Total.....	\$ 223,658.55

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$ 15,914.86
Legal expenses.....	30,219.50
Insurance.....	2,511.65
Stationery and printing, outside agencies and advertising.....	17,722.28
Taxes in Iowa.....	\$ 17,680.65
Total taxes.....	17,680.65
Total.....	\$ 84,049.9

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$ 69,955.43
Maintenance of motive power and cars.....	84,924.73
Conducting transportation.....	223,658.55
General expenses, including taxes.....	84,049.93
Total operating expenses and taxes.....	\$ 462,587.74
Operating expenses and taxes per mile of road operated (142.89 miles).....	\$ 3,234.87
Operating expenses and taxes per train mile run, for trains earning revenue (573,565 miles).....	.50.65
Percentage of expenses to earnings.....	74.3

GENERAL EXHIBIT.

Total earnings.....	\$ 622,875.89
Total expenses, including taxes.....	462,587.74
Net earnings.....	160,088.15
Interest accruing during the year.....	93,013.20
Interest paid during the year.....	36,248.96
Interest paid during the year on account of the road in Iowa.....	36,248.96
Interest on funded debt.....	58,213.06
Interest on floating debt, accrued to June 30, 1888; not due until October 1, 1888.....	36,799.24
Dividends declared (1 per cent).....	49,096.00
Interest falling due during the year and not paid.....	30,510.00
Interest in preceding years, and paid in this.....	605.00
Balance for the year, including Cedar Falls & Minnesota.....	21,445.66
Balance at commencement of the year.....	169,097.23
Balance at the close of the year, June 30, 1888.....	\$ 130,552.89

GENERAL RECAPITULATION.

Gross earnings per train mile run (573,565 miles).....	
Net earnings per train mile run (573,565 miles).....	

TAXES.

AMOUNT PAID FOR NINE MONTHS, ENDING JUNE 30, 1888.

In Iowa.....	\$ 17,680.65
--------------	--------------

SURPLUS.

Surplus at the commencement of the year.....	\$ 109,097.23
Surplus at the close of the year.....	130,552.89

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Permanent expenditures.....	\$ 6,561,334.93
Land account.....	34,802.48
United States Trust Company.....	213.82
Cash.....	108,592.87
	\$ 6,704,944.10

CREDIT.

Capital stock	\$ 4,999,800.00
Fractional share scrip	350.82
Construction bonds, 2d division	586,000.00
Notes in lieu of 1st mortgage bonds	295,000.00
Capital stock preferred	100.00
Fractional share scrip	143.22
Three div. scrip—1, 2, 3	94.05
Unclaimed dividends	1,312.38
Unpaid coupons	2,133.31
Income account	139,552.89
Bond—Interest in suspense, due July 1, 1888	20,510.00
Bills payable	669,077.16
	\$ 16,704,874.10

DESCRIPTION OF ROAD.

Length of main line of road from Dubuque to Iowa Falls	142.89
Total length of road belonging to this company in Iowa	142.89
Total length of steel rails in tracks in Iowa, exclusive of sidings	136
Total length of iron rails in tracks in Iowa	6.89
Weights per yard, steel, 60 pounds.	
Weights per yard, iron, 42 to 41 lbs.	
Gauge of track, 4 feet, 8½ inches.	

STATIONS.

Number of stations on all roads owned by this company	23
Same in Iowa	23
Number of stations on all roads operated by this company	23
Same in Iowa	23
Number of telegraph offices in stations in Iowa	21

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	889
Amount paid employes, including officials, on all roads operated by this company for the nine months ending June 30, 1888	\$ 320,810.24

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length	17	2,700
Iron truss bridges over 100 feet in length	1	110
Wooden trestle and pile	172	13,843

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more	1	20
Less than 20 feet opening	8	56

BOX CULVERTS IN IOWA.

Timber	15	63
Stone	138	320

CATTLE-GUARDS.

Number of in Iowa	235
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)	100,716
Amount of trestle work replaced with earth during the year (lineal feet)	128

ROAD-BED AND TRACK.

Number of track sections in Iowa	33
Average length of sections, miles	6.2
Average number of men in each section gang	5
Number of new ties laid in track during the nine months in Iowa	8,777
New rails laid in track during the nine months in Iowa—steel (335.10 tons), miles	3.55

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality :	
Burlington, Cedar Rapids & Northern, just west of Independence.	
Burlington, Cedar Rapids & Northern, just west of Cedar Falls.	
Central Iowa, just west of Ackley.	

What railroads cross your road, either over or under, and at what locality :	
Chicago, Milwaukee & St. Paul, at Delaware, over.	

FENCING IN IOWA.

Give the number of miles needed on both sides of your track in each county in Iowa :

In Dubuque county	6.80
In Delaware county	3.62
In Buchanan county	2.71
In Black Hawk county	14.88
In Grundy county .....	.34
In Butler county	19.50
In Franklin county .....	.33
In Hardin county	16.74
Total miles	58.72

ROLLING STOCK.

	Leased.	Owned.	Total.
Number of passenger cars.....	9	15	24
Number of baggage, mail and express cars.....	5	9	14
Number of other cars.....	205	893	1,099
Total number of cars.....	220	917	1,137
Number of locomotives.....	16	41	57
Maximum weight of locomotives and tenders, tons.....			67
Average weight of locomotives and tenders, tons.....			55
Number of locomotives equipped with train brake.....			26
Maximum weight of passenger cars, tons.....			25
Average weight of passenger cars, tons.....			21
Number of passenger cars equipped with train brake.....			38
Number of passenger cars equipped with Miller platform and buffer.....			38
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight. Weight of engine, 55 tons....			199

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	176,255
Miles run by freight trains during the year.....	397,310
Miles run by switching trains during the year.....	83,167
Miles run by construction and repair trains during the year.....	7,333
Total train mileage.....	664,065

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	4.74
Average weight of passenger trains, exclusive of passengers, tons.....	135
Average number of cars in freight trains.....	13.25
Average weight of freight trains, exclusive of freight, tons.....	214

PASSENGER TRAFFIC.

Number of through passengers carried.....	15,454
Number of local passengers carried.....	116,321
Total number of passengers carried.....	131,775
Total passenger mileage or passengers carried one mile.....	5,684,378
Average distance traveled by each passenger, miles.....	43.14
Average amount received from each passenger, cents.....	108.40
Highest rate of fare per mile for any distance, cents.....	3
Lowest rate of fare per mile for any distance, cents.....	1
Average rate of fare per mile for all passengers, cents.....	2.651

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	317,523
Number of tons of local freight carried.....	196,473
Total tons of freight carried.....	514,035
Total mileage of through freight (tons carried one mile).....	25,250,460
Total mileage of local freight (tons carried one mile).....	8,949,360
Total freight mileage, or tons carried one mile.....	33,500,300
Average rate per ton per mile received for through freight.....	\$.0114
Average rate per ton per mile received for local freight.....	.0171
Average rate per ton per mile received for all freight.....	.0133
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa (this should not include fuel or any material for the use of the road).....	80

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	8,027,147
Number of miles run by loaded freight cars west and north.....	2,476,750
Number of miles run by empty freight cars east and south.....	637,663
Number of miles run by empty freight cars west and north.....	1,024,053
Total freight car mileage.....	7,965,813
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	21.7
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	29

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops; miles per hour.....	22
Rate of speed of freight trains, including stops; miles per hour.....	11

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT DUBUQUE, IOWA, FOR THE NINE MONTHS, ENDING JUNE 30, 1888.

East bound number of tons.....	237,798
West bound number of tons.....	169,769
Total tons.....	347,592

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	Tons.	Per cent.
Grain.....	165,466	36.4
Flour.....	11,200	2.4
Provisions (beef, pork, lard, etc.).....	16,175	3.5
Animals.....	56,115	11.3
Other agricultural products.....	20,442	4.5
Lumber and forest products.....	41,384	9.1
Coal.....	85,640	18.7
Salt.....	6,719	1.5
Petroleum and oil.....	5,612	1.2
Manufactures—articles shipped from point of production.....	5,084	1.1
Merchandise, and other articles not enumerated above.....	46,918	10.3
Total tons carried.....	514,035	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company. About \$16,000 per annum. We take their freight at depots.

SLEEPING CARS.

Do sleeping, parlor, or dining cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping cars only operated by the Pullman Palace Car Company, owned jointly and equally by the Illinois Central Railroad Company and Pullman Palace Car Company. The usual charges for sleeping car accommodation.

What is the total amount paid by your company to palace or sleeping car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. The earnings and expenses are divided equally between the two companies.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? About \$18,000. Rate fixed by the Post-office Department at Washington, based on weight taken every four years.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa?

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company, 142.89 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE NINE MONTHS ENDING JUNE 30, 1888.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
October 1	5 Wm. Myers, switchman		Coupling; finger amputated.
October 1	10 Wm. Myers, switchman		Coupling; finger crushed.
November 27	Walter Matfey, brakeman		Struck corn-crib roof; back scratched.
December 6	Jas. Clear, brakeman		Stepping on pile; toe crushed.
December 12	10 Wm. Myers, switchman		Coupling; finger amputated.
December 14	A. S. Norton, brakeman		Coupling; finger amputated.
December 18	F. C. Ward, switchman		Coupling; finger amputated.
1888.			
January 6	H. Corryell, brakeman		Fell off freight car; killed.
January 6	C. Linkhart, brakeman		Coupling; thumb amputated.
January 10	W. McCauley, switchman		Coupling; finger crushed.
January 10	W. McCauley, switchman		Coupling; thumb crushed.
February 9	J. W. Cain, conductor		Coupling; thumb bruised.
February 12	R. D. Barker, brakeman		Coupling; killed.
February 12	W. McCauley, switchman		Coupling; killed.
February 21	R. Smith, trespasser		Walking on track switch.
March 21	W. Place, master mechanic		Gauge broke; hand scalded.
March 21	H. Daise, brakeman		Coupling; body squeezed.
March 18	J. T. Cole, brakeman		Coupling; finger end off.
March 30	Chas. Madison, brakeman		Coupling; finger amputated.
March 30	Chas. Madison, brakeman		Coupling; finger amputated.
April 1	6 P. J. Busby, engineer		Gauge glass broke; wrist scalded.
April 21	Nick Whalen, coal bin		Coupling; finger amputated.
May 21	H. A. Brown, check clerk		Fell out of freight car; arm broken.
June 24	Mrs. Java Stamwood, trespasser		Walking on refuse; body bruised.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment.....
Collision.....
Caught in frogs, guard rails, or switches.....
Coupling cars.....	1	.....	.....	1	.....
Falling from trains.....	2	.....	.....	2	.....
Getting on and off trains.....
Highway crossings.....
Miscellaneous.....
Overhead obstruction.....	1	.....
Stealing rides.....
While intoxicated.....
Trespassers on track.....	1
Total.....	3	2	.....	21	1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year.....	5
Number of persons injured during the year.....	22
Number of casualties purely accidental during the entire year.....	5
Number resulting from lack of caution, carelessness or misconduct.....	22
Number of trespassers on track killed.....	2
Number of trespassers on track injured.....	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Stuyvesant Fish.
Vice-President—E. H. Harriman.
Secretary—A. G. Hackstaff.
Treasurer—E. G. H. Gibson.
General Manager—E. T. Jeffery.
General Superintendent—C. A. Beck.
Superintendent—M. Gilles.
Superintendent of Telegraph—C. S. Jones.
General Auditor—J. C. Welling.
General Passenger Agent—A. H. Hanson.
General Freight Agent—Horace Tucker.
Attorney—W. J. Knight.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

W. D. Guthrie, New York.
 E. H. Harriman, Chicago.
 Albert Wilcox, New York.
 E. C. Woodruff, Elizabeth, New Jersey.
 Stuyvesant Fish, New York.
 H. F. Webster, New York.
 John Aushon, New York.
 S. V. B. Cruger, New York.
 W. J. Knight, Dubuque, Iowa.

Date of annual meeting of stockholders, second Wednesday in February.
 Fiscal year of company ends December 31.
 General offices of the company are located at Dubuque, Iowa.

STATE OF ILLINOIS, } ss.
 COUNTY OF COOK, }

Edward T. Jeffery, General Manager, and John C. Welling, General Auditor of the Dubuque & Sioux City Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

E. T. JEFFERY.
 J. C. WELLING.

Subscribed and sworn to before me, this 22 day of September, A. D. 1888.

BERT MOE,
 Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 24th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

IOWA FALLS & SIOUX CITY RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 5,000,000.00	
Number of shares issued, \$5,000; amount paid in.....	\$ 4,500,000.00	
Amount of common stock issued.....	4,500,000.00	

Total miles of road owned by company.....	183.69	
Amount of stock per mile of road.....	\$ 25,000.00	
Amount of stock representing the road in Iowa.....	All.	
Total number of stockholders.....	29	

DEBT.

Funded debt as follows:

First mortgage bonds, due 1917; rate of interest 7 per cent	\$ 2,500,000.00	
Amount of interest paid on same during the year.....	198,000.00	
Interest payable October 1, 1887, deducted from income, leaving balance, \$228,142.62.		

Floating debt:

Incurred for construction.....	\$ 242,144.62	
Total amount of floating debt.....	\$ 242,144.62	
Total amount of debt liabilities.....	\$ 2,642,144.62	

Amount of debt per mile of road.....	\$ 16,561.30	
Amount of debt representing the road in Iowa.....	3,042,144.62	
Total amount of stock and debt.....	7,642,144.62	
Amount of stock and debt per mile of road.....	41,561.30	
Amount of interest paid representing the road in Iowa.....	98,000.00	

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROADS AND BRANCHES (NOT REPORTED SEPARATELY).

Grading.....		
Bridging and masonry.....		
Superstructure, including rails.....		
Land, land damages, and fences.....		
Passenger and freight stations, coal sheds, and water stations.....		
Engine houses, car sheds, and turn-tables.....		
Machine shops, including machinery and tools.....		
Interest paid during construction, discounts, etc.....		
Engineering, agencies, salaries, and other expenses during construction..		
All other items charged to construction not enumerated above.....		
Double track.....		
Total expended for construction.....	\$ 7,857,665.17	
Average cost of construction per mile of road (183.69 miles).....	\$ 42,232.38	
Proportion of cost of construction for Iowa.....	All.	

Unable to give this in detail.

COST OF EQUIPMENT.

(No equipment.)

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

(Included in "Total expended for construction.")

Grading, sidings and yard extensions.....	\$ 94,016.27	
Bridging and masonry.....	561.00	
Superstructure, including rails.....	104,505.78	
Land, land damages and fences.....	38,345.34	
Passenger and freight stations, coal sheds, and water stations.....	87,038.56	
Machine shops, including machinery and tools.....	7,657.32	
Total.....	\$ 272,665.17	

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			
August, 1887.....			
September, 1887.....			
October, 1887.....			
November, 1887.....	\$ 3,305.46	14,505.44	17,811.54
December, 1887.....	1,722.54	14,916.89	16,649.43
January, 1888.....	1,304.90	9,083.02	10,387.92
February, 1888.....	1,655.47	11,688.14	13,343.61
March, 1888.....	2,372.45	14,308.68	16,681.22
April, 1888.....	2,800.51	12,535.07	15,335.58
May, 1888.....	2,283.04	11,965.09	14,248.13
June, 1888.....	3,415.29	15,139.90	18,555.19
Totals.....	\$ 23,673.27	\$ 122,339.83	\$ 145,912.60

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			
August, 1887.....			
September, 1887.....			
October, 1887.....	\$ 28,449.02	\$ 26,770.35	\$ 55,219.37
November, 1887.....	28,143.67	32,781.37	60,925.04
December, 1887.....	27,073.57	30,176.07	57,249.64
January, 1888.....	21,803.13	20,066.94	41,870.07
February, 1888.....	27,768.74	27,967.25	55,735.99
March, 1888.....	25,191.42	25,538.01	50,729.43
April, 1888.....	15,146.58	15,148.17	30,294.75
May, 1888.....	17,073.22	17,942.63	35,015.85
June, 1888.....	21,022.48	26,065.20	47,087.68
Totals.....	\$ 317,673.73	\$ 228,795.99	\$ 546,469.72

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS AND EXCESS BAGGAGE.	MISCELLA- NEOUS.	TOTAL.
July, 1887.....				
August, 1887.....				
September, 1887.....				
October, 1887.....	\$ 1,851.55	\$ 1,098.74	\$ 1,108.33	\$ 4,058.62
November, 1887.....	1,851.55	1,340.84	1,170.35	4,362.74
December, 1887.....	1,851.55	984.05	1,183.83	4,019.43
January, 1888.....	1,851.55	1,050.45	1,396.24	4,298.24
February, 1888.....	1,851.55	1,187.51	1,388.23	4,427.29
March, 1888.....	1,851.55	1,121.05	1,434.95	4,407.55
April, 1888.....	1,593.51	1,076.50	1,421.57	4,091.58
May, 1888.....	1,851.55	1,152.05	1,422.19	4,425.79
June, 1888.....	2,359.38	1,008.18	1,382.91	4,750.47
Totals.....	\$ 16,813.74	\$ 9,818.22	\$ 11,958.58	\$ 38,590.54
Rent of tracks.....			10,112.50	10,112.50
Miscellaneous total.....			\$ 1,846.08	\$ 28,478.64

ANALYSIS OF EARNINGS.

Earnings, passenger:	
From passengers.....	\$ 122,230.33
From through passengers.....	23,673.27
From all passengers.....	\$ 145,913.60
From express and baggage.....	9,818.22
From mails.....	16,813.74
From other sources, passenger department.....	1,709.63
Total earnings, passenger department.....	\$ 174,254.19
Earnings per train mile run, estimated (187,135 miles).....	.83
Earnings, freight:	
From local.....	228,795.99
From through.....	217,673.43
From other sources, freight department.....	136.45
Total earnings, freight department.....	\$ 446,605.17
Earnings per train mile run [497,867 miles].....	1.69
Earnings per train mile run for all trains earning revenue (804,742 miles).....	1.64
Proportion of earnings for Iowa.....	All
Rents received for use of road.....	10,112.50
Total earnings from all sources.....	\$ 630,972.86
Earnings per mile of road operated (183.60 miles).....	3,434.28
Proportion of earnings for Iowa.....	630,972.86

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 28,827.16
Renewal of rails, (No. laid, steel, —).....	40,058.88
Renewal of ties (No. laid, —).....	8,431.71
Repairs of bridges, including culverts and cattle-guards.....	11,637.90
Repairs of fences, road-crossings and signs.....	1,233.58
Repairs of buildings, stations and water-tanks.....	1,690.28
Total.....	\$ 97,731.24

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	21,704.12
Repairs of passenger cars.....	9,805.29
Repairs of freight cars.....	24,671.21
Repairs of tools and machinery.....	7,241.95
Total.....	\$ 67,860.94

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$ 79,970.72
Water supply	2,967.15
Oil and waste	5,168.74
Locomotive service	48,202.30
Passenger train service	7,391.83
Passenger train supplies	1,541.41
Mileage of passenger cars (debit balance)	1,597.26
Freight train service	27,235.58
Freight train supplies	3,038.19
Mileage of freight cars (debit balance)	7,851.47
Telegraph expenses (maintenance and operating)	11,616.79
Damage and loss of freight and baggage	299.45
Damage to property and cattle	4,528.60
Personal injuries	2,226.05
Agents and station service	36,987.85
Station supplies	8,415.99
Sundries	3,645.58
Total	\$ 252,520.96

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	\$ 18,130.00
Legal expenses	9,126.35
Insurance	2,680.70
Stationery, printing, outside agencies and advertising	17,697.47
Taxes in Iowa	\$ 23,441.31
Total taxes	23,441.31
Total	\$ 71,075.83

RECAPITULATION OF EXPENSES.

Maintenance of way and building	\$ 97,751.24
Maintenance of motive power and cars	67,866.04
Conducting transportation	252,520.96
General expenses, including taxes	71,075.83
Total operating expenses and taxes	\$ 489,188.97
Operating expenses and taxes per mile of road, operated (183.69 miles)	\$ 2,708.34
Operating expenses and taxes per train mile run, for trains earning revenue \$94,742 miles .....	.83
Proportion of operating expenses and taxes for Iowa	\$ 489,188.97
Operating expenses and taxes chargeable to passenger trains on basis of train mileage	150,653.94
Operating expenses and taxes per passenger train mile	2.61
Operating expenses and taxes per freight train mileage basis	333,135.03
Operating expenses and taxes per freight train mile	1.20
Percentage of expenses to earnings	78.8

GENERAL EXHIBIT.

Total earnings	\$ 636,972.86
Total expenses, including taxes	489,188.97
Net earnings	141,783.89
Interest accruing during the nine months	168,896.51
Interest paid during the year	194,477.50
Interest paid during the year on account of the road in Iowa	194,477.50
Interest on funded debt, coupon, April 1, 1888	98,000.00
Interest paid on funded debt	194,477.50
Interest on floating debt (accrued, \$10,896.51) not due until October 1, 1888	
Dividends declared (5.8 per cent)	28,750.00
Interest falling due during the year and not paid	4,427.50
Interest in preceding years and paid in this	2,905.00
Balance for the year	243,176.71
Balance at commencement of the year	228,142.82
Balance at the close of the year, June 30, 1888	\$ 471,319.53

GENERAL RECAPITULATION.

Total earnings	\$ 636,972.86
Total operating expenses and taxes	489,188.97
Net earnings above operating expenses and taxes	141,783.89
Net earnings above operating expenses, taxes and rental	
Gross earnings per train mile run (761,845 miles)	\$ 0.82.8
Net earnings per train mile run (761,845 miles)	0.18.6

TAXES.

AMOUNT PAID FOR NINE MONTHS, ENDING JUNE 30, 1888.

In Iowa	\$ 23,441.31
---------------	--------------

SURPLUS.

Surplus at the commencement of the year	\$ 228,142.82
Surplus at the close of the year	243,176.71

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Permanent expenditures	\$ 7,857,685.17
Cash	32,976.16
Total	\$ 7,890,661.33

CREDIT.

Capital stock	\$ 4,800,000.00
First mortgage bonds	2,800,000.00
Income account	243,176.71
Overdue coupon account	5,220.00
Bills payable	242,144.62
Total	\$ 7,890,661.33

DESCRIPTION OF ROAD.

Length of main line of road from Iowa Falls to Sioux City, miles	183.69
Total length of road belonging to this company in Iowa	183.69
Aggregate length of sidings and other tracks not above enumerated (all in Iowa)	20.18
Total length of steel rails in tracks in Iowa, exclusive of sidings	183.69
Weights per yard, steel, 60 pounds.	
Weights per yard, iron, 42 to 61 pounds.	
Gauge of track, 4 feet, 8 1/4 inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Total miles of road operated by this company	183.69
Total miles of road operated by this company in Iowa not reported by any other company	183.69

STATIONS.

Number of stations on all roads owned by this company	28
Same in Iowa	28
Number of stations on all roads operated by this company	28
Same in Iowa	28
Number of telegraph offices in stations in Iowa	22

EMPLOYEES.

Average number of persons regularly employed on all roads operated by this company	729
Same in Iowa	729
Amount paid employees, including officials, on all roads operated by this company for the nine months ending June 30, 1888	\$ 299,472.95
Same in Iowa	299,472.95

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length	5	560
Combination truss bridges over 100 feet in length, stone	10	
Wooden trestle and pile	67	27,429

ARCH CULVERTS AND VIADUCTS IN IOWA.

Less than 20 feet opening	8	85
---------------------------------	---	----

BOX CULVERTS IN IOWA.

Timber	10	25
Stone	7	17

CATTLE-GUARDS.

Number of in Iowa	135
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the nine months, feet (B. M.)	275,125
Amount of trestle work replaced with earth during the year (lineal feet)	116

ROAD-BED AND TRACK.

Number of track sections in Iowa	30
Average length of sections, miles	6.3
Average number of men in each section gang	5.1
Average number of men in each section gang	9,325
Number of new ties laid in track during the year in Iowa	166
Average number of new ties per mile of road	9.97
New rails laid in track during the year in Iowa, steel (940.77 tons), miles	9.97
Total track laid with new rails during the year in Iowa, miles	9.97

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
Burlington, Cedar Rapids & Northern, just east of Iowa Falls.
Chicago & Northwestern, just west of Webster City.
Mason City & Fort Dodge, just east of Carbon City.
Des Moines & Fort Dodge, at Tara.
Chicago, Milwaukee & St. Paul, at Sioux City.
Sioux City & Pacific, at Sioux City.
Chicago, St. Paul, Minneapolis & Omaha, at Sioux City.

What railroads cross your road, either over or under, and at what locality:
Minneapolis & St. Louis, just west of Fort Dodge.

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa	62.68
What is the average cost per rod .....	.58
What is the total cost of same	20,461.95
How many miles of new fencing have you built during the nine months	1.06

Give the number of miles needed on both sides of your track in each county in Iowa:

In Webster county	9.26
In Calhoun county	87.96
In Calhoun county	91.34
In Pocahontas county	42.73
In Buena Vista county	41.87
In Cherokee county	83.88
In Plymouth county	3.19
In Woodbury county	
Total miles	220.21

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	187,135
Miles run by freight trains during the year.....	407,607
Miles run by switching trains during the year.....	145,821
Miles run by construction, and repair trains during the year.....	21,282
Total train mileage.....	761,845

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	4.74
Average weight of passenger trains, exclusive of passengers, tons.....	155
Average number of cars in freight trains.....	13.25
Average weight of freight trains, exclusive of freight, tons.....	214

PASSENGER TRAFFIC.

Number of through passengers carried.....	15,068
Number of local passengers carried.....	109,659
Total number of passengers carried.....	124,727
Total passenger mileage or passengers carried one mile.....	5,590,978
Average distance traveled by each passenger, miles.....	44.8
Average amount received from each passenger, cents.....	116.93
Highest rate of fare per mile for any distance, cents.....	3
Lowest rate of fare per mile for any distance, cents.....	1
Average rate of fare per mile for all passengers, cents.....	2.61

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	204,773
Number of tons of local freight carried.....	163,883
Total tons of freight carried.....	368,656
Total mileage of through freight, tons carried one mile.....	18,100,000
Total mileage of local freight, tons carried one mile.....	13,000,000
Total freight mileage, or tons carried one mile.....	31,100,000
Average rate per ton per mile received for through freight.....	1.29
Average rate per ton per mile received for local freight.....	1.75
Average rate per ton per mile received for all freight.....	1.43
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road).....	40

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	2,451,507
Number of miles run by loaded freight cars west and north.....	2,006,779
Number of miles run by empty freight cars east and south.....	786,418
Number of miles run by empty freight cars west and north.....	901,177
Total freight car mileage.....	6,104,881

Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	24
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	32.4

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles.....	22
Rate of speed of freight trains, including stops, miles.....	11

TONNAGE OF ARTICLES FORWARDED WITHIN THE STATE OF IOWA.

	Tons.	Per cent.
Grain.....	135,761	37.8
Flour.....	4,692	1.3
Provisions (beef, pork, lard, etc.).....	8,585	2.4
Animals.....	29,900	8.4
Other agricultural products.....	18,902	5.3
Lumber and forest products.....	24,867	6.9
Coal.....	59,886	16.7
Salt.....	3,123	.9
Petroleum and oil.....	3,333	.9
Manufactures—articles shipped from point of production.....	1,032	.3
Merchandise, and other articles not enumerated above.....	67,853	18.9
Total tons carried.....	358,833	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Adams Express Company, about \$12,000 per annum; we take their freight at depots.

SLEEPING-CARS.

Do sleeping, parlor, or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Only sleeping-cars, operated by Pullman Palace Car Company, owned jointly and equally by the Illinois Central Railroad Company and the Pullman Palace Car Company. The usual charges for sleeping-car accommodations.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. The earnings and expenses are divided equally between the two companies.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States government for the transportation of its mails on your road in Iowa, and on what terms of service? About \$20,000 per annum. Rate fixed by post-office department at Washington based on weight taken every four years.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company owns 183.69 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE NINE MONTHS, ENDING JUNE 30, 1888.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
October 22	C. Hanson, section man.		Fell off bridge; thigh broken.
October 27	John O'Halen, brakeman.		Coupling; thumb and finger amputated.
November 1	John O'Halen, brakeman.		Coupling; thumb and finger amputated.
December 4	F. Manard, fireman.		Coupling; finger amputated.
December 11	F. Burkheimer, brakeman.		Coupling; hand and thumb lacerated.
December 12	John O'Halen, brakeman.		Coupling; thumb and finger amputated.
December 20	Henry Rice, switchman.		Coupling; finger broken.
1888.			
January 6	J. Donnelly, brakeman.		Torpedo exploded; thigh cut.
January 10	W. J. McBurnet, brakeman.		Reversing engine; back sprained.
January 15	W. J. McBurnet, brakeman.		Reversing engine; back sprained.
January 20	H. F. Gates, engineer.		Reversing engine; back sprained.
January 21	W. J. McBurnet, brakeman.		Reversing engine; back sprained.
February 16	Charles Wakefield, citizen.		Fell between freight cars; killed.
February 17	D. Barker, brakeman.		Coupling; killed.
February 18	D. Barker, brakeman.		Coupling; killed.
February 20	J. Hurley, brakeman.		Coupling; killed.
March 20	J. Tynan, brakeman.		Reversing engine; arm scalded.
March 21	A. Fuller, brakeman.		Coupling; finger amputated.
March 22	W. J. McBurnet, brakeman.		Coupling; thumb lacerated.
March 23	W. J. McBurnet, brakeman.		Coupling; thumb lacerated.
March 24	W. J. McBurnet, brakeman.		Coupling; thumb lacerated.
April 20	W. J. McBurnet, brakeman.		Rail projecting over cars; foot bruised.
April 21	W. J. McBurnet, brakeman.		Coupling; three fingers lacerated.
May 1	W. J. McBurnet, brakeman.		Coupling; three fingers lacerated.
May 2	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 3	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 4	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 5	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 6	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 7	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 8	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 9	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 10	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 11	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 12	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 13	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 14	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 15	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 16	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 17	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 18	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 19	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 20	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 21	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 22	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 23	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 24	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 25	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 26	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 27	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 28	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 29	W. J. McBurnet, brakeman.		Coupling; hand torn.
May 30	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 1	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 2	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 3	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 4	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 5	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 6	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 7	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 8	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 9	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 10	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 11	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 12	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 13	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 14	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 15	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 16	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 17	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 18	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 19	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 20	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 21	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 22	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 23	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 24	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 25	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 26	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 27	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 28	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 29	W. J. McBurnet, brakeman.		Coupling; hand torn.
June 30	W. J. McBurnet, brakeman.		Coupling; hand torn.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailments.....
Collisions.....	1	1	.....
Caught in frogs, guard rails, or switches.....
Coupling cars.....	1	.....	.....	12	.....
Falling from train.....	1	1	.....	.....	.....
Getting on and off trains.....
Highway crossings.....
Miscellaneous.....
Overhead and side obstruction.....
Revolving rides.....
While intoxicated.....	1	.....
Trespassers on track.....
Total.....	2	1	2	21	.....	.....

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during 9 months.....	3
Number of persons injured during 9 months.....	23
Number of casualties purely accidental during the entire 9 months.....	5
Number resulting from lack of caution, carelessness or misconduct.....	21
Number of persons injured while intoxicated.....	1
Number of trespassers on track killed.....	1
Number of tramps or others stealing rides killed or injured.....	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Stuyvesant Fish.
Vice-President—E. H. Harriman.
Secretary—A. G. Hackstaff.
Treasurer—E. T. H. Gibson.
General Manager—E. T. Jeffery.
General Superintendent—C. A. Beck.
Superintendent—M. Gilleas.
Superintendent of Telegraph—C. S. Jones.
General Auditor—J. C. Welling.
General Passenger Agent—A. H. Hanson.
General Freight Agent—Horace Tucker.
Attorney—W. J. Knight.
Superintendent of Machinery—H. Schlaacks.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

Stuyvesant Fish, 214 Broadway, New York.
 E. H. Harriman, Chicago, Illinois.
 Sidney Webster, 29 Nassau St., New York.
 Walter Luttgen, 31 Wall St., New York.
 S. V. R. Cramer, 187 Fulton St., New York.
 John Elliott, 53 Wall St., New York.
 E. T. Jeffery, Chicago, Ill.

Date of annual meeting of stockholders, second Monday in February in each year.
 Fiscal year of company ends December 31st.
 General offices of the company are located at Dubuque, Iowa.

STATE OF ILLINOIS,
 COUNTY OF COOK, } ss.

Edward T. Jeffery, General Manager, and John C. Welling, General Auditor of the Iowa Falls & Sioux City Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed.)

J. T. JEFFERY.
 J. C. WELLING.

Subscribed and sworn to before me, this 23d day of September, A. D. 1888.

BERNT MOR,
 Notary Public.

[I. S.]

Received and filed in the office of the Commissioners of Railroads, this 24th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

CEDAR RAPIDS & CHICAGO RAILROAD COMPANY.

ROAD UNDER CONSTRUCTION.

CAPITAL STOCK.

Amount authorized.....	\$ 1,500,000.00
------------------------	-----------------

DEBT.

Funded debt:	
Five per cent gold bonds, due December 1, 1935.....	830,000.00

COST OF ROAD TO JUNE 30, 1888.

Grading.....	\$ 150,920.19
Bridging and masonry.....	75,449.54
Superstructure, including rails.....	254,193.46
Right of way and fences.....	81,300.85
Station buildings, coal sheds and water stations.....	17,529.52
Engine houses and machine shops.....	5,085.46
Interest and discount.....	31,195.84
Engineering.....	13,770.82
Other items.....	1,714.46
Total.....	\$ 631,220.14

EARNINGS TO JUNE 30, 1888.

(Applied to cost of road.)

Freight.....	\$ 6,003.09
Passenger.....	3,595.92
Total.....	\$ 9,599.01

BALANCE SHEET, JUNE 30, 1888.

CREDIT.

Construction.....	\$ 631,220.14
Accounts payable.....	620.66
Bills receivable.....	208,836.29
	\$ 840,677.09

DEBIT.

Funded debt.....	\$ 830,000.00
Accounts payable.....	10,625.41
Unclaimed wages.....	51.68
	\$ 840,677.09

Length main track, miles.....	41.85
Length side track, miles.....	2.33
Length steel in track (exclusive of sidings), miles.....	41.85
Weight of steel per yard, 56 pounds.	
Road first opened for business, January 30, 1888.	
Number of stations.....	7
Number of telegraph offices.....	6
Number of employees.....	217
Wages paid at rate of about \$82,000.00 per annum.	

BRIDGES.

Wooden truss over 100 feet long.....	3
Wooden trestle and pile.....	68
Cattle guards.....	77
Track sections.....	7
Average number of men in each gang.....	4
Railroad crossings at grade.....	None.
Railroad crossings under grade.....	1
Highway crossings at grade.....	45
Highway crossings over railroad.....	None.
Highway crossings under railroad.....	6

FENCING.

Four barb wire, posts 16 feet apart, miles.....	78.34
---	-------

TELEGRAPH.

Owned by Western Union Telegraph Company, mile.....	41.85
---	-------

J. C. WELLING,
Chicago, October 8, 1888.
General Auditor.

REPORT OF THE CHEROKEE & DAKOTA RAILROAD COMPANY,

ROAD UNDER CONSTRUCTION.

CAPITAL STOCK.

Capital stock authorized \$ 5,000,000.00

DEBT.

Funded debt—Five per cent gold bonds due December 1, 1935..... 3,100,000.00

COST OF ROAD AND EQUIPMENT TO JUNE 30, 1888.

CONSTRUCTION.

Grading.....	\$ 385,080.50
Bridging and masonry.....	358,358.06
Superstructure, including rails.....	1,061,184.49
Right of way and fences.....	101,462.83
Station buildings, coal sheds and water stations.....	126,683.96
Engine houses, machine shops, machinery and tools.....	59,378.39
Interest, discounts, etc.....	116,581.85
Engineering.....	38,222.77
Other items.....	30,963.28
Total.....	\$ 2,277,815.62

EQUIPMENT.

Locomotives.....	\$ 92,500.00
Total.....	\$ 2,369,315.62

EARNINGS DURING CONSTRUCTION, BEGINNING WITH NOVEMBER, 1887.

(Applied to cost of road.)

Freight.....	\$ 43,827.50
Passenger.....	14,314.46
Express.....	1,300.00
Total.....	\$ 59,441.96

BALANCE SHEET, JUNE 30, 1888.

DEBIT.

Construction.....	\$ 2,277,815.62
Equipment.....	92,500.00
Accounts receivable.....	68.68
Bills receivable.....	771,547.34
Total.....	\$ 3,141,431.64

CREDIT.

Funded debt.....	\$ 3,100,000.00
Accounts payable.....	40,397.92
Unclaimed wages.....	1,033.72
Total.....	\$ 3,141,431.62

MILEAGE OF ROAD.

Cherokee Junction to Onawa, miles.....	52.10
Cherokee Junction to Sioux Falls, Dakota, miles.....	96.47
Total.....	155.57
In Iowa, miles.....	129.30
Sidings—Whole line, miles.....	12.37
In Iowa, miles.....	8.56
Steel rails, exclusive of sidings, miles.....	129.30
Weight per yard, 60 lbs.	
Gauge of track, 4 ft. 8½ in.	

OPENED FOR BUSINESS NOVEMBER, 1887.

Total number of stations.....	34
Number of stations in Iowa.....	18
Number of telegraph offices in Iowa.....	18
Total number of employees.....	885
Employees in Iowa.....	725
Wages paid.....	\$ 37,581.49
Wages paid in Iowa.....	30,819.60
Iron bridges over 100 feet long.....	11
Wooden trestle and pile.....	187
Box culverts.....	117
Cattle guards.....	167
Track sections.....	21
Average length, miles.....	6
Number of men in each section gang.....	5

RAILROAD CROSSINGS AT GRADE.

Sioux City & Pacific at Onawa.
 Chicago, Milwaukee & St. Paul at 1¼ miles south of Smithland.
 Chicago & Northwestern at Correctionville.
 Chicago, Milwaukee & St. Paul at Sheldon.
 Chicago, St. Paul, Minneapolis & Omaha at Sheldon.
 Burlington, Cedar, Rapids & Northern at Rock Rapids.
 Chicago, St. Paul, Minneapolis & Omaha 3 miles north of Rock Rapids.

RAILROAD CROSSINGS OVER GRADE.

Chicago & Northwestern 2 miles north of Calumet.

HIGHWAY CROSSING.

At grade.....	162
Under grade.....	2

FENCING.

Five barb wire, posts 16 feet apart. Miles of road in Iowa, fenced.....	88
--	----

TELEGRAPH.

Owned by Western Union Telegraph Company, miles.....	122.20
--	--------

J. C. WELLING,
 General Auditor.

Chicago, October 8, 1888.

REPORT

OF THE

IOWA NORTHERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 2,000,000.00	
Amount authorized by vote of the company.....	90,000.00	
Number of shares issued, 900; amount paid in		\$ 90,000.00
Amount of common stock issued.....		90,000.00
No preferred stock.		
Total miles of road owned by company.....	5.93	
Amount of stock per mile of road.....	\$ 15,000.00	
Amount of stock representing the road in Iowa.....	90,000.00	
Amount of stock held in Iowa	90,000.00	
Total number of stockholders.....	6	
Number of stockholders in Iowa.....	6	

DEBT.

Funded debt as follows:

Fifty \$1,000 bonds due May 1, 1902, rate of interest 6 per cent		\$ 50,000.00
Amount of interest paid on same during the year.....	\$ 3,000.00	
Amount of debt per mile of road.....	8,333.33	
Amount of debt representing the road in Iowa.....		50,000.00
Total amount of stock and debt		140,000.00
Amount of stock and debt per mile of road.....	23,333.33	
Amount of interest paid representing the road in Iowa.....		3,000.00

COST OF ROAD AND EQUIPMENT.

The road was built by contract. Payment made in stock and bonds as heretofore reported \$15,000 per mile in stock and \$10,000 per mile in bonds.

COST OF EQUIPMENT.

Locomotives. Entire equipment leased.

Total for equipment, rental	\$	1,234.36
The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business	\$	11,860.00

PROPERTY ACCOUNTS.

No increase of capital or debt have been made during the year.

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$	192.22	\$ 192.22
August, 1887		178.22	178.22
September, 1887		215.62	215.62
October, 1887		182.50	182.50
November, 1887		152.50	152.50
December, 1887		197.58	197.58
January, 1888		132.71	132.71
February, 1888		110.14	110.14
March, 1888		214.62	214.62
April, 1888		142.86	142.86
May, 1888		138.68	138.68
June, 1888		79.70	79.70
Totals		1,936.86	1,936.86

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$	580.62	\$ 580.62
August, 1887		964.38	964.38
September, 1887		1,133.62	1,133.62
October, 1887		882.65	882.65
November, 1887		1,694.47	1,694.47
December, 1887		1,928.13	1,928.13
January, 1888		2,027.89	2,027.89
February, 1888		2,540.79	2,540.79
March, 1888		1,145.36	1,145.36
April, 1888		1,089.96	1,089.96
May, 1888		562.16	562.16
June, 1888		395.65	395.65
Totals		14,857.28	14,857.28

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From local passengers	\$	1,936.86
Total earnings, passenger department	\$	1,936.86
Earnings per train mile run (10,016 miles)		
Earnings, freight :		
From local	\$	14,857.28
Total earnings, freight department	\$	14,857.28
Earnings per train mile run (10,016 miles)		1.4833
Earnings per train mile run, from all trains earning revenue (10,016 miles)		1.6765
Proportion of earnings for Iowa	All.	
Total earnings from all sources		\$ 16,794.14
Earnings per mile of road operated (5.93 miles)	\$	2,835.43
Proportion of earnings for Iowa	All.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	\$	1,461.43
Renewal of rails (No. tons laid, iron, 15)		453.94
Renewal of ties (No. laid, 400)		224.38
Total	\$	2,139.75

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	}	Rent of equipment	\$ 1,233.96
Repairs of passenger cars			
Repairs of freight cars			
Repairs of tools and machinery			
Total			\$ 1,233.96

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	1,467.35
Oil and waste		141.44
Locomotive service		1,740.00
Freight train service, brakemen		420.00
Telegraph expenses (maintenance and operating)—telephone		30.90
Personal injuries		19.00
Sundries		238.67
Total	\$	3,987.11

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	1,360.00
Stationery and printing, outside agencies and advertising		1.25
Taxes in Iowa		481.19
Total	\$	1,842.44

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$	2,139.75
Maintenance of motive power and cars		1,233.99
Conducting transportation		3,987.11
General expenses, including taxes		1,892.44
Total operating expenses and taxes	\$	9,252.69
Operating expenses and taxes per mile of road operated (5.33 miles)	\$	1,555.25
Operating expenses and taxes per train mile run, for trains earning revenue (10,616 miles) .....		.9183
Proportion of operating expenses and taxes for Iowa,		All.
Expenses of running and management of freight trains		3,708.79
Expenses of running and management of freight trains, per train mile, cents		37.03
Expenses of running and management of all trains earning revenue		3,708.79
Percentage of expenses to earnings		54.7

GENERAL EXHIBIT.

Total earnings	\$	16,974.14
Total expenses, including taxes		9,252.69
Net earnings		7,721.45
Interest accruing during the year		3,000.00
Interest paid during the year		3,000.00
Interest paid during the year on account of the road in Iowa		3,000.00
Interest on funded debt		3,000.00
Interest paid on funded debt		3,000.00
Dividends declared (5 per cent)		4,500.00
Balance for the year		7,571.45
Balance at commencement of the year		313.69
Balance at the close of the year, June 30, 1888		855.17

GENERAL RECAPITULATION.

Total earnings	\$	16,794.14
Total operating expenses and taxes		9,252.69
Net earnings above operating expenses and taxes		7,541.45
Net earnings above operating expenses, taxes and rental		7,571.45
Gross earnings per train mile run (10,616 miles)	\$	1.6705
Net earnings per train mile run (10,616 miles) .....		.7559
Percentage of net earnings to stock and debt .....		.05048
Percentage of net earnings to cost of road and equipment .....		.05048

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	481.19
---------------	----	--------

SURPLUS.

Surplus at the commencement of the year	\$	313.69
Surplus at the close of the year		385.17

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Property account	\$	140,000.00
Accounts receivable and cash on hand		385.17
	\$	140,385.17

CREDIT.

Bond account	\$	50,000.00
Stock account		90,000.00
Surplus		385.17
	\$	140,385.17

DESCRIPTION OF ROAD.

Length of main line of road from Colfax to Valeria, miles	5.93
Total length of road belonging to this company	5.93
Total length of road belonging to this company in Iowa	5.93
Aggregate length of sidings and other tracks not above enumerated .....	.50
Same in Iowa .....	.50
Total length of steel rails in tracks in Iowa, exclusive of sidings	6.43
Weight per yard, iron, 56	
Gauge of track, standard, 4 feet, 8 1/2 inches	
Total miles of road operated by this company	5.93
Total miles of road operated by this company in Iowa not reported by any other company	5.93

STATIONS.

Number of stations on all roads owned by this company	1
Same in Iowa	1
Number of stations on all roads operated by this company	1
Same in Iowa	1
Number of telephone offices in stations in Iowa	2

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	7
Same in Iowa	7
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 5,001.43
Same in Iowa	5,001.43

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden trestle and pile	9	3,112
Iron trestle	None.	

BOX CULVERTS IN IOWA.

Timber	6
--------------	---

CATTLE-GUARDS.

Number of in Iowa	8
-------------------------	---

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	1
Average length of sections, miles.....	5.90
Average number of men in each section gang.....	3
Number of new ties laid in track during the year in Iowa.....	400
Average number of new ties per mile of road.....	66
New rails laid in track during the year in Iowa—iron, 18 tons.....	
What is the average number of years that iron rails last in your track on main line in Iowa? Don't know; 4d hand iron.	
What is the average number of years that iron rails last in your track on branches in Iowa? Same.	
What is the average number of years that steel rails last in your track on main line in Iowa? No steel.	
What is the average number of years that steel rails last in your track on branches in Iowa? No steel.	
What is the average number of years that ties last in your track in Iowa? Don't know.	

CROSSINGS IN IOWA.

Number of highway crossings at grade.....	2
---	---

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa?	
In Jasper county.....	10

ROLLING STOCK.

	OWNED.	TOTAL.
Number of passenger cars.....	1	1
Number of platform and coal cars.....	3	3
Total number of cars.....	4	4
Maximum weight of locomotives and tenders, tons.....	40	
Average weight of locomotives and tenders, tons.....	40	
Number of passenger cars equipped with train brake.....	1	
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight; weight of engine, 30; tons.	250	

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by other trains during the year, mixed.....	10,016
Total train mileage.....	10,816

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	1
Average weight of passenger trains, exclusive of passengers...Don't know.	
Average number of cars in freight trains.....	11
Average weight of freight trains, exclusive of freight, about.....	122

PASSENGER TRAFFIC.

Number of through passengers carried.....All local.	
Number of local passengers carried.....	16,140
Total number of passengers carried.....	16,140
Total passenger mileage or passengers carried one mile.....	64,500
Average distance traveled by each passenger.....	4
Average amount received from each passenger, cents.....	12
Highest rate of fare per mile for any distance, cents.....	3 1/4
Lowest rate of fare per mile for any distance, cents.....	3 1/4
Average rate of fare per mile for all passenger, cents.....	3 1/4

FREIGHT TRAFFIC.

Number of tons of local freight carried.....	99,068
Total tons of freight carried.....	99,068
Total mileage of local freight (tons carried one mile).....	396,372
Total freight mileage, or tons carried one mile.....	396,372
Average rate per ton per mile received for local freight, cents.....	3 1/4
Average rate per ton per mile received for all freight, cents.....	3 1/4
Average cost per ton per mile to move freight, cents.....	.0233

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	28,304
Number of miles run by empty freight cars west and north.....	28,304
Total freight car mileage.....	56,608
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	100

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains including stops, miles, per hour.....	8
---	---

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Coal.....	99,068	100
Total tons carried.....	99,068	100

TONNAGE OF ARTICLES FORWARDED FROM STATIONS WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Coal.....	99,068	100
Total tons carried.....	99,068	100

ADDITIONAL QUESTIONS.

TELEGRAPH.

How many miles of telephone are owned by your company in Iowa? Six.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888. January February	J. L. Barry William Fetter	Black Heath Mines Black Heath Mines	Coupling; fingers squeezed. Coupling; fingers squeezed.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailments.....	1	1	1	1	1	1
Collisions.....	1	1	1	1	1	1
Caught in frog.....	1	1	1	1	1	1
Coupling cars.....	1	1	1	1	1	1
Falling from trains.....	1	1	1	1	1	1
Getting on and off trains.....	1	1	1	1	1	1
Highway crossings.....	1	1	1	1	1	1
Miscellaneous.....	1	1	1	1	1	1
Overhead obstruction.....	1	1	1	1	1	1
Swelling rides.....	1	1	1	1	1	1
While intoxicated.....	1	1	1	1	1	1
Trespassers on track.....	1	1	1	1	1	1
Total.....	1	1	1	1	1	1

* SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year..... 2

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—J. S. Wylie, Davenport, Iowa.
 Vice President—D. Ryan, Newton, Iowa.
 Secretary—Geo. A. Goodrich, Colfax, Iowa.
 Treasurer—Geo. A. Goodrich, Colfax, Iowa.
 General Superintendent—D. S. Couch, Colfax, Iowa.

DIRECTORS, NAME, AND POST-OFFICE ADDRESS.

F. H. Griggs, Davenport, Iowa.
 J. S. Wylie, Davenport, Iowa.
 D. Ryan, Newton, Iowa.
 D. S. Couch, Colfax, Iowa.
 Geo. A. Goodrich, Colfax, Iowa.

Date of annual meeting of stockholders, second Tuesday in June.
 Fiscal year of company ends June 1st.
 General offices of the company are located at Colfax, Iowa.

STATE OF IOWA,
COUNTY OF JASPER, } ss.

D. S. Couch, Superintendent, and Geo. A. Goodrich, Secretary and Treasurer, of the Iowa Northern Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

D. S. COUCH,
Superintendent.
GEORGE A. GOODRICH,
Secretary and Treasurer.

Subscribed and sworn to before me, this 27th day of August, A. D. 1888.

[L. S.]

P. H. CRAGAN,
Notary Public, Jasper county, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 28th day of August, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

MINNEAPOLIS & ST. LOUIS RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 20,000,000.00	
Amount authorized by vote of the company.....	10,000,000.00	
Number of shares issued, 97,697; amount paid in.....		\$ 2,769,700.00
Amount of common stock issued.....		5,769,700.00
Amount of preferred stock issued, and conditions of preferment To receive dividend at 7 per cent before common stock receives any.		4,000,000.00
Total amount paid in, as per books of the company.....		<u>\$ 9,769,700.00</u>
Total miles of road owned by company.....	368.5	
Amount of stock per mile of road	\$ 26,763.45	
Amount of stock representing the road in Iowa.....	3,693,133.56	
Amount of stock held in Iowa.....	15,000.00	
Total number of stockholders.....	449	
Number of stockholders in Iowa.....	35	

DEBT.

Funded debt as follows:

Southwestern Extension bonds, due 1918; rate of interest 7 per cent.....	\$ 636,000.00
Amount of interest paid on same during the year.....	\$ 22,360.00
First bonds, due 1907; rate of interest 7 per cent.....	455,000.00
Amount of interest paid on same during the year.....	15,925.00
Pacific Extension bonds, due 1921; rate of interest 6 per cent.....	1,382,000.00
Amount of interest paid on same during the year.....	82,820.00
Minneapolis & Duluth, due 1907; rate of interest 7 per cent.....	280,000.00
Amount of interest paid on same during the year.....	19,600.00
First mortgage, due 1927; rate of interest 7 per cent.....	950,000.00
Amount of interest paid on same during the year.....	33,350.00
Iowa Extension, due 1909; rate of interest 7 per cent.....	1,015,000.00
Amount of interest paid on same during the year.....	35,825.00
Real estate, due 1901; rate of interest 6 per cent.....	100,000.00
Amount of interest paid on same during the year.....	6,000.00
Income bonds, due 1899; rate of interest 7 per cent.....	500,000.00
Amount of interest paid on same during the year.....	17,500.00
Improvement and equipment bonds, due 1927; rate of interest 6 per cent.....	4,000,000.00
Total interest paid.....	\$ 232,980.00
Total amount of funded debt.....	\$ 9,319,000.00
Total amount of floating debt, less cash and cash assets.....	431,585.48
Total amount of debt liabilities.....	\$ 9,749,585.48

Amount of debt per mile of road.....	\$ 26,457.49
Amount of debt representing the road in Iowa.....	\$ 3,685,528.96
Total amount of stock and debt.....	19,519,285.48
Amount of stock and debt per mile of road.....	52,942.43
Amount of interest paid representing the road in Iowa.....	66,210.44

COST OF ROAD AND EQUIPMENT.

Total expended for construction.....	\$ 18,586,147.21
Average cost of construction per mile of road (368.5 miles).....	\$ 50,438.12
Proportion of cost of construction for Iowa.....	7,278,452.73

COST OF EQUIPMENT.

Total cost of road and equipment.....	\$ 18,586,147.21
Average cost of road and equipment per mile (368.5 miles).....	\$ 50,438.12
Proportion of cost of road and equipment for Iowa.....	7,278,452.73

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Superstructure, including rails.....	\$ 19,027.77
Land, and land damages and fences.....	1,419.75
Passenger and freight stations, coal sheds and water stations.....	548.44
Machine shops, including machinery and tools.....	5,000.00

EQUIPMENT.

Total expenditures charged to property accounts.....	\$ 25,995.96
Net addition to property account for the year.....	\$ 25,995.96

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$.....	\$.....	\$ 36,481.79
August, 1887.....	31,869.08
September, 1887.....	41,742.12
October, 1887.....	27,252.43
November, 1887.....	20,335.95
December, 1887.....	22,030.81
January, 1888.....	17,476.34
February, 1888.....	18,832.27
March, 1888.....	18,423.00
April, 1888.....	22,456.64
May, 1888.....	26,182.41
June, 1888.....	27,904.93
Totals.....	\$ 316,177.77

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 61,132.99
August, 1887.....	45,966.47
September, 1887.....	79,943.53
October, 1887.....	111,052.56
November, 1887.....	114,135.85
December, 1887.....	97,097.13
January, 1888.....	62,361.43
February, 1888.....	83,942.21
March, 1888.....	74,094.58
April, 1888.....	73,518.47
May, 1888.....	70,092.31
June, 1888.....	77,599.55
Total.....	\$ 971,847.68

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 4,800.64	\$ 1,950.00	\$ 2,318.12	\$ 9,068.76
August, 1887.....	3,055.65	1,900.00	2,450.41	8,066.40
September, 1887.....	3,447.43	1,950.00	2,617.10	8,014.53
October, 1887.....	3,577.80	1,950.00	2,184.53	7,712.33
November, 1887.....	3,638.98	1,950.00	2,274.51	8,012.19
December, 1887.....	3,577.80	1,950.00	2,147.30	7,280.11
January, 1888.....	3,577.80	1,950.00	1,294.85	6,762.65
February, 1888.....	3,577.80	1,950.00	1,611.62	7,139.32
March, 1888.....	3,577.80	1,950.00	1,015.62	7,043.42
April, 1888.....	3,577.80	1,950.00	1,638.40	8,446.74
May, 1888.....	3,577.80	1,950.00	1,638.40	7,306.20
June, 1888.....	3,577.80	1,950.00	2,178.51	7,904.33
Totals.....	\$ 43,014.63	\$ 22,860.77	\$ 22,938.99	\$ 88,814.41

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers.....		\$ 316,177.77
From express.....		23,562.77
From mails.....		43,014.63
From other sources, passenger department.....		7,461.03
Total earnings, passenger department.....		\$ 390,154.22
Earnings per train mile run (484,187 miles).....	\$.8065	
Earnings, freight:		
From through.....		971,847.08
From other sources, freight department.....		15,477.96
Total earnings, freight department.....		\$ 987,325.04
Earnings per train mile run (621,979 miles).....	1.5817	
Earnings per train mile run, from all trains earning revenue (1,108,266 miles).....	1.2432	
Proportion of earnings for Iowa.....		269,632.99
Rebts received for use of road and equipment.....		136,181.04
Total earnings from all sources.....		\$ 1,514,020.30
Earnings per mile of road operated (368.5 miles).....	\$ 4.108.60	
Proportion of earnings for Iowa.....		269,632.99

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).	
Repairs of road-bed and track.....	\$ 150,232.92
Renewal of rails (No. tons laid, steel, —).....	17,589.10
Renewal of ties (No. laid, —).....	32,093.55
Repairs of bridges, including culverts and cattle-guards.....	30,368.13
Repairs of fences, road-crossings, and signs.....	9,051.51
Repairs of buildings, stations and water-tanks.....	24,407.63
Total.....	\$ 283,762.84

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 64,036.18
Repairs of passenger cars.....	22,566.31
Repairs of freight cars.....	75,118.90
Repairs of tools and machinery (included in above).....	
Total.....	\$ 161,721.39

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 83,441.70
Water supply.....	5,360.54
Oil and waste.....	8,015.39
Locomotive service.....	108,091.75
Passenger train service.....	22,390.41
Passenger train supplies.....	4,300.49
Mileage of passenger cars (debit balance).....	9,618.54
Freight train service.....	51,809.88
Freight train supplies.....	2,405.87
Mileage of freight cars (credit balance).....	11,941.39
Telegraph expenses (maintenance and operating).....	25,008.07
Damage and loss of freight and baggage.....	1,306.03
Damages to property and cattle.....	5,332.80
Personal injuries.....	12,373.48
Agents and station service.....	97,377.87
Station supplies.....	4,868.97
Total.....	\$ 430,979.60

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$ 47,907.74
Legal expenses.....	16,308.28
Insurance.....	4,276.51
Stationery and printing, outside agencies and advertising.....	34,034.35
Contingencies.....	3,789.68
Taxes in Iowa.....	19,022.05
Taxes in other States.....	33,248.19
Total taxes.....	52,269.24
Total.....	\$ 158,484.80

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$ 283,762.84
Maintenance of motive power and cars.....	161,721.39
Conducting transportation.....	430,979.60
General expenses, including taxes.....	158,484.80
Total operating expenses and taxes.....	\$ 1,015,000.63
Operating expenses and taxes per mile of road operated (368.5 miles).....	\$ 2,849.39
Operating expenses and taxes per train mile run, for trains earning revenue (1,108,266 miles).....	.9158
Proportion of operating expenses and taxes for Iowa.....	225,604.21
Percentage of expenses to earnings.....	73.67

GENERAL EXHIBIT.

Total earnings	\$ 1,514,020.30
Total expenses, including taxes	1,015,000.63
Net earnings	499,019.67
Rentals, specifying amount paid to each company:	
Northern Pacific	\$ 52,023.27
Chicago, Rock Island & Pacific	1,000.00
Rentals during washouts	1,380.50
Interest accruing during the year	54,403.77
Interest paid during the year	616,667.21
Interest paid during the year on account of the road in Iowa	270,756.75
Interest on funded debt	205,555.74
Interest paid on funded debt	578,880.46
Interest on floating debt	232,980.00
Interest paid on floating debt	37,786.75
Interest falling due during the year and not paid	37,786.75
Balance for the year (deficit)	345,900.46
Balance at commencement of the year (deficit)	172,051.32
Balance at the close of the year ending June 30, 1888 (deficit)	\$ 723,673.47

GENERAL RECAPITULATION.

Total earnings, including rentals	\$ 1,514,020.30
Total operating expenses and taxes	1,015,000.63
Net earnings above operating expenses and taxes	499,019.67
Net earnings above operating expenses, taxes and rental	444,615.90
Gross earnings per train mile run (1,168,290 miles)	\$ 1.3663
Net earnings per train mile run (1,108,266 miles) .....	.4012
Percentage of net earnings to stock and debt .....	.0225
Percentage of net earnings to cost of road and equipment .....	.0239

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$ 19,022.05
In Minnesota	33,246.19
Total	\$ 52,268.24

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of road and equipment	\$ 18,286,447.21
Other investments	104,106.73
Supplies and materials on hand	84,914.85
Sinking funds in hands of trustees	100,000.00
Cash and cash assets and other items	179,391.07
Cash	\$ 6,163.06
Agents and railroad companies	174,227.93
Profit and loss	723,673.47
	\$ 19,778,533.33

CREDIT.

Capital stock	\$ 9,767,700.00
Funded debt	9,313,000.00
Other debts	605,833.33
Vouchers, pay-rolls, etc	\$ 323,188.67
Accrued interest on bonds	345,329.17
Accrued taxes	27,815.49
	\$ 19,778,533.33

DESCRIPTION OF ROAD.

Length main line of road from Minneapolis to Angus	260.6
Length main line of road in Iowa	138.1
Length of main line of road in Minnesota	121.5
Length of double track on main line	5

Branches owned by this company:

Kalo Junction to Kalo	1.2
Hopkins to Morton	91.7
Lake Park Junction to Lake Park	1.5
East Minneapolis to White Bear (leased to H. P. & F. D. R'y Co.)	13.5
Total length of branches owned by this company	107.9
Total length of branches owned by this company in Iowa	1.2
Total length of branches owned by this company in Minnesota	106.7
Total length of road belonging to this company	368.5
Total length of road belonging to this company in Iowa	139.3
Aggregate length of sidings and other tracks not above enumerated	80.48
Same in Iowa	10.87
Total length of steel rails in tracks in Iowa, exclusive of sidings	49.10
Total length of iron rails in tracks in Iowa	90.40
Weights per yard, steel, 50, 56 and 60	
Weights per yard, iron, 50 and 52	
Gauge of track, 4 feet, 8 1/2 inches	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each:

St. Paul & Northern Pacific Railway, St. Paul to Minneapolis	10.5
Total length of above roads	10.5
Total length of above road in Minnesota	10.5
Total miles of road operated by this company	368.5
Total miles of road operated by this company in Iowa not reported by any other company	139.3

STATIONS.

Number of stations on all roads owned by this company	72
Same in Iowa	22
Number of stations on all roads operated by this company	84
Same in Iowa	22
Number of telegraph offices in stations in Iowa	16

EMPLOYES.

Number of persons regularly employed on all roads operated by this company.....	1,505
Same in Iowa.....	199
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 585,738.98
Same in Iowa.....	112,717.37

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	1	163
Combination truss bridges over 100 feet in length.....	3	269
Wooden trestle and pile.....	108	6,949

BOX CULVERTS IN IOWA.

Timber.....	176
-------------	-----

CATTLE-GUARDS.

Number of in Iowa.....	102	816
------------------------	-----	-----

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

	KIND.	MATERIAL.	When built.	Length in feet.
No. 6.....	Pile bridge.....	Wood.....	Rebuilt.....	646
No. 9.....	Combination.....	Iron and Wood..	Rebuilt.....	641
Total.....				1,287

Give the average number of years the trestle and pile bridges last on your road in Iowa, years.....	8
Give the average number of years that wooden truss bridges last on your road in Iowa, years.....	8

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	27
Average length of sections, miles.....	5.3
Average number of men in each section gang.....	3.5
Number of new ties laid in track during the year in Iowa.....	32,717
Average number of new ties per mile of road.....	237
New rails laid in track during the year in Iowa, (steel, 343 tons) miles....	3.8
Total track laid with new rails during the year in Iowa, miles.....	3.8
What is the average number of years that iron rails last in your track on main line in Iowa.....	6
What is the average number of years that iron rails last in your track on branches in Iowa.....	10
What is the average number of years that steel rails last in your track on main line in Iowa.....	8
What is the average number of years that steel rails last in your track on branches in Iowa.....	18
What is the average number of years that ties last in your track in Iowa, pine.....	4 to 5
What is the average number of years that ties last in your track in Iowa, oak.....	7 to 8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, Milwaukee & St. Paul, at Britt.
Chicago & Northwestern, at Luverne.
Burlington, Cedar Rapids & Northern, at Livermore.
Chicago & Northwestern, at Ogden.

What railroads cross your road, either over or under, and at what locality?

Chicago & Northwestern, at Humboldt, over.
Chicago & Northwestern, at Dayton, under.
Illinois Central, at Fort Dodge, over.

Number of highway crossings at grade.....	104
---	-----

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	40.72
What is the average cost per rod.....	\$.735
What is the total cost of same.....	9,447.04
How many miles of new fencing have you built during the year.....	1.36
Give the number of miles needed on both sides of your track in each county in Iowa:	
In Winnebago county.....	15.10
In Hancock county.....	24.16
In Kossuth county.....	7.80
In Humboldt county.....	13.00
In Webster county.....	18.30
In Boone county.....	21.50
Total miles.....	99.40

ROLLING STOCK.

Number of passenger cars	18
Number of baggage, mail and express cars	11
Number of box freight and stock cars	1,313
Number of platform and coal cars	667
Number of other cars—caboose, 37; others, 7; hand, 71; business, 1.....	116
Total number of cars.....	2,125
Number of locomotives	16
Maximum weight of locomotives and tenders, tons	62
Average weight of locomotives and tenders, tons	50
Number of locomotives equipped with driver brake	2
Maximum weight of passenger cars, tons	23½
Average weight of passenger cars, tons	22½
Number of freight cars equipped with train brake.....All.	
Number of passenger cars equipped with Miller platform and buffer.....All.	
The amount of tonnage that can be carried over you road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 39 tons....	270

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	384,187
Miles run by freight trains during the year.....	624,079
Miles run by construction and repair trains during the year.....	4,431
Miles run by other trains during the year.....	7,148
Total train mileage.....	1,121,845

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2
Average weight of passenger trains, exclusive of passengers, tons	67.50
Average number of cars in freight trains	16.8
Average weight of freight trains, exclusive of freight, tons	148,000

PASSENGER TRAFFIC.

Total number of passengers carried.....	528,011
Total passenger mileage, or passengers carried one mile	13,168,071
Average distance traveled by each passenger, miles.....	24.9
Average amount received from each passenger.....\$	.599
Highest rate of fare per mile for any distance.....	.03
Lowest rate per mile for any distance.....	.01
Average rate of fare per mile for all passengers.....	.240

FREIGHT TRAFFIC.

Total tons of freight carried.....	874,848
Total freight mileage, or tons carried one mile	78,082,080
Average rate per ton per mile received for all freight.....	.01235
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road)	16.7

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	3,283,885
Number of miles run by loaded freight cars west and north.....	4,398,474
Number of miles run by empty freight cars east and south.....	2,376,233
Number of miles run by empty freight cars west and north	1,908,303
Total freight car mileage	10,964,895

Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	40.94
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	18.63

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles.....	25
Rate of speed of freight trains, including stops, miles	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	178,002	20.35
Flour.....	99,190	11.34
Provisions (beef, pork, lard, etc)	7,558	.86
Animals.....	14,309	1.64
Other agricultural products	50,300	5.75
Lumber and forest products	173,311	20.10
Coal.....	82,289	9.41
Plaster, lime and cement.....	21,667	2.48
Salt.....	2,464	.27
Petroleum and oil.....	3,634	.41
Iron, steel and castings	36,284	4.15
Stone and brick.....	103,980	11.89
Manufactures—articles shipped from point of production	39,217	3.34
Merchandise, and other articles not enumerated above.....	70,173	8.02
Total tons carried	874,848	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS	PER CENT.
Grain.....	10,887	5.60
Flour.....	5,580	2.87
Provisions (beef, pork, lard, etc)	699	.36
Animals.....	5,832	3.00
Other agricultural products.....	4,768	2.45
Lumbers and forest products	55,018	28.30
Coal.....	80,818	46.30
Plaster, lime and cement	9,876	5.08
Salt.....	252	.13
Iron, steel and castings.....	253	.13
Stone and brick.....	1,380	.71
Manufactures—articles shipped from point of production.....	1,385	.66
Merchandise, and other articles not enumerated above.....	8,768	4.51
Total tons carried.....	194,411	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Company. They pay this company on a per diem basis. They do a regular express, freight and money order business, and handle their own freight.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service. \$126.54 per mile per annum.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$64.80.

TELEGRAPH.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company; 138.1 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888. June	23 John Herbert, farmer	Fort Dodge	Walking on track at a point where there is a sharp curve.
INJURED.			
1887. August	20 W. J. Hedfast, brakeman	Lake Mills.	Caught by brake-beam; leg broken.
November 14.	Henry, tramp	Fort Dodge	Jumped from train in motion; bruised.
December 1.	John, brakeman	Fort Dodge	Caught by brake-beam; leg broken.
December 30.	R. F. Munson, brakeman.	Badger.	Coupling; held link too long; one finger pinched.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.	
	Passengers.	Employees.	Others.	Passengers.	Others.
Derailment	1	1	1	1	1
Collisions	1	1	1	1	1
Caught in frog, guard rails or switches	1	1	1	1	1
Coupling cars	1	1	1	1	1
Falling from trains	1	1	1	1	1
Getting on and off trains	1	1	1	1	1
Highway crossings	1	1	1	1	1
Miscellaneous	1	1	1	1	1
Overhead obstruction	1	1	1	1	1
Stealing rides	1	1	1	1	1
While intoxicated	1	1	1	1	1
Trespassers on track	1	1	1	1	1
Total	1	1	1	1	1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed	1
Number of persons injured	1
Number of casualties purely accidental during the entire year	1
Number resulting from lack of caution, carelessness or misconduct	1
Number of trespassers on track killed	1
Number of tramps or others stealing rides killed or injured	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. H. Truesdale, Minneapolis, Minnesota.
 Vice-President—J. D. Springer, Minneapolis, Minnesota.
 Secretary and Treasurer—Joa. Gaskell, Minneapolis, Minnesota.
 Superintendent—T. E. Clarke, Minneapolis, Minnesota.
 Assistant Superintendent—H. S. Holm, Ft. Dodge, Iowa.
 Superintendent of Telegraph—W. F. Fox, Minneapolis, Minnesota.
 Auditor—R. G. Brown, Minneapolis, Minnesota.
 General Passenger Agent—E. A. Whitaker, Minneapolis, Minnesota.
 General Freight Agent—L. F. Kimball, Minneapolis, Minnesota.
 General Solicitor—J. D. Springer, Minneapolis, Minnesota.
 Receiver June 28, 1888—W. H. Truesdale, Minneapolis, Minnesota.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

R. R. Cable, Chicago, Illinois.
 T. F. Withrow, Chicago, Illinois.
 A. Kimball, Chicago, Illinois.
 C. J. Ives, Cedar Rapids, Iowa.
 J. D. Springer, Minneapolis, Minnesota.
 W. D. Washburn, Minneapolis, Minnesota.
 R. B. Langdon, Minneapolis, Minnesota.
 C. F. Hatch, Minneapolis, Minnesota.
 W. H. Truesdale, Minneapolis, Minnesota.

Date of annual meeting of stockholders, first Tuesday in October.
 Fiscal year of company ends June 30th.
 General offices of the company are located at Minneapolis, Minnesota.

STATE OF MINNESOTA, } ss.
 COUNTY OF HENNEPIN, }

W. H. Truesdale, Receiver of the Minneapolis & St. Louis Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed)

W. H. TRUESDALE,

Subscribed and sworn to before me, this 21st day of September, A. D. 1888.

HOWARD S. ABBOTT,
 Notary Public, Hennepin Co., Minn.

[L. S.]

Received and filed in the office of Commissioners of Railroads, this 24th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

OTTUMWA & KIRKVILLE RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$	500,000.00
Amount authorized by vote of the company.....		150,000.00
Number of shares issued, 1,500; amount paid in.....		
Amount of common stock issued.....	\$	150,000.00
Total amount paid in, as per books of the company.....	\$	150,000.00
Total miles of road owned by company.....	3.33	
Amount of stock per mile of road.....		45,004.50
Amount of stock representing the road in Iowa.....		150,000.00
Amount of stock held in Iowa.....		500.00
Total number of stockholders.....		6
Number of stockholders in Iowa.....		5

DEBT.

Funded debt as follows:

Bonds due, rate of interest, 6 per cent.....	\$	97,000.00
Amount of interest paid on same during the year.....	\$	5,220.00
Total amount of funded debt.....	\$	97,000.00
Total amount of debt liabilities.....	\$	97,000.00
Amount of debt per mile of road.....		29,102.91
Amount of debt representing the road in Iowa.....		97,000.00
Total amount of stock and debt.....	\$	247,000.00
Amount of stock and debt per mile of road.....		74,107.41
Amount of interest paid representing the road in Iowa.....		5,200.00

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading.....	\$	11,246.55
Bridging and masonry.....		3,232.29
Superstructure, including rails.....		88,274.65
Land, land damages, and fences.....		3,744.88
Passenger and freight stations, coal sheds, and water stations.....		1,711.61
Engine houses, car sheds, and turn-tables.....		833.17
Machine shops, including machinery and tools.....		716.30
Interest paid during construction, discounts, etc.....		5,148.35
Engineering, agencies, salaries and other expenses during construction.....		4,755.00
All other items charged to construction not enumerated above.....		309,347.61

Total expended for construction..... \$ 378,949.17

Average cost of construction per mile of road (3.33 miles)..... \$ 113,794.53

Proportion of cost of construction for Iowa..... All.

COST OF EQUIPMENT.

Locomotives.....	\$	6,873.83
Way car.....		4,479.25
Total for equipment.....	\$	11,353.07
Average cost of equipment per mile of road operated by company (3.33 miles).....		3,406.76
Proportion of cost of equipment for Iowa.....		3,406.25
Total cost of road and equipment.....	\$	390,302.24

Average cost of road and equipment per mile (3.33 miles).....		All.
Proportion of cost of road and equipment for Iowa.....		24,268.09
Average cost of road and equipment per mile in Iowa (3.33 miles).....		25,000.00
Actual present cash value of road and equipment.....		

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Land, land damages and fences.....		2,800.00
Total expenditures charged to property accounts.....	\$	2,800.00
Net addition to property account for the year.....	\$	2,800.00

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887		\$ 283.03	
August, 1887		382.81	
September, 1887		356.03	
October, 1887		260.25	
November, 1887		234.59	
December, 1887		357.85	
January, 1888		166.36	
February, 1888		235.88	
March, 1888		294.85	
April, 1888		208.62	
May, 1888		208.23	
June, 1888		256.73	
Totals		\$ 3,304.28	

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 43.77	\$ 1,748.45	\$ 1,792.22
August, 1887	52.82	1,970.70	2,023.52
September, 1887	105.04	2,044.67	2,149.71
October, 1887	135.09	1,988.42	2,123.51
November, 1887	63.59	1,999.27	2,062.86
December, 1887	115.59	2,178.24	2,293.83
January, 1888	54.03	2,405.75	2,459.78
February, 1888	74.66	2,304.06	2,378.72
March, 1888	82.65	1,901.40	1,984.05
April, 1888	40.27	1,781.93	1,822.20
May, 1888	63.69	1,732.67	1,796.36
June, 1888	56.14	1,545.49	1,601.63
Totals	\$ 890.67	\$ 23,522.15	\$ 24,412.82

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887		\$ 7.00	\$ 3.95	\$ 10.95
August, 1887		6.74	2.40	9.14
September, 1887		4.91	7.22	12.13
October, 1887		7.22	85	92.22
November, 1887		6.13	3.51	9.64
December, 1887		10.67	3.70	14.37
January, 1888		9.77	10.83	20.60
February, 1888		10.83	7.81	18.64
March, 1888		8.44	7.05	15.49
April, 1888		7.05	10.34	17.39
May, 1888		10.34		10.34
June, 1888				
Totals		\$ 94.69	\$ 13.20	\$ 107.89

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers	\$	3,304.28
From express and baggage		107.89
Total earnings, passenger department	\$	3,412.17
Earnings, freight:		
Total earnings, freight department		24,412.82
Earnings per train mile run (16,000 miles)	\$	1.52
Total earnings from all sources	\$	27,724.99
Earnings per mile of road operated (11.7 miles)	\$	2,369.65
Proportion of earnings for Iowa		27,724.99

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	\$	1,269.94
Renewal of rails (No. tons laid, steel, 121,631)		4,323.63
Renewal of ties (No. laid, —)		
Repairs of bridges, including culverts and cattle-guards		231.79
Repairs of buildings, stations and water-tanks		190.00
Total	\$	6,305.35

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	\$	665.72
Repairs of passenger and freight cars		292.51
Repairs of tools and machinery		85.00
Total	\$	873.33

CLASS 3—CONDUCTING TRANSPORTATION.

Telegraph expenses (maintenance and operating)	\$	6,384.00
Damages to property and cattle		515.54
Total	\$	6,899.54

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks and legal expenses	\$	1,905.18
Insurance		26.80
Taxes in Iowa	\$	1,868.00
Total taxes		1,826.00
Total	\$	3,709.93

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$	6,305.36
Maintenance of motive power and cars		873.33
Conducting transportation		6,897.54
General expenses, including taxes		5,799.93
Total operating expenses and taxes	\$	17,876.06

Operating expenses and taxes per mile of road, operated (11.7 miles)	\$	1,527.86
Proportion of operating expenses and taxes for Iowa	All.	
Percentage of expenses to earnings		64.8

GENERAL EXHIBIT.

Total earnings	\$	27,734.99
Total expenses, including taxes		17,876.06
Net earnings	\$	9,858.93
Rentals, specifying amount paid to each company:		
Chicago, Rock Island & Pacific Railway		4,600.00
Interest accruing during the year		5,807.81
Interest paid during the year		5,807.81
Interest paid during the year on account of the road in Iowa		5,807.81
Interest on funded debt		5,807.81
Interest paid on funded debt		5,220.00
Interest on floating debt		527.81
Interest paid on floating debt		527.81
Floating debt liquidated during the year		14,923.64
Balance for the year (debit)		1,068.88
Balance at commencement of the year (debit)		59,606.13
Balance at the close of the year, June 30, 1888 (debit)	\$	61,559.01

GENERAL RECAPITULATION.

Total earnings	\$	27,734.99
Total operating expenses and taxes		17,876.06
Net earnings above operating expenses and taxes		9,858.93
Net earnings above operating expenses, taxes and rental		3,848.93
Percentage of net earnings to stock and debt		3.98
Percentage of net earnings to cost of road and equipment		4.18

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	1,898.00
---------------	----	----------

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Construction and equipment	\$	341,705.34
Investments		58,236.90
Road sinking fund		10,000.00
	\$	410,042.24

CREDIT.

Capital stock	\$	150,000.00
Bonded debt		87,000.00
Income account		185,050.12
Amounts receivable and payable (balance)		7,792.12
	\$	410,042.24

DESCRIPTION OF ROAD.

Length of main line of road from Comstock to Kirkville, miles	3.333
Branches owned by this company: This company runs its trains over the track of the Chicago, Rock Island & Pacific Railway from Comstock to Ottumwa, a distance of 8½ miles, and the earnings reported cover those on this track also.	
Total length of road belonging to this company	3.333
Same in Iowa	3.333
Aggregate length of sidings and other tracks not above enumerated	2.228
Same in Iowa	All.
Total length of steel rails in tracks in Iowa, exclusive of sidings	3.10
Total length of iron rails in tracks in Iowa .....	.233
Weights per yard, steel, 56 lbs.	
Weights per yard, iron, 47 lbs.	
Gauge of track, 4 ft., 8½ inches.	

STATIONS.

Number of stations on all roads owned by this company	2
Same in Iowa	2
Number of stations on all roads operated by this company	2
Same in Iowa	2
Number of telegraph offices in stations in Iowa	1

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	10
Same in Iowa	10
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 6,925.00

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden trestle and pile	12	444

BOX CULVERTS IN IOWA.

Stone	17	180
-------------	----	-----

CATTLE-GUARDS.

Number of in Iowa	6
-------------------------	---

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	1
Average length of sections, miles.....	3.323
Average number of men in each section gang.....	4
Number of new ties laid in track during the year in Iowa.....	500
New rails laid in track during the year in Iowa—(steel 121.6 tons) miles.....	1.38
What is the average number of years that iron rails last in your track on main line in Iowa, years.....	4

CROSSINGS IN IOWA.

Number of highway crossings at grade.....	8
---	---

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	2
What is the average cost per rod, cents.....	50
What is the total cost of same.....	\$ 220.00
Give the number of miles needed on both sides of your track in each county in Iowa:	
In Wapello county.....	2

ROLLING STOCK.

	Owned.	Total.
Way car.....	1	1
Total lumber of cars.....	1	1
Number of locomotives.....	1	1

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by mixed trains during the year.....	16,000
Total train mileage.....	16,000

CARS AND WRIGHT OF TRAINS.

Average number of cars in freight trains.....	25
---	----

PASSENGER TRAFFIC.

Total number of passengers carried.....	11,622
Total passenger mileage or passengers carried one mile.....	127,840
Average distance traveled by each passenger, miles.....	11
Average amount received from each passenger, cents.....	28.5
Highest rate of fare per mile for any distance, cents.....	3
Average rate of fare per mile for all passengers, cents.....	2.6

FREIGHT TRAFFIC.

Total tons of freight carried.....	225,981
Total freight mileage, or tons carried one mile.....	2,643,977
Average rate per ton per mile received for all freight, cents.....	92
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for use of the road.....)	100

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles.....	13
Rate of speed of freight trains, including stops, miles.....	12

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent
Coal.....	254,461	99
Merchandise, and other articles not enumerated above.....	1,520	1
Total tons carried.....	255,981	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freight at the depot, or at the office of such express company? American Express Company pays seventeen cents per 100 lbs. for all freight carried over this road. They do a general express business and deliver goods at depot.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? Thirteen miles of telephone wire.

REPORT OF ACCIDENTS FOR IOWA, DURING THE YEAR ENDING JUNE 30, 1888.
KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
December 21	A. C. McCarty, brakeman.	Ottumwa.	Fell while coupling cars; both legs cut off and died three days after.
January 15	Geo. W. Miller, engineer.	Four miles west of Ottumwa.	Head end collision with Wabash train; instantly killed.
January 16	Isaac N. Breckenridge, fireman.	Four miles west of Ottumwa.	Head end collision with Wabash train; instantly killed.
1888.			
January 15	Fred Box, brakeman.	Four miles west of Ottumwa.	Head end collision with Wabash train; collar bone and arm broken.

INJURED.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment	1	0	0	0	0	0
Collisions	0	0	0	0	0	0
Caught in frogs, guard rails, or switches.	0	0	0	0	0	0
Coupling cars	0	0	0	0	0	0
Falling from trains	0	0	0	0	0	0
Getting on and off trains	0	0	0	0	0	0
Highway crossings	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Overhead obstruction	0	0	0	0	0	0
Stealing rides	0	0	0	0	0	0
While intoxicated	0	0	0	0	0	0
Trespassers on track	0	0	0	0	0	0
Total	1	0	0	0	0	0

SUMMARY OF ACCIDENTS IN IOWA.

Number of persons killed during the year 1
 Number of persons injured during the year 0

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—J. C. Peasley, Chicago, Illinois.
 Vice-President and General Manager—H. L. Waterman, Kirkville, Iowa.
 Secretary—H. E. Jarvis, Burlington, Iowa.
 Treasurer—A. C. Hatfield, Kirkville, Iowa.

DIRECTORS, NAME AND POSTOFFICE ADDRESS.

J. C. Peasley, Chicago, Illinois.
 Lyman Cook, Burlington, Iowa.
 J. W. Rytche, Burlington, Iowa.
 H. B. Scott, Burlington, Iowa.
 W. W. Baldwin, Burlington, Iowa.

Date of annual meeting of stockholders, first Monday in June.
 Fiscal year of company ends, December 31st.
 General offices of the company are located at Kirkville, Iowa.

STATE OF IOWA,
COUNTY OF WAPELLO, } ss.

H. L. Waterman, Vice-President and General Manager of the Ottumwa & Kirksville Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed.)

H. L. WATERMAN.

Subscribed and sworn to before me, this 7th day of September, A. D. 1888.

A. C. HATFIELD,
Notary Public.

[L. s.]

Received and filed in the office of the Commissioners of Railroads, this 12th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

PRAIRIE DU CHIEN & MCGREGOR RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association	\$	100,000
Amount authorized by vote of the company.....		100,000
Number of shares issued.....		1,000
Amount of common stock issued.....		100,000
Amount of preferred stock issued, and conditions of preference.....		None.
Total amount paid in, as per books of the company.....	\$	100,000
Total miles of road owned by company.....		2
Amount of stock per mile of road	\$	50,000
Amount of stock representing the road in Iowa		12,500
Total number of stockholders		5

COST OF EQUIPMENT.

The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business... \$ 100,000.00

REVENUE FOR THE YEAR.

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887				
August, 1887				\$ 3,343.00
September, 1887				3,749.90
October, 1887				4,849.10
November, 1887				7,672.95
December, 1887				7,487.60
January, 1888				7,498.00
February, 1888				4,307.20
March, 1888				5,770.15
April, 1888				6,394.60
May, 1888				3,292.00
June, 1888				2,295.00
Totals				\$ 61,321.00

ANALYSIS OF EARNINGS.

Total earnings from all sources	\$ 61,321.00
Earnings per mile of road operated (2 miles)	\$ 20,660.50
Proportion of earnings for Iowa	7,665.13

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES.)

Repairs of bridge	\$ 10,887.13
Total	\$ 10,887.13

CLASS 3—CONDUCTING TRANSPORTATION.

Sundries, pay-rolls, coal and oil used in operating draws of bridge	\$ 20,586.89
Total	\$ 20,586.89

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	\$ 15,000.00
Taxes in Iowa	72.60
Taxes in other States	1,109.00
Total taxes	1,181.60
Total	16,181.60

RECAPITULATION OF EXPENSES.

Maintenance of bridge	\$ 10,887.13
Maintenance of motive power and cars	None.
Conducting transportation	20,586.89
General expenses, including taxes	16,181.60
Total operating expenses and taxes	\$ 47,655.72

Operating expenses and taxes per mile of road operated (2 miles)	\$ 23,778.36
Operating expenses and taxes per train mile run, for trains earning revenue. No account.	
Proportion of operating expenses and taxes for Iowa	8,906.80
Expenses of running and management of passenger trains. No account.	
Expenses of running and management of passenger trains, per train mile. No account.	
Expenses of running and management of freight trains. No account.	
Expenses of running and management of freight trains, per train mile. No account.	
Expenses of running and management of all trains earning revenue. No account.	
Percentage of expenses to earnings, per cent	.50

GENERAL EXHIBIT.

Total earnings	\$ 61,321.00
Total expenses, including taxes	47,655.72
Net earnings	13,665.28
Dividends declared	13,665.28
Interest falling due during the year and not paid, in Iowa	\$ 1,768.27
Balance at the close of the year, June 30, 1888	\$ 13,665.28
Balance distributed to stockholders	

GENERAL RECAPITULATION.

Total earnings	\$ 61,321.00
Total operating expenses and taxes	47,655.72
Net earnings above operating expenses and taxes	13,665.28
Net earnings above operating expenses, taxes and rental	13,665.28
Percentage of net earnings to stock and debt	13.6
Percentage of net earnings to cost of road and equipment	13.6

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$ 72.60
In Wisconsin	1,109.00

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of bridge	\$ 106,000
----------------	------------

CREDIT.

Capital stock \$ 100,000

DESCRIPTION OF ROAD.

Length main line of road from Prairie du Chien to North McGregor, miles.. 2
Weights per yard, steel, 60
Gauge of track, 4 feet 8½ inches.

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company 21

TONNAGE CROSSING THE MISSOURI RIVER BRIDGE FOR THE YEAR ENDING JUNE 30, 1888.

No account kept. Chicago, Milwaukee & St. Paul Railway report will show amounts.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—John Lawler, Prairie du Chien.
Vice-President—John D. Lawler, Prairie du Chien.
Secretary—Thos. C. Lawler, Prairie du Chien.
Treasurer—Thos. C. Lawler, Prairie du Chien.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

John Lawler, Prairie du Chien, Wisconsin.
Thos. C. Lawler, Prairie du Chien, Wisconsin.
James Lawler, Prairie du Chien, Wisconsin.
John D. Lawler, Mitchell, Dakota.
Dan. W. Lawler, St. Paul, Minnesota.

Date of annual meeting of stockholders, November 9.

Fiscal year of company ends June 30.

General offices of the company are located at Prairie du Chien, Wisconsin.

STATE OF WISCONSIN, } ss.
COUNTY OF CRAWFORD, }

I, Thos. C. Lawler, Secretary and Treasurer of the Prairie du Chien & McGregor Railway Company, being duly sworn, depose and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed.)

[L. S. OF R. R.]

THOS. C. LAWLER.
Secretary and Treasurer.

Subscribed and sworn to before me, this 21st day of September, A. D. 1888.

[L. S.]

L. F. S. VIELE,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 25th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

SIOUX CITY & PACIFIC RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 6,000,000.00
Amount authorized by vote of the company.....	2,068,400.00
Number of shares issued, 32,684; amount paid in.....	\$ 2,068,400.00
Amount of common stock issued.....	1,899,400.00
Amount of preferred stock issued, and conditions of preference.....	169,000.00
Interest 7 per cent per annum, payable semi-annually, on April 1st and October 1st, secured by first mortgage on road between Missouri Valley and California Junction, Iowa.	
Total amount paid in, as per books of the company.....	\$ 2,068,400.00
Total miles of road owned by company.....	107.42
Amount of stock per mile of road.....	\$ 19,295.26
Amount of stock representing the road in Iowa (proportional)	1,549,476.75
Amount of stock held in Iowa.....	2,800.00
Total number of stockholders.....	71
Number of stockholders in Iowa.....	5

DEBT.

Funded debt as follows:

First mortgage bonds, due January 1, 1899; rate of interest 4 per cent.....	\$ 1,029,000.00
Amount of interest paid on same during the year.....	\$ 90,690.00
U. S. Subsidy second mortgage bonds, due January 1, 1899; rate of interest 4 per cent.....	1,629,320.00
Amount of interest paid on same during the year, Nothing.	
Total amount of funded debt.....	\$ 3,296,320.00

Floating debt:

Total amount of floating debt.....	2,119,188.69
Contingent liability as guarantor of bonds or debts of other roads:	
F. E. & M. V. H. R. Co. bonds.....	\$ 3,000,000.00
Mo. Val. & B. R'y & B. Co.	144,000.00
Total amount of debt liabilities.....	\$ 5,375,508.69

Amount of debt per mile of road.....	\$ 50,041.97
Amount of debt representing the road in Iowa (proportional)	\$ 4,026,877.33
Total amount of stock and debt.....	7,443,908.69
Amount of stock and debt per mile of road.....	69,297.23
Amount of interest paid representing the road in Iowa (proportional).....	75,464.04

COST OF EQUIPMENT.

Total cost of road and equipment.....	\$ 5,553,695.64
Average cost of road and equipment per mile (107.42 miles).....	\$ 51,700.76
Proportion of cost of road and equipment for Iowa.....	4,160,360.16
Average cost of road and equipment per mile in Iowa (90.47 miles).....	\$ 51,700.76
Actual present cash value of road and equipment in Iowa.....	\$523,985.00
Actual cash value of all other property owned, with schedule of same... (No other property in Iowa.)	
The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business in Iowa.....	\$523,985.00

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading.....	\$ 1,369.85
Superstructure, including rails.....	5,497.34
Land, land damages, and fences.....	390.96
Passenger and freight stations, coal sheds, and water stations.....	5,691.95
Engine houses, car sheds and turn-tables.....	
Total expenditures charged to property accounts.....	\$ 10,950.12
Net addition to property account for the year.....	\$ 10,950.12

* As valued by the Executive Council of the State of Iowa, on March 5, 1888.

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 15,664.00	\$ 6,859.34	\$ 21,923.37
August, 1887.....	14,769.57	6,706.67	21,476.24
September, 1887.....	17,071.50	6,538.16	23,569.71
October, 1887.....	16,933.18	9,449.19	26,382.33
November, 1887.....	14,664.22	6,916.47	21,580.69
December, 1887.....	14,139.96	6,590.28	20,830.23
January, 1888.....	17,455.07	5,115.56	16,612.22
February, 1888.....	10,715.41	6,860.11	17,375.52
March, 1888.....	10,338.64	6,719.71	16,858.35
April, 1888.....	10,112.88	7,384.43	17,417.31
May, 1888.....	10,469.30	8,181.32	18,650.61
June, 1888.....	12,653.02	7,387.54	20,392.56
Totals.....	\$ 158,190.35	\$ 84,420.19	\$ 242,610.74

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 21,298.69	\$ 2,870.95	\$ 24,169.64
August, 1887.....	31,095.65	3,103.22	34,198.87
September, 1887.....	28,000.41	2,571.26	31,271.67
October, 1887.....	26,625.35	3,167.51	31,792.86
November, 1887.....	24,641.82	3,841.33	28,483.15
December, 1887.....	19,713.62	2,434.68	22,248.30
January, 1888.....	8,869.08	1,857.30	10,746.28
February, 1888.....	14,670.45	1,808.40	15,698.25
March, 1888.....	15,981.54	4,189.25	20,140.79
April, 1888.....	16,344.11	4,134.27	20,478.38
May, 1888.....	17,873.76	3,370.17	21,143.93
June, 1888.....	15,659.59	2,056.96	19,816.95
Totals.....	\$ 242,984.87	\$ 46,131.20	\$ 289,116.07

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCCELLANEOUS.	TOTAL.
July, 1887.....	\$ 1,274.55	\$ 925.56	\$ 2,893.12	\$ 5,093.17
August, 1887.....	1,274.25	1,116.08	2,453.75	4,844.08
September, 1887.....	1,290.41	1,096.49	1,565.00	4,051.90
October, 1887.....	1,852.69	805.49	1,669.78	4,328.15
November, 1887.....	1,918.99	867.90	1,870.77	4,657.66
December, 1887.....	1,690.14	778.12	1,736.18	4,204.44
January, 1888.....	1,918.99	582.12	1,859.09	4,360.20
February, 1888.....	1,918.25	624.48	1,979.01	4,521.74
March, 1888.....	1,918.99	833.25	1,607.37	4,359.61
April, 1888.....	1,918.99	820.18	1,969.72	4,708.89
May, 1888.....	1,918.99	921.01	1,955.45	4,795.45
June, 1888.....	1,918.99	887.92	1,988.00	4,794.91
Totals.....	\$ 22,868.59	\$ 10,398.01	\$ 22,447.15	\$ 55,713.75

ANALYSIS OF EARNINGS.

Earnings, passenger:	
From local passengers.....	\$ 84,430.19
From through passengers.....	156,190.55
From all passengers.....	\$ 242,610.74
From express.....	10,288.01
From mails.....	22,803.09
Total earnings, passenger department.....	\$ 275,712.94
Earnings per train mile run (169,672 miles).....	1.625
Earnings, freight:	
From local.....	\$ 40,131.20
From through.....	242,064.87
Total earnings, freight department.....	\$ 282,196.07
Earnings per train mile run (167,896 miles).....	2.624
Transportation earnings.....	\$ 658,828.41
Transportation earnings per train mile run, from all trains earning revenue (277,568 miles).....	2.0133
Proportion of transportation earnings for Iowa.....	418,627.60
Earnings from all other sources, miscellaneous earnings.....	22,447.15
Total earnings from all sources.....	\$ 681,275.96
Earnings per mile of road operated (167.42 miles).....	5,411.24
Proportion of earnings for Iowa.....	435,442.60

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 46,348.49
Renewals of rails.....	72,408.72
Renewal of ties.....	6,384.54
Repairs of bridges, including culverts and cattle-guards.....	4,433.99
Repairs of buildings, stations and water-tanks.....	8,125.30
Total.....	\$ 137,700.94

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 29,469.34
Repairs of passenger cars.....	1,288.30
Repairs of freight cars.....	11,184.58
Repairs of tools and machinery.....	7,890.67
Total.....	\$ 49,782.89

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 96,174.27
Water supply.....	700.66
Oil and waste.....	307.29
Locomotive service.....	22,581.47
Passenger train service.....	7,064.16
Passenger train supplies.....	1,206.13
Mileage of passenger cars (debit balance).....	3,033.68
Freight train service.....	8,051.44
Freight train supplies.....	216.18
Mileage of freight cars (debit balance).....	13,326.56
Telegraph expenses (maintenance and operating).....	5,621.61
Damage and loss of freight and baggage.....	668.57
Damage to property and cattle.....	1,720.91
Personal injuries.....	12,806.77
Agents and station service.....	30,944.96
Station supplies.....	3,922.38
Total.....	\$ 180,871.60

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$ 17,736.24
Legal expenses.....	5,622.58
Stationery and printing, outside agencies and advertising.....	5,810.30
Contingencies.....	5,372.95
Taxes in Iowa.....	\$ 14,811.12
In other States.....	3,625.86
Total taxes.....	18,436.98
Total.....	\$ 50,989.05

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$ 137,700.94
Maintenance of motive power and cars.....	49,782.89
Conducting transportation.....	180,871.60
General expenses, including taxes.....	50,989.05
Total operating expenses and taxes.....	\$ 389,344.48

Operating expenses and taxes per mile of road operated (167.42 miles).....	\$ 3,621.71
Operating expenses and taxes per train mile run, for trains earning revenue (277,568 miles).....	1.4016
Proportion of operating expenses and taxes for Iowa.....	291,439.60
Expenses of running and management of passenger trains (estimated).....	191,436.91
Expenses of running and management of passenger trains, per train mile.....	1.138
Expenses of running and management of freight trains (estimated).....	197,607.57
Expenses of running and management of freight trains, per train mile.....	1.831
Expenses of running and management of all trains earning revenue.....	389,044.48
Percentage of expenses and taxes to earnings.....	66.93

GENERAL EXHIBIT.

Total earnings	\$ 581,375.56
Total expenses, including taxes	389,044.48
Net earnings	192,331.08
Interest accruing during the year	190,348.71
Interest paid during the year	106,659.51
Interest paid during the year on account of the road in Iowa (proportional)	75,404.04
Interest on funded debt	195,379.30
Interest paid on funded debt	90,690.00
Interest on floating debt	3,969.51
Interest paid on floating debt	3,969.51
Interest on preferred stock	11,830.00
Profit and loss (credit)	3,411.77
Interest falling due during the year and not paid	195,379.30
Interest defaulted in preceding years, and paid in this	96,690.00
Balance for the year (loss)	15,535.86
Balance at commencement of the year (deficit)	1,445,090.72
Balance at the close of the year, June 30, 1888 (deficit)	\$ 1,460,626.58

GENERAL RECAPITULATION.

Total earnings	\$ 581,375.56
Total operating expenses and taxes	389,044.48
Net earnings above operating expenses and taxes	\$ 192,331.08
Net earnings above operating expenses, taxes, interest and rental	18,947.63
Gross earnings per train mile run (277,568 miles)	\$ 2.6941
Net earnings per train mile run (277,568 miles)	0.6325
Percentage of net earnings to stock and debt	2.6
Percentage of net earnings to cost of road and equipment	3.5

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$ 14,811.12
In Nebraska	3,625.96

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.	
Cost of road and equipment	\$ 8,553,630.64
Due from United States	176,194.10
Material and fuel	167,863.
Due from station agents and conductors	131,569.40
Cash	34,319.1
Income account	1,460,626.58
Total	\$ 7,443,968.69

CREDIT.

Capital stock	\$ 2,068,400.0
First mortgage bonds	1,628,000.0
United States Government Lien	1,628,000.00
Accrued interest on United States Government Lien	1,362,790.49
Past due coupons on 1st mortgage bonds	50,238.00
Interest on 1st mortgage bonds, due July 1st	48,840.00
Accruing interest on preferred stock	3,967.5
Sundry unpaid audited accounts	20,392.30
Current pay rolls payable in July	32,546.00
Railroad companies and various persons	11,424.6
Total	\$ 7,443,968.6

DESCRIPTION OF ROAD.

Length of main line of road from Missouri Valley, Iowa to Sioux City, 75.65; from California Junction to Fremont, 31.77	167.43
Length of main line of road in Iowa	80.4
Length of main line in Nebraska	26.9
Total length of road belonging to this company	167.4
Total length of road belonging to this company in Iowa	80.4
Aggregate length of sidings and other tracks not above enumerated	22.
Same in Iowa	17.0
Total length of steel rails in tracks in Iowa, exclusive of sidings	39.
Total length of iron rails in tracks in Iowa	41.1
Weights per yard, steel, 60 pounds.	
Weights per yard, iron, 56 pounds.	
Gauge of track, 4 feet, 8 1/4 inches.	
Total miles of road operated by this company	167.
Total miles of road operated by this company in Iowa not reported by any other company	80.47

STATIONS.

Number of stations on all roads owned by this company	12
Same in Iowa	1
Number of stations on all roads operated by this company	1
Same in Iowa	12
Number of telegraph offices in stations in Iowa	1

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	
Same in Iowa.....	360
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888	318
Same in Iowa.....	\$ 208,716.23
	183,650 48

BRIDGES IN IOWA.

	Number.	Aggregate length.
Combination truss bridges over 100 feet in length	2	340
Wooden trestle and pile.....	67	6,058

BOX CULVERTS IN IOWA.

Timber.....	3	594
-------------	---	-----

CATTLE-GUARDS.

Number of in Iowa	182
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.) about.....	110,814
Give the average number of years the trestle and pile bridges last on your road in Iowa.....	8 to 12
Give the average number of years that wooden truss bridges last on your road in Iowa.....	10

ROAD-BED AND TRACK.

Number of track sections in Iowa	12
Average length of sections, miles	8.95 1-6
Average number of men in each section gang	6
Number of new ties laid in track during the year in Iowa.....	12,319
Average number of new ties per mile of road	105 1/2
New rails laid in track during the year in Iowa, steel (1,693 tons) miles of track.....	18
Total track laid with new rails during the year in Iowa, miles	18
What is the average number of years that iron rails last in your track on main line in Iowa	10
What is the average number of years that iron rails last in your track on branches in Iowa	10
What is the average number of years that steel rails last in your track on main line in Iowa	No data.
What is the average number of years that steel rails last in your track on branches in Iowa.....	No data.
What is the average number of years that ties last in your track in Iowa.....	7

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
Chicago, St. Paul, Minneapolis & Omaha, at Sioux City.
Illinois Central, at Sioux City.

CROSSINGS IN IOWA.

Number of highway crossings at grade	81
Number of highway crossings at which there are flagmen.....	1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	78.7
What is the average cost per rod, cents	61.4
What is the total cost of same.....	\$ 30,265.85

ROLLING STOCK.

Number of passenger cars	8
Number of baggage, mail and express cars	5
Number of box freight cars.....	90
Number of stock cars	20
Number of platform and coal cars.....	46
Number of other cars	16
Total number of cars.....	185

Number of locomotives	12
Maximum weight of locomotives and tenders, tons.....	42 1/2
Average weight of locomotives and tenders, tons.....	40
Number of locomotives equipped with train brake.....	5
Number of locomotives equipped with driver brake (Westinghouse).....	1
Maximum weight of passenger cars, tons	20
Average weight of passenger cars, tons	18
Number of passenger cars equipped with train brake.....	14
Number of passenger cars equipped with Miller platform and buffer	14
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight. Weight of engine 32; tons..	320

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	100,672
Miles run by freight trains during the year	107,896
Miles run by construction and repair trains and other trains during the year	13,405
Total train mileage	220,973

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	5
Average weight of passenger trains, exclusive of passengers, tons, about	90
Average number of cars in freight trains.....	21
Average weight of freight trains, exclusive of freight, tons, about.....	193

PASSENGER TRAFFIC.

Number of through passengers carried	105,844
Number of local passengers carried	125,763
Total number of passengers carried	231,607
Total passenger mileage or passengers carried one mile	8,941,713
Average distance traveled by each passenger, miles	39
Average amount received from each passenger	\$ 1.03
Highest rate of fare per mile for any distance .....	.00
Lowest rate of fare per mile for any distance .....	.150
Average rate of fare per mile for all passengers .....	.396

FREIGHT TRAFFIC.

Number of tons of through freight carried	391,317
Number of tons of local freight carried	56,124
Total tons of freight carried	437,441
Total mileage of through freight (tons carried one mile)	13,573,373
Total mileage of local freight (tons carried one mile)	2,731,674
Total freight mileage, or tons carried one mile	16,305,047
Average rate per ton per mile received for through freight, cents	1.73
Average rate per ton per mile received for local freight, cents	1.76
Average rate per ton per mile received for all freight, cents	1.74
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road)	4.74

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	748,038
Number of miles run by loaded freight cars west and north	736,205
Number of miles run by empty freight cars east and south	387,136
Number of miles run by empty freight cars west and north	322,311
Total freight car mileage	2,194,690
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	34.10
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	30.43

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles	30
Rate of speed of freight trains per hour, including stops, miles	15

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	73,799	16.87
Flour	4,537	1.04
Provisions (beef, pork, lard, etc.)	5,304	1.30
Animals	35,171	8.75
Other agricultural products	9,730	2.23
Lumber and forest products	115,655	26.44
Coal	67,769	15.49
Plaster, lime and cement	1,075	.35
Salt	3,192	.87
Petroleum and oil	3,118	.71
Iron, steel and castings	2,137	.49
Stone and brick	36,659	8.38
Manufactures—articles shipped from point of production	3,441	.79
Merchandise, and other articles not enumerated above	85,924	19.64
Total tons carried	437,441	100

TONNAGE CROSSING THE MISSOURI RIVER BRIDGE AT BLAIR, NEBRASKA, FOR THE YEAR ENDING JUNE 30, 1888.

East bound number of tons	49,912
West bound number of tons	166,966
Total tons	216,878

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	67,306	15.39
Flour	4,144	1.06
Provisions (beef, pork, lard, etc.)	5,705	1.45
Animals	24,031	6.35
Other agricultural products	7,850	2.00
Lumber and forest products	102,554	26.14
Coal	61,609	16.46
Plaster, lime and cement	1,613	.36
Salt	2,313	.60
Petroleum and oil	1,942	.50
Iron, steel and castings	36,237	7.88
Stone and brick	1,489	.38
Manufactures—articles shipped from point of production	79,463	20.25
Merchandise, and other articles not enumerated above	399,396	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American Express Company and Wells, Fargo & Co. have the right to do express business on the line, paying agreed rates, depending upon the weight carried and space in car occupied. They deliver their freight into this company's cars.

SLEEPING-CARS.

For sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping-cars are run, owned by Wagner Palace Car Company and by the Pullman Palace Car Company, by which companies the charges are made and collected. Neither parlor or dining-cars are run on this company's road.

What is the total amount paid by your company to palaces or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. This company pays nothing to palaces or sleeping-car companies. The sleeping-car charges are paid by the passengers to the sleeping-car companies.

UNITED STATES MAIL IS IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? The United States Government withholds all compensation for mail service. The amount charged the Government for mail service in Iowa is \$17,714.88 per annum.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? Not kept separate.

TELEGRAPHY.

How many miles of telegraph are owned by your company in Iowa? Certain rights in 86.47 miles.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do such own? Western Union Telegraph Company have certain rights in 86.47 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888.			
April 30	Dennis Dugan, fireman.....	Near Sioux City, Iowa.....	Fell from engine; head badly cut.

INJURED.

1887.			
July 11	F. H. Humphrey, machinist.....	Missouri Valley Shop.....	Was moving head-block and hold slipped; tore finger nail and part of flesh from middle finger.
July 18	Wm. Hagan, blacksmith helper.....	Missouri Valley Shop.....	Piece of hammer broke off; small flesh wound on right cheek.
July 18	L. B. Stokes, wiper.....	Missouri Valley coal shed.....	Caught left hand in gear on derrick; first three fingers on left hand injured.
July 20	G. C. Searles.....	Sioux City.....	Some person threw chunk of mud at train, breaking glass; under part of chin cut by broken glass.
July 21	Jacob Beck, boiler-maker.....	Missouri Valley Shop.....	Crowbar fell on fingers; cut flesh off of finger next to little finger.
July 26	J. P. Wishart, wiper.....	Missouri Valley Round House.....	Got fingers caught between castings and pilot-head timber; nail and part of flesh torn off one finger.
August 1	Hans Jensen, laborer.....	Missouri Valley.....	Squeezed between draw-bars; breast and back bruised.
August 5	Joseph Burns, switchman.....	Missouri Valley Yard.....	Got fingers caught between draw-bars; second finger on left hand cut off.
August 11	Lewis Peterson, machinists' helper.....	Missouri Valley Shop.....	Steel rail fell on instep of foot; bruised left instep.
August 13	David Pugh, coal heaver.....	Missouri Valley.....	Caught fingers under coal bucket; mashed flesh on next to little finger on left hand.
August 22	Geo. Goodrich, laborer.....	Missouri Valley Yard.....	Was loading hand-car and got hands caught by walking beam; third finger of right hand broken.
August 30	D. Ryne, painter.....	Sioux City.....	Was sleeping with one foot on track; cut off four toes.
September 11	Ira E. Lake, wiper.....	Missouri Valley.....	Walked into turn-table pit; bruised left leg.
October 11	John Herron, machinist.....	Missouri Valley Shop.....	Engine frame fell over on right ankle; bruised right ankle.
November 2	J. C. Hutchison (unknown).....	Missouri Valley.....	Fell from passenger train; left arm and collar bone fractured.
November 4	Geo. Burbank, machinist.....	Missouri Valley Shop.....	Got finger caught in feed gear; middle finger on right hand jammed.
November 6	Chas. Filkins, machinists' helper.....	Missouri Valley Shop.....	Finger caught in bolt cutter; middle finger of right hand nearly cut off.
November 18	Chas. A. Murphy, laborer.....	Missouri Valley Yard.....	Fell across rail and pair of wheels ran on him; shoulders jammed.

STATE OF ILLINOIS, } ss.
COUNTY OF COOK. }

Marvin Hughitt, President, and J. B. Redfield, Secretary of the Sioux City & Pacific Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

(L. & OF H. R.)

MARVIN HUGHITT.
J. B. REDFIELD.

Subscribed and sworn to before me, this 10th day of September, A. D. 1888.

J. F. CLEVELAND,

Notary Public.

[L. R.]

Received and filed in the office of the Commissioners of Railroads, this 10th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

UNION PACIFIC RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

1. Cost of the Missouri River Bridge and approaches.

Answer. \$3,714,128.57.

2. Gross earnings of the bridge.

Answer. See answer to question 23.

3. Net earnings of the bridge.

Answer. See answer to question 23.

4. Number of tons of freight moved east over the bridge.

Answer. 530,704.

5. Number of tons of freight moved west over the bridge.

Answer. 810,904.

6. Number of cars moved east over the bridge.

Answer. 138,662 freight cars, 58,385 passenger cars.

7. Number of cars moved west over the bridge.

Answer. 138,220 freight cars, 58,538 passenger cars.

8. Charge per ton for hauling over bridge.

Answer. Local bridge rates shown by tariffs Nos. 521 and 601, attached. In addition, the following special rates are made to eastern connections on freight to or from Mississippi River or points farther east: Car-loads, 2 cents per 100 pounds; maximum per car, \$5.00; less than car-loads, 4 cents per 100 pounds; maximum per car, \$4.00.

9. Cost per ton for hauling over bridge.

Answer. Expenses of freight and passenger service in Iowa, not kept separate.

10. Cost of operating bridge.

Answer. See answer to question 23.

11. Cost of maintenance of bridge.

Answer. See answer to question 23.

12. Number of passengers carried east over the bridge.

Answer. 345,630.

13. Number of passengers carried west over the bridge.

Answer. 371,166.

14. Charge for carrying each passenger.

Answer. Regular rate, 25 cents, except that on business to or from points west or north of Ogden, Utah, a bridge rate of 50 cents is received.

15. Number of acres of land owned at Council Bluffs.
Answer. 250.77.
16. Number of miles of main road in Iowa.
Answer. Main line 2.35, branch 1.78, total 4.12; double track—main line 1.53, double track—branch 81, total double track 2.34.
17. Number of miles of siding in Iowa.
Answer. 28.77.
18. Cost of sidings.
Answer. Estimated at \$123,450.00.
19. Cost of buildings, depots, hotels, warehouses, sheds, elevators and stock yards in Iowa.
Answer. Estimated cost: Broadway passenger and freight depots, \$15,000; transfer passenger depot and hotel, \$120,000; transfer freight depot, \$10,000; sheds and platforms, \$25,500; round house, turn-table, etc., \$84,000; other buildings and structures, \$33,490; total, \$299,990.
20. Amount of bonds representing bridge, track, lands and buildings.
Answer. \$1,621,000, of which \$1,293,000 bear eight per cent interest, and \$328,000 bear five per cent interest.
21. The amount of stock representing bridge and property in Iowa.
Answer. On a mileage basis, \$127,226.43.
22. The amount of rent received from other companies (railway and express) for use of track, buildings, land, etc.
Answer. \$29,100.
23. Any other information that would be of value in determining the cost, business and income of the bridge and Iowa properties.
Answer. The Missouri River bridge is operated as a part of the Union Division of the Union Pacific Railway. Its earnings and expenses are not kept separate, and it is therefore impossible for the company to furnish the information now called for in the precise form in which it is requested. The earnings and expenses of the company's road between Council Bluffs and Omaha, representing the unsubsidized portion of its Union Division are, however, separated for the use of the United States Commissioner of Railroads. The figures, covering 4.12 miles of line in Iowa and .66 mile in Nebraska, for the year ending June 30, 1888, are as follows: Gross earnings, \$763,514.99; operating expenses, taxes excluded, \$325,400.20; surplus, excluding taxes, interest and sinking fund, \$438,114.79; taxes in Iowa (based on assessment for 1887), \$34,722.43. There was expended during the year for renewal or reconstruction of the Omaha bridge \$16,000.16. This is included in the amount given in the answer to question 1. Other expenditures for permanent improvements in the State of Iowa during the year amounted to \$242,264.75.

OLIVER W. MINK,
Comptroller.

Boston, Massachusetts, October 31, 1888.

REPORT

OF THE

WABASH WESTERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 30,000,000.00
Amount authorized by vote of the company.....	30,000,000.00
Number of shares issued, 300,000; amount paid in.....	\$ 30,000,000.00
Amount of common stock issued.....	30,000,000.00
Total amount paid in, as per books of the company.....	\$ 30,000,000.00
Total miles of road owned by company.....	437.1
Amount of stock per mile of road.....	\$ 69,444.00
Amount of stock representing the road in Iowa.....	\$ 3,000,000.00

The Wabash Western Railway Company was organized April 1, 1887, and acquired part of the property formerly belonging to and operated by the Wabash, St. Louis, & Pacific Railway company.

DEBT.

Funded debt as follows:

North Missouri Railroad, first mortgage bonds; rate of interest 7 per cent.....	\$ 6,000,000.00
Real estate and railway mortgage bonds; rate of interest, 7 per cent.....	3,000,000.00
St. Charles bridge, first mortgage bonds; rate of interest, 6 per cent.....	1,000,000.00
St. Charles bridge, second mortgage bonds; rate of interest, 7 per cent.....	388,500.00
Ottumwa Division, rate of interest 7 per cent.....	222,000.00
Brunswick & Chillicothe Railroad; rate of interest, 7 per cent.....	304,500.00
St. Louis, Council Bluffs & Omaha Railroad; rate of interest, 6 per cent.....	626,000.00
Boone county & Booneville Railroad; rate of interest, 7 per cent.....	100,000.00
Total amount of funded debt.....	\$ 11,741,000.00

Floating debt:

Incurred for interest and rentals.....	None.
Incurred for operation.....	None.
Receivers' certificates.....	None.
Total amount of floating debt.....	None.

Contingent liability as guarantor of bonds or debts of other roads:

Funded debt.....	\$ 11,741,000.00
Total amount of debt liabilities.....	\$ 11,741,000.00

Amount of debt per mile of road, 533.6 miles.....	\$ 22,003.00
Amount of debt representing the road in Iowa.....	322,000.00
Total amount of stock and debt.....	41,741,000.00
Amount of stock and debt per mile of road.....	91,447.00
Amount of interest paid representing the road in Iowa.....	22,540.00

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROADS AND BRANCHES (NOT REPORTED SEPARATELY).

Passenger and freight stations, coal sheds, and water stations.....	This road was acquired through sale, under foreclosure. Nothing has been charged since to construction.
Grading.....	
Bridging and masonry.....	
Superstructure, including rails.....	
Land, land damages, and fences.....	

REVENUE FOR THE YEAR.

(For all lines operated east and west of the Mississippi River.)

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 56,949.71	\$ 77,841.96	\$ 134,791.67
August, 1887.....	64,445.32	85,434.09	149,879.41
September, 1887.....	105,508.08	101,110.31	206,618.39
October, 1887.....	93,005.56	108,921.04	191,926.60
November, 1887.....	74,169.68	68,303.91	142,473.59
December, 1887.....	79,667.66	72,517.10	152,184.76
January, 1888.....	44,362.44	56,783.62	101,146.06
February, 1888.....	49,768.49	58,394.79	108,163.28
March, 1888.....	68,358.55	61,831.84	130,190.39
April, 1888.....	66,058.29	61,150.30	127,208.59
May, 1888.....	65,951.82	64,590.77	130,542.59
June, 1888.....	74,810.76	70,972.77	145,783.53
Totals.....	843,667.76	888,413.00	1,732,080.76

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 297,704.97	\$ 117,400.81	\$ 415,105.78
August, 1887.....	261,821.75	119,403.21	381,224.96
September, 1887.....	226,783.86	99,330.02	326,113.88
October, 1887.....	207,338.29	86,468.64	293,806.93
November, 1887.....	204,913.98	97,543.15	302,457.13
December, 1887.....	245,691.01	73,327.53	319,018.54
January, 1888.....	210,617.47	72,847.58	283,465.05
February, 1888.....	190,621.65	54,166.71	244,788.36
March, 1888.....	212,141.55	97,694.67	309,836.22
April, 1888.....	207,632.18	71,427.76	279,059.94
May, 1888.....	229,478.30	81,978.29	311,456.59
June, 1888.....	224,531.65	70,735.68	295,267.33
Totals.....	2,933,654.10	1,014,750.61	3,948,404.71

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 9,417.96	\$ 17,399.45	\$ 8,969.72	\$ 35,787.13
August, 1887.....	9,617.50	15,334.82	11,797.39	36,750.71
September, 1887.....	11,880.23	12,500.74	9,030.66	33,411.63
October, 1887.....	11,000.73	9,762.54	9,913.96	30,677.23
November, 1887.....	9,531.73	11,659.46	12,569.58	33,760.77
December, 1887.....	7,931.87	22,630.93	23,352.82	53,915.62
January, 1888.....	10,699.73	10,690.42	10,690.46	32,080.61
February, 1888.....	10,409.73	8,567.65	10,162.46	29,139.84
March, 1888.....	10,939.71	13,187.87	10,568.86	34,706.44
April, 1888.....	9,540.04	11,969.60	9,869.00	31,378.64
May, 1888.....	10,649.73	11,478.67	9,816.31	31,944.71
June, 1888.....	10,609.83	10,000.85	10,131.19	30,741.87
Totals.....	118,935.20	153,057.94	135,172.92	407,166.06

ANALYSIS OF EARNINGS.

Earnings, passenger:			
From local passengers	\$ 885,413.00		
From through passengers	843,667.76		
From all passengers		\$ 1,729,080.76	
From express and baggage		153,051.94	
From mails		116,935.30	
From other sources, passenger department		17,240.29	
Total earnings, passenger department		\$ 2,016,408.29	
Earnings per train mile run (2,185,874 miles), cents	92.34		
Earnings, freight:			
From local	1,014,750.61		
From through	2,960,654.10		
From other sources, freight department	114,197.38		
Total earnings, freight department		\$ 4,122,602.09	
Earnings per train mile run (2,631,850 miles)	1.5225		
Earnings per train mile run for all trains earning revenue (4,818,729 miles)	1.25		
Proportion of earnings for Iowa	221,041.45		
Rents received for use of road		12,000.00	
Earnings from all other sources		43,946.42	
Total earnings from all sources		\$ 6,196,606.89	
Earnings per mile of road operated (1,001.9 miles)	6,185.20		
Proportion of earnings for Iowa	221,041.45		

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES)

Repairs of road bed and track	\$ 4,58,086.11
Renewal of rails (number tons laid, steel)	189,447.22
Renewal of ties (number laid)	131,269.41
Repairs of bridges, including culverts and cattle-guards	137,255.67
Repairs of fences, road crossings and signs	40,720.09
Repairs of buildings, stations and water tanks	158,396.91
Other expenses	96,377.70
Total	\$ 1,162,653.11

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	\$ 273,652.80
Repairs of passenger cars	169,276.08
Repairs of freight cars	325,160.70
Repairs of tools and machinery	167,259.99
Total	\$ 875,350.56

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$ 402,709.26
Water supply	50,814.08
Oil and waste	14,513.30
Locomotive service	450,091.87
Passenger train service	64,853.00
Passenger train supplies	14,470.98
Mileage of passenger cars (debit balance)	31,371.00
Freight train service	202,363.81
Freight train supplies	3,013.79
Mileage of freight cars (debit balance)	13,521.28
Telegraph expenses (maintenance and operating)	66,073.30
Damage and loss of freight and baggage	41,767.84
Damages to property and cattle	38,165.80
Personal injuries	17,397.81
Agents and station service	610,436.63
Station supplies	20,808.91
Sundries	200,708.73
Total	\$ 2,322,800.71

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$ 74,334.39
Legal expenses	3,908.4
Insurance	15,910.80
Stationery and printing, outside agencies and advertising	171,086.07
Contingencies	108,831.88
Taxes in Iowa	\$ 19,286.30
Total taxes	138,576.36
Total	\$ 602,238.98

RECAPITULATION OF EXPENSES.

Maintenance of way and building	\$ 1,162,653.11
Maintenance of motive power and cars	875,350.56
Conducting transportation	2,322,800.71
General expenses, including taxes	602,238.98
Total operating expenses and taxes	\$ 4,963,043.36
Operating expenses and taxes per mile of road, operated (1,001.9 miles)	\$ 4,950.04
Operating expenses and taxes per train mile run, for trains earning revenue 4,818,729 miles	1.01
Proportion of operating expenses and taxes for Iowa	\$ 292,432.79
Expenses of running and management of passenger trains	296,476.50
Expenses of running and management of passenger trains, per train mile	.136
Expenses of running and management of freight trains	889,129.59
Expenses of running and management of freight trains, per train mile	.337
Expenses of running and management of all trains earning revenue	1,185,606.09
Percentage of expenses to earnings	77.15

GENERAL EXHIBIT.

Total earnings	\$ 6,196,956.89
Total expenses, including taxes	4,969,283.26
Net earnings	1,327,673.63
Costs, specifying amount paid to each company:	
Kansas City bridge	48,000.00
Detroit Union depot	68,556.98
Other rentals	93,216.97
Interest accruing during the year	239,773.93
Interest paid during the year	847,940.00
Interest paid during the year on account of the road in Iowa	22,540.00
Interest paid on funded debt	847,940.00
Balance for the year	61,256.31
Balance at commencement of the year	180,842.66
Balance at the close of the year, June 30, 1888	\$ 245,098.87

GENERAL RECAPITULATION.

Total earnings	\$ 6,196,956.89
Total operating expenses and taxes	4,969,283.26
Net earnings above operating expenses and taxes	1,327,673.63
Net earnings above operating expenses, taxes and rental	
Gross earnings per train mile run (4,788,739 miles)	\$ 1.29
Net earnings per train mile run	.28
Percentage of net earnings to stock and debt	3.1
Percentage of net earnings to cost of road and equipment	3.1

TAXES.

AMOUNT PAID FOR NINE MONTHS, ENDING JUNE 30, 1888.

In Iowa	\$ 9,325.26
In other States	114,679.74
Total	\$ 123,465.00

SURPLUS.

Surplus at the commencement of the year	\$ 180,842.66
Surplus at the close of the year	245,098.87

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of road, equipment and appurtenances	\$ 41,711,000.00
Premiums of insurance unappropriated	16,448.81
Supplies on hand	219,916.31
Cash on hand	937,743.98
Sundry accounts collectible	241,055.38
Receiver's assets uncollected	23,302.41
Wabash, St. Louis & Pacific Railway Company's assets uncollected	9,329.04
Total	\$ 43,158,865.89

CREDIT.

Balance at credit of income account	\$ 345,098.87
Capital stock	30,000,000.00
Bonded debt	11,741,000.00
Interest and rentals due and accrued	362,155.92
Sundry accounts payable	647,384.92
Miscellaneous accounts	79,125.84
Receiver's liabilities unpaid	44,697.72
Wabash, St. Louis & Pacific Railway Company's liabilities unpaid	326.66
James F. Joy, Thos. H. Hubbard, Ossian D. Ashley, Edgar T. Welles—the purchasing committee	41,177.66
Total	\$ 43,158,865.89

DESCRIPTION OF ROAD.

Length of main line of road:	
From Vine street and U. D., St. Louis, to Kansas City	287.9
From Moberly to Ottumwa	131.0
From Albia to Des Moines	67.3
From Brunswick to Pattonsburg	79.7
	565.9
Length of main line of road in Iowa	110.7
Length of main line of road in Missouri	455.2
Branches owned by this company:	
Glasgow to Salisbury	15.0
Centralia to Columbia (leased)	21.8
C. R. I. & P. track, Ottumwa to Harvey, Newton, and junction with C. R. I. & P. road	37.8
Total length of road belonging to this company in Missouri	16.0
Total length of road operated by this company west of the Mississippi river	646.5
Total length of road belonging to this company in Iowa	43.4
Aggregate length of sidings and other tracks not above enumerated	148.9
Same in Iowa	8.4
Total length of steel rails in tracks in Iowa, exclusive of sidings	31,275.0
Total length of iron rails in tracks in Iowa	79.944
Weights per yard, steel, 52 to 60 pounds.	
Weights per yard, iron, 48 to 56 pounds.	
Gauges of track, 4 feet, 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY
UNDER LEASE OR CONTRACT.

Name, description and length of each:	
Hannibal & St. Jo. Railway, Harlem to Kansas City	1.8
Boone County & Booneville Railroad, Centralia to Columbia	21.8
Des Moines & St. Louis Railroad, Albia to Des Moines	67.3
Brunswick & Chillicothe Railroad, Brunswick to Chillicothe	36.0
St. Louis, Council Bluffs & Omaha Railroad, Chillicothe to Pattonsburg	41.7
Missouri Pacific Railway, on levee at St. Louis	1.0
Total length of above roads	171.6
Total length of above roads in Iowa	67.3
Total length of above roads in other States (specifying each) Missouri	104.3
Total miles of road operated by this company east and west of Mississippi	1,091.9
Total miles of road operated by this company in Iowa not reported by any other company	116.7

STATIONS.

Number of stations on all roads owned by this company	108
Same in Iowa	8
Number of stations on all roads operated by this company	120
Same in Iowa	17
Number of telegraph offices in stations in Iowa	15

EMPLOYEES.

Average number of persons regularly employed on all roads operated by this company	3,564
Same in Iowa	147.6
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 2,409,988.22
Same in Iowa	79,427.65

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length	8	1,976
Combination truss bridges over 100 feet in length, stone	None.	
Iron truss bridges over 100 feet in length	3	830
Wooden trestle and pile	246	19,864
Iron trestle	None.	

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more	None.
Less than 20 feet opening	None.

BOX CULVERTS IN IOWA.

Timber	136
Stone	9

CATTLE GUARDS.

Number of in Iowa	233
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year, feet (B. M.) piling, 14,810; timber, 334,161	348,974
---	---------

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	WHEN BUILT.	Length in feet.
Between—				
Coatsville and Moulton	Trestle	Timber and piling	November, 1887	48
Coatsville and Moulton	Trestle	Timber and piling	October, 1887	31
Coatsville and Moulton	Trestle	Timber and piling	July, 1887	29
Moulton and Bloomfield	Trestle	Timber and piling	October, 1887	45
Moulton and Bloomfield	Trestle	Timber and piling	October, 1887	30
Moulton and Bloomfield	Trestle	Timber and piling	September, 1887	33
Bloomfield and Belknap	Trestle	Timber and piling	September, 1887	43
Bloomfield and Belknap	Trestle	Timber and piling	August, 1887	400
Bloomfield and Belknap	Truss	Timber and piling	August, 1887	95
Bloomfield and Belknap	Trestle	Timber and piling	September, 1887	110
Belknap and Ottumwa	Trestle	Timber and piling	August, 1887	44
Belknap and Ottumwa	Trestle	Timber and piling	August, 1887	63
Belknap and Ottumwa	Trestle	Timber and piling	July, 1887	64
Belknap and Ottumwa	Trestle	Timber and piling	July, 1888	64
Belknap and Ottumwa	Trestle	Timber and piling	July, 1887	62
Belknap and Ottumwa	Trestle	Timber and piling	July, 1887	108
Belknap and Ottumwa	Trestle	Timber and piling	November, 1887	229
Belknap and Ottumwa	Trestle	Timber and piling	July, 1887	94
Belknap and Ottumwa	Trestle	Timber and piling	July, 1887	61
Belknap and Ottumwa	Trestle	Timber and piling	March, 1888	20
Belknap and Ottumwa	Trestle	Timber and piling	June, 1888	110
Belknap and Ottumwa	Trestle	Timber and piling	June, 1888	235
Belknap and Ottumwa	Trestle	Timber and piling	June, 1888	2,498

Give the average number of years the trestle and pile bridges last on your road in Iowa

10

Give the average number of years that wooden truss bridges last on your road in Iowa

19

ROAD-BED AND TRACK.

Number of track sections in Iowa	14
Average length of sections, miles	7.78
Average number of men in each section gang	3.78
Number of new ties laid in track during the year in Iowa	26,533
Average number of new ties per mile of road	402
What is the average number of years that iron rails last in your track on main line in Iowa	8
What is the average number of years that iron rails last in your track on branches in Iowa	8
What is the average number of years that steel rails last in your track on main line in Iowa	15
What is the average number of years that steel rails last in your track on branches in Iowa	15
What is the average number of years that ties last in your track in Iowa	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, Rock Island & Pacific, at Belknap.

Chicago, Burlington & Quincy, at Albia.

Chicago, Rock Island & Pacific, at Harvey.

Number of highway crossings over railroad..... 1

Number of highway crossings under railroad..... 2

Number of highway bridges 18 feet above track..... 1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa..... 51.4

What is the average cost per rod, cents..... 42.3

What is the total cost of same..... \$ 6,939.00

How many miles of new fencing have you built during the year..... 10

Give the number of miles needed on both sides of your track in each county in Iowa:

In Wapello county, miles..... 1½

In Davis county, miles..... 2

In Appanoose county, miles..... 1

In Polk county, miles..... 14

In Marion county, miles..... 36

In Monroe county, miles..... 5

Total miles..... 59½

ROLLING STOCK.

	Leased.	Owned.	Total.
Number of passenger cars.....	7	83	70
Number of baggage, mail, and express cars.....	5	55	60
Number of parlor and sleeping cars.....		2	2
Number of dining cars.....		1	1
Number of box freight cars.....	84	4,634	4,718
Number of stock cars.....		813	813
Number of platform and coal cars.....	43	1,081	1,124
Number of other cars—Cinder cars, 47; chair cars, 14; caboose, 102; tool, derrick and pile driver, 28.....		191	191
Total number of cars.....	139	6,240	6,379
Number of locomotives.....		130	130
Maximum weight of locomotives and tenders, tons.....		64	
Average weight of locomotives and tenders, tons.....		53	
Number of locomotives equipped with train brake.....		49	
Number of locomotives equipped with driver brake.....		59	
Maximum weight of passenger cars, tons.....		36.75	
Average weight of passenger cars, tons.....		27.5	
Number of passenger cars equipped with train brake, air.....		125	
Number of freight cars equipped with train brake, American.....		220	
Number of freight cars equipped with air brake..... None.			
Number of passenger cars equipped with Miller platform and buffer.....		135	
Number of freight cars equipped with automatic coupler, cinder cars.....		10	

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	2,185,874
Miles run by freight trains during the year.....	2,632,855
Miles run by switching trains during the year.....	1,321,520
Miles run by construction and repair trains during the year.....	100,664
Total train mileage.....	5,940,913

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	4.7
Average weight of passenger trains, exclusive of passengers, tons.....	80,400
Average number of cars in freight trains.....	22.19
Average weight of freight trains, exclusive of freight, tons.....	500,000

PASSENGER TRAFFIC.

Number of through passengers carried.....	200,604
Number of local passengers carried.....	1,009,113
Total number of passengers carried.....	1,209,717
Total passenger mileage or passengers carried one mile.....	80,061,553
Average distance traveled by each passenger, miles.....	59.3
Average amount received from each passenger.....	\$ 1.2716
Highest rate of fare per mile for any distance.....	.63
Average rate of fare per mile for all passengers.....	2.144

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	\$ 2,165,157
Number of tons of local freight carried.....	710,597
Total tons of freight carried.....	2,875,754
Total mileage of through freight, tons carried one mile.....	394,498,329
Total mileage of local freight, tons carried one mile.....	59,611,292
Total freight mileage, or tons carried one mile.....	454,110,621
Average rate per ton per mile received for through freight.....	\$.0751
Average rate per ton per mile received for local freight.....	1.709
Average rate per ton per mile received for all freight.....	.0675
Average cost per ton per mile to move freight.....	.0714

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	20,124,195
Number of miles run by loaded freight cars west and north.....	20,671,851
Number of miles run by empty freight cars east and south.....	8,870,618
Number of miles run by empty freight cars west and north.....	8,892,490
Total freight car mileage.....	58,410,554
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	15.1
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	15.1

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	30
Rate of speed of freight trains, including stops, miles	12

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Grain	629,627	21.90
Flour	100,844	3.51
Animals	181,278	6.30
Other agricultural products	108,710	3.78
Lumber and forest products	456,752	15.88
Coal	374,194	13.61
Merchandise, and other articles not enumerated above	1,694,824	58.02
Total tons carried	2,875,733	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	Tons.	Per cent.
Grain	50,368	21.90
Flour	8,064	3.51
Animals	14,495	6.30
Other agricultural products	8,096	3.78
Lumber and forest products	36,536	15.88
Coal	29,928	13.61
Merchandise, and other articles not enumerated above	81,941	35.62
Total tons carried	230,632	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Pacific Express Company. This company receives a portion of the earnings.

SLEEPING CARS.

Do sleeping, parlor, or dining cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Pullman.

What is the total amount paid by your company to palace or sleeping car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Sleeping Car Company receive entire earnings.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? Moberly to Ottumwa \$1,432.00 per month; Harvey to Des Moines, \$228.37 per month.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$58.

TELEGRAPH.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company operates the line.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
October 22	Chas. K. Kitchin, coal miner.	Knoxville Junction.	*Crawling under cars; run over and killed; drunk.
November 1	Wm. Whitman, boy of 11 years.	Des Moines.	*Fell from cars; killed.
January 16	Michael Conroy, fireman.	Ottumwa.	*Sealing tide; collision; killed.
*Verdicts of coroners' juries exonerate company from all blame.			

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
July 27	H. E. Peck, engineer.	Kirksville.	Collision; left wrist broken.
September 20	J. C. Thamage, brakeman.	Village Creek.	Overhead bridge; skull fractured.
October 10	J. Cope, passenger.	Ottumwa.	Collision; back bruised.
January 10	E. Peckert, conductor.	Ottumwa.	Collision; arm broken.
January 15	E. Peckert, conductor.	Ottumwa.	Collision; arm broken.
January 16	J. G. Cope, express messenger.	Ottumwa.	Collision; scalp wound.
January 18	R. W. Williams, train porter.	Ottumwa.	Derailment; shoulder bruised.
January 19	W. Williams, train porter.	Ottumwa.	Derailment; bruises.
January 21	Margaret Wallace, passenger.	Knoxville.	Derailment; scalp confused.
January 22	Geo. K. Harrison, passenger.	Knoxville.	Derailment; scalp confused.
January 23	W. Williams, train porter.	Knoxville.	Derailment; bruised.
January 24	Ida Sewell, passenger.	Knoxville.	Derailment; bruised.
January 25	L. C. Cope, passenger.	Knoxville.	Derailment; knee hurt.
January 26	L. C. Cope, passenger.	Knoxville.	Derailment; knee hurt.
January 27	R. K. Snavely, passenger.	Knoxville.	Derailment; wrist sprained.
January 28	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
January 29	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
January 30	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
January 31	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 1	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 2	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 3	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 4	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 5	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 6	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 7	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 8	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 9	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 10	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 11	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 12	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 13	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 14	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 15	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 16	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 17	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 18	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 19	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 20	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 21	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 22	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 23	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 24	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 25	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 26	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 27	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 28	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 29	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.
February 30	R. K. Snavely, passenger.	Knoxville.	Derailment; cut on head.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.
KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888.			
February	21 Ed. Irish, switchman.	Des Moines	Coupling; caught between cars; hips bruised.
March	21 Wm. Mason, switchman.	Des Moines	Finger caught; finger caught; middle fingers bruised.
March	21 Wm. Harvey, switchman.	Des Moines	Coupling cars; finger caught; middle fingers bruised.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailments.....	8	1	1
Collisions.....	1	4	5
Caught in frogs, guard rails, or switches.....
Coupling cars.....
Falling from train.....
Getting on and off trains.....
Highway crossings.....
Miscellaneous.....
Overhead and side obstruction.....
Stealing rides.....
While intoxicated.....
Trespassers on track.....
Total.....	1	2	0	0	0

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year.....	.....
Number of persons injured during the year.....	24
Number of casualties purely accidental during the entire year.....	20
Number resulting from lack of caution, carelessness or misconduct, but not on the part of this road.....	5
Number of persons killed while intoxicated.....	1
Number of tramps or others stealing rides killed or injured.....	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—O. D. Ashley, New York City.
 Vice-Presidents—Edgar T. Welles, Hartford, Conn.; Jas. F. How, St. Louis, Mo.
 Secretary—W. M. Beach, New York City.
 Treasurer—James F. How, St. Louis, Mo.
 General Manager—C. M. Hays, St. Louis, Mo.
 General Superintendent, West end—H. L. Magoo, Kansas City, Mo.
 General Superintendent, East end—J. S. Goodrich, Chicago, Ill.
 Chief Engineer—W. S. Lincoln, St. Louis, Mo.
 Superintendent of Telegraph—G. C. Kinsman, Decatur, Ill.
 Auditor—D. B. Howard, St. Louis, Mo.
 General Freight Agent—M. Knight, St. Louis, Mo.
 General Passenger Agent—F. Chandler, St. Louis, Mo.
 General Solicitor—W. H. Blodgett, St. Louis, Mo.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

O. D. Ashley, New York City.
 Edgar T. Welles, Hartford, Conn.
 Thos. H. Hubbard, New York City.
 Edingham H. Nichols, New York City.
 C. J. Lawrence, New York City.
 Jas. F. How, St. Louis, Mo.
 P. B. Wyckoff, New York City.
 Richard A. Elmer, New York City.
 Chas. M. Hays, St. Louis, Mo.

Date of annual meeting of stockholders, second Tuesday in March.
 Fiscal year of company ends December 31st.
 General offices of the company are located at St. Louis, Mo.

STATE OF MISSOURI, 1888.
 CITY OF ST. LOUIS, 1888.

James F. How, Vice-President of the Wabash Western Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed.)

JAMES F. HOW,

Vice-President Wabash Western Railway Company.

Subscribed and sworn to before me, this 14th day of September, A. D. 1888.

MILLARD F. WATTS,

[L. S.]

Notary Public, City of St. Louis, Mo.

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

KEOKUK & WESTERN RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 4,000,000.00
Amount authorized by vote of the company.....	4,000,000.00
Number of shares issued, 40,000; amount paid in.....	4,000,000.00
Amount of common stock issued.....	<u>4,000,000.00</u>

Total miles of road owned by company.....	142.3423
Amount of stock per mile of road.....	\$ 28,000.00
Amount of stock representing the road in Iowa.....	2,941,958.00
Amount of stock held in Iowa.....	72,000.00
Total number of stockholders.....	97
Number of stockholders in Iowa.....	3

DEBT.

Funded debt as follows:

First mortgage bonds due December 31, 1887; rate of interest, 7 per cent.	
First mortgage bond due.....; rate of interest, 6 per cent.....	\$ 240,000.00
Amount of interest paid on same during the year.....	\$ 17,963.30
Amount of debt per mile of road.....	1,621.62
Amount of debt representing the road in Iowa.....	12,720.00
Total amount of stock and debt.....	<u>4,242,000.00</u>
Amount of stock and debt per mile of road.....	28,648.65
Amount of interest paid representing the road in Iowa.....	16,612.36

COST OF EQUIPMENT.

Locomotives	\$ 66,200.00
Passenger, mail, baggage, and express cars	22,000.00
Parlor, dining, and sleeping cars, coal, box, stock, caboose, freight and other cars	237,300.00
Wrecking-cars, pile-drivers, and tools	500.00
Total for equipment	\$ 336,000.00
Average cost of equipment per mile of road operated by company, (148 miles)	\$ 2,307.60
Proportion of cost of equipment for Iowa	169,850.00
The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business	4,320,650.00

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 617.39	\$ 5,197.38	\$ 5,815.25
August, 1887	859.33	5,983.53	6,842.86
September, 1887	1,451.25	6,447.29	7,898.54
October, 1887	1,762.16	5,153.55	6,915.71
November, 1887	1,604.67	4,818.15	6,422.82
December, 1887	935.20	5,127.25	6,062.45
January, 1888	712.87	4,181.50	4,894.37
February, 1888	967.79	4,598.56	5,566.35
March, 1888	1,021.96	5,170.45	6,192.41
April, 1888	1,069.48	4,603.31	5,672.79
May, 1888	729.85	4,197.16	4,927.01
June, 1888	732.94	5,375.10	6,108.04
Totals	\$ 13,016.90	\$ 61,394.47	\$ 74,411.37

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 4,712.57	\$ 8,591.65	\$ 13,304.22
August, 1887	9,796.94	11,276.00	21,072.94
September, 1887	10,777.23	10,398.69	21,175.92
October, 1887	9,471.67	13,522.81	22,994.48
November, 1887	8,545.44	11,500.85	20,046.29
December, 1887	7,331.11	11,918.23	19,249.34
January, 1888	8,662.64	9,876.79	18,539.43
February, 1888	8,961.69	7,668.04	16,629.73
March, 1888	7,560.19	8,884.39	16,444.58
April, 1888	7,101.82	8,360.91	15,462.73
May, 1888	7,704.81	6,382.83	14,087.64
June, 1888	7,949.16	8,285.27	16,234.43
Total	\$ 96,795.83	\$ 112,115.06	\$ 208,910.89

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887	\$ 810.52	\$ 600.00	\$ 3,688.20	\$ 5,098.72
August, 1887	723.45	600.00	3,458.12	4,771.57
September, 1887	723.45	600.00	3,927.31	5,250.76
October, 1887	723.45	600.00	3,774.68	5,098.13
November, 1887	723.45	600.00	3,517.60	4,841.05
December, 1887	723.45	600.00	3,380.70	4,704.15
January, 1888	723.45	600.00	3,738.74	5,062.19
February, 1888	723.45	600.00	4,322.31	5,645.76
March, 1888	723.45	600.00	3,360.69	4,684.14
April, 1888	723.45	600.00	2,511.08	3,834.53
May, 1888	723.45	600.00	2,610.23	3,933.68
June, 1888	723.45	600.00	2,867.82	4,191.27
Totals	\$ 8,768.47	\$ 7,200.00	\$ 42,856.47	\$ 58,824.94

ANALYSIS OF EARNINGS.

Earnings, passenger :	
From local passengers	\$ 61,234.47
From through passengers	13,048.90
From all passengers	74,283.37
From express and baggage	8,623.00
From mails	8,768.47
From other sources, passenger department	190.00
Total earnings, passenger department	\$ 92,862.84
Earnings per train mile run (173,875 miles) .....	.52
Earnings, freight :	
From local	\$ 112,115.06
From through	96,795.83
Total earnings, freight department	\$ 208,910.89
Earnings per train mile run (146,347 miles)	1.43
Earnings per train mile run, from all trains earning revenue (320,222 miles) .....	.30
Proportion of earnings for Iowa	186,758.83
Rents received for use of road	8,960.04
Car mileage	3,886.96
Earnings from all other sources	1,368.47—
Total earnings from all sources	\$ 209,910.89
Earnings per mile of road operated (148 miles)	\$ 2,394.19
Proportion of earnings for Iowa	186,758.83

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road bed and track.....	\$ 30,790.12
Renewal of rails (No. tons laid, steel, 1,300; iron, 493½).....	25,933.89
Renewal of ties (No. laid, 27,269).....	9,902.61
Construction.....	5,207.06
Repairs of bridges, including culverts and cattle-guards.....	6,400.27
New fence.....	3,871.06
Repairs of fences, road-crossings and signs.....	1,443.92
Repairs of buildings, stations and water-tanks.....	4,278.92
Total.....	\$ 92,906.55

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	14,047.84
Repairs of passenger cars.....	4,711.22
Repairs of freight cars.....	12,312.30
Superintendence.....	1,273.71
Repairs of tools and machinery.....	244.92
Total.....	\$ 32,591.09

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 15,861.31
Water supply.....	3,506.67
Oil and waste.....	1,613.90
Locomotive service.....	26,306.30
Train service and supplies.....	19,985.78
Passenger train supplies, mail expense.....	272.50
Mileage of passenger cars.....	1,466.00
Freight on new equipment.....	
Rent of track.....	6,495.45
Mileage of freight cars.....	1,357.40
Telegraph expenses (maintenance and operating).....	7,486.22
Pool expense.....	8.88
Damage to property and cattle.....	2,773.81
Personal injuries.....	626.22
Agents and station service.....	19,547.85
Station supplies.....	342.84
Sundries—right of way.....	180.00
Total.....	\$ 109,251.23

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$ 11,612.35
Legal expenses.....	3,584.22
Insurance.....	1,612.34
Stationery, printing, outside agencies and advertising.....	2,424.08
Interest.....	20,022.32
General expense, etc.....	3,312.41
Taxes in Iowa.....	3,540.74
Total.....	\$ 45,511.07

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$ 92,906.55
Maintenance of motive power and cars.....	32,591.09
Conducting transportation.....	109,251.23
General expenses, including taxes.....	45,511.07
Total operating expenses and taxes.....	\$ 280,300.44
Operating expenses and taxes per mile of road operated (14½ miles).....	\$ 1,891.68
Operating expenses and taxes per train mile run, for trains earning revenue (320,222 miles).....	.574
Proportion of operating expenses and taxes for Iowa.....	144,336.67
Percentage of expenses to earnings.....	79

GENERAL EXHIBIT.

Total earnings.....	\$ 341,019.30
Total expenses, including taxes.....	280,300.44
Net earnings.....	60,718.76
Rentals, specifying amount paid to each company:	
St. Louis, Keokuk & Northwestern Railroad.....	\$ 5,115.30
Centerville, Moravia & Albia Railroad.....	5,100.00
Interest accruing during the year.....	5,315.30
Interest paid during the year.....	17,953.30
Interest paid during the year on account of the road in Iowa.....	14,673.30
Interest on funded debt.....	7,776.85
Interest paid on funded debt.....	17,953.20
Dividends declared (1 per cent).....	11,221.07
Interest falling due during the year and not paid.....	40,000.00
Floating debt liquidated during the year.....	3,280.00
Balance for the year.....	100,000.00
Balance at commencement of the year.....	240,000.00
Balance at the close of the year, June 30, 1888.....	\$ 240,000.00

GENERAL RECAPITULATION.

Total earnings.....	\$ 341,019.30
Total operating expenses and taxes.....	280,300.44
Net earnings above operating expenses and taxes.....	60,718.76
Net earnings above operating expenses, taxes and rental.....	60,718.76
Gross earnings per train mile run (320,222 miles).....	.58
Net earnings per train mile run (320,222 miles).....	.19

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa.....	\$ 3,540.74
--------------	-------------

SURPLUS.

Surplus at the commencement of the year.....	\$ 48,554.98
Surplus at the close of the year.....	60,718.76

DESCRIPTION OF ROAD.

Length of main line of road from Alexandria, Missouri to Van Wert, Iowa, miles.....	142.8
Length of main line of road in Iowa.....	73.1
Length of main line of road in Missouri.....	69.5
Total length of road belonging to this company.....	142.6
Aggregate length of sidings and other tracks not above enumerated.....	73.1
Same in Iowa.....	18
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	12.2
Total length of iron rails in tracks in Iowa.....	27.4
Weight per yard, steel, 66 lbs.....	66.7
Weight per yard, iron, 82.....	
Gauge of track, 4 feet, 8½ inches.....	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:	
Centerville, Moravia & Albia, Relay to Albia, miles.....	24
Total length of above roads, miles.....	24
Total length of above roads in Iowa, miles.....	24

STATIONS.

Number of stations on all roads owned by this company.....	27
Same in Iowa.....	14
Number of stations on all roads operated by this company.....	31
Same in Iowa.....	18
Number of telegraph offices in stations in Iowa.....	15

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company.....	340
Same in Iowa.....	200
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 178,377.50
Same in Iowa. All in Iowa except a small amount to station agents and laborers.....	

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridge over 100 feet in length.....	1	123
Wooden trestle and pile.....	81	6,673

BOX CULVERTS IN IOWA.

Timber.....	67	2,680
Stone.....	3	330

CATTLE-GUARDS.

Number of in Iowa.....	231	1,848
------------------------	-----	-------

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....	60,328
Give the average number of years the trestle and pile bridges last on your road in Iowa.....	8
Give the average number of years that wooden truss bridges last on your road in Iowa.....	8

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	13
Average length of sections, miles.....	5½
Average number of men in each section gang.....	4½
Number of new ties laid in track during the year in Iowa.....	14,837
Average number of new ties per mile of road.....	188
New rails laid in track during the year in Iowa—steel, 1,064.25 tons, miles....	11.2
Total track laid with new rails during the year in Iowa, miles.....	87
What is the average number of years that iron rails last in your track on main line in Iowa.....	7
What is the average number of years that steel rails last in your track on main line in Iowa.....	No record.
What is the average number of years that steel rails last in your track on branches in Iowa.....	7
What is the average number of years that ties last in your track in Iowa.....	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?	
Chicago, Burlington & Quincy, at Humeston.	
Des Moines & Kansas City, at Van West.	
Chicago, Burlington & Kansas City, at Sedan.	
Chicago, Rock Island & Pacific, at Centerville.	

What railroads cross your road, either over or under, and at what locality?	
Chicago, Milwaukee & St. Paul, at Brazil, above grade.	

Number of highway crossings at grade.....	89
---	----

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	34.6
What is the average cost per rod.....	\$.75
What is the total cost of same.....	18,834.08
How many miles of new fencing have you built during the year.....	7.6
Give the number of miles needed on both sides of your track in each county in Iowa:	
In Appanoose county.....	6.9
In Wayne county.....	20.2
In Decatur county.....	11.5

ROLLING STOCK.

Number of passenger cars	7
Number of baggage, mail and express cars	2
Number of box freight cars	381
Number of stock cars	157
Number of platform and coal cars	199
Number of other cars—wrecking, 1; cabocons, 8; flat, 6; tool, 1.....	16
Total number of cars	762
Maximum weight of locomotives and tenders, tons	49
Average weight of locomotives and tenders, tons	39
Maximum weight of passenger cars, tons	33
Average weight of passenger cars, tons	30
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine 35; tons....	260

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	173,876
Miles run by freight trains during the year	146,347
Miles run by switching trains during the year	74,619
Miles run by construction and repair trains during the year	7,023
Total train mileage	401,864

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	8
Average weight of passenger trains, exclusive of passengers, tons	100
Average number of cars in freight trains	16
Average weight of freight trains, exclusive of freight, tons	230

PASSENGER TRAFFIC.

Number of through passengers carried	8,603
Number of local passengers carried	129,905
Total number of passengers carried	138,508
Total passenger mileage, or passengers carried one mile	1,761,294
Average distance traveled by each passenger, miles	20.84
Average amount received from each passenger .....	.5288
Highest rate of fare per mile for any distance .....	.08
Average rate of fare per mile for all passengers .....	.327

FREIGHT TRAFFIC.

Total tons of freight carried	194,267
Total freight mileage, or tons carried one mile	12,819,142
Average rate per ton per mile received for all freight .....	.0163

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	353,796
Number of miles run by loaded freight cars west and north	918,809
Number of miles run by empty freight cars east and south	389,363
Number of miles run by empty freight cars west and north	246,243
Total freight car mileage	1,898,211

Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	48
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	21

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	23
Rate of speed of freight trains, including stops, miles	10

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	26,198	
Flour	1,771	
Provisions (beef, pork, lard, etc)	184	
Animals	15,418	
Other agricultural products	2,228	
Lumber and forest products	22,443	
Coal	97,601	
Plaster, lime and cement	735	
Salt	1,349	
Petroleum and oil	375	
Iron, steel and castings	1,469	
Stone and brick	376	
Manufactures—articles shipped from point of production	7,791	
Merchandise, and other articles not enumerated above	16,429	
Total tons carried	194,267	

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS	PER CENT.
Grain	11,436	
Flour	782	
Provisions (beef, pork, lard, etc)	184	
Animals	14,475	
Other agricultural products	731	
Lumbers and forest products	20,123	
Coal	97,583	
Plaster, lime and cement	100	
Salt	846	
Petroleum and oil	373	
Iron, steel and castings	262	
Stone and brick	299	
Manufactures—articles shipped from point of production	7,895	
Merchandise, and other articles not enumerated above	13,327	
Total tons carried	167,487	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Pacific Express Company; \$600.00 per month; general express business; at depot.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service. \$63.66 per mile per annum.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$272.50 during year ending June 30, 1888.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company; 13.1 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED

DATE	NAME AND OCCUPATION.	PLACE	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888. June March	413 Delano. 21 Shelly Armstrong	Relay Relay	Fell from train. Trespasser; company not responsible, according to verdict of coroner's jury; head bruised.
INJURED.			
1887. September 22	J. P. Clifford	Promise City	Piece of coal fell on his hand while attempting to couple cars; hand injured.
November 14	J. R. Roberts	Brall	Supper, have stepped in a hole; either fell or was knocked under train; left ankle broken, other bruises about foot and leg.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailements.....	1	1	1	1	1	1
Collisions.....	1	1	1	1	1	1
Caught in frog.....	1	1	1	1	1	1
Coupling cars.....	1	1	1	1	1	1
Falling from trains.....	1	1	1	1	1	1
Getting on and off trains.....	1	1	1	1	1	1
Highway crossings.....	1	1	1	1	1	1
Miscellaneous.....	1	1	1	1	1	1
Overhead obstructions.....	1	1	1	1	1	1
Stealing rides.....	1	1	1	1	1	1
While intoxicated.....	1	1	1	1	1	1
Trespassers on track.....	1	1	1	1	1	1
Total.....	1	1	1	1	1	1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year.....	2
Number of persons injured during the year.....	2

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—F. T. Hughes, Keokuk, Iowa.
 Vice President—G. H. Candee, New York City.
 Secretary—Jno. DeWitt, Jr., Keokuk, Iowa.
 Treasurer—G. M. Jesup, New York City.
 General Manager—A. C. Goodrich, Keokuk.
 Auditor—Joseph Bennett, Keokuk.
 Acting General Passenger Agent—J. F. Elder, Keokuk.
 Acting General Freight Agent—A. McCrea, Keokuk.
 General Solicitor—F. T. Hughes, Keokuk.

DIRECTORS, NAME, AND POST-OFFICE ADDRESS.

F. T. Hughes, Keokuk, Iowa.
 F. M. Drake, Centerville, Iowa.
 Jno. N. Irwin, Keokuk, Iowa.
 F. DeWitt Cuyler, Philadelphia, Pennsylvania.
 John Paton, New York City.
 W. H. Gebhard, New York City.
 Benjamin Strong, New York City.
 G. H. Candee, New York City.
 J. W. Drexel, New York City.

Date of annual meeting of stockholders, first Wednesday in February of each year.
 Fiscal year of company ends December 31st.
 General offices of the company are located at Keokuk, Iowa.

STATE OF IOWA.
 COUNTY OF LEE. ss.

F. T. Hughes, President, and A. C. Goodrich, General Manager of the Keokuk & Western Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

F. T. HUGHES.
 A. C. GOODRICH.

Subscribed and sworn to before me, this 14th day of September, A. D. 1888.

Wm. T. RANKIN,
 Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 17th day of September A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

CENTERVILLE, MORAVIA & ALBIA RAILROAD COMPANY

(KEOKUK & WESTERN R. R. CO., LESSEE).

FOR THE YEAR ENDING JUNE 30, 1888.

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887			\$ 237.41
August, 1887			274.43
September, 1887			436.89
October, 1887			498.44
November, 1887			332.02
December, 1887			414.35
January, 1888			234.75
February, 1888			317.92
March, 1888			510.85
April, 1888			384.72
May, 1888			329.51
June, 1888			466.50
Totals			\$ 4,494.72

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887			\$ 885.31
August, 1887			447.39
September, 1887			782.94
October, 1887			351.45
November, 1887			493.81
December, 1887			415.59
January, 1888			269.35
February, 1888			380.76
March, 1888			515.43
April, 1888			105.75
May, 1888			309.25
June, 1888			348.19
Totals			\$ 4,644.11

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887	\$ 68.41	\$ 75.00		\$ 143.41
August, 1887	68.43	75.00		143.43
September, 1887	68.41	75.00		143.41
October, 1887	68.42	75.00		143.42
November, 1887	68.41	75.00		143.41
December, 1887	68.41	75.00		143.41
January, 1888	68.41	75.00		143.41
February, 1888	68.41	75.00		143.41
March, 1888	68.41	75.00	9.10	152.51
April, 1888	68.41	75.00	91.30	174.81
May, 1888	68.41	75.00		143.41
June, 1888	68.41	75.00		143.41
Totals	\$ 796.94	\$ 900.00	\$ 40.30	\$ 1,737.24

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From all passengers	\$	4,474.72
From express and baggage		900.00
From mails		796.94
Total earnings, passenger department	\$	6,171.66
Earnings per train mile run (11,908 miles)	\$	.52
Earnings, freight :		
Total earnings, freight department	\$	4,884.40
Earnings per train mile run (16,567 miles)	\$	.28
Earnings per train mile run, from all trains earning revenue (28,465 miles)		.38
Proportion of transportation earnings for Iowa	All.	
Total earnings from all sources	\$	10,856.06
Earnings per mile of road operated (24 miles)		453.17
Proportion of earnings for Iowa	All.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track and ties (No. laid, 1,965).....	\$	4,132.37
Repairs of bridges, including culverts, cattle-guards and buildings.....		422.35
Repairs of fences, road-crossings, and signs.....		26.07
Total.....	\$	4,580.79

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	161.06
Repairs of passenger cars.....		1.87
Repairs of freight cars.....		2.62
Total.....	\$	165.55

CLASS 3.—CONDUCTING TRANSPORTATION.

Water supply.....	\$	242.65
Oil, waste, locomotive service and fuel, repairs included.....		3,702.92
Train service.....		1,911.96
Mail expense.....		300.00
Mileage of freight cars.....		66.98
Damages to property and cattle.....		305.00
Agents and station service.....		1,603.29
Total.....	\$	8,632.70

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$	2,137.07
Pool expenses.....		3.64
Insurance.....		1.25
Stationery and printing, outside agencies and advertising.....		20.10
Receiver's expense.....		65.00
Rent of track.....		800.04
Taxes in Iowa.....		25.00
Total.....	\$	3,051.50

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	4,580.79
Maintenance of motive power and cars.....		165.55
Conducting transportation.....		8,632.70
General expenses, including taxes.....		3,051.50
Total operating expenses and taxes.....	\$	15,814.54
Operating expenses and taxes per mile of road operated (24 miles).....	\$	658.93
Proportion of operating expenses and taxes for Iowa.....All.		
Percentage of expenses to earnings.....		145.07

GENERAL EXHIBIT.

Total earnings.....	\$	10,856.06
Total expenses, including taxes.....		15,814.54
Rentals, specifying amount paid to each company:		
Keokuk & Western Railroad.....		800.04

GENERAL RECAPITULATION.

Total earnings.....	\$	10,856.06
Total operating expenses and taxes.....		15,814.54
Net earnings above operating expenses and taxes (deficit).....		4,958.48
Gross earnings per train mile run (28,495 miles).....	\$	.38

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa.....	\$	25.00
--------------	----	-------

DESCRIPTION OF ROAD.

Length main line of road from Relay to Albia, miles.....	24
Total length of road belonging to this company.....	24
Total length of road belonging to this company in Iowa.....	24
Aggregate length of sidings and other tracks not above enumerated.....	3
Same in Iowa.....	3
Total length of iron rails in tracks in Iowa.....	24
Weights per yard, iron, 52.	
Gauge of track, 4 feet, 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Total miles of road operated by this company.....	24
---	----

STATIONS.

Number of stations on all roads owned by this company.....	7
Same in Iowa.....	7
Number of stations on all roads operated by this company.....	7
Same in Iowa.....	7
Number of telegraph offices in stations in Iowa.....	3

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company.....	24
Same in Iowa.....	24
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 7,848.73
Same in Iowa.....All.	

BRIDGES IN IOWA.

	Number.	Aggregate length.
Combination truss bridges over 100 feet in length	1	102
Wooden trestle and pile	9	2,154
Iron trestle	1	30

BOX CULVERTS IN IOWA.

Timber	25
--------------	----

CATTLE-GUARDS.

Number of in Iowa	40	320
-------------------------	----	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)	2,302
--	-------

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

Give the average number of years the trestle and pile bridges last on your road in Iowa, years	8
Give the average number of years that wooden truss bridges last on your road in Iowa, years	8

ROAD-BED AND TRACK.

Number of track sections in Iowa	3
Average length of sections, miles	8
Average number of men in each section gang	4
What is the average number of years that iron rails last in your track on main line in Iowa	10
What is the average number of years that ties last in your track in Iowa ..	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality? Chicago, Burlington & Quincy, at Selection.	
What railroads cross your road, either over or under, and at what locality: Chicago, Milwaukee & St. Paul between Marno and Dennis. Chicago, Burlington & Quincy between Selection and Albia.	
Number of highway crossings at grade	16
Number of highway crossings under railroad	1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa	6
What is the average cost per rod	\$.75
What is the total cost of same	144.00
Give the number of miles needed on both sides of your track in each county in Iowa:	
In Appanoose county	10
In Monroe county	8

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	11,908
Miles run by freight trains during the year	16,887
Miles run by construction and repair trains during the year	729
Total train mileage	29,524

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	1
Average weight of passenger trains, exclusive of passengers, tons	20
Average number of cars in freight trains	3
Average weight of freight trains, exclusive of freight, tons	30

FREIGHT TRAFFIC.

Total tons of freight carried	\$ 4,773
Total freight mileage, or tons carried one mile	\$ 76,367
Average rate per ton per mile received for all freight	\$.008

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	13,912
Number of miles run by loaded freight cars west and north	2,666
Number of miles run by empty freight cars east and south	11,384
Number of miles run by empty freight cars west and north	7,560
Total freight car mileage	35,522

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains including stops, miles, per hour	15
Rate of speed of freight trains, including stops, miles, per hour	10

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	541	
Flour	190	
Animals	1,497	
Other agricultural products	89	
Coal	2,005	
Iron, steel and casting	18	
Stone and brick	18	
Manufactures—articles shipped from point of production	132	
Merchandise and other articles not enumerated above	270	
Total tons carried	4,773	

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain.....	541	
Flour.....	193	
Animals.....	1,497	
Other agricultural products.....	99	
Coal.....	2,605	
Iron, steel and castings.....	18	
Stone and brick.....	18	
Manufactures—articles shipped from point of production.....	132	
Merchandise, and other articles not enumerated above.....	270	
Total tons carried.....	4,776	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Pacific Express Company; \$75 per month. Regular express business at depots.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States government for the transportation of its mails on your road in Iowa, and on what terms of service? \$33.21 per annum per mile.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$200.00 per annum.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

Receiver—Thomas Thacher, New York City.

STATE OF IOWA,
COUNTY OF LEE. } ss.

F. T. Hughes, President, and A. C. Goodrich, General Manager of the Keokuk & Western Railroad Company, lessees of the Centerville, Moravia & Albia Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

Signed,

F. T. HUGHES.
A. C. GOODRICH.

Subscribed and sworn to before me, this 14th day of September, A. D. 1888.

W. T. RANKIN,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

MASON CITY & FORT DODGE RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 5,000,000.00
Amount authorized by vote of the company.....	912,000.00
Number of shares issued, 9,120; amount paid in.....	\$ 912,000.00
Amount of common stock issued.....	
Amount of preferred stock issued, and conditions of preference.....	None.
Total amount paid in, as per books of the company.....	
Total miles of road owned by company.....	91.20
Amount of stock per mile of road.....	\$ 10,000.00
Amount of stock representing the road in Iowa.....	912,000.00
Total number of stockholders.....	7

DEBT.

Funded debt as follows:	
1,250 bonds due July 1, 1925; rate of interest, 6 per cent....	\$ 1,368,000.00
Amount of interest paid on same during the year....None.	
All bonds due July 1, 1925; rate of interest, 6 per cent....	
Amount of interest paid on same during the year....None.	
Total amount of funded debt.....	\$ 1,368,000.00
Floating debt:	
Incurred for construction.....	
Total amount of floating debt.....	\$ 1,368,000.00
Total amount of debt liabilities.....	\$ 1,368,000.00
Amount of debt per mile of road.....	\$ 1,500.00
Amount of debt representing the road in Iowa.....	1,368,000.00
Total amount of stock and debt.....	2,380,000.00
Amount of stock and debt per mile of road.....	32,000.00
Amount of interest paid representing the road in Iowa; not paid	82,800.00

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading	\$ 1,698.80
Bridging and masonry	391.82
Superstructure, including rails	943.42
Land, land damages and fences	1,602.40
Passenger and freight stations, coal sheds, and water stations	261.68
Engine houses, car sheds and turn-table	873.19
Machine shops, including machinery and tools	1,150.81
Engineering, agencies, salaries, and other expenses during construction	63.71
All other items charged to construction not enumerated above	3,915.53
Total expended for construction	\$ 10,438.02

Average cost of construction per mile of road (32 miles)	\$ 113.45
Proportion of cost of construction for Iowa	All.

COST OF EQUIPMENT.

Snow-plows on wheels	\$ 105.21
Passenger, mail, baggage and express cars	1,025.00
Total for equipment	\$ 1,130.41

Average cost of road and equipment per mile of road operated by company, (— miles)	12.29
Proportion of cost of road and equipment for Iowa	All.
Total cost of road and equipment	\$ 11,568.43

Average cost of road and equipment per mile (32 miles)	\$ 594.29
--	-----------

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 54.72	\$ 1,481.28	\$ 1,486.00
August, 1887	114.80	1,090.61	1,175.41
September, 1887	92.56	1,579.55	1,579.11
October, 1887	121.94	1,368.33	1,510.27
November, 1887	101.67	1,141.17	1,242.84
December, 1887	85.68	1,373.06	1,460.73
January, 1888	78.36	1,026.42	1,102.78
February, 1888	95.67	1,132.95	1,228.62
March, 1888	125.61	1,540.91	1,667.52
April, 1888	94.11	1,460.94	1,495.05
May, 1888	44.63	1,329.38	1,374.01
June, 1888	59.90	1,464.70	1,524.60
Totals	1,075.87	15,571.29	16,646.94

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 1,087.88	\$ 806.07	\$ 1,893.95
August, 1887	2,278.25	828.35	3,284.60
September, 1887	3,057.50	1,637.37	4,645.30
October, 1887	3,443.28	2,718.20	6,167.48
November, 1887	3,228.72	3,260.08	6,488.80
December, 1887	3,484.37	3,250.77	6,735.34
January, 1888	2,971.81	2,481.40	4,553.21
February, 1888	3,552.81	2,778.10	6,337.04
March, 1888	3,178.41	2,571.67	5,756.08
April, 1888	1,438.48	646.35	2,074.68
May, 1888	1,890.14	1,079.73	2,969.87
June, 1888	2,643.42	531.94	3,475.38
Totals	31,708.73	22,933.88	54,642.61

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	*MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887	\$ 42.64		81.26	73.90
August, 1887	93.33	37.77		131.10
September, 1887	52.92	13.40		66.32
October, 1887	46.81	30.65		77.46
November, 1887	49.91	66.76		116.67
December, 1887	59.49	12.87		72.36
January, 1888	33.10	8.56		41.66
February, 1888	44.40	35.05		79.45
March, 1888	38.27	16.80		55.07
April, 1888	44.72	24.74		77.15
May, 1888	43.41			68.15
June, 1888				
Totals	568.70		351.08	939.78

*No returns received up to date.

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From local passengers	\$	15,571.29
From through passengers		1,075.67
From all passengers		16,646.94
From express and baggage		839.78
Total earnings, passenger department	\$	17,586.72
Earnings per train mile run (45,073 miles), cents	39	
Earnings, freight :		
From local	\$	22,933.88
From through		31,708.73
Total earnings, freight department	\$	54,642.61
Earnings per train mile run (15,034 miles)	\$	1.692
Earnings per train mile run, from all trains earning revenue (100,106 miles) .....		.737
Proportion of earnings for Iowa, per cent	100	
Car mileage (credit balances)		1,544.19
Total earnings from all sources	\$	73,773.52
Earnings per mile of road operated (92 miles)	\$	801.86
Proportion of earnings for Iowa		73,773.52

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	\$	10,901.54
Repairs of bridges, including culverts and cattle-guards		978.33
Repairs of fences, road-crossings, and signs		143.56
Repairs of buildings, stations and water-tanks		567.90
Total	\$	12,591.33

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	\$	1,543.02
Repairs of passenger cars		1,057.97
Repairs of freight cars		1,816.58
Total	\$	4,517.57

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	7,113.40
Water supply		1,181.68
Oil and waste		847.48
Locomotive service		8,775.66
Passenger train service		4,063.82
Passenger train supplies		399.96
Telegraph expenses (maintenance and operating)		100.76
Damages to property and cattle		1,325.23
Personal injuries		87.00
Agents and station service		5,060.60
Station supplies		384.18
Total	\$	29,317.37

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	7,769.80
Legal expenses		43.15
Stationery and printing, outside agencies and advertising		1,347.94
Taxes in Iowa	\$	5,386.18
Total taxes		5,386.18
Total	\$	14,689.07

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$	12,591.33
Maintenance of motive power and cars		4,517.57
Conducting transportation		29,317.37
General expenses, including taxes		14,689.07
Total operating expenses and taxes	\$	67,115.33
Operating expenses and taxes per mile of road operated (92 miles)	\$	72,951.48
Operating expenses and taxes per train mile run, for trains earning revenue (100,106 miles) .....		.674
Proportion of operating expenses and taxes for Iowa, per cent ..	100	
Expenses of running and management of passenger trains		15,325.72
Expenses of running and management of freight trains		18,609.29
Expenses of running and management of all trains earning revenue		33,934.94
Percentage of expenses of earnings	90	

Expense of running trains figured on basis of "maintenance of motive power" and "conducting transportation" as total of expense.

GENERAL EXHIBIT.

Total earnings	\$	73,773.52
Total expenses, including taxes		67,115.33
Net earnings		6,658.19
Interest accruing during the year		82,800.00
Interest on funded debt		82,800.00
Interest falling due during the year and not paid		

GENERAL RECAPITULATION.

Total earnings	\$	73,773.52
Total operating expenses and taxes		67,115.33
Net earnings above operating expenses and taxes		6,658.19
Net earnings above operating expenses, taxes and rental		
Gross earnings per train mile run (100,106 miles)	\$	0.737
Net earnings per train mile run (100,106 miles)		0.697
Percentage of net earnings to stock and debt		0.29
Percentage of net earnings to cost of road and equipment		5.77

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa..... \$ 5,586.18

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Vouchers unpaid..... \$ 1,579.55
 Pay rolls unpaid..... 4,285.54
 Wages account unpaid..... 67.11
 Various ledger accounts..... 62,402.56
 \$ 68,622.06

CREDIT.

Cash..... \$ 3,125.48
 Bills receivable..... 1,650.16
 Rental unearned..... 50.00
 Supplies on hand—mechanical, bridge and road department..... 6,481.39
 Agents' balances..... 1,071.63
 Real estate..... 140.00
 Various ledger accounts..... 2,476.79
 Balance..... 53,129.74
 \$ 68,622.06

DESCRIPTION OF ROAD.

Length of main line of road from Mason City to Beem's mines, miles..... 88.4
 Branches owned by this company..... 3.6
 Total length of branches owned by this company..... 92
 Total length of branches owned by this company in Iowa..... 92
 Total length of road belonging to this company..... 92
 Total length of road belonging to this company in Iowa..... 92
 Aggregate length of sidings and other tracks not above enumerated..... 5.29
 Same in Iowa..... All.
 Total length of steel rails in tracks in Iowa, exclusive of sidings..... 88.4
 Total length of iron rails in tracks in Iowa..... 3.6
 Weights per yard, steel, 56 pounds.
 Weights per yard, iron, 56 pounds.
 Gauge of track, 4 feet, 8½ inches.
 Total miles of road operated by this company..... 92
 Total miles of road operated by this company in Iowa not reported by any other company..... 92

STATIONS.

Number of stations on all roads owned by this company..... 12
 Same in Iowa..... 12
 Number of stations on all roads operated by this company..... 12
 Same in Iowa..... 12
 Number of telegraph offices in stations in Iowa..... 12

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company..... 160
 Same in Iowa..... 160
 Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888..... \$ 49,662.30

BRIDGES IN IOWA.

Number. Aggregate length.
 Wooden truss bridges over 100 feet in length..... 241

BOX CULVERTS IN IOWA.

Timber..... 1

CATTLE-GUARDS.

Number of in Iowa..... 115

ROAD-BED AND TRACK.

Number of track sections in Iowa..... 14
 Average length of sections, miles..... 6.8
 Average number of men in each section gang..... 4
 Number of new ties laid in track during the year in Iowa (new side track). 3,310
 New rails laid in track during the year in Iowa, steel (228 tons), feet..... 3,353
 Total track laid with new rails during the year in Iowa, feet..... 3,353

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
 Chicago, Milwaukee & St. Paul, at Mason City.
 Burlington, Cedar Rapids & Northern, at Belmont.
 Burlington, Cedar Rapids & Northern, at Clarion.
 Chicago & Northwestern, at Eagle Grove.
 Illinois Central, at Fort Dodge.
 Webster City & Crooked Creek, at Lehigh, 3 times.

FENCING IN IOWA.

Total miles..... 184

ROLLING STOCK.

	Owned.	Total.
Number of passenger cars	2	2
Number of baggage, mail and express cars	2	2
Number of box freight cars	25	25
Number of stock cars	20	20
Number of platform and coal cars	80	80
Number of other cars	1	1
Total number of cars	130	130
Number of locomotives		
Maximum weight of locomotives and tenders, tons	39	
Average weight of locomotives and tenders, tons	39	
Number of locomotives equipped with train brake	1	
Number of locomotives equipped with driver brake (Westinghouse)	1	
Maximum weight of passenger cars, tons	15	
Average weight of passenger cars, tons	15	
Number of passenger cars equipped with train brake	2	
Number of passenger cars equipped with Miller platform and buffer, 2 passenger, 1 mail		3
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight. Weight of engine 39; tons ..		264

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	45,072
Miles run by freight trains during the year	55,094
Total train mileage	100,166

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2
Average weight of passenger trains, exclusive of passengers, tons	69
Average number of cars in freight trains	5
Average weight of freight trains, exclusive of freight, tons	139

PASSENGER TRAFFIC.

Number of through passengers carried	714
Number of local passengers carried	27,512
Number of special ticket passengers carried	478
Total number of passengers carried	28,704
Total passenger mileage or passengers carried one mile	544,791
Average distance traveled by each passenger, miles	19
Average amount received from each passenger, cents	73
Highest rate of fare per mile for any distance, cents	4
Lowest rate of fare per mile for any distance, cents	1
Average rate of fare per mile for all passengers, cents	3

FREIGHT TRAFFIC.

Number of tons of through freight carried	33,842
Number of tons of local freight carried	40,807
Total tons of freight carried	74,649
Total mileage of through freight (tons carried one mile)	1,177,072
Total mileage of local freight (tons carried one mile)	1,436,643
Total freight mileage, or tons carried one mile	2,613,715

Average rate per ton per mile received for through freight	\$.694
Average rate per ton per mile received for local freight .....	.114
Average rate per ton per mile received for all freight .....	.308
Average cost per ton per mile to move freight .....	.105
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa (this should not include fuel or any material for the use of the road)	55

CAR MILEAGE.

Number of miles run by loaded freight cars east	65,819
Number of miles run by loaded freight cars west	67,467
Number of miles run by empty freight cars east	65,519
Number of miles run by empty freight cars west	67,467
Total freight car mileage	265,972

Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	40
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	40

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops; miles per hour	22
Rate of speed of freight trains, including stops; miles per hour	15

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	Tons.	Per cent.
Grain	12,201	
Flour	609	
Provisions (beef, pork, lard etc.)	137	
Animals	1,796	
Other agricultural products	1,149	
Lumber and forest products	5,567	
Coal	48,676	
Plaster, lime and cement	479	
Salt	172	
Petroleum and oil	71	
Iron, steel and castings	383	
Stone and brick	1,503	
Manufactures—articles shipped from point of production	395	
Merchandise, and other articles not enumerated above	1,661	
Total tons carried	74,649	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot or at the office of such express company? American Express Company. Freights taken at depot. First class freight rate paid by express company on tonnage for privilege of transportation.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$47.88 per mile for 73.65 miles for four years, from June 8, 1887.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? Seventy-five dollars (\$75).

TELEGRAPH.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company, 92 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
	Robt. Campbell, brakeman.....	Mason City Transfer.....	Coupling case; two fingers off left hand.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment	1	1	1	1	1	1
Collisions	1	1	1	1	1	1
Caught in frogs, guard rails or switches	1	1	1	1	1	1
Coupling cars	1	1	1	1	1	1
Falling from trains	1	1	1	1	1	1
Getting on and off trains	1	1	1	1	1	1
Highway crossings	1	1	1	1	1	1
Miscellaneous	1	1	1	1	1	1
Overhead obstruction	1	1	1	1	1	1
Stealing rides	1	1	1	1	1	1
While intoxicated	1	1	1	1	1	1
Trespassers on track	1	1	1	1	1	1
Total	1	1	1	1	1	1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year	1
Number resulting from lack of caution, carelessness or misconduct	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Charles H. Benedict, St. Paul, Minnesota.
Vice-President—Hamilton Browne, Fort Dodge, Iowa.
Secretary—Webb Vincent, Fort Dodge, Iowa.
Treasurer—S. T. Meservey, Fort Dodge, Iowa.
General Manager—Charles C. Burdick, Mason City, Iowa.
Superintendent of Telegraph—W. L. Penny, Mason City, Iowa.
Auditor—W. L. Newport, Mason City, Iowa.
General Passenger and General Freight Agent—James H. Kelly, Mason City, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

James J. Hill, St. Paul, Minnesota.
 William A. Stephens, St. Paul, Minnesota.
 Charles H. Benedict, St. Paul, Minnesota.
 D. C. Shephard, St. Paul, Minnesota.
 Hamilton Browne, Fort Dodge, Iowa.

Date of annual meeting of stockholders, third Tuesday in May.
 General offices of the company are located at Mason City, Iowa.

STATE OF IOWA. } ss.
COUNTY OF WEBSTER. }

Charles C. Burdick, General Manager, and Webb Vincent, Secretary of the Mason City & Fort Dodge Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

CHAS. C. BURDICK.

(L. S. OF R. R.)

WEBB VINCENT.

Subscribed and sworn to before me, this 5th day of September, A. D. 1888.

LEON VINCENT,

Notary Public.

[L. S.]
 Received and filed in the office of the Commissioners of Railroads, this 5th day of September, A. D. 1888.

W. W. AINSWORTH, Sec. lary.

REPORT

OF THE

OMAHA & ST. LOUIS RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount of common stock issued, 23,136 shares.....	\$ 2,313,000.00
Amount of preferred stock issued, and conditions of preferment, 22,305....	2,220,500.00
Total amount paid in, as per books of the company.....	\$ 4,533,500.00

Total miles of road owned by company.....	145
Amount of stock per mile of road	\$ 31,255.51
Amount of stock representing the road in Iowa.....	2,094,789.17
Total number of stockholders.....	233

DEBT.

Funded debt as follows :

2636 bonds due 1917 ; rate of interest 4 per cent	\$ 2,836,000.00
Bonds reserved for betterment account.....	81,000.00
Amount of interest paid on same during the year	\$ 94,736.40
Total amount of funded debt	\$ 2,717,000.00
Total amount of debt liabilities.....	\$ 2,717,000.00
Amount of debt per mile of road	\$ 18,737.93
Amount of debt representing the road in Iowa	\$ 1,255,441.31
Total amount of stock and debt	7,250,500.00
Amount of stock and debt per mile of road	50,003.45
Amount of interest paid representing the road in Iowa.....	44,338.24

NOTE.—In re organization, holders of Omaha Division first mortgage bonds, received for each \$1,000 bond, \$1,145; in new 4 per cent to old, \$382; in 5 per cent non cumulative preferred stock, and \$1,000 in common stock, which common stock is deposited in trust for three years.

COST OF ROAD AND EQUIPMENT.

(Road acquired under mortgage sale ; have no information as to cost of construction.)

COST OF EQUIPMENT.

Actual cash value of all other property owned, with schedule of same, estimated, per mile.....	\$ 10,000.00
The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business	3,625,000.00

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Bridging and masonry.....	\$ 13,660.22
Land, land damages, and fences	1,409.35
Ties	8,961.60
Total expenditures charged to property accounts	\$ 24,031.67

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 3,629.81	\$ 4,456.96	\$ 8,086.67
August, 1887	3,877.30	4,692.31	8,569.61
September, 1887	4,650.85	5,054.75	9,605.60
October, 1887	5,102.62	4,345.75	9,448.37
November, 1887	5,434.65	4,189.47	9,624.12
December, 1887	4,674.27	4,439.41	9,113.68
January, 1888	2,873.36	3,209.22	6,082.58
February, 1888	3,789.89	3,861.57	7,651.46
March, 1888	4,827.22	4,647.68	9,474.90
April, 1888	4,176.51	3,667.62	7,844.13
May, 1888	4,692.38	3,662.13	8,354.51
June, 1888	5,340.70	4,623.92	9,964.62
Totals	\$ 52,516.19	\$ 51,492.14	\$ 104,008.33

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 16,126.68	\$ 2,881.35	\$ 19,008.03
August, 1887.....	16,469.20	5,014.47	21,483.67
September, 1887.....	31,526.95	6,638.00	38,164.95
October, 1887.....	22,603.73	7,664.09	30,267.82
November, 1887.....	16,817.96	7,418.66	24,236.62
December, 1887.....	30,355.15	6,852.31	37,207.46
January, 1888.....	22,544.83	5,942.96	28,487.79
February, 1888.....	12,287.07	5,659.08	17,946.15
March, 1888.....	20,610.31	4,971.19	25,581.50
April, 1888.....	14,578.80	3,919.34	18,498.14
May, 1888.....	17,187.24	4,892.65	22,079.89
June, 1888.....	14,864.48	5,845.23	20,709.71
Totals.....	\$ 270,693.79	\$ 66,709.17	\$ 337,402.96

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 1,195.20	\$ 1,011.39	\$ 35.00	\$ 2,241.59
August, 1887.....	1,195.20	987.87	35.00	2,218.07
September, 1887.....	1,195.20	795.91	35.00	2,026.11
October, 1887.....	1,195.20	790.28	35.00	2,020.48
November, 1887.....	1,195.20	899.59	35.00	2,129.79
December, 1887.....	1,195.20	1,000.25	35.00	2,230.45
January, 1888.....	1,195.20	767.07	35.00	1,997.27
February, 1888.....	1,195.20	804.65	35.00	2,034.85
March, 1888.....	1,195.20	905.58	35.00	2,135.78
April, 1888.....	1,195.20	641.94	35.00	1,872.14
May, 1888.....	1,195.20	895.11	35.00	2,125.31
June, 1888.....	1,195.20	1,063.79	35.00	2,293.99
Totals.....	\$ 14,842.40	\$ 16,512.00	\$ 420.00	\$ 31,774.40

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers.....	\$ 51,492.14	
From through passengers.....	\$2,910.10	
From all passengers.....		\$ 104,402.23
From express and baggage.....		10,512.00
From mails.....		14,342.40
From other, sources, passenger department.....		420.00
Total earnings, passenger department.....		\$ 129,676.63
Earnings per train mile run (108,193 miles).....	\$ 1.30	
Earnings, freight:		
From local.....	\$ 60,709.17	
From through.....	\$236,563.79	
Total earnings, freight department.....		\$ 297,272.96
Earnings per train mile run (254,633 miles).....	1.19	
Earnings per train mile run, from all trains earning revenue (362,826 miles).....	1.17	
Proportion of earnings for Iowa.....		\$ 187,367.95
Total earnings from all sources.....		\$ 426,949.59
Earnings per mile of road operated (145 miles).....	\$ 2,945.79	
Proportion of earnings for Iowa.....		\$ 187,367.95

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 33,462.45
Renewal of ties.....	19,342.55
Repairs of bridges, including culverts and cattle-guards.....	6,597.69
Repairs of fences, road-crossings and signs.....	1,796.36
Repairs of buildings, stations and water-tanks.....	2,293.59
Total.....	\$ 63,493.59

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 22,477.40
Repairs of passenger cars.....	1,804.11
Repairs of freight cars.....	15,561.30
Repairs of tools and machinery.....	2,373.49
Total.....	\$ 42,216.30

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$ 57,153.80
Water supply	6,165.57
Oil and waste	3,073.01
Locomotive service	33,790.41
Passenger train service	4,802.48
Passenger train supplies	604.34
Mileage of passenger cars (debit balance)	3,517.79
Freight train service	23,729.31
Freight train supplies	1,522.94
Telegraph expenses (maintenance and operating)	6,785.59
Damage and loss of freight and baggage	1,466.33
Damage to property and cattle	1,523.00
Personal injuries	447.03
Agents and station service	35,233.36
Station supplies	3,411.03
Sundries	11,404.43
Total	\$ 194,870.74

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$ 18,804.77
Legal expenses	5,332.94
Insurance	525.28
Stationery and printing, outside agencies and advertising	1,903.65
Contingencies	3,984.43
Taxes in Iowa	\$ 4,243.54
In other States	7,328.68
Total taxes	11,572.22
Total	\$ 42,122.59

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$ 63,485.96
Maintenance of motive power and cars	41,430.27
Conducting transportation	191,870.74
General expenses, including taxes	42,122.59
Total operating expenses and taxes	\$ 341,918.56
Operating expenses and taxes per mile of road operated (145 miles)	\$ 2,368.05
Operating expenses and taxes per train mile run, for trains earning revenue (362,826 miles)	0.942
Proportion of operating expenses and taxes for Iowa	\$ 157,989.95
Expenses of running and management of passenger trains	34,909.05
Expenses of running and management of passenger trains, per train mile .....	.3226
Expenses of running and management of freight trains	95,772.60
Expenses of running and management of freight trains, per train mile .....	.8761
Expenses of running and management of all trains earning revenue	130,681.66
Percentage of expenses to earnings	80

GENERAL EXHIBIT.

Total earnings	\$ 427,139.67
Total expenses, including taxes	341,918.56
Net earnings	85,221.13
Received from insurance	1,776.00
Received from receiver C. B. & St. L. Ry	12,845.83
Interest on funded debt	105,440.00
Interest paid on funded debt	94,736.40
Interest falling due during the year and not paid	10,768.60
Deficit for the year	5,807.65
Balance at commencement of the year	23,012.15
Balance at the close of the year, June 30, 1888	\$ 17,415.10

GENERAL RECAPITULATION.

Total earnings	\$ 427,139.67
Total operating expenses and taxes	341,918.56
Net earnings above operating expenses and taxes	\$ 85,221.13
Gross earnings per train mile run (362,826 miles)	\$ 1.177
Net earnings per train mile run (362,826 miles)	0.2348
Percentage of net earnings to stock and debt	1.17

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$ 4,243.54
In Missouri	7,328.68

SURPLUS.

Surplus at the commencement of the year	\$ 23,012.15
Surplus at the close of the year	17,415.10
Bonds reserved for betterment	61,000.00

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.	
Cost of road; reorganization.....	\$ 7,169,500.00
Cost of road; bonds reserved for betterment.....	81,000.00
Due from sundry companies, agents, etc.....	30,692.68
Supplies and materials.....	9,762.49
Permanent improvements.....	24,601.07
Cash items.....	1,593.08
Cash on hand.....	19,297.68
	\$ 7,335,216.40

CREDIT.	
Capital stock.....	\$ 4,533,500.00
Funded debt.....	2,636,000.00
Funded debt reserved for betterment.....	81,000.00
Advances on betterment bonds.....	22,700.00
Vouchers and accounts.....	18,706.41
Current pay rolls.....	15,147.93
Interest unpaid.....	10,708.60
Suspended list.....	43.56
Balance.....	17,415.10
	\$ 7,335,216.40

DESCRIPTION OF ROAD.

Length of main line of road from Pattonsburg to Council Bluffs, miles.....	145
Length of main line of road in Iowa.....	67
Length of main line of road in Missouri.....	78
Total length of road belonging to this company.....	145
Total length of road belonging to this company in Iowa.....	67
Aggregate length of sidings and other tracks not above enumerated.....	22.7
Same in Iowa.....	12.7
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	67
Weights per yard, steel, 32 to 56 lbs.	
Gauge of track, 4 feet, 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Total miles of road operated by this company.....	145
Total miles of road operated by this company in Iowa not reported by any other company.....	67

STATIONS.

Number of stations on all roads owned by this company.....	30
Same in Iowa.....	15
Number of stations on all roads operated by this company.....	30
Same in Iowa.....	15
Number of telegraph offices in stations in Iowa.....	14

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company.....	334
Same in Iowa.....	147
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 195,929.17
Same in Iowa.....	90,832.79

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	5	623
Iron truss bridges over 100 feet in length.....	1	160
Wooden trestle and pile.....	152	12,872

BOX CULVERTS IN IOWA.

Timber.....	39
-------------	----

CATTLE GUARDS.

Number of in Iowa.....	110
------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....	90,500
Give the average number of years that trestle and pile bridges last on your road in Iowa.....	8
Give the average number of years that wooden truss bridges last on your road in Iowa.....	8

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	12
Average length of sections, miles.....	5.06
Average number of men in each section gang.....	3
Number of new ties laid in track during the year in Iowa.....	12,269
Average number of new ties per mile of road.....	182
What is the average number of years that iron rails last in your track on main line in Iowa, years.....	9

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?	
Chicago, Burlington & Quincy, at Shenandoah.	
Chicago, Burlington & Quincy, at Lawrence.	
Chicago, Burlington & Quincy, at Malvern.	
Kansas City, St. Jo & Council Bluffs, at Council Bluffs.	
What railroads cross your road, either over or under, and at what locality?	
Chicago, Burlington & Quincy at Coin, over.	
Number of highway crossings at grade.....	72

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	28
Give the number of miles needed on both sides of your track in each county in Iowa: None.	

BOLLING STOCK.

The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 86 tons.....	200
--	-----

Holders of original mortgage on Omaha Division of St. Louis, Kansas City & Northern Railroad, under which this road was acquired, claim a large interest in the equipment of St. Louis, Kansas City & Northern Railroad (now a part of Wabash Western Railway) and pending an adjustment of this question, by order of the United States Court, this road uses the rolling stock of Wabash Western Railway, up to the requirement of business.

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	104,129
Miles run by freight trains during the year.....	254,632
Miles run by switching trains during the year.....	80,364
Miles run by construction and repair trains during the year.....	747
Miles run by other trains during the year.....	978
Total train mileage.....	444,852

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	5
Average weight of passenger trains, exclusive of passengers, tons, about.....	125
Average number of cars in freight trains.....	16.7
Average weight of freight trains, exclusive of freight, tons, about.....	160

PASSENGER TRAFFIC.

Number of through passengers carried.....	19,184
Number of local passengers carried.....	82,825
Number of special ticket passengers carried.....	7,668
Total number of passengers carried.....	79,627
Total passenger mileage or passengers carried one mile.....	4,116,742
Average distance traveled by each passenger, miles.....	51.7
Average amount received from each passenger.....	\$ 1.31
Highest rate of fare per mile for any distance.....	.43
Lowest rate of fare per mile for any distance.....	.41
Average rate of fare per mile for all passengers.....	.383

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	271,517
Number of tons of local freight carried.....	74,505
Total tons of freight carried.....	346,040
Total mileage of through freight (tons carried one mile).....	32,996,724
Total mileage of local freight (tons carried one mile).....	3,094,422
Total freight mileage, or tons carried one mile.....	36,091,146
Average rate per ton per mile received for through freight, cents.....	.67
Average rate per ton per mile received for local freight, cents.....	1.808
Average rate per ton per mile received for all freight, cents.....	.811
Average cost per ton per mile to move freight, cents.....	.6512
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road).....	10

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	1,250,336
Number of miles run by loaded freight cars west and north.....	1,811,767
Number of miles run by empty freight cars east and south.....	871,858
Number of miles run by empty freight cars west and north.....	627,669
Total freight car mileage.....	4,561,630

Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	27
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	29

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles.....	25
Rate of speed of freight trains per hour, including stops, miles.....	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	138,680	40.02
Flour.....	2,159	.69
Provisions (beef, pork, lard, etc.).....	16,494	3.03
Animals.....	22,439	6.46
Other agricultural products.....	2,577	.74
Lumber and forest products.....	22,597	6.43
Coal.....	83,105	23.98
Plaster, lime and cement.....	4,139	1.19
Salt.....	1,711	.49
Petroleum and oil.....	5,095	1.52
Iron, steel and castings.....	7,014	2.00
Stone and brick.....	3,073	.89
Manufactures—articles shipped from point of production.....	2,192	.61
Merchandise, and other articles not enumerated above.....	41,136	11.87
Total tons carried.....	346,040	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	114,148	89.64
Flour	1,217	.43
Provisions (beef, pork, lard, etc.)	10,424	3.62
Animals	11,686	4.06
Other agricultural products	1,570	.55
Lumber and forest products	12,475	4.30
Coal	79,960	27.78
Plaster, lime and cement	3,910	1.36
Salt	1,049	.36
Petroleum and oil	5,183	1.64
Iron, steel and castings	6,613	2.30
Stone and brick	2,868	1.09
Manufactures—articles shipped from point of production	2,145	.74
Merchandise, and other articles not enumerated above	34,721	12.66
Total tons carried	288,010	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Pacific Express Company. Pay one and one half first class freight rates on all business handled by them. They do all kinds of business usually done in car on passenger train. They deliver freight to railroad company at depot.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Pullman Palace Car Company run sleeping cars. They have all the revenue and keep cars in repair; railroad company pays any damage done car and 3 cents per mile for use of car. Also furnishes oil and fuel.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. See above.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$3,585.60 per quarter for whole line, using part of car once each way daily.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$37.00.

TELEGRAPH.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company; 67 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR, ENDING JUNE 30, 1888.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887. September 11 September 11	William Higgins, laborer. Frank Owen, switching foreman.	Silver City. Council Bluffs.	Asleep on truck. Supposed to have fallen from train; abdomen cut out.
1888. March	John W. Chapman, freight-brakeman Com.		Struck by overhead bridge; neck injured and chest bruised.

INJURED.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment.....
Collision.....
Caught in frogs, guard rails, or switches.....
Coupling cars.....
Falling from trains.....
Getting on and off trains.....
Highway crossings.....
Miscellaneous.....
Overhead obstruction.....	1
Stealing rides.....
While intoxicated.....
Trespassers on track.....
Total.....

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year.....	2
Number of persons injured during the year.....	1
Number of casualties purely accidental during the entire year.....	2
Number resulting from lack of caution, carelessness or misconduct.....	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Jas. H. Smith, 49 Wall St., New York.
 Vice President—Henry W. Eaton, 49 Wall St., New York.
 Secretary—Edward W. Sheldon, Wall St., 49 New York.
 General Manager—F. M. Gault, Council Bluffs, Iowa.
 General Superintendent—A. E. Buchanan, Stanberry, Missouri.
 Superintendent of Telegraph—G. C. Klueman, Decatur, Illinois.
 Auditor—W. L. Bedison, Council Bluffs, Iowa.
 General Solicitor—Theodore Sheldon, 89 Randolph St., Chicago, Illinois.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

John H. Beach, New York City.
 James H. Smith, New York City.
 George Warren Smith, New York City.
 James T. Dwight, New York City.
 Henry W. Eaton, New York City.
 Edward W. Sheldon, New York City.

Date of annual meeting of stockholders, second Tuesday in May.
 Fiscal year of company ends May 31.
 General offices of the company are located at 49 Wall St. New York.
 Operating office, Council Bluffs, Iowa.

STATE OF IOWA.
COUNTY OF POTTAWATTAMIE.

F. M. Gault, General Manager, and W. L. Bedison, Auditor of the Omaha & St. Louis Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

F. M. GAULT,
General Manager.
W. L. BEDISON.

Subscribed and sworn to before me, this 17th day of September, A. D. 1888.

L. F. MURPHY,
Notary Public.

[L. S.]

Received and filed in the office of Commissioners of Railroads, this 18th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT OF THE CLARINDA & ST. LOUIS RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

Total miles of road owned by company..... 21.5

The road was originally built from Roseberry, Missouri, to Clarinda, Iowa, 10 miles in Missouri, 11.5 miles in Iowa, by the St. Louis, Kansas City & Northern Railway, in 1879; consolidated with Wabash, as Wabash, St. Louis & Pacific Railway, in 1880. This line, Roseberry to Clarinda, passed into possession and charge of Thos. McKissock, Receiver, by order of United States Court, April 15, 1886, and on April 1, 1888, into possession of F. M. Gault, Receiver, on account of the death of Thos. McKissock.

DEBT.

Funded debt as follows:

264 bonds due, rate of interest, 6 per cent..... \$ 264,000.00

Floating debt:

Incurred for operating expenses..... \$ 7,340.05

Incurred for taxes..... 2,192.08

Total amount of floating debt..... 9,492.13

Total amount of debt liabilities..... \$ 273,492.13

Amount of debt per mile of road..... 12,736.56

Amount of debt representing the road in Iowa..... 146,296.44

COST OF EQUIPMENT.

* Actual present cash value of road and equipment.....

* Actual cash value of all other property owned, with schedule of same.....

* The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.....

* As road does not pay the operating expenses, it really has no cash value.

REVENUE FOR THE YEAR. MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 145.49	\$ 95.00	\$ 239.15
August, 1887.....	164.11	100.28	274.29
September, 1887.....	128.78	122.20	250.98
October, 1887.....	128.28	51.37	207.65
November, 1887.....	51.71	79.12	130.83
December, 1887.....	85.11	76.41	161.52
January, 1888.....	68.30	68.47	136.77
February, 1888.....	76.03	115.54	191.57
March, 1888.....	116.70	115.26	231.96
April, 1888.....	61.45	78.14	139.59
May, 1888.....	83.65	100.95	184.60
June, 1888.....	58.66	94.83	153.49
Totals.....	1,163.20	1,136.43	2,299.63

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 315.01	\$ 57.32	\$ 372.33
August, 1887.....	367.59	75.63	443.22
September, 1887.....	577.78	25.08	602.86
October, 1887.....	657.86	18.44	676.30
November, 1887.....	362.66	37.56	400.22
December, 1887.....	317.48	95.31	412.79
January, 1888.....	194.99	77.59	272.58
February, 1888.....	155.50	73.81	229.31
March, 1888.....	369.96	48.11	418.07
April, 1888.....	192.64	49.04	241.68
May, 1888.....	266.50	34.49	300.99
June, 1888.....	292.17	6.30	298.47
Totals.....	3,995.72	566.74	4,562.46

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MICHELLE-NECOUR.	TOTAL.
July, 1887.....	\$ 22.37	\$ 31.85	\$ 31.85	\$ 86.07
August, 1887.....	31.06	31.06	31.06	93.18
September, 1887.....	28.47	28.47	28.47	85.41
October, 1887.....	28.79	28.79	28.79	86.37
November, 1887.....	25.09	25.09	25.09	75.27
December, 1887.....	21.64	21.64	21.64	64.92
January, 1888.....	17.98	17.98	17.98	53.94
February, 1888.....	24.57	24.57	24.57	74.71
March, 1888.....	20.74	20.74	20.74	62.22
April, 1888.....	13.96	13.96	13.96	41.88
May, 1888.....	18.15	18.15	18.15	54.45
June, 1888.....	27.61	27.61	27.61	82.83
Totals.....	277.61	277.61	277.61	832.83

ANALYSIS OF EARNINGS.

Earnings, passenger:	
From local passengers	\$ 1,136.43
From through passengers	1,163.20
From all passengers	\$ 2,299.63
From express and baggage	277.61
From other sources, passenger department	3.60
Total earnings, passenger department	\$ 2,580.84
Earnings per train mile run (36,691 miles)	0.09673
Earnings, freight:	
From local	556.74
From through	3,995.75
Total earnings, freight department	\$ 4,552.49
Earnings per train mile run (36,691 miles)	0.1706
Earnings per train mile run for all trains earning revenue (36,691 miles)	0.2673
Proportion of earnings for Iowa	3,815.49
Total earnings from all sources	\$ 7,133.30
Earnings per mile of road operated (31.5 miles)	331.32
Proportion of earnings for Iowa	3,815.49

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	\$ 1,344.58
Renewal of ties (No. laid 300)	160.10
Repairs of bridges, including culverts and cattle-guards	435.33
Repairs of fences, road-crossings and signs	19.76
Repairs of buildings, stations and water-tanks	16.82
Total	\$ 1,866.59

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	\$ 5.43
Repairs of freight cars	38.29
Total	\$ 44.42

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$ 2,178.92
Water supply	116.51
Oil and waste	112.89
Locomotive service	2,217.62
Mixed train service	1,595.97
Mixed train supplies	26.07
Damage to property and cattle	70.00
Agents and station service	1,829.36
Station supplies	44.36
Total	\$ 8,191.71

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	\$ 408.00
Stationery and printing, outside agencies and advertising	49.50
Contingencies	43.50
Taxes in Iowa	\$ 12.00
Total taxes	12.00
Total	\$ 513.00

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$ 1,866.59
Maintenance of motive power and cars	44.42
Conducting transportation	8,191.71
General expenses, including taxes	513.00
Total operating expenses and taxes	\$ 10,615.43

Operating expenses and taxes per mile of road operated (31.5 miles)	\$ 493.74
Operating expenses and taxes per train mile run, for trains earning revenue (36,691 miles)	0.2677
Proportion of operating expenses and taxes for Iowa	3,815.49
Expenses of running and management of mixed trains per train mile	367
Expenses of running and management of all trains earning revenue	148
Percentage of expenses to earnings	148

GENERAL EXHIBIT.

Total earnings	\$ 7,133.30
Total expenses, including taxes	10,615.43
Deficit	3,482.13
Taxes accrued and unpaid	16,630.00
Interest accruing during the year	19,102.12
Balance for the year	3,807.89
Deficit at commencement of the year	\$ 22,060.05
Deficit at the close of the year, June 30, 1888	\$ 10,483.53
Deficit for Iowa	

GENERAL RECAPITULATION.

Total earnings	\$ 7,133.30
Total operating expenses and taxes	10,615.43
Net deficit above operating expenses and taxes	3,482.13
Net earnings above operating expenses, taxes and rental	
Gross earnings per train mile run (36,691 miles)	\$.0693
Net deficit per train mile run (36,691 miles)	.1304

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1885.

In Iowa	\$	12.00
Taxes for year 1887 not paid.		
taxes for year 1886 in Iowa.....	\$	775.39
Taxes for year 1887 in Iowa.....		864.54
Taxes for year 1887 in Missouri.....		512.15
Total unpaid	\$	2,152.08

SURPLUS.

Deficit at the commencement of the year	\$	3,857.93
Deficit at the close of the year.....		9,492.13

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1885.

DEBIT.

Due from agents.....	\$	236.44
Due from other lines		18.15
Cash on hand.....		2,672.64
Deficit.....		9,492.13
	\$	11,813.36

CREDIT.

Due other lines	\$	8,857.37
Bills payable (vouchers unpaid).....		119.53
June pay-rolls		584.36
Taxes unpaid		2,152.08
	\$	11,813.36

DESCRIPTION OF ROAD.

Length main line of road from Roseberry to Clarinda, Iowa, miles	21.5
Length main line of road in Iowa.....	11.5
Length main line of road in Missouri.....	10
Total length of road belonging to this company.....	21.5
Total length of road belonging to this company in Iowa.....	11.5
Aggregate length of sidings and other tracks not above enumerated	1.7
Same in Iowa.....	1.5
Total length of iron rails in tracks in Iowa	11.5
Weights, per yard, iron, 52 pounds.	
Gauge of track, 4 feet, 8 1/4 inches.	

STATIONS.

Number of stations on all roads owned by this company.....	4
Same in Iowa.....	3
Number of stations on all roads operated by this company	4
Same in Iowa	3

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	12
Same in Iowa	1
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1885.....	\$ 7,736.1
Same in Iowa	4,189.5

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	3	33
Wooden trestle and pile.....	17	1,91

BOX CULVERTS IN IOWA.

Timber	9
--------------	---

CATTLE-GUARDS.

Number of in Iowa.....	15
------------------------	----

Give the average number of years the trestle and pile bridges last on your road in Iowa. Can't determine from period operated by receiver.

Give the average number of years that wooden truss bridges last on your road in Iowa. Can't determine from period operated by receiver.

ROAD BED AND TRACK.

Number of track sections in Iowa.....	9
Average length of sections.....	11.5
Average number of men in each section gang.....	9
Number of new ties laid in track during the year in Iowa.....	300
Average number of new ties per mile of road.....	17
What is the average number of years that ties last in your track in Iowa?	
Not determined.	

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa	10.3
---	------

ROLLING STOCK.

Number of combination cars	1
Number of locomotives	1
Maximum weight of locomotives and tenders, tons.....	32
Average weight of locomotives and tenders, tons.....	32
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight. Weight of engine, 22 tons.....	190

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by mixed trains during the year	26,691
Total train mileage.....	26,691

CARS AND WEIGHT OF TRAINS.

Average number of cars in mixed trains.....	1.5
Average weight of passenger trains, exclusive of passengers, tons.....	22

PASSENGER TRAFFIC.

Number of through passengers carried.....	1,717
Number of local passengers carried.....	2,828
Number of special ticket passengers carried.....	897
Total number of passengers carried.....	5,442
Total passenger mileage or passengers carried one mile.....	86,373
Average distance traveled by each passenger, miles.....	15.87
Average amount received from each passenger.....	\$.422
Highest rate of fare per mile for any distance.....	.68
Lowest rate of fare per mile for any distance.....	.015
Average rate of fare per mile for all passengers.....	.366

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	21,376
Number of tons of local freight carried.....	677
Total tons of freight carried.....	21,953
Total mileage of through freight, tons carried one mile.....	415,727
Total mileage of local freight, tons carried one mile.....	6,328
Total freight mileage, or tons carried one mile.....	422,055
Average rate per ton per mile received for through freight, cents.....	.961
Average rate per ton per mile received for local freight, cents.....	8.096
Average rate per ton per mile received for all freight, cents.....	1.077
Average cost per ton per mile to move freight, cents.....	1.46
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for use of the road).....	5

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	19,196
Number of miles run by loaded freight cars west and north.....	4,858
Number of miles run by empty freight cars east and south.....	2,412
Number of miles run by empty freight cars west and north.....	11,948
Total freight car mileage.....	38,414
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	11
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	71

SPEED OF TRAINS IN IOWA.

Rate of speed of mixed trains, including stops, miles.....	15
--	----

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Grain.....	17,715	80.70
Flour.....	56	.26
Animals.....	1,371	5.79
Other agricultural products.....	410	1.87
Lumber and forest products.....	1,405	6.40
Coal.....	143	.65
Plaster, lime and cement.....	64	.30
Salt.....	30	.13
Iron, steel and castings.....	36	.16
Stone and brick.....	185	.84
Manufactures—articles shipped from point of production.....	28	.12
Merchandise, and other articles not enumerated above.....	610	2.78
Total tons carried.....	21,953	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	Tons.	Per cent.
Grain.....	17,199	83.92
Flour.....	27	.13
Animals.....	798	3.96
Other agricultural products.....	410	2.00
Lumber and forest products.....	1,136	5.65
Coal.....	113	.55
Plaster, lime and cement.....	64	.31
Salt.....	15	.07
Iron, steel and castings.....	16	.08
Stone and brick.....	185	.90
Manufactures—articles shipped from point of production.....	28	.14
Merchandise, and other articles not enumerated above.....	502	2.45
Total tons carried.....	20,493	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Pacific Express Company. Pay one and one-half (1½) first-class freight rates on all business done by them. They do all kinds of business usually done in car on passenger trains. They deliver freight to railroad company at depot.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

General Superintendent—A. E. Buchanan, Stanberry, Mo.
Auditor—W. L. Bodison, Council Bluffs, Iowa.
Receiver—F. M. Gault, Council Bluffs, Iowa.

STATE OF IOWA,
COUNTY OF POTTAWATTAMIE. } ss.

F. M. Gault, Receiver, and W. L. Bedison, Auditor, of the Clarinda & St. Louis Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed,)

F. M. GAULT,
Receiver,
W. L. BEDISON.

Subscribed and sworn to before me, this 17th day of September, A. D. 1888.

[L. B.]

L. F. MURPHY,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 18th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

MISSISSIPPI RIVER RAILROAD & TOLL BRIDGE COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by vote of the company.....	\$ 1,000,000.00
Number of shares issued, 10,000; amount paid in.....	
Amount of common stock issued.....	1,000,000.00
Total number of stockholders.....	4
Number of stockholders in Iowa.....	2

DEBT.

Funded debt as follows:

First mortgage registered 6 per cent bonds due September 1, 1927; rate of interest, 6 per cent.....	\$ 650,000.00
Total amount of funded debt.....	\$ 650,000.00

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading, bridging and masonry.....	\$ 550,116.72
Superstructure, including rails and fastenings.....	79.62
Land, land damages, and fences.....	1,718.85
Passenger and freight stations, coal sheds, and water stations, engine houses, car sheds, and turn-tables.....	128.52
Telegraph line.....	1,796.23
Engineering, agencies, salaries and other expenses during construction...	15,864.43
All other items charged to construction not enumerated above	4,694.66
Total expended for construction.....	\$ 574,139.83

PROPERTY ACCOUNTS.

NOTE.—This road and bridge is operated by the Atchison, Topeka & Santa Fe Railroad Company, as part of the through line between Chicago and Kansas City. The Atchison, Topeka & Santa Fe Railroad agreeing to pay the interest on first mortgage bonds, and all expenses and taxes incurred in the operations of the bridge.

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.	
Cost of Road.....	\$ 574,130.00
Cash Items.....	70,000.00
	\$ 650,000.00
CREDIT.	
Capital stock.....	\$ 650,000.00
	\$ 650,000.00

DESCRIPTION OF ROAD.

Length of main line of bridge and approaches at Fort Madison, Iowa.....	.61
Length of main line in Iowa.....	.10
Length of main line in Illinois.....	.61
Total length of road belonging to this company.....	.61
Total length of road belonging to this company in Iowa.....	.61
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	.10
Gauge of track, 4 feet, 8½ inches.....	.10

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. B. Strong, Boston, Massachusetts.
 Secretary—Chas. S. Sweet, Chicago, Illinois.
 Assistant Secretary—C. S. Tackerman, Boston, Massachusetts.
 Treasurer—D. L. Gallup, Chicago, Illinois.
 Assistant Treasurer—G. L. Goodwin, Boston, Massachusetts.
 Chief Engineer—A. A. Robinson, Chicago, Illinois.
 Comptroller and General Auditor—J. F. Whitehead, Boston, Massachusetts.
 Auditor—C. S. Sutton, Chicago, Illinois.

DIRECTORS, NAME AND POSTOFFICE ADDRESS.

Sidney A. Kent, Chicago, Illinois.
 Chas. H. Peters, Fort Madison, Iowa.
 Wm. T. Watson, Chicago, Illinois.
 W. B. Strong, Boston, Massachusetts.
 J. B. Morrison, Fort Madison, Iowa.

Date of annual meeting of stockholders, May 7, 1888.
 Fiscal year of company ends December 31st.
 General offices of the company are located at Chicago, Illinois.

STATE OF ILLINOIS,
COUNTY OF COOK. } ss.

J. F. Goddard, Third-Vice President, and C. S. Sutton, Auditor of the Mississippi River Railroad and Toll Bridge Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed.)

J. F. GODDARD,
 Third Vice-President.
 C. S. SUTTON,
 Auditor.

Subscribed and sworn to before me, this 19th day of October, A. D. 1888.

[L. S.]

GEORGE F. MERRICK,
 Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 22d day of October, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

BURLINGTON & NORTHWESTERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 3,000,000.00	
*Number of shares issued, 1,500; amount paid in.....	\$	150,000.00
Amount of common stock issued.....	All.	
†Total amount paid in, as per books of the company.....		143,191.41
<hr/>		
Total miles of road owned by company.....	38.77	
Amount of stock per mile of road.....	\$	4,047.30
Amount of stock representing the road in Iowa.....	All.	
Amount of stock held in Iowa.....	156,000.00	
Total number of stockholders.....	229	
Number of stockholders in Iowa.....	229	

*This includes 293 shares, accounts, tax and subscription from Washington and Crawford townships, Washington county, Iowa, not yet passed to stock account.

†In addition to this \$31,226.13 has been received from tax aid and subscription in Washington township, and \$20,000.00 from same source from Crawford township, Washington county, Iowa, not yet passed to stock account.

DEBT.

Funded debt as follows:

First mortgage bonds, due August 1, 1889; rate of interest 7 per cent.....	\$	120,000.00
Second mortgage bonds due August 2, 1888; rate of interest 8 per cent.....		100,000.00
Total amount of funded debt.....	\$	220,000.00

Floating debt:

Incurred for current expenses.....	\$	23,372.17
Incurred for bond interest.....	\$	8,470.40
Total amount of debt liabilities.....	\$	318,372.17
<hr/>		
Amount of debt per mile of road.....	\$	8,808.38
Amount of debt representing the road in Iowa.....	All.	
Total amount of stock and debt.....		490,878.17
Amount of stock and debt per mile of road.....		12,801.34

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROADS AND BRANCHES (NOT REPORTED SEPARATELY).

Grading.....	\$	48,787.32
Bridging and masonry.....		21,230.74
Superstructure, including rails.....		304,793.87
Land, land damages, and fences.....		25,088.16
Passenger and freight stations, coal sheds, and water stations.....		
Engine houses, car sheds and turn-tables.....		15,705.97
Machine shops, including machinery and tools.....		
Interest paid during construction, discounts, etc.....		8,086.00
Engineering, agencies, salaries, and other expenses during construction.....		11,884.82
All other items charged to construction not enumerated above.....		2,370.01
Total expended for construction.....	\$	331,848.41
<hr/>		
Average cost of construction per mile of road (38.77 miles).....	\$	8,682.30
Proportion of cost of construction for Iowa.....	All.	

The third rail used by us on the Burlington, Cedar Rapids & Northern cost about \$1,500 per mile for 14.3 miles. For this distance we have no other construction charge. We therefore deduct \$21,450 from the total cost of construction to get average for the remainder.

COST OF EQUIPMENT.

Locomotives.....	\$	18,744.37
Passenger, mail, baggage and express cars.....		10,000.00
Freight and other cars.....		31,134.72
Wrecking-cars, pile-drivers, and tools.....		8,812.41
Total for equipment.....	\$	68,789.43
Average cost of equipment per mile of road operated by company (32.3 miles).....		1,212.97
Total cost of road and equipment.....	\$	399,500.56
Average cost of road and equipment per mile (38.77 miles).....	\$	10,275.92

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED
DURING THE YEAR.

Land, land damages and fences.....	\$	203.28
Total expenditures charged to property accounts.....		203.28
Net addition to property account for the year.....	\$	203.28

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....		\$ 782.98	
August, 1887.....		832.51	
September, 1887.....		1,002.92	
October, 1887.....		837.78	
November, 1887.....		703.04	
December, 1887.....		767.90	
January, 1888.....		907.47	
February, 1888.....		788.23	
March, 1888.....		1,075.36	
April, 1888.....		688.61	
May, 1888.....		743.52	
June, 1888.....		874.63	
Totals.....		\$ 9,783.65	

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....		\$ 2,690.58	
August, 1887.....		4,185.48	
September, 1887.....		4,250.72	
October, 1887.....		3,671.57	
November, 1887.....		4,339.70	
December, 1887.....		3,027.48	
January, 1888.....		3,793.58	
February, 1888.....		4,000.15	
March, 1888.....		1,723.97	
April, 1888.....		2,351.07	
May, 1888.....		2,198.29	
June, 1888.....		2,247.38	
Total.....		\$ 37,998.97	

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 185.31	\$ 66.67	\$ 4.00	\$ 255.98
August, 1887.....	310.91	66.67	20.00	397.58
September, 1887.....	344.06	66.67	4.00	414.73
October, 1887.....	343.24	66.67	4.00	413.91
November, 1887.....	248.63	66.67	4.00	319.30
December, 1887.....	224.52	66.67	.....	291.19
January, 1888.....	248.06	66.67	8.00	322.73
February, 1888.....	248.06	66.67	4.00	318.73
March, 1888.....	248.06	66.67	4.00	318.73
April, 1888.....	248.06	66.67	4.00	318.73
May, 1888.....	248.06	66.67	4.00	318.73
June, 1888.....	248.06	66.67	4.00	318.73
Totals.....	\$ 2,992.63	\$ 890.04	\$ 68.00	\$ 3,950.67

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers.....	\$	9,783.65
From express and baggage.....		900.04
From mails.....		2,992.63
Total earnings, passenger department.....	\$	13,676.32
Earnings per train mile run (33,430 miles).....	\$	.51
Earnings, freight:		
Total earnings, freight department.....	\$	37,998.97
Earnings per train mile run (33,430 miles).....		1.62
Earnings per train mile run, from all trains earning revenue (33,430 miles).....		2.13
Earnings from all other sources.....		68.00
Total earnings from all sources.....	\$	51,603.29
Earnings per mile of road operated (32.3 miles).....	\$	986.66
Proportion of earnings for Iowa.....		All.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Renewal of rails (No. tons laid, steel, —).....		13,609.47
Repairs of bridges, including culverts and cattle-guards.....		308.42
Repairs of fences, road-crossings and signs.....		226.88
Repairs of buildings, stations and water-tanks.....		1,308.80
Total.....	\$	15,253.57

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	2,196.11
Repairs of passenger and freight cars.....		2,739.51
Repairs of tools and machinery.....		.....
Total.....	\$	4,935.62

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$	1,174.99
Water supply.....		61.50
Oil and waste.....		244.92
Locomotive service.....		2,015.86
Freight and passenger train service.....		3,013.31
Mileage of freight cars (debit balance).....		329.86
Telegraph expenses (maintenance and operating).....		44.87
Damage and loss of freight and baggage.....		25.53
Damages to property and cattle.....		136.15
Agents and station service.....		4,245.98
Station supplies.....		306.97
Total.....	\$	12,179.74

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$	3,760.36
Insurance.....		247.33
Stationery and printing, outside agencies and advertising.....		193.48
Contingencies.....		20.78
Taxes in Iowa.....	\$	1,113.23
Total taxes.....		1,113.23
Total.....	\$	5,312.17

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	15,233.57
Maintenance of motive power and cars.....		4,907.82
Conducting transportation.....		12,179.74
General expenses, including taxes.....		5,335.17
Total operating expenses and taxes.....	\$	37,696.10

Operating expenses and taxes per mile of road, operated (52.3 miles).....	\$	720.77
Operating expenses and taxes per train mile run, for trains earning revenue (23,439 miles).....	1.61	
Proportion of operating expenses and taxes for Iowa, cents.....	30	
Expenses of running and management of passenger trains, cents.....	30	
Expenses of running and management of passenger trains, per train mile, cents.....	30	
Expenses of running and management of freight trains, cents.....	30	
Expenses of running and management of freight trains, per train mile, cents.....	30	
Expenses of running and management of all trains earning revenue.....	7,010.88	
Percentage of expenses to earnings.....	73%	

GENERAL EXHIBIT.

Total earnings.....	\$	51,603.29
Total expenses, including taxes.....		37,696.10
Net earnings.....	\$	13,907.19
Rentals, specifying amount paid to each company:		
Burlington, Cedar Rapids & Northern Railway Company.....		4,306.00
Interest accruing during the year.....		16,400.00
Interest paid during the year on account of the road in Iowa.....		16,400.00
Interest on funded debt.....		16,400.00
Interest falling due during the year and not paid.....		6,828.81
Deficit for the year.....		73,688.59
Deficit at commencement of the year.....		81,497.40
Deficit at the close of the year, June 30, 1888.....	\$	81,497.40

GENERAL RECAPITULATION.

Total earnings.....	\$	51,603.29
Total operating expenses and taxes.....		37,696.10
Net earnings above operating expenses and taxes.....		13,907.19
Net earnings above operating expenses, taxes and rental.....		9,571.19

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa.....	\$	1,113.23
--------------	----	----------

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cash and cash items.....	\$	1,379.58
Material and supplies.....		8,849.21
Construction.....		394,848.41
Equipments.....		63,782.43
Accounts and bills receivable.....		30,394.42
Due from agents and connecting lines.....		871.87
Operating expenses.....		46,918.88
Bond interest.....		16,400.00
Taxes.....		1,113.23
Income account.....		56,822.60
Profit and loss.....		13.41
Total.....	\$	581,294.44

CREDIT.

Stock.....	\$	143,281.41
Funded debt.....		220,000.00
Local aid.....		22,322.19
Earnings.....		51,603.29
Due agents and connecting lines.....		85.32
Insurance funds.....		96.12
Accounts and bills payable.....		112,976.17
Total.....	\$	581,294.44

DESCRIPTION OF ROAD.

Length of main line of road from Mediapolis to Washington, miles.....	38.77
Length of main line of road in Iowa.....All.	
Total length of road belonging to this company.....	38.77
Total length of road belonging to this company in Iowa.....	3.48
Aggregate length of sidings and other tracks not above enumerated.....	3.48
Same in Iowa.....	3.48
Total length of iron rails in tracks in Iowa, exclusive of sidings.....	38.77
Weight per yard, iron, 30.	
Gauge of track, 3 feet.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:

This company has leased the right to run over 14.13 miles of the Burlington, Cedar Rapids & Northern Railway by means of a third rail laid down and owned by this company, between Mediapolis and Burlington. This company laid down and is using 3-10 mile of side track on depot grounds belonging to that company.....		14.13
Total length of above roads in Iowa, miles.....		14.13
Total miles of road operated by this company.....		52.90
Total miles of road operated by this company in Iowa not reported by any other company.....		38.77

EMPLOYES.

Average number of persons regularly employed on all roads operated by this company.....	65
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 29,067.52

BRIDGES IN IOWA.

	Number.	Aggregate length.
Iron truss bridges.....	1	90
Wooden trestle and pile.....	26	2,205

ARCH CULVERTS AND VIADUCTS IN IOWA.

Less than 20 feet opening.....	3
--------------------------------	---

BOX CULVERTS IN IOWA.

Timber.....	9
Stone and sewer pipe.....	44

CATTLE GUARDS.

Number of in Iowa.....	136
------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of trestle work replaced with earth during the year.....	
lineal feet.....	1 64
Timber culverts replaced with sewer pipe.....	6

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

Give the average number of years the trestle and pile bridges last on your road in Iowa.....

8

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	7
Average length of sections, miles.....	63%
Average number of men in each section gang.....	3
Number of new ties laid in track during the year in Iowa.....	11,992
Average number of new ties per mile of road.....	294
What is the average number of years that iron rails last in your track on main line in Iowa.....	9

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality? Central Iowa, one mile south of Winfield.	
Number of highway crossings at grade.....	38
Number of highway crossings under railroad.....	2

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	11.56
What is the average cost per rod.....	\$.35
What is the total cost of same.....	2,461.38
How many miles of new fencing have you built during the year.....	.47
Give the number of miles needed on both sides of your track in each county in Iowa:	
In Des Moines county.....	4.60
In Henry county.....	7.77
In Louisa county.....	2.84
In Washington county.....	2.21
Total miles.....	14.41

NOTE.—Several miles of fence on our right of way belongs to private parties, for which we have paid nothing, and is not included herein.

ROLLING STOCK.

	Leased.	Owned.	Total.
Number of passenger cars.....	2	2	4
Number of baggage, mail and express cars.....	1	1	2
Number of box freight cars.....	32	52	84
Number of stock cars.....	7		7
Number of platform and coal cars.....	16	3	19
Number of other cars.....		14	14
Total number of cars.....	58	72	130

Maximum weight of locomotives and tenders, tons.....	30
Average weight of locomotives and tenders, tons.....	17
Number of locomotives equipped with driver brake.....	2
Maximum weight of passenger cars, tons.....	10
Average weight of passenger cars, tons.....	9
Number of passenger cars equipped with Miller platform and buffer.....	3
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine 20; tons.....	160

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger and freight trains during the year.....	23,430
Miles run by switching trains during the year.....	21,926
Total train mileage.....	45,356

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	2
Average weight of passenger trains, exclusive of passengers, tons.....	20
Average number of cars in freight trains.....	7
Average weight of freight trains, exclusive of freight, tons.....	63

PASSENGER TRAFFIC.

Highest rate of fare per mile for any distance, cents.....	3
Lowest rate of fare per mile for any distance, cents.....	1½

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	37,280
Number of miles run by loaded freight cars west and north.....	
Number of miles run by empty freight cars east and south.....	
Number of miles run by empty freight cars west and north.....	
Total freight car mileage.....	51,311
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	37.3
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	37.3

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles.....	1
Rate of speed of freight trains, including stops, miles.....	15

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American; \$800 per annum; take freight at depot; general express business.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$3,612.50 per annum; daily each way, Sundays excepted.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$40.20.

TELEGRAPH.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union, 38.77.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
	Geo. Stephenson, conductor	Winfield	Coupling; finger caught and bruised; no permanent injury.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailments.....	2,271	2,222	2,222	2,222	2,222	2,222
Collisions.....	2,271	2,222	2,222	2,222	2,222	2,222
Caught in frogs, guard rails, or switches.....	2,271	2,222	2,222	2,222	2,222	2,222
Coupling cars.....	2,271	2,222	2,222	2,222	2,222	2,222
Falling from train.....	2,271	2,222	2,222	2,222	2,222	2,222
Getting on and off trains.....	2,271	2,222	2,222	2,222	2,222	2,222
Highway crossings.....	2,271	2,222	2,222	2,222	2,222	2,222
Miscellaneous.....	2,271	2,222	2,222	2,222	2,222	2,222
Overhead and side obstruction.....	2,271	2,222	2,222	2,222	2,222	2,222
Stealing rides.....	2,271	2,222	2,222	2,222	2,222	2,222
While intoxicated.....	2,271	2,222	2,222	2,222	2,222	2,222
Trespassers on track.....	2,271	2,222	2,222	2,222	2,222	2,222
Total.....	2,271	2,222	2,222	2,222	2,222	2,222

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year.....	1
Number of casualties purely accidental during the entire year.....	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—T. W. Barhydt, Burlington, Iowa.
 Vice-President—J. T. Remey, Burlington, Iowa.
 Secretary and Treasurer—R. M. Green, Burlington, Iowa.
 General Superintendent—J. T. Gerry.
 Superintendent of Telegraph—J. I. Gerry.
 Auditor—J. A. Ostrander.
 General Passenger Agent—J. T. Gerry.
 General Freight Agent—J. T. Gerry.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

T. W. Barhydt, Burlington, Iowa.
 W. W. Baldwin, Burlington, Iowa.
 J. T. Remey, Burlington, Iowa.
 J. W. Blythe, Burlington, Iowa.
 Lyman Cook, Burlington, Iowa.
 C. P. Squires, Burlington, Iowa.
 H. C. Garrett, Burlington, Iowa.
 H. R. Scott, Burlington, Iowa.
 Norman Everson, Washington, Iowa.

Date of annual meeting of stockholders, third Wednesday in June.
 Fiscal year of company ends December 31st.
 General offices of the company are located at Burlington, Iowa.

STATE OF IOWA,
COUNTY OF DES MOINES. } ss.

John T. Gerry, Superintendent, and J. A. Ostrander, Auditor of the Burlington & Northwestern Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed.)

[L. S. OF R. R.]

JOHN T. GERRY,
J. A. OSTRANDER.

Subscribed and sworn to before me, this 12th day of September, A. D. 1888.

H. A. KELLEY,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

BURLINGTON & WESTERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 3,000,000.00
Amount authorized by vote of the company.....	None.
Number of shares issued, 8,568; amount paid in.....	\$ 656,861.82
Total amount paid in, as per books of the company.....	\$ 656,861.82
Total miles of road owned by company.....	70.7
Amount of stock per mile of road.....	\$ 13,118.30
Amount of stock representing the road in Iowa.....	All.
Amount of stock held in Iowa.....	856,861.82
Total number of stockholders.....	6

DEBT.

Funded debt as follows:

First mortgage bonds, due August, 1906; rate of interest, 7 per cent.....	\$ 871,361.31
Total amount of funded debt.....	\$ 871,361.31

Floating debt:

Incurred for current expenses.....	\$ 43,890.64
Incurred for bond interest.....	139,830.00
Total amount of floating debt.....	183,720.64
Total amount of debt, liabilities.....	\$ 1,055,111.95

Amount of debt per mile of road.....	\$ 12,660.50
Amount of debt representing the road in Iowa.....	All.
Total amount of stock and debt.....	\$ 1,811,913.67
Amount of stock and debt per mile of road.....	22,800.44

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading.....	\$ 158,532.88
Bridging and masonry	85,471.68
Superstructure, including rails.....	362,734.45
Land, land damages and fences	72,568.95
Passenger and freight stations, coal sheds, and water stations, engine houses, car sheds and turn-tables, machine shops, including machinery and tools	23,569.18
Interest paid during construction, discounts, etc.....	658,069.03
Engineering, agencies, salaries, and other expenses during construction....	23,497.43
All other items charged to construction not enumerated above	9,296.78
Total expended for construction.....	\$ 1,944,679.34
Average cost of construction per mile of road (70.7 miles).....	\$ 19,018.45

COST OF EQUIPMENT.

Locomotives	\$ 32,125.27
Passenger, mail, baggage and express cars	10,838.25
Freight and other cars.....	49,048.29
Wrecking cars, pile-drivers, and tools.....	554.45
Total for equipment	\$ 92,571.26
Average cost of equipment per mile of road operated by company, (70.7 miles)	1,309.33
Proportion of cost of equipment for Iowa.....All.	
Total cost of road and equipment.....	\$ 1,437,348.00
Average cost of road and equipment per mile (70.7 miles)	\$ 20,323.70
Proportion of cost of equipment for Iowa.....All.	

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Land, and land damages and fences.....	\$ 153.97
Passenger and freight stations, coal sheds and water-stations, engine houses, car sheds and turn-tables.....	303.00
Total expenditures charged to property accounts.....	\$ 456.97
Property sold (or reduced in valuation on the books) and credited property accounts during the year (specifying same):	
Amount paid C. R. L. & P. R'y for crossing near Oskaloosa, refunded per agreement.....	\$ 300.00
Net addition to property account for the year	156.97

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 810.43		
August, 1887.....	1,038.81		
September, 1887.....	1,568.93		
October, 1887.....	1,408.85		
November, 1887.....	914.65		
December, 1887.....	914.67		
January, 1888.....	622.97		
February, 1888.....	710.91		
March, 1888.....	1,343.99		
April, 1888.....	918.67		
May, 1888.....	896.21		
June, 1888.....	1,023.51		
Totals.....	\$ 11,865.56		\$ 11,865.56

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 2,208.21		
August, 1887.....	2,608.81		
September, 1887.....	2,390.14		
October, 1887.....	3,058.48		
November, 1887.....	2,705.81		
December, 1887.....	2,881.34		
January, 1888.....	2,916.68		
February, 1888.....	2,350.19		
March, 1888.....	1,891.50		
April, 1888.....	2,979.11		
May, 1888.....	2,686.31		
June, 1888.....	2,856.53		
Totals.....	\$ 32,736.64		\$ 32,736.64

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 316.13	\$ 141.08	\$ 10.00	\$ 467.21
August, 1887.....	316.14	141.08	5.00	456.90
September, 1887.....	316.14	141.08	5.00	456.90
October, 1887.....	316.14	141.08	11.00	468.22
November, 1887.....	316.13	141.08	5.00	456.90
December, 1887.....	316.14	141.08	5.00	456.90
January, 1888.....	316.13	141.08	5.00	456.90
February, 1888.....	316.14	141.08	5.00	456.90
March, 1888.....	316.14	141.08	5.00	456.90
April, 1888.....	316.14	141.08	5.00	456.90
May, 1888.....	316.14	141.08	5.00	456.90
June, 1888.....	316.14	141.08	5.00	456.90
Totals.....	\$ 3,702.61	\$ 1,699.92	\$ 77.60	\$ 5,479.93

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers	\$	11,805.28
From express and baggage		1,699.92
From mails		3,702.07
Total earnings, passenger department	\$	17,207.27
Earnings per train mile run (74,964 miles), cents	21%	
Earnings, freight:		
Total earnings, freight department	\$	32,726.64
Earnings per train mile run (77,856 miles), cents	42	
Earnings per train mile run, from all trains earning revenue (152,822 miles), cents	32%	
Earnings from all other sources		77.00
Total earnings from all sources	\$	50,011.81
Earnings per mile of road operated (164.57 miles)	\$	477.30
Proportion of earnings for Iowa	All.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road bed and track	\$	12,720.62
Renewal of rails		
Renewal of ties		
Repairs of bridges, including culverts and cattle-guards		902.12
Repairs of fences, road-crossings and signs		\$1.44
Repairs of buildings, stations and water-tanks		1,500.47
Total	\$	15,361.29

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	2,443.16
Repairs of freight cars	2,269.42
Total	\$ 4,692.58

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	6,827.94
Water supply		819.28
Oil and waste		601.56
Locomotive service		7,514.90
Freight and passenger train service		5,962.70
Mileage of freight cars (debit balance)		334.73
Telegraph expenses (maintenance and operating)		5.15
Damage and loss of freight and baggage		560.76
Damage to property and cattle		1,874.97
Personal injuries		1,199.32
Agents and station service		6,032.76
Station supplies		506.22
Total	\$	32,456.29

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	3,355.93
Insurance		244.27
Stationery, printing, outside agencies and advertising		353.10
Contingencies		91.68
Taxes in Iowa	\$	1,645.47
Total taxes		1,645.47
Total	\$	5,320.45

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$	15,361.29
Maintenance of motive power and cars		4,692.58
Conducting transportation		22,456.29
General expenses, including taxes		5,320.45
Total operating expenses and taxes	\$	57,930.61
Operating expenses and taxes per mile of road operated (164.57 miles)	\$	554.61
Operating expenses and taxes per train mile run, for trains earning revenue (152,822 miles)		378
Proportion of operating expenses and taxes for Iowa	All.	
Expenses of running and management of passenger trains	\$	9,428.93
Expenses of running and management of passenger trains, per train mile		124
Expenses of running and management of freight trains		12,307.76
Expenses of running and management of freight trains, per train mile		157
Expenses of running and management of all trains earning revenue		21,796.28
Percentage of expenses to earnings	113.3	

GENERAL EXHIBIT.

Total earnings	\$	50,011.81
Total expenses, including taxes		57,930.61
Net earnings		7,921.80
Interest on funded debt		29,594.00
Interest falling due during the year and not paid		39,594.00
Deficit for the year		47,865.99
Deficit at commencement of the year		124,956.46
Deficit at the close of the year, June 30, 1888	\$	172,762.26

GENERAL RECAPITULATION.

Total earnings	\$	50,011.81
Total operating expenses and taxes		57,930.61
Deficit		7,921.80

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	1,645.47
---------------	----	----------

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.	
Cash and cash items.....	\$ 1,005.05
Material and supplies.....	243.67
Construction.....	1,344,953.24
Equipment.....	92,571.26
Accounts and bills receivable.....	2,058.21
Due from agents and connecting lines.....	1,512.69
Operating expenses.....	56,088.14
Bond interest.....	39,964.00
Taxes.....	1,645.47
Income account.....	130,492.44
	\$ 1,870,827.87

CREDIT.	
Capital stock and scrip.....	\$ 856,861.82
First mortgage bonds and scrip.....	571,201.21
Aid subscription.....	5,484.21
Earnings.....	50,011.81
Due agents and connecting lines.....	113.70
Accounts and bills payable.....	183,910.64
Profit and loss.....	4.40
Insurance fund.....	100.08
	\$ 1,870,827.87

DESCRIPTION OF ROAD.

Length of main line of road from Winfield to Oskaloosa, miles.....	70.7
Length of main line of road in Iowa.....	All.
Total length of road belonging to this company.....	70.7
Total length of road belonging to this company in Iowa.....	70.7
Aggregate length of sidings and other tracks not above enumerated.....	3.0
Same in Iowa.....	3.0
Total length of iron rails in tracks in Iowa, exclusive of sidings.....	70.7
Weights per yard, iron, 35 pounds.	
Gauge of track, 3 feet.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:

This company has by payment of its proportion of expenses of train service and track repairs, the right to run over the Burlington & Northwestern Railway from Winfield to Mediapolis, 15.5, and thence to Burlington, 15.3 miles, over the Burlington, Cedar Rapids & Northern Railway, under contract of the Burlington & Northwestern Railway Company with that company.....	33.8
Total length of above roads.....	33.8
Total length of above roads in Iowa.....	33.8
Total miles of road operated by this company.....	104.51

EMPLOYEES.

Average number of persons regularly employed on all roads operated by this company.....	7
Same in Iowa.....	7
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 31,336.4

BRIDGES IN IOWA.

	Number.	Aggregate length.
Iron truss bridges over 100 feet in length.....	2	665
Wooden trestle and pile.....	46	7.15

ARCH CULVERTS AND VIADUCTS IN IOWA.

Less than 20 feet opening.....	41
--------------------------------	----

BOX CULVERTS IN IOWA.

Timber.....	33
Stone and sewer pipe.....	33

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of trestle work replaced with earth during the year, lineal feet.....	2	28
Timber culverts replaced with sewer pipe.....	5	

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	1
Average length of sections, miles.....	
Average number of men in each section gang.....	2
Number of new ties laid in track during the year in Iowa.....	5,000
Average number of new ties per mile of road.....	70

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Central Iowa, one half mile west of Brighton.
 Central Iowa, one mile west of Martinsburg.
 Central Iowa, one half mile west of Hedrick.
 Central Iowa, one mile south of Oskaloosa.
 Chicago, Rock Island & Pacific, at Oskaloosa.
 Chicago & Northwestern, at Stark.

What railroads cross your road, either over or under, and at what locality?

Chicago, Rock Island & Pacific, at Brighton.
 Chicago, Milwaukee & St. Paul, at Hedrick.

Number of highway crossings at grade.....	6
---	---

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	14.25
What is the average cost per rod, cents.....	.50
What is the total cost of same.....	\$ 4,940.90

Give the number of miles needed on both sides of your track in each county in Iowa:

In Henry county, miles	10.75
In Washington county, miles.....	8.60
In Jefferson county, miles	12.10
In Keokuk county, miles	12.50
In Mahaska county, miles	12.60
Total miles.....	56.45

ROLLING STOCK.

	Owued.	Total.
Number of passenger cars	2	2
Number of baggage, mail and express cars	2	2
Number of box freight cars.....	70	70
Number of stock cars	30	30
Number of platform and coal cars.....	30	30
Number of other cars	18	18
Total number of cars	142	142

Number of locomotives	3
Maximum weight of locomotives and tenders, tons.....	22
Average weight of locomotives and tenders, tons.....	22
Number of locomotives equipped with train brake	3
Number of locomotives equipped with driver brake	3
Maximum weight of passenger cars, tons	10
Average weight of passenger cars, tons	10
Number of passenger cars equipped with train brake	2
Number of passenger cars equipped with Miller platform and buffer.....	2
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight. Weight of engine 22; tons..	180

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	74,964
Miles run by freight trains during the year.....	77,556
Miles run by construction and repair trains during the year.....	1,871
Total train mileage.....	154,391

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	3
Average weight of passenger trains, exclusive of passengers, tons.....	30
Average number of cars in freight trains	10
Average weight of freight trains, exclusive of freight, tons.....	90

PASSENGER TRAFFIC.

Highest rate of fare per mile for any distance, cents.....	3
Lowest rate of fare per mile for any distance, cents.....	1 1/4
Average rate of fare per mile for all passengers, cents	

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	490,320
Number of miles run by loaded freight cars west and north.....	
Number of miles run by empty freight cars east and south.....	236,183
Number of miles run by empty freight cars west and north.....	
Total freight car mileage	726,503
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	89 1/4
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops; miles per hour	22
Rate of speed of freight trains, including stops; miles per hour	10

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American. Fixed rates \$1,700 per annum. General express business. Take freight at depot.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service. \$2,721.61 per annum. Daily each way, Sundays excepted.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$15.16.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company; 70.7 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888. February 29	T. Bailey, brakeman	Oskaloosa	Coupling; left hand crushed and amputation at wrist.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailement
Collisions
Caught in frogs, guard rails, or switches
Coupling cars
Falling from trains
Getting on and off trains
Highway crossings
Miscellaneous
Overhead obstruction
Stealing rides
While intoxicated
Trespassers on track
Total

SUMMARY OF ACCIDENTS IN IOWA.

Number of persons injured during the year	1
Number of casualties purely accidental during the entire year	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—T. W. Barhydt, Burlington, Iowa.
 Vice President—C. P. Squires, Burlington, Iowa.
 Secretary and Treasurer—R. M. Green, Burlington, Iowa.
 General Superintendent—J. T. Gerry, Burlington, Iowa.
 Superintendent of Telegraph—J. T. Gerry, Burlington, Iowa.
 Auditor—J. A. Ostrander, Burlington, Iowa.
 General Passenger Agent—J. T. Gerry, Burlington, Iowa.

DIRECTORS, NAME, AND POST-OFFICE ADDRESS.

T. W. Barhydt, Burlington, Iowa.
 C. P. Squires, Burlington, Iowa.
 Lyman Cook, Burlington, Iowa.
 J. W. Blythe, Burlington, Iowa.
 H. A. Scott, Burlington, Iowa.

Date of annual meeting of stockholders, third Wednesday in June.
 Fiscal year of company ends December 31st.
 General offices of the company are located at Burlington, Iowa.

STATE OF IOWA,
COUNTY OF DES MOINES, } ss.

John T. Gerry, Superintendent, and J. A. Ostrander, Auditor of the Burlington & Western Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

L. S. OF R. R.

JOHN T. GERRY.

J. A. OSTRANDER.

Subscribed and sworn to before me, this 12th day of September, A. D. 1888.

H. A. KELLY.

Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 17th day of September A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

DES MOINES & KANSAS CITY RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

DEBT.

Floating debt	\$	135,656.7
Incurred for operating expenses.....	\$	4,500.80
Incurred for current expenses.....		130,555.93
Total amount of floating debt.....	\$	135,656.7
Total amount of debt liabilities	\$	135,656.7
Amount of debt per mile of road.....	\$	1,216.73
Amount of debt representing the road in Iowa		1,216.73

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY).

Grading	This entire property was purchased Jan. 12, 1888, by our company from D. M., O. & S. syndicate for \$800,000.
Bridging and masonry.....	
Superstructure, including rails.....	
Land, land damages, and fences	
Passenger and freight stations, coal sheds, and water stations	
Engine houses, car sheds, and turn-tables.....	
Machine shops, machinery and tools	

COST OF EQUIPMENT.

Total cost of road and equipment	\$	800,000.00
Average cost of road and equipment per mile (111.11 miles).....		7,200.00
Actual cash value of all other property owned, with schedule of same		
The present cash value of road and equipment, etc., etc.....		804,385.11

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Superstructure, including rails.....	\$	105,807.10
Land, land damages, and fences.....		2,778.82
Engineering, agencies, salaries, and other expenses during construction		21,161.19
Net addition to property account for the year.....	\$	129,747.11

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			
August, 1887.....			
September, 1887.....			
October, 1887.....			
November, 1887.....			
December, 1887.....			
January, 1888.....	\$	222.50	\$ 222.50
February, 1888.....		1,003.85	1,003.85
March, 1888.....		1,418.55	1,418.55
April, 1888.....		1,533.92	1,533.92
May, 1888.....		1,496.39	1,496.39
June, 1888.....		1,607.00	1,607.00
Totals.....		7,182.21	7,182.21

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			
August, 1887.....			
September, 1887.....			
October, 1887.....			
November, 1887.....			
December, 1887.....			
January, 1888.....	\$	774.32	\$ 774.32
February, 1888.....		1,825.49	1,825.49
March, 1888.....		2,616.90	2,616.90
April, 1888.....		2,667.33	2,667.33
May, 1888.....		1,903.56	1,903.56
June, 1888.....		2,519.53	2,519.53
Totals.....		12,307.03	12,307.03

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....				
August, 1887.....				
September, 1887.....				
October, 1887.....				
November, 1887.....				
December, 1887.....				
January, 1888.....	\$	102.65	\$ 65.53	\$ 168.18
February, 1888.....		351.59	87.29	438.88
March, 1888.....		351.83	86.49	438.32
April, 1888.....		351.52	83.62	435.14
May, 1888.....		351.82	86.62	438.44
June, 1888.....		351.62	84.70	436.32
Totals.....	1,856.65	682.26	211.89	2,550.80

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers.....	\$	7,182.21
From all passengers.....		7,182.21
From express and baggage.....		693.36
From mails.....		1,856.65
Total earnings, passenger department.....	\$	9,732.22
Earnings per train mile run (21,457 miles), cents.....	44	
Earnings, freight:		
From local.....	\$	8,685.96
From through.....		12,307.03
Total earnings, freight department.....	\$	20,992.99
Earnings per train mile run (31,360 miles).....	.67	
Earnings per train mile run, from all trains earning revenue (52,817 miles).....	.58	
Telegraph earnings.....	211.89	
Total earnings from all sources.....	\$	30,728.90
Earnings per mile of road operated (111 miles).....	\$	276.84
Proportion of earnings for Iowa.....		29,336.40

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$	8,731.96
Repairs of bridges, including culverts and cattle-guards.....		688.85
Repairs of fences, road-crossings, and signs.....		257.06
Repairs of buildings, stations and water-tanks.....		548.22
Total.....	\$	10,226.19

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 3,125.15
Repairs of passenger cars.....	700.86
Repairs of freight cars.....	891.60
Repairs of tools and machinery.....	38.01
Total	\$ 4,755.62

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 3,119.32
Water supply.....	961.61
Oil and waste.....	213.42
Locomotive service.....	3,943.33
Passenger train service.....	1,133.56
Passenger train supplies.....	32.16
Freight train service.....	1,633.65
Freight train supplies.....	25.87
Telegraph expenses (maintenance and operating).....	30.71
Damage and loss of freight and baggage.....	63.42
Damage to property and cattle.....	312.84
Personal injuries.....	22.00
Agents and station service.....	4,150.83
Station supplies.....	207.13
Sundries.....	316.35
Total	\$ 15,278.52

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$ 2,556.92
Legal expenses.....	355.00
Stationery and printing, outside agencies and advertising.....	1,807.19
Contingencies.....	250.86
Total	\$ 4,969.97

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$ 10,238.19
Maintenance of motive power and cars.....	4,755.62
Conducting transportation.....	15,278.52
General expenses, including taxes.....	4,969.97
Total operating expenses and taxes	\$ 35,239.70
Operating expenses and taxes per mile of road operated (111 miles).....	317.38
Operating expenses and taxes per train mile run, for trains earning revenue (32,837 miles).....	.67
Proportion of operating expenses and taxes for Iowa.....	\$ 38,480.43
Percentage of expenses to earnings.....	114.64

GENERAL EXHIBIT.

Total earnings.....	\$ 30,728.90
Total expenses.....	35,239.70
Net loss	4,500.80

GENERAL RECAPITULATION.

Total earnings.....	\$ 30,728.90
Total operating expenses and taxes.....	35,239.70
Net loss above operating expenses and taxes.....	4,500.80
Net loss above operating expenses, taxes and rental.....	4,500.80
Gross earnings per train mile run (32,837 miles).....	.58
Net loss per train mile run (32,837 miles).....	0.84

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1889.

DEBIT.	
Construction and improvement.....	\$ 134,368.11
Material and stores.....	1,261.52
Treasurer.....	4,236.69
Station agents.....	908.11
Remittances in transit.....	1,393.45
Foreign roads.....	1,825.03
U. S. P. O. Department.....	1,850.65
American Express Company.....	81.70
Total	\$ 143,141.78

CHARGES AGAINST INCOME.

Maintenance of way.....	\$ 10,238.19
Maintenance of motive power and cars.....	4,755.62
Conducting transportation.....	15,278.52
General expenses.....	4,969.97
Total	\$ 35,239.70
Total	\$ 180,371.46

CREDIT.

Syndicate.....	\$ 128,801.70
Old rails.....	5,091.00
Vouchers unpaid.....	3,516.12
Pay-rolls unpaid.....	14,233.74
Total	\$ 149,642.56

INCOME.

Passenger earnings.....	\$ 7,182.31
Freight earnings.....	20,992.89
Express earnings.....	482.36
Mail earnings.....	1,859.65
Telegraph earnings.....	211.89
Total	\$ 30,728.90
Total	\$ 180,371.46

DESCRIPTION OF ROAD.

Length main line of road from Des Moines to Cainsville, Missouri, miles	111
Length main line of road in Iowa	100
Length main line of road in Missouri	11
Total length of road belonging to this company	111
Total length of road belonging to this company in Iowa	100
Aggregate length of sidings and other tracks not above enumerated	4.30
Same in Iowa	4.13
Weights per yard, steel, 56 pounds.	
Gauge of track, 3 feet.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Total miles of road operated by this company	111
Total miles of road operated by this company in Iowa not reported by any other company	100

STATIONS.

Number of stations on all roads owned by this company	23
Same in Iowa	20
Number of stations on all roads operated by this company	23
Same in Iowa	20
Number of telegraph offices in stations in Iowa	14

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	129
Same in Iowa	129
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1908	\$ 30,684.30
Same in Iowa	29,849.57

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length	6	742
Wooden trestle and pile	182	11,411

BOX CULVERTS IN IOWA.

Timber	481	11,898
--------------	-----	--------

CATTLE-GUARDS.

Number of in Iowa	304
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)	4,207
--	-------

ROAD-BED AND TRACK.

Number of track sections in Iowa	18
Average length of sections, miles	6.35
Average number of men in each section gang	1
Average number of men in track during the year in Iowa	5,431
Number of new ties laid in track during the year in Iowa	49
Average number of new ties per mile of road	
New rails laid in track during the year in Iowa—steel (3,833 tons) miles	

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, St. Paul & Kansas City, at Des Moines.
Chicago, Rock Island & Pacific, at Rock Island Crossing.
Chicago, Burlington & Quincy, at Osceola.
Huron & Shenandoah, at Van Wert.
Chicago, Burlington & Quincy, at Leon.

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa	11.40
What is the average cost per rod .....	.40
What is the total cost of same	1,459.20
How many miles of fencing have you built during the year	1.05
Give the number of miles needed on both sides of your track in each county in Iowa :	
In Polk county	9.40
In Warren county	45.00
In Madison county	23.00
In Clarke county	40.30
In Decatur county	58.30
Total miles	176.00

ROLLING STOCK.

	OWNED.	TOTAL.
Number of passenger cars	2	2
Number of baggage, mail, and express cars	2	2
Number of box freight cars	87	87
Number of stock cars	18	18
Number of platform and coal cars	52	52
Total number of cars	161	161
Number of locomotives		7
Maximum weight of locomotives and tenders, tons		18
Average weight of locomotives and tenders, tons		18
Number of locomotives equipped with train brake		3
Maximum weight of passenger cars, tons		11
Average weight of passenger cars, tons		2
Number of passenger cars equipped with train brake		
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight; weight of engine, 18 ; tons		81

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	21,427
Miles run by freight trains during the year.....	31,360
Miles run by construction and repair trains during the year.....	2,528
Total train mileage.....	55,735

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	2
Average weight of passenger trains, exclusive of passengers, tons.....	48
Average number of cars in freight trains.....	7
Average weight of freight trains, exclusive of freight, tons.....	60

PASSENGER TRAFFIC.

Number of local passengers carried.....	12,534
Total number of passengers carried.....	12,534
Total passenger mileage or passengers carried one mile.....	274,180
Average distance traveled by each passenger, miles.....	21.88
Average amount received from each passenger, cents.....	87
Highest rate of fare per mile for any distance, cents.....	3.22
Lowest rate of fare per mile for any distance, cents.....	0.47
Average rate of fare per mile for all passengers, cents.....	2.60

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	7,970
Number of tons of local freight carried.....	6,882
Total tons of freight carried.....	14,852
Total mileage of through freight (tons carried one mile).....	309,195
Total mileage of local freight (tons carried one mile).....	205,025
Total freight mileage, or tons carried one mile.....	604,220
Average rate per ton per mile received for through freight.....	\$.030
Average rate per ton per mile received for local freight.....	.042
Average rate per ton per mile received for all freight.....	.035

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains including stops, miles, per hour.....	18
Rate of speed of freight trains, including stops, miles, per hour.....	10

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	3,524	26.49
Flour.....	567	3.86
Provisions (beef, pork, lard etc.).....	404	2.78
Animals.....	7,342	16.10
Other agricultural products.....	240	1.65
Lumber and forest products.....	1,596	10.97
Coal.....	2,887	19.84
Plaster, lime and cement.....	19	.13
Salt.....	242	1.66
Petroleum and oil.....	40	.27
Iron, steel and castings.....	867	5.96
Stone and brick.....	71	.49
Manufactures—articles shipped from point of production.....	72	.49
Merchandise, and other articles not enumerated above.....	1,386	9.32
Total tons carried.....	14,852	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

Practically all within the State of Iowa.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot or at the office of such express company? American Express Company. Pays double first class freight rates. Take freight at depot.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$4,215.24 per annum. What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? Ten dollars per month.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? One hundred.

REPORT OF ACCIDENTS FOR IOWA, DURING THE YEAR ENDING JUNE 30, 1888.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888 March May June	10 T. Hunter, switchman. — Jno. Harkness, brakeman. — Kelley, teamster.....	Wick. St. Charles. Des Moines.	Fell from train; purely accidental; ribs broken. Accidental, while coupling; cut foot on rail. Struck by yard engine while hauling; carelessness; braked inter-

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailments.....	1	1	1	1	1	1
Collisions.....	1	1	1	1	1	1
Caught in frog.....	1	1	1	1	1	1
Coupling cars.....	1	1	1	1	1	1
Falling from trains.....	1	1	1	1	1	1
Getting on and off trains.....	1	1	1	1	1	1
Highway crossings.....	1	1	1	1	1	1
Miscellaneous.....	1	1	1	1	1	1
Overhead obstruction.....	1	1	1	1	1	1
Stealing rides.....	1	1	1	1	1	1
While intoxicated.....	1	1	1	1	1	1
Trespassers on track.....	1	1	1	1	1	1
Total.....	1	1	1	1	1	1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year.....	3
Number of casualties purely accidental during the entire year.....	3
Number resulting from lack of caution, carelessness or misconduct.....	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—M. V. D. Edgerly, Springfield, Massachusetts.
 Treasurer—George M. Holstein, Des Moines, Iowa.
 General Superintendent—James Donohue, Des Moines, Iowa.
 Chief Engineer—H. H. Ashworth, Osceola, Iowa.
 Superintendent of Telegraph—C. E. Yearshaw, Des Moines, Iowa.
 Auditor—Geo. M. Holstein, Des Moines, Iowa.
 General Passenger Agent and General Freight Agent—James Donohue, Des Moines, Iowa.
 General Solicitor—B. J. Kaufman, Des Moines, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

H. T. Wilson, New York, New York.
 C. H. Bosher, New York, New York.
 John S. Tilney, New York, New York.
 M. V. B. Edgerly, Springfield, Massachusetts.
 B. F. Folsom, Exeter, New Hampshire.
 W. F. Putnam, Exeter, New Hampshire.
 John C. Newton, Holyoke, Massachusetts.
 A. C. Barstow, Jr., Providence, Rhode Island.
 Edward Woodman, Portland, Maine.

General offices of the company are located at Des Moines, Iowa.

STATE OF IOWA,
COUNTY OF POLK. ss.

James Donohue, Superintendent, and George M. Holstein, Auditor of the Des Moines & Kansas City Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

Signed,

JAS. DONOHUE.
GEO. M. HOLSTEIN.

Subscribed and sworn to before me, this 15th day of September, A. D. 1888.

C. F. MORRELL,

[L. S.]

Notary Public in and for Polk County.

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

FORT MADISON & NORTHWESTERN RAILWAY COMPANY.

FOR THE YEAR ENDING JUNE 30, 1888.

This road came in possession of the present Receiver, June 30, 1885. All books, records, papers, maps, plates and profiles had been removed from the office, and the Receiver not having access to these, is unable to obtain much information needed for a full report.

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 681.50
August, 1887.....	670.35
September, 1887.....	691.15
October, 1887.....	452.10
November, 1887.....	306.49
December, 1887.....	350.15
January, 1888.....	158.75
February, 1888.....	244.45
March, 1888.....	605.05
April, 1888.....	412.00
May, 1888.....	361.45
June, 1888.....	666.35
Totals.....	\$ 5,496.62

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			\$ 1,382.56
August, 1887.....			1,861.67
September, 1887.....			1,878.15
October, 1887.....			1,857.53
November, 1887.....			2,228.61
December, 1887.....			1,483.61
January, 1888.....			829.91
February, 1888.....			1,152.36
March, 1888.....			1,219.61
April, 1888.....			1,508.05
May, 1888.....			1,868.55
June, 1888.....			2,140.77
Totals.....			\$ 19,537.69

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$.....	\$ 21.42	\$ 33.60	\$ 65.02
August, 1887.....		445.56	31.83	482.39
September, 1887.....		28.26	2.75	31.01
October, 1887.....		34.71	71.27	105.98
November, 1887.....		267.61	32.65	300.27
December, 1887.....		22.67	2.63	25.30
January, 1888.....		35.51	35.51	71.02
February, 1888.....		206.81	30.53	237.34
March, 1888.....			2.75	2.75
April, 1888.....		89.15	5.00	94.15
May, 1888.....		202.41	30.36	232.77
June, 1888.....			10.50	10.50
Totals.....	\$ 1,171.79	\$ 878.10	\$ 138.05	\$ 1,687.94

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers.....	\$	5,496.60
From express and baggage.....		378.10
From mails.....		1,171.79
Total earnings, passenger department.....	\$	7,046.49
Earnings, freight:		
From through.....	19,537.69	
From other sources, freight department.....	138.05	
Total earnings, freight department.....		19,675.74
Proportion of earnings for Iowa.....	All.	
Earnings from all other sources, rent of cars.....		1.50
Total earnings from all sources.....	\$	26,726.07
Earnings per mile of road operated (45 miles).....	\$	596.13
Proportion of earnings for Iowa.....		26,726.07

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$	7,306.52
Repairs of bridges, including culverts and cattle-guards.....		274.87
Repairs of fences, road-crossings, and signs.....		169.53
Repairs of buildings, stations and water-tanks.....		494.47
Total.....	\$	8,245.39

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	786.81
Repairs of passenger cars.....		30.55
Repairs of freight cars.....		1,047.76
Repairs of tools and machinery.....		282.55
Total.....	\$	2,097.67

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$	1,605.97
Water supply.....		146.28
Locomotive service.....		2,086.06
Passenger and freight train service.....		1,814.30
Damage and loss of freight and baggage.....		4.00
Personal injuries.....		20.00
Station supplies.....		2,335.97
Mail service.....		18.25
Total.....	\$	8,936.23

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks, and supplies.....	\$	4,348.07
Legal expenses.....		17.35
Stationery and printing, outside agencies and advertising.....		454.45
Furniture and fixtures.....		11.30
Contingencies.....		50.20
Total.....	\$	4,763.37

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	8,245.39
Maintenance of motive power and cars.....		2,097.67
Conducting transportation.....		8,936.23
General expenses, including taxes.....		4,763.37
Total operating expenses and taxes.....	\$	24,038.56
Operating expenses per mile of road operated (45 miles).....	\$	534.14
Proportion of operating expenses for Iowa.....	All.	
Expense of running and management of all trains earning revenue.....		4,900.36

GENERAL EXHIBIT.

Total earnings	\$ 26,726.07
Total expenses, including taxes	24,036.56
Net earnings	2,689.51

GENERAL RECAPITULATION.

Total earnings	\$ 26,726.07
Total operating expenses and taxes	24,036.56
Net earnings above operating expenses and taxes	2,689.51

DESCRIPTION OF ROAD.

Length main line of road from Ft. Madison to Collett, Iowa, miles	45
Length main line of road in Iowa, miles	45
Total length of road belonging to this company	45
Total length of road belonging to this company in Iowa	45
Aggregate length of sidings and other tracks not above enumerated, feet ..	12,877
Same in Iowa, feet	12,877
Total length of steel rails in tracks in Iowa, exclusive of sidings, miles	3.75
Total length of iron rails in tracks in Iowa	41.25
Weights per yard, steel, 35 pounds.	
Weights per yard, iron, 30 pounds.	
Gauge of track, 3 feet.	
Total miles of road operated by this company	45
Total miles of road operated by this company in Iowa not reported by any other company	45

STATIONS.

Number of stations on all roads owned by this company	15
Same in Iowa	15
Number of stations on all roads operated by this company	15
Same in Iowa	15

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	44
Same in Iowa	
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 14,509.14

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden trestle and pile	102	

BOX CULVERTS IN IOWA.

Timber	77
Stone	7

CATTLE GUARDS.

Number of in Iowa	148
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of trestle work replaced with earth during the year (lineal feet)	16
Timber culverts replaced with sewer pipe	1
Timber culverts replaced with timber	None.
Give the average number of years the trestle and pile bridges last on your road in Iowa	8

ROAD-BED AND TRACK.

Number of track sections in Iowa	6
Average length of sections, miles	7.54
Average number of men in each section gang	4
Number of new ties laid in track during the year in Iowa	7,007
Average number of new ties per mile of road	171
What is the average number of years that iron rails last in your track on main line in Iowa	12
What is the average number of years that steel rails last in your track on main line in Iowa	30
What is the average number of years that ties last in your track in Iowa ..	10

CROSSINGS IN IOWA.

What railroads cross your road, either over or under, and at what locality :	
St. Louis, Keokuk & Northwestern, $\frac{1}{4}$ miles from Houghton on Keokuk & Northwestern, 21 miles from Ft. Madison. Crosses over.	
Number of highway crossings at grade	69
Number of highway crossings over railroad	1
Number of highway crossings under railroad	5
Number of highway bridges 15 feet above track	1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa	\$ 45
What is the average cost per rod	18.00
What is the total cost of same	1.14
How many miles of new fencing have you built during the year	
Give the number of miles needed on both sides of your track in each county	
in Iowa :	
in Lee county	21.50
in Henry county	2
in Van Buren county	13
in Jefferson county	1.50
Total miles	38

ROLLING STOCK.

	LEASED.	OWNED.	TOTAL.
Number of combination cars.....	1		1
Number of caboose cars.....		1	1
Number of box freight cars.....	18	6	24
Number of stock cars.....	5	3	8
Number of platform and coal cars.....	15	6	21
Number of other cars, rubble and hand.....	3	14	17
Total number of cars.....	42	30	72
Number of locomotives.....	2	1	
Maximum weight of locomotives and tenders, tons.....			18
Average weight of locomotives and tenders, tons.....			18
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 18; tons.....			80

MILEAGE, TRAFFIC, ETC.

PASSENGER TRAFFIC.

Number of local passengers carried.....	3,170
Number of special ticket passengers carried.....	3,442
Total number of passengers carried.....	6,612
Total passenger mileage or passengers carried one mile.....	186,456
Average distance traveled by each passenger, miles.....	28 1/4
Average amount received from each passenger, cents.....	.83
Highest rate of fare per mile for any distance, cents.....	.4
Lowest rate of fare per mile for any distance, cents.....	.3
Average rate of fare per mile for all passengers, cents.....	.2

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	3,404
Number of tons of local freight carried.....	8,515
Total tons of freight carried.....	11,919
Total mileage of through freight (tons carried one mile).....	107,960
Total mileage of local freight (tons carried one mile).....	269,556
Total freight mileage, or tons carried one mile.....	377,516
Average rate per ton per mile received for through freight, cents.....	4.641
Average rate per ton per mile received for local freight, cents.....	5.364
Average rate per ton per mile received for all freight, cents.....	5.30

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles, per hour, mixed....	11
Rate of speed of freight trains, including stops, miles, per hour, mixed.....	

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	3,303	37.3
Animals.....	1,912	11.3
Other agricultural products.....	119	.98
Lumber and forest products.....	4,438	37.3
Coal.....	318	2.66
Salt.....	135	1.13
Stone and brick.....	672	5.83
Merchandise, and other articles not enumerated above.....	1,603	13.9
Total tons carried.....	11,919	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company does a general express business. The freights are received and delivered at the depots. Rates one and one-half times first-class, and twenty (20) dollars per month for messenger.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States government for the transportation of its mails on your road in Iowa, and on what terms of service? \$1,068.06 per year, or \$25.65 per month for 41.64 miles. Fort Madison to Birmingham, Iowa.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887. October	Samuel Clostin, engineer.....	Near West Point.....	Locomotive left the track; broken collar bone and dislocation of shoulder.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailement.....
Collisions.....
Caught in frogs, guard rails or switches.....
Coupling cars.....
Falling from trains.....
Getting on and off trains.....
Highway crossings.....
Miscellaneous.....
Overhead obstruction.....
Stealing rides.....
While intoxicated.....
Trespassers on track.....
Total.....

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year.....	1
Number of casualties purely accidental during the entire year.....	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—J. C. Atlee, Fort Madison.
 Secretary—N. F. Gilchrist, Fort Madison.
 General Superintendent—C. A. Gilchrist, Fort Madison.
 Auditor—N. F. Gilchrist, Fort Madison.
 General Passenger and Freight Agent—E. G. Wheeler, Fort Madison.
 General Solicitors—Isham, Lincoln & Beale, Chicago, Ill.
 Receiver—Chas. A. Gilchrist, Fort Madison.

General officers of the company are located at Fort Madison.

STATE OF IOWA, ss.
 COUNTY OF LEE.

Charles A. Gilchrist, Receiver of the Fort Madison & Northwestern Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed)

CHAS. A. GILCHRIST,
 Receiver.

Subscribed and sworn to before me, this 26th day of October, A. D. 1888.

GEORGE B. STEWART,
 Notary Public in and for Lee county, Iowa.

[L. s.]
 Received and filed in the office of the Commissioners of Railroads, this 27th day of October, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

DES MOINES & NORTHWESTERN RAILWAY COMPANY.

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 4,000,000.00
Amount authorized by vote of the company.....	1,000,000.00
Total amount paid in, as per books of the company.....	\$ 1,000,000.00
Total miles of road owned by company.....	106.6
Amount of stock per mile of road.....	\$ 9,385.53
Amount of stock representing the road in Iowa.....	All.
Amount of stock held in Iowa.....	500,400.00
Total number of stockholders.....	5
Number of stockholders in Iowa.....	4

DEBT.

Funded debt as follows:

Bonds due May 20, 1899; rate of interest, 8 per cent.....	\$ 450,000.00
Total amount of funded debt.....	\$ 450,000.00
Total amount of floating debt.....	80,801.91
Total amount of debt liabilities.....	\$ 480,801.91
Amount of debt per mile of road.....	\$ 288.95
Amount of debt representing the road in Iowa.....	All.
Total amount of stock and debt.....	1,481,801.91
Amount of stock and debt per mile of road.....	13,995.27

COST OF EQUIPMENT.

Locomotives.....	\$ 1,931.00
Wrecking-cars, pile-drivers and tools.....	200.00
Total for equipment and cost of road.....	1,450,000.00
Proportion of cost of equipment for Iowa.....	All.
Total cost of road and equipment.....	\$ 1,452,131.00
Average cost of road and equipment per mile in Iowa (106.66 miles).....	
Proportion of cost of road and equipment for Iowa.....	All.
Average cost of road and equipment per mile in Iowa (106.66 miles).....	13,622.27
The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business.....	500,000.00

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			
August, 1887.....			
September, 1887.....			
October, 1887.....		3,469.71	
November, 1887.....		2,479.57	
December, 1887.....		2,596.76	
January, 1888.....		1,581.86	
February, 1888.....		3,462.87	
March, 1888.....		3,829.36	
April, 1888.....		2,366.48	
May, 1888.....		3,105.58	
June, 1888.....		3,292.69	
Totals.....		24,108.63	24,108.68

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			
August, 1887.....			
September, 1887.....			
October, 1887.....	10,206.17	5,998.48	16,204.65
November, 1887.....	8,731.23	9,061.64	17,792.87
December, 1887.....	8,361.75	6,690.97	15,052.72
January, 1888.....	6,985.88	3,770.83	10,756.71
February, 1888.....	7,617.38	2,688.43	10,305.81
March, 1888.....	9,959.48	4,431.43	14,390.91
April, 1888.....	10,786.73	3,935.65	14,722.38
May, 1888.....	7,332.89	4,509.51	11,842.40
June, 1888.....	6,930.15	4,600.13	11,530.28
Totals.....	76,879.66	37,156.83	114,036.49

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$.....	\$.....	\$.....	\$.....
August, 1887.....	565.96	163.10	62.50	791.56
September, 1887.....	565.96	159.32	62.50	787.78
October, 1887.....	565.96	189.58	62.50	818.04
November, 1887.....	565.96	167.68	132.50	866.14
December, 1887.....	565.96	137.87	137.50	841.33
January, 1888.....	565.96	162.50	83.75	812.21
February, 1888.....	565.96	143.12	66.25	775.33
March, 1888.....	565.96	145.10	98.00	809.06
April, 1888.....	565.96	107.18	353.25	1,026.39
May, 1888.....	565.96			
June, 1888.....	565.96			
Totals.....	4,985.21	1,365.45	1,253.75	7,604.41

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers.....	\$ 24,108.68	
From all passengers.....		\$ 24,108.68
From express and baggage.....		1,359.62
From mails.....		4,985.21
Total earnings, passenger department.....	\$ 30,453.51	
Earnings per train mile run (53,964 miles).....	.5686	
Earnings, freight:		
From local.....	37,156.93	
From through.....	76,679.66	
Total earnings, freight department.....	\$ 113,836.59	
Earnings per train mile run (102,012 miles).....	1.115	
Earnings per train mile run for all trains earning revenue (185,916 miles).....	.925	
Proportion of earnings for Iowa.....	All.	
Credit mileage (credit balances).....		292.56
Earnings from all other sources.....		1,253.75
Total earnings from all sources.....	\$ 145,928.80	
Earnings per mile of road operated (113% miles).....	1,284.58	
Proportion of earnings for Iowa.....	All.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road bed and track.....	\$ 21,900.66
Renewal of rails (number tons laid, steel).....	24,173.67
Renewal of ties (number laid).....	7,734.31
Repairs of bridges, including culverts and cattle-guards.....	6,506.40
Repairs of fences, road crossings and signs.....	287.22
Repairs of buildings, stations and water-tanks.....	1,196.82
Total.....	\$ 61,798.84

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 7,847.71
Repairs of passenger cars.....	1,610.11
Repairs of freight cars.....	4,267.81
Repairs of tools and machinery—superintendent locomotive department.....	701.25
Total.....	\$ 13,426.88

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 15,407.50
Water supply.....	1,531.69
Oil and waste.....	688.78
Locomotive service.....	12,236.04
Passenger train service.....	1,493.16
Train masters and dispatchers.....	1,719.82
Freight train service.....	6,728.28
Mileage of freight cars (debit balance).....	8,471.08
Telegraph expenses (maintenance and operating).....	295.15
Damage and loss of freight and baggage.....	67.28
Damage to property and cattle.....	1,721.92
Personal injuries.....	2,677.57
Agents and station service.....	13,710.23
Station supplies.....	676.78
Sundries.....	14.85
Total.....	\$ 67,458.49

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$ 6,319.96
Legal expenses.....	43.73
Insurance.....	745.31
Stationery and printing, outside agencies and advertising.....	3,466.79
Contingencies.....	618.94
Taxes in Iowa.....	\$ 3,721.20
Total taxes.....	3,721.20
Total.....	\$ 14,914.92

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	81,778.54
Maintenance of motive power and cars.....		13,828.83
Conducting transportation.....		67,459.49
General expenses, including taxes.....		14,714.92
Total operating expenses and taxes.....	\$	187,778.82
Operating expenses and taxes per mile of road operated (113.6 miles).....	\$	1,658.16
Operating expenses and taxes per train mile run, for trains earning revenue (105,916 miles).....		1.61
Proportion of operating expenses and taxes for Iowa..... All.		
Expenses of running and management of passenger trains.....	} Trains service not kept separate.	
Expenses of running and management of passenger trains, per train mile..		
Expenses of running and management of freight trains.....		
Expenses of running and management of freight trains, per train mile..		
Expenses of running and management of all trains earning revenue.....		
Percentage of expenses to earnings (deficit).....		108

GENERAL EXHIBIT.

Total earnings.....	\$	145,928.80
Total expenses, including taxes.....		160,112.83
Deficit.....		14,184.03
Interest accruing during the year.....		24,000.00
Balance at the close of the year, June 30, 1888.....		38,184.03

GENERAL RECAPITULATION.

Total earnings.....	\$	145,928.80
Total operating expenses and taxes.....		160,112.83
Net deficit.....	\$	14,184.03
Gross earnings per train mile run (160,367 miles).....	\$	.915
Net deficit per train mile run (160,367 miles).....		.088

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa.....	\$	1,581.30
--------------	----	----------

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of road and equipment.....	\$	1,450,500.00
Operating expenses.....		113,736.63
Renewals and rebuilding.....		35,641.69
Construction and equipment.....		2,417.81
Material account.....		13,793.86
Bills receivable.....		3,000.00
Station balances.....		513.00
United States Express Company.....		187.18
Taxes.....		1,581.30
Due from other roads.....		1,654.14
	\$	1,627,376.71

CREDIT.

Capital stock.....	\$	1,450,500.00
Freight earnings.....		113,736.59
Passenger earnings.....		24,542.85
Mail earnings.....		4,585.31
Express earnings.....		1,365.45
Miscellaneous earnings.....		1,538.70
Unpaid pay checks.....		20.21
Tudor Iron Works.....		2,111.68
Bills payable.....		32,001.85
J. S. Polk, treasurer.....		4,988.14
	\$	1,627,376.71

DESCRIPTION OF ROAD.

Length of main line of road from Des Moines to Ponda.....	113.60
Length of main line of road in Iowa.....	113.60
Total length of road belonging to this company.....	166.60
Total length of road belonging to this company in Iowa.....	166.60
Aggregate length of sidings and other tracks not above enumerated.....	6.45
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	10.33
Total length of iron rails in tracks in Iowa.....	97.02
Weights per yard, steel, 40 and 52 lbs.	
Weight per yard, iron, 30 and 35 lbs.	
Gauge of track, 3 feet.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:	
St. Louis, Des Moines & Northern Railway; Des Moines to Clive, miles.....	7
Total length of above road, miles.....	7
Total miles of road operated by this company.....	113.60
Total miles of road operated by this company in Iowa not reported by any other company.....	106.60

STATIONS.

Number of stations on all roads owned by this company.....	21
Same in Iowa.....	21
Number of stations on all roads operated by this company.....	24
Same in Iowa.....	24
Number of telegraph offices in stations in Iowa.....	15

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company.....	173
Same in Iowa.....	173
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 68,905.98
Same in Iowa.....	All.

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	1	126
Wooden trestle and pile.....	154	11,672

BOX CULVERTS IN IOWA.

Timber.....	165
-------------	-----

CATTLE-GUARDS.

Number of in Iowa.....	945
------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....	13,000
---	--------

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	WHEN BUILT.	Length in feet.
Between Orionville and Linden.....	Pile trestle.....	.....	1887.....	120
Total.....	.....	.....	.....	120

Give the average number of years that trestle and pile bridges last on your road in Iowa..... \$

Give the average number of years that wooden truss bridges last on your road in Iowa..... \$

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	17
Average length of sections, miles.....	6.39
Average number of men in each section gang.....	4
Number of new ties laid in track during the year in Iowa.....	17,539
Average number of new ties per mile of road.....	164
New rails laid in track during the year in Iowa, steel, 610 tons; miles.....	10.32
Total track laid with new rails during the year in Iowa, miles.....	10.32
What is the average number of years that iron rails last in your track on main line in Iowa.....	12
What is the average number of years that steel rails last in your track on main line in Iowa.....	20
What is the average number of years that ties last in your track in Iowa.....	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, Rock Island & Pacific, at Waukegan.
Chicago, Milwaukee & St. Paul, at Herndon.
Chicago & Northwestern, at Jefferson.
Chicago & Northwestern, at Eads.

Number of highway crossings at grade.....	107
Number of highway crossings under railroad.....	1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	6
--	---

ROLLING STOCK.

	Leased.	Owned.	Total
Number of passenger cars.....	4		4
Number of baggage, mail and express cars.....	3	1	4
Number of box freight cars.....	275	23	298
Number of stock cars.....	40	12	52
Number of platform and coal cars.....	110	15	125
Total number of cars.....	432	51	483
Number of locomotives.....	2	11	13
Maximum weight of locomotives and tenders, tons.....			22 1/2
Average weight of locomotives and tenders, tons.....			20
Number of locomotives equipped with train brake.....			13
Maximum weight of passenger cars, tons.....			15
Average weight of passenger cars, tons.....			15
Number of passenger cars equipped with train brake.....			8
Number of freight cars equipped with train brake.....			All.
Number of passenger cars equipped with Miller platform and buffer.....			8

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	53,904
Miles run by freight trains during the year	109,012
Miles run by switching trains during the year	31,780
Miles run by construction and repair trains during the year	2,282
Miles run by other trains during the year	2,069
Total train mileage	198,947

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2.96
Average weight of passenger trains, exclusive of passengers, tons	73.50
Average number of cars in freight trains	20.87
Average weight of freight trains, exclusive of freight, tons	187.96

PASSENGER TRAFFIC.

Number of local passengers carried	37,419
Total number of passengers carried	37,412
Total passenger mileage or passengers carried one mile	861,839
Average distance traveled by each passenger, miles .....	.23
Average amount received from each passenger	\$.64
Highest rate of fare per mile for any distance .....	.08
Lowest rate of fare per mile for any distance .....	.02
Average rate of fare per mile for all passengers .....	.290

FREIGHT TRAFFIC.

Number of tons of through freight carried	42,882
Number of tons of local freight carried	21,925
Total tons of freight carried	64,807
Total mileage of through freight, tons carried one mile	2,761,893
Total mileage of local freight, tons carried one mile	1,535,847
Total freight mileage, or tons carried one mile	4,297,740
Average rate per ton per mile received for through freight, cents	2.91
Average rate per ton per mile received for local freight, cents	2.41
Average rate per ton per mile received for all freight, cents	2.66

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	447,488
Number of miles run by loaded freight cars west and north	290,766
Number of miles run by empty freight cars east and south	171,646
Number of miles run by empty freight cars west and north	335,285
Total freight car mileage	1,245,185
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	32
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	58

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops	30
Rate of speed of freight trains per hour, including stops	18

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS	PER CENT.
Grain	25,190	38.87
Flour	249	.38
Provisions (beef, pork, lard, etc)	20	.03
Animals	9,865	15.22
Other agricultural products	5,750	8.87
Lumber and forest products	3,511	5.42
Coal	8,886	13.71
Plaster, lime and cement	48	.08
Salt	225	.35
Petroleum and oil	150	.22
Iron, steel and castings	1,455	2.25
Stone and brick	150	.23
Manufactures—articles shipped from point of production	114	.18
Merchandise, and other articles not enumerated above	9,194	14.19
Total tons carried	64,807	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States; one and a half first class freight rates; general express business; depot.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$6,791.50 per year.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$67.50 at Des Moines, Iowa, or \$7.50 per month.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR, ENDING JUNE 30, 1888.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887 November 26	N. O. Edwards, brakeman.	Rockwell City	Coupling cars; two fingers bruised.
1888 January 13	I. R. Lee, passenger.	Kennedy	Broken rail; head cut and arm bruised.
February 13	W. W. Birdall, passenger.	Kennedy	Broken rail; back injured.
February 13	John Hood, passenger.	Kennedy	Broken rail; hip and back injured.
March 13	John Matthews, conductor.	Kennedy	Broken rail; left arm and leg bruised.
March 16	W. J. Fisher, brakeman.	Adel	Broken truck; left arm bruised.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment.....	5	.....	.....
Collision.....
Caught in frogs, guard rails, or switches.....
Coupling cars.....
Falling from trains.....
Getting on and off trains.....
Highway crossings.....
Miscellaneous.....
Overhead obstruction.....
Stealing rides.....
While intoxicated.....
Trespassers on track.....
Total.....	5	.....	.....

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—F. M. Hubbell, Des Moines, Iowa.
 Vice-President—G. M. Dodge, New York, N. Y.
 Treasurer—J. S. Polk, Des Moines, Iowa.
 General Superintendent—Geo. W. Ogilvie, Des Moines, Iowa.
 Superintendent of Telegraph—C. A. Ross, Des Moines, Iowa.
 Auditor—J. H. Kern, Des Moines, Iowa.
 General Passenger Agent—Geo. W. Ogilvie, Des Moines, Iowa.
 General Freight Agent—W. S. Jennings, Des Moines, Iowa.

STATE OF IOWA, } ss.
 COUNTY OF POLK. }

F. M. Hubbell, President of the Des Moines & Northwestern Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed.)
 [L. S. OF F. M.]

F. M. HUBBELL,
 President.

Subscribed and sworn to before me, this 17th day of September, A. D. 1888.

[L. S.]

C. HUTTENLOCKER,
 Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

ST. LOUIS, DES MOINES & NORTHERN

RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 3,000,000.00	
Amount of common stock issued.....	\$ 387,750.00	
Amount of preferred stock issued, and conditions of preference.....	335,000.00	
Total amount paid in, as per books of the company.....	722,750.00	
Total miles of road owned by company.....	42.36	
Amount of stock per mile of road.....	17,062.06	
Amount of stock representing the road in Iowa.....	722,750.00	
Amount of stock held in Iowa.....	193,875.00	
Total number of stockholders.....	7	
Number of stockholders in Iowa.....	6	

DEBT.

Funded debt as follows:

*First mortgage bonds, due August 1, 1892; rate of interest 6 per cent.....

\$ 303,000.00

Total amount of funded debt.....

\$ 303,000.00

Floating debt:

Incurred for interest, 1888.....

\$ 18,180.00

Incurred for interest, 1887-88.....

99,990.00— 118,170.00

Total amount of debt liabilities.....

\$ 421,170.00

Amount of debt per mile of road.....	\$ 9,942.63	
Total amount of stock and debt.....	1,143,920.00	
Amount of stock and debt per mile of road.....	27,004.72	

*Bonds are \$4,000 per mile from Des Moines to Clive, 7 miles west, and \$8,000 from Clive to Boone.

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROADS AND BRANCHES (NOT REPORTED SEPARATELY).

Total expended for construction.....	\$ 1,025,700.00
Average cost of construction per mile of road (42.36 miles).....	\$ 24,315.06
Proportion of cost of construction for Iowa.....	All.

COST OF EQUIPMENT.

The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business... \$ 253,948.00

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$.....	\$ 1,450.84	\$ 1,450.84
August, 1887.....	1,041.90	1,041.90
September, 1887.....	1,276.10	1,276.10
October, 1887.....	1,022.60	1,022.60
November, 1887.....	884.35	884.35
December, 1887.....	740.50	740.50
January, 1888.....	308.10	308.10
February, 1888.....	1,016.75	1,016.75
March, 1888.....	997.25	1,000.53
April, 1888.....	785.71	790.60
May, 1888.....	990.50	990.25
June, 1888.....	975.46	975.46
Totals.....	\$ 38.00	\$ 11,544.93	\$ 11,582.93

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 688.38	\$ 952.50	\$ 1,640.88
August, 1887.....	773.77	1,263.50	2,037.27
September, 1887.....	2,054.79	1,464.68	3,519.47
October, 1887.....	3,259.42	1,190.86	4,450.28
November, 1887.....	2,148.70	849.75	2,998.45
December, 1887.....	2,411.83	714.57	3,126.40
January, 1888.....	2,133.74	604.80	2,738.54
February, 1888.....	1,966.57	621.61	2,588.18
March, 1888.....	2,160.12	712.42	2,872.54
April, 1888.....	2,043.00	630.62	2,673.62
May, 1888.....	2,971.07	747.77	3,718.84
June, 1888.....	1,918.63	843.15	2,761.78
Total.....	\$ 36,618.39	\$ 10,467.45	\$ 47,085.85

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 154.25	\$ 43.43	\$ 18.83	\$ 216.51
August, 1887.....	154.35	34.26	8.97	197.58
September, 1887.....	227.74	35.04	9.26	272.04
October, 1887.....	184.08	23.50	9.05	216.63
November, 1887.....	184.08	33.45	42.21	260.74
December, 1887.....	176.56	32.40	7.53	216.49
January, 1888.....	120.90	23.76	10.29	154.95
February, 1888.....	184.08	24.62	12.52	221.22
March, 1888.....	184.08	32.08	8.27	224.43
April, 1888.....	184.08	37.49	13.06	234.63
May, 1888.....	184.08	34.38	11.06	229.52
June, 1888.....	184.08	36.00	9.41	219.49
Totals.....	\$ 2,122.32	\$ 380.11	\$ 157.46	\$ 2,659.89

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers.....	\$ 11,544.03	
From through passengers.....	38.90	
From all passengers.....	11,582.93	
From express and baggage.....	380.11	
From mails.....	2,122.32	
Total earnings, passenger department.....	\$ 14,083.36	
Earnings, freight:		
From local.....	\$ 10,467.46	
From through.....	26,018.39	
Total earnings, freight department.....	\$ 36,485.85	
Car Mileage (credit balances).....	35.48	
Telegraph earnings.....	121.98	
Total earnings from all sources.....	\$ 50,728.67	
Earnings per mile of road operated (42.36 miles).....	\$ 1,200.15	
Proportion of earnings for Iowa.....	50,728.67	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 5,531.81
Renewal of ties.....	333.00
Repairs of bridges, including culverts and cattle-guards.....	1,387.58
Repairs of fences, road-crossings and signs.....	301.69
Repairs of buildings, stations and water-tanks.....	3,652.30
Total.....	\$ 14,195.98

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 2,361.82
Repairs of passenger cars.....	300.55
Repairs of freight cars.....	901.08
Total.....	\$ 3,563.97

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 2,131.99
Water supply.....	689.33
Oil and waste.....	301.66
Locomotive service.....	38.83
Passenger train service.....	2,102.64
Passenger train supplies.....	31.84
Freight train service.....	4,771.19
Freight train supplies.....	63.70
Mileage of freight cars (debit balance).....	54.50
Telegraph expenses (maintenance and operating).....	123.56
Damage and loss of freight and baggage.....	553.94
Damages to property and cattle.....	392.80
Personal injuries.....	168.03
Agents and station service.....	10,770.29
Station supplies.....	286.02
Sundries.....	670.80
Total.....	\$ 34,693.72

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$ 4,114.64
Legal expenses.....	123.08
Insurance.....	1,278.22
Stationery and printing, outside agencies and advertising.....	1,028.05
Contingencies.....	4,273.59
Taxes in Iowa.....	\$ 2,527.00
Total taxes.....	2,527.00
Total.....	\$ 15,445.64

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$ 14,195.98
Maintenance of motive power and cars.....	3,563.97
Conducting transportation.....	21,093.72
General expenses, including taxes.....	15,445.64
Total operating expenses and taxes.....	\$ 54,299.31
Operating expenses and taxes per mile of road operated (42.36 miles).....	\$ 1,307.80
Percentage of expenses to earnings.....	109.20

GENERAL EXHIBIT.

Total earnings	\$ 50,728.67
Total expenses, including taxes	55,398.91
Net deficit	4,670.24
Interest accruing during the year	18,180.00
Interest on funded debt	18,180.00
Interest falling due during the year and not paid	18,180.00
Balance for the year, deficit	22,850.24
Balance at commencement of the year, deficit	134,131.53
Balance at the close of the year, June 30, 1888, deficit	\$ 146,981.77

GENERAL RECAPITULATION.

Total earnings	\$ 50,728.67
Total operating expenses and taxes	55,398.91
Net deficit	4,670.24

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$ 3,827.06
---------	-------------

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of road	\$ 1,025,750.00
Due from agents	3,257.17
Due from companies	732.97
Cash on hand	2,256.86
Profit and loss	146,981.77
	\$ 1,178,948.17

CREDIT.

Capital stock	\$ 722,750.00
Funded debt	303,000.00
Floating debt	118,170.00
Rolls and vouchers	3,338.93
Due companies	2,116.69
Bills payable	29,573.15
	\$ 1,178,948.17

DESCRIPTION OF ROAD.

Length main line of road from Des Moines to Boone, miles	42.36
Length main line of road in Iowa	42.36
Total length of road belonging to this company	42.36
Total length of road belonging to this company in Iowa	42.36
Aggregate length of sidings and other tracks not above enumerated	2.35
Same in Iowa	2.35
Total length of steel rails in tracks in Iowa, exclusive of sidings	3
Total length of iron rails in tracks in Iowa	40.38

Weights per yard, steel, 40 pounds.

Weights, per yard, iron, 35 pounds.

Gauge of track, 3 feet.

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:

This company has one half interest in the road from Des Moines to Clive; this 7 miles is included in the 42.36 miles reported above.

Total miles of road operated by this company in Iowa not reported by any other company

38.96

STATIONS.

Number of stations on all roads owned by this company	13
Same in Iowa	13
Number of stations on all roads operated by this company	13
Same in Iowa	13
Number of telegraph offices in stations in Iowa	8

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company

61

Same in Iowa

61

Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888.

\$ 36,302.68

Same in Iowa

36,302.68

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length	1	2,056
Combination truss bridges over 100 feet in length	71	8,366

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more

BOX CULVERTS IN IOWA.

Timber	102
--------	-----

ROAD BED AND TRACK.

Number of track sections in Iowa	6
Average length of sections	7
Average number of men in each section gang	3
Number of new ties laid in track during the year in Iowa	5,568
Average number of new ties per mile of road	133
New rails laid in track during the year in Iowa—steel (139 tons), miles	2
Total track laid with new rails during the year in Iowa, miles	2

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
Chicago, Rock Island & Pacific, at Des Moines.

What railroads cross your road, either over or under, and at what locality?
Chicago, Milwaukee & Paul, at Madrid.
Chicago & Northwestern, at Boone.

Number of highway crossings at grade..... 68
Number of highway crossings under railroad..... 3

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa..... 3
What is the average cost per rod, cents..... 80
What is the total cost of same..... \$ 768.00
How many miles of fencing have you built during the year..... 1

Give the number of miles needed on both sides of your track in each county
in Iowa:

In Polk county..... 15.50
In Dallas county..... 9.00
In Boone county..... 14.50
Total miles..... 39.00

ROLLING STOCK.

	Owned.	Total.
Number of passenger cars.....	3	3
Number of baggage, mail and express cars.....	1	1
Number of box freight cars.....	35	35
Number of excursion cars.....	7	7
Number of platform and coal cars.....	51	51
Number of other cars, service cars.....	8	8
Total number of cars.....	105	105

Number of locomotives.....	3
Maximum weight of locomotives and tenders, tons.....	18
Average weight of locomotives and tenders, tons.....	17½
Number of locomotives equipped with train brake.....	1
Maximum weight of passenger cars, tons.....	10
Average weight of passenger cars, tons.....	8
Number of passenger cars equipped with train brake.....	10
Number of freight cars equipped with air brake.....	4
Number of passenger cars equipped with Miller platform and buffer.....	10
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine 18; tons.....	112

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year..... 26,292
Miles run by freight trains during the year..... 26,142
Total train mileage..... 52,434

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains..... 2
Average weight of passenger trains, exclusive of passengers, tons..... 33
Average number of cars in freight trains..... 5
Average weight of freight trains, exclusive of freight, tons..... 49

PASSENGER TRAFFIC.

Total number of passengers carried..... 24,644
Total passenger mileage or passengers carried one mile..... 571,748
Average distance traveled by each passenger, miles..... 23.2
Average amount received from each passenger..... \$.47
Highest rate of fare per mile for any distance..... .64
Lowest rate of fare per mile for any distance..... .01
Average rate of fare per mile for all passengers..... .02

FREIGHT TRAFFIC.

Number of tons of through freight carried..... 17,645
Number of tons of local freight carried..... 14,908
Total tons of freight carried..... 32,553
Total freight mileage, or tons carried one mile..... 1,908,756
Average rate per ton per mile received for all freight..... .018
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road)..... 62

CAR MILEAGE.

Number of miles run by loaded freight cars east and south..... 59,348
Number of miles run by loaded freight cars west and north..... 27,016
Number of miles run by empty freight cars east and south..... 14,402
Number of miles run by empty freight cars west and north..... 17,659
Total freight car mileage..... 147,725

Percentage of empty freight cars hauled east and south to all freight cars hauled east and south..... .344
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north..... .369

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles..... 21
Rate of speed of freight trains per hour, including stops, miles..... 11

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Grain	6,842	
Flour	851	
Animals	5,898	
Other agricultural products.....	366	
Lumber and forest products	2,035	
Coal	6,491	
Plaster, lime and cement.....	182	
Salt.....	265	
Petroleum and oil.....	384	
Iron, steel and castings.....	378	
Stone and brick.....	476	
Manufactures—articles shipped from point of production.....	212	
Merchandise, and other articles not enumerated above	8,248	
Total tons carried	32,643	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Company; first class freight rate. Light merchandise; at depot.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$184.68 per month. Company furnishes mail apartment in cars, delivers mail at terminal stations, where distance from depot to post-office does not exceed eighty rods.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$10 per month.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 42.36 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1898.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1898. May	11 Chas. H. Hooper, brakeman	Oliver	Slipped from car while in motion, and right leg run over; leg was broken and required amputation; he died from effects of the operation

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailments	100	100	100	100	100	100
Collisions	100	100	100	100	100	100
Caught in frogs, guard rails, or switches	100	100	100	100	100	100
Coupling cars	100	100	100	100	100	100
Falling from train	100	100	100	100	100	100
Getting on and off trains	100	100	100	100	100	100
Highway crossings	100	100	100	100	100	100
Miscellaneous	100	100	100	100	100	100
Overhead and side obstruction	100	100	100	100	100	100
Stealing rides	100	100	100	100	100	100
While intoxicated	100	100	100	100	100	100
Trespassers on track	100	100	100	100	100	100
Total	100	100	100	100	100	100

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Grenville M. Dodge, New York City.
 Vice President—F. M. Hubbell, Des Moines, Iowa.
 Secretary—J. T. Granger, New York City.
 Treasurer—J. T. Granger, New York City.
 Assistant Secretary and Treasurer—J. S. Polk, Des Moines, Iowa.
 General Superintendent—L. M. Martin, Des Moines, Iowa.
 Auditor—J. H. Brinsmaid, Des Moines, Iowa.
 General Freight Agent—L. M. Martin, Des Moines, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

G. M. Dodge, New York City.
 J. T. Granger, New York City.
 F. M. Hubbell, Des Moines, Iowa.
 J. S. Polk, Des Moines, Iowa.
 L. M. Martin, Des Moines, Iowa.

Date of annual meeting of stockholders, first Thursday in January.
 Fiscal year of company ends December 31st.
 General offices of the company are located at Des Moines, Iowa.

STATE OF IOWA,
 COUNTY OF POLK. } ss.

L. M. Martin, General Superintendent of the St. Louis, Des Moines & Northern Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed.)

L. M. MARTIN,
 General Superintendent.

Subscribed and sworn to before me, this 8th day of October, A. D. 1888, by L. M. Martin.

[L. S.]

C. HUTTENLOCHER,
 Notary Public, Polk County, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 9th day of October, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

CEDAR RAPIDS & MARION RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association	\$ 100,000.00
Amount authorized by vote of the company.....	100,000.00
Number of shares issued, 1,331; amount paid in.....	
Amount of common stock issued.....	\$ 66,700.00
Total amount paid in, as per books of the company.....	\$ 66,700.00
Total miles of road owned by company.....	13
Amount of stock per mile of road	\$ 5,130.77
Amount of stock representing the road in Iowa.....	66,700.00
Amount of stock held in Iowa.....	66,700.00
Total number of stockholders.....	18
Number of stockholders in Iowa.....	18

DEBT.

Funded debt as follows:

Five-twenty bonds, due June 1, 1906; rate of interest 6 per cent.....	\$ 50,000.00
Total amount of funded debt.....	\$ 50,000.00
Floating debt.....	14,849.92
Total amount of floating debt.....	\$ 14,849.92
Total amount of debt liabilities.....	\$ 64,849.92
Amount of debt per mile of road	\$ 4,987.76
Amount of debt representing the road in Iowa	\$ 64,849.92
Total amount of stock and debt	131,549.92
Amount of stock and debt per mile of road	10,119.53
Amount of interest paid representing the road in Iowa.....	3,663.22

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading	\$ 97,742.91
Real estate and buildings.....	9,009.44
Total expended for construction.....	\$ 106,852.35
Average cost of construction per mile of road (13 miles).....	\$ 8,219.41
Proportion of cost of construction for Iowa.....	106,852.35

COST OF EQUIPMENT.

Motors and cars	\$ 23,153.73
Office furniture and fixtures.....	81.11
Rubber checks.....	161.50
Tools.....	601.90
Horses, wagons and harnesses.....	5,997.30
Car furniture.....	123.52
Total for equipment.....	\$ 30,059.06
Average cost of equipment per mile of road operated by company (13 miles).....	2,312.23
Proportion of cost of equipment for Iowa.....	30,059.06
Total cost of road and equipment.....	\$ 136,911.41
Average cost of road and equipment per mile (13 miles).....	\$ 10,530.87
Proportion of cost of road and equipment for Iowa.....	136,911.41
Average cost of road and equipment per mile in Iowa (13 miles).....	10,530.87
Actual present cash value of road and equipment.....	90,057.03

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading, paving, bridging, masonry and superstructure, including rails.....	\$ 8,976.46
Machinery and tools.....	192.85
Total expenditures charged to property accounts.....	\$ 9,169.31

Property sold (or reduced in valuation on the books) and credited property accounts during the year (specifying same):

Sold motor number 2 for	\$ 1,500.00
Net addition to property account for the year	7,669.31

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....		\$ 2,254.60	
August, 1887.....		2,284.10	
September, 1887.....		2,091.65	
October, 1887.....		2,141.25	
November, 1887.....		2,181.20	
December, 1887.....		2,521.65	
January, 1888.....		1,643.15	
February, 1888.....		2,617.05	
March, 1888.....		2,451.45	
April, 1888.....		2,238.75	
May, 1888.....		2,233.80	
June, 1888.....		2,722.10	
Totals.....		\$ 26,846.25	\$ 26,846.25

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESSES.	MISCELLANEOUS.	TOTAL.
July, 1887.....		\$ 96.33		
August, 1887.....		67.15		
September, 1887.....		67.35		
October, 1887.....		57.38		
November, 1887.....		49.13		
December, 1887.....		52.13		
January, 1888.....		46.07		
February, 1888.....		49.76		
March, 1888.....		49.00		
April, 1888.....		47.35		
May, 1888.....		111.03		
June, 1888.....		124.60		
Totals.....		\$ 817.16		\$ 817.16

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers.....	\$	26,846.25
From express and baggage.....		817.16
Total earnings, passenger department.....	\$	27,663.41
Proportion of earnings for Iowa.....		27,663.41
Total earnings from all sources.....	\$	27,663.41
Earnings per mile of road operated (13 miles).....	\$	2,127.49
Proportion of earnings for Iowa.....		27,663.41

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$	3,681.89
Repairs of buildings, stations and water-tanks.....		67.15
Total.....	\$	3,749.14

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of cars and motors.....	\$	1,899.14
Total.....	\$	1,899.14

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for motors.....	\$	1,533.26
Water supply.....		221.02
Oil and waste.....		371.89
Car and motor service.....		9,365.44
Train expenses.....		5,913.66
Total.....	\$	17,345.47

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$	2,199.96
Insurance.....		460.59
Stationery and printing, outside agencies and advertising.....		51.00
Extraordinary (snow).....		457.62
General expenses.....		92.15
Taxes in Iowa.....		461.67
Rents, (balance).....		38.00
Total.....	\$	3,755.89

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	3,749.14
Maintenance of motive power and cars.....		1,899.14
Conducting transportation.....		17,345.47
General expenses, including taxes.....		3,755.39
Total operating expenses and taxes.....	\$	26,749.14

Operating expenses and taxes per mile of road, operated (13 miles).....	\$	2,057.62
Proportion of operating expenses and taxes for Iowa.....		26,749.14
Percentage of expenses to earnings.....		96

GENERAL EXHIBIT.

Total earnings	\$ 27,867.41
Total expenses, including taxes	26,749.14
Net earnings	\$ 908.27
Interest accruing during the year	3,669.22
Interest paid during the year	3,669.22
Interest paid during the year on account of the road in Iowa	3,669.22
Interest on funded debt	3,000.00
Interest paid on funded debt	3,000.00
Interest on floating debt	669.22
Interest paid on floating debt	669.22
Balance for the year (loss)	2,700.95
Balance at commencement of the year	5,910.21
Balance at the close of the year, June 30, 1888	\$ 6,158.26

GENERAL RECAPITULATION.

Total earnings	\$ 27,867.41
Total operating expenses and taxes	26,749.14
Net earnings above operating expenses and taxes	908.27

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$ 461.67
---------------	-----------

SURPLUS.

Surplus at the commencement of the year	\$ 5,910.21
Surplus at the close of the year	6,158.26

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Real estate and buildings	\$ 9,690.44
Improvement and equipment	23,153.73
Bills receivable	100.00
Horses, wagons, and harnesses	5,907.30
George Greene, treasurer	613.77
Track	97,742.91
Car furniture	123.02
Office furniture	81.11
Rubber checks	161.50
Car change	42.00
Miscellaneous tools	601.90
Blake and Hormel	42.00
Repairs—Track	\$ 3,881.99
Buildings	67.15
Cars and motors	3,549.14
Fuel	1,593.36
Water	221.02
Oil and waste	371.59
Car and motor service	9,306.44
Team expense	5,913.05
Officers and agents	\$ 2,199.96
Insurance	460.59
Stationery and printing	51.60
Extraordinary expenses (snow)	457.02
General expenses	92.15
Taxes	461.67
Rents (balance)	33.00
Interest	3,755.30
	3,669.22
	\$ 168,117.54

CREDIT.

Stock account	\$ 66,700.00
Bonded debt	50,000.00
Profit and loss	5,910.21
Passenger earnings	26,540.25
Express earnings	817.16
Bills payable	12,590.99
Unpaid vouchers	2,849.92
	\$ 168,117.54

DESCRIPTION OF ROAD.

Length main line of road from Cedar Rapids to Marion, miles	6
Length main line of road in Iowa	0
Branches owned by this company, city lines	6
Total length of road belonging to this company	19
Total length of road belonging to this company in Iowa	12
Aggregate length of sidings and other tracks not above enumerated	1
Same in Iowa	1
Weights per yard, steel, 35 pounds.	
Weights per yard, iron, 28, 28 and 35.	
Gauge of track, 4 feet 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Total miles of road operated by this company	13
Total miles of road operated by this company in Iowa not reported by any other company	12

STATIONS.

Number of stations on all roads owned by this company	3
Same in Iowa	3
Number of stations on all roads operated by this company	3
Same in Iowa	3

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	30
Same in Iowa	30
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 16,511.56
Same in Iowa	16,511.56

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden trestle and pile	1	366

ROAD-BED AND TRACK.

Number of track sections in Iowa	2
Average length of sections, miles	6
Average number of men in each section gang	5
Number of new ties laid in track during the year in Iowa	2,671
Average number of new ties per mile of road	196
What is the average number of years that ties last in your track in Iowa	5

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?	
Chicago, Milwaukee & St. Paul, at half way between Cedar Rapids and Marion.	
Burlington, Cedar Rapids & Northern, at Cedar Rapids.	
Chicago, Milwaukee & St. Paul, at Cedar Rapids.	
Chicago & Northwestern, at Cedar Rapids.	

ROLLING STOCK.

Number of passenger cars	16
Number of baggage, mail, and express cars	1
Number of platform and coal cars	2
Total number of cars	19
Number of motors	2
Maximum weight of motors, tons	17½
Average weight of motors, tons	14½
Number of motors equipped with train brake	2
Number of passenger cars equipped with train brake:	
Common hand	15
Vacuum	4

MILEAGE, TRAFFIC, ETC.

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2
--	---

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? This company do an express business between Cedar Rapids and Marion.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. J. Greens, Cedar Rapids.
 Vice-President—A. J. McKean, Cedar Rapids.
 Secretary—N. B. Consigny, Cedar Rapids.
 Treasurer—Geo. Greene, Cedar Rapids.
 Superintendent—William Elsom, Cedar Rapids.
 Auditor—N. B. Consigny, Cedar Rapids.
 General Solicitor—F. C. Hormel, Cedar Rapids.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

B. C. Bever, Cedar Rapids, Iowa.
 J. H. Smith, Cedar Rapids, Iowa.
 H. C. Blake, Cedar Rapids, Iowa.
 Geo. Greene, Cedar Rapids, Iowa.
 W. J. Greene, Cedar Rapids, Iowa.
 R. M. Jackson, Marion, Iowa.
 A. J. McKean, Marion, Iowa.

Date of annual meeting of stockholders, third Monday in January.
 Fiscal year of company ends December 31st.
 General offices of the company are located at Cedar Rapids, Iowa.

STATE OF IOWA, } ss.
COUNTY OF LINN.

W. J. Greens, President, and William Elsom, Superintendent of the Cedar Rapids & Marion Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed,)

W. J. GREENE,
W. ELSOM.

Subscribed and sworn to before me, this 24th day of August, A. D. 1888.

N. B. CONSIGNY,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 8th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.*

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 25,000,000.00
Amount authorized by vote of the company	14,892,900.00
Number of shares issued, 148,929; amount paid in.....	\$ 14,892,900.00
Amount of common stock issued	14,892,900.00
Total amount paid in, as per books of the company.....	\$ 14,892,900.00
Total miles of road owned by company.....	810.65
Amount of stock per mile of road.....	\$ 18,371.85
Amount of stock representing the road in Iowa.....	8,539,912.72
Total number of stockholders.....	197

DEBT.

Funded debt as follows:

First mortgage bonds, due 1934 and 1936; rate of interest, 5 per cent	\$ 18,208,000.00
Amount of interest paid on same during the year.....	460,050.00
Income bonds, due 1938; rate of interest, 5 per cent when earned	7,961,700.00
Collateral trust bonds, due 1891; rate of interest, 6 per cent....	3,200,000.00
Total amount of funded debt.....	\$ 27,389,700.00
Amount of debt per mile of road.....	\$ 33,787.33
Amount of debt representing the road in Iowa	15,704,013.11
Total amount of stock and debt (810.65 miles).....	\$ 42,282,600.00
Amount of stock and debt per mile of road.....	52,157.03
Amount of interest paid representing the road in Iowa (464.79 miles)	263,775.90

* This report was received after the returns were made up, consequently the figures given herein and those used in the tables will differ.

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Engineering, agencies, salaries, and other expenses during construction....	
Purchase of constructed road.....	\$ 23,291,366.37
All other items charged to construction not enumerated above.....	
Built by contract.....	16,564,135.44
Total expended for construction.....	\$ 39,855,501.81

Average cost of construction per mile of road (810.55 miles).....	\$ 49,164.96
Proportion of cost of construction for Iowa (464.79 miles).....	22,851,825.37

COST OF EQUIPMENT.

Locomotives.....	\$ 625,710.02
Passenger, mail, baggage and express cars.....	265,900.55
Parlor, dining and sleeping cars.....	134,630.00
Freight and other cars.....	1,039,710.77
Total for equipment.....	\$ 2,065,951.34

Average cost of equipment per mile of road operated by company, (631.44 miles).....	3,176.92
Proportion of cost of equipment for Iowa (348 miles operated).....	1,105,533.36
Total cost of road and equipment.....	\$ 41,961,478.15

Average cost of road and equipment per mile (810.55 miles).....	\$ 51,539.39
Proportion of cost of road and equipment for Iowa (348 miles at \$3,176.92 and 464.79 at \$49,164.97).....	23,907,197.91
Average cost of road and equipment per mile in Iowa (464.79 miles).....	\$2,341.69

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Built by contract.....	\$ 10,194,135.41
Purchase of other roads (specifying same) and all particulars:	
Purchase of constructed road.....	\$ 23,291,366.37
Total for construction.....	\$ 33,485,501.81

EQUIPMENT.

		Number.
Locomotives.....	\$ 232,417.75	38
Passenger, mail, baggage and express cars.....	\$2,615.85	20
Parlor, dining and sleeping cars.....	\$2,637.00	10
Freight and other cars.....	\$21,836.13	965
	\$ 766,496.73	
Total for equipment.....	766,496.73	
Total expenditures charged to property accounts.....	\$ 34,251,998.54	
Net addition to property account for the year.....	\$ 34,251,998.54	

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 5,654.88	\$ 8,528.06	\$ 12,182.94
August, 1887.....	9,767.73	21,741.10	31,508.83
September, 1887.....	11,132.69	24,931.98	36,064.67
October, 1887.....	5,834.90	16,407.85	22,242.75
November, 1887.....	7,364.73	14,852.63	22,217.36
December, 1887.....	6,275.70	15,123.43	21,399.13
January, 1888.....	5,082.31	11,333.97	16,416.28
February, 1888.....	4,294.94	12,251.76	16,546.70
March, 1888.....	6,516.18	13,229.93	19,746.11
April, 1888.....	8,416.80	16,339.63	24,756.43
May, 1888.....	8,217.37	17,461.93	25,679.30
June, 1888.....	10,871.16	26,559.56	37,430.72
Totals.....	91,209.46	192,841.40	284,050.86

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 40,461.41	\$ 21,469.30	\$ 61,930.71
August, 1887.....	22,258.33	39,593.79	61,852.12
September, 1887.....	48,497.84	46,715.34	95,213.18
October, 1887.....	28,172.14	50,091.48	78,263.62
November, 1887.....	21,794.70	50,829.21	72,623.91
December, 1887.....	15,815.47	49,412.68	65,228.15
January, 1888.....	8,23.70	38,551.53	38,559.23
February, 1888.....	3,938.38	35,238.60	39,176.98
March, 1888.....	1,580.40	41,450.80	43,031.20
April, 1888.....	3,636.70	37,393.28	41,030.08
May, 1888.....	5,469.70	40,621.65	46,091.35
June, 1888.....	5,739.63	42,364.56	48,104.19
Totals.....	192,730.68	497,346.82	690,077.50

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 1,956.80	\$ 746.39	\$ 176.83	\$ 2,880.02
August, 1887.....	2,515.36	1,000.00	186.79	4,502.15
September, 1887.....	1,935.51	2,135.43	107.67	4,178.61
October, 1887.....	1,935.51	2,135.43	303.48	4,374.42
November, 1887.....	1,935.51	2,135.43	21.05	4,091.99
December, 1887.....	1,935.51	2,135.43	151.78	4,222.72
January, 1888.....	1,935.51	2,135.43	127.50	4,198.44
February, 1888.....	1,935.51	2,135.43	453.76	4,524.70
March, 1888.....	1,935.51	2,135.43	92.61	4,163.55
April, 1888.....	1,935.51	2,135.43	119.88	4,190.82
May, 1888.....	1,935.51	2,135.43	117.29	4,188.23
June, 1888.....	2,494.68	2,135.43	196.60	4,826.71
Totals.....	23,785.29	24,610.95	2,093.04	50,489.28

* Minnesota & Northwestern and Chicago, St. Paul & Kansas City Railways combined after January 1, 1888.

ANALYSIS OF EARNINGS IN IOWA.

Earnings, passenger:		
From local passengers.....		
From through passengers.....		
From all passengers.....		\$ 294,056.86
From express and baggage.....	34,810.95	
From mails.....	23,785.29	
From other sources, passenger department.....	2,033.04	
Total earnings, passenger department.....		\$ 394,486.14
Earnings per train mile run (311,982 miles).....	\$ 1.577	
Earnings, freight:		
From local.....	497,346.82	
From through.....	192,730.68	
Total earnings, freight department.....		\$ 690,077.50
Earnings per train mile run (436,678 miles).....	\$ 1.58	
Earnings per train mile run, from all trains earning revenue (618,660 miles).....	1.503	
Proportion of earnings for Iowa.....All of the above.		
Rents received for use of road.....	12,785.64	
Car mileage (credit balances), Iowa proportion.....	49,175.90	
Earnings from all other sources, in Iowa:		
Elevator earnings.....		
Telegraph earnings.....	\$ 353.41	
Total earnings from all sources, in Iowa.....		\$ 1,086,518.48
Earnings per mile of road operated (631 44 miles).....	3,505.68	
Proportion of earnings for Iowa (348 miles).....	3,122.18	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road bed and track.....	\$ 56,851.39
Renewal of rails.....	656.29
Renewal of ties.....	1,460.06
Repairs of bridges, including culverts and cattle-guards.....	3,965.85
Repairs of fences, road-crossings and signs.....	1,354.51
Repairs of buildings, stations and water-tanks.....	4,072.84
Total.....	\$ 68,281.54

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	27,394.85
Repairs of freight cars.....	19,199.83
Repairs freight cars.....	26,725.77
Repairs of tools and machinery.....	
Total.....	\$ 73,320.45

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 119,816.37
Water supply.....	6,961.59
Oil and waste.....	6,894.20
Locomotive service.....	79,041.00
Passenger train service.....	62,743.12
Passenger train supplies.....	11,189.95
Mileage of passenger cars (debit balance).....	18,735.31
Freight train service.....	82,488.81
Freight train supplies.....	21,370.18
Mileage of freight cars (debit balance).....	26,900.87
Telegraph expenses (maintenance and operating).....	33,617.83
Damage and loss of freight and baggage.....	5,034.05
Damage to property and cattle.....	1,809.80
Personal injuries.....	5,891.59
Agents and station service.....	81,614.24
Station supplies.....	7,037.35
Sundries.....	53,340.40
Total.....	\$ 693,956.76

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$ 30,495.38
Legal expenses.....	2,014.54
Insurance.....	5,765.35
Stationery, printing, outside agencies and advertising.....	61,492.50
Contingencies.....	10,173.72
Taxes in Iowa.....	\$ 14,514.38
Taxes in other states.....	14,222.11
Total taxes.....	28,736.49
Total.....	\$ 109,937.49

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$	68,281.24
Maintenance of motive power and cars		73,320.45
Conducting transportation		623,650.76
General expenses, including taxes		124,451.87
Total operating expenses and taxes	\$	890,004.32
Operating expenses and taxes per mile of road operated (in Iowa, 348 miles)	\$	2,557.48
Operating expenses and taxes per train mile run, for trains earning revenue (648,000 miles)		1.37
Proportion of operating expenses and taxes for Iowa, as above	\$	890,004.32
Expenses of running and management of passenger trains, (33 per cent) ..		293,701.52
Expenses of running and management of passenger trains, per train mile, (211,982 miles)		1.39
Expenses of running and management of freight trains		596,303.10
Expenses of running and management of freight trains, per train mile, (436,678 miles)		1.37
Expenses of running and management of all trains earning revenue		1.37
Percentage of expenses to earnings, Iowa		82

GENERAL EXHIBIT.

Total earnings	\$	1,086,518.46
Total expenses, including taxes		890,004.32
Net earnings		196,513.86
Rentals, specifying the amount paid to each company in Iowa:		
Des Moines & Northwestern Railway, rent terminals	\$	3,000.00
Dumleith & Dubuque Bridge Company, rents	\$	27,500.00
Net income after deducting operating expenses, taxes and rentals		166,013.86
Interest accruing during the year, entire line		595,735.83
Interest paid during the year, entire line		460,050.00
Interest paid during the year on account of the road in Iowa, 82 per cent ..		235,226.00
Interest on funded debt, entire line		910,400.00
Interest paid on funded debt, entire line		460,050.00
Interest on floating debt, entire line		612.25
Interest paid on floating debt, entire line		612.25
Balance, deficit, for the year ending June 30, 1888, entire line		721,560.55
Balance, surplus, at commencement of the year ending June 30, 1888, entire line ..		64,001.59
Balance at the close of the year, June 30, 1888, deficit; entire line	\$	260,558.96

GENERAL RECAPITULATION.

Total earnings	\$	1,086,518.46
Total operating expenses and taxes		890,004.32
Net earnings above operating expenses and taxes		196,513.86
Net earnings above operating expenses, taxes and rental		196,513.86
Gross earnings per train mile run (648,000 miles)	\$	1.67
Net earnings per train mile run, (648,000 miles) cents		2.56

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	14,514.38
In Minnesota		12,945.49
In Illinois (approximate)		1,376.82

SURPLUS.

Surplus at the commencement of the year, entire line	\$	64,001.59
Deficit at the close of the year		260,558.96

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Construction—cost of road	\$	39,835,561.81
Equipment		2,005,976.34
Accounts receivable		75,089.74
Cash items		958,032.74
Material and supplies		90,032.10
R. R. Income, June 30, 1888		260,558.96
Total	\$	43,246,191.69

CREDIT.

Funded debt	\$	27,380,700.00
Capital stock		14,892,900.00
Accounts payable		513,241.69
Accrued interest not yet payable		450,350.00
Total	\$	43,246,191.69

DESCRIPTION OF ROAD.

Length of main line of road from St. Paul, Minn., to Chicago, Ill.; from Oelwein, Iowa, to St. Joseph, Mo., miles	680.66
Length of main line of road in Iowa	370.90
Length of main line of road in Minnesota	118.66
Length of main line of road in Illinois	146.73
Length of main line of road in Missouri	61.37
Length of double track on main line	4.40
Branches owned by this company:	
Dubuque Junction to Lyle	27.11
Lyle to Manly Junction	20.20
Sumner to Hampton, Iowa	63.00
Wilson's to Cedar Falls	7.48
Valeria Coal Branch	3.20
Total length of branches owned by this company	130.99
Total length of branches owned by this company in Iowa	93.48
Total length of branches owned by this company in Minnesota	37.81
Total length of road belonging to this company	810.65
Total length of road belonging to this company in Iowa	405.23
Aggregate length of sidings and other tracks not above enumerated	111.07
Same in Iowa	57.21
Total length of steel rails in tracks in Iowa, exclusive of sidings	440.93
Total length of iron rails in tracks in Iowa	28.80
Weights per yard, steel, 60 lbs. 292.08 miles; 56 lbs. 114.52 miles; 45 lbs. 29.93 miles.	
Weights per yard, iron, 40 lbs. 28.80 miles.	
Gauge of track, 4 feet 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:	
From Minneapolis to St. Paul—St. Paul & Northern Pacific, miles	10.00
From Dubuque to Portage curve, Illinois—Illinois Central	12.80
From Portage curve to Aiken, Ill.—Chicago, Burlington & Northern	1.87
Forest Home to Chicago—Wisconsin Central	16.18
From Wabash Junction to Des Moines—Wabash, St. Louis & Pacific	1.80
Total length of above roads	37.85
Total length of above roads in Iowa	1.92
Total length of above roads in other States:	
In Minnesota	16.00
In Illinois	35.43
If any part of the road was first opened for operation during the past year, state the date: Aiken to Forest Home, Ill.; Des Moines to St. Joseph, Mo.	
Total miles of road operated by this company	631.44
Total miles of road operated by this company in Iowa not reported by any other company	348.00

STATIONS.

Number of stations on all roads owned by this company	128
Same in Iowa	55
Number of stations on all roads operated by this company	111
Same in Iowa	53
Number of telegraph offices in stations in Iowa	

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	2,802
Same in Iowa	1,438
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 1,340,284.28
Same in Iowa	760,087.82

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length	3	840
Combination truss bridges over 100 feet in length	None.	
Iron truss bridges over 100 feet in length	11	2,750
Wooden trestle and pile	675	80,686
Iron trestle	2	226

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more	None.
Less than 20 feet opening	1 5x6½—70

BOX CULVERTS IN IOWA.

Timber	704	26,487
Stone	25	1,179
Stone (open)	6	135
Iron pipes, 2 feet in diameter	284	
Iron pipes, 2½ feet in diameter	766	
Iron pipes, 3 feet in diameter	1,032	

CATTLE-GUARDS.

Number of in Iowa	965
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year, feet (B. M.)	87,440
---	--------

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

	KIND.	MATERIAL.	When built.	Length in feet.
Across Des Moines River at Des Moines.....	Pratt truss.....	Wrought iron.....	1888.....	911
Across North River near Lida.....	Pratt truss.....	Wrought iron.....	1888.....	129
Chicago, Burlington & Quincy Railway crossing near Talmage.....	Plate girder.....	Wrought iron.....	1887.....	75
Total.....				1,106

Give the average number of years that wooden truss bridges last on your road in Iowa..... *

Give the average number of years the trestle and pile bridges last on your road in Iowa..... *

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	70
Average length of sections, miles.....	6.3
Average number of men in each section gang.....	4.3
Number of new ties laid in track during the year in Iowa.....	16,809
Average number of new ties per mile of road.....	45.5
New rails laid in track during the year—steel (275.9 tons), miles.....	5.3
Total track laid with new rails during the year in Iowa, miles.....	5.3
What is the average number of years that iron rails last in your track on main line in Iowa.....	No data.
What is the average number of years that steel rails last in your track on main line in Iowa.....	No data.
What is the average number of years that steel rails last in your track on branches in Iowa.....	No data.
What is the average number of years that ties last in your track in Iowa.....	No data.

* With the exception of the branch line, Sumner to Hampton, newly acquired, the road is comparatively too new to be able to answer the question with certainty.

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Illinois Central, at Waverly.
 Burlington, Cedar Rapids & Northern, at Clarksville.
 Burlington, Cedar Rapids & Northern, at Manly Junction.
 Burlington, Cedar Rapids & Northern, at Oelwein.
 Chicago, Milwaukee & St. Paul, at New Hampton.
 Chicago, Milwaukee & St. Paul, at Onida.
 Chicago, Milwaukee & St. Paul, at Dubuque.
 Central Iowa—State Center Branch, at State Center crossing.
 Chicago & Northwestern—main line, at Marshalltown.
 Central Iowa—main line, at Marshalltown.
 Chicago & Northwestern, at Marshalltown, spur to wagon works and packing house.
 Chicago & Northwestern, at Gladbrook.
 Burlington, Cedar Rapids & Northern—Pacific Division, at Reinbeck.
 Burlington, Cedar Rapids & Northern—main line, at Cedar Falls.
 Burlington, Cedar Rapids & Northern—main line, at Waterloo.
 Illinois Central, at Waterloo, mill spur.
 Chicago, Rock Island & Pacific, at Des Moines.
 Wabash, St. Louis & Pacific, at Des Moines.
 Keokuk & Des Moines, at Des Moines.
 Chicago, Rock Island & Pacific—Des Moines, Indianola and Winterset Branch, at Des Moines.
 Chicago, Burlington & Quincy, at Des Moines.
 Des Moines, Osceola & Southern, at South Des Moines.
 Humeston & Shenandoah, near Sylvan.

What railroads cross your road, either over or under, and at what locality?

Chicago, Milwaukee & St. Paul, at Melbourne, under.
 Illinois Central, Iowa Division, at Waterloo, under.
 Chicago, Burlington & Quincy, near Talmadge, under.
 Chicago, Rock Island & Pacific, at Sylvan, under.

Number of highway crossings at grade.....	661
Number of highway crossings over railroad.....	8
Number of highway crossings under railroad.....	21
Number of highway bridges 22 feet above track.....	8

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	785.99
What is the average cost per rod.....	.58
What is the total cost of same.....	176,747.00
How many miles of new fencing have you built during the year.....	339.51
Give the number of miles needed on both sides of your track in each county in Iowa:	
In Bremer county	28.60
In Butler county	37.40
In Franklin county.....	7.00
In Ringgold county.....	9.00
In Taylor county.....	11.30
Total miles.....	92.70

ROLLING STOCK.

Number of passenger cars	33
Number of baggage, mail and express cars.....	19
Number of parlor and sleeping-cars.....	10
Number of dining-cars.....	2
Number of box freight cars.....	2,391
Number of stock cars.....	479
Number of platform and coal cars.....	650
Number of other cars	13
Total number of cars.....	3,586

Number of locomotives.....	79
Maximum weight of locomotives and tenders, tons.....	60
Average weight of locomotives and tenders, tons.....	53
Number of locomotives equipped with train brake.....	79
Number of locomotives equipped with driver brake.....	79
Maximum weight of passenger cars, tons.....	36½
Average weight of passenger cars, tons.....	30½
Number of passenger cars equipped with train brake.....	All.
Number of freight cars equipped with train brake.....	All.
Number of passenger cars equipped with Miller platform and buffer.....	All.
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight. Weight of engine 30; tons..	300

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	211,993
Miles run by freight trains during the year	436,078
Miles run by construction and repair trains during the year.....	12,308
Total train mileage.....	660,389

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	5
Average number of cars in freight trains	15

PASSENGER TRAFFIC.

Number of through passengers carried	}	831,274
Number of local passengers carried		
Number of special ticket passengers carried.....		
Total number of passengers carried.....		831,274
Total passenger mileage, or passengers carried one mile		22,350,472
Average distance traveled by each passenger, miles.....		26.8
Average amount received from each passenger.....	\$	.634
Highest rate of fare per mile for any distance.....		.69
Lowest rate of fare per mile for any distance.....		.11½
Average rate of fare per mile for all passengers.....		.623

FREIGHT TRAFFIC.

Number of tons of through freight carried	429,825
Number of tons of local freight carried	607,631
Total tons of freight carried	1,036,456
Total mileage of through freight (tons carried one mile)	64,479,810
Total mileage of local freight (tons carried one mile)	122,612,695
Total freight mileage, or tons carried one mile	187,092,505
Average rate per ton per mile received for through freight	\$.0076
Average rate per ton per mile received for local freight .....	.0082
Average rate per ton per mile received for all freight .....	.0089
Average cost per ton per mile to move freight .....	.0057
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road)	65.3

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	741,888
Number of miles run by loaded freight cars west and north	532,163
Number of miles run by empty freight cars east and south	242,122
Number of miles run by empty freight cars west and north	235,316
Total freight car mileage	1,749,489
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	24.6
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	29.5

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops ; miles per hour	38
Rate of speed of freight trains, including stops ; miles per hour	10

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	64,709	6.38
Flour	111,446	10.82
Provisions (beef, pork, lard, etc)	20,510	2.97
Animals	65,187	6.33
Other agricultural products	74,929	7.28
Lumber and forest products	300,367	19.44
Coal	243,665	23.64
Plaster, lime and cement	4,311	.41
Salt	4,183	.40
Petroleum and oil	10,190	.98
Iron, steel and castings	30,384	3.82
Stone and brick	30,519	3.90
Manufactures—articles shipped from point of production	60,177	5.84
Merchandise, and other articles not enumerated above	91,963	8.93
Total tons carried	1,036,456	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	56,624	7.99
Flour	85,768	12.54
Provisions (beef, pork, lard, etc.)	19,628	2.69
Animals	53,898	7.62
Other agricultural products	43,223	6.06
Lumber and forest products	140,367	19.83
Coal	164,649	23.36
Plaster, lime and cement	3,611	.52
Salt	2,832	.40
Petroleum and oil	8,231	1.17
Iron, steel and castings	21,966	3.11
Stone and brick	26,249	3.71
Manufactures—articles shipped from point of production	36,765	5.19
Merchandise, and other articles not enumerated above	41,610	5.91
Total tons carried	708,621	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the office of such express company? United States Express Company. Receives and delivers goods at our depots, and pay at the rate of \$4,629.18 per month.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Own and run our own sleeping, parlor and dining cars. Also run the Mann boulevard cars, who receive revenue derived from their own cars.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? The government pay on basis of amount and character of service. The railway company delivers the mail at all terminal points, and at intermediate stations, which are within eighty rods of depot. Pays at rate of \$25.00 per annum. Of this \$25.00 is for carrying mail in State of Iowa.

TELEGRAPHY.

How many miles of telegraph are owned by your company in Iowa? 348 miles.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? No other.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
April 22	Mike Clave, section man.....	Alta Vista	Walking on track ; storm.
April 22	Abe Boyens	Alta Vista	Walking on track ; storm.
August 29	Hugh Hagerty, switchman.....	Dubuque	Fell from cars.
September 2	John Collins, watchman.....	Durango	Sleeping near track.
October 11	Harry Smith, brakeman.....	Rockton	Wreck of train; derailed.
November 11	John Casey, fireman.....	Lamont	Train parted.
1888.			
January 26	Wm. Harrigan	Lura	Train derailed.
April 26	John Maxon, section foreman.....	Kidder	Run over by cars.
May 25	Matt Crotty, tramp.....	Dubuque	Fell under train.

INJURED.

1887.			
March 9	John Harris, laborer	Dubuque	Skid broke; foot slightly bruised.
March 28	Frank Pierson, carpenter	Elma	Splinter through hand.
April 28	Chas. Riley, brakeman.....	Oelwein	Coupling; ankle bruised.
May 6	Chas. Rehn, laborer	Dubuque	Slipped between cars; foot injured.
May 6	Chas. A. Morris, bridge hand.....	Dubuque	Unloading car; foot bruised.
May 7	Chas. Ryan, switchman	Thorpe	Fell from cars; shoulder dislocated.
June 3	Thos. Bourke, brakeman.....	Elma	Unloading car; hand cut.
August 24	Pat. Doyle, section man.....	Dyersville	Coupling; leg cut off.
August 24	Jas. Minkhouse, section man.....	Dyersville	Hand-car collision; bruised slightly.
August 24	Frank McCanna, section man.....	Dyersville	Hand-car collision; bruised slightly.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
August 24	John McQuirk, section man.....	Dyersville.....	Hand-car collision; bruised slightly.
August 26	T. N. Sullivan, passenger.....	Farley.....	Boarding train; face scratched.
September 6	B. E. Robinson, brakeman.....	Thorp.....	Coupling; slightly bruised.
September 22	M. Hamlen, switchman.....	Dubuque.....	Fell from engine; shoulder dislocated.
September 24	H. J. Emerson, brakeman.....	Valeria.....	Setting on to cars; foot pinched.
September 24	H. I. Mills, conductor.....	Des Moines.....	Fell from train; bruised.
August 31	John Gilliam, brakeman.....	Reinbeck.....	Caught between cars; flesh wound, slight.
October 9	Christ Tangen, laborer.....	Dyersville.....	Fell from hand-car; shoulder hurt.
October 20	W. I. Mulligan, brakeman.....	Valeria.....	Coupling; finger smashed.
October 21	Dan. Davis, brakeman.....	Des Moines.....	Fell on cars; sprained ankle.
October 27	A. B. Alsop, brakeman.....	Marshalltown.....	Coupling; arm bruised.
November 11	W. W. Kemp, brakeman.....	Lamont.....	Train parted; ankle broke.
November 14	J. P. Fox, brakeman.....	Marshalltown.....	Falling from car; elbow fractured.
November 16	August Kosberg, laborer.....	Des Moines.....	Hit by laborer; slight bruise.
November 16	Mike Dugan, brakeman.....	Dubuque.....	Coupling; wrist crushed.
November 23	R. A. Palmer, brakeman.....	Dubuque.....	Jerked from cars; hip bruised.
November 27	James O'Keef, brakeman.....	Elma.....	Coupling; forearm broke.
December 16	B. F. Hamilton, brakeman.....	South Des Moines.....	Coupling; hand injured.
December 17	Pat. Metjee, coal heaver.....	South Des Moines.....	Fell from cars; bruised.
December 27	Henry Brinkman, wiper.....	Elma.....	Brick fell on him; head cut.
1888.			
January 1	H. A. Stewart, brakeman.....	Dubuque.....	Coupling; finger mashed.
January 3	G. W. Mabrier, brakeman.....	Des Moines.....	Fell from train; back bruised.
January 15	C. Zwisler, brakeman.....	Des Moines.....	Hit on head with lump coal; cut.
January 15	Sam. Walters, brakeman.....	Marshalltown.....	Fell from cars; bruised.
January 26	Jas. McCabe, fireman.....	Des Moines.....	Derailment; left leg bruised.
January 26	Wm. Hill, engineer.....	Laura.....	Derailment; sprained arm.
February 15	Chas. Grannis, wiper.....	Elma.....	Coupling; arm crushed.
February 16	Martin Skully, wiper.....	Elma.....	Wiping; mashed finger.
February 20	John Gigler, section man.....	Berlin.....	Blown from bridge; badly bruised.
February 21	H. H. Young, brakeman.....	Dunkerton.....	Coupling; finger bruised.
March 5	L. C. Howard, brakeman.....	Clarksburg.....	Coupling; finger bruised.
March 11	L. R. Smith, fireman.....	Almora.....	Slipped from car; bruised.
March 12	Geo. B. Smith, brakeman.....	Almora.....	Fell from car; bruised slightly.
March 12	W. Enz, laborer.....	Dubuque.....	Fell on track; foot bruised.
March 15	W. Moran, brakeman.....	Ira.....	Coupling; finger crushed.
April 25	J. Dixon, brakeman.....	Elma.....	Fell under engine; leg cut off.
May 29	I. B. Duvar, brakeman.....	Des Moines.....	Fell from cars; two ribs broken.
June 1	Chas. Glazier, brakeman.....	Dubuque.....	Coupling; squeezed slightly.
June 22	D. Christler, switchman.....	Dubuque.....	Coupling; bruised slightly.
June 23	Roe. Hall, brakeman.....	Oelwein.....	Coupling; two fingers bruised.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment	2	2	2	2	2	2
Collisions	2	2	2	2	2	2
Caught in frogs, guard rails, or switches	2	2	2	2	2	2
Counting cars	2	2	2	2	2	2
Falling from trains	2	2	2	2	2	2
Getting on and off trains	2	2	2	2	2	2
Highway crossings	2	2	2	2	2	2
Miscellaneous	2	2	2	2	2	2
Overhead obstruction	2	2	2	2	2	2
Stealing rides	2	2	2	2	2	2
While intoxicated	2	2	2	2	2	2
Trespassers on track	2	2	2	2	2	2
Total	2	2	2	2	2	2

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	9
Number of persons injured during the year	51
Number of casualties purely accidental during the entire year	45
Number resulting from lack of caution, carelessness or misconduct	15
Number of persons killed while intoxicated	1
Number of trespassers on track killed	2

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—A. B. Stickney, St. Paul, Minn.
Vice-President—Wm. L. Boyle, New York City.
Secretary—M. C. Woodruff, Dubuque, Iowa.
Treasurer—W. M. Johnson, New York City.
General Manager—John M. Egan, St. Paul, Minn.
Assistant General Superintendent—O. Shields, St. Paul, Minn.
Division Superintendent—Geo. C. McMichael, Des Moines, Iowa.
Chief Engineer—H. Femstrom, St. Paul, Minn.
Auditor—F. W. Davis, St. Paul, Minn.
General Passenger Agent and Traffic Manager—J. A. Hanley, St. Paul, Minn.
General Solicitors—Lusk & Bunn, St. Paul, Minn.

DIRECTORS, NAME, AND POST-OFFICE ADDRESS.

A. B. Stickney, St. Paul, Minn.
 Arnold Kahlman, St. Paul, Minn.
 Ansel Oppenheim, St. Paul, Minn.
 S. C. Stickney, St. Paul, Minn.
 W. L. Boyle, New York City, New York.
 E. T. Wilson, New York City, New York.
 W. M. Johnson, New York City, New York.

Date of annual meeting of stockholders, first Thursday in September.
 Fiscal year of company ends June 30.
 General offices of the company are located at St. Paul, Minn.

STATE OF MINNESOTA, } ss.
COUNTY OF RAMSEY.

John M. Egan, General Manager, and F. W. Davis, Auditor of the Chicago, St. Paul & Kansas City Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

JOHN M. EGAN.
 F. W. DAVIS.

Subscribed and sworn to before me, this 20th day of October, A. D. 1888.

[L. S.]

ROBERT C. WRIGHT,
 Notary Public, Ramsey county, Minn.

Received and filed in the office of the Commissioners of Railroads, this 23d day of October, A. D. 1888.

W. W. AINSWORTH, Secretary.

SALARIES OF OFFICERS

AND

LIST OF STOCKHOLDERS.

SALARIES OF OFFICERS AND LIST OF STOCKHOLDERS.

The following circular letter was sent to all railroads doing business in Iowa:

IOWA BOARD OF RAILROAD COMMISSIONERS, |
DES MOINES, August 15, 1888. |

DEAR SIR—Section 4, Chapter 77, Laws of the Seventeenth General Assembly, makes it the duty of the Board of Railroad Commissioners to collect and present in their annual report such statistics of the various roads operating lines in this State, and of their transportation business for the year, as may in their judgment be necessary and proper for the information of the General Assembly, or as may be required by the Governor.

In view of this provision of the law, and in compliance with a request of the Governor, will you kindly furnish, for incorporation in the next annual report of this Board, the following information relative to your company:

First. The salaries paid to each of its general officers, as president, vice-president, secretary, treasurer, general solicitor, general manager, traffic manager, general freight agent, assistant general freight agent, general superintendent, division superintendents, and general auditor.

Second. The average daily wages paid to its employees, as station agents, conductors, brakemen, engineers, firemen, flagmen, section men, etc.

Third. The names of its regular attorneys in this State, the salary and other compensation of each, also the names of all other attorneys in the State retained by the road during the past year, and the retaining fee, per diem, or other compensation or emolument whatsoever received by each.

Fourth. The number and total mileage of so-called one and two thousand-mile tickets issued to persons in this State for other than cash compensation; also, whether the cash value of all mileage tickets is included in its report of gross receipts.

Fifth. The names of all stockholders, their places of residence, and amount of stock owned by each.

Very respectfully yours,

W. W. AINSWORTH, *Secretary.*

By order of the Board.

The following letters are the replies received to above:

ST. LOUIS, DES MOINES & NORTHERN RY CO., |
GENERAL OFFICES, DES MOINES, IOWA. |

Salary of president.....	None.
Salary of vice-president.....	None.
Salary of secretary.....	None.
Salary of treasurer.....	None.

Salary of superintendent, monthly.....	\$100.00
Salary of auditor, monthly.....	100.00
Average monthly wages of agents.....	45.00
Average monthly wages of conductors.....	62.50
Average monthly wages of brakemen.....	40.00
Average monthly wages of engineers.....	83.50
Average monthly wages of firemen.....	40.00
Average daily wages of section men.....	1.25
Have no regular attorney.	
No mileage issued for other than cash compensation. Cash value included in gross receipts.	
Don't know amount of stock owned by each stockholder.	

CROOKED CREEK RAILROAD AND COAL COMPANY,
LEHIGH, IOWA, September 12, 1898.

To the Secretary Board of Railroad Commissioners, Des Moines, Iowa:

DEAR SIR—Replying to your circular letter of August 14th, would state:

First—	
To president and general manager, annual salary.....	\$ 2,000.00
To general superintendent, annual salary.....	1,500.00
To general freight agent, annual salary.....	750.00

Second—	
To station agents, daily wages.....	2.30
To conductors, daily wages.....	1.75
To brakemen, daily wages.....	1.35
To engineers, daily wages.....	3.05
To firemen, daily wages.....	1.54
To section men (foremen) daily wages.....	1.54
To section men (regular), daily wages.....	1.25

Third—	
To attorney, annual salary.....	150.00

Fourth—Blank.

Fifth—	
George Burnham, Milwaukee, Wis.....	50,000.00
A. K. Hamilton, Milwaukee, Wis.....	42,400.00
Chas. T. Burnham, Milwaukee, Wis.....	16,600.00
E. L. Judd, Milwaukee, Wis.....	35,200.00
Jno. Q. Burnham, Milwaukee, Wis.....	600.00
W. C. Willson, Webster City, Iowa.....	35,200.00
J. M. Funk, Webster City, Iowa.....	35,200.00
	<u>\$225,000.00</u>

THE OMAHA & ST. LOUIS RAILWAY COMPANY,
COUNCIL BLUFFS, IOWA, August 25, 1898.

W. W. AINSWORTH, Secretary of Iowa Board of Railroad Commissioners, Des Moines, Iowa:

DEAR SIR—Answering circular letter:

First—General office work for Chicago & St. Louis Railroad is performed by Omaha & St. Louis Railway at Chicago office.....\$34.00 per month.

* Second—

Station agents, paid.....	\$25.00 per month.
Conductor, paid.....	75.00 per month.
Brakeman, paid.....	\$1.90 per day.
Engineer, paid.....	\$90.00 per month.
Fireman, paid.....	\$2.00 per day.
Section men, paid.....	1.10 per day.
Coal heaver, paid.....	1.50 per day.

Third—No regular attorneys employed or retained.

Fourth—No mileage tickets issued.

Fifth—The receiver has no information as to stock of the road.

Yours truly,

F. M. GAULT,
Receiver.

THE WABASH WESTERN RAILWAY COMPANY,
ST. LOUIS, September 18, 1898.

MR. W. W. AINSWORTH, Secretary Iowa Railroad Commissioners, Des Moines, Iowa:

DEAR SIR—Referring to yours 15th ult. (reply to same having been delayed, owing to my absence east) relative to statistics required by your Commission, from railroads operating in the State of Iowa, beg to advise:

First—As to salaries paid general officers. We pay no fixed salaries under that head for services in connection with lines operated in Iowa alone.

Second—The average daily wages paid to employees as station agents, conductors, brakemen, engineers, firemen, flagmen, section men, etc.

Station agents.....	\$1.00
Conductors.....	3.65
Brakemen.....	1.63
Engineers.....	3.44
Firemen.....	1.94
Flagmen.....	1.87
Sectionmen.....	1.54

Third—Names and compensation of attorneys. The firm of Cummins & Wright, of Des Moines, and S. S. Carruthers, of Bloomfield, represent our legal interests in Iowa. They have no fixed salary, but are paid for work actually performed.

Fourth—The issuance of mileage tickets. No "mileage tickets" are issued for other than cash compensation, except those given proprietors of newspapers, in exchange for advertising, and these tickets are taken into our accounts; and,

Fifth—

Edgar T. Welles, New York.....	1 share.
Thos. H. Hubbard, New York.....	1 share.
The Purchasing Committee of the Wabash, St. Louis & Pacific R'y Co.....	299,999 shares.

James F. How, St. Louis.....	1 share.
James F. How, trustee, St. Louis.....	1 share.
Ossian D. Ashley, New York.....	1 share.
Cyrus J. Lawrence, New York.....	1 share.
Richard A. Elmer, New York.....	1 share.
Peter B. Wycoff, New York.....	1 share.
Edmund H. Nichols, New York.....	1 share.
Chas. M. Hays, St. Louis.....	1 share.

200,000 shares.

Yours truly,

CHAS. M. HAYS,
General Manager.

BURLINGTON, IOWA, September 10, 1888.

To the Honorable Board of Railroad Commissioners for the State of Iowa:

SIR—In compliance with your request of August 15, 1888, asking salaries of general officers, etc., etc., of the Burlington & Northwestern and Burlington & Western Railways, I have to report as follows:

First—

President.....	No salary.
Vice-President.....	No salary.
Secretary.....	\$300 per annum.
Treasurer.....	\$300 per annum.
No general solicitor; counsel fees as employed.	
Superintendent and general freight and passenger agent.....	\$1,500 per annum.
Auditor.....	\$1,500 per annum.

Second—

Station agents.....	\$10 to \$40 per month.
Conductors—passenger.....	\$75 per month.
Conductors—freight.....	.022 cents per mile.
Brakemen—passenger.....	\$50 per month.
Brakemen—freight.....	.01½ cents per mile.
Engineers—passenger.....	.02 cents per mile.
Engineers—freight.....	.02½ cents per mile.
Firemen.....	.01½ cents per mile.
Section men—foremen.....	\$40 per month.
Section men—laborers.....	\$1.10 per day.

Third—We have no regular organized legal staff.

Fourth—No issue of either one or two thousand mile tickets.

Fifth—Have no means of supplying this information.

Very respectfully,

JOHN T. GERRY,
Superintendent.

OFFICE OF JASPER COUNTY COAL & RAILWAY COMPANY,
COLFAX, IOWA, August 28, 1888.

W. W. AINSWORTH, Secretary Board Railroad Commissioners, Des Moines, Iowa:

DEAR SIR—Yours in relation to salary of officers, etc., received, and the answers are as follows:

First—

Superintendent, salary.....	\$750 per year.
Secretary and treasurer.....	450 per year.

Second—

Engineer.....	\$2.00 per day.
Fireman.....	1.72 per day.
Brakeman.....	1.34 per day.
Section foreman.....	1.50 per day.
Section men.....	1.50 per day.

Third—Kerr & McElroy, of Newton, Iowa, attend to our law business when required; but we have no attorney regularly employed.

Fourth—No thousand mile tickets issued.

Fifth—

D. Ryan, Newton, Iowa, shares.....	1
J. S. Wylie, Davenport, Iowa.....	1
D. S. Couch, Colfax, Iowa.....	1
G. A. Goodrich, Colfax, Iowa.....	1
F. H. Griggs, Davenport, Iowa.....	1
F. H. Griggs, trustee, Davenport, Iowa.....	835
Total.....	900

Yours respectfully,

GEO. A. GOODRICH,
Secretary.

THE OMAHA & ST. LOUIS RAILWAY CO.,
COUNCIL BLUFFS, IOWA, August 31, 1888.

W. W. AINSWORTH, Secretary Iowa Board Railroad Commissioners, Des Moines:

DEAR SIR—Answering yours of 18th instant attached:

No salary is paid the president, vice-president, secretary, treasurer or general solicitor.

General manager.....	\$250 per month.
Superintendent.....	250 per month.
Auditor.....	150 per month.
Average wages paid station agents.....	50 per month.
Average wages paid passenger conductors.....	100 per month.
Average wages paid passenger brakemen.....	50 per month.
Average wages paid freight conductors.....	3 cents per mile.
Average wages paid freight brakemen.....	2 cents per mile.
Average wages paid passenger engineers.....	3½ cents per mile.
Average wages paid passenger firemen.....	1.9 cents per mile.
Average wages paid freight engineers.....	4 cents per mile.
Average wages paid freight fireman.....	2½ cents per mile.
Average wages paid section men.....	\$1.10 per day.

No regular attorneys retained by this company.

No mileage tickets issued.

Below find list of stockholders, as nearly accurate as possible, with their names, residences and amounts of stock.

Adams, Wm., New York City	9
Adams, Dr. C., New York City	38
Appleton, D. S., New York City	192
Ackerman, Warren, New York City	9
Anderson, C. E., New York City	77
Addorus, M. B., New York City	40
Arnold, E. H., New York City	9
Arnold, E. H., New York City	19
Authers, Helen L., New York City	118
Barns, Chas., New London, Connecticut	28
Baylla, Mary, New York City	48
Baldwin, Fred. H., New York City	28
Baldwin, Jno. (trustee), New York City	28
Baldwin, Jno., New York City	28
Black, Wm., New York City	9
Barton, Jos. F., Oneida county, New York	48
Barton, S. E., Holland Patent, New York	19
Barr, Charlotte, New York City	9
Barr, Isabella, New York City	9
Blake Bros. & Co., New York City	19
Brez, J. D., New York City	96
Bearse, E. H., New York City	9
Benedict, Ezra G., Albany, New York	200
Billquist, C. E., New York City	9
Biddle, Mary D., New York City	96
Bond, Henry R., New London, Connecticut	29
Borned & Co., New York City	476
Brown, Edward J., New York City	96
Brown, Chas. W., Stamford, Connecticut	229
Brown, Augustus C., New York City	48
Brown, Samuel D., Stamford, Connecticut	96
Brown, A. H. & Co., New York City	96
Brown, Mrs. Ann D., New York City	48
Bull, A. M., New York City	9
Bryce, Lloyd R., New York City	28
Bryce, Clara, New York City	144
Bonteeon, F. L., New York City	32
Berg, Simon, New York City	196
Bull, A. M. (cashier), New York City	284
Budlong, Ellen M.	9
Craig, Julia B.	48
Chase & Higginson, New York City	190
Cammaun, H. H. (treasurer), New York City	28
Cary, Cornelia B., Hempstead, New York	38
Chadwick, Robt. B., Cohoes, New York	9
Campbell, Ward, New York City	16
Clark, C. R. and J. A.	9
Clerks, Jane, Extr's, Edgar, New York City	19
Clews, Henry & Co., New York City	201
Cobb, Edward B., Tarrytown, New York	48
Cox, Jas. Jersey City, New Jersey	29
Cox, Chancery & Co., New York City	144
Corney, G. P., New York City	67

Croes, Mary E., Yonkers, New York	9
Croes, Helen B., Yonkers, New York	19
Cook, Seth L., Stamford, Connecticut	9
DeBiem, Sarah R., Stamford, Connecticut	48
Dewing, H. & Son, New York City	384
Delavan, J. C. (trustee), New York City	48
Day, Anthony, New York City	84
Deaton, Olive M., Brooklyn, New York	9
DePingsier, Fred. J., New York City	336
Dean, Chas. L., New York City	58
Delano, Susan M., New York City	19
DeRian, Clara B., New York City	40
DeValle, Jose A., New York City	96
DeVaux, Laura W.	48
D'Oramux, Laura W.	384
Dwight, Henrietta M., Stockbridge, Mass.	9
Doolan, Elizabeth, Albany, New York	144
Dominick & Dickerman, New York City	2
Dougherty, Geo. W., New York City	100
Eaton, Henry W., New York City	19
Eaton, Benben, Kent Furnace, Connecticut	28
Erdmann, Martin V.	28
Edwards, Emma J., Orient, Long Island	11
Eurick, E. F., Aurora, Illinois	29
Fredericks, J. T., New York City	20
Firth, I. J. R., New York City	96
Fisher, J. E., New York City	96
Foster, J. H., New York City	87
Granger, Emily M., New York City	48
German American Insurance Company, New York City	480
Geddes & Smith, New York City	816
Gregory, C. W., New York City	23
Gregory, Maria C., New York City	135
Grinnell, Minturn & Co., New York City	96
Glover, T. J., New York City	67
Goldschmidt & Co., New York City	799
Hadden, Anna, New York City	19
Hadden, Elizabeth P., New York City	19
Hale, Thomas, New York City	16
Hanley, E. S., Stamford, Connecticut	9
Hallgarten & Co., New York City	869
Hart, James E., New York City	9
Hawley, Francis M., Stamford, Connecticut	9
Hemenwar, Mary, Boston, Massachusetts	144
Hemenwar, Ellen C., Boston, Massachusetts	200
Herzog, George, New York City	96
Heinze, Otto, (Trust In.), New York City	45
Heinze, Otto, & Co., New York City	100
Herman, R. L., New York City	9
Hillhouse, Thomas (trustee), New York City	76
Higbee, Wm. H., New York City	48
Howell, N. K., New York City	10
Hoyt, P. S., New York City	29
Hoen, Walter B., New York City	19
Hoppin, Louis H., New York City	28
Hobart, C. H., New York City	9

Howard, V. L., New York City	163	Quackenbush, R. C., New York City	4
Huntington, Jane E., Middletown, Connecticut	19	Rahmy, A. H., New York City	96
Hyde, F., Ponfear Center, Connecticut	20	Reilly, Edward, Albany, New York	20
Hayatt, Abraham H., New York City	1	Reilly, Mary Ann, Albany, New York	20
Idell & Co., New York City	26	Reilly, Elizabeth, Albany, New York	20
Jarvis, Jenny B., New York City	10	Rennard, Catharine, New York City	9
Jaques, Henry L., Lakewood, New Jersey	480	Rickelson, Arthur	48
Jay, Augustus, New York City	100	Robbins, Chandler, New York City	67
Jamson, Smith & Cotling, New York City	192	Robinson, Thos. D., New York City	9
Jasning, O. B., New York City	596	Rosa, H., Jr., New York City	9
Jenkins, Weston, Trenton, New Jersey	9	Rowland, August E., New York City	1
Jones, Martha M., New York City	9	Steward, Jno., Jr., New York City	100
Jones, Mary F., New York City	68	Stevens, B. K., New York City	100
Knapp, Samuel T., Jr., New York City	105	Smith, Chas. R., New York City	48
Kidder & Co., New York City	52	Smith, Chas. S., New York City	48
King & Sons, New York City	48	Smith, Henrietta H., New York City	48
Kohn, Julius A., New York City	52	Smith, Wm. Alex. & Co., New York City	19
Lewis, Mary H., New York City	19	Smith, Isaac F., New York City	100
Lewis, Mary E., New York City	28	Smith, P. and W. G., New York City	96
Liverpool, London, Globe, New York City	1,656	Switzer, Lewis, Brooklyn, New York	118
Lowrey, A. H., Washington, D. C.	29	Sidensberg, E., New York City	20
Lowrey, Francis W., Washington, D. C.	29	Sprins, A. W., New York City	48
Mason, C. S., New York City	10	Sibley, S. M., Bennington, Vermont	48
Marshall, Chas. H., New York City	192	Staines, A. H., New York City	67
Magnus, Emil, New York City	100	Scott & Co., New York City	100
McFarlan, Edward, New York City	48	Rehmanacker, O., New York City	28
Magno, Margaret	29	Third National Bank, Scranton, Pennsylvania	144
Mather, Elise, New York City	9	Timney, Jno. S., New York City	100
Meyer, Geo. A., New York City	57	Therwell, H. L., New York City	60
Meyer, Henry, New York City	96	Thompson, Fred D., New York City	96
Meyer, F. W., New York City	144	Thompson, David G., New York City	60
Meyer, E. C., New York City	60	Thompson, Charles G., New York City	480
Merrill, Emma F. B., New York City	96	Thomas, Palmer & Odell, New York City	100
Miller, L. A.	96	Thompson, Gardiner, New York City	300
Mills, Almira, St. J., Pl. Jarvis, New York	19	Thompson, Sarah D., New York City	192
Morehouse, Samuel, New York City	9	Thompson, Mary G., New York City	96
Moran Bros., New York City	1,252	Tompkins, Charles G., New York City	192
Morgan, Edward J. & Co., New York City	10	Turkington, O. R., Stamford, Connecticut	38
Murray, J. S., New York City	48	Trustees Midnight Mission, New York City	48
Musko, Franz, New York City	10	United States Trust Company, New York City	19
New York Life Insurance & Trust Co., New York City	9	Vanderpool, Ellen, Sangerties, New York	30
Niehoff, Anna F., New York City	48	Vall, P. F. H., Stamford, Connecticut	38
Norris, Octavius, New York City	57	Vandoesen, Mary J., New York City	116
Orr, Alex. E., New York City	48	Wallis, Frank, New York City	48
Platt, Jno. R., New York City	96	Watkinson, John H., Middletown, Connecticut	57
Paine, W. G., New York City	48	Waite, Rev. J. M., Brooklyn, New York	20
Paine, W. S., New York City	96	Waizen, Joel & Co., New York City	96
Parker, Rebecca J., Springfield, Massachusetts	59	Wheelock, George G. D., New York City	40
Palmer, Jno., Brooklyn, New York	48	Westervelt, A. B., New York City	48
Pell, H. C., New York City	196	Webster, C. B., New York City	96
Pierce, J. L., New York City	9	Wells, Wm. S., New York City	153
Pick & Co., New York City	163	Wells, Grace T., New York City	96
Port, F. and E. S. and H. F. Haddis, trustee, New York City	74	Welsh, Mary P., New York City	96
Pumroy Bros., New York City	168	Weber, Emma M., New York City	9
Puffer, Wm. W., New York City	96		

Whittle, Katharine, Jr., New York City	19
Williams, H. S., Utica, New York	19
Windle, Jane de F., Stamford, Connecticut	19
Wilson, Josephine B. F., New York City	9
Wilks, Matthew, New York City	200
Winter, G. D., New York City	144
White, John S., New York City	28
Wyckoff, Wm. F., Brooklyn, New York	144
Wylie, F. A., Jersey City, New Jersey	9
Zeraga, Augustus	201

Yours truly,

F. M. GAULT,
General Manager.

CHICAGO, SANTA FE & CALIFORNIA RAILWAY CO.,
OFFICE OF THE AUDITOR, CHICAGO, October 20, 1888.

W. W. AINSWORTH, Esq., Secretary Board of Railroad Commissioners, Des Moines, Iowa;

DEAR SIR:—Replying to yours of 23d inst., regarding report of the Mississippi River Railroad & Toll Bridge Co., as the bridge was under construction until July 1, 1888, the information cannot be furnished. See notation to this effect on various pages of the report.

Very respectfully,

C. J. SUTTON,
Auditor.

KEOKUK & WESTERN RAILROAD COMPANY,
AUDITING DEPARTMENT, KEOKUK, IOWA, Sept. 12, 1888.

W. W. AINSWORTH, Esq., Secretary Board of Railroad Commissioners, Des Moines, Iowa:

DEAR SIR:—Below please find statement you requested of Mr. A. C. Goodrich, in circular letter, under date of August 15, 1888, asking for salaries paid general officers, etc.

President	\$2,400 per annum.
Secretary	\$200 per annum.
Treasurer	\$500 per annum.
General Solicitor	\$1,200 per annum.
Auditor	\$1,200 per annum.
General manager, acting general freight and passenger agent	\$3,600 per annum.
Station agents, average	\$1.87½ per diem.
Brakemen, average	\$1.67 per diem.
Firemen, average	2.16 per diem.
Section foremen, average	1.42 per diem.
Conductors	2.83 per diem.
Engineers	2.95 per diem.
Switchmen and flagmen	1.96 per diem.
Section laborers	1.13 per diem.

Total number of 500 mile tickets issued to persons in this State for other than cash compensation. The same are not included in our report of gross receipts.

Also please find attached list of stockholders, places of residence and amount of stock owned by each.

Very truly yours,

JOSEPH BENNETT,
Auditor.

LIST OF STOCKHOLDERS OF THE KEOKUK & WESTERN RAILROAD COMPANY.

Ayer, Martha A. H., Boston, Mass.	265
Banks, Lucetta P., New York City	17
Baylis, L. Taber, New York City	35
Barnham, Wm. Pitt, Brooklyn, N. Y.	88
Berdolt, Michael, Warsaw, Ill.	17
Burden, W. F., Troy, N. Y.	70
Bube, James W., New Brunswick, N. J.	53
Benedict, Ezra G., Albany, N. Y.	177
Cuyler, T. De Witt, Philadelphia, Pa.	1
Cuyler, Frances L., Philadelphia, Pa.	17
Cuyler, Cornelius C., New York City	17
Cuyler, Eleanor de G., New York City	17
Candee, G. H., New York City	1
Caldwell, James, Glasgow, Scotland	177
Cooper, Mary D., Philadelphia, Pa.	88
Clark, Dodge & Co., New York City	88
Clarke, Byron W., Brooklyn, N. Y.	265
Clark, Henry, New York City	744
Curtis, Henry M., New York City	177
Crerar, John, Chicago, Ill.	510
Craft, Isaac T., Boston, Mass.	17
Drake, F. M., Centerville, Iowa	709
De Potholier, C. S. & Co., London, England	2,708
Day & Heaton, New York City	35
Dix, Emily F., New York City	177
Dary, Victor, Warsaw, Ill.	53
Doty & McFarlan, New York City	88
Douglas, Robert, New London, Conn.	17
Denny, Thomas A., London, England	443
de Forest, H. G., New York City	88
Edmonds, I. B., Washington, D. C.	177
Estate of Jno. B. Thompson, New York City	896
Estate of Chas. F. Parks, New York City	88
Ereola, A. A., New York City	640
Edwards, Jacob, Boston, Mass.	195
Foreign, American & General Investment Trust Company, Limited, London, Eng.	372
Gebhard, W. d., New York City	1,240
Gebhard, W. H., executor, New York City	1,778
Gebhard, Frederick, New York City	181
Gebhard, Cora, New York City	88
Gray, Georgiana M., Scotland	88
Gilman, D. C., Baltimore, Md.	53
Gilman, Son & Co., New York City	1,470
Hughes, Felix T., Keokuk, Iowa	1
Hammond, Eliza, Vernon Center, Conn.	17
Havemeyer, J. C., New York City	106
Hill, William, Warsaw, Ill.	1,343
Irwin, John N., Keokuk, Iowa	1
Jesup, Morris K., New York City	7,090
Jesup, Maria V. A., New York City	177
Judson, Spencer C., New York City	1,400
Jesup, Chas. M., treasurer, trustee for outstanding scrip, New York City	85

Kimball, F. A., New York City	900
Kellogg, Charles, New York City	185
Lockwood, Mary T., Brooklyn, N. Y.	35
Leslie, George R., Hemstead, L. I.	17
Lockwood, F. W., New York City	178
Leith, Alexander J., New York City	509
Mead, Solomon, Greenwich, Conn.	124
Mann, Martha B., New York City	17
Outwater, Richard, New York City	17
Opdyke, Geo. T., Plainfield, N. J.	17
Opdyke, W. S., and C. W. Opdyke, trustees, New York City	531
Opdyke, W. S., and C. W. Opdyke, attorneys, New York City	534
Opdyke, C. W., New York City	177
Paton, John, & Co.	1,376
Pellew, Henry E., New York City	263
Phelps, H. Augusta, New York City	53
Paxson, Frances, Philadelphia, Penn.	53
Plum, James H., trustee, Troy, N. Y.	17
Plum, Anna L., Troy, N. Y.	17
Plum, Mary M., Troy, N. Y.	17
Prichard, W. M., and J. L. Smith, surviving trustees under will of W. D. Thompson, deceased	212
Powers, George W., New York City	181
Paulding, L. F., & Co., New York City	35
Robertson, Rob't H., Glasgow, Scotland	265
Robertson, Lawrence, Glasgow, Scotland	177
Schaff, Philip, New York City	124
Sheldon, B. R., Rockford, Ill.	373
Stone, Edwin, New York City	177
Strasburger, H. W., Hoboken, N. J.	88
Spies, A. W., New York City	2,056
Shepherd, Oliver H., Englewood, N. J.	265
Strong, Benjamin, New York City	1
Starr, Chas. J., New York City	132
Strong, Adeline T., New York City	18
Stewart, A. M., New York City	88
Thacher, Thomas, New York City	200
Thacher, Geo. W., New York City	88
Thacher, H. O., Yarmouthport, Mass.	2,042
Thacher, Catharine, New York City	17
Tracy, C. K., New York City	17
Trask, F. K., New York City	1,460
Vanderbilt, G. O., administrator of R. Voorhees, deceased, New York City	159
Willard, Mary G., Troy, N. Y.	17
Washington, W. H., and E. C., Philadelphia, Penn.	53
The Pennsylvania Company, for insurance on lives and granting annuities, trustees under will of Joseph W. Drexel, deceased, Philadelphia, Penn.	1,053
Stone, Sumner B., New York City	654
Hammond, Edward P., Vernon Center, Conn.	17
	40,000

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD CO.,
AUDITOR'S OFFICE, ST. JOSEPH, MO., October 15, 1888.

W. W. AINSWORTH, Esq., Secretary Board of Railroad Commissioners, Des Moines, Iowa:

DEAR SIR—Your letters of the 8th inst., asking for additional information, came duly.
In regard to questions four and five, page 26, I beg to say that we overlooked these in compiling the report, and I give below the answers to same:

Q. 4. Tons one mile through freight	41,538,932
Q. 5. Tons one mile local freight	10,110,643
Total tons one mile	51,649,574

These figures are the tons one mile of all commercial freight on the entire road within and without the state of Iowa.

With reference to questions 28, 29 and 30, page 6, I have to say that an intelligent answer to these questions is, in our opinion, impossible. We state the cost of the property, and while that might, by some be considered a guide, it is, in fact, somewhat misleading as to the present cash value, etc. This cost accrued largely at a time when the cost of building and equipping was much heavier than at present, thus it seems out of the question to form any correct opinion as to the present cash value; it is purely a matter of opinion, concerning which opinions may, and probably do, differ very widely. We should be very glad indeed if we could aid the Commissioners in forming a true estimate of this, but we think, perhaps, the judgment of the Board would be more nearly correct than any estimate that we could give.

Yours very truly,

C. M. PORTER,
Auditor.

ILLINOIS CENTRAL RAILROAD COMPANY,
ACCOUNTING DEPARTMENT, CHICAGO, October 15, 1888.

W. W. AINSWORTH, Esq., Secretary Board Railroad Commissioners, Des Moines, Iowa:

DEAR SIR—Referring to your favor of 12th inst., I have no official information as to the organization of the Cedar Falls & Minnesota Railroad, but by reference to Poor's Manual for 1888, I find the officers to be as follows:

President, J. KENNEDY TODD, 63 Williams street, New York.
Vice-President, J. KEAN, JR., Elizabeth, New Jersey.
Secretary and Treasurer, C. H. BOOTH, Dubuque, Iowa.
Principal office, Dubuque, Iowa.

DIRECTORS.

J. KENNEDY TODD, New York.
C. W. BENSON, Sibley, Iowa.
JOHN CHERRAR, Elizabeth, New Jersey.
F. R. FOOTE, Chicago.
WILLIAM STEWART, New York.
JOHN KEAN, JR., Elizabeth, New Jersey.

Yours truly,

J. C. WELLING,
General Auditor.

STATEMENT
OF
RAILWAY COMPANIES
AS TO
PRESENT CASH VALUE, ETC.

PRESENT CASH VALUE OF RAILROAD PROPERTY.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY CO.,
OFFICE OF THE AUDITOR, ST. PAUL, MINN., October 29, 1888.

W. W. AINSWORTH, Esq., *Secretary Board of Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—Replying to your favor of the 5th instant, I would say that the company is unable to give an explicit answer to your question, as to the present cash value of our road and equipment. We know of no way of ascertaining its cash value. If offered at public auction, it would not sell for its cash value to the company, as a sale would deprive it of connections at both ends. We have given the cost of the property to the company, and its value as assessed for taxation by the Executive Council. It is worth to the company all that it has cost, but would not sell for that amount in cash. It would be unjust to assess it for taxation at its cost, unless the other property in the State should be assessed at its full value.

Apologizing for the delay in answering your letter, and hoping that it has caused you no inconvenience, I remain,

Yours very truly,

L. A. ROBINSON,
Auditor.

CHICAGO, ROCK ISLAND & PACIFIC RY CO.,
OFFICE OF VICE-PRESIDENT, SECRETARY AND TREASURER,
CHICAGO, October 24, 1888.

DEAR SIR—In reply to yours of October 5th, I say, as Mr. E. St. John, the General Manager of this company, said in his letter of the 3d day of December, 1887, in reply to a like inquiry propounded by you for the Board of Railway Commissioners:

"As to the present value of the property mentioned. The information called for consists in opinions based upon facts as accessible to your honorable Board as to any officer of this company. These opinions fluctuate constantly because of crop prospects, the financial condition of the country and the possibility of legislation which may materially affect such value. I am advised that the present cash value of property is measured by the price which it would command if offered at public sale to the highest bidder for cash in hand. What price the railways of this company in Iowa would command at such a sale cannot, in my judgment, be approximately conjectured. If such conjectures were feasible, the communication of them to your honorable Board would not answer your questions."

That the reasons thus assigned for declining to *guess* at the cash value of this property were duly appreciated by your honorable Board is indicated by your letter to Lusk & Bunn, under date of November 4, 1887. In this you say:

"The Commissioners appreciate the difficulty in answering the question as to the actual cash value of the property; in fact have never made it one of the questions to be answered, until their attention was called to the requirements of the law by the Governor. They have

prepared no formal questions for the purpose of making these returns, and in fact have no distinct idea of what was contemplated by the legislative mind when the requirement was made."

The "difficulties" which you so clearly "appreciated less than a year ago, have been increased rather than diminished, by causes since developed, prominent among which may be noted the legislation of the last General Assembly of the State of Iowa, and the attempt of your honorable Board to enforce a schedule of maximum rates which it solemnly admits of record:

"Are unreasonable and entirely too low to enable the common carriers to which the same is to be applied, (including the Chicago, Rock Island & Pacific Railway Company) to transact their business as common carriers, without loss."

That it "knowingly and wilfully" made the same "too low" and that

"said rates will not enable said common carriers (including the Chicago, Rock Island & Pacific Railway Company) when the effect thereof shall have been applied to the earnings of said carrier to pay its fixed charges and operating expenses; and the effect of adopting said rates would be to render unproductive the capital invested (by the Chicago, Rock Island & Pacific Railway Company) in its said railroad property, and to make insolvent many, if not all of the railroad corporations transacting business in said State of Iowa."

Your honorable Board is now asking the Supreme Court of the State to recognize its right to establish such rates and to enforce them though the effect be to drive the railway corporations of the State into insolvency. The admitted character of this schedule, the determination of your honorable Board to enforce it, with confessed knowledge as to the effect of such enforcement, added to other causes, all of which threaten to convert an already accomplished reduction into a destruction of dividends, has created an impression in the public mind, as you must know, that the "present actual cash values" of railroads in the State of Iowa are lower than they were a few years ago and higher than they will be a few years hence. Any attempt to make a more specific statement would consist in the expression of opinions which would change as the conditions change, and be as indistinct as the "idea" which your honorable Board has conceived "of what was contemplated in the legislative mind."

Respectfully yours,

W. G. PURDY,

Vice-President.

W. W. AINSWORTH, Esq., *Secretary Board of Railroad Commissioners, Des Moines, Iowa.*

HUMESTON & SHENANDOAH RAILROAD COMPANY, }
BURLINGTON, IOWA, Oct. 18, 1888. }

W. W. AINSWORTH, *Secretary Iowa Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—Mr. E. C. Murphy, General Manager, has referred to me your letter of the 4th inst., requesting him to state the present cash value of the road. The property has not materially changed in value during the past year; and I do not feel any more competent to give you a correct estimate of its actual cash value than I did at the time when the subject was up a year ago. Will it not be satisfactory to the Board if reference is made to the correspondence that was had between us at that time, relating to the matter?

Yours truly,

W. W. BALDWIN,

President.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, }
GENERAL AUDITOR'S OFFICE, CHICAGO, October 16, 1888. }

W. W. AINSWORTH, Esq., *Secretary Iowa Railroad Commissioners:*

DEAR SIR—In regard to the questions referred to in yours of the 13th, we would respectfully state that we know of no intelligent basis upon which the capital stock of the Chicago, Burlington & Quincy Railroad, can be apportioned between Iowa and other States. A very crude estimate might be made by pro rating between the States in proportion to road mileage and if you so request we can send you a calculation on that basis.

The same holds true in regard to the value of equipment for Iowa. Since the consolidation of the Iowa road with the Chicago, Burlington & Quincy the equipment procured is used more or less for the whole system, the amount in any State being varied as traffic demands. A mileage approximation could also be made and reported if so ordered by you.

We notice that in the printed report for year ending June 30, 1887, that an estimate was made in your office showing \$11,537,130.17 as capital stock for Iowa, but we are unable to determine the basis used.

Yours truly,

JNO. L. LATHROP,

General Auditor.

APPENDIX A.

ADJUSTMENT OF COMPLAINTS.

ADJUSTMENT OF COMPLAINTS.

HEATON PUEL COMPANY AND THE COUNCIL BLUFFS
WATER WORKS COMPANY

VS.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

*Excessive switching
charges.*

Filed September 13, 1887.

DECISION OF THE COMMISSIONERS.

Complainants set out that prior to July 1, 1887, the respondent was charging the switching rate of two dollars per car for all loaded coal cars sent to the Council Bluffs City Water Works Company at their subsidizing reservoirs and engine house from other lines; that on July 1, 1887, said corporation raised the switching rate to five dollars per car. To sustain these allegations complainants filed receipted expense bills. Complainants asked that the rate be fixed at two dollars per car in ten to fifteen car lots. To this complaint Mr. Marvin Hughitt, President of the respondent railway company, replied admitting the former rate to have been two dollars, and also admitting that the rate had been advanced to five dollars per car; that it was 2.75 miles from the yards of his company to the engine house; that there are no other industries situated on this track, and that a rate of five dollars per car was not unreasonable, but that recently a proffer of a less rate had been made when a number of cars were switched at one time.

To this reply complainants say that the tender of three dollars a car on five cars or more they do not regard as very liberal, and suggest as a reasonable rate five dollars for a single car, from one to five cars three dollars per car, and from five cars and upward two dollars per car. General Manager J. M. Whitman replied for the company that the track was used years ago, before the construction of the Union Pacific bridge as a transfer track to reaching the ferry across the Missouri river, and has since been used for storing cars, that to do this switching it is frequently necessary to first remove the standing cars, and that under the circumstances the respondent company would prefer to do no switching.

The Commissioners called the attention of Mr. Whitman to the fact that the track was also being used in transporting material for the wagon and street car bridge being constructed across the Missouri river at the foot of Broadway, to which Mr. Whitman replied that there would be about seven

hundred cars of this material, and that it would be shipped in train load lots, and would all be done in a very short time.

At this stage the further consideration of this case was suspended pending the decision of the courts in the Dubuque switching case previously passed upon by the Commissioners, in which the authority of the Commissioners under the law to order the switching of cars from other lines was controverted by the railroad companies interested. The Twenty-second General Assembly, among other legislation regulating common carriers, provided as follows: "And any common carrier may be required to switch and transfer cars for another, for the purpose of being loaded or unloaded, upon such terms and conditions as may be prescribed by the Board of Railroad Commissioners."

Acting under this law, and the facts presented in the case, the Commissioners are of the opinion that a rate of five dollars for a single car, eight dollars for two cars, nine dollars for three cars, ten dollars for four cars, eleven dollars for five cars, and two dollars a car for six cars or more switched at any one time, would be a reasonable rate for the service, and recommend the adoption thereof.

Des Moines, Iowa, May 24, 1888.

WATSON THOMPSON, CLINTON, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

Refusal to switch cars.

Filed September 14, 1887.

On September 13, 1887, Watson Thompson, engaged in the milling business at Clinton, Iowa, complained that respondent refused and still continues to refuse to switch cars of coal to his mill when drawn from What Cheer coal mines by the Burlington, Cedar Rapids & Northern Railway Company. The respondent company owns the only switch track to complainant's mill, and the refusal to switch only applies to competing points.

This case seems to involve substantially the points decided by the Commissioners in the case of the Board of Trade of Dubuque vs. the Illinois Central Railway and the Chicago, Milwaukee & St. Paul Railway Company, in which it was ordered that the cars must be switched.

The companies refused to submit to the rulings of the Commissioners and the case was taken into the courts by the Attorney-General, at the instance of the Commissioners, as is by law provided.

Pending the decision of this case, complainant writes that he is now using Illinois coal. April 20th, complainant writes that his complaint may be dismissed. It is ordered that this case be closed without prejudice.

Des Moines, Iowa, May 1, 1888.

JOSEPH YORK, ZENORVILLE, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

Discrimination.

Filed September 23, 1887.

Joseph York, coal operator and miner, came into the Railroad Commissioners' office Sept. 23, 1887, and made complaint against the Chicago & Northwestern Railway Company because of discrimination. He states he owns a coal mine in Zenorville, Boone county; his mine is from three to three and one-half miles from Gilbert, a station on said road. It costs him seventy-five cents per ton to haul his coal from his mine and put it on the cars. Is charged seventy-seven cents per ton from Gilbert to Radcliffe, a distance of twenty-five miles. The railway company has mines of its own at What Cheer and Muchaknock, and the rate from these mines to Radcliffe was first, \$1.50 per ton; then it was reduced to \$1.40. That he went to Radcliffe and made arrangements with the station agent there to handle his coal, as he had customers there who wanted his coal, as it was considered superior coal. He bought lumber and engaged a man to build a coal house. Under date of Sept. 23, the agent at Radcliffe wrote to Mr. York that the coal house was about completed, but "our business seems to be spoiled here, as the rate from What Cheer has been reduced from \$1.40 per ton to \$1.00."

His complaint is that while the company has reduced rates from What Cheer it has not made a corresponding reduction from his mine to Radcliffe.

This case is closed by the agreement of the railroad company, Oct. 24, 1887, to fix the rate from Gilbert to Radcliffe at 52.5 cents (the rate fixed by the Commissioners as reasonable for that distance in the Glenwood case), and an agreement to refund all charges in excess of that rate after this decision was announced.

Des Moines, Iowa, May 1, 1888.

J. S. BAILEY, SEARSBORO, IOWA,

vs.

CENTRAL IOWA RAILWAY.

Stock killed.

Filed September 27, 1887.

DECISION OF THE COMMISSIONERS.

On September 26, 1887, Mr. Bailey writes the Board that his cow was killed on August 31st, at the road crossing on his farm, north of Searsboro. He states that the whistle was not sounded as required by chapter 104, laws of the Twentieth General Assembly.

Mr. Dudley, receiver, claims that the company is not liable, having complied with the provisions of the law.

Mr. Bailey claims that very many trains run on this road without sounding the whistle, and introduces witnesses to show the day and dates when the law was not complied with. Mr. Dudley, receiver, produces statements of his engineers denying the charges specifically.

Failure to obey the law carries with it a penalty. The Commissioners, not having the power to enforce the penalty, would suggest that Mr. Bailey's remedy is with the courts in this case. See section 2, chapter 104, acts of the Twentieth General Assembly of Iowa.

Des Moines, Iowa, August 31, 1888.

A. A. DORN, NEOLA, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

Excessive rates.

Filed October 3, 1887.

Complainant alleges that previous to September 1, 1887, the rate on hogs per car from Neola, Iowa, to Omaha, Neb., was \$11.20, and that since that date the rate has been advanced to \$20.50 per car, which rate is excessive. To this allegation General Manager St. John replied: "Until recently the Union Pacific charged us \$4.60 for hauling the car from Council Bluffs to Omaha stock yards. An arrangement was made with the Union Pacific by which we absorbed the bridge toll on shipments of merchandise on account of jobbers at Omaha making the same from points in Iowa to Council Bluffs as to Omaha. It was not intended, however, to absorb the bridge toll on live stock, although a few cases occurred in which it was done through error. Since September 1st the Union Pacific has raised the rate on hogs from Council Bluffs to Omaha stock yards and packing-houses to \$8.00 per car. It would obviously be impossible for us to absorb this out of a rate of \$14.00 per car, as it would leave us but \$6.00 out of the rate to Council Bluffs. We have therefore named the old mileage rate of \$14.00 per car, Neola to Council Bluffs, which is in accordance with the tariff in effect ever since the Commission was established." On December 3d General Manager St. John further writes:

CHICAGO, ILL., December 3, 1887.

W. W. AINSWORTH, Esq., *Secretary Iowa State Railroad Commission, Des Moines, Iowa:*

DEAR SIR—Your esteemed favor of the 10th would have been replied to earlier, but it was necessary for our general freight agent to take up the matter referred to with the other Iowa roads. A meeting was held a few days since and the matter was settled upon what was considered an equitable basis.

Taking up the subject of your letter I would state that previous to the circular of June 21st we charged the mileage from Neola to Council Bluffs, which was \$14.00 per car. The June circular made all freight same rate to Omaha as to Council Bluffs, but no hogs were carried until August, when it was discovered (one or two cars being shipped), "all freight" included live stock. In addition to this a rate on hogs was put in at 7 cents per 100 pounds, minimum weight to the car, 16,000 pounds. There being no facilities for weighing, the shipper from Neola to Council Bluffs got the benefit of the minimum weight, 16,000 pounds, at 7 cents per 100 pounds or \$11.20 per car. This was a hardship to the packing-houses on our line in Iowa, at Council Bluffs, Greendale and Atlantic, as they paid the old tariff rate. The South Omaha packing-houses were able to come over and take the Iowa hogs while the Iowa packing-houses could not go to Nebraska on the same terms, having to pay the bridge toll and add it to the rate from Council Bluffs. At the meeting before referred to it was decided to return to the old mileage basis per car at Council Bluffs, so as to put all packing houses in Iowa on the same basis, and a rate of \$6.00 per car additional will be charged over Council Bluffs, mileage rate to South Omaha. All roads have agreed to this, and I believe it is the only equitable basis on which the business can be handled so as to do justice to the different packing interests in your State. Trusting that this explanation will be satisfactory, I remain

Yours, very respectfully,

E. ST. JOHN,

General Manager Chicago, Rock Island & Pacific.

On April 28, 1888, complainant writes that case may be dismissed without prejudice to him, and it is so ordered.

Des Moines, Iowa, May 1, 1888.

WM. G. BEED, HAMPTON, IOWA,

VS.

ILLINOIS CENTRAL RAILROAD COMPANY.

Refusal to transport loaded cars fifteen miles off their line to Hampton, Iowa.

Filed October 4, 1887.

In the above entitled case Wm. G. Beed, a miller, at Hampton, Iowa, complains that he had made arrangements for purchasing grain (for his mill), between LeMars and Cherokee, Iowa, for transportation over the Illinois Central Railroad to Ackley, and thence fifteen miles over the Central of Iowa to Hampton. That his correspondents at Meriden loaded a car for him, and that the Illinois Central Railroad refused to transport the same over their line of road.

Correspondence with the officials of the Illinois Central Railroad substantiate the truth of the statement of Mr. Beed, and in justification they set up that they are not required and cannot afford for lack of cars, to send their rolling stock off on other roads. Later correspondence from both the railroad officials and Mr. Beed reveal that the former have complied with the demand of the latter and are furnishing cars and transportation as asked. We therefore consider the case closed without prejudice.

Des Moines, Iowa, May 2, 1888.

C. W. SMITH, BELMONT, IOWA,

vs.

MASON CITY & FORT DODGE RAILROAD CO.

} *Damage to oats*

Filed October 4, 1887.

DECISION OF THE COMMISSIONERS.

In March, 1887, complainant shipped several cars of grain, and among them a car of oats from Meservey to Belmont. He claims that the car door was opened and some of the oats taken out and that while the door was open the snow blew in and damaged the oats to the extent of two cents a bushel.

A copy of the complaint was sent to respondent and General Freight Agent J. H. Kelley replied that "at the time the shipment was made we had no agent at Meservey, in fact Meservey at that time was nothing but prairie and Mr. Smith of course when he shipped the grain assumed the responsibility of its loading. The records that we have in our possession show clearly that when he loaded the grain he carelessly left one of the doors open and as it was stormy weather the car was wet by snow. Our trainmen took the car from Meservey to our next station beyond Meservey and left it there for transfer, when the agent closed the door and had it properly sealed and cleated. Belmont is the junction point with the Burlington, Cedar Rapids & Northern who transferred the freight to Chicago." Mr. Kelley further stated that "He was satisfied that the agent at Belmont attended to the car just as soon as the weather and time would permit him. All the damage the grain suffered was caused as already stated, by the snow beating into the car during its transportation of ten miles on our road."

The complainant insisted that there was a station and side track at Meservey and this was admitted in a subsequent letter from Mr. Kelley. On November 21, 1887, the complainant filed his affidavit to the effect that on the 25th day of February, 1887, he loaded two cars, one numbered 118, the other 4,252, with Prince white oats, graded No. 2. That he closed all the doors and nailed or fastened them with cleats. That the oats were perfectly dry when loaded. That both cars were sold at Milwaukee on the same day, March 14, 1887, by the same party. That car No. 118 brought 29.5 cents per bushel as condensed oats, while car No. 4,252 sold as No. 2 and brought 31.5 cents per bushel, and also attached bills of commission merchant to show this fact.

On December 24, 1887, Mr. Kelley again wrote the Commissioners saying "This company will admit of course the truth of Mr. Smith's oath that he nailed or fastened them with cleats," but claimed that if he did so, that the respondent company must have placed them on the tracks of the Burlington, Cedar Rapids & Northern in that condition. Mr. Kelley further claimed that the fact that complainant paid the charges released the company of all responsibility after the freight was paid and that the damages,

if any, occurred after the arrival of the car at Belmont. On May 5th complainant filed the following affidavit:

C. W. SMITH

vs.

MASON CITY & FORT DODGE RAILROAD CO.,

} *In re claim.*STATE OF IOWA, } ss.
WRIGHT COUNTY, }

I, C. W. Smith, being first duly sworn on oath depose and say, with reference to my claim against the Mason City & Fort Dodge Railway Company as follows:

1. The freight was paid to Belmont before cars left Meservey.
2. I paid the freight to D. E. Packard, agent Belmont on the 27th of February, 1887.
3. There was some stormy weather during time cars were in charge of Mason City & Fort Dodge Railway.
4. Agent Burlington, Cedar Rapids & Northern reported door open and snow blown in when he received the car.
5. Agent said he couldn't tell how much snow was in the car. He could see snow had blown in at open door.
6. I do not know as I had nothing to do with the transfer but suppose Mr. Packard the agent did notify Burlington, Cedar Rapids & Northern that cars were on transfer.
7. Only know of door being open by statement as above of Burlington, Cedar Rapids & Northern agent.
8. I suppose agent Mason City & Fort Dodge billed the cars as he gave me bill in duplicate copy of billing sent to Railway Commissioners some time ago.
9. I did not look after billing of cars from Belmont to Chicago, as I billed cars from Meservey to Milwaukee. Can't say about custom as this was first shipping of the kind from Meservey.
10. The cars were at Meservey two or three days after being loaded and doors closed before they were brought to Belmont.

C. W. SMITH.

Subscribed and sworn to by C. W. Smith before me and in my presence this May 3, 1888.

BENJ. P. BIRDALL,

[SEAL]

Notary Public.

The statement of Mr. Kelley in his first letter that the records that he had in his possession showed that complainant left the door open at Meservey and the further admission that the weather was stormy and the doors were open when the cars reached Belmont established the fact that the damage was done while the car was in respondent's charge. The affidavit of complainant shows that he paid the freight before the cars left Meservey. This answering the question raised by Mr. Kelley that complainant waived his claim for damages by paying freight as the damage had not occurred at the time the freight was paid. The only question left for the Commissioners to determine is whether complainant properly closed the doors at Meservey. This fact is sworn to by complainant and Mr. Kelley in his second letter admits the correctness of complainant's affidavit. The Commissioners are of the opinion that the oats were damaged while in the possession of respondent and recommend that proper restitution be made complainant.

Des Moines, Iowa, August 9, 1888.

H. E. HAMMOND, CARROLL, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

Filed October 4, 1887.

} *Refusal to furnish cars.*

DECISION OF THE COMMISSIONERS.

H. E. Hammond of Carroll, on October 24, complains that he ordered for domestic use a car load of coal from the Buckeye Coal Company, Bussey, Greene county, Iowa, and that the Chicago, Rock Island & Pacific Railway Company declined to furnish a car for transporting the coal. He charges this as discrimination and an agreement between the railway company and the coal dealers to prevent coal being shipped to any but dealers.

The answer of the railway company is that owing to the scarcity of cars they had been compelled to decline loading cars with coal for points off their own line, but if the connecting road will furnish cars will be glad to load them. In this case the car of coal would be hauled twelve miles on the Chicago, Rock Island & Pacific and thirty-five miles on the Chicago & Northwestern.

The case involves the rights and duties of railroad companies with regard to the use of their own cars.

The law says "It shall be the duty of any railroad corporation when within its power to do so, and upon reasonable notice, to furnish suitable cars to any and all persons who may apply therefor for the transportation of any and all kinds of freight, and to receive and transport such freight with all reasonable dispatch and to provide and keep suitable facilities for the receiving and handling the same at any depot on the main line of its road; and also receive and transport in like manner the empty or loaded cars furnished by any connecting road."

In the report of the Railroad Commissioners for the year 1880, page 117, complaint of Alex. Rich vs. Illinois Central Railroad Company, the Commissioners held that while the law requires the railroad companies to draw the cars of other roads tendered them, it does not require them to furnish cars for the transportation of freight from its own line and upon the line of another road. They see no reason to modify this interpretation of the law.

A railroad company may and when cars are plenty generally allows its cars to go wherever the consignor directs, but the law does not require it to send its cars off its own line to do the business of other roads.

In this case the Commissioners are of the opinion that the Chicago, Rock Island & Pacific Railway could in the exercise of its discretion, properly decline to allow its coal cars to be loaded for points on other railroads.

Des Moines, Iowa, April 6, 1888.

SUPERVISORS OF JONES COUNTY, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILROAD COMPANY.

} *Refusal to switch.*

Filed October 10, 1887.

In the matter of the complaint of Supervisors of Jones County, Iowa, against the Chicago & Northwestern Railway Company of October 6, 1887, for refusal to switch cars over on the track of the Chicago, Milwaukee & St. Paul Railway, after correspondence with the aforesaid company's officials, in which they deny their responsibility in the matter of switching and refuse to comply with demands made, the complaint was on April 21, 1888, withdrawn by complainants.

Des Moines, Iowa, May 1, 1888.

W. G. DICKEY, MAXWELL, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RY CO., AND
CHICAGO, ST. PAUL & KANSAS CITY RY CO.} *Unreasonable rates.*

Filed October 23, 1887.

DECISION OF THE COMMISSIONERS.

Mr. W. G. Dickey on October 25th complains that he was charged \$2.20 per ton on coal from Valeria to Maxwell, a distance of forty miles; twenty-three miles of this haulage being on the Chicago, St. Paul & Kansas City Railway, and seventeen miles on the Chicago, Milwaukee & St. Paul Railway. The rate fixed for this service by the tariff established by the Commissioners would be sixty-six (66) cents per ton for this haulage.

Mr. Tucker, assistant general manager of the Chicago, Milwaukee & St. Paul Railway, says that his company on a car of fifteen tons will earn but \$4.54 while the car will be in use in this traffic an average of four days. The Commissioners practically decided this case in their letter of November 4th, to Mr. Tucker, which is here appended:

DES MOINES, IOWA, Nov. 4, 1887

J. F. TUCKER, Assistant General Manager Chicago, Milwaukee & St. Paul, Milwaukee, Wis.

DEAR SIR—Your letter of October 31st received and contents noted. In finding the standard of reasonable rates for haulage of coal in Iowa the Commissioners sought to establish some principle that would serve as a

measure to regulate changes by, and they believe that the rates made will afford a reasonable profit on the entire business. The case in point is extreme, and to a limited extent your criticism is just. The Commissioners see no reason why cars should be allowed to remain two, three, or more days at the point of loading or unloading, and would suggest that a charge for each day's delay beyond a reasonable time for unloading would be perfectly legitimate. With regard to the rates for hauling coal, there seems to be a great difference in the views of different railway companies—they are informed, that coal is hauled from Muchakinock, Des Moines and White Breast to Council Bluffs and Omaha at seventy-five cents per ton—and they have had their attention called to this by the Governor as proof that the rates voluntarily fixed by the railway companies were so much lower than those fixed by the Commission, and that the latter were much too high. They have, however, declined to modify them on the conviction that in the aggregate they were just to all parties. It is difficult for them to arrange any maximum rate that will give a reasonable profit in every instance, but they believe they have come as near to a fair standard applicable to all cases as they can readily do.

Des Moines, Iowa, April 19, 1888.

MOORE & GILL, KANSAS CITY, MO.,

VS.

KANSAS CITY, ST. JO & COUNCIL BLUFFS RAILROAD COMPANY.

Overcharge.

Filed November 1, 1887.

DECISION OF THE COMMISSIONERS.

The complaint is that Moore & Gill were charged by the Kansas City, St. Jo & Council Bluffs Railroad Company from some point in Iowa to Kansas City, the same amount on 3,000 pounds that they would have been charged had the car contained 36,000 pounds.

The Iowa law does not fix the amount of the car load; and if it did, this case would not properly come before the Commission, as it is inter-State commerce.

Des Moines, Iowa, April 6, 1888.

L. M. FOWLER, WATKINS, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

Overcharge.

Filed November 4, 1887.

DECISION OF THE COMMISSIONERS.

On November 2, 1884, L. M. Fowler of Watkins, Benton county, writes the Commissioners that he shipped a light top buggy over the Chicago & Northwestern to Cushing, on which he was charged freight of \$11.00, the rate being 55 cents per hundred on an estimated weight of 2,000 pounds. He claims an overcharge of \$6.00. The reply of the railway company was that the buggy was charged in accordance with the western classification; had it been crated, flat and compact, the rate would have been one and one half first-class on actual weight.

The distance from Watkins to Cushing is about two hundred and fifty miles; the rate is the same as charged by the Iowa lines for buggies shipped as this was; there was no discrimination. As a general revision of the State tariffs is to be made very soon, it is not regarded as desirable to select a single case to determine whether former tariffs were reasonable.

Des Moines, Iowa, April 19, 1888.

COAL DEALERS OF AURELIA, IOWA,

VS.

ILLINOIS CENTRAL RAILROAD COMPANY.

Appropriating fuel belonging to Aurelia dealers.

Filed November 7, 1887.

In the above case it was set out by A. Frazer et al. that the coal traffic at Aurelia, Iowa, had been seriously hindered, and both dealers and consumers made to suffer serious loss, by the action of employees of the Illinois Central Railroad, diverting and using the coal owned by and shipped to the complainants, and that serious inconvenience and some suffering was caused thereby. On representation of these facts by the Commissioners to the Illinois Central Railroad Company, the facts, as alleged by the complainants, were conceded by the company, but in defense it was plead "that owing to shortage, both of cars and in production of coal, shipments to coal dealers have necessarily and to some extent been diverted at the mines. In no case has this been done where the coal was not absolutely needed for the running of our engines and keeping trains in motion. The officers in Iowa had to

face one of two difficulties: stop running trains or get all the coal that could be secured at the mines."

On April 28th, the complainants acknowledged full and complete satisfaction as to the above complaint, and the case is hereby closed.

Des Moines, Iowa, May 1, 1888.

A. JOHNSTON, TINGLEY, IOWA,

VS.

HUMESTON & SHENANDOAH RAILROAD COMPANY
AND KEOKUK & WESTERN RAILROAD COMPANY.

} Overcharge.

Filed November 21, 1887.

DECISION OF THE COMMISSIONERS.

A. Johnston, of Tingley, Iowa, sends expense bill of car of coal from Centerville to Tingley, and complains of overcharge. The coal was consigned to C. C. Bosworth, and from Centerville to Van Wert, a distance of fifty-eight miles, the charge on 40,800 pounds was \$13.20, and from Van Wert to Tingley, a distance of twenty-five miles, the charge was \$13.90. Under the decision in the Glenwood case (The State vs. the Chicago, Burlington & Quincy Railroad Company), the rate from Centerville to Van Wert would be \$13.60, and from Van Wert to Tingley, twenty-five miles, \$7.35, making a total of \$21.15, an overcharge of \$6.35 by the first named respondent. The "Glenwood coal rate" was fixed for class A roads. The respondent road, the Humeston & Shenandoah Railroad Company, is a class C road, earning but \$1.537.00 per mile, and the Commissioners are of the opinion that a rate of 83½ per cent greater than the rate fixed for A roads would not be excessive in this case. This would make the charge from Van Wert to Tingley \$8.46, instead of \$13.90, as charged, and they recommend a refund of the difference, \$4.44.

Des Moines, Iowa, April 19, 1888.

NOAH WARNSTAFF, GRAND RIVER, IOWA,

VS.

BURLINGTON & MISSOURI RIVER RAILWAY COMPANY AND
HUMESTON & SHENANDOAH RAILWAY COMPANY.

} Lost goods.

Filed November 7, 1887.

DECISION OF THE COMMISSIONERS.

On November 7, 1887, Noah Warnstaff, of Leon, Iowa, complained that in the shipment of a stock of goods from Table Rock, Nebraska, to Grand River, in Decatur county, Iowa, over the Burlington & Missouri River Railway and Humeston & Shenandoah Railway about a year previous, that one box of goods valued at two hundred dollars was lost in transit. The attention of the above named respondent companies was called to the claim by the Commissioners, and on January 7th, 1888, a letter was received from complainant stating that his claim had been settled. Ordered that the complaint be dismissed.

Des Moines, Iowa, April 19, 1888.

D. W. TOWNSEND, LE MARS, IOWA,

VS.

ILLINOIS CENTRAL RAILROAD COMPANY.

} Appropriation of coal.

Filed November 9, 1887.

DECISION OF THE COMMISSIONERS.

D. W. Townsend, of Le Mars, Iowa, complains that the Illinois Central Railroad Company has been appropriating his coal in transit to the use of the company, and has failed to promptly and satisfactorily settle with him for the same.

The attention of the company was called to the complaint, and on December 29, 1887, complainant writes that he has received payment for the coal taken, and that the complaint may be dismissed. It is so ordered.

Des Moines, Iowa, April 19, 1888.

C. H. MARSH, GRINNELL, IOWA,

vs.

E. L. DUDLEY, RECEIVER OF THE CENTRAL
IOWA RAILWAY.

Filed November 12, 1887.

Cattle killed at highway cross-
ing.
Failure to stop and register at
Montezuma Junction.

DECISION OF THE COMMISSIONERS.

On October 5th, the north bound passenger train of the Central Iowa Railway Company ran into a drove of cattle belonging to Mr. Marsh at a highway crossing north of the junction with the Grinnell & Montezuma branch of this road, and killed four of them. Mr. Marsh claims that the engine did not whistle at the distance required by the statute, and that the train failed to stop and register at the junction. This violation of a statute of the State and established rule of the company he claims entitles him to damages. The Receiver states in reply that the whistle was sounded for the crossing (this is probably correct, as Mr. Marsh heard a whistle which he thought was at the junction), and that the train was not running at an unusual rate of speed. He also states that "north bound trains do not register at Grinnell and Montezuma Junction, but south bound trains are required to register, so that trains from Montezuma can know what trains have passed, and whether they have a right to proceed." It is not stated in the papers of the case whether the railway was fenced or not on each side of this crossing. The presumption the Commissioners proceed upon is that it was, and the cattle were killed at a place where the company had no right to fence. If this is correct the railroad seems to have complied with all legal requirements at road crossings.

Des Moines, Iowa, April 6, 1888.

PATRICK GRIFFIN, GRAND RIVER, IOWA,

vs.

HEMESTON & SHENANDOAH RAILROAD
COMPANY.

Filed November 14, 1887.

Overcharge on car load of
corn.

DECISION OF THE COMMISSIONERS.

On November 12, 1887, Patrick Griffin complains that he was overcharged on a car load of corn from Clearfield to Grand River, a distance of thirty miles. The charge on the car load in the bill rendered was \$40, or ten cents per hundred on 40,000 pounds. This is the rate that has been in use on the

railroad for two years, and has been charged to all parties shipping corn. The actual amount shipped was 718 bushels shelled corn; weight 40,208 pounds.

The company has uniformly, it is claimed, and their local freight tariff shows this, charged this rate to all parties shipping corn this distance. The Commissioners do not regard this as, under the conditions of the road, an unreasonable rate. Mr. Griffin had paid the same rate before, but this car was of larger capacity, and contained more than twenty tons.

Des Moines, Iowa, April 6, 1888.

FRANK W. HILL, MAXWELL, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY

Overcharge.

Filed November 16, 1887.

DECISION OF THE COMMISSIONERS.

On November 16, 1887, Mr. Hill writes the Board that he paid the Minnesota & Northwestern Railway Company six cents per hundred pounds for hauling a car of flour from Waterloo to Melbourne, sixty miles, while the Chicago, Milwaukee & St. Paul Railway Company charged him seven cents per hundred pounds for hauling flour from Melbourne to Maxwell, a distance of sixteen miles. The answer is that the charge of seven cents is the regular tariff, and the rate from Waterloo is probably a special rate. As the entire subject of rates in the State will shortly come up for adjustment, the Commissioners prefer not to complicate this matter with individual cases.

Des Moines, Iowa, April 6, 1888.

W. C. EARLE, WAUKON, IOWA.

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

Hogs killed in transit.

Filed June 14, 1888.

On June 12, 1888, W. C. Earle of Waukon, writes the Commissioners that he lost some hogs in transit from Waukon to Chicago by a railway accident, and that other parties who had suffered at the same time had been paid their losses.

The complaint was referred to Mr. Tucker, assistant general manager, who notifies the Commissioners that the claim will be paid, although he denies any legal liability for the loss. This, when paid, disposes of the complaint.

Des Moines, Iowa, July 31, 1888.

[July 16, 1888, a letter was received from Mr. Earle, saying: "Our claim has been paid in full, owing to the interference of the Board. Many thanks for same." Case closed.]

E. C. WILSON, VAN WERT, IOWA,

VS.

HUMESTON & SHENANDOAH RAILROAD COMPANY.

Injury to stock.

Filed November 22, 1887.

On November 21, Mr. Wilson writes the Commissioners that the Humeston & Shenandoah Railroad runs through his forty acres of land; the track is not fenced; that there is a bridge in the field one hundred feet long and twenty-five feet high. On the night of November 18th this mare was running in the field and fell off the bridge, injuring her severely and rendering her useless. He asks the Commissioners to assist him in getting pay from the company, placing his damages at one hundred dollars. The attention of the receiver was called to the complaints, who disclaimed liability, but on January 28, 1888, paid the amount of the claim in full. It is but justice to the receiver to state that Mr. Wilson informed the Commissioners and the company that he was in indigent circumstances and too poor to employ a lawyer to prosecute his claims in the courts.

Des Moines, Iowa, April 6, 1888.

E. F. BROCKWAY, AINSWORTH, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

Overcharge.

Filed December 9, 1887.

In the matter of the complaint against the Chicago, Rock Island & Pacific by E. F. Brockway of Ainsworth, Iowa, regarding overcharge on cattle, hay, etc., and discrimination in favor of Chicago. After investigating the matter thoroughly and receiving a proposition from the Chicago, Rock

Island & Pacific Railway Company, to refund any overcharges made different from schedule rates, the complaint was withdrawn and case closed.

By order of the Board.

Des Moines, Iowa, May 2, 1888.

J. FRASER, HOLMES, IOWA,

VS.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.

Trespassing on land.

Filed November 23, 1887.

The complainant resides about midway between Clarion and Goldfield stations on respondent's road, at a point at which the people wanted a side-track put in. Complainant agreed to sell the company, for the purpose named, a tract of ground one thousand feet long by one hundred and ten feet wide. Pending the payment of the purchase money respondent took possession of the ground and put down the side track. Several letters were written looking to an adjustment of this complaint, and on July 18, 1888, a letter was received from complainant to the effect that the matter was settled. Ordered that the case be marked settled.

August 2, 1888.

B. H. SMITH, HOLSTIEN, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY CO.,
ILLINOIS CENTRAL RAILROAD CO.

Y at Correctionville, Iowa.

Filed December 30, 1887.

On December 30, 1887, R. H. Smith filed in the office of Railroad Commissioners a paper stating that the Illinois Central Company owned a line of railroad from Cherokee to Onawa, and that it intersects the Chicago & Northwestern Railway at Correctionville, and asks, under the provisions of section 1292 of the Code, that they be connected by a Y.

The railroad companies asked the Commissioners to defer the building of connecting tracks until the frost was out of the ground. Mr. Smith subsequently notified the Board that the connection between the roads had been made as asked for.

This closes the case.

Des Moines, Iowa, August 30, 1888.

A. C. & T. G. TASKER, ONSLOW, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY CO.

} Rebates claimed on hay.

Filed January 3, 1888.

In the above entitled case the complainants set forth that on November 23, 1886, they shipped a car load of hay over the Chicago & Northwestern Railway from Gray, Iowa, to Cedar Rapids, (car No. 31,374); that they were to receive 50 per cent rebate on the same as per contract with the company and which rebate they had received on cars numbered 32,536, 15,304, 18,816, 31,776, 8,686 and 2,820, over the same route. That the agent at Cedar Rapids refused to pay the rebate and they ask the Commissioners to enforce the contract.

On the representation of the above facts to the general manager, J. M. Whitman, of the Chicago & Northwestern Railway by the Commissioners, he acknowledged the claim and said it should be adjusted promptly. After much delay, on May 11, 1888, Mr. A. C. Tasker writes the Commission that his claim has been satisfactorily adjusted by the company.

Case closed.

Des Moines, Iowa, May 23, 1888.

FRANK FORBES, OSAGE, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY
AND ILLINOIS CENTRAL RAILROAD.

} Inconvenient train connections.

Filed November 25, 1887.

On November 19, 1887, Mr. Forbes calls the attention of the Commissioners to the connection made at the crossings of these roads near Charles City and expresses the belief that if these roads were run in the same interests that a close connection could be made between the trains at night as well as in the day. He claims that the traveling public is subjected to great annoyance by the failure to connect at this point and that the failure is the result of a disposition to annoy each other rather than use every effort possible for the accommodation of the public.

The railroad companies deny this and ask Mr. Forbes to make out a card that will accomplish what he wishes without breaking other connections that are now important. Further correspondence with the companies was followed by changes in the running time of both roads and on January 23rd Mr. Forbes writes the Commissioners that the connections are now very

satisfactory and expresses a feeling of obligation to the Commissioners "provided they had any agency in procuring the changes."

The arrangements being entirely satisfactory the case is closed.

Des Moines, Iowa, April 20, 1888.

D. F. BUTIN, DES MOINES, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

} Damages for stock killed, etc.

Filed January 19, 1888.

OPINION OF THE COMMISSIONERS.

On January 12, 1888, D. F. Butin, of Des Moines, Iowa, filed complaint against the above road for damages to hogs killed, for fences burned and asking repair of cattle crossing under a bridge on his farm, on the line of said road near Des Moines.

The attention of the railroad authorities being called to the complaint, on January 28th, Roswell Miller, General Manager, replied, saying the matter would be investigated. April 24th, Mr. Butin acknowledged satisfactory settlement of claim for fence burned. May 3^d, General Manager Miller writes that the roadmaster has instructions to put broken stone under the bridge and put the cattle pass in good condition under the bridge, and to further investigate claim for hogs killed, a special agent was sent. September 28th the General Superintendent writes: "I find upon investigation that Mr. Butin made an exorbitant claim for hogs killed and that we were unable to reach an adjustment, and discontinued negotiations."

The Board are of the opinion they can pursue the case no further profitably, as the claim is one for the courts to settle. Case closed.

Des Moines, Iowa, October 2, 1888.

In matter of condemning lands for additional depot grounds for the Cherokee & Dakota Railroad Company at Sheldon, Iowa.

STATE OF IOWA, }

BEFORE THE RAILROAD COMMISSIONERS. }

DECISION OF THE COMMISSIONERS.

The Cherokee & Dakota Railroad Company, a corporation organized under the laws of the State of Iowa, has now in operation a railway from Cherokee, in the State of Iowa, to Sioux Falls, Dakota Territory, which line of railroad passes through the incorporated town of Sheldon, in O'Brien county. The railroad company asks the Commissioners, by virtue of authority conferred upon them by chapter 190 of the laws of the Twentieth General Assembly, to determine what lands are necessary for additional depot grounds for the reasonable transaction of the business, present and prospective, of such railway company.

On the 14th day of March, 1888, notice having been served on the alleged owners of the lands, in compliance with the statutes, as will appear from papers on file, the Commissioners proceeded to Sheldon and examined the depot grounds asked for by the petitioners, and made a plat or map of Sheldon, with the grounds sought to be condemned for depot purposes marked, and determined that the following described lands are necessary for the reasonable transaction of business, present and prospective, of such railway company.

In block 6 of said town of Sheldon, lots 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19 and 20, together with all the alleys in said block included within the boundaries of said lots; also that portion of Third avenue directly east of lots 18 to 20 inclusive, and between aforesaid lots 3 to 6 inclusive, in block 18. Also lots 3, 4, 5, 6, 7, 8, 9 and 10, of block 15, and the alleys included within said lots. Also that portion of Fourth avenue east of lots 7 to 10 inclusive, of block 15, and between these lots and lots 3, 4, 5 and 6, in block 16. Also lots 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11, block 16, together with the alleys included within said lots; also all that portion of Fifth avenue east of lots 7 to 11 inclusive, in block 16, and between said lots and lots 2 to 6 inclusive, in block 25; also lots 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11, in block 25, together with the alleys included within said lots. Also all that portion of Sixth avenue east of and between lots 7 to 11 inclusive, and between these lots and block 42 and the stock yards owned by the Chicago, Milwaukee & St. Paul Railway; also all of block 22.

The petitioners ask for authority to condemn lots numbered 9, 10, 15 and 16, in block 6; lots numbered 2, 5, 8 and 11 in block 16, and lots numbered 5, 8, 2 and 11, in block 25.

The above numbered lots being within the limits that the Commissioners regard as necessary for the reasonable transaction of the business, present and prospective, of the Cherokee & Dakota Railway Company.

The Commissioners, in compliance with the statute, make this, their certificate, to the Clerk of the District Court, that the lots heretofore described, viz.: parcels of land designated in the plat of said incorporated town of Sheldon as lots numbered 9, 10, 15 and 16 in block 6; lots numbered 2, 5, 8 and 11 in block 16, and lots numbered 5, 8, 2 and 11 in block 25, are necessary for the reasonable transaction of the business, present and prospective, of said railroad company.

(Signed)

PETER A. DEY.
SPENCER SMITH.

Sheldon, March 14, 1888.

C. B. STEVENS, DONNELSON, IOWA,

VS.

CHICAGO, BURLINGTON & KANSAS CITY
RAILWAY COMPANY.

} *Fence destroyed by fire from engine.*

Filed January 19, 1888.

On January 18, 1888, Mr. Stevens complained to the Commissioners that the railway company, on August 11th, 1887, had set fire to and destroyed the fences enclosing the pasture where his cattle were feeding, and that his cattle got out of the field. He paid certain amounts for fines and expenses in hunting up the cattle, and asks the expenses incurred be paid him by the railway company. The answer filed by the company denies legal liability, as the engine was inspected before starting on the trip, and found to be in "every respect in good condition, * * * handled by careful and skillful engineers," and that "all precaution possible to prevent fires," was used. Further correspondence with the officers of the road led to a settlement, and on August 28th Mr. Stevens writes the Commissioners that he has made a settlement in full for his claim, which closes the case.

Des Moines, Iowa, August 31, 1888.

D. B. BRYAN, BOUTON, IOWA.

VS.

Petition for station.

CHICAGO, MILWAUKEE, & ST. PAUL RAILWAY CO.

Filed January 25, 1888.

On January 24, 1888, David D. Bryan, postmaster at Bouton, Iowa, a town on the Chicago, Milwaukee & St. Paul Railroad, five miles from Perry and five miles from Woodward, petitioned the Commissioners for a depot building at that point. Petitioner claimed that at Bouton there was a dry goods and hardware store and a grocery store, a blacksmithshop and a grain and hog buyer. The petition was forwarded to the respondent, Mr. R. B. Campbell, superintendent of Chicago & Council Bluffs division, replied that there were seventy-four car loads of freight forwarded from Bouton during the year 1887, that the grain house and stock yards at that point were operated by the Perry grain and stock dealers; that a Mr. Breed, the grain dealer, built an office near the grain house in which he keeps a fire and gives passengers accommodations while waiting for trains. On April 21st, following, the complainant wrote the Commissioners that owing to poor crops for the past few years and the consequent lack of business that the matter might be dropped for the present. Ordered that the complaint be dismissed without prejudice.

Des Moines, Iowa, May 1, 1888.

ROBERT CRYLIE, GLIDDEN, IOWA,

VS.

Failure to furnish cars.

CHICAGO, & NORTHWESTERN RAILWAY COMPANY.

Filed January 26, 1888.

Robert Crylie of Glidden, Iowa, complains that on Thursday, December 29, 1887, he ordered a stock car for the following Saturday, to be loaded at the station of Glidden, on the Chicago & Northwestern Railway; that he drove his cattle in on Saturday morning; the car had not arrived, but that he had been assured by the station agent that it would be there in the afternoon; that he could ship his cattle that night; that the car did not arrive, and that he was thus obliged to hold his cattle in the yards until Monday noon, and that in meantime there was a severe storm; that his cattle did not get to Chicago until Wednesday morning, having been thirty-six hours on the way, and four days having elapsed from the time his cattle were driven from his feed lots; that by reason of such delays and negligence on the part of the respondent company, complainant has sustained a considerable loss.

which he asks respondent to make good to him. Complaint was submitted to J. M. Whitman, general manager of the Chicago & Northwestern Railway Company.

On May 5th complainant writes: "I desire to say that the matter has been adjusted by the railroad company to my entire satisfaction."

Ordered that the case be dismissed.

Des Moines, Iowa, May 10, 1888.

CITIZENS OF SLATER, IOWA,

VS.

Petition for billing station.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

Filed February 1, 1888.

On February 1, 1888, a petition signed by W. P. Webb and thirty others of Slater, Iowa, was filed with the Commissioners, asking that said station be made a regular billing station for the receipt and shipment of local freight. In support of the request petitioners state that Slater is growing rapidly, and at present has about twenty business houses; also, that it is a crossing point with the Chicago, Milwaukee & St. Paul Railroad. To this complaint J. M. Whitman, for respondent, replied as follows: "There is but little business done at this station, and up to this time not sufficient to warrant the expense of side tracks, such as would be required for handling freight. We now have a joint agent at Slater, and it is my intention to put in a short siding in the spring; when this is done we will make it a billing station."

On April 20th, General Manager Whitman wrote the Commissioners that he had given instructions for the construction of a side rack at Slater, and that the work would be done as soon as possible.

Case closed.

Des Moines, Iowa, May 1, 1888.

T. W. FERGUSON, DALLAS CENTER, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} Overcharge.

Filed February 1, 1888.

The complainant, T. W. Ferguson, is the proprietor of a harness shop at Dallas Center, Iowa. He states that he was charged by the respondent sixty-five cents as freight from Cedar Rapids on a roll of harness leather weighing eighteen pounds.

To this complaint W. W. Loomis, division freight agent for the Chicago, Rock Island & Pacific, replied:

I find that shipment in question was billed from Cedar Rapids to Grand Junction at thirty-five cents; transfer charges at Grand Junction five cents, and our charges, Grand Junction to Dallas Center, were twenty-five cents, making a total through charge of sixty-five cents on the shipment in question. Had this been delivered to our line at Cedar Rapids the expense would have been very materially less.

In answer to the reply of Mr. Loomis, Mr. Ferguson, the complainant, writes as follows:

DALLAS CENTER, IOWA, April 27, 1888.

Board of Railroad Commissioners:

The roll of leather on which overcharge occurred weighed seventeen pounds; freight charges, sixty-five cents. I got on February 10, 1888, twenty pounds from Cedar Rapids; charge forty cents; February 16, forty pounds, charges fifty-five cents; March 17, forty pounds, charges fifty-five cents—all by the way of Grand Junction, just the same as the other; seventeen pounds cost sixty-five cents, forty pounds cost fifty-five. The railroads ought to have a price. The agent here says the charge is as much on seventeen pounds as on one hundred, but why should it cost more on seventeen pounds than it does on forty, over twice as much weight and less freight, all come over the same railroad, and just as much transfer and as many roads to come over? Agent says that ten pounds cost as much as one hundred, but when the one hundred pound roll comes this theory don't hold out only in words. There should be an established price so you can depend on it. I have been here sixteen years, and I never saw any difference in the Des Moines & Ft. Dodge Railroad, but since the Chicago, Rock Island & Pacific got it there has never been two bills alike in my experience.

T. W. FERGUSON.

On May 4th complainant writes the Commissioners:

I find on the explanation of the overcharge that it was shipped over the wrong road, causing the excess on charge. Please return me the bill of goods and freight receipt and let matter drop.

Case ordered closed.

Des Moines, Iowa, May 10, 1888.

O. W. YOUNG, GLIDDEN, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY CO.

} Damages for failure to furnish cars.

Filed February 8, 1888.

DECISION OF COMMISSIONERS.

February 7th, O. W. Young of Glidden, Iowa, entered complaint against the above road for failure to promptly furnish car as agreed on for shipment of stock, by which failure he "was delayed from Monday noon, January 31st, until Wednesday night, February 1, 1888, in the company's stock yards at Glidden, which were in a filthy condition, with no racks or feed trough," that by such delay he was damaged largely by shrinkage, and also from 20 to 25 cents per hundred weight. The attention of the railway company being called to the complaint by the Board, February 8th, under date of March 29, 1888, they admitted the delay from January 30, to February 1st, in cars, but claimed it was unavoidable. The said condition of yards was caused by soft weather; and as to lack of feeding facilities, they had ordered racks and feed boxes to be constructed at once.

June 2, 1888, H. C. Wicker, Traffic Manager, writes, claiming that they made no agreement to furnish cars at any given time, and that they secured them as soon as possible, and denying responsibility for Mr. Young bringing his stock to the yards the 31st, two days before arrival of car.

As Mr. Young has failed after frequent requests to furnish evidence to controvert the statement of the railway company, the Board cannot sustain his claim for damages. Case closed.

Des Moines, Iowa, October 19, 1888

S. K. MEADE, ROCKWELL CITY, IOWA,

vs.

DES MOINES & NORTHWESTERN RAILWAY.

} Overcharge.

Filed February 2, 1888.

On January 30, 1888, Mr. S. K. Meade of Rockwell City, Iowa, made complaint to the Commissioners that the Des Moines & Northwestern Railway Company charged him 24.43 too much on shipments of butter and eggs from Rockwell City to Chicago, the shipment having been made in 1885, and asks the Commissioners to assist him in having the claim paid.

The attention of the officers of the company was called to the claim and on February 27, Mr. Meade wrote the Board that it was satisfactorily adjusted.

E. E. GASTON, VAN WERT, IOWA,

VS.

WABASH WESTER RAILWAY.

Station buildings in an unsuitable condition for passengers.

Filed February 10, 1888.

Mr. E. E. Gaston complains that he was compelled to wait in the passenger depot of the Wabash Western Railway at Ottumwa, with ladies and children; that there were three men drunk vomiting on the floor; that the room was cold without fire and that the agent did not come before the train left. Mr. Hayes, General Manager, denies the statement and says on the day mentioned there was a fire and there was no drunken men about. As Mr. Gaston's letter does not give the date it is probable that they refer to different days.

It is immaterial and the Commissioners are not inclined to verify the statements. It is enough to know that complaints of this kind would rarely be made if proper care was taken of the station houses. There seems to be generally a neglect of these matters. Drunkenness, loafing, smoking and profane or foul language should be rigidly excluded from the waiting rooms. Good fires, comfortable places to sit and due respect to the decencies of life should belong to the place provided by the company where passengers must wait for trains.

It should be the duty of the station agent or some other responsible party to see that these conditions are maintained.

By order of the Board of Railroad Commissioners.

Des Moines, Iowa, April 20, 1888.

GASPAR BROS., KINGSLEY, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY CO.

Extortionate rates.

Filed February 10, 1888.

On February 10, Gaspar Bros. of Kingsley, Plymouth county, Iowa, addressed the following letter to the Commissioners:

"The Chicago & Northwestern has the audacity of changing on local freight from Correctionville, to Kingsley from 9 to 15 cents per hundred, which is one-third the rate from Des Moines to Correctionville; hoping you will be able to adjust this matter for us, we are

Truly yours,

GASPAR BROS."

Correspondence with the railway company and the complainants followed, before however the Board was sufficiently advised to act upon the com-

plaint, the General Assembly passed a law changing the method of making rates in the State of Iowa. As all questions raised in this complaint will be acted upon in framing Iowa railroad tariffs it is not thought expedient to anticipate in special cases the general adjustment that will govern rates throughout the State.

The complaint is dismissed.

By order of the Board.

Des Moines, Iowa, April 20, 1888.

RICHARD WILLIAMS, IDA GROVE, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY CO.

Failure to furnish cars.

Filed February 14, 1888.

DECISION OF COMMISSIONERS.

On February 14, 1888, Richard Williams writes the Commissioners that he made an agreement with Patrick Scanlan, agent of the Chicago & Northwestern Railway Company, for two stock cars, to be ready for loading at Ida Grove at 2:15 P. M. on February 6, 1888. He came with his cattle at the time agreed upon, but the cars were not brought to the station until Tuesday, February 7. By direction of the agent he loaded at 3:30 of that day, and the car did not leave until 6 P. M. Mr. Williams claims an expense of feeding cattle at station of twenty dollars, and a shrinkage of from 500 to 1,000 pounds of beef.

Mr. Whitman, General Manager, in a letter dated February 22, denies the contract, but admits that the cars were ordered of the station agent on February 4, to be loaded February 6, but owing to the scarcity of cars the company was unable to furnish them until February 7. He further states Mr. Williams drove the cattle in the company's yards, which were in good condition, and fed them there; that the train left Mapleton at 3:50 and Ida Grove as stated by complainant, being detained one hour by other trains.

The question is was Mr. Williams' order for cars at a certain time a contract with the company in which time was the essence of the contract? The law says: "It shall be the duty of any railroad corporation, when within their power to do so, and upon reasonable notice, to furnish suitable cars to any and all persons who may apply therefor, * * * and to receive and transport such freight with all reasonable dispatch." The Commissioners assume the statement to be true that Mr. Williams ordered his cars as any other shipper does, and his agreement with the agent was simply the promise of the agent to forward the order to the proper officer to be filled. It was probably not in the power of the agent to do more than notify the

person whose duty it was to distribute cars that Mr. Williams needed two cars at a particular time.

If this disposes of the special contract, the law has the qualification, "when in their power to do so." The company claim that they furnished the cars as soon as they could, and furnish affidavits to that effect; that the train left Ida Grove an hour late, being unavoidably detained. There is sworn evidence that it was not in the power of the company to furnish cars sooner than they were furnished.

The conditions developed in the complaint and answer, we think, under the law, would preclude a judgment for damages.

Des Moines, Iowa, November 20, 1888.

IOWA FLOUR AND OIL COMPANY, DES MOINES, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

} Discrimination

Filed February 18, 1888.

Mr. Joseph Cannon, manager of the Iowa Flour and Oil Company, on February 13, 1888, complained to the Board that flour was placed by the tariff in the fourth class, and the company was shipping fourth class goods for a distance of fifty miles or less at eight cents, but that they charge him fourteen cents on flour. This costs him at present rates five cents more than flour can be delivered to his customers by way of Chicago, double the distance. The attention of the company was called to this, and on March 7th Mr. St. John, General Manager, writes the Commissioners that they did exclude flour from those abnormally low rates. Further consideration developed the idea that this might work an injustice to millers located on their lines and they issued a new tariff, making it apply to flour as well as other fourth class matter.

This closes the case.

Des Moines, Iowa, April 20, 1888.

FARNHAM & KILBORNE, AKRON, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

} Violation of provisions of the inter-state commerce law.

Filed February 18, 1888.

On February 15, 1888, Messrs. Farnham & Kilborne sent to the office of the Railroad Commissioners one freight bill from Rockford, Illinois, to Akron, Iowa, the rate charged on agricultural implements being 47 cents per hundred pounds; also two bills from Chicago to same place, the rate being 37 cents per hundred; this they charged as being a violation of the inter-state commerce law. The attention of the railway company was called to the case, when they replied that the rates were charged before the law went into effect, the date of shipment being March 28th, the law taking effect April 1st. This closes the case, as the law could not be violated until it went into effect.

Des Moines, Iowa, April 20, 1888.

WM. W. A. HUNTINGTON, CALAMUS, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY CO.

} Discrimination and extortion in coal rates.

Filed February 3, 1888.

DECISION OF THE COMMISSIONERS.

February 2, 1888, Wm. W. A. Huntington, of Calamus, Iowa, complained to Governor Larrabee of unjust discrimination against him in the shipment of coal by the Chicago & Northwestern Railway Company, which complaint was referred to this Board for investigation. The complainant sets up that he was a retail coal dealer at Calamus, Iowa; that he has been so discriminated against in low rates given to neighboring towns and high rates charged him, as to seriously cripple his business; that his rate from Clinton to Calamus in January, 1888, was from 90 cents a ton to \$1.00; that while coal was carried from Streator, Ill., via Clinton, to De Witt, nineteen miles east of Calamus, for \$1.40 per ton, he was compelled to pay \$2.45 per ton from Galva, Ill. The rate per car in the first shipment is \$29.05; the latter, \$48.18, for nearly a like distance; expense bills covering both shipments accompanying complaint.

The attention of the authorities of the Chicago & Northwestern Railway Company being called to the complaint, Mr. H. C. Wicker, Traffic Mana-

ger, February 16, 1888, made a general denial of the statements in the complaint aforesaid, and says: "We do not know where Mr. Huntington gets his data for stating that at the present time we charge \$1.20 on soft coal from Clinton, when before December 8th it was 90 cents only, and refers to the distance tariff, which was in effect at that date, but did not affect the above shipments, which were inter-state, and the invoices of which, in our possession, fully sustained the statements of Mr. Huntington regarding the discriminating prices charged." After a lengthy correspondence, the Chicago & Northwestern Railway Company, in a letter of May 24, after duplicates of expense bills were furnished them for examination, stated that they "had a joint arrangement with the Chicago, Santa Fe & California Railroad Company, by which the shipment from Streator to De Witt was made, but that having no arrangement with the Chicago, Burlington & Quincy Road, the only thing left for us is to charge our local rates from junction points where coal is delivered to us by that company."

The distance from Clinton to Calamus is 30.5 miles. Under the rate for carrying coal established in the Glenwood case as a reasonable rate, the charge should have been 57 cents per ton instead of \$1.20, the rate charged, and this Board are of the opinion that any charge made above that is unreasonable and should be refunded. On making the above representation to the Traffic Manager of the road, he replied in a letter of May 24th, 1888, as follows: "If the complainant failed to make proper inquiry as to the rates of freight before he purchased and shipped his coal, this company is certainly not to blame, and we must deny that any injustice has been done Mr. Huntington, and decline to make any rebate in our charges."

After fully considering all the evidence before us, the Board are of the opinion that Mr. Huntington has been unjustly discriminated against, and charged an unreasonable rate on his shipments, and that the Chicago & Northwestern Railway Company should refund to him the difference between the amount paid for transporting coal from Clinton to Calamus and the amount they would have been entitled to under the decision of this Board in the Glenwood case, and so recommend. Case closed.

Des Moines, Iowa, September 22, 1888.

M. N. SMITH AND J. S. TODD, MANILLA,
IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

Discrimination in station facilities.

Filed February 29, 1888.

DECISION OF THE COMMISSIONERS.

On February 28, Fred. W. Hossfeld, Private Secretary of the Governor of Iowa, transmitted to the Board a complaint against the Chicago, Milwaukee & St. Paul Railway Company, signed by M. N. Smith and J. B. Todd; also a letter addressed by M. N. Smith to Governor Larrabee, and a letter from Roswell Miller, General Manager, to Mr. Smith. The complaint is that Smith and Todd, proprietors of hotels in Manilla, have received orders from the agent of the railroad company that they must not solicit the patronage of passengers on the depot platform beyond a certain point, which is so far away that they are virtually prohibited from soliciting at all; that the railroad company has a hotel and eating house, and is thereby able to monopolize the patronage of the traveling public; that the charges at the depot hotel are excessive for the same accommodations furnished by other hotels; that passengers, by means of the prohibition exercised, are prevented from learning that there are any other places where they can be accommodated; that this being a junction point, passengers are detained many hours, and that it is unjust that they should be overcharged and information withheld as to other hotels. They ask that hotel runners be allowed the privilege of the depot platform on an equal footing with the runners of the depot hotel.

In a case decided by this Board (Van Hooser vs. the Illinois Central Railroad Company, report of 1881, page 135), the Commissioners say: "Has the Illinois Central Railroad Company a lawful right to the control of its station grounds in the conduct of its business? Has an omnibus proprietor a right to use the grounds of a railway company which is devoted by law to railroad uses, for his private benefit or advantage?" Substantially the same principles are involved in this case. The Chicago, Milwaukee & St. Paul Railway Company has, we think, the control of its platforms, station buildings and grounds, subject only to the rights of the public using the railway; for all other purposes these are private grounds. It is not claimed that complainants desire the unrestricted occupation of this property for the purpose of using the railway; it is avowedly for their own private purposes, for the sake of soliciting patronage for their hotels. This supervision, limiting the places on the platforms where hotel runners may come to solicit patronage, is almost universal, and we think is only a reasonable exercise of the police power vested in the railway company. In the case of Johnson vs. the Chicago, Rock Island & Pacific Railway, 61 Iowa, page 25, the Court says: "The waiting room was for the accommodation of incoming and

outgoing passengers, and not a place of resort for the public, and while one not entering them as a passenger or on business for the company is not a trespasser, yet on request to leave it is his duty to do so, and upon his refusal it is the right of the agent to eject him, using such force as is reasonably necessary."

The authority a railway company may exercise over its station grounds, platforms, etc., is very clearly laid down in the case of *Barker vs. Midland Railway Company*, Common Bench Reports, vol. 18, page 45. Miller, Judge, says: "This action is founded upon a supposed duty on the part of the railway company to permit the plaintiff to come upon their land, a duty which is alleged to arise from their allowing the public generally to do so. It is not alleged that there has been any dedication of this place to the public. * * * It certainly would be somewhat extraordinary if any such right should exist in one to whom the company owes no direct duty."

The Commissioners see no reason why the railway company may not properly designate the parts of their platforms where hotel runners can solicit patronage, or why they may not exclude them from their grounds, provided they treat all hotel runners alike. This would include those representing the depot hotel as well as others.

The hotel and omnibus runners are often a source of annoyance to the traveling public, and it is proper that they should be subject to control by the railway company whose grounds they seek to occupy for their own purposes.

Des Moines, Iowa, March 1, 1888.

CITIZENS OF KINGSLEY, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

} *Excessive freight rates.*

DECISION OF THE COMMISSIONERS.

Filed February 28, 1888.

Cathcart Brothers and sixty others, citizens of Kingsley and vicinity, complain to the Commissioners that the Chicago & Northwestern Railway Company charges from Kingsley and other stations on the Maple River branch of their road a higher rate on grain to Chicago and Milwaukee than is charged from points equally distant on the Council Bluffs line. The charge on the former line is from twenty-two to twenty-five cents per hundred pounds, while on the latter line the charge is nineteen cents. Reports are that twelve cents only are charged from Missouri river points. They claim that the spirit of the law is violated, as the principal part of the haulage is over the same track. The case is presented to the Iowa, rather than

the Inter-State Commerce Commission, as the discrimination is in Iowa, the freight being all merged into the same trains long before it reaches the Mississippi river. The petitioners see no reason that will justify the railroad company in charging the farmer who lives in Plymouth county seven cents per hundred pounds more for hauling his grain the same distance than the company charges the Pottawatomie county farmer.

The complaint is one of Inter-State commerce, and this Board can afford no relief. This is the decision in the case of the State of Iowa v. the Chicago & Northwestern Railway Company, American and English Railway Cases, volume 27, page 15; also, *Wabash, St. Louis & Pacific Railroad Company v. The People of the State of Illinois*, American and English Railway Cases, volume 26, page 11. Justice Miller of the Supreme Court of the United States in announcing the latter decision says: "As restricted to transportation which begins and ends within the limits of the State, it is the province of the legislature to determine the question, * * * but when applied to more than one or a series of States, the regulation is one which must be, if established at all, of a general and national character, and cannot safely and wisely be remitted to local rules and local regulations."

If the complainants get relief it must be from the Inter-State Commerce Commission or the courts.

Section thirteen of the Inter-State commerce law says that "Said Commission shall in like manner investigate any complaint forwarded by the Railroad Commissioner or railroad commission of any State or territory at the request of such commissioner or commission, and may institute any inquiry on its own motion in the same manner and to the same effect as though complaint had been made."

If the parties signing this petition desire and will furnish the necessary proofs of facts in the petition, the Iowa Commissioners will present the case to the Inter-State Commission.

In the case of *E. B. Raymond v. The Chicago, Milwaukee & St. Paul Railway*, where a branch line held about the same relation to the main line as in this case, the Inter-State Commission held that two and one-half cents differential was reasonable, recognizing a differential but reducing it from eight cents charged by the company.

Des Moines, Iowa, March 1, 1888.

S. A. CONVERSE, CRESCO, IOWA.

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

Refusal to haul Burton stock cars.

Filed February 24, 1888.

DECISION OF THE COMMISSIONERS.

On February 24, 1888, S. A. Converse of Cresco, Iowa, made complaint to the Commissioners that the Chicago, Milwaukee & St. Paul Railway Company had refused to haul Burton stock cars with his cattle over the line of their road. The complaint was forwarded Roswell Miller, general manager of the road, who replied that his company does not refuse to transport the cars of the Burton Stock Company or any other when requested by shippers to transport them.

Mr. Converse on March 16th states the transaction fully. On August 26th he arrived at New Hampton, Chickasaw county, with his fancy cattle, in two Burton cars, coming over the Minnesota & Northwestern Railroad, leaving cars subject to his order. On August 26th he ordered the cars shipped by the Chicago, Milwaukee & St. Paul Railway to Cresco; the agent refused to forward the cars, and Converse was compelled to fit up ordinary cars to take his fine cattle for exhibition at the fair at Decorah. Desiring to take his cattle to the State fair at Des Moines, he again ordered these Burton cars to Postville, and was again refused. By this action he was precluded from sending his cattle to the State fair at Des Moines. He stated, in addition, that he can keep his cattle in better condition for exhibition in the Burton stock car than in the ordinary car, and that he had hired these two cars for a month, for the express purpose of keeping his cattle in good condition for exhibition at various State and county fairs.

The answer of Mr. Miller is, "Our failure to haul the empty palace stock cars can only be explained by the fact that Mr. Converse unloaded the cars at New Hampton, leaving them on the Minnesota & Northwestern track, subject to his orders, and they were refused because no orders had been given to our agents or the train dispatchers at Minneapolis, the rules prohibiting the haulage of empty foreign stock cars, except when instructions are given through the proper department."

It should be the duty of the station agent to obey the law and forward cars and freight whenever offered by shipper, and if any of the rules and regulations of the company are in conflict with the law, to place the conditions fully before the responsible agent and not allow a trifling technicality, which the shipper cannot possibly know anything of, to deprive him of his rights and the use of the cars for which he has paid.

Section 1292 of the Code says, where railways are connected by a Y or other suitable connection, "they shall haul over their respective roads the cars of such connecting railway and also those of all other railways;

* * * also the cars of all transportation companies or persons at

reasonable terms and for a compensation not exceeding their ordinary rates."

The Commissioners are of the opinion that the Chicago, Milwaukee & St. Paul Railway Company, in refusing to haul the Burton stock cars violated this statute, and that it is the duty of the shipper merely to tender his cars for haulage, and then it becomes the duty of the railway company to transport them within a reasonable time and for a compensation not exceeding their ordinary rates. If the railway company has regulations that must be complied with before the law is obeyed it is the duty of its agents and officers to attend to this after the shipper has tendered the cars, and the responsibility is entirely with the company after the tender. As this complaint is evidently made not for the purpose of recovering damages, but for the enunciation of principles that should govern the action of railroad companies in the State in the future, the Board desire to distinctly state that when the shipper has tendered his cars to the station agent he has done all that the law requires of him; and if, for its own convenience, the railroad adopts rules or forms to govern its agents, it becomes their duty to see them complied with; the shipper has no knowledge of them or is under no obligation for their enforcement.

Des Moines, Iowa, August 8, 1888.

P. LYNCH, NEW HAMPTON, IOWA.

VS.

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY CO.

Failure to provide passable crossing under railway as agreed in right of way.

Filed March 13, 1888.

DECISION OF THE COMMISSIONERS.

On March 12th, 1888, Senator Reiniger presented to the Board a letter from Patrick Lynch, claiming that the Chicago, St. Paul & Kansas City Railway received from him a deed for the right of way over his land, one of the considerations of which was that the company was to build and maintain an undertrack crossing for his stock to pass to and from water. The location agreed upon was a slough, as the embankment was too low to make the crossing on dry land. The clause in the deed is as follows: "The grantors to have a crossing under the track, in the ravine at station 3,192 so as to be passible." Mr. Lynch in an affidavit that he makes states in addition to the above "that the company agreed to make said crossing by draining and removing the muck and filling said space with gravel and stone and that the crossing was not to be less than six feet and six inches in height." Mr. Egan, General Manager, writes the Board that if "Mr. Lynch will fix up the approaches to a point under the track on each side we will take care and fix up under the track."

Independent of Mr. Lynch's affidavit the Commissioners would hold that the clause in the deed above quoted requires the railway company to make across the land acquired for right of way a good and sufficient crossing passable at all times when stock would run out, in other words, furnish Mr. Lynch as near as practicable the same facilities for his stock to run from one part of the farm to the other as before the railroad was built. To narrow the crossing to the six or eight feet under the bridge is entirely at variance with the spirit and letter of the deed. The Commissioners regret that a disposition should be manifested to avoid the plain provisions of law upon this subject which requires that parties necessarily crossing the road are to be placed as nearly as practicable in the same position as before the construction. The Commissioners would advise the railway company to make over the right of way for Mr. Lynch a good and sufficient crossing, passable at all times and high enough for cattle and horses to go under the track.

Des Moines, Iowa, August 31, 1888.

BOARD OF TRADE OF COUNCIL BLUFFS, IOWA,

VS.

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS R. R. CO.
AND PULLMAN PALACE CAR COMPANY.

} Discrimination.

Filed March 17, 1888.

On May 17, 1888, the board of trade filed a complaint charging that respondents were discriminating against the city of Council Bluffs and the citizens thereof by not running sleeping cars on the night trains of the Kansas City, St. Joseph & Council Bluffs road to and from its northern terminus. That in order to obtain sleeping car accommodations on the trains going south, passengers from Council Bluffs are obliged to cross the Missouri River to Omaha and take the train there and cross the Missouri River again at Plattsmouth causing great inconvenience, loss of time and unnecessary expenditure of money. That passengers going north to Council Bluffs and passengers going north wishing to make connection at Council Bluffs with trains going north or east are required to cross the Missouri at Plattsmouth and are carried to Omaha from which point they are forced to again cross the Missouri River to Council Bluffs. That the only way to avoid this circuitous route is to leave the sleeper at Pacific Junction at an unreasonable hour of the night and take a day car for the remainder of the journey.

A copy of the complaint was sent to General Manager W. F. Merrill, who replied that no night sleeper is run on his line between Kansas City and Council Bluffs, but that one is run between Kansas City and Omaha, crossing the river at Plattsmouth. That there is not sufficient business to war-

rant the putting on of two sleepers and that the one car is run to Omaha to meet the necessities of travel, which is greater to Omaha. Mr. Merrill further stated that he was ready to take the matter up at any time with a committee of the Board of Trade of Council Bluffs within the next week or ten days and requested the Board of Railroad Commissioners to be present at that meeting.

Superintendent Jewett, of the Pullman Palace Car Company replied to the complaint and stated that under their contract with the railroad company the right it reserved to the officers of the railroad company to designate on what trains and between what points the sleepers are to be run.

April 30th was fixed for the conference and Commissioners Campbell and Smith went to Council Bluffs and were advised by the Secretary of the Board of Trade that the meeting had been postponed pending settlement.

On August 8th Bartram Zevely, Secretary Board of Trade, wrote the Board that the matter was settled some time ago and that the complaint might be dismissed without prejudice. So ordered.

Des Moines, Iowa, August 9, 1888.

HEATON FUEL COMPANY, COUNCIL BLUFFS, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} Excessive coal rates.

Filed March 16, 1888.

The Heaton Fuel Company, of Council Bluffs, states that in September of 1887 it took the contract to supply the Institute for the Deaf and Dumb in that city with pea coal, with the understanding that the freight rates on soft coal less than lump coal would not exceed \$1.00 per ton from any mine shipping to that point. That on March 11th, the rate on pea coal was advanced to \$1.58 per ton.

The complaint was submitted to the respondent company and on April 17th the following letter was received from complainant:

COUNCIL BLUFFS, IOWA, April 16, 1888.

W. W. AINSWORTH, Secretary Board of Railroad Commissioners, Des Moines, Iowa:

DEAR SIR—Our complaint against Chicago, Rock Island & Pacific Railway has been amicably adjusted. Please dismiss same and kindly oblige,

Yours respectfully,

HEATON FUEL COMPANY.

The case is dismissed.

Des Moines, Iowa, April 18, 1888.

PRICHARD & SKEWIS, INWOOD, IOWA.

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

Discrimination.

Filed February 22, 1888.

DECISION OF THE COMMISSIONERS.

On February 22, 1888, Messrs. Prichard & Skewis, of Inwood, Iowa, write Mr. Coffin, stating that from various points in the Wisconsin Valley to all stations from Sheldon to Canton, Dakota, the rate on lumber was 22 cents per hundred; that on February 9th the rate was reduced to 17 cents per hundred pounds on most of the stations in the vicinity, but retained at 22 cents at Inwood. They ask if this is not a violation of the inter-state commerce law. Mr. Coffin called the attention of Mr. Miller, General Manager of the railway, to the case, and he replies that the rate to Inwood was an error and has been corrected.

Messrs. Prichard & Skewis again write the Board, asking whether they are not entitled to the overcharge between February 6th, the date this rate was reduced at other points, and March 1st, the date when it was reduced at Inwood. Mr. Kellogg, Division Freight Agent, thinks not.

While the opinion of this Board in a case of inter-state traffic would have possibly no weight, it is nevertheless true that if these parties were charged on their lumber four cents per hundred pounds more than parties on the same line of road beyond them, their distance being included in that of the longer haul, they should be refunded the overcharge.

While the parties do not desire to make any complaint, as they are doing considerable shipping over the line, the Commissioners desire to express the opinion that they are entitled to the amount paid by them greater than to stations west of them on the same line.

See Motion, Iowa, May 22, 1888.

CITIZENS OF LEVERNE, IOWA.

VS.

CHICAGO & NORTHWESTERN RAILWAY CO.

Change of name of station.

Filed March 27, 1888.

DECISION OF THE COMMISSIONERS.

On March 24, 1888, an act of the General Assembly was approved by the Governor, authorizing the Railroad Commissioners upon hearing, and after notice served upon the railway company, to order the name of any station on its line to be changed to conform to the name of the incorporated town within the limits of which it is situated. This act became a law upon publication March 29, and on March 27 the Chicago & Northwestern Railway Company was notified that a petition was on file in the office of the Railroad Commissioners, asking that the name of the station on that railway, at the crossing of the Minneapolis & St. Louis Railway, be changed from Whitman to La Verne.

The Commissioners fixed April 12 as the day for hearing, and notified by letter the citizens of La Verne and the General Manager of the Chicago & Northwestern Railway. Neither party appeared, but both furnished written arguments sustaining their positions.

The citizens asked that the name of the railway station be changed from Whitman to La Verne: First, because this was the name of the incorporated town within which the station is located; second, because this was the name of the post-office and the civil township in which it is located; third, because the citizens are annoyed by the misappropriation of letters addressed to Whitman and intended for La Verne, and the traveling public misled and annoyed by the name of the station being different from the town in which it is located. There are other reasons stated which it is unnecessary to repeat, as they are deductions from circumstances possibly drawn more from personal feeling than substantial reasons.

The reply of Mr. Whitman, General Manager of the road, (whose name is sought to be stricken from the list of Iowa stations) is, that in selecting names for new stations it is necessary to use great care to have them dissimilar from those on their system of railways, the reason being that freight and passengers often reach the wrong destination when the same name in different States is applied to stations on their line, his company having a station named La Verne on its road in Minnesota, and another in this State named Luzerne. He suggests a compromise, and that the names of La Verne and Whitman be dropped and some new name be agreed upon that would not be subject to the same objections. The Commissioners have had a number of cases before them involving this question here raised, but until the present time have not thought the powers given them were intended to regulate matters of this kind. The present law makes this a duty,

and imposes a severe penalty upon the company for failure to comply with the order of the Commissioners.

The facts, as the Commissioners understand them, are that the Minneapolis & St. Louis and this branch of the Chicago & Northwestern Railway were built through Lu Verne about the year 1880. The name Lu Verne was satisfactory to the former railway company and the citizens, and a town of five hundred people with this name has grown up around these railway stations; the post-office has this name, and every interest in this locality seems to require its continuance except the convenience of the operating department of the Chicago & Northwestern Railway.

The Commissioners look upon this as a case where the convenience of one party should yield to the general interest and wishes of all other parties, and under the provisions of the law order the name of the station Whitman, on the Chicago & Northwestern Railway, be changed to Lu Verne, in accordance with the prayer of the petitioners.

Des Moines, Iowa, April 14, 1888.

E. S. CLEVELAND, HOLMES, IOWA,

VS.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.

} Station accommodations.

Filed March 23, 1888.

In the above case E. S. Cleveland of Holmes, Iowa, complained that while there is a flag station, side track and postoffice at that point there is no depot, or accommodations of that character; that tickets to Holmes can only be purchased at Clarion and at other stations, and that conductors overcharge and put passengers off without regard to accommodation; that on March 17th his mother, an old lady of sixty-six years of age, bought a ticket at Iowa Falls for Clarion, and was overcharged from there to Holmes by the conductor, and finally put off at a most inconvenient place, about sixty rods from the public highway, and where she was obliged to get down into the mud in a ditch about five feet below the steps of the car.

On complaint being forwarded to the company, they investigated and acknowledged the complaint well founded, and ordered a platform built at Holmes for the accommodation of passengers.

On these acknowledgements and promises the complainant withdraws charges and asks case discontinued.

Case closed.

Des Moines, Iowa, May 16, 1888.

H. H. MOODY, GREELEY, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

} Delay of freight.

Filed March 31, 1888.

The complainant, who resides at Greeley, Iowa, alleges in a letter to the Commissioners, of March 28, 1888, that on the 28th day of February, previous, a car of lumber was billed to him from Guttenberg, Iowa, which had not been received at the date of writing. The complaint was forwarded to company, and on April 4th General Manager Roswell Miller replied that he had been advised by the agent at Greeley that the car was delivered to complainant on the 2d inst. Mr. Miller said: "We must acknowledge there has been delay in the movement of this car, but you will appreciate the extraordinary condition of things with which we have lately had to contend." It is presumed that the "extraordinary condition" refers to the strike. To this letter complainant replied, in substance, that he regarded five days as a reasonable time for the transportation of this car of lumber; that with fair service the car would have been delivered before the strike, and that "this is not the first time that I have had good cause for complaint of service on this road between here, Dubuque and Guttenberg, and I must still urge that I do not think the company is dealing fairly with me here." The Commissioners called Mr. Miller's attention to the foregoing extract, as it seemed to imply that complainant felt himself aggrieved by the action of some one who has control over the movement of his freight. Assistant General Manager J. F. Tucker replied "that it is impossible to investigate causes of delay of the general character stated. We can only do so in such specific instances as the one formerly stated, when the number of the car is given, point of origin and destination, dates, etc. However, as the condition of things are now more normal, I trust there will be no further cause for complaint, and Mr. Moody can rely upon our giving him as good service as any one for whom we move freight."

Case closed.

Des Moines, Iowa, August 8, 1888.

STATE OF IOWA.
BEFORE THE RAILROAD COMMISSIONERS. }

In the matter of condemning lands for additional depot grounds for the Cherokee & Dakota Railroad Company at Oto, Woodbury county, Iowa.

DECISION OF THE COMMISSIONERS.

The Cherokee & Dakota Railroad Company, a corporation organized under the laws of the State of Iowa, has now in operation a railway from Cherokee, in Cherokee county, to Onawa, in Monona county, both in the State of Iowa, which line of railroad passes through the town of Oto, Woodbury county. The railroad company asks the Commissioners by virtue of authority conferred upon them by chapter 190, laws of the Twentieth General Assembly, to determine what lands are necessary for additional depot grounds at Oto station, for the reasonable transaction of the business, present and prospective, of such railway company.

On March 29, A. D. 1888, notice having been served, as will appear from papers on file in this office, on the alleged owner or owners of lands that are sought to be condemned, in compliance with the statute, the Commissioners proceeded to Oto and examined the depot grounds asked for by the petitioner; also a map or plat of Oto, with the ground claimed to be needed marked upon it. They met Mr. Milow Miller, one of the parties in interest, and heard from him the reasons that induced him to believe that the land asked for was not needed for the operation of the railroad.

The Commissioners are of the opinion that a strip of land on the east side of and parallel to the right of way for a distance of 2,004 feet is necessary to make the station grounds complete and uniform; and this strip, in addition to the right of way, is necessary for the reasonable transaction of the business of the railroad company. The following described lands included in this strip, to-wit: Parts of lots one and two, block three, in Oto, are necessary for the use of the railroad company as additional depot grounds, commencing at a point on the south line of First street, 150 5 feet easterly from the point of intersection of said street line with the central line of the main track of the Cherokee & Dakota Railroad, thence easterly on said street line 33.5 feet, to a point on the east line on the right of way line 158 feet, measured parallel to the center line of said Cherokee & Dakota Railroad Company, on its main track, and 175 feet therefrom to a point on the north line of an alley, thence westerly 182 4 feet on said alley line, measured parallel to and 150 feet from south line of First street; thence northerly to the place of beginning.

The Commissioners, in compliance with the statute, make this their certificate to the clerk of the district court, that the part lots heretofore described, parts of lots numbered one and two, block three, are necessary for the reasonable transaction of the business, present and prospective, of said railway company.

Des Moines, Iowa, March 30, 1888.

STATE OF IOWA.
BEFORE THE RAILROAD COMMISSIONERS. }

In the matter of the condemnation of lands for additional depot grounds for the Cherokee & Dakota Railroad Company at Onawa, Iowa.

CERTIFICATE OF THE COMMISSIONERS.

The Cherokee & Dakota Railroad Company, a corporation organized under the laws of the State of Iowa, has now in operation a railway from Cherokee, in Cherokee county, to Onawa, in Monona county, which railroad has now its lines at Onawa. The railroad company asks the Commissioners, by virtue of authority conferred upon them by chapter 190 of the laws of the Twentieth General Assembly, to determine and certify what lands are necessary for additional depot grounds for the reasonable transaction of the business, present and prospective, of said railway company.

On the 29th of March, A. D. 1888, notice having been duly served on alleged owners of the lands, in compliance with the statute, as will appear from papers on file in this office, the Commissioners proceeded to Onawa and examined the depot grounds asked by the petitioners; also a plat or map of the town of Onawa, with the grounds sought to be condemned for depot purposes, and decided that the following described lands are necessary for the reasonable transaction of business, present and prospective, of such railway company. Including the right of way, the company requires between Oak street and Central Broadway, in said town of Onawa, a strip of land 278 feet in width and 2,400 feet in length. The company asks that the depot grounds be enlarged and authority be given to them to condemn the following described pieces or parcels of land known and designated on the plat of said town of Onawa as lots numbered five, six and seven, in block numbered thirty-nine, lots five and six in block numbered forty-two, lot numbered twelve in block forty-six, lot numbered twelve in block forty-seven, lot numbered one, block forty-nine, and lot numbered five in block thirty-six.

The above described lots are within the limits that the Commissioners regard as necessary for the reasonable transaction of the business, present and prospective, of the Cherokee & Dakota Railroad Company.

The Commissioners, in compliance with the statute, make this their certificate to the clerk of the district court, that the lots heretofore described, viz.: Parcels of land designated in the plat of the said town of Onawa as lots numbered five, six and seven in block thirty-nine, lots five and six in block forty-two, lot twelve in block forty-three, lot twelve in block forty-six, lot twelve in block forty-seven, lot one in block forty-nine, lot five in block thirty-six, are necessary for the reasonable transaction of the business, present and prospective, of said railway company, and may properly be condemned for that purpose as provided for in the statute.

PETER A. DEY,
Chairman of Board.

Des Moines, Iowa, March 31, 1888.

HENRY NICHOLSON, MAPLE RIVER JUNCTION, IOWA.

VS.

CHICAGO & NORTHWESTERN RAILWAY CO.

Overcharge.

Filed April 6, 1888.

DECISION OF COMMISSIONERS.

April 6, 1888, Henry Nicholson, of Maple River Junction, Iowa, filed complaint against the Chicago & Northwestern Railway for overcharge of \$12 on car load of emigrant movables from Maple River Junction to Kingsley, Iowa, on March 26, 1883. The plaintiff claims and establishes by affidavit that on March 23, he inquired price of a car to Kingsley, Iowa, for emigrant movables, and was informed by the station agent, Geo. E. Grubb, that it would be \$12. On the 24th of March, at about two or three o'clock P. M., Nicholson drove up to the station with a load of movables, called for a car, and was given one by Agent Grubb, and proceeded to load the same, exercising due diligence in the same (Sunday intervening), on Monday morning at 7 o'clock, Nicholson, with the remainder of his goods, loaded them, and was enroute to Kingsley before 8 o'clock A. M., of said day; that on tendering the pay for the car as agreed on, \$12, on the 24th, the agent told him to pay at Kingsley, and "it will be all right," and billed the car at the agreed price. The agent at Kingsley claimed and collected \$24 from said complainant, before he would deliver the goods to him, and he now asks return of overcharge.

The respondent in defense claims that "in making contract for said car, it was expressly stipulated that unless the car was loaded and shipped before the 26th of March, under the cut rate, which terminated the 25th, complainant would have to pay full rate, \$24; that the billing of the car at \$12 was "an error made in the hurry to get Nicholson's goods off on No. 75" early Monday morning, so as to enable complainant to reach Kingsley the same day. The agent positively refusing to accept the \$12, on the 26th, or to bill the same at that rate.

The testimony is conflicting on material points, but on a rough investigation of it, the Commissioners are satisfied that complainant was delivered a car on the 24th at the price \$12; that he partially loaded the same on that date, and that it was billed at that price by Agent Grubb; that the loading of the car was completed in time for the morning train to Kingsley, on the 26th; that the agent held the train a half-hour and hurried the car off, evidently to secure for complainant the \$12 rate agreed on, and that it was the understanding between the shipper and the agent that the car should go through at the \$12 rate.

From the facts developed in the case, the Commissioners are of the opinion that complainant was entitled to the rate under the contract made, not-

withstanding the new rate, which went into force March 26th, and that restitution should be made to complainant to the full amount of overcharge. Case closed.

Des Moines, Iowa, November 20, 1883.

J. J. REYNOLDS ET AL., BLENCOE, IOWA,

VS.

SIOUX CITY & PACIFIC RAILROAD CO.

Petition for improved stock yards.

Filed April 9, 1888.

On April 9, 1883, J. J. Reynolds and seventy others, of Blencoe, Iowa, petitioned the Commissioners to order the stock yards at that station enlarged and otherwise improved, stating that the yards are so small that when occupied by a car of cattle or hogs that other stock would have to be held outside. That at some periods there are as many as six cars of stock at this station at one time. The respondent company replied to this complaint that it should have early attention and the necessary changes made to put the stock yards at Blencoe in good condition.

On May 7th, the complainant, J. J. Reynolds, writes that "the stock yards at this place are undergoing a thorough overhauling and in place of one 'little pen' we are now having four nice large yards, which, when finished, will be as good as any on the line."

Case settled and closed.

Des Moines, Iowa, May 10, 1888.

M. B. DOOLITTLE, CRESCO, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

Extortionate rates.

Filed April 11, 1888.

April 8, 1888, M. B. Doolittle, Cresco, Iowa, filed complaint with Governor Larrabee against the Chicago, Milwaukee & St. Paul Railway Company for charging extortionate rates for the transportation of hay from Emmet and O'Brien counties to Cresco and other points, equal almost to the rates to Chicago, a distance nearly double; also of extortionate rates on stock and discrimination in favor of St. Paul on inter-state rates. The attention of the railroad officials being called to the complaint, Mr. Tucker,

Assistant General Manager, in a letter of April 18, 1888, justifies the rates charged as those authorized by their local distance tariff. The rate on stock to Chicago, \$49.50, he claims, is a reasonable rate, the distance being three hundred miles. On this latter shipment, the Commissioners' rate within the State, 300 miles, on stock, is \$33.00. Under the Commissioners' schedule the complainant recognizes the relief afforded, both in shipments of hay and stock and asks to withdraw the complaint. Case closed.

Des Moines, Iowa, October 2, 1888.

CITIZENS OF WILLIAMS, IOWA,

vs.

ILLINOIS CENTRAL RAILROAD COMPANY.

Inadequate mail and depot service.

Filed April 3, 1888.

DECISION OF THE COMMISSIONERS.

On the 3d of April, 1888, the citizens of Williams, Iowa, entered complaint against the above railroad company, setting forth the lack of night service at that point, and the discrimination practiced against Williams, both in depot and mail service, and petitioned the Board for increased facilities in both.

As to mail facilities the petitioners are referred to the General Post-office Department, as the Board has no control over the same.

An examination into the lack of night service substantiated the claims of the petitioners. The railroad officials set up that the small business at that station does not justify night service at Williams. After fully looking into the facts the Commission find that three trains that carry passengers to and from Williams station arrive and depart in the night, and that the depot facilities are not adequate to the demands.

The Board, following the precedent set in the case of Citizens of Alden, Iowa, vs. Illinois Central Railroad Company, in annual report of this Board for 1884, page 506, recommend "that the depot at Williams be kept open, warmed and lighted every night on which passenger trains run either way, until after the departure of the last train, and that such accommodations be provided therein as shall give security and convenience to the traveling public."

The case is considered closed.

Des Moines, Iowa, August 30, 1888.

G. C. JAMESON, CLARION, IOWA,

vs.

MASON CITY & FORT DODGE RAILROAD COMPANY.

Overcharge and discrimination.

Filed April 3, 1888.

Complaint in the above entitled case was filed with the Board April 3, 1888, by G. C. Jameson, stating that he "has been engaged largely in shipping stock and grain, and receiving coal, lumber, stucco, etc., over the Mason City & Fort Dodge Railroad; that said railroad has charged him an 18 cent rate on grain to Chicago, and has given other parties under like conditions and circumstances, a 16 cent rate, and refused to make the same rate to him. Also in shipping coal he was allowed to pay freight to Meservey and Belmond, and then have it hauled to Clarion marked 'D. H.,' without charges," etc.

The attention of the General Manager of the Mason City & Fort Dodge Railroad being called to the complaint, a general denial was made April 16, by Mr. J. H. Kelley, General Freight Agent, who stated that Mr. Jameson had been especially favored by the road, and that his complaint is groundless.

April 24, Mr. Jameson replies, setting up that because he reduced the price of coal to secure a larger grain trade, his competitors reported him to the railroad company, and that the following telegrams were sent him:

EXHIBIT "A."

"MASON CITY, IOWA, 1-5-88.

"JAMESON, Clarion, Iowa:

"I hear you have reduced the price of soft coal 25 cents per ton for the purpose of driving your competitors from the market. If you do not restore the former price at once you will please note the rate from Lehigh will be \$1.15 per ton after the 15th of January. If you will maintain the price there will be no necessity for the rate.

"(Signed)

J. H. KELLEY."

EXHIBIT "D."

"MASON CITY, IOWA, Dec. 31, 1887.

"G. C. JAMESON, Clarion, Iowa:

"I don't question your right to ship where you please, but persons located on our track must ship with us or stop doing business with us.

"(Signed)

J. H. KELLEY."

In explanation of the above telegrams Mr. Kelley, under date of May 1, says: "They are correct copies of telegraph messages sent from this office to Mr. Jameson and our agent at Clarion. Exhibit A was sent as a threat, but was never carried out, the idea being, if possible, to frighten him into maintaining prices that would not force other parties, who were competing with him, out of business; this was his intention as explained to our General Manager, and his intention afterward carried the desired result. Two

cars went forward to him billed at \$1.15 per ton, but as the appearance of the rate did not frighten him, we corrected the billing to the proper rate, 90 cents, and collected the charges from him on that basis. Exhibit D refers to the fact that we found him put hogs and cattle into our stock yards and then drive and ship them over the tracks of our competitors, our rates and relative facilities being the same, and as he derived no advantage from this action, we are justified in wiring him that we did not question his right to ship any way he chose, but that if he did business on our tracks, used our stock yards and accommodations, he must ship with us or get off our tracks. (Signed) J. H. KELLEY, G. F. A."

After considerable delay and correspondence, on October 11, 1888, Mr. Jameson, by his attorney, states that he is unable to secure certain expense bills, that he might prepare affidavit as required, and requests to have his case dismissed without prejudice, as he is now living off the line of the Mason City & Fort Dodge Railroad, and doing no business with them.

In closing this case, which has developed some remarkable correspondence, we find that Mr. Jameson was a shipper at Clarion, enjoying special favors from the railroad company; that he used his special privileges to break down his competitors, which brought about a rupture between shipper and carrier, a cessation of special rates and a severing of business relations; a change of base with new shipping arrangements with a rival road, followed by the attempt to punish or "frighten" the shipper, on the part of the General Freight Agent of the road, which is unwarranted, discreditable and deserving of censure. As complaint is withdrawn, case is closed.

Des Moines, Iowa, October 19, 1888.

ANTHONY ROBERTS, VAN WERT, IOWA, }
VS. } Stock killed.
KEOKUK & WESTERN RAILROAD CO. }

Filed April 2, 1888.

DECISION OF THE COMMISSIONERS.

In the above case, Anthony Roberts complains that the Keokuk & Western Railroad on January 19, 1888, ran over and killed a hog belonging to him on the depot grounds of said company and asking for same. The company claim the accident happened on their depot grounds, that their train was running at legal rate of speed, and that they are not accountable. There being no proof to the contrary, the Commissioners are of same opinion. Case closed.

Des Moines, Iowa, May 23, 1888.

O. J. CLARKE, SIBLEY, IOWA,

VS.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY CO. }

} Discrimination and overcharge.

Filed April 5, 1888.

DECISION OF THE COMMISSIONERS.

On April 5, 1888, O. J. Clarke, of Sibley, Iowa, entered complaint as above, for discrimination and overcharge on two barrels of gasoline and one barrel of linseed oil, shipped from McGregor, Iowa, via Chicago, Milwaukee & St. Paul Railway Company and Chicago, St. Paul, Minneapolis & Omaha Railway, to Sheldon, Iowa, and thence to Sibley. The charge over the first line, 255 miles, being \$1.90 and over the latter, 18 miles, being \$1.85. The attention of the railway company being called to the complaint, Mr. Winter, General Manager, under date of May 28th, replies that "the rate of \$1.90 from McGregor to Sibley was an extremely low rate caused by the rate war in progress on the Chicago, Milwaukee & St. Paul Railway from Chicago, and was not a fair comparison with the regular distance tariff rate in effect on the Chicago, St. Paul, Minneapolis & Omaha Railway at that time. From the evidence before us the Commissioners are unable to find that injustice has been done the shipper in this case. While he received the benefit of the reduced rate on the long haul he was charged only the regular local rate on the short one. Case closed.

Des Moines, Iowa, September 21, 1888.

C. W. STEPHENS, WOODWARD, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO. }

} Injuries to persons.

Filed March 13, 1888.

DECISION OF THE COMMISSIONERS.

Mr. C. W. Stevens, of Woodward, Iowa, on March 12th, wrote the Commissioners that he had been injured in the caboose or a freight train by a collision at State Center Junction between front and rear portions of the train on which he was riding. The Commissioners (as is their practice) called the attention of the officers of the Chicago, Milwaukee & St. Paul Railway Company, on whose line the injury occurred, to the statement of complainant. Subsequent correspondence developed that there would be a contest as to the facts and that no amicable adjustment of the case could be reached.

As the complainant desires a money judgment which can not properly be rendered by this Commission, and if rendered could not be enforced by any process of law, the complainant is referred to the courts as the only tribunals that have power to award and collect damages in such cases.

Des Moines, Iowa, April 13, 1888.

CHAS. WALTON, PATON, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

Damage to merchandise.

Filed April 3, 1888.

In the above complaint, Chas. Walton claimed damages from said railroad for goods damaged in transit from Altanont, Illinois, to Paton, Iowa, to amount of \$9.60. The attention of the Chicago, Rock Island & Pacific Railway having been called to the complaint, a letter from them of April 5, 1888, informed the Board that the claim was in process of settlement and on the 3d day of August, 1888, Mr. Walton acknowledges full and satisfactory settlement of said claim. The case is therefore considered closed.

August 3, 1888.

T. B. McDONALD, LOVILLIA, IOWA,

VS.

WABASH WESTERN RAILWAY COMPANY.

Failure to deliver goods in reasonable time.

Filed April 12, 1888.

OPINION OF THE COMMISSIONERS.

On April 4, 1888, T. B. McDonald of Lovillia, Iowa, makes complaint to the Commissioners that on February 29th, there was shipped to him at Lovillia, by way of the Merchants' Despatch to Chicago, (where they arrived on March 8th), two cases of fancy dry goods, neither of which he had received. On April 3d he received the following letter from S. A. Walker, agent of the road at Harvey:

HARVEY STATION, April 3, 1888.

T. B. McDONALD, Lovillia Iowa:

I have one case of fancy goods consigned to you, with \$1.25 freight on it. Have sent it down three times, and conductor has returned it each time, claiming that he could find no

one to collect freight charges from. You will please send me \$1.25 or meet train at depot next Saturday and pay conductor. It would be better for you to send it to me, and then if there is no one at the depot he could leave it on the platform. Please answer.

Respectfully,

S. A. WALKER.

That the situation may be understood it will be well here to state that the Wabash Western Railway Company own a line of road from Des Moines to Albia, which formerly connected with a line of road from Albia, south, now owned by the Keokuk & Western, which was the through line from Des Moines to St. Louis. For the last few years the company has leased track-
age from the Chicago, Rock Island & Pacific from Harvey to Ottumwa, and run their St. Louis trains over that road, and so far as traffic is concerned, have abandoned the road from Harvey to Albia. For some reason a train is run over this line every Saturday, and freight is delivered to such persons as are at the stations with money to pay the freight on goods carried. From Albia to a station near Harvey this road runs parallel and alongside the Chicago, Burlington & Quincy, which runs freight and passenger trains daily, and is in condition to do a regular business. Mr. McDonald's complaint is that as the road is not in condition to do the business properly, it should not take it away from the line that can do it; or, in other words, it has no right to assume the functions of a carrier without the ability to discharge its undertakings within a reasonable time. The distance between the two points, twenty four miles, is well supplied with railroad facilities, and there seems no reason, had the company delivered the goods to the Chicago, Burlington & Quincy, why they might not have been delivered on any day between March 8th and April 4th, had the Wabash Western Railway not undertaken to handle them.

The opinion of the Commissioners is, that until the company can provide itself with the means of transacting business properly on this twenty-four miles of road, it should deliver the freight to the company that can do so, and advise the manager not to attempt to do a business that cannot be profitable, and is a constant source of annoyance to persons living at the stations on the road.

Des Moines, Iowa, September 21, 1888.

E. R. WISWELL, ROLFE, IOWA,

VS.

} *Overcharge on hay.*

CHICAGO & NORTHWESTERN RAILWAY COMPANY. }

Filed April 10, 1888.

In the above case E. R. Wiswell enters complaint against the Chicago & Northwestern Railway Company for overcharges in transportation of hay from Rolfe, Iowa, to points in Wisconsin. After correspondence, the railroad company writes, under date of April 27, 1888, that they "instructed general freight agent to forward voucher to Mr. Wiswell, payable at Rolfe, Iowa, reducing the rate charged on the shipments in question down to the basis on class D rates in effect during the period from Rolfe to Chicago."

Claim dismissed, at complainant's request, without prejudice.

Des Moines, Iowa, May 1, 1888.

IOWA FUEL COMPANY, DES MOINES, IOWA,

VS.

} *Failure to furnish and
take away coal cars
after they are loaded.*

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY CO. }

Filed April 18, 1888.

DECISION OF THE COMMISSIONERS.

On April 18, 1888, the Iowa Fuel Company entered complaint against the Chicago, St. Paul & Kansas City Railway Company, stating that the company has been greatly handicapped in its business by the failure of the railway to provide cars and to take away the coal after it is loaded. They made a requisition for one car March 26th, one on the 27th, and two cars on the 29th; these cars were not furnished until April 6th, and not taken from the mine until April 13th, and held at Valeria until the 17th. They state that this irregular service ruins their business, and inquire whether the laws of the State will give any relief.

We do not care to specially notice the answer of the railway company, as it seems to develop some feeling on the part of the management that this coal company is doing most of its business with the Chicago, Rock Island & Pacific, and therefore not entitled to the same favorable consideration as the regular patrons of the road.

We believe all the purposes for which the complaint was brought will be answered if we lay down the principle of the law of carriers that should govern. In the reports of the Commissioners for 1878, they say: "In answering the question of the receiver of the Central Road as to what rule

should govern in the distribution of cars, we are well aware of the difficulty of laying down any rule in general terms that will in each case do exact justice. The discharge of the duty of distribution involves so much and such an exact knowledge of detail that it is hard to lay down any rule. Certain general propositions, however, may be made. * * *

"Every railroad company should have cars sufficient for the transaction of the ordinary business of the road. If at certain seasons of the year there is, as in the coal trade, a great demand for cars of a certain character, it is the duty of the railroad company to have a sufficient number of cars to supply the ordinary demand of known and established shippers at each station, for cars should be supplied. An extraordinary demand at stations and by shippers, resulting from a periodical influx of business should be made both as to stations and shippers. To illustrate our idea: if at a given station there are two shippers, one of whom demands ordinarily in his business one hundred cars per month, and another who demands ordinarily in his business ten cars per month; and there should, from any cause, be an inability to fully supply the increased demands of the two shippers, the distribution of cars to the shippers should be in the proportion of ten to one."

The Inter-State Commerce Commission, in the case of Riddle, Dean & Co. vs. the New York, Lake Erie & Western Railroad Company and the Pittsburg & Lake Erie Railroad Company, announces the principle that "a common carrier is under obligations to serve the public equally and justly; it is unlawful for him to make or give any undue or unreasonable preference or advantage to any particular person, company, firm, corporation or locality, or any particular description of traffic in any respect whatsoever. He must know no friends and concede no unequal favors. The opportunity for profit of a stranger in a single and unusual transaction should be held as important by the carrier as the traffic of a constant shipper; no preference should be given to either. It is the duty of a common carrier to provide adequate equipment for the business of his line: if, in time of special pressure, some one must wait, the annoyance must be distributed with all possible equality. It is in contravention of the statute for a common carrier to infuse a shipment upon the ground that regular patrons desire to use all the facilities at hand, and to appropriate to the uses of the latter the entire available equipment. * * *

A common carrier, by virtue of his assuming that position, and thereby becoming entitled to the privileges, liens and protections given by statute and at the common law, becomes at the same time bound to carry the merchandise of all, for a reasonable reward, whenever tendered in the usual way."

With the papers before the Commissioners they are not disposed to conclude that there is any disposition on the part of the railway company to shut the Iowa Fuel Company out of the northern market. They are clear that it is the first duty of the railway to supply their patrons with all the cars required in their business; when this is impossible they know of no rule or principle that will more clearly cover the case than that above enunciated.

The failure to promptly forward cars after loaded is not clearly and satisfactorily accounted for. The Commissioners are of opinion that loaded cars should be moved with the same expedition that cars are required to be received and unloaded by the shipper, without unnecessary delay.

The carrier, under the law, has no friends to reward or enemies to punish; his duty is to the public. Equal and just service must be rendered to all.

Des Moines, Iowa, September 21, 1888.

CATHCART BROTHERS, KINGSLEY, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY CO.

Failure to furnish cars.

Filed March 27, 1888.

In the above entitled case, which was filed March 27, 1888, after a thorough examination into the case by Commissioner Campbell on April 3d and 4th, he found the state of facts as set forth by complainant fully sustained, that they had been unjustly dealt with in the matter of furnishing cars, and facilities for shipping, as compared with those furnished on the main line. By letter of H. M. Hughes, Superintendent, of April 8th, replying to letter of Commissioner Campbell, enclosing affidavit of facts, the Board were informed that the matter was in the hands of J. M. Whitman, General Manager. Not having heard from Mr. Whitman up to this date, August 8, 1888, his silence is construed into an acknowledgement of the facts, which the Board are fully satisfied are already substantiated. As the railroad has since afforded better facilities for shipping at that point, and no further complaint is made, the case is considered closed.

Des Moines, Iowa, August 9, 1888.

DENNIS CAIN, ARTHUR IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY CO.

Unsuitable crossing.

Filed February 28, 1888.

Under date of February 26, 1888, Dennis Cain entered complaint against the Chicago & Northwestern Railway Company for failure to construct a sufficient crossing on his farm near Arthur, Iowa.

The attention of the railway company was called to the matter in a letter of April 27, 1888, by W. W. Ainsworth, Secretary, and receipt of same ac-

knowledgeed by the company April 28th. After considerable correspondence, on May 12, 1888, the railway company agreed to construct a good satisfactory crossing, and August 3, 1888, in a letter to this Board Mr. Cain acknowledges the completion of said crossing and complete satisfaction. The case is therefore closed.

Des Moines, Iowa, August 3, 1888.

T. E. CORKHILL, JR., MINBURN, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

Damages by delay.

Filed April 23, 1888.

DECISION OF THE COMMISSIONERS.

On April 20, 1888, Mr. T. E. Corkhill, Jr., of Minburn, Iowa, made the following complaint: That on the 20th day of March, 1888, he came to the city of Des Moines, over the Chicago, Burlington & Quincy Railroad, with one car of emigrant movables which he tendered the Chicago, Rock Island & Pacific Railway for transfer to their road to be hauled from Des Moines to Minburn. The railroad company refused to haul the car over its road but tendered him a car of their own into which he could transfer his freight, afterward when he had begun to unload the car was refused and he was compelled to dray his freight from the Chicago, Burlington & Quincy to the Chicago, Rock Island & Pacific freight house, this drayage was an unnecessary expense and delayed him in Des Moines twenty hours longer than had the company taken his car when tendered. He claims the amount of damage suffered by the delay and drayage amounts to one hundred dollars.

Mr. E. St. John, General Manager of the railway, answers that this case occurred during the engineers' strike on the Chicago, Burlington & Quincy Railroad and it was deemed expedient by his company to take no steps that might precipitate a general strike on all roads. Mr. Corkhill was delayed about twelve hours and his additional expense was the drayage from one station to the other, which he is willing to pay. The claim of one hundred dollars, he says, is exorbitant and unjust and evinces a disposition to gain an unjust advantage, the troubles of the railroads furnishing the opportunity.

Section 1292 of the Code reads as follows: "Any railway corporation operating a railway in this State intersecting or crossing any other line of railway of the same gauge operated by any other company shall by means of a Y or other suitable and proper means be made to connect with such other railway so intersected or crossed; the railway companies where rail-

roads shall be so connected shall draw over their respective roads the cars of such connecting railway; and also those of any other railway or railways connected with said roads made to connect as aforesaid, and also the cars of all transportation companies or persons at reasonable times and for a compensation not exceeding their ordinary rates."

The Commissioners have held that this statute applied to any point where two railroads were made to connect by switch or any other suitable connections and find that it was the duty of the railway company to have drawn over its road the Chicago, Burlington & Quincy car tendered by Mr. Corkhill. It is not necessary to discuss the circumstances that made this impracticable. The Commissioners believe that equity would give Mr. Corkhill a reasonable compensation for delay and money expended in transferring his property from one freight house to another. Mr. Corkhill desires a money judgment which the Commission is not authorized by law to render and refer him to the courts for relief.

Des Moines, Iowa, June 15, 1888.

WARREN ROGERS, MARATHON, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY
COMPANY.

Overcharge.

Filed April 2, 1888.

On April 5th, Warren Rogers, Marathon, Iowa, Buena Vista county, makes complaint to the Commissioners that on three cars of emigrants' movables he was charged ten dollars per car more than his contract with agent at Gladbrook, when he shipped the goods.

The complaint was referred to H. C. Wicker, Traffic Manager, and on June 23 Mr. Rogers notified the Board that his claim, \$30, for overcharge, had been allowed, which closes the case.

Des Moines, Iowa, July 13, 1888.

A. R. WILSON, TRAER, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY
COMPANY.

Substitution of an inferior
steer for a heavy one in
transit from Traer to Chi-
cago.

Filed April 24, 1888

DECISION OF THE COMMISSIONERS.

On April 23 Mr. Wilson complains that in the shipment of a load of heavy steers from Traer to Chicago, an inferior animal was substituted for a heavy one, and that the company refuse to make good the loss. To substantiate his claim Mr. Wilson furnishes his own affidavit, that of A. Childs, James F. Brown and Oscar Aldrich. Mr. Wilson's affidavit is that on December 27, 1887, he loaded at Traer, on car number 17,683 of the Chicago & Northwestern, nineteen head of fat grade steers, weighing an average of 1,400 pounds, which he bought of James Brown; that Oscar Aldrich assisted in loading and that A. Childs took charge of the stock until they were delivered to Wood Bros., Chicago; that the cattle were unloaded and fed by the employees of the Chicago & Northwestern Railway at Clinton, and that on the arrival of the cattle in Chicago one steer had been removed and a muley steer put in his place weighing 1,150; that he sold the eighteen for \$4.90 per hundred pounds, and the muley for \$3.50 per hundred pounds. His claim is for the difference between the two in weight at \$1.60, and \$1 per hundred for the 1,150 pounds.

Mr. Childs makes an affidavit that he had charge of Mr. Wilson's cattle on December 27, 1887, from Traer to Chicago; that they were unloaded and fed at Clinton by the employees of the railway company, and that he was at the yards of the company at Clinton in the afternoon of the 24th, and the gates were not locked. Mr. Brown's affidavit states that he delivered Mr. Wilson nineteen fat steers, weighing an average of 1,400 pounds, and that there was no muley or scrub steer among them. Mr. Aldrich's affidavit states that he assisted on December 27, 1887, Mr. Wilson in loading nineteen fat steers, averaging more than fourteen hundred pounds, and that there was no muley steer among them. Mr. Bryson, station agent at Traer, makes affidavit that Wilson's cattle were large and heavy, and there was no mistake in billing them. Mr. Bryson also takes records of the seals of the Burlington, Cedar Rapids & Northern, makes affidavit that the seals of car 17,683 were intact when the car was delivered to the Chicago & Northwestern Railway Company at Cedar Rapids.

The company produces affidavit of Samuel E. Wood, of Chicago, who swears that car 17,313 contained nineteen cattle, contained one muley steer, and that there was one hornless muley steer totally unlike the remainder, but believes they were the identical cattle contained in the car. Mr. Siddell makes affidavit that he received, December 23, 1887, a car load of cattle at the Clinton yards and unloaded them into yard 100, and that the yard was

locked until he left at noon. J. M. Chapman makes affidavit that on December 28, at noon, he entered upon duty at Clinton stock yards as foreman, relieving H. P. Siddell, and that he loaded the identical nineteen head of cattle that he found locked at noon of that day, in yard No. 100. He does not, however, state that the gates were locked during the afternoon.

It is apparent that this is one of those cases where the evidence furnished by both parties is in good faith, and at the same time the conflict is so strong that there must be a mistake somewhere. Mr. Wilson bought the cattle of Mr. Brown; they agree that they were heavy, averaging 1,400 pounds, and that there was no hornless steer among them. Mr. Aldrich agrees with Wilson that he assisted in loading these nineteen steers into the car. Mr. Childs took charge of the car, and Mr. Bryson, at Cedar Rapids, swears that the seals were unbroken when the car was delivered to the Chicago & Northwestern.

We see no flaw in the evidence thus far furnished. The steers were bought, loaded, hauled and delivered to the railroad, and from the evidence the car was received with nineteen grade steers averaging 1,400 pounds. The car was unloaded at Clinton, and the animals fed. They were locked in yard No. 100 and remained locked until noon. During the afternoon Mr. Childs found the yard unlocked, and this statement is not questioned by Mr. Chapman, who had charge of the yard on the afternoon of December 28, although he swears that he loaded the identical steers into the car that he found in the yard at noon. On the arrival of the car at Chicago, as the Commissioners understand, the inferior steer was found in the car.

The Commissioners do not believe it is necessary for Mr. Wilson to show where the substitution was made. They think it clear from the evidence that the nineteen steers bought of Mr. Brown were what he claims for them, that they were loaded at Traer, hauled to Cedar Rapids and delivered to the Chicago & Northwestern Railway. This, they think, makes the case. They would recommend that it be adjusted on this basis.

Des Moines, Iowa, September 21, 1888.

CITIZENS OF STRAWBERRY POINT, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

Filed April 26, 1888.

DECISION OF THE COMMISSIONERS.

On April 30, 1888, a petition was presented to the Commissioners asking them to order the name of the station Enfield changed to Strawberry Point, the name of the incorporated town within the limits of which the station is located and which is the name of the post-office. It is claimed that for

thirty-five years the town has been called Strawberry Point, and there could be no good reason for the railroad company giving a name to the station differing from the name of the town and post-office. In July, 1884, this matter was brought before the Commissioners and although they then felt that there was a peculiar propriety in retaining the names given to the towns by the early settlers, particularly as in the present case where the name was euphonious and suggestive of pleasant associations, they failed to find in the law any powers enabling them to grant the request. Chapter 31, laws of Twenty-second General Assembly, empowers the Commissioners "to order a change of name of station to effect uniformity."

Under the provisions of the law the Commissioners hereby order and direct that the name of the station Enfield, in Clayton county, on the Davenport & Calmar branch of the Chicago, Milwaukee & St. Paul Railway, be changed to Strawberry Point.

Des Moines, Iowa, May 31, 1888.

CITIZENS OF GRANT TOWNSHIP, MONONA COUNTY,
IOWA,

vs.

CHEROKEE & DAKOTA RAILWAY CO.

Filed May 4, 1888.

DECISION OF THE COMMISSIONERS.

The Commissioners received paper, dated April 23, 1888, signed by J. A. Sawin and thirty-nine other citizens of Grant Township, Monona county, Iowa, asking the Board to use its influence in securing the retention of the name Ticonic, which was the name given by the early settlers to the post-office in the vicinity of the station named Morton by the railway company.

Following their usual custom a copy of the complaint was forwarded Mr. E. T. Jeffery, General Manager of the Illinois Central Railroad Company, also a copy of the law passed by the Twenty-second General Assembly "providing for change of name in railway stations." It is perhaps proper here to state that the Cherokee & Dakota Railway is one of the proprietary lines of the Illinois Central.

Mr. Jeffery's reply is, that the station was named after ex-Governor Morton, a member of their board of directors, an influential man, but that he is willing to call the station by any name the Commissioners desire. He further says that he would be under obligations to the Board if it would furnish names for the various stations they may establish on the lines of railroad that may be built by the company under his management, should they build any more, which is doubtful.

Change in name of
station.

Change of name of
railway station.

The Board is of the opinion that the object of referring the complaint to him was misapprehended and the law was not carefully read. Since 1879 at the request of the General Managers of most, if not all the roads then in operation in the State, the practice was adopted by the Commissioners of forwarding them all complaints received at the office and asking them to admit or deny the allegations and make such further reply as they thought proper. This complaint came under the general rule and was treated accordingly.

The law says "Where any railway company shall fail or refuse to make the name of a railway station conform to the name of the incorporated town within the limits of which it is situated, the Railroad Commissioners of the State upon hearing and after notice thereof, may order a change in the name of said station to effect such uniformity in name."

The present case does not come within the terms of the law. "The company has established a station * * * * * in the neighborhood of Ticonic post-office," this is not claimed to be within the limits of the incorporated town of Ticonic and this seems to be recognized by the petitioners, as instead of asking them to "order a change," they ask them to "use their influence."

As the case is stated the Board has no authority under the law to order a change of name of this station.

Des Moines, Iowa, May 10, 1888.

CITIZENS OF MORNING SUN, IOWA,

VS.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY
CO. AND CENTRAL IOWA RAILROAD.

Filed May 10, 1888.

DECISION OF THE COMMISSIONERS.

On December 4, 1884, J. W. McDill, Railroad Commissioner, visited Morning Sun at the instance of certain citizens, asking a union depot at the crossing of the Burlington, Cedar Rapids & Northern and the Central Iowa railroads. He reported to the Board that the ground at the crossing was not suitable, that the owner refused to sell or grant any portion of his land for the purpose, that the point of crossing would be nearly a mile from the business part of the town, that the Central Iowa Railway Company had purchased grounds convenient to the business part of the town and erected stock yards on them, that the citizens were desirous of having the passenger and freight stations located on these grounds. Acting on his report the Board refused to order a union depot.

On representation made by certain parties in interest, the action of Judge McDill was reviewed by the Commissioners and a personal examination made of the ground by all the Board. An effort was made to get the views of all parties. Seventeen out of twenty-one persons who testified before the Commissioners agree that the stations are located in the best possible place to accommodate the public interests. The Board affirmed the opinion of Judge McDill.

There does not appear in the present petitions an averment of any new fact or condition that should unsettle the previous determination of this question.

Des Moines, Iowa, August 8, 1888.

P. CORCORAN, POSTVILLE, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

} Refusal to furnish
cars, etc.

Filed May 11, 1888.

DECISION OF THE COMMISSIONERS.

On May 11th P. Corcoran of Postville, Iowa, filed complaint against the above railroad, setting forth that "about December 20, 1887, he purchased five hundred bushels of corn at Spencer, Iowa, to ship over the track of said road at twenty-eight cents a bushel, on track; that the railroad company refused to forward any car unless he would ship through one of the elevators there, and the elevators refused to furnish corn at less than thirty-five cents per bushel, and would not permit others to load cars through their elevators, thus entailing a loss of seven cents per bushel on the five hundred bushels purchased," etc.

The Chicago, Milwaukee & St. Paul authorities state that Mr. Corcoran sold his corn to C. C. Little, who asked for cars to ship the same, at a time when it was not shelled and ready for market, and was some six miles in the country; that said Little paid Corcoran \$10 in settlement, for failure to deliver said corn for shipment.

In a letter to the Board of August 29, 1888, Mr. Corcoran acknowledges his inability to furnish further evidence to prove his claim, and the Board are of the opinion there is no cause of action. Case closed.

Des Moines, Iowa, August 31, 1888.

A. C. STEVENS, GLIDDEN, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

Asking an open crossing over the Chicago & Northwestern Railroad north of his house.

Filed May 14, 1888.

DECISION OF THE COMMISSIONERS.

Mr. A. C. Stevens owns 101.50 acres of land about one-half mile west of Glidden. There is a public road on the northwest and south of his land. The main line of the Chicago & Northwestern Railway runs nearly parallel with this road north of his land and cuts off about twenty acres from the balance of the farm; his house, barn and other improvements are near the center of the one hundred and sixty acres, of which he owns nearly three-quarters. The railroad company has fenced the road through this land and made a crossing north of his house; has put in heavy gates, so that in passing from his house to the highway or his land north of the railway, he is compelled to open and close both these gates. He alleges that they are so heavy as only to be handled by a man, and that frequently it is necessary to send women and children over this crossing to the highway, and it is always necessary to send a man to open and close these gates. He asks the Commissioners to order an open crossing or to require the company to put in cattle-guards so that he can cross without the trouble and expense attendant upon opening and shutting these two gates. Prior to the present time he has had access to the highway on the east, but now this forty acres is fenced, and from the character of the ground and sloughs no highway is accessible over his land from his house, except by this crossing.

Mr. Whitman, general manager of the road, replies that "Mr. Stevens' residence is twelve hundred feet south of the railroad track and twelve hundred feet east of a public road which crosses the track at right angles and intersects at right angles the public highway that Mr. Stevens wishes to reach by the crossing he asks the company to put in." He further says that it does not seem reasonable that an additional open crossing should be put in within twelve hundred feet of a public highway. As the Commissioners understand the position, the ground is so wet and miry that Mr. Stevens cannot reach the highway in any other direction than where the present crossing is; and if he could, by bridging or otherwise, it would increase his distance to Glidden, his railway station and market, one-half mile.

The Supreme Court of Iowa, in the case of Gray vs. the Burlington & Missouri River Railroad Company, 37 Iowa, page 120, decides a case that in general features is identical with the case presented by Mr. Stevens. The court says: "At the crossing provided for at this place there are two gates, one on each side of the railroad; these gates do not hang upon hinges, but are fifteen feet wide, made of fencing boards, four boards high, with two posts and a cross-piece, on which the gates slide back without rollers. In passing them they must be pushed back and lifted around. The gates are

very heavy and clumsy to open and shut. The railroad has thus, as the evidence shows, interposed itself between plaintiff and the highway, leaving him egress through two ill constructed and heavy gates. Every time he or any member of his family has occasion to leave the premises, whether upon business or pleasure, the way lies through these barriers, which constitute the only means of reaching the county, town or elections or school meetings or church, or of making a family visit to a neighbor.

"We have no hesitancy in holding that the means of crossing provided in this case are not, under the circumstances, adequate. * * *

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

The Commissioners regard the condition of this case as identical, and following the order of the court in the former case, advise the Chicago & Northwestern Railway Company to put in cattle-guards and make an open crossing at the point where the crossing is now located on Mr. Stevens' land, between his house and the highway, at the earliest time practicable.

Des Moines, Iowa, July 13, 1888.

JOSEPH CLINE, REASNOR, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.*Overcharge.*

Filed May 11, 1888.

On May 16th Joseph Cline, of Reasnor, Iowa, filed complaint of overcharge against the Chicago, Rock Island & Pacific Railway Company on shipment of car of stock from that point to Ord, Nebraska, and in his affidavit shows that while the agent at Reasnor agreed to bill his stock to Ord for \$35, yet he was compelled to pay \$66 for the same before the stock were delivered to him at point of destination.

The attention of the Chicago, Rock Island & Pacific Railway Company authorities was called to the case, and after an examination into it, the overcharge was acknowledged and a voucher for \$31, the amount of said overcharge, ordered made out and refunded to Mr. Cline. When paid, the case will be closed.

Des Moines, Iowa, August 31, 1888.

A. F. BROWN, NEWTON, IOWA,

VS.

CENTRAL IOWA RAILWAY.

Failure to run train as per agreement.

Filed May 24, 1888.

DECISION OF THE COMMISSIONERS.

On May 17, 1888, Mr. Brown writes the Commissioners that he had arranged with the Central Iowa Railway to run a train from Given to Newton on April 26, 1888, to carry passengers to an Odd Fellows' Anniversary Association at Newton. The arrangement is set out in full in the correspondence. The train was to reach Newton at noon and return at any time at night the excursionists might desire. As understood, the train came to Newton on time, but left early in the afternoon and did not return for the excursionists. Expense bills of the parties who were left are returned. This Commission has no power to render a money judgment, and could not in any event collect from the company any money claims.

A careful examination of the correspondence, particularly the letter of Mr. Nourse, General Passenger Agent, would seem to indicate that he had outlined what would be the programme if this was agreed upon. He says it would not pay to run a train for the Lynnville people; if the committee were strongly to urge it a good delegation could be got from Oskaloosa, Bea-

con and Given. We would start the Newton branch train from Given. If it is desired to arrive at an earlier hour, the train can run in before noon.

The evidence before the Commissioners would seem to indicate that no contract had been closed between the parties, only preliminary negotiations, and therefore they think that there should be no liability.

Des Moines, Iowa, September 21, 1888.

J. M. ARNOLD, DAVIS CITY, IOWA,

VS.

CHICAGO, BURLINGTON & QUINCY RAIL-
ROAD COMPANY.*Overcharge and discrimination.*

Filed May 16, 1888.

DECISION OF THE COMMISSIONERS.

On May 16, 1888, J. M. Arnold, of Davis City, Iowa, filed complaint against the above road of overcharge on four car loads of posts, shipped from that point to Greenfield and other stations on the Chicago, Burlington & Quincy Railroad in Iowa.

The facts developed and substantiated by expense bills of dates between February 13 and April 9, 1888, and other evidence, are, that the agent at Davis City gave Arnold a cut rate of 6 cents, and 6½ rate on four car loads, but under instructions of the Division Freight Agent the full distance tariff rates were charged, 10½, 11½ and 12 cents, on the other four car loads.

When Arnold represented the facts to the railroad authorities they refused to refund the overcharge, but claimed a refunding of the difference on undercharge on the four car loads previously carried at the reduced rate, claiming that while a cut rate was in force on their line of road, "by a note on bottom of circular to agents" they were expressly notified "the cut rates did not apply to lumber or articles taking lumber rates."

After a thorough investigation of the case the Board find that a cut rate was in force at the time of these shipments along the entire line of the Chicago, Burlington & Quincy Railroad; that lumber was shipped from Burlington, Fort Madison and other points, a much greater distance, at as low a rate in the aggregate, or proportionally lower rate for the longer distance than a short one; that lumber was hauled from Fort Madison to Orient, 223 miles, February 22, 1888, for 6½ cents; April 2, from Fort Madison to Greenfield, 280 miles, for 7½ cents; February 27, from Chicago to Orient, 409 miles, for 11 cents; while on February 13th and 25th, 10½ cents and 11½ cents was charged from Davis City to Greenfield, 126 miles, and Afton, 96 miles; and March 25 and April 9 a 12 cent rate was charged from Davis City to Cumberland, 152 miles, and Fontanelle, Iowa, 133 miles. The discriminations against Davis City, in the above shipments, are evidenced by expense bills

on file, and are clearly in violation of section 11, chapter 77, of the acts of the Seventeenth General Assembly.

The admission of C. F. Kemath, C. B. & Q. agent at Orient, is pertinent as to the above overcharge and discriminations.

Writing to W. J. Davenport, Division Freight Agent, May 10, he says: "I cannot see why the rates should be almost as much again from Davis City as from Mississippi river points, and I corrected this bill in order not to charge more for a shorter than a longer distance. But of course I must follow instructions, and I do the best I can."

With the above facts developed, the Board are of the opinion that the complaint of overcharge and discrimination is fully sustained; that the complainant has been "charged more for transporting freight (on the line of railroad C. B. & Q.) than a fair and just proportion of the prices charged for the same kind of freight transported from another point;" that the complainant has been unjustly discriminated against; that he should not be charged as great or a greater sum for the shorter distance than was at the same time charged others for a longer haul; and that the respondent company should refund to complainant the amount of the overcharge over and above the rate on the prior shipments, and corresponding rates given other shippers. Case closed.

Des Moines, Iowa, November 22, 1888.

C. M. GOLDEN, KELLOGG, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} Overcharge on shipment of seeds.

Filed May 10, 1888.

DECISION OF THE COMMISSIONERS.

The complainant, C. M. Golden, complains of overcharge by the above railroad, on a shipment of seeds from Kellogg, Iowa, March 23, 1888; that he prepaid charges in full, as made by the agent at that point, on said shipment, but that the said railroad company charged him an additional amount, being the difference on 4,450 pounds of seeds, between the rate given at Kellogg, eight cents per hundred, and thirty-two cents per hundred pounds, charged at terminal point.

The attention of E. St. John, general manager, being called to the matter, he replied denying the justice of the claim, and setting forth that the article of seeds was especially excepted from said special eight cent rate, and declining to refund any of the claimed overcharge.

It is the opinion of this Board that we have no jurisdiction in the above case, and cannot enforce said claim against the above road. The complainant was notified and informed that any further proceedings would have to be enforced before the Inter-State Commerce Commission. Case considered closed.

Des Moines, Iowa, July 13, 1888.

CITIZENS OF MELBOURNE, IOWA,

vs.

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY CO.

} Petition for depot.

Filed June 1, 1888.

June 1, 1888, J. O. DeButts and twenty-six other citizens of Melbourne, Iowa, filed petition asking the erection of a depot at that point, on the above road, for the accommodation of the traveling public.

The attention of the railroad authorities being immediately called to the petition, in a letter of June 14th, J. M. Eagan, general manager, replied, stating that it was the intention of the company to erect a depot during the season, as desired. November 21st the petitioners write, acknowledging that the company have completed a "comfortable and good depot, and put in good stock yards, but have not put in any well or scales at yards yet." Case closed.

Des Moines, Iowa, November 23, 1888.

W. E. DOWNING, SELMA, IOWA,

vs.

CHICAGO, BURLINGTON & KANSAS CITY RY CO.
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} Overcharge.

Filed June 1, 1888.

DECISION OF THE COMMISSIONERS.

On May 30, 1888, the private secretary of Governor Larrabee transmitted to the Board a letter addressed to his excellency in which complaint is made that he is charged by the two railroad companies \$51.00 for hauling over the two roads 2,152 feet of lumber and 5,700 pounds from Fort Madison to Selma. He stated in the letter that the lumber cost at the mill \$51.00; the distance hauled was fifty-two miles.

The answer of respondent is that it requires two cars to carry the lumber, and that Mr. Downing was charged the lowest rates then in force for two cars for that distance, and that the charge was reasonable.

Mr. Downing claims that other freight might have been loaded on the cars with the long timber. This, it seems, was not done, and is claimed to have been impracticable, there being little freight moving between the two points.

The Commissioners are of the opinion that the rate charged under the conditions is not unreasonable, as it required two cars to perform the service.

Des Moines, Iowa, August 30, 1888.

W. W. CAMERON, MASON CITY, IOWA,

VS.

CENTRAL IOWA RAILWAY,
CHICAGO, ST. PAUL & KANSAS CITY RAIL-
WAY COMPANY.

Damage to stock in transit.

Filed June 14, 1888.

DECISION OF THE COMMISSIONERS.

On January 6, 1888, W. W. Cameron shipped a car load of hogs from Mason City, Iowa, to St. Paul, via the above named roads. A delay of over 72 hours occurred en route, during which the hogs were badly frozen, and when delivered a number were found dead and others badly damaged. On June 14, 1888, Mr. Cameron filed his complaint before the Board of Railroad Commissioners, claiming \$173.02 damages, and setting forth the above facts. The statements of the employees of the two railways as to the delay in transit are very conflicting, but from shipping bills and other papers attached, and record of time of trains, etc., the Board are of opinion that the Central Iowa Railway and the Chicago, St. Paul & Kansas City Railway are equally responsible for the delay and damages, and recommend a speedy settlement of the same with Mr. Cameron on the above findings, on the basis of an equal division of the loss.

Des Moines, Iowa, August 31, 1888.

W. C. EARLE, WAUKON, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

Hogs killed in transit.

Filed June 14, 1888.

On June 12, 1880, W. C. Earle, of Waukon, writes the Commissioners that he lost some hogs in transit from Waukon to Chicago by a railway accident, and that other parties who had suffered at the same time had been paid their losses.

The complaint was referred to Mr. Tucker, Assistant General Manager, who notifies the Commissioners that the claim will be paid, although he denies any legal liability for the loss. This, when paid, disposes of the complaint.

Des Moines, Iowa, July 13, 1888.

In the Matter of a Viaduct on Ninth Street, in the City of Des Moines, Iowa.

On the 27th day of June, 1888, Mayor Carpenter and a committee from the Common Council of the City of Des Moines appeared before the Commissioners and presented the copy of an ordinance passed by the City Council of said city, providing for a viaduct on Ninth street, over the tracks of the Wabash, St. Louis & Pacific Railway Company, Chicago, Rock Island & Pacific Railway Company, Des Moines & Fort Dodge Railway Company, Des Moines, Osceola & Southern Railway Company, Des Moines & Northwestern Railway Company, St. Louis, Des Moines & Northern Railway Company, Wabash Western Railway Company and Des Moines Union Railway Company. The approval of the Commissioners of the proposed viaduct was asked.

Tuesday, July 3d, at 9 A. M., was fixed for hearing the case, and the parties interested notified accordingly.

On Tuesday morning the Commissioners viewed the proposed site, and afterward heard the arguments of Mayor Carpenter, Alderman Weitz and Attorney Wright.

The law authorizing viaducts provides as follows: "Nor shall any viaduct be required until the Board of Railroad Commissioners shall, after due examination, determine said viaduct to be necessary in order to promote the public safety and convenience, and the plans of said viaduct prepared as provided in section 3 hereof, shall have been approved by said Board." The plans having been not fully prepared, the only question for the Commissioners to pass upon is whether the viaduct is necessary "to promote the public safety and convenience."

There is no bridge across the Baccoon river on Ninth street and very little travel across the railroad tracks, the principal travel to and from West Des Moines being on First street and Seventh street, which have bridges over the river. The city authorities have voted to construct a bridge on Ninth street, and when constructed it is claimed that the larger portion of the travel will be diverted to said street. When this is brought about a viaduct on this street may be necessary for the public safety and convenience. The Commissioners are of the opinion that at present the necessity for a viaduct on Ninth street is not warranted by the conditions of travel, and is not such as is contemplated by the law.

Des Moines, Iowa, July 3, 1888.

Application of city council of Des Moines, Iowa, for viaduct over Seventh street.

October 16th, the city council of Des Moines, passed an ordinance for the erection of a viaduct on West Seventh street, over the following railroads: Chicago, Rock Island & Pacific Railway Company, Des Moines & Fort Dodge Railroad Company, Des Moines & Kansas City Railway Company, Chicago, St. Paul & Kansas City Railway Company, Des Moines & Northwestern Railway Company, St. Louis, Des Moines & Northern Railway Company, Wabash Western Railway Company, Des Moines Union Railway Company, and asked the Commissioners to approve the same.

The Board, October 17th, met with the city council and after a full hearing of the matter, by a unanimous vote, on the 18th of October, approved the viaduct proposed over the above railroads on Seventh street, in Des Moines, Iowa. Case closed.

Des Moines, Iowa, November 20, 1888.

TUBE ROSE CREAMERY, CORNING, IOWA,

VS.

CHICAGO, BURLINGTON & QUINCY RAILROAD CO.

} *Delay in transit.*

Filed July 3, 1888.

On the 2d of July, 1888, the Tube Rose Creamery of Corning, Iowa, entered complaint the Chicago, Burlington & Quincy Railroad Company, for damages amounting to \$46.17, caused by delaying transportation of fourteen tubs of butter from Corning, Iowa, to Chicago, Illinois, it being delayed ten days in transit, the usual time being only three days. Said delay

caused it to come upon a largely declined market, and a loss of \$46.17 thereby.

The attention of the railroad company was called to the matter July 3d, and after looking into the matter, on the 25th of July, the justice of the claim was acknowledged. On July 27th, in a letter received by this Board, the complainants acknowledge full and satisfactory settlement, and the case is closed.

Des Moines, Iowa, August 3, 1888.

IRA LONG, LUTHER, IOWA,

VS.

ST. LOUIS, DES MOINES & NORTHERN RAILWAY COMPANY.

} *Application for cattle guard.*

Filed May 13, 1888.

On the 18th of May, 1888, Ira Long, of Luther, Boone county, Iowa, filed an application for a cattle guard across the St. Louis, Des Moines & Northern Railway, one mile south of Luther on his farm of 120 acres, stating that the track of said railroad ran through the center of his farm and cut him off from the pasture lands, and that he had suffered considerable damage from said location and lack of satisfactory crossing.

The attention of the company was called to the complaint of Mr. Long by the Commission, and on August 11th, a letter was received from Mr. L. M. Martin, Superintendent, recognizing the justice of the complaint and notifying the Commission that the request for a cattle guard would be complied with.

September 11th, a letter was received from Mr. Long stating that a satisfactory cattle guard had been put in as desired and requesting the case to be closed. So ordered.

Des Moines, Iowa, September 21, 1888.

HELGA AMUNDSON, ELLSWORTH, IOWA.

VS.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

} Obstruction of water
course and also of
private highway.

Filed July 17, 1888.

DECISION OF THE COMMISSIONERS.

July 17, 1888, Helga Amundson, living on southwest quarter of twenty-six, seventy-eight, twenty-three, near Ellsworth, Iowa, filed complaint against the Chicago & Northwestern Railway Company for obstructing the natural water course on his farm; and also for erecting a twelve-board fence in front of his premises, which, by piling up the snow in winter, cut him off from the public highway.

The attention of the railroad company being called to said complaint July 26th, Mr. J. M. Whitman, general manager, August 15, 1888, replies, denying the obstruction of any natural water course, claiming that "the pond referred to is a 'slough,' and never had any outlet except when it might overflow; in which event it would naturally flow to the west and parallel with our tracks. What he wants to do is to drain this slough south, to our right of way, and into and through our railway cut. The pond or slough can easily be drained or tiled westerly, as there is good fall in that direction."

As to the snow blockade, Mr. Whitman sets up: "The company has a twelve-board fence at the point claimed, to protect the cut, which is known as 'pig-tail,' one of the worst points in winter on the Northern Iowa Division. The fence is located on our own line, and we believe our right to construct and maintain it is so far beyond question that any argument thereon is useless."

The testimony of three witnesses submitted with the complaint, fully substantiate the charges made, and prove to the satisfaction of this Board, that by the grading and construction of the said railroad through the farm of said Amundson the natural water course was obstructed, causing a pond of water a half an acre in extent, damaging complainant to the extent of the obstruction and land subject to overflow; that the twelve-foot board fence, while on the company's right of way, seriously impedes travel in the winter, by piling up the snow and blockading the egress of complainant from his home to the public highway.

To these affidavits respondent makes no reply.

The Board, after a careful consideration of the facts as produced in the testimony, are of the opinion that the status of complainant as to the natural water course on his farm, prior to the advent of the railroad should be restored by the railway company as far as possible by artificial means, and that he is entitled to damages for any failure to restore the conditions which existed prior to the building of the road.

The right of respondent to use the ordinary appliances necessary to keep the road open is unquestioned, but if the complainant's private outlet to the public highway is obstructed by respondent's fence, we are of the opinion that respondent is in duty bound to keep said outlet as free of obstruction as it was prior to the building of said road.

Des Moines, Iowa, November 20, 1888.

J. H. MERRILL & Co., OTTUMWA, IOWA.

VS.

KEOKUK & WESTERN RAILWAY COMPANY.

} Discrimination in freight
charges.

Filed July 7, 1888.

DECISION OF THE COMMISSIONERS.

On July 6, 1888, J. H. Merrill & Co. complain of a violation of the Iowa railroad law, the charge being discrimination in freight charges. The rates on the Keokuk & Western Railway from Keokuk to Moravia, are forty cents first class, thirty-two cents second, twenty-four cents third, and seventeen cents fourth; and on all business consigned to points beyond Moravia on the Chicago, Milwaukee & St. Paul, the rates are twenty cents first class, seventeen cents second class, twelve cents third class, and nine cents fourth class. The complaint was forwarded to the company, and on July 31 Mr. Hughes, president, replies. His answer is in the nature of a demurrer, admitting the charge to be true, he claims that Merrill & Co. are not injured by these rates and have no ground of complaint; that the rate given by his company is in the nature of a through rate, and his road fixes its own proportion of the through rate. He admits that the Chicago, Milwaukee & St. Paul refuses to pro rate and charges them full local rates, and on this freight his road charges about one-half as much from Keokuk to Moravia as to other parties at Moravia; that as the Chicago, Milwaukee & St. Paul refuses to pro rate, his company is compelled to haul the freight at this rate or go out of the business, which would deprive the merchants of Keokuk of business on the Chicago, Milwaukee & St. Paul line. He calls the attention of the Board to the case of Allen & Co. vs. the Louisville, New Albany & Chicago Railroad Company, decided by the Inter-State Commerce Commission, which justifies that road in making a less charge on its proportion of a through shipment to New York than it would charge for the same distance locally. He also submits the case of the Boston Chamber of Commerce vs. the Lake Shore & Michigan Southern Railway Company, in volume 1, page 443, Inter-State Commerce Commission Reports, where the Commission held that "the total charge for transportation is all that concerns the shipper, and not the percentages allotted by agreement to one or more of the connect-

ing carriers." The proportionate rate from Chicago to Boston may properly be less for a point east of Boston than the rate from Chicago to Boston.

The case before the Commission is entirely free from complications, the facts and conditions are admitted. The law prohibits the carrier from using any means or device to prevent the carriage of freight from being continuous from place of shipment to place of destination. The Chicago, Milwaukee & St. Paul Railway refuse to pro rate on this freight, but carries it without unreasonable delay, and charges its full local rates. If it is two locals and not a through shipment the less rate is prohibited by section twenty-four (24) of the law: "Or if it shall charge, collect or receive from any person or persons a higher or greater amount of toll or compensation than it shall at the same time charge, collect or receive from any other person or persons for receiving, handling or delivering freight of the same class and like quantity at the same point upon its railroad." All such discriminating rates are prohibited by this act. Section thirteen (13) says no complaint shall be dismissed because of the absence of direct damage to the complainant or petitioner; Merrill & Co. may properly complain although not injured.

This case the Commissioners do not regard as a joint rate, as no rate can be joint without the consent of both parties, the State not asserting the authority to require joint rates.

The Keokuk & Western certainly charge the Moravia merchants "for the transportation of the same kind of freight the same distance over the same line of road in this State more than they charge on freight consignees" beyond Moravia. This is prohibited by section twenty-four (24) of the law. This fact is declared to be prima facie evidence of unjust discrimination, and competition is especially declared to be no excuse for the difference. The effect, and we believe the design and declared purpose of the framers of the law, in cases of this kind, was to exclude the Keokuk & Western from points beyond Moravia unless they were willing to make the same rate to everybody at Moravia or points nearer Keokuk. The intent of the law seems to be to exclude competition and give the business to the railroad and the distributing centers that were the nearest and could perform the service at the lowest cost. If Ottumwa was the most accessible point Keokuk must be shut out of this country, unless all the business on the Keokuk & Western was done at the lowest rate given on less.

It is not the province of this Board to criticise the law, nor to determine whether excluding competition, as it does, is for the best interest of the public. We can only say that in our judgment the law does this, and that the differential in the rates is prohibited by the provisions of the law.

Des Moines, Iowa, September 21, 1888.

J. HAYES & Co., TINGLEY, IOWA.

VS.

CHICAGO, BURLINGTON QUINCY R. R. Co.

Exorbitant charges on interstate shipment.

Filed July 26, 1888.

Complainant filed answer in above case July 26th, 1888, in regard to shipment of corn from Tingley, Iowa, to Chicago, claiming an overcharge of \$9.46 in freight on the same. After correspondence with the railroad company the Board are of the opinion that the overcharge is unjust and extortionate, but being an inter-state shipment, is beyond the jurisdiction of this Board, whose action in such cases can only be recommendatory. The case is therefore considered closed.

Des Moines, Iowa, August 15, 1888.

H. E. FULLER, OTHO, IOWA,

VS.

ILLINOIS CENTRAL RAILROAD COMPANY.

Claim for goods lost in transportation.

Filed July 13, 1888.

July 13, 1888, H. E. Fuller of Otho, Iowa, filed claim against the Illinois Central Railroad Company for a box of goods lost in transit from Otho to Coldwater, Michigan.

The attention of the railroad officials being called to the matter, a prompt investigation was made by them, and the goods found and returned to the claimant, October 24, 1888, who acknowledged the receipt of the same.

Case closed.

Des Moines, Iowa, November 15, 1888.

CITY OF CEDAR RAPIDS, IOWA,

vs.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY,
ILLINOIS CENTRAL RAILROAD COMPANY,
CHICAGO & NORTHWESTERN RAILWAY COMPANY,
AND
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Petition for a viaduct over the above railroads, across A avenue, Cedar Rapids, Iowa.

Filed July 13, 1888.

DECISION OF THE COMMISSIONERS.

On the 13th of July, his Honor, Mayor Mullaney, in behalf of the city council of Cedar Rapids, appeared before the Board asking the approval by the Commissioners, of the proposed construction of a viaduct across the above railroads at A avenue, Cedar Rapids, Iowa, in accordance with the provisions of chapter 32, of the acts of the Twenty-second General Assembly of the State of Iowa.

The Board fixed July 10th as the day for viewing the site of the proposed viaduct and for a hearing of parties interested. Commissioners Dey and Campbell were present at said date at the city of Cedar Rapids, and gave a full hearing and consideration of the facts regarding site, crossing, danger to travel, etc.

The Commissioners found the proposed viaduct petitioned for to be at a point of crossing, where there is very little travel, and are of the opinion that the provisions of said chapter 32, which requires that viaducts shall be ordered only where it is "necessary in order to promote the public safety and convenience," will not warrant them in approving a viaduct over said roads at that point, such a state of facts not existing.

Des Moines, Iowa, August 30, 1888.

W. W. FRASER, BEVINGTON, IOWA.

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

Claim for stock killed.

Filed August 1, 1888.

DECISION OF THE COMMISSIONERS.

On August 1, 1888, W. W. Fraser of Bevington, Iowa, filed a complaint against said road for the killing of stock, and claiming \$110.00 damages for the same. The case as developed shows that on the first day of May, a dark brown mare, heavy with foal, belonging to said Fraser, was killed by a train on the Chicago, Rock Island & Pacific Railway, at the town of Bevington, Iowa, being knocked off the track by the engine. The animal was about ten years old, defective in one eye, and appraised (with season) at \$110.00, by Thomas Samson and Zac. Turpie. E. St. John, general manager of the Chicago, Rock Island & Pacific Railway, in a letter of August 17th, set up that the animal was not valuable; that she had been a source of annoyance to the road, running at large, and frequently obstructing the track; that the accident occurred in the town of Bevington, where the company cannot fence its track; and that the speed of the train did not exceed six miles an hour; that the division solicitor holds that there is no liability on the part of the road, and that they refused to pay for the same.

The testimony before the Board shows that the train was running at a speed of about fifteen miles an hour, and under section 1289 of the Code, which limits the speed of trains to eight miles per hour, it is the opinion of the Board, the Chicago, Rock Island & Pacific Railway Company is responsible for the killing of the mare to the said W. W. Fraser, provided it can be established that said stock was killed on the depot grounds, which is not clearly shown by the evidence. Case closed.

Des Moines, Iowa, September 21, 1888.

W. W. FRASER, BEVINGTON, IOWA.

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} Claim for stock killed.

Filed August 1, 1888.

DECISION OF THE COMMISSIONERS.

On August 1, 1888, W. W. Fraser, of Bevington, Iowa, filed a complaint against said road for the killing of stock, and claiming \$110 damages for the same. The case as developed shows that on the first day of May, a dark brown mare heavy with foal, belonging to said Fraser, was killed by a train on the Chicago, Rock Island & Pacific Railway, at the town of Bevington, Iowa, being knocked off the track by the engine. The animal was about ten years old, defective in one eye, and appraised (with season) at \$110, by Thos. Samson and Zach. Turpie. E. St. John, General Manager of the Chicago, Rock Island & Pacific Railway, in a letter of August 17th, set up that the animal was not valuable, that she had been a source of annoyance to the road, running at large, and frequently obstructing the track; that the accident occurred in the town of Bevington where the company cannot fence its track; that the speed of the train did not exceed six miles per hour; and that the Division Solicitor holds that there is no liability on the part of the road, and that they refused to pay for the same.

The testimony shows that the train was running at a slow rate of speed a short time prior to the accident, having slowed down to avoid striking other stock on the road; that when a few rods from the place where the mare was standing the engineer increased the speed of the train to fifteen miles an hour, striking her, throwing her off the track and killing her, these facts being testified to by two or more witnesses.

From the evidence before us the Board are of the opinion that the accident could have been avoided by the engineer; and was due to negligence on his part, and that the company is responsible for the same. Case closed.

Des Moines, Iowa, October 17, 1888.

CITIZENS OF SUTHERLAND AND PAULLINA, IOWA.

VS.

CHICAGO & NORTHWESTERN RAILWAY CO.,
CHEROKEE & DAKOTA RAILROAD CO.} Relating to connecting
track between said rail-
roads.

Filed July 28, 1888.

DECISION OF THE COMMISSIONERS.

In the matter relating to protest of certain citizens of Sutherland and Paullina, Iowa, against the decision of the Board of Railroad Commissioners, made September 1, 1887, ordering a Y to be constructed at the crossing of said roads, three miles west of Sutherland, for the transfer of the cars of said railroads, after a full hearing of the matter at Sutherland, August 16, 1888, by Commissioners Smith and Campbell, the Board are of the opinion that their former decision is fully in accordance with the law and the facts in the case, and adhere to the same.

It is further ordered that said connections be made at the earliest day possible for the public convenience, business and travel, and that said companies be so notified.

Des Moines, Iowa, August 30, 1888.

S. C. GUTHRIE, WEBSTER CITY, IOWA.

VS.

ILLINOIS CENTRAL RAILROAD CO. AND CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} Overcharge.

Filed August 3, 1888.

On August 2, 1888, S. C. Guthrie, of Webster City, Iowa, filed complaint of overcharge against the above railroads on shipment of an oil tank wagon from Oskaloosa, Iowa, via Tara, to Webster City. On this Board representing the facts to the officials of the roads, an error was acknowledged by them in charges, and in a letter of September 10th, 1888, E. St. John, General Manager of the Chicago, Rock Island & Pacific Railway Company, says a voucher for \$11.25, overcharges on the two lines, had been forwarded to Mr. Guthrie for the same. Settlement satisfactory and case closed.

Des Moines, Iowa, September 21, 1888.

A. B. HARMON, HAVELOCK, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY CO.

*Discrimination in rates on
three car loads of emigrants'
movables.*

Filed August 4, 1888.

DECISION OF THE COMMISSIONERS.

On August 3d, 1888, Mr. Harmon writes the Board that he was charged by the Chicago & Northwestern Railway Company \$18 per car on three car loads of emigrants' movables from Goldfield to Havelock, a distance of 48 miles, while at the same time Warren Rogers shipped three car loads of the same character from Gladbrook to Marathon, a greater distance, at \$12 per car. This is the claim for discrimination. The facts with regard to Mr. Rogers' shipment are these: The agent at Gladbrook gave Mr. Rogers a rate of \$12 per car. On the arrival of the four cars at Marathon he was charged and paid the regular rate, \$22 per car. He applied to the Railroad Commissioners, claiming a contract with the agent for the \$12 rate. Under the circumstances they advised a refund on the three cars of \$10 per car. This advice was not intended to lower the rate, but as the party had been misled by the action of the agent they thought the company was properly holden of his action. In the case of Mr. Harmon, he was charged the regular rate in force at the time for that distance on "emigrants' movables," nine cents per hundred on 20,000 pounds. The Commissioners do not find that Mr. Harmon was discriminated against.

Des Moines, August 31, 1888.

PATRICK COWRY, PATON, IOWA.

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

Claim for damaged stock.

Filed August 8, 1888.

August 8th, 1888, Patrick Cowry, of Paton, Iowa, filed a claim of \$30 for damages to stock killed on the above railroad, two and one-half miles north of said station, on or about April 18th, 1888.

The Secretary of the Board at once notified the General Manager, E. St. John, of the claim, and August 27th received reply that the claim had been adjusted, Mr. Cowry in the meantime acknowledging satisfactory settlement of the same. Case closed.

Des Moines, Iowa, August 30, 1888.

CITIZENS OF ADAMS COUNTY, IOWA,

VS.

THE CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.
THE CHICAGO, ST. PAUL & KANSAS CITY RAILWAY COMPANY.*Petition for Y and
passenger transfer
between roads in
Union county, east
of Afton.*

Filed August 22, 1888.

DECISION OF THE COMMISSIONERS.

On August 22, 1888, the Commissioners received a petition signed by D. S. Sigler and seventy-eight others, citizens of Adams county, asking them to order a freight and passenger transfer between the Chicago, Burlington & Quincy and the Chicago, St. Paul & Kansas City Railways at the crossing east of Afton. On August 28th they received a similar paper, signed by H. E. Deemer and sixty others, residents of Montgomery county. On August 29th they received a paper signed by M. A. Weaver and one hundred and sixty residents of Taylor county. On August 30th an additional paper, signed by fifty-nine citizens of Montgomery county; on September 3d, a paper signed by one hundred and fifty-three citizens of Union county and southwestern Iowa; on September 6th a paper signed by one hundred and forty-one persons, and on September 6th by twenty-eight persons; September 10th, by thirty persons; September 11th, by thirty-five citizens of Creston; September 15th, signed by one hundred and eleven citizens of Afton and Thayer.

Copies of the petitions were forwarded to the officers of the Chicago, Burlington & Quincy and the Chicago, St. Paul & Kansas City Railways, and on September 27th Mr. H. B. Stone, general manager of the Chicago, Burlington & Quincy, replies that the latter road makes an overhead crossing; that the line of the Chicago, Burlington & Quincy is in a sag, with very steep grades on either side; that it is the design of his company to reduce these grades, which will involve a considerable deviation from the present line; and this they expect to do in a year or two; that the connection asked would cost \$13,000, which would be a useless expenditure, when this line was changed. At present it is necessary to run trains at high speed under this crossing to make the grades on either side; that reducing speed would necessitate lessening the number of cars on freight trains; a station established at this point would require trains to be run slow through it, and be attended with danger of accident. Mr. Eagan, general manager of the Chicago, St. Paul & Kansas City, says that a connection between the two roads would be expensive, and that his company has at present no funds available for such expenditure. The Chicago, Burlington & Quincy Company surveyed three lines for this connection and submit detailed estimates on each. The first

line would cost \$14,179.01; the second, \$9,629.88; the third, \$16,977.56. Mr. Egan estimates the cost of connection, excluding station building, at \$8,000. Mr. White, sheriff of Union county, writes the Board, and regards the estimates as too high, and states that he has talked with railroad men who say that the cost of connection will not exceed \$6,000, which he thinks would not be a burden upon the two roads. On October 23d the Commissioners went to the crossing, met Dr. Reebe and a number of persons interested in the connection; also Messrs. Bisbee, Brown and Lawler, representing the Chicago, Burlington & Quincy, and Mr. Stickney, representing the Chicago, St. Paul & Kansas City Railway. A general discussion of the entire subject was held and opinions were freely given.

The situation is this: The Chicago, St. Paul & Kansas City crosses the Chicago, Burlington & Quincy on an overhead bridge thirty-five feet above rail. A connection between the tracks of the two roads must be made by a track skirting the side hill for some distance. The difference in the estimates furnished of the cost of the work is largely due to the character of line required for connecting the two roads. It is probably safe to assume that a track with a grade practically sufficient for all transfer required at this point, and station house could be built for \$9,000. There was no testimony offered to show what amount of transfer of freight in car lots would be required at this point, and as both lines run to Des Moines and St. Joseph, it is probable that the freight accommodations required would be limited to the means for transfer of a few cars.

Section 1292 of the Code says: "Any railway corporation operating a railway in this State, intersecting or crossing any other line of railway of the same gauge, operated by any other company, shall by means of a Y or other suitable and proper means be made to connect with such other railway, so intersected or crossed; and railway companies, where railways shall be so connected, shall draw over their respective roads the cars of each connecting railway; and also those of any other railway or railways connected with said roads made to connect as aforesaid; and also the cars of all transportation companies or persons at reasonable terms and for a compensation not exceeding their ordinary rates."

As the Commissioners understand this section, the connection by a Y or other suitable and proper means is imperative, and the fact that the Chicago, Burlington & Quincy Railroad Company may soon change their line so that this expenditure of from six to sixteen thousand dollars would be useless, gives the Commissioners no authority to relieve the railway companies from making the connection.

Section three, chapter seventy-seven of the laws of the Seventeenth General Assembly, says: "Said Commissioners shall have the general supervision of all railroads in the State operated by steam, and shall inquire into any neglect or violation of the laws of this State by any railroad corporation doing business therein, or by the officers, agents or employees thereof, and shall also from time to time carefully examine and inspect the condition of each railroad in the State, and of its equipment, and the manner of its con-

duct and management, with reference to the public safety and convenience. * * * Whenever in the judgment of the Commissioners it shall appear * * * that any change in its station or station houses * * * or any change in the mode of operating its road and conducting its business is reasonable and expedient in order to promote the security, convenience and accommodation of the public, said Commissioners shall inform such railroad corporation of the improvements and changes which they shall judge to be proper."

It was shown at the meeting, as well as in the petitions, that there was considerable transfer of passengers from one road to the other, at present carried by hacks between Afton and Talmage (the morning the Commissioners were there fifteen persons took hacks for Afton), and it seemed evident that this transfer would be greatly increased if facilities for this purpose were afforded at the crossing. The real want at this point seemed to the Commissioners to be the means of passenger transfer.

Under the provisions of section three the Commissioners are satisfied that the convenience and accommodation of the public would be promoted by a passenger transfer at this point, and would recommend that a platform be built on each road sufficient to transfer passengers and baggage, and that at some point between the two, a waiting room for passengers be built and a way provided for passing from one platform to the other; that this waiting room be opened, warmed and lighted a reasonable time before the arrival and after the departure of all trains stopping at this place. This might be a flag station, and that only trains be required to stop to receive and discharge passengers destined for this transfer. The cost of the erection and maintenance of the station house and the way between the two platforms should be divided equally between the two companies.

Des Moines, Iowa, December 12, 1888.

J. D. MUSSEY ET AL, RIVER JUNCTION, IOWA.

VS.

BURLINGTON, CEDAR RAPIDS & NORTHERN
RAILWAY CO.

} Change of station name.

Filed August 29, 1888.

DECISION OF COMMISSIONERS.

August 25, 1888, J. D. Mussey and others of River Junction, Iowa, entered complaint against the above road, setting forth that the name of their station on the Burlington, Cedar Rapids & Northern Railway is "Iowa River," and that from the similarity of names, confusion and trouble are constantly arising; they therefore ask the Commissioners to change the

name of the station to River Junction, in compliance with the law passed last winter.

An examination into the facts set forth confirm them in the main, but an examination of the law discloses a want of authority over the matter by this Board, as they are given power to change names of stations only in incorporated towns. The Commissioners, therefore, are unable to grant the relief petitioned for. Case closed.

Des Moines, Iowa, October 19, 1888.

S. RADWICH, DAVIS CITY, IOWA,

vs.

CHICAGO, BURLINGTON & QUINCY RAILROAD CO.

} Overcharge.

Filed September 8, 1888.

September 8, 1888, S. Radwiche, of Davis City, Iowa, filed complaint against the above railroad, claiming overcharge on passenger fare from that point July 3, to St. Joseph, Missouri. The agent, Henry Sparks, charged him full rates, and collected \$3 more than the excursion rate in force at that date, and refusing to refund the same.

The attention of the railroad authorities being called to the complaint, October, 1888, Henry B. Stone, General Manager, replied, stating "the matter has been carefully investigated and the facts found to corroborate the complaint made," and enclosing check for the amount claimed. Full and complete satisfaction is acknowledged by Mr. Radwiche, October 23, 1888, and case is closed.

Des Moines, Iowa, November 15, 1888.

KNUDT TOFT, ESTHERVILLE,

vs.

CHICAGO & NORTHWESTERN RAILWAY CO.

} Damage to stock in transit.

Filed September 10, 1888.

September 6, 1888, Knudt Toft, of Estherville, Iowa, shipped a car-load of stock from that station, via the Burlington, Cedar Rapids & Northern, to Goldfield, and the Chicago & Northwestern Railway to Des Moines. The complainant charges that the car was detained twenty hours at Jewell Junction, without water, reaching Des Moines at 9 o'clock on the evening

of the 7th; that the delay and lack of water caused a shrinkage and damage to complainant of \$30, and he asks that the company refund him that amount to cover his loss.

The attention of the railroad authorities being called to the complaint September 13th, by this Board, Mr. J. M. Whitman, General Manager, replied, September 14, asking for full particulars regarding shipment, which were furnished, October 30, Mr. Whitman, after investigating the case, writes, denying the responsibility of his company for damages, that they did the best they could under the circumstances.

That the railroad companies are required to keep their stock yards in order for the reception of stock, furnished with water and other usual requirements, is unquestioned. In the present instance these requirements seem to have been lacking, the fact that the shipments of stock over this branch of the road have been few, is plead in extenuation.

A letter received from complainant of November 19th, acknowledges the receipt of \$5.33 from respondent, in partial payment of his claim for damages. Case closed.

Des Moines, Iowa, November 25, 1888.

CITIZENS OF RIDGEWAY, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

} Petition for depot.

Filed September 17, 1888.

September 17, 1888, George Luck and other citizens of Ridgeway, entered complaint against the above road, setting forth that the depot on said line of road at that place was destroyed by fire April 5, 1888, and that since that date they had suffered great inconvenience, being compelled to receive goods off a platform in all kinds of weather, and that passengers getting on and off trains were greatly inconvenienced for lack of depot facilities.

The attention of the Chicago, Milwaukee & St. Paul Railway authorities was called to the complaint by this Board in a letter of September 17th, and on September 25th a reply was received by Roswell Miller, general manager of said road, in which he wrote: "I have directed a depot to be put up at Ridgeway." Case closed.

Des Moines, Iowa, October 2, 1888.

SHIPPERS OF DAVENPORT, IOWA,

V.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.
CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.
BURLINGTON, CEDAR RAPIDS &
NORTHERN RAILWAY COMPANY.
MINNEAPOLIS & ST. LOUIS RAIL-
WAY COMPANY.

Filed August 30, 1888.

DECISION OF COMMISSIONERS.

On August 30, 1888, a complaint was filed with the Commissioners, signed by Van Patten & Marks and forty-three other jobbers, shippers and manufacturers of Davenport, Iowa, charging that "the rates charged and published by the Chicago, Rock Island & Pacific Railway Company, the Chicago, Milwaukee & St. Paul Railway Company, the Burlington, Cedar Rapids & Northern Railway Company and the Minneapolis & St. Louis Railway Company, for the transportation of merchandise and freight over their lines in Iowa are and have been unreasonably high and unreasonably discriminating against your petitioners, and particularly that the said railroad companies, conspiring with all the other railroads in Iowa to embarrass and defeat the operation of said act of the Twenty-second General Assembly, passed and approved April 5, 1888, adopted schedules of rates of charges for transporting freight and merchandise over their lines of railroad in Iowa, which said schedule went into effect on the 10th day of May, 1888, the same day said law went into operation, and were enforced by said railway companies until the 13th day of August thereafter." Copies of all the schedules referred to were attached to the complaint.

Complainants further aver that the tariff of May 10th was an increase over the rates charged by respondent the C., R. I. & P. R'y Co. from December 20, 1887, and January 1, 1888, to said May 10th of an average per cent on first class of eight per cent up to 230 miles; an average per cent of increase on second class of fifteen per cent up to 230 miles; an average per cent of increase on third class of 16.33 per cent up to 230 miles; making a general average on the three classes of 13.11 per cent. The average per cent of increase on fourth class, 18 per cent up to 230 miles, and the average increase of 31.66 per cent on fifth class, making a general average on fourth and fifth classes of 24.66 per cent.

Complainants allege that fourth and fifth classes embrace the largest tonnage in Iowa, such as groceries and provisions, heavy hardware and agricultural implements in car-loads, though being placed in class A, take and bear the same rates as fifth class.

Complainants further charge that a comparison of the rates in the May 10th tariff with the rates charged by the respondent company from Chicago to stations on the line of its road in the State of Illinois to the Mississippi River show an average increase on first class of 60 per cent, on second class of 82 per cent, on third class of 58 per cent; making a general average of increase on the three classes of 60 per cent. The average increase on fourth class to be 56 per cent, the average increase on fifth class to be 56.5 per cent, making a general average of increase on the two classes of 56.25 per cent. That on the 13th day of August, 1888, respondent adopted and put into effect a new tariff under which it has operated up to the present time. That by this tariff there was an average reduction on the May 10th tariff on second class of 5.33 per cent, on third class of 11.5 per cent, on fifth class of 11.5 per cent; no change in first class rates and no change in fourth class under 150 miles; making a general average, including the miles in which there is no change, of 6.5.

Complainants further aver that the May 10th tariff was an increase of the rates charged by the respondents the C., R. I. & P. R'y, the B., C. R. & N. R'y and the Minneapolis & St. Louis R'y, from December 20, 1887, to May 10, 1888, of an average per cent of increase on first class of 19.60 per cent, an average per cent of increase on second class of 21.20 per cent, an average per cent of increase on third class of 21.30 per cent; making a general average on the three classes of 20.77. The average per cent of increase on fourth class is 26.63 per cent, the average per cent of increase on fifth class is 8.20 per cent; making a general average on fourth and fifth classes of 23.91 per cent.

The complainants further aver that the said railroad companies, in concert with the other railroad companies in Iowa, adopted a new tariff of rates for charges for transporting freight and merchandise over their respective lines of railroad in Iowa, which took effect and went into force August 13, 1888, and is now in force, a copy of which is hereto attached and made a part hereof, as Exhibit D, to which further reference is made.

The complainants charge that the reduction in the rates named in said schedule of August 13, 1888, Exhibit D, from the former rates fixed in the schedule of May 10, 1888, Exhibit A, as will readily be seen by comparison thereof is

- No change in first class rates.
- No change in A, B, C, D and E classes of rates.
- No change in salt or live stock rates.
- No change in second class rates under 170 miles.
- No change in third class rates under 75 miles.
- No change in fourth class rates under 150 miles.
- No change in fifth class rates under 100 miles.

The average per cent of decrease in second class is 5.33, the average per cent of decrease in third class is 14, the average per cent of decrease in fifth class is 11.50, the average per cent of decrease in fifth class is 11.50; making a general average, including the miles to which there is no change, of 6.50 per cent.

There is no change under 55 miles on corn, and the average reduction is 6 per cent from 55 to 100 miles.

There is no change on wheat after 250 miles, and the average reduction is 14 per cent from 16 to 240 miles.

There is no change on lumber under 80 miles or over 400 miles; the average reduction is 8 per cent from 85 to 400 miles; being but a slight reduction and affords no substantial relief to the complainants from the oppression in their business by the said unreasonable and unjust rates of May 10, 1888.

Complainants further aver that said schedule, Exhibit A, known as the May 10th tariff, was an increase of the rates charged by the respondent the C. M. & St. P. R'y Co. from January 1, 1888, to May 10, 1888, of an average per cent of increase on first class of 12.33 per cent, an average per cent of increase on second class of 10 per cent, an average per cent of increase on third class of 23 per cent; making a general average on the three classes of 15.11 per cent. The average per cent of increase on fourth class of 29 per cent, the average per cent of increase on fifth class of 35.50 per cent; making a general average of fourth and fifth classes of 32.25 per cent.

Said fourth and fifth classes embrace the largest tonnage of freight and merchandise shipped and received to and from points in Iowa, such as groceries, provisions, heavy hardware and agricultural implements in car loads, though being placed in class A, take and bear the same rates as fifth class.

The complainants further show that the rates in the said tariff of May 10, 1888, as compared with the tariff of rates charged by said railroad company between stations on the line in Illinois from Chicago to the Mississippi River, dated December 20, 1887, and January 1, 1888, known as the Illinois Mileage Tariff, a copy of which is hereto attached and marked Exhibit C, shows:

The average per cent of increase on first class to be 12.80 per cent, the average per cent of increase on second class to be 29.50 per cent, the average per cent of increase on third class to be 37.84 per cent; making a general average on the three classes of 29.71 per cent. The average per cent of increase on fourth class to be 40.11 per cent, the average per cent of increase on fifth class to be 71.57 per cent; making a general average on the two classes of 55.84 per cent.

The complainants charge that the reduction in the rates in said schedule of August 13, 1888, is

No change on first class rates.

No change in A, B, C, D and E classes of rates.

No change in salt or live stock rates

No change in second class rates under 170 miles.

No change in third class rates under 75 miles.

No change in fourth class rates under 150 miles.

No change on fifth class rates under 100 miles.

The average per cent of decrease on second class is 5.33 per cent, the average per cent of decrease on third class is 14 per cent, the average per cent of decrease on fourth class is 11.50 per cent, the average per cent of decrease

on fifth class is 11.50 per cent; making a general average, including the miles to which there is no change, of 6.50 per cent.

There is no change on lumber under 80 miles or over 400 miles. The average reduction is 18 per cent from 85 to 400 miles, being but a slight reduction, and affords no substantial relief to the complainants from the oppression in their business of the said unreasonable and unjust rates of May 10, 1888.

To these complaints respondents filed a general denial.

The complaint was heard at the city of Davenport on the 17th, 18th, 19th and 20th of September, 1888, complainants being represented by J. T. Lane, Esq., and respondents by Thos. S. Wright, Esq., E. E. Cook, Esq., J. C. Bills, Esq., John T. Fish, Esq., and S. K. Tracey, Esq.

This complaint is made under sections 18, 19 and 20 of chapter 28, of the acts of the Twenty-second General Assembly of Iowa, which read as follows:

SECTION 18. Whenever any person upon his own behalf, or class of persons similarly situated, or any firm, corporation or association or any mercantile, agricultural or manufacturing society, or any body politic or municipal organization shall make complaint to said Board of Railroad Commissioners, that the rate charged or published by any railroad company, or the maximum rates fixed by said Commissioners in the schedule of rates made by them under the provisions of section 17 of this act, or the maximum rate that now or hereafter may be fixed by law is unreasonably high or discriminating, it shall be the duty of said Commissioners to immediately investigate the matter of such complaints. If such complaint appears to be well founded and not trivial in character the Board shall fix a day for hearing the same and shall notify the railroad company of the time and place of such hearing by mailing a notice properly directed to any division superintendent, general manager, president or secretary of such company, which notice shall contain the substance of the complaint so made and the Board shall also notify the person or persons complaining of such time and place.

Sec 19. Upon such hearing as provided for, the said Commissioners shall receive whatever evidence, statements or arguments either party may offer or make pertinent to the matter under investigation; and the burden of proof shall not be held to be upon the person or persons making the complaint, but the Commissioners shall add to the showing made at such hearing whatever information they may then have or can secure from any source whatsoever, and the person or persons complaining shall be entitled to introduce any published schedules of rates of any railroad company, or evidence of rates actually charged by any railroad company for substantially the same kind of service, whether in this or any other State; and the lowest rates published or charged by any railroad company for substantially the same kind of service, whether in this or any other State, shall, at the instance of the person or persons complaining be accepted as *prima facie* evidence of a reasonable rate for the services under investigation, and if the railroad company complained of is operating a line of railroad beyond the State of

Iowa, or if it appears that it has a traffic arrangement with any such railroad company, then the Commissioners in determining what is a reasonable rate shall take into consideration the charge made or rate established by such railroad company or the company with which it has traffic arrangements for carrying freight from beyond the State to points within the State and from points within the State to points beyond the State; and if such company be operating a line of railway beyond the State they shall also take into consideration the rate charged or established for substantially similar or greater service by such company in any other State in which said railroad company operates a line of railway.

SEC. 20. After such hearing and investigation the said Commissioners shall fix and determine the maximum charge to be thereafter made by the railroad company or common carriers complained of, which charge shall in no event exceed the one now or hereafter fixed by law, and the said Commissioners shall render their decision in writing, and shall spread the same at length in the record to be kept for that purpose; such decision shall, specifically, set out the sums or rate which the railroad company or common carrier, so complained of, may thereafter charge or receive for the service therein named and including a classification of such freight, and the said Commissioners shall not be limited in their said decision and the schedule to be contained therein to the specific case or cases complained of, but it shall be extended to all such rates between points in this State and whatever part of the line of railway of such company or common carrier within this State as may have been fairly within the scope of such investigation and any such decisions so made and entered on record of said Commissioners, including any such schedules and classifications, shall, when duly authenticated be received and held in all suits brought against any such railroad corporation or common carrier wherein is in any way involved the charges of any such corporation or carrier mentioned in said decisions, in any of the courts of this State, as *prima facie* evidence that the rates therein fixed are reasonable maximum rates, the same as the schedules made by said Commissioners as provided in section 17 hereof; and the rates and classifications so established after such hearing and investigation shall from time to time thereafter upon complaint duly made be subject to revision by said Commissioners the same as any other rates and classifications.

A comparison of the distance tariffs, terminal tariffs and inter-state tariffs of the States of Iowa, Illinois, Minnesota, Wisconsin, Missouri, Ohio and Indiana, for distances of 20, 25, 50, 75, 100, 150, 175, 200, 225, 250, 275, 300 and 350 miles, produces the following table:

Miles.		No.	Date.	Description.	MERCHANDISE IN CTS. PER 100 POUNDS.										SPECIAL CAR LOADS IN CENTS PER 100 POUNDS.									
					1	2	3	4	5	6	7	8	9	10	A	B	C	D	E					
		No. 2256.	Sept. 5, 1898	Wisconsin terminal tariff	10	14	19	24	29	34	39	44	49	54	5	6	7	8	9					
		No. 2178.	June 30, 1898	Wisconsin mileage tariff	15	19	23	27	31	35	39	43	47	51	6	7	8	9	10					
		No. 1473.	Jan. 10, 1898	Minnesota terminal tariff	20	24	28	32	36	40	44	48	52	56	7	8	9	10	11					
		No. 1473.	Jan. 10, 1898	Minnesota mileage tariff	25	29	33	37	41	45	49	53	57	61	8	9	10	11	12					
		No. 1473.	Jan. 10, 1898	Missouri terminal tariff	18	22	26	30	34	38	42	46	50	54	6	7	8	9	10					
		No. 1473.	Jan. 10, 1898	Missouri mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 1473.	Jan. 1, 1898	Iowa terminal tariff	24	28	32	36	40	44	48	52	56	60	8	9	10	11	12					
		No. 2676.	June 4, 1898	Iowa mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 1473.	June 4, 1898	Illinois terminal tariff	18	22	26	30	34	38	42	46	50	54	6	7	8	9	10					
		No. 1473.	June 4, 1898	Illinois mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 5.	March 5, 1898	Ohio and Indiana mileage tariff.	7.5	7	8	8	8	8	8	8	8	8	8	8	8	8	8					
		No. 2256.	Sept. 5, 1898	Wisconsin terminal tariff	10	14	19	24	29	34	39	44	49	54	5	6	7	8	9					
		No. 2178.	June 30, 1898	Wisconsin mileage tariff	15	19	23	27	31	35	39	43	47	51	6	7	8	9	10					
		No. 1473.	Jan. 10, 1898	Minnesota terminal tariff	20	24	28	32	36	40	44	48	52	56	7	8	9	10	11					
		No. 1473.	Jan. 10, 1898	Minnesota mileage tariff	25	29	33	37	41	45	49	53	57	61	8	9	10	11	12					
		No. 1473.	Jan. 10, 1898	Missouri terminal tariff	18	22	26	30	34	38	42	46	50	54	6	7	8	9	10					
		No. 1473.	Jan. 10, 1898	Missouri mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 1473.	Jan. 1, 1898	Iowa terminal tariff	24	28	32	36	40	44	48	52	56	60	8	9	10	11	12					
		No. 2676.	June 4, 1898	Iowa mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 1473.	June 4, 1898	Illinois terminal tariff	18	22	26	30	34	38	42	46	50	54	6	7	8	9	10					
		No. 1473.	June 4, 1898	Illinois mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 5.	March 5, 1898	Ohio and Indiana mileage tariff	7.5	7	8	8	8	8	8	8	8	8	8	8	8	8	8					
		No. 2256.	Sept. 5, 1898	Wisconsin terminal tariff	10	14	19	24	29	34	39	44	49	54	5	6	7	8	9					
		No. 2178.	June 30, 1898	Wisconsin mileage tariff	15	19	23	27	31	35	39	43	47	51	6	7	8	9	10					
		No. 1473.	Jan. 10, 1898	Minnesota terminal tariff	20	24	28	32	36	40	44	48	52	56	7	8	9	10	11					
		No. 1473.	Jan. 10, 1898	Minnesota mileage tariff	25	29	33	37	41	45	49	53	57	61	8	9	10	11	12					
		No. 1473.	Jan. 10, 1898	Missouri terminal tariff	18	22	26	30	34	38	42	46	50	54	6	7	8	9	10					
		No. 1473.	Jan. 10, 1898	Missouri mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 1473.	Jan. 1, 1898	Iowa terminal tariff	24	28	32	36	40	44	48	52	56	60	8	9	10	11	12					
		No. 2676.	June 4, 1898	Iowa mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 1473.	June 4, 1898	Illinois terminal tariff	18	22	26	30	34	38	42	46	50	54	6	7	8	9	10					
		No. 1473.	June 4, 1898	Illinois mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 5.	March 5, 1898	Ohio and Indiana mileage tariff	7.5	7	8	8	8	8	8	8	8	8	8	8	8	8	8					
		No. 2256.	Sept. 5, 1898	Wisconsin terminal tariff	10	14	19	24	29	34	39	44	49	54	5	6	7	8	9					
		No. 2178.	June 30, 1898	Wisconsin mileage tariff	15	19	23	27	31	35	39	43	47	51	6	7	8	9	10					
		No. 1473.	Jan. 10, 1898	Minnesota terminal tariff	20	24	28	32	36	40	44	48	52	56	7	8	9	10	11					
		No. 1473.	Jan. 10, 1898	Minnesota mileage tariff	25	29	33	37	41	45	49	53	57	61	8	9	10	11	12					
		No. 1473.	Jan. 10, 1898	Missouri terminal tariff	18	22	26	30	34	38	42	46	50	54	6	7	8	9	10					
		No. 1473.	Jan. 10, 1898	Missouri mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 1473.	Jan. 1, 1898	Iowa terminal tariff	24	28	32	36	40	44	48	52	56	60	8	9	10	11	12					
		No. 2676.	June 4, 1898	Iowa mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 1473.	June 4, 1898	Illinois terminal tariff	18	22	26	30	34	38	42	46	50	54	6	7	8	9	10					
		No. 1473.	June 4, 1898	Illinois mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 5.	March 5, 1898	Ohio and Indiana mileage tariff	7.5	7	8	8	8	8	8	8	8	8	8	8	8	8	8					
		No. 2256.	Sept. 5, 1898	Wisconsin terminal tariff	10	14	19	24	29	34	39	44	49	54	5	6	7	8	9					
		No. 2178.	June 30, 1898	Wisconsin mileage tariff	15	19	23	27	31	35	39	43	47	51	6	7	8	9	10					
		No. 1473.	Jan. 10, 1898	Minnesota terminal tariff	20	24	28	32	36	40	44	48	52	56	7	8	9	10	11					
		No. 1473.	Jan. 10, 1898	Minnesota mileage tariff	25	29	33	37	41	45	49	53	57	61	8	9	10	11	12					
		No. 1473.	Jan. 10, 1898	Missouri terminal tariff	18	22	26	30	34	38	42	46	50	54	6	7	8	9	10					
		No. 1473.	Jan. 10, 1898	Missouri mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 1473.	Jan. 1, 1898	Iowa terminal tariff	24	28	32	36	40	44	48	52	56	60	8	9	10	11	12					
		No. 2676.	June 4, 1898	Iowa mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 1473.	June 4, 1898	Illinois terminal tariff	18	22	26	30	34	38	42	46	50	54	6	7	8	9	10					
		No. 1473.	June 4, 1898	Illinois mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 5.	March 5, 1898	Ohio and Indiana mileage tariff	7.5	7	8	8	8	8	8	8	8	8	8	8	8	8	8					
		No. 2256.	Sept. 5, 1898	Wisconsin terminal tariff	10	14	19	24	29	34	39	44	49	54	5	6	7	8	9					
		No. 2178.	June 30, 1898	Wisconsin mileage tariff	15	19	23	27	31	35	39	43	47	51	6	7	8	9	10					
		No. 1473.	Jan. 10, 1898	Minnesota terminal tariff	20	24	28	32	36	40	44	48	52	56	7	8	9	10	11					
		No. 1473.	Jan. 10, 1898	Minnesota mileage tariff	25	29	33	37	41	45	49	53	57	61	8	9	10	11	12					
		No. 1473.	Jan. 10, 1898	Missouri terminal tariff	18	22	26	30	34	38	42	46	50	54	6	7	8	9	10					
		No. 1473.	Jan. 10, 1898	Missouri mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 1473.	Jan. 1, 1898	Iowa terminal tariff	24	28	32	36	40	44	48	52	56	60	8	9	10	11	12					
		No. 2676.	June 4, 1898	Iowa mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 1473.	June 4, 1898	Illinois terminal tariff	18	22	26	30	34	38	42	46	50	54	6	7	8	9	10					
		No. 1473.	June 4, 1898	Illinois mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 5.	March 5, 1898	Ohio and Indiana mileage tariff	7.5	7	8	8	8	8	8	8	8	8	8	8	8	8	8					
		No. 2256.	Sept. 5, 1898	Wisconsin terminal tariff	10	14	19	24	29	34	39	44	49	54	5	6	7	8	9					
		No. 2178.	June 30, 1898	Wisconsin mileage tariff	15	19	23	27	31	35	39	43	47	51	6	7	8	9	10					
		No. 1473.	Jan. 10, 1898	Minnesota terminal tariff	20	24	28	32	36	40	44	48	52	56	7	8	9	10	11					
		No. 1473.	Jan. 10, 1898	Minnesota mileage tariff	25	29	33	37	41	45	49	53	57	61	8	9	10	11	12					
		No. 1473.	Jan. 10, 1898	Missouri terminal tariff	18	22	26	30	34	38	42	46	50	54	6	7	8	9	10					
		No. 1473.	Jan. 10, 1898	Missouri mileage tariff	21	25	29	33	37	41	45	49	53	57	8	9	10	11	12					
		No. 1473.	Jan. 1, 1898	Iowa terminal tariff	24	28	32	36	40	44	48	52	56											

ADJUSTMENT OF COMPLAINTS

MERCHANDISE IS CTS. PER 100 POUNDS.		SPECIAL OAR LOADS IN CENTS PER 100 POUNDS.										
		1	2	3	4	5	6	A	B	C	D	E
175	Missouri terminal tariff	42	31	28	19	14	15	12	10	9	7	7
	Missouri distance tariff	42	31	28	19	14	15	12	10	9	7	7
No. 1475.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1476.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1477.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1478.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1479.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1480.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1481.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1482.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1483.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1484.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1485.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1486.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1487.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1488.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1489.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1490.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1491.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1492.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1493.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1494.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1495.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1496.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1497.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1498.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1499.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1500.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1501.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1502.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1503.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1504.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1505.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1506.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1507.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1508.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1509.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1510.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1511.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1512.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1513.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1514.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1515.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1516.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1517.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1518.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1519.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1520.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1521.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1522.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1523.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1524.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1525.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1526.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1527.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1528.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1529.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1530.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1531.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1532.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1533.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1534.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1535.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1536.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1537.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1538.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1539.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1540.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1541.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1542.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1543.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1544.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1545.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1546.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1547.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1548.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1549.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1550.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1551.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1552.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1553.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1554.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1555.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1556.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1557.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1558.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1559.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1560.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1561.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1562.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1563.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1564.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1565.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1566.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1567.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1568.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1569.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1570.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1571.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1572.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1573.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1574.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1575.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1576.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1577.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1578.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1579.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1580.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1581.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1582.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1583.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1584.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1585.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1586.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1587.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1588.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1589.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1590.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1591.	Jan. 1, 1888	31	25	19	12	10	12	10	7	5	5	5
No. 1592.	Jan. 1,											

No. 2200.	Rept.	8, 1888	Wisconsin terminal tariff	16	14	13	19	8
No. 2178.	June 30, 1888		Wisconsin distance tariff	25	20	17	15	13
			Minnesota terminal tariff	47	38	33	29	25
			Minnesota distance tariff	55	45	40	35	31
			Illinois terminal tariff	60	50	44	39	34
			Illinois distance tariff	68	57	51	45	40
			Iowa terminal tariff	73	62	55	49	43
			Iowa distance tariff	81	69	62	55	49
			Missouri terminal tariff	86	74	67	60	53
			Missouri distance tariff	94	82	75	68	60
			Arkansas terminal tariff	99	87	80	72	64
			Arkansas distance tariff	107	95	88	80	72
			Alabama terminal tariff	112	100	93	85	77
			Alabama distance tariff	120	108	101	93	85
			Georgia terminal tariff	125	113	106	98	90
			Georgia distance tariff	133	121	114	106	98
			Florida terminal tariff	138	126	119	111	103
			Florida distance tariff	146	134	127	119	111
			Louisiana terminal tariff	151	139	132	124	116
			Louisiana distance tariff	159	147	140	132	124
			Texas terminal tariff	164	152	145	137	129
			Texas distance tariff	172	160	153	145	137
			Indianapolis terminal tariff	177	165	158	150	142
			Indianapolis distance tariff	185	173	166	158	150
			Chicago terminal tariff	190	178	171	163	155
			Chicago distance tariff	198	186	179	171	163
			St. Louis terminal tariff	203	191	184	176	168
			St. Louis distance tariff	211	199	192	184	176
			Keokuk terminal tariff	216	204	197	189	181
			Keokuk distance tariff	224	212	205	197	189
			Des Moines terminal tariff	229	217	210	202	194
			Des Moines distance tariff	237	225	218	210	202
			Sioux Falls terminal tariff	242	230	223	215	207
			Sioux Falls distance tariff	250	238	231	223	215
			Omaha terminal tariff	255	243	236	228	220
			Omaha distance tariff	263	251	244	236	228
			Nebraska terminal tariff	268	256	249	241	233
			Nebraska distance tariff	276	264	257	249	241
			Lincoln terminal tariff	281	269	262	254	246
			Lincoln distance tariff	289	277	270	262	254
			Omaha terminal tariff	294	282	275	267	259
			Omaha distance tariff	302	290	283	275	267
			Des Moines terminal tariff	307	295	288	280	272
			Des Moines distance tariff	315	303	296	288	280
			Sioux Falls terminal tariff	320	308	301	293	285
			Sioux Falls distance tariff	328	316	309	301	293
			Nebraska terminal tariff	333	321	314	306	298
			Nebraska distance tariff	341	329	322	314	306
			Lincoln terminal tariff	346	334	327	319	311
			Lincoln distance tariff	354	342	335	327	319

Davenport. Two freight expense bills were introduced, one from Chicago to Atlantic and one from Davenport to Atlantic, both on fourth class goods. The rate from Chicago to Atlantic per 100 pounds was 28 cents and one-half, and the rate from Davenport to Atlantic 28 cents. Expense bills produced showed the rate on fourth class goods from Chicago to Corley at 28.5 cents per hundred and from Davenport to Corley 29.5 cents. Corley is 290 miles from Davenport and 475 miles from Chicago. Each of these bills was dated June 30, 1888. Witness was of the opinion that the May 10th tariff had operated to place the firm in a position where it could only maintain its trade at a great reduction in the profits. The witness made the following comparisons between the August 13th tariff and the Chicago interstate rates on fourth class goods:

From Chicago to Columbus Junction, 235 miles, rate 15 cents; from Davenport to same point, 60 miles, 14 cents; from Chicago to Washington, 249 miles, rate 19 cents; from Davenport to Washington, 65 miles, 15 cents; from Chicago to Eldon, 295 miles, rate 24 cents; from Davenport to Eldon, 110 miles, 20 cents; from Chicago to Marengo, 270 miles, rate 25 cents; Davenport to Marengo, 85 miles, 17.5 cents; from Chicago to Corley, 475 miles, nominal rate 30 cents, special commodity rate, 28.5 cents; from Davenport to Corley, 290 miles, 26.7 cents, under August 13th tariff, and under May 10th tariff, 28 cents; from Chicago to Monticello, 216 miles, rate 23 cents; from Davenport to Monticello, 79 miles, rate 16 cents; from Chicago to Fort Atkinson, 290 miles, 25 cents; from Davenport to Fort Atkinson, 160 miles, 22.8 cents.

James R. Preston, of wholesale firm of Sickles & Preston, Davenport, testified that the business of his firm had fallen off 30.5 per cent since the going into effect of the May 10th tariff, which he attributed to discriminations in rates in favor of Chicago.

"We get letters from our customers saying that they cannot buy goods from us because the freight is the same from Chicago, and from our traveling men, that they cannot sell.

"Chicago is our great competitive point, and the rate from Chicago is so near the Davenport rate that we cannot transact business at a profit. The rates from Peoria are in some cases less."

Two expense bills were offered in evidence, over the C., R. I. & P. Railway. One dated September 10, 1888, Chicago to Newton, 320 miles, first class goods, rate 35 cents, the other the same class of goods to the same party dated August 23, 1888, from Davenport to Newton, 140 miles, rate 42.8 cents.

A comparison of rates and distances from Davenport and Chicago to Iowa points shows the following charges:

Davenport to Wilton, 25 miles, rate 23-19 6-15.3-11.5-9.2.
Chicago to Wilton, 208 miles, rate 48-38-27-19-12.
Davenport to Iowa City, 54 miles, rate 29-21 7-19 3-14 5-11.5.
Chicago to Iowa City, 239 miles, rate 55-45-32-23-17.
Davenport to Metz, 146 miles, rate 43-33.5-27-23 5-16 7.

Chicago to Metz, 338 miles, rate 60-50-35-25-20.
Davenport to Des Moines, 175 miles, rate 48-40 7-25 5-23 4-17.8.
Chicago to Des Moines, 365 miles, rate 65-55-37-27-22.5.
Davenport to De Soto, 197 miles, rate 50-42-29 5-21-18.2.
Chicago to De Soto, 387 miles, rate 65-55-37-27-22.5.
Davenport to Wiota, 250 miles, rate 55-45-32-23.5-19.7.
Chicago to Wiota, 440 miles, 75-60-40-30-25.
Davenport to Neola, 296 miles, rate 60-43-34 5-27-21.
Chicago to Neola, 493 miles, rate 75-60-40-30-25.
Davenport to Victor, 97 miles, rate 38-32.3-24.5-19-15.2.
Chicago to Victor, 286 miles, rate 60-50-33-25-20.

A. C. Bird, for five years general freight agent of the C., M. & St. P. Railway Company and connected with freight department of different lines for twenty-five years, testified that the C., M. & St. P. Company had been in the habit prior to April 5, 1887, of granting rebates and private rates to Iowa shippers, and that these rates as a rule were lower than those named in the regular distance tariff. That there were commodity and terminal tariffs in effect in Iowa up to May 10, 1888, in many instances very much less than the mileage rate.

"The May 10th tariff is higher than the rates in Illinois and lower than the local rates in Wisconsin, Minnesota and Missouri."

"I am of the opinion that the rates of the St. Paul over its entire line are too low."

"The Iowa commodity tariffs were put in to enable the Iowa jobbers to compete with Chicago and other points. There has been a constant downward tendency in rates for five years. The terminal tariffs were not reasonable, but they enabled the jobbers of Davenport to extend their business, and we thought the rates would give us some income above the incidental cost of transportation and increase the volume of business."

Chas. D. Ives, general freight agent of the B., C. R. & N. Railway Company,

"We have a joint tariff with the C., R. I. & P. R. R. Taking the sum of the two rates, the Commissioners rates would be higher than our joint rate. If we fixed a rate on our road that would allow us to pay a dividend and also pay something on the stock the rate would be so high that we wouldn't get any business."

W. M. Sage, traffic manager of the C., R. I. & P. Railway Company, with twenty-five years experience in freight department, testified that the December 20th tariff was intended to place the Mississippi river towns on an equitable basis, and was perfectly satisfactory to the roads and largely increased their business.

"We kept that tariff in effect until the Iowa law went into effect. The May 10th rate is higher than the Illinois rate, but lower than the adjoining States. We have been compiling a tabulated statement of the amount of the money that would have been earned on our Iowa local business last year if it had been done at the Commissioners' rates. The December 20th tariff

was lower than the previous tariff and was voluntarily put in to help our friends. It increased our business also. The tariff was a reasonable one comparatively, but not reasonable for the entire State of Iowa. I think the May 10th tariff was mainly just and reasonable, made from the standpoint of comparison with the mileage tariffs of other States. The lower rate from Rock Island was changed so that the rate is now the same as from Davenport. There is only one way to judge of the reasonableness of a tariff, and that is by comparison. The way we proceed to make a tariff at first is to compare with tariffs in the vicinity, we also figure on what our revenue was the year before from tariffs we then had in effect. I cannot tell what it costs to move a car load of freight one hundred miles over our road and I never saw a man that could."

George H. Crosby, freight auditor of the C., R. I. & P. Railway Company, testified that in the latter part of July comparisons were commenced in his department, of the local business in Iowa as applied to the Commissioners' rates. The total earnings for the year 1887 are thirteen millions, five hundred and nine thousand, seven hundred and twenty-seven dollars and seventeen cents. The earnings from freight were \$8,891,353.76, which was 65.15 per cent of the whole. The operating expenses and taxes were \$8,742,039.82, of this there were chargeable to freight 65.15 per cent, amounting to \$5,695,451.98. The application of the Iowa Commissioners' rate and classification to the local traffic of Iowa shows a decrease in the amount of revenue received of 21.68 per cent. Taking off the 21.68 per cent, amounting to \$1,906,373.22, leaves \$6,891,980.54, deducting the operating expenses and taxes chargeable to the freight earnings, 65.15 per cent, amounting to \$5,695,451.98, leaves \$1,191,528.56. "Then we have the rentals, bridge tolls and interest on the bonds for 1887, amounting to \$2,423,566.15, of this amount there are chargeable to the freight earnings 65.15 per cent, amounting to \$1,582,210.85, thus leaving no amount applicable to the payment of dividends, but showing a deficit of \$382,682.29. These computations show the purely local Iowa business to be about 11 per cent of the total. On the purely local business of Iowa our earnings for 1887 were \$960,840.97, and if the Commissioners' rate and classification had been applied we would have received \$752,769.38, 21.68 per cent of reduction. The reduction on Iowa business proper would have been in round numbers \$208,000. Deducting this amount from the total earnings of the company and it would still have been able to pay its regular dividends."

Mr. Crosby explained the Newton expense bills by saying that the bill from Chicago is all third class, while the bill from Davenport is part first class and part third class, and being mixed had been classed, under the rule, as first class.

The law under which this complaint is brought seems to contemplate the fixing of rates by comparison: the language of the statute being, "and the person or persons complaining shall be entitled to introduce any published schedules of rates of any railroad company or evidence of rates actually charged by any railroad company for substantially the same kind of ser-

vice whether in this or any other State; and the lowest rates published or charged by any railroad company for substantially the same kind of service, whether in this or any other State shall at the instance of the person or persons complaining be accepted as *prima facie* evidence of a reasonable rate for the services under investigation, and if the railroad company complained of is operating a line of railroad beyond the State of Iowa or if it appears that it has a traffic arrangement with any such railroad company, then the Commissioners in determining what is a reasonable rate, shall take into consideration the charge made or rate established by such railroad company with which it has traffic arrangements for carrying freight from beyond the State to points within the State and from points within the State to points beyond the State; and if such company be operating a line of railway beyond the State, they shall also take into consideration the rate charged or established for substantially similar of greater service by such company in any other State, in which said railroad company operates a line of railway."

In this comparison of rates the Commissioners are not confined to rates charged in Iowa but may go outside and consider the rates charged in any State in which or through which the railroad company complained of operates a line. In making a comparison of rates the Commissioners have limited the same to the States of Illinois, Wisconsin, Missouri, Minnesota, Ohio and Indiana. It was the custom of most if not all railroads of the country prior to the taking effect of the "Act to regulate inter-state commerce," to grant rebates, drawback and special rates quite generally to shippers at commercial centers, and other competing points. After the taking effect of the act, so far as inter state business was concerned, this practice became unlawful and could not be continued upon business crossing State lines. The practice however was continued in this State upon local shipments up to the 10th of May, when chapter 23 took effect, and the Iowa distance tariff was made operative, which was an advance in the aggregate of about 25 per cent over former local rates.

In the table of comparisons heretofore set out two rates are given in each State: the first a terminal point tariff and the second the regular distance tariff. The terminal tariff is a special tariff granted to large shippers at terminal points from which merchandise is distributed over the State generally.

Since the 10th of May the Iowa terminal tariff has been taken out and the entire business of the State has been done under the distance tariff.

From 300 miles to 400 miles a comparison is made with inter state rates from points without the State to points within the State.

The evidence on the question of discrimination in inter-state rates against Iowa shippers develops a system of rates so unjust as to be a serious blow at the business prosperity of those thus engaged within the State.

The low rates obtained by Iowa jobbers from the Eastern markets are neutralized by the high local rates within the State, so that the 6th class rate in and 4th class rate out are largely in excess of the 4th class from

Chicago to Iowa points, and our dealers are placed at such a disadvantage as to destroy, largely, their profits and seriously cripple their business,—in fact some of them declaring that unless relief comes in a reduction of high local rates they will be compelled to leave the State and go where they can do business at a profit.

In many instances the discriminations in rates in favor of Chicago merchants are 20 and 25 per cent, and representatives of Iowa business houses find themselves at such a disadvantage as to be unable to compete, unless at a sacrifice, and the result is our business interests in Iowa are languishing and the field given up, largely, to Chicago dealers.

What is true of the Iowa jobbing interests, is largely the case in reference to the manufacturing interests of the State. The products of Eastern manufactories, enjoying the benefits of low rates from the East, and also those from Ohio, Indiana and Illinois, our State is invaded with the product of the skill of the workmen of those States, laid down at our doors at lower rates than Iowa manufactories can transport their goods from the manufactory in Iowa to points within our own State, under the present Iowa distance tariff; hence Iowa industries are few and far between, and struggling for an existence against great odds; and in some instances shut down or removing from the State to preserve an existence.

From a careful comparison of these rates and the testimony in the investigation the Commissioners are of the opinion that the charge of conspiracy made is not sustained, there having been no evidence offered as to this allegation; the proof of discrimination was confined entirely to a comparison between State and interstate business, over which the Commissioners have no jurisdiction, and while the Commissioners are unable to grant relief against interstate discrimination, they are of the opinion that a fair reduction of local rates within the State is the proper remedy to protect Iowa interests against the injustice they are subject to from the discriminating interstate rates.

That the charge that the rates established by the 10th of May and 13th of August, 1888, tariffs are unreasonably high and extortionate is fully sustained by evidence, and the Commissioners are of the opinion that the rates hereinafter named, marked Exhibit "A," shall be the maximum charges to be hereafter made by the Chicago, Rock Island & Pacific Railway Company on its local business in Iowa, and that such rates shall be governed by and be under the classification hereto attached, marked Exhibit "B," both of such exhibits being a part hereof.

That the rates hereinafter named, marked Exhibit "C," and made a part hereof, shall be the maximum charges to be hereafter made by the Chicago, Milwaukee & St. Paul Railway Company on its local business in Iowa, and that such rates shall be governed by and be under the classification hereto attached, marked Exhibit "B," and made a part hereof.

That the rates hereinafter named, marked Exhibit "D," and made a part hereof, shall be the maximum charges to be hereafter made by the Burlington, Cedar Rapids & Northern Railway Company on its local business in

Iowa, and that such rates shall be governed by and be under the classification hereto attached, marked Exhibit "B," and made part hereof.

That the rates hereinafter named, marked Exhibit "E," and made a part hereof, shall be the maximum charges to be hereafter made by the Minneapolis & St. Louis Railway Company on its local business in Iowa, and that such rates shall be governed by and be under the classification hereto attached, marked Exhibit "B," and made part hereof.

SPENCER SMITH.
FRANK T. CAMPBELL.

Attest:

W. W. AINSWORTH, *Secretary.*

Des Moines, Iowa, November 3, 1888.

Mr. Fred. Wilde, of Davenport, Secretary of the Tri-Cities Freight Association, in a letter dated October 31st, has threatened me in the name of the jobbers of the State (that he says are strong enough to control results) with their united opposition to me as a candidate for Railroad Commissioner unless the opinion of this Board in the Davenport case was made public on or before Friday, November 2, 1888.

I infer that the demand is that the decision must be in compliance with their views.

In this situation I am compelled by my feeling of self-respect to decline until after election to give any expression of my views. I do not believe that a public officer, whose duty it is to determine questions of this kind, which are practically judicial, should allow his interests to sway his judgment, and I prefer to delay giving an opinion on the subject until such time as all motives, personal to myself, shall be eliminated from its consideration.

PETER A. DEY.

Des Moines, Iowa, November 3, 1888.

EXHIBIT "A."

Schedule for the Chicago, Rock Island & Pacific Railway Company.

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.					* SPECIAL CAR LOAD CARRIES, IN CENTS, PER 100 LBS.					
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.	Class E.	Class F.
5.	14	11.9	9.34	7	4.9	5	4.9	4.2	3.5	2.5	
10.	14.8	12.06	10.1	7.4	5.18	5.3	5.18	4.44	3.7	2.90	
15.	15.6	12.80	10.4	7.5	5.46	5.5	5.46	4.68	3.9	3.12	
20.	16.4	13.54	10.94	8.2	5.74	5.8	5.74	4.92	4.1	3.35	
25.	17	14.45	11.34	8.5	6.05	6	6.05	5.1	4.25	3.4	
30.	17.6	14.99	11.72	8.8	6.16	6.2	6.16	5.23	4.4	3.53	
35.	18.2	15.47	12.1	9.1	6.37	6.4	6.37	5.49	4.55	3.64	
40.	18.8	15.94	12.5	9.4	6.58	6.6	6.58	5.61	4.7	3.70	
45.	19.4	16.49	13	9.7	6.79	6.8	6.79	5.82	4.85	3.84	
50.	20	17	13.54	10	7	7	7	6	5	4	
55.	20.4	17.31	13.8	10.2	7.14	7.2	7.14	6.12	5.1	4.08	
60.	20.8	17.66	13.87	10.4	7.28	7.4	7.28	6.21	5.2	4.16	
65.	21.2	18.09	14.11	10.6	7.42	7.6	7.42	6.39	5.3	4.25	
70.	21.6	18.36	14.4	10.8	7.56	7.8	7.56	6.48	5.4	4.35	
75.	22	18.7	14.67	11	7.7	8	7.7	6.6	5.5	4.4	
80.	22.4	19.04	14.91	11.2	7.84	8.2	7.84	6.72	5.6	4.48	
85.	22.8	19.36	15.2	11.4	7.98	8.4	7.98	6.81	5.7	4.54	
90.	23.2	19.72	15.47	11.6	8.12	8.6	8.12	6.90	5.8	4.61	
95.	23.6	20.06	15.73	11.8	8.26	8.8	8.26	7.08	5.9	4.72	
100.	24	20.4	16	12	8.4	9	8.4	7.2	6	4.8	
105.	24.8	20.89	16.33	12.34	8.69	9.35	8.63	7.4	6.17	4.98	
110.	25.6	21.38	16.7	12.65	8.98	9.7	8.96	7.6	6.34	5.12	
115.	26.4	21.87	17.05	12.99	9.27	10.05	9.09	7.8	6.51	5.28	
120.	27.2	22.36	17.4	13.32	9.56	10.4	9.24	8.0	6.68	5.44	
125.	28	22.85	17.75	13.65	9.85	10.75	9.55	8.2	6.85	5.6	
130.	28.8	23.34	18.1	13.98	10.14	11.1	9.78	8.4	7.02	5.78	
135.	29.6	23.83	18.45	14.31	10.43	11.45	10.01	8.6	7.19	5.92	
140.	30.4	24.32	18.8	14.64	10.72	11.8	10.24	8.8	7.36	6.08	
145.	31.2	24.81	19.15	14.97	11.01	12.15	10.47	9	7.53	6.24	
150.	32	25.3	19.5	15.3	11.3	12.5	10.7	9.2	7.7	6.4	
155.	32.8	25.78	19.85	15.63	11.59	12.84	10.9	9.39	7.87	6.57	
160.	33.6	26.28	20.2	15.96	11.88	13.14	11.16	9.68	8.01	6.73	
165.	34.4	26.77	20.55	16.29	12.17	13.52	11.39	9.77	8.21	6.88	
170.	35.2	27.26	20.9	16.62	12.46	13.85	11.62	9	8.38	7.04	
175.	36	27.76	21.35	16.95	12.75	14.2	11.85	10.15	8.57	7.19	
180.	36.8	28.24	21.6	17.28	13.04	14.54	12.08	10.24	8.72	7.36	
185.	37.6	28.73	21.95	17.61	13.33	14.88	12.31	10.53	8.89	7.52	
190.	38.4	29.22	22.3	17.94	13.62	15.22	12.45	10.72	9.06	7.68	
195.	39.2	29.71	22.65	18.27	13.91	15.56	12.77	10.91	9.23	7.84	
200.	40	30.2	23	18.6	14.2	15.9	13.1	11.1	9.39	8	
210.	41.6	31.18	23.7	19.24	14.78	16.58	13.45	11.49	9.71	8.28	
220.	43.2	32.16	24.4	19.88	15.36	17.22	13.7	11.83	10.03	8.6	
230.	44.8	33.14	25.1	20.52	15.94	17.88	14.25	12.37	10.35	8.9	
240.	46.4	34.12	25.8	21.16	16.52	18.54	14.8	12.92	10.67	9.2	
250.	48	35.1	26.5	21.8	17.1	19.3	15.35	13.05	10.99	9.5	
260.	49.6	36.08	27.3	22.44	17.69	19.96	15.7	13.44	11.31	9.8	
270.	51.2	37.06	27.9	23.08	18.26	20.62	16.15	13.83	11.63	10.1	
280.	52.8	38.04	28.6	23.72	18.84	21.18	16.6	14.22	11.95	10.4	
290.	54.4	39.02	29.3	24.36	19.42	21.84	17.05	14.61	12.27	10.7	
300.	56	40	30	25	20	22.5	17.5	15	12.5	11	
310.	56.5	40.5	30.5	25.5	20.5	23	18	15.5	13	11.5	
320.	57	41	31	26	21	23.5	18.5	16	13.5	12	
330.	57.5	41.5	31.5	26.5	21.5	24	19	16.5	14	12.5	
340.	58.2	42	32	27	22	24.5	19.5	17	14.5	13	
350.	59	43	33	27.5	22.5	25	20	17.5	15	13.5	
360.	59.5	43.5	33.5	28	23	25.5	20.5	18	15.5	14	
370.	60.5	44.5	34.5	28.5	23.5	26	21	18.5	16	14.5	
380.	60	44	34	29	24	26.5	21.5	19	16.5	15	
390.	60.5	44.5	34.5	29.5	24.5	27	22	19.5	17	15.5	
400.	61	45	35	30	25	27.5	22.5	20	17.5	16	

NOTE.—When rates are not shown in this table for the exact distance, the rates given for the next greater distance will prevail. When these rates and the classification conflict, these rates will govern.

EXHIBIT "B."

It is deemed unnecessary to print Exhibit "B," as it is a copy of the Western Classification of June 11, 1888 (except as noted below), with all supplements thereto, and is now in use by all railroads doing business in the State of Iowa.

EXCEPTIONS.

- Pages 1, 2 and 3 are omitted. On page 4 the words "The Western" in the heading are omitted; also, the note marked thus: (*) below the paragraph of "Explanation of Characters."
- All reference to ale, alcohol, beer, beer barrels, bitters in glass or wood, cider in bottles, cologne spirits, demijohns, highwines, liquors or liquids, liquor packages, porter, whiskey and wine, on pages 6, 7, 8, 13, 14, 15, 21, 26, 33 and 46, including the receptacles or packages in which the above articles are usually transported, is omitted.
- On page 15 the following is inserted: "Cream cans, filled, 2; cream cans, returned empty, 4."
- On page 21, after "Hay baled and pressed, O. R., 3," insert "C"; after "Same, O. R., of fire," change "C" to "D."
- On page 27, referring to bulls, stallions or jacks, the words "Be sure and take release" are omitted.
- On page 40, after "Theatrical scenery, released, prepaid, D 1," insert "3."
- On page 44, after "Wagon or cart, common or farmer's, in pieces, 1000 lbs., 1," insert "A"; after "Sleighs, boxed," change "D 1" to "1½ t 1"; after "Same, if flat car is required," change "2½ t 1" to "D 1"; after "In crates or skeleton frames in box cars," change "2½ t 1" to "D 1"; after "In crates or skeleton frames, if flat car is required," change "3 t 1" to "2½ t 1."
- On page 45, after "Sleigh bodies, racked or crated," change "D 1" to "1½"; after "Same, released," change "1½" to "1"; after "Same, nested in crates, released," change "1" to "2."
- On page 46, after "Wire, fence, barbed and telegraph, 4," change "5" to "C."

EXHIBIT "C."

Schedule for Chicago, Milwaukee & St. Paul Railway Company.

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.				SPECIAL CARGO LOAD CLASSES, IN CENTS, PER 100 LBS.					
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.	Class E.
5.	14.8	11.9	9.34	7	4.9	4.9	3.5	2.8		
10.	12.06	10.1	7.4	5.18	3.5	3.5	2.8			
15.	10.16	8.2	5.5	3.68	2.5	2.5	2.0			
20.	8.26	6.3	4.6	3.0	2.0	2.0	1.6			
25.	6.36	4.7	3.5	2.3	1.6	1.6	1.2			
30.	4.46	3.3	2.6	1.7	1.2	1.2	.9			
35.	2.56	1.9	1.5	1.0	.9	.9	.7			
40.	1.66	1.2	.9	.7	.7	.7	.5			
45.	1.16	.8	.6	.5	.5	.5	.4			
50.	.86	.6	.4	.3	.3	.3	.3			
55.	.76	.5	.3	.2	.2	.2	.2			
60.	.66	.4	.2	.1	.1	.1	.1			
65.	.56	.3	.1	.0	.0	.0	.0			
70.	.46	.2	.0	.0	.0	.0	.0			
75.	.36	.1	.0	.0	.0	.0	.0			
80.	.26	.0	.0	.0	.0	.0	.0			
85.	.16	.0	.0	.0	.0	.0	.0			
90.	.06	.0	.0	.0	.0	.0	.0			
95.	.01	.0	.0	.0	.0	.0	.0			
100.	.01	.0	.0	.0	.0	.0	.0			
105.	.01	.0	.0	.0	.0	.0	.0			
110.	.01	.0	.0	.0	.0	.0	.0			
115.	.01	.0	.0	.0	.0	.0	.0			
120.	.01	.0	.0	.0	.0	.0	.0			
125.	.01	.0	.0	.0	.0	.0	.0			
130.	.01	.0	.0	.0	.0	.0	.0			
135.	.01	.0	.0	.0	.0	.0	.0			
140.	.01	.0	.0	.0	.0	.0	.0			
145.	.01	.0	.0	.0	.0	.0	.0			
150.	.01	.0	.0	.0	.0	.0	.0			
155.	.01	.0	.0	.0	.0	.0	.0			
160.	.01	.0	.0	.0	.0	.0	.0			
165.	.01	.0	.0	.0	.0	.0	.0			
170.	.01	.0	.0	.0	.0	.0	.0			
175.	.01	.0	.0	.0	.0	.0	.0			
180.	.01	.0	.0	.0	.0	.0	.0			
185.	.01	.0	.0	.0	.0	.0	.0			
190.	.01	.0	.0	.0	.0	.0	.0			
195.	.01	.0	.0	.0	.0	.0	.0			
200.	.01	.0	.0	.0	.0	.0	.0			
205.	.01	.0	.0	.0	.0	.0	.0			
210.	.01	.0	.0	.0	.0	.0	.0			
215.	.01	.0	.0	.0	.0	.0	.0			
220.	.01	.0	.0	.0	.0	.0	.0			
225.	.01	.0	.0	.0	.0	.0	.0			
230.	.01	.0	.0	.0	.0	.0	.0			
235.	.01	.0	.0	.0	.0	.0	.0			
240.	.01	.0	.0	.0	.0	.0	.0			
245.	.01	.0	.0	.0	.0	.0	.0			
250.	.01	.0	.0	.0	.0	.0	.0			
255.	.01	.0	.0	.0	.0	.0	.0			
260.	.01	.0	.0	.0	.0	.0	.0			
265.	.01	.0	.0	.0	.0	.0	.0			
270.	.01	.0	.0	.0	.0	.0	.0			
275.	.01	.0	.0	.0	.0	.0	.0			
280.	.01	.0	.0	.0	.0	.0	.0			
285.	.01	.0	.0	.0	.0	.0	.0			
290.	.01	.0	.0	.0	.0	.0	.0			
295.	.01	.0	.0	.0	.0	.0	.0			
300.	.01	.0	.0	.0	.0	.0	.0			
305.	.01	.0	.0	.0	.0	.0	.0			
310.	.01	.0	.0	.0	.0	.0	.0			
315.	.01	.0	.0	.0	.0	.0	.0			
320.	.01	.0	.0	.0	.0	.0	.0			
325.	.01	.0	.0	.0	.0	.0	.0			
330.	.01	.0	.0	.0	.0	.0	.0			
335.	.01	.0	.0	.0	.0	.0	.0			
340.	.01	.0	.0	.0	.0	.0	.0			
345.	.01	.0	.0	.0	.0	.0	.0			
350.	.01	.0	.0	.0	.0	.0	.0			
355.	.01	.0	.0	.0	.0	.0	.0			
360.	.01	.0	.0	.0	.0	.0	.0			
365.	.01	.0	.0	.0	.0	.0	.0			
370.	.01	.0	.0	.0	.0	.0	.0			
375.	.01	.0	.0	.0	.0	.0	.0			
380.	.01	.0	.0	.0	.0	.0	.0			
385.	.01	.0	.0	.0	.0	.0	.0			
390.	.01	.0	.0	.0	.0	.0	.0			
395.	.01	.0	.0	.0	.0	.0	.0			
400.	.01	.0	.0	.0	.0	.0	.0			

NOTE.—When rates are not shown in this table for the exact distance, the rates given for the next greater distance will prevail. When these rates and the classification conflict, these rates will govern. The Chicago, Milwaukee & St. Paul Railway Company are authorized to charge fifteen per cent advance on the above rates, it being a Class "B" road.

EXHIBIT "D."

Schedule for Burlington, Cedar Rapids & Northern Railway Company.

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.				SPECIAL CARGO LOAD CLASSES, IN CENTS, PER 100 LBS.					
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.	Class E.
5.	14.8	11.9	9.34	7	4.9	4.9	3.5	2.8		
10.	12.06	10.1	7.4	5.18	3.5	3.5	2.8			
15.	10.16	8.2	5.5	3.68	2.5	2.5	2.0			
20.	8.26	6.3	4.6	3.0	2.0	2.0	1.6			
25.	6.36	4.7	3.5	2.3	1.6	1.6	1.2			
30.	4.46	3.3	2.6	1.7	1.2	1.2	.9			
35.	2.56	1.9	1.5	1.0	.9	.9	.7			
40.	1.66	1.2	.9	.7	.7	.7	.5			
45.	1.16	.8	.6	.5	.5	.5	.4			
50.	.86	.6	.4	.3	.3	.3	.3			
55.	.76	.5	.3	.2	.2	.2	.2			
60.	.66	.4	.2	.1	.1	.1	.1			
65.	.56	.3	.1	.0	.0	.0	.0			
70.	.46	.2	.0	.0	.0	.0	.0			
75.	.36	.1	.0	.0	.0	.0	.0			
80.	.26	.0	.0	.0	.0	.0	.0			
85.	.16	.0	.0	.0	.0	.0	.0			
90.	.06	.0	.0	.0	.0	.0	.0			
95.	.01	.0	.0	.0	.0	.0	.0			
100.	.01	.0	.0	.0	.0	.0	.0			
105.	.01	.0	.0	.0	.0	.0	.0			
110.	.01	.0	.0	.0	.0	.0	.0			
115.	.01	.0	.0	.0	.0	.0	.0			
120.	.01	.0	.0	.0	.0	.0	.0			
125.	.01	.0	.0	.0	.0	.0	.0			
130.	.01	.0	.0	.0	.0	.0	.0			
135.	.01	.0	.0	.0	.0	.0	.0			
140.	.01	.0	.0	.0	.0	.0	.0			
145.	.01	.0	.0	.0	.0	.0	.0			
150.	.01	.0	.0	.0	.0	.0	.0			
155.	.01	.0	.0	.0	.0	.0	.0			
160.	.01	.0	.0	.0	.0	.0	.0			
165.	.01	.0	.0	.0	.0	.0	.0			
170.	.01	.0	.0	.0	.0	.0	.0			
175.	.01	.0	.0	.0	.0	.0	.0			
180.	.01	.0	.0	.0	.0	.0	.0			
185.	.01	.0	.0	.0	.0	.0	.0			
190.	.01	.0	.0	.0	.0	.0	.0			
195.	.01	.0	.0	.0	.0	.0	.0			
200.	.01	.0	.0	.0	.0	.0	.0			
205.	.01	.0	.0	.0	.0	.0	.0			
210.	.01	.0	.0	.0	.0	.0	.0			
215.	.01	.0	.0	.0	.0	.0	.0			
220.	.01	.0	.0	.0	.0	.0	.0			
225.	.01	.0	.0	.0	.0	.0	.0			
230.	.01	.0	.0	.0	.0	.0	.0			
235.	.01	.0	.0	.0	.0	.0	.0			
240.	.01	.0	.0	.0	.0	.0	.0			
245.	.01	.0	.0	.0	.0	.0	.0			
250.	.01	.0	.0	.0	.0	.0	.0			
255.	.01	.0	.0	.0	.0	.0	.0			
260.	.01	.0	.0	.0	.0	.0	.0			
265.	.01	.0	.0	.0	.0	.0	.0			
270.	.01	.0	.0	.0	.0	.0	.0			
275.	.01	.0	.0	.0	.0	.0	.0			
280.	.01	.0	.0	.0	.0	.0	.0			
285.	.01	.0	.0	.0	.0	.0	.0			
290.	.01	.0	.0	.0	.0	.0	.0			
295.	.01	.0	.0	.0	.0	.0	.0			
300.	.01	.0	.0	.0	.0	.0	.0			
305.	.01	.0	.0	.0	.0	.0	.0			
310.	.01	.0	.0	.0	.0	.0	.0			
315.	.01	.0	.0	.0	.0	.0	.0			
320.	.01	.0	.0	.0	.0	.0	.0			
325.	.01	.0	.0	.0	.0	.0	.0			
330.	.01	.0	.0	.0	.0	.0	.0			
335.	.01	.0	.0	.0	.0	.0	.0			
340.	.01	.0	.0	.0	.0	.0	.0			
345.	.01	.0	.0	.0	.0	.0	.0			
350.	.01	.0	.0	.0	.0	.0	.0			
355.	.01	.0	.0	.0	.0	.0	.0			
360.	.01	.0	.0	.0	.0	.0	.0			
365.	.01	.0	.0	.0	.0	.0	.0			
370.	.01	.0	.0	.0	.0	.0	.0			
375.	.01	.0	.0	.0	.0	.0	.0			
380.	.01	.0	.0	.0	.0	.0	.0			
385.	.01	.0	.0	.0	.0	.0	.0			
390.	.01	.0	.0	.0	.0	.0	.0			
395.	.01	.0	.0	.0	.0	.0	.0			
400.	.01	.0	.0	.0	.0	.0	.0			

NOTE.—When rates are not shown in this table for the exact distance, the rates given for the next greater distance will prevail. When these rates and the classification conflict, these rates will govern. The Burlington, Cedar Rapids & Northern Railway Company are authorized to charge fifteen per cent advance on the above rates, it being a Class "B" road.

EXHIBIT "E."

Schedule for the Minneapolis and St. Louis Railway.

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.					SPECIAL CAR LOAD CLASS, IN CENTS, PER 100 LBS.				
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.	Class E.
5	14	11.9	9.34	7	4.9	5	4.9	4.2	3.5	2.8
10	14.8	12.58	10.1	7.4	5.18	5.3	5.18	4.44	3.7	2.96
15	15.6	13.28	10.4	7.5	5.46	5.6	5.46	4.68	3.9	3.12
20	16.4	13.91	10.91	8.2	5.74	5.8	5.74	4.92	4.1	3.28
25	17	14.45	11.34	8.5	5.95	6	5.95	5.16	4.25	3.4
30	17.6	14.96	11.75	8.8	6.16	6.2	6.16	5.28	4.4	3.52
35	18.2	15.47	12.1	9.1	6.37	6.4	6.37	5.46	4.55	3.61
40	18.6	15.98	12.5	9.4	6.58	6.6	6.58	5.64	4.7	3.76
45	19.4	16.49	13	9.7	6.79	6.8	6.79	5.82	4.85	3.88
50	20	17	13.34	10	7	7	7	6	5	4
55	20.4	17.34	13.6	10.2	7.14	7.2	7.14	6.12	5.1	4.03
60	20.8	17.68	13.87	10.4	7.28	7.4	7.28	6.24	5.2	4.16
65	21.2	18.02	14.14	10.6	7.42	7.6	7.42	6.36	5.3	4.25
70	21.6	18.36	14.4	10.8	7.56	7.8	7.56	6.48	5.4	4.32
75	22	18.7	14.67	11	7.7	8	7.7	6.5	5.5	4.4
80	22.4	19.04	14.94	11.2	7.84	8.2	7.84	6.72	5.6	4.48
85	22.8	19.32	15.2	11.4	7.98	8.4	7.98	6.84	5.7	4.57
90	23.2	19.62	15.47	11.6	8.12	8.6	8.12	6.96	5.8	4.64
95	23.6	20.06	15.73	11.8	8.26	8.8	8.26	7.08	5.9	4.72
100	24	20.4	16	12	8.4	9	8.4	7.2	6	4.8
105	24.8	20.89	16.39	12.3	8.69	9.35	8.63	7.4	6.17	4.96
110	25.6	21.38	16.7	12.6	8.98	9.7	8.96	7.6	6.33	5.12
115	26.4	21.87	17.09	12.99	9.27	10.05	9.26	7.8	6.51	5.25
120	27.2	22.36	17.4	13.32	9.56	10.4	9.52	8.0	6.68	5.44
125	28	22.85	17.75	13.65	9.85	10.75	9.85	8.2	6.85	5.6
130	28.8	23.34	18.1	13.98	10.14	11.1	9.78	8.4	7.02	5.78
135	29.6	23.83	18.49	14.31	10.43	11.45	10.01	8.6	7.19	5.92
140	30.4	24.32	18.5	14.64	10.72	11.8	10.24	8.8	7.36	6.08
145	31.2	24.81	19.19	14.97	11.01	12.15	10.44	9	7.53	6.24
150	32	25.3	19.5	15.3	11.3	12.5	10.7	9.2	7.7	6.4
155	32.8	25.8	19.85	15.63	11.59	12.84	11.02	9.4	7.87	6.56
160	33.6	26.38	20.2	15.96	11.88	13.18	11.16	9.58	8.01	6.63
165	34.4	26.77	20.55	16.29	12.17	13.52	11.39	9.71	8.21	6.88
170	35.2	27.26	20.9	16.62	12.46	13.96	11.69	9.96	8.38	7.04
175	36	27.75	21.35	16.95	12.75	14.3	11.85	10.15	8.57	7.2
180	36.8	28.24	21.8	17.28	13.04	14.54	12.02	10.34	8.72	7.36
185	37.6	28.73	21.99	17.61	13.33	14.88	12.31	10.53	8.99	7.52
190	38.4	29.22	22.4	17.94	13.62	15.22	12.45	10.72	9.06	7.68
195	39.2	29.71	22.65	18.27	13.91	15.56	12.77	10.91	9.25	7.84
200	40	30.2	23	18.6	14.2	15.9	13	11.1	9.29	8
210	41.6	31.18	23.7	19.24	14.78	16.56	13.45	11.49	9.71	8.5
220	43.2	32.15	24.4	19.86	15.36	17.22	13.9	11.89	10.03	8.8
230	44.8	33.14	25.1	20.52	15.94	17.88	14.52	12.27	10.35	9
240	46.4	34.12	25.8	21.16	16.52	18.51	14.8	12.66	10.67	9.2
250	48	35.1	26.5	21.7	17.1	19.2	15.29	13.05	10.99	9.5
260	49.6	36.18	27.2	22.44	17.68	19.76	15.7	13.44	11.31	9.8
270	51.2	37.16	27.9	23.08	18.26	20.62	16.15	13.83	11.63	10.1
280	52.8	38.34	28.6	23.72	18.84	21.48	16.6	14.22	11.95	10.4
290	54.4	39.42	29.3	24.36	19.42	21.94	17.05	14.61	12.27	10.7
300	56	40	30	25	20	22.5	17.5	15	12.5	11
310	56.5	40.5	30.5	25.5	20.5	23	18	15.5	13	11.5
320	57	41	31	26	21	23.5	18.5	16	13.5	12
330	57.5	41.5	31.5	26.5	21.5	24	19	16.5	14	12.5
340	58.2	42	32	27	22	24.5	19.5	17	14.5	13
350	58.5	42.5	32.5	27.5	22.5	25	20	17.5	15	13.5
360	59	43	33	28	23	25.5	20.5	18	15.5	14
370	59.6	43.5	33.5	28.5	23.5	26	21	18.5	16	14.5
380	60	44	34	29	24	26.5	21.5	19	16.5	15
390	60.5	44.5	34.5	29.5	24.5	27	22	19.5	17	15.5
400	61	45	35	30	25	27.5	22.5	20	17.5	16

NOTE.—When rates are not shown in this table for the exact distance, the rates given are for the next greater distance will prevail. When these rates and the classification conflict, these rates will govern. The Minneapolis & St. Louis Railway Company is authorized to charge thirty per cent advance on the above rates, it being a class "C" road.

DUBUQUE SHIPPERS

VS.

CHICAGO, MILWAUKEE & SAINT PAUL RAILWAY COMPANY, ILLINOIS CENTRAL RAILROAD COMPANY, AND CHICAGO, SAINT PAUL & KANSAS CITY RAILWAY COMPANY.

Filed September 18, 1888.

DECISION OF COMMISSIONERS.

On September 18, 1888, Schrieber & Conchar and sixty other merchants and manufacturers of Dubuque filed with the Commissioners separate complaints, charging that the rates charged and published by the Chicago, Milwaukee & St. Paul Railway Company, the Illinois Central Railroad Company, and the Chicago, St. Paul & Kansas City Railway Company, for the transportation of merchandise and freight over their lines of railway from Dubuque to Iowa points on their respective lines are and have been unreasonably high, and unreasonably discriminating against petitioners and that said roads conspiring with all other roads in Iowa to embarrass and defeat the operation of the acts of the Twenty-second General Assembly of Iowa, on the 10th of May, 1888, put into effect on their respective lines a schedule of rates which was in effect until the 13th day of August following, when a revised rate was put into effect by respondents. That in said August 13 rates there was no change on first class; no change in A, B, C, D and E classes of rates; no change in salt or live stock rates; no change in second class rates under 170 miles; no change in third class rates under 75 miles; no change in fourth class rates under 150 miles; no change in fifth class under 100 miles. The average per cent of decrease on second class is 5.33; the average per cent of decrease on third class, 14; the average per cent of decrease on fourth class is 11.5; the average per cent of decrease on fifth class is 11.5, making a general average, including the miles to which there is no change, of 6.5. There is no change under 55 miles on corn, and the average reduction is 6 per cent from 55 to 500 miles; there is no change on wheat after 250 miles, and the average reduction is 14 per cent from 10 to 240 miles; there is no change on lumber under 80 miles or over 400 miles; the average reduction is 18 per cent from 85 to 400 miles.

That the May 10th tariff was an increase over the rates charged by the respondents, the Chicago, Milwaukee & St. Paul Railway Company, from

January 1, 1888, to said May 10, 1888, of "an average per cent of increase on first class of 18.83 per cent; an average increase on second class of 21.52 per cent; an average per cent of increase on third class of 29.08 per cent, making a general average on the three classes of 22.53 per cent. The average per cent of increase on fourth class is 33.18 per cent. The average per cent of increase on fifth class is 44.4 per cent, making a general average on fourth and fifth classes of 37.79 per cent. That the rates in said tariff of May 10 as compared with the tariff of rates charged by respondent between stations on its line in Illinois from Chicago to the Mississippi river, shows the average per cent of increase to be on first class 12.51 per cent; on second class 30.3 per cent; on third class 43.45 per cent, making a general average on the three classes of 23.75 per cent; the average per cent of increase on fourth class is 24.9 per cent; the average on fifth class 77.11 per cent, making a general average on fourth and fifth classes of 51.5 per cent.

That the May 10 tariff was an increase over the rates charged by the respondent, the Illinois Central Railroad Company, from December 20, 1887, to May 10, 1888, of an average of 164 per cent on first class, on second class of 374 per cent, on third class of 244 per cent; a general average on the three classes of 227.7-10 per cent. An increase on fourth class of 294 per cent and on fifth class of 321.5 per cent, making a general average on fourth and fifth classes of 31 per cent.

That the May 10 tariff was an increase over the rates charged by the respondent the Chicago, St. Paul & Kansas City Railway Company from January 2, 1888, to May 10, 1888, of "an average on first class of 22.09 per cent, an average increase on second class of 23.35 per cent, an average increase on third class of 23.2 per cent; making a general average on the three classes of 24.55 per cent. An average increase on fourth class of 35.62 per cent, an average increase on fifth class of 83.4 per cent; making a general average on fourth and fifth classes of 49.51 per cent."

That the rates in the said tariff of May 10, as compared with the tariff of rates charged by respondent between stations on its line in Illinois from Chicago to the Mississippi River, dated January 2, 1888, shows the average per cent of increase on "second class to be 10.7 per cent, the average increase on third class to be 13.4 per cent; making a general average increase on the two classes of 12.05 per cent. The average increase on fourth class 13.33 per cent, the average increase on fifth class 47 per cent; making the general average on the two classes of 35.18 per cent."

That the fourth and fifth classes embrace the largest tonnage of freight and merchandise shipped and received to and from points in Iowa, such as groceries, provisions, heavy hardware and agricultural implements.

Copies of the tariffs referred to were attached to the several petitions.

The cases were set for hearing at the city of Dubuque, October 2, 1888 and adjourned by agreement to October 9. Complainants were represented by J. T. Lane, Esq., and respondents by John T. Fish, Esq., C. W. Bunn, Esq., and W. J. Knight, Esq.

General denials were considered as filed by the Illinois Central Railroad Company and the Chicago, St. Paul & Kansas City Railway Company. A general denial in writing was filed by the Chicago, Milwaukee & St. Paul Railway Company, said respondent affirmatively answering that "from September 24, 1883, to April 5, 1887, and from April 5, 1887, to December 20, 1887, there was in force in the State of Iowa much higher mileage rates at distances of fifty miles and upward than the rates of August 3, 1888; and the said defendant as a part of its answer herewith submits a comparative statement of the rates from 25 miles to 400 miles, between said tariffs. And defendant alleges that in April, 1887, it created class E in its classification, which reduced the rates in force largely from what they had previously been, and that the tariff of August 13, taken as a whole, as will appear from the tariff submitted in the case at Davenport, will show that the mileage tariff of August 13, 1888, was the lowest mileage tariff ever put in force and effect in the State of Iowa."

	Iowa distance tariff.						Fifth Class.				
		1.	2.	3.	4.		A.	B.	C.	D.	E.
September 24, 1883.....	35 miles.	26	22	17	13	10	10	9	7	6.5	.....
April 5, 1887.....	.....	20	17	14	11	9	9	7	6	5.5	.....
August 13, 1888.....	.....	23	19.6	15.3	11.5	9.2	9.3	6.9	5.8	5.2	4.6
September 24, 1883.....	50 miles.	32	27	22	18	13	13.5	10.5	8.5	7.5	.....
April 5, 1887.....	.....	27	22	17	14	11	11.5	9.5	8.5	8	.....
August 13, 1888.....	.....	28	23.8	18.7	14	11.2	11.3	8.4	7	6.3	5.6
September 24, 1883.....	75 miles.	38	32	26	19	15	16	12.5	10.5	9	.....
April 5, 1887.....	.....	36	29	23	17	14	14	12	11	10.5	.....
August 13, 1888.....	.....	33	28.1	22	16.5	13.2	13.2	9.9	8.3	7.4	6.6
September 24, 1883.....	100 miles.	44	37	31	23	18	18.5	14	12	11	.....
April 5, 1887.....	.....	41	34	25	19	15	16.5	14.5	12.75	12.25	10
August 13, 1888.....	.....	38	32.3	24.5	19	15.2	15.2	11.4	9.5	8.6	7.6
September 24, 1883.....	150 miles.	55	47	37	28	22	21.6	17	15	13.5	.....
April 5, 1887.....	.....	48	39	30	23	18	19	16	14.25	13.5	11
August 13, 1888.....	.....	45	38.3	27	22.8	16.7	18	13.5	11.3	10.1	9
September 24, 1883.....	200 miles.	63	54	43	33	26	24.5	20	18	16.5	.....
April 5, 1887.....	.....	51	44	35	26	21	20.25	17.25	15.5	14.75	12
August 13, 1888.....	.....	50	42	29.5	24	18.2	20	15	12.5	11.5	10
September 24, 1883.....	250 miles.	74	62	49	38	30	27.5	23.5	21.5	20	.....
April 5, 1887.....	.....	58	49	38	28	22	24.5	19.5	17.25	16	13
August 13, 1888.....	.....	55	45	32	24.5	19.7	22	16.5	13.8	12.4	11
September 24, 1883.....	300 miles.	84	72	55	43	34	30.5	25.5	24.5	23	.....
April 5, 1887.....	.....	61	51	40	30	24	24.75	19.75	18	17.25	14
August 13, 1888.....	.....	60	48	34.5	27	21	24	18	15	13.5	12
September 24, 1883.....	350 miles.	94	82	61	48	38	35	28.5	27.5	26	.....
April 5, 1887.....	.....	66	55	43	33	26	24	21	19.25	18.5	15
August 13, 1888.....	.....	65	50	35	27.5	22.25	23	19.5	16.3	14.6	13
September 24, 1883.....	400 miles.	105	90	69	54	43	40	32.5	31.5	30	.....
April 5, 1887.....	.....	71	57	45	35	28	25.25	22.25	20.5	19.75	16
August 13, 1888.....	.....	70	55	39	29.6	24.6	28	21	17.5	15.8	14

J. W. Conchar, a wholesale hardware dealer, in Dubuque, testified that he assisted in making the compilations of figures set up in the complaint, and that they were correct. The December 20 tariff is a terminal tariff, as is also the January 2 tariff of the C., St. P. & K. C. The May 10 tariff made it much harder to do business. Cedar Falls is 99 miles from Dubuque and 267 from Chicago. The Chicago merchant pays 17 cents for a car load (fifth class) to Cedar Falls. It cost us 7.5 cents to Dubuque, and 16.25 cents from Dubuque to Cedar Falls. Ackley is 132 miles from Dubuque and 299 from Chicago. Chicago to Ackley, rate 25 cents; Dubuque to Ackley, 22 cents. Centralia, Illinois, is 347 miles from Dubuque. The rate from Centralia to Le Mars, 646 miles, is 27 cents. The rate from Dubuque to Le Mars is 27 cents. In order to be put on an equality with Centralia our firm must sell nails at 8 cents less than Centralia. Osage, on the Ill. Central, fifth class from Chicago, 17 cents, 156 miles from Dubuque, rate 17 cents; a loss to Dubuque of 7.5 cents. In small lots the rate from Chicago to Osage is 25 cents, and from Dubuque 22.5 cents. McGregor, on C., M. & St. P. Ry., is 235 miles from Chicago, fifth class rate, 11 cents. From Dubuque, 53 miles, rate 11.6 cents, a loss of 8 cents to compete at this point. Chicago to McGregor, fourth class, 17 cents; Dubuque to McGregor, fourth class, 14.5 cents. Dubuque to New Albion, rate 14.8 cents, Dubuque to New Albion 14 cents. Fourth class rate from Chicago, 20 cents; from Dubuque, 18.5 cents. Chicago to Charles City, 328 miles, 17 cents; Dubuque to Charles City, 144 miles, 16.7 cents, car loads. On less than car loads from Chicago, 25 cents, from Dubuque 22.5 cents. Going further west to a point 355 miles from Chicago and 170 miles from Dubuque, fifth class, 17 cents from Chicago, and 17.8 cents from Dubuque. To Inwood, Chicago rate, 25 cents; Dubuque rate, 22.2 cents; less than car loads, Chicago, 30 cents; Dubuque, 27.4 cents. Bellevue, fifth class rates from Chicago there is 10 cents, 163 miles; 23 miles from Dubuque, 9.2 cents, 8 cents difference. Sabula rate from Chicago, 142 miles, 10 cents, from Dubuque, 45 miles, 10.8 cents. Move west to Van Horn, 254 miles from Chicago and 162 miles from Dubuque, the fifth class rate is 17.8 cents from Dubuque, from Chicago, 17 cents; fourth class rates from Chicago 23, from Dubuque 23.1. At Tama City 9-10 of a cent more from Dubuque than from Chicago. The same state of affairs exists all along the line. Monticello is 124 miles from Dubuque, 216 miles from Chicago; rate from Dubuque is 16.1 in car loads, 17 cents from Chicago in car loads; fourth class rates, 21 cents from Dubuque, 23 cents from Chicago. At Waucoma, 17 from Chicago, from Dubuque 18.5; fourth class rate from Chicago 25, from Dubuque 24.3; the distance is 296 miles from Chicago, and 201 from Dubuque. Take the town of Lime Springs, that is 111 miles from Chicago and 129 miles from Dubuque; fifth class rate from Chicago there, is 17 cents, from Dubuque, 16.1; on fourth class rate, 25 from Chicago, from Dubuque, 21.5. Adams, Minn., about 30 miles further along, rate from Chicago 25 cents, from Dubuque 15 cents; 17 cents from Chicago fifth class, and 16 cents from Dubuque. Take the town of Lime Springs, distant from Dubuque 126 miles, from St. Paul 139 miles, fifth class rate the same; fourth

class from Dubuque 21.5, from St. Paul 20 cents. Move down and back to Dubuque and take the town of Strawberry Point, distant from St. Paul 204 miles, rate is 16 cents, and rate from Dubuque, 159 miles, 17 cents. Worthington, from Dubuque by the long route 132 miles, from Dubuque by shorter line 80 miles, from St. Paul it is 272 miles; fifth class rate from St. Paul 17 cents, from Dubuque, 16.4; 22 cents fourth class from Dubuque, and 23 cents from St. Paul. New Albion, 93 miles from Dubuque, 152 from St. Paul; rate from St. Paul, 13 cents, from Dubuque 14.8; fourth class, 18.5 from Dubuque, and from St. Paul 21. Persia is 361 miles from Dubuque, 454 from St. Paul; rate 28.4 from Dubuque and 30 cents from St. Paul. Take the town of Elma on the C., St. P. & K. C., 289 miles from Chicago, 181 from St. Paul and 123 miles from Dubuque; rate from Chicago on fourth class 25 cents, from St. Paul 15 cents, from Dubuque 21.5 cents. Take nails at the cost of \$2 to Dubuque and St. Paul merchants in Chicago, the rate now is less than we can transport nails from Chicago to Dubuque and Dubuque to Elma, fifth class from Chicago 17 cents, St. Paul 16 cents, and 16.5 from Dubuque. Oelwein is 74 miles from Dubuque, 179 miles from St. Paul and 241 miles from Chicago; fifth class rate from Chicago 17 cents, from St. Paul 11 cents, from Dubuque 13.2; fourth class rate from Chicago 23, from St. Paul 16, and from Dubuque 16.5. Hampton is 319 miles from Chicago, 237 from St. Paul and 152 from Dubuque; fifth class rate 20 cents, from St. Paul 12 cents, from Dubuque 17 cents. There is a station in Minnesota, 81 miles from St. Paul, for that distance 13 cents fourth class; same distance in Iowa, 17.5. Hayfield is the station in Minnesota that is 81 miles from St. Paul, and is on the Kansas City road; fifth class, 8 cents; same distance in Iowa, fifth class, 14.3. Where we have to go out and transfer to other lines we have either got to retire from the business or lose money; 300 mile straight haul, fourth class freight is 27 cents; where it is over two lines, 80 miles over one and 20 over another, the rate is 28.5 cents, 21 cents for 300 miles and 28.5 cents for the 80 and 20 mile haul. Swaledale is situated between Mason City and Fort Dodge; the rate is \$1.21 against us at that point. There are 60,000 kegs of nails shipped from Dubuque in a year, 100 car loads of barbed wire, 75 cars of iron and 25 cars of tin plate. The usual profit on a keg of nails is 10 cents, and substantially the same rate on the other heavy staples. Have never used the Iowa distance tariff until May 10, 1888. Our staple goods are about 75 per cent of our entire tonnage. In a great many places we get a lower rate to many interstate points than to Iowa points.

Cresco is 115 miles from Dubuque, first class 42, second 35.7, third 25.5, fourth 21, and fifth 15.5. Leroy, Minn., 139 miles from Dubuque, rate, first class, 40 cents; second, 36; third, 21; fourth, 15; fifth, 10, and the same rates continue up to Austin.

W. L. Orriek, wholesale grocer, of Dubuque, testified: "Have a freight bill of September 6, 1888, from Chicago to Garner, 376 miles, fourth class, 27 cents; Dubuque to same point, 191 miles, 24 cents; Dubuque to Algona, 241 miles, fourth class, 29.9 cents; Chicago to Algona, 389 miles, 25 cents.

Over the Illinois Central to a point 339 miles from Chicago, fourth class 25 cents; from Dubuque 172 miles, 23 cents. A mile from the town of Mona, Iowa, is the town of Lyle, Minnesota. From Dubuque to Lyle, 15 cents; from Dubuque to Mona, 23 cents. Chicago to Lyle, 25 cents; Chicago to Mona, 25 cents."

Mr. Jeffery, General Manager of the Illinois Central, stated that this rate was a mistake by the officers of the company and was indefensible.

"The bulk of our business takes fourth and fifth class rates and the comparisons right through are against us, and it leaves us in a position that, in order to hold our trade, we are compelled to meet the price of Chicago. The tariffs in force now will show that very completely. Sugar is the main thing in our business in dollars and cents. On an average we make three-fifths to three-eighths of a cent per pound. We will take from Chicago to Mona, 339 miles. Sugar at Chicago says is worth \$7.50; to transport that from Chicago to Mona, the rate would be 25 cents. We would bring that from Chicago to Dubuque in car load lots say at 10 cents; that would make it cost us \$7.60. We ship that sugar out to Mona and the merchant pays 21 cents as against the Chicago 25 cents. If we were doing that it would be \$7.94 that the Mona merchants would pay Dubuque against \$7.75, the Chicago price. We must make that difference to him. The loss would be about nine cents on a hundred pounds, or 27 cents per barrel. We sell about 12,000 barrels of sugar annually. The aggregate sales I cannot state positively, but I should judge about 40,000 barrels in the city. The losses on that would make a difference to us of about \$11,000. I think 7 cents per hundred, or 21 cents per barrel, would be nearly the average. That would bring it \$8,000. These shipments I am talking about are fourth class goods and fourth class rates. We bring them in in car loads and ship them out less than car loads. Our traveling men claim it is pretty hard to sell goods. One of our men left us last year; he stated that he felt absolutely discouraged, and felt that he must quit, as he was not doing justice to himself or to the firm. We have complaints of freight rates from our customers. They say they would like to trade with us, but rates were too much. My instructions to our men were that we must meet competition. We would lose the profit in order to hold trade."

Geo. B. Mansfield, wholesale hardware, Dubuque, testified: "The May 10 rates are injurious to our business. It obliged us, in order to hold our trade in competition with Chicago and St. Louis, to make freight allowances. Our oldest and best customers drifted away from us. I made a comparison of the May 10 and August 13 tariffs with previous tariffs. We have had numerous complaints from our correspondents. Chicago to Bagley, 232 miles; from Dubuque, 285 miles. The bulk of our business is classed second and fourth class. Second class from Chicago to Bagley, 80 cents, fourth class 30; from Dubuque, May 10 tariff, second class 50.3, fourth class 29.5. August 13 tariff makes second class 47.4, fourth class 26.7. On fourth class freight it was half a cent higher only from Dubuque to Bagley than from Chicago there. Prior to May 10 there were two joint tariffs in

effect to a point on the M. C. & Ft. D. road, one by the Illinois Central and M. C. & Ft. D. and the other by the M. & N. W. and the M. C. & Ft. D. This station is Swaledale, and a customer writes from there, sending us three freight bills, making the charge on each keg of nails 45 cents, which he says is too much. Rates from Dubuque to Mason City, 171 miles, are first class 48, second class 40.8, third class 32, and fourth class 24; from Mason City to Swaledale, 19, 18.2, 12, 9.5, making total of 67, 57, 44, 33.5. Chicago to Swaledale 50, — 35, 25. Distance from Dubuque to Persia is 381 miles; rates, first class 67, second class 53, third class 36.2, and fourth class 23.4. Chicago to Persia, 458 miles; September 5 tariff, 75, 60, 40, 30. On the I. D. Divisions we ship goods in Dakota, but no further on the Council Bluffs Division than Persia. Chicago to Hawarden, 535 miles, 75, 60, 40, 30. August 13 tariff from Dubuque to Hawarden, 350 miles, 65, 50, 35, 27.5. May 10 tariff, which was in effect three months, 350 miles, 65, 55.3, 43.3, 32.5. Nails, iron, fence wire, barbed wire and tin plate are heavy staples. We have a good deal of hard wood. The profits on the articles I just now enumerated are small. If we can average eight or ten cents on nails shipped out in less than car load lots, we think we are doing well. To compete with Chicago, for instance, we sell nails the same as Chicago does. If Chicago has the same rate to a point in Iowa that we do, we lose the difference of Chicago here. We pay eight cents for nails from Chicago and sell for the same price to merchants in Iowa, we lose that eight cents. I should think that these staples would constitute about three-fourths of the entire tonnage of our shipments. I think we ship to about one hundred and seventy-five towns on the C., M. & St. P., and on the other two roads about the same number."

C. T. Hancock, wholesale grocer, testified: Our house has been in business since 1858. The May 10th tariff has simply taken about all the profits there are in the grocery business. The freight in and the present freight out is so much more than the through rate from Chicago. On articles like fish, sugar, etc., it takes all the profit there is in them. We ship in the neighborhood of 12,000 barrels of sugar per year, that is our heaviest article. I cannot state the tonnage of coffee. Sugar is an article that is sold very close, but the general profit, taken from the circulars that the Chicago merchants issue, advance from six pence to one-eighth of a cent. The local in and the local out would be over that six pence, so that if the Chicago merchant is able to make one eighth of a cent per pound on sugar, in order for us to lay it down at the same price we would have to lay it down at that loss. By six pence I mean six cents on every hundred pounds. Chicago has always had the advantage, but the rates were much better. We have always brought our sugars in as fifth class, and they have always figured fifth in and fourth out, and made local fourth class on that basis, allowing a differential of three to four cents giving the Chicago merchant the benefit of eight to ten cents on a hundred. Under our terminal rates Chicago had a difference of seven cents. They had from two to four cents advantage on fourth and fifth classes. The difference against us now is about seven cents. Take the rate that was given to Mona as being twenty-four cents from Du-

buque and twenty-five cents from Chicago, the rate from Chicago to Dubuque is fifteen cents, the sum of the two locals thirty-nine cents as against the through rate of twenty-five cents from Chicago. We get prunes from New York in car loads. All our sugars we bring in car loads from New York, Philadelphia, New Orleans wherever the market is. Coffee comes in as fourth. I should say 75 per cent of our goods, leaving out sugar, come as fourth class. Sugar is about one-third of our business. I should say the loss in our business under the present tariff is in the neighborhood of \$400 to \$500 per month, that is only a rough estimate. I mean to say that it makes a difference of four hundred to five hundred dollars per month on our profits.

A. C. Bird, general freight agent of the C., M. & St. P. testified: In preparing tariffs to conform to the inter-state law, April 5, 1857, we undertook, I think, to make a distance table for Iowa which would be in harmony with inter-state rates then in effect. That was put in, I believe, by all the roads. That remained as the tariff until later in the year, I think December, perhaps in November, when a revision was made. I think the work was consummated in November, but took effect on the 20th of December. The December tariff was lower than the April tariff. The terminal tariff we put in effect at Dubuque was dated January 1st. That tariff is known as Exhibit "B" in this case. The motive for the publication of this terminal tariff was this: The jobbing centers along the Mississippi River, Dubuque, etc., as a general thing receive the same rates from the east, to each competitive territory west of the Mississippi River. The application of this terminal tariff was such as to give as nearly as possible the same rate to Dubuque as to other cities. The rates from Dubuque for long distances were made the same as Burlington and Davenport, where the distance was twice as great as from other cities. It was done to make the cities on as equal a basis as possible.

I have several comparisons. From Dubuque to Webster City, 190 miles, December 20, tariff 50 cents, first-class rate, the rate was made 35 cents by the terminal, second-class 39 cents, 29 cents by the terminal, third-class 31 cents by the distance table, by the terminal 23 cents, fourth-class 24 and 17, and fifth-class 19 and 12 1/2.

Dubuque to Persia, I think the distance is 360 miles, distance table of December 20, first-class 65, terminal tariff first-class 55, second-class 55 and 40, third-class 40 and 30, fourth-class 29 and 25, fifth-class 25 and 20.

Bagley, 284 miles from Dubuque. First-class, distance table of December 20, 57, under terminal tariff 54, second-class 48 and 40, third-class 38 and 30, fourth-class 26 and 25, and so on. That was about the average difference. These terminal tariffs were special rates given to these jobbing points, and they didn't apply to any shipments on the road except from the terminal points. These terminal tariffs were abrogated on the 10th of May. It was our understanding that the requirement of the law was that any rate charged for any given distance must be charged for the same distance over any other portion of the line. If we had continued to make the rate from Dubuque to points southwest and northwest under the law of 1858,

substantially the effect would have been to reduce the earnings very considerably from the Mississippi to the Missouri River, and that would have reduced the revenue from all points west of Chicago. The rate of May 10, in my judgment, was a necessity in order to prevent a reduction of the revenue on the entire tariff across the State of Iowa. The reduction would have been a material reduction between Burlington and Council Bluffs. I speak of that reduction as applied to what is known as the merchandise classes. If the rates we had in effect from Dubuque down toward Ottumwa and in some cases to the eastern half of the Chicago & Council Bluffs Division, and a distance table had been considered based on the rate, it would have reduced our revenue.

The rate from New York to Burlington is less than the rate to Chicago and then to Burlington. Through rates are almost invariably less than the sum of the two locals. It is probably true from Chicago, as the passing point to all of the eastern half of Kansas. Through rates are less than the sum of the two locals in about the same ratio as rates from Chicago to Iowa points and the rate from Chicago to Dubuque and from Dubuque to the same points. This is true in regard to Chicago, and complaints from there are frequent. It is also true of Kansas City, St. Jo, Atchison, Leavenworth, Council Bluffs, Omaha, Lincoln, Sioux City and all points on the Mississippi River. It is true at St. Louis. It is true also in reference to Toledo, and in reference to Missouri River. It is a matter of long standing complaint at Chicago and I must say that Chicago merchants have made their case as plain as any of the recent cases. Chicago is complaining that she hasn't the advantage of a distributing point that she should have. It is as well founded as any complaint I have heard. It is a fact well known in railroading that a long haul can always be carried for less than two short hauls covering the same distance. I have never known a distance table, constructed by either State authorities or railroad authorities, that a long haul was not much less than the two hauls, equal in the aggregate to the long haul. My recollection is that the rates in Dakota are higher than in any other State. The system of roads that come under my supervision includes Wisconsin, Minnesota, Missouri, Iowa and Illinois. Dakota is a less settled country, less volume of business. It is much more expensive to operate the road in proportion to the revenue of the country. In making rates the cost of doing the business is always considered. The result of our business for one year determines what is the rate for the next. My understanding is that the Commission classified the roads according to their revenue. In making tariffs we act on the same kind of information. The comparison of the August 13 tariff with the tariffs in other States. First-class,

MILES.	MILES.				
	Wisconsin.	Minnesota.	Missouri.	Iowa.	Illinois.
15	18	20	21	21	18
30	20	21	22	22	20
45	21	22	23	23	21
60	22	23	24	24	22
75	23	24	25	25	23
90	24	25	26	26	24
105	25	26	27	27	25
120	26	27	28	28	26
135	27	28	29	29	27
150	28	29	30	30	28
165	29	30	31	31	29
180	30	31	32	32	30
195	31	32	33	33	31
210	32	33	34	34	32
225	33	34	35	35	33
240	34	35	36	36	34
255	35	36	37	37	35
270	36	37	38	38	36
285	37	38	39	39	37
300	38	39	40	40	38
315	39	40	41	41	39
330	40	41	42	42	40
345	41	42	43	43	41
360	42	43	44	44	42
375	43	44	45	45	43
390	44	45	46	46	44
405	45	46	47	47	45
420	46	47	48	48	46
435	47	48	49	49	47
450	48	49	50	50	48
465	49	50	51	51	49
480	50	51	52	52	50
495	51	52	53	53	51
510	52	53	54	54	52
525	53	54	55	55	53
540	54	55	56	56	54
555	55	56	57	57	55
570	56	57	58	58	56
585	57	58	59	59	57
600	58	59	60	60	58
615	59	60	61	61	59
630	60	61	62	62	60
645	61	62	63	63	61
660	62	63	64	64	62
675	63	64	65	65	63
690	64	65	66	66	64
705	65	66	67	67	65
720	66	67	68	68	66
735	67	68	69	69	67
750	68	69	70	70	68
765	69	70	71	71	69
780	70	71	72	72	70
795	71	72	73	73	71
810	72	73	74	74	72
825	73	74	75	75	73
840	74	75	76	76	74
855	75	76	77	77	75
870	76	77	78	78	76
885	77	78	79	79	77
900	78	79	80	80	78
915	79	80	81	81	79
930	80	81	82	82	80
945	81	82	83	83	81
960	82	83	84	84	82
975	83	84	85	85	83
990	84	85	86	86	84
1005	85	86	87	87	85
1020	86	87	88	88	86
1035	87	88	89	89	87
1050	88	89	90	90	88
1065	89	90	91	91	89
1080	90	91	92	92	90
1095	91	92	93	93	91
1110	92	93	94	94	92
1125	93	94	95	95	93
1140	94	95	96	96	94
1155	95	96	97	97	95
1170	96	97	98	98	96
1185	97	98	99	99	97
1200	98	99	100	100	98
1215	99	100	101	101	99
1230	100	101	102	102	100
1245	101	102	103	103	101
1260	102	103	104	104	102
1275	103	104	105	105	103
1290	104	105	106	106	104
1305	105	106	107	107	105
1320	106	107	108	108	106
1335	107	108	109	109	107
1350	108	109	110	110	108
1365	109	110	111	111	109
1380	110	111	112	112	110
1395	111	112	113	113	111
1410	112	113	114	114	112
1425	113	114	115	115	113
1440	114	115	116	116	114
1455	115	116	117	117	115
1470	116	117	118	118	116
1485	117	118	119	119	117
1500	118	119	120	120	118
1515	119	120	121	121	119
1530	120	121	122	122	120
1545	121	122	123	123	121
1560	122	123	124	124	122
1575	123	124	125	125	123
1590	124	125	126	126	124
1605	125	126	127	127	125
1620	126	127	128	128	126
1635	127	128	129	129	127
1650	128	129	130	130	128
1665	129	130	131	131	129
1680	130	131	132	132	130
1695	131	132	133	133	131
1710	132	133	134	134	132
1725	133	134	135	135	133
1740	134	135	136	136	134
1755	135	136	137	137	135
1770	136	137	138	138	136
1785	137	138	139	139	137
1800	138	139	140	140	138
1815	139	140	141	141	139
1830	140	141	142	142	140
1845	141	142	143	143	141
1860	142	143	144	144	142
1875	143	144	145	145	143
1890	144	145	146	146	144
1905	145	146	147	147	145
1920	146	147	148	148	146
1935	147	148	149	149	147
1950	148	149	150	150	148
1965	149	150	151	151	149
1980	150	151	152	152	150
1995	151	152	153	153	151
2010	152	153	154	154	152
2025	153	154	155	155	153
2040	154	155	156	156	154
2055	155	156	157	157	155
2070	156	157	158	158	156
2085	157	158	159	159	157
2100	158	159	160	160	158
2115	159	160	161	161	159
2130	160	161	162	162	160
2145	161	162	163	163	161
2160	162	163	164	164	162
2175	163	164	165	165	163
2190	164	165	166	166	164
2205	165	166	167	167	165
2220	166	167	168	168	166
2235	167	168	169	169	167
2250	168	169	170	170	168
2265	169	170	171	171	169
2280	170	171	172	172	170
2295	171	172	173	173	171
2310	172	173	174	174	172
2325	173	174	175	175	173
2340	174	175	176	176	174
2355	175	176	177	177	175
2370	176	177	178	178	176
2385	177	178	179	179	177
2400	178	179	180	180	178
2415	179	180	181	181	179
2430	180	181	182	182	180
2445	181	182	183	183	181
2460	182	183	184	184	182
2475	183	184	185	185	183
2490	184	185	186	186	184
2505	185	186	187	187	185
2520	186	187	188	188	186
2535	187	188	189	189	187
2550	188	189	190	190	188
2565	189	190	191	191	189
2580	190	191	192	192	190
2595	191	192	193	193	191
2610	192	193	194	194	192
2625	193	194	195	195	193
2640	194	195	196	196	194
2655	195	196	197	197	195
2670	196	197	198	198	196
2685	197	198	199	199	197
2700	198	199	200	200	198
2715	199	200	201	201	199
2730	200	201	202	202	200
2745	201	202	203	203	201
2760	202	203	204	204	202
2775	203	204	205	205	203
2790	204	205	206	206	204
2805	205	206	207	207	205
2820	206	207	208	208	206
2835	207	208	209	209	207
2850	208	209	210	210	208
2865	209	210	211	211	209
2880	210	211	212	212	210
2895	211	212	213	213	211
2910	212	213	214	214	212
2925	213	214	215	215	213
2940	214	215	216	216	214
2955	215	216	217	217	215
2970	216	217	218	218	216
2985	217	218	219	219	217
3000	218	219	220	220	218
3015	219	220	221	221	219
3030	220	221	222	222	220
3045	221	222	223	223	221
3060	222	223	224	224	222
3075	223	224	225	225	223
3090	224	225	226	226	224
3105	225	226	227	227	225
3120	226	227	228	228	226
3135	227	228	229	229	227
3150	228	229	230	230	228
3165	229	230	231	231	229
3180	230	231	232	232	230
3195	231	232	233	233	231
3210	232	233	234	234	232
3225	233	234	235	235	233
3240	234	235	236	236	234
3255	235	236	237	237	235
3270	236	237	238	238	236
3285	237	238	239	239	237
3300	238	239	240	240	238
3315	239	240	241	241	239
3330	240	241	242	242	240
3345	241	242	243	243	241
3360	242	243	244	244	242
3375	243	244	245	245	243
3390	244	245	246	246	244
3405	245	246	247	247	245
3420	246	247	248	248	246
3435	247	248	249	249	247
3450	248	249	250	250	248
3465	249	250	251	251	249
3480	250	251	252	252	250
3495	251	252	253	253	251
3510	252	253	254	254	252

City to Dubuque. The greatest element to be considered in making a rate is competition with other lines and by comparison with other rates. Comparison is one of the main elements."

The following table of comparisons shows the rates in the States of Wisconsin, Minnesota, Missouri, Iowa, Illinois, Indiana and Ohio, together with the inter-state rate from Chicago into Iowa on distances above two hundred miles.

		MERCHANDISE IN CTS. PER 100 POUNDS.										SPECIAL CAR LOADS IN CENTS PER 100 POUNDS.									
		1	2	3	4	5	6	7	8	9	A	B	C	D	E	F	G	H	I	J	
No. 2286.	Sept. 5, 1898	18	12	10	9	5	0	4	2 1/2	3	2 1/2	0	4	2 1/2	3	2 1/2	0	4	2 1/2	3	2 1/2
No. 2178.	June 30, 1898	22	18	15	13	11	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 1475.	Jan. 10, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 1427.	Jan. 1, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3074.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3075.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3076.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3077.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3078.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3079.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3080.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3081.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3082.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3083.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3084.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3085.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3086.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3087.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3088.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3089.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3090.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3091.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3092.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3093.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3094.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3095.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3096.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3097.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3098.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3099.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3100.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3101.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3102.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3103.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3104.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3105.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3106.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3107.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3108.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3109.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3110.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3111.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3112.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3113.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3114.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3115.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3116.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3117.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3118.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3119.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3120.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3121.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3122.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3123.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3124.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3125.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3126.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3127.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3128.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3129.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3130.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3131.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3132.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3133.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3134.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3135.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3136.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3137.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2	8	7 1/2	6 1/2	6 1/2	6 1/2
No. 3138.	June 4, 1898	24	20	16	11	8	4	7	6	4	4	7	6	4	4	4	7	6	4	4	4
No. 3139.	June 4, 1898	20	17	13	11	8	7	6	4	4	4	7	6	4	4	4	7	6	4	4	4
No. 3140.	June 4, 1898	23	19	15	12	10	9	8	7 1/2	6 1/2	6 1/2	8	7 1/2	6							

ADJUSTMENT OF COMPLAINTS.

[illegible][illegible]

[illegible]

This complaint is made under sections 18, 19 and 20 of chapter 28 of the Acts of the Twenty-second General Assembly, which are as follows:

"Sec. 15. Whenever any person upon his own behalf or behalf of persons similarly situated, or any firm, corporation or association, or any mercantile, agricultural or manufacturing society, or any body politic or municipal organization shall make complaints to said Board of Railroad Commissioners that the rate charged or published by any railroad company, or the maximum rates fixed by said Commissioners in the schedule of rates made by them under the provisions of section 17 of this act, or the maximum rate that now or hereafter may be fixed by law is unreasonably high or discriminating, it shall be the duty of said Commissioners to immediately investigate the matter of such complaint. If such complaint appears to be well founded and not trivial in character the Board shall fix a day for hearing the case and shall notify the railroad company of the time and place of such hearing by mailing a notice properly directed to any division superintendent, general manager, president or secretary of such company, which notice shall contain the substance of the complaint so made and the Board shall also notify the person or persons complaining of such time and place.

Sec. 19. Upon each hearing as provided for, the said Commissioners shall receive whatever evidence, statements or arguments either party may offer or make pertinent to the matter under investigation, and the burden of proof shall not be held to be upon the person or persons making the complaint, but the Commissioners shall add to the showing made at such hearing whatever information they may then have or can secure from any source whatsoever, and the person or persons complaining shall be entitled to introduce any published schedules of rates of any railroad company, or evidence of rates actually charged by any railroad company for substantially the same kind of service, whether in this or any other State, and the lowest rates published or charged by any railroad company for substantially the same kind of service whether in this or any other State, shall, at the instance of the person or persons complaining be accepted as prima facie evidence of a reasonable rate for the services under investigation, and if the railroad company complained of is operating a line of railroad beyond the State of Iowa, or if it appears that it has a traffic arrangement with any such railroad company, then the Commissioners in determining what a reasonable rate shall take into consideration the charge made, or rate established by such railroad company or the company with which it has traffic arrangements for carrying freight from beyond the State to points within the State and from points within the State to points beyond the State, and if such company be operating a line of railway beyond the State they shall also take into consideration the rate charged or established for substantially similar or greater service by such company in any other State in which said railroad company operates a line of railway.

SEC. 20. After such hearing and investigation the said Commissioners shall fix and determine the maximum charge to be thereafter made by the railroad company or common carriers complained of which charge shall be

no event exceed the one now or hereafter fixed by law, and the said Commissioners shall render their decision in writing, and shall spread the same at length in the record to be kept for that purpose; such decision shall, specifically, set out the rate or rates which the railroad company or common carriers so complained of, may thereafter charge or receive for the services therein named and including a classification of such freight, and the said Commissioners shall not be limited in their said decision and the schedule to be contained therein, to the specific case or cases complained of, but it shall be extended to all such rates between points in this State and whatever part of the line of railway of such company or common carrier within this State as may have been fairly within the scope of such investigation and any such decisions so made and entered on record of said Commissioners, including any such schedule and classifications, shall, when duly authenticated be received and held in all suits brought against any such railroad corporation or common carrier wherein is in any way involved the charges of any such corporation or carrier mentioned in said decisions, in any of the courts of this State, as prima facie evidence that the rates therein fixed are reasonable maximum rates, the same as the schedules made by said Commissioners as provided in section 17 hereof; and the rates and classifications so established after such hearing and investigation shall from time to time thereafter upon complaint duly made be subject to revision by said Commissioners the same as any other rates and classification."

The evidence produced to establish the foregoing complaints is so positive and predominating as regards the discrimination against Dubuque shippers, as to admit of no question. Rates from Chicago, Freeport, St. Paul, Minneapolis into territory west of Dubuque discriminates largely against the Iowa merchant, and the exorbitant local rates charged him within the State under the Iowa distance tariff of August 13, 1858, are paralyzing Iowa industries and destroying the business interests of the State. Merchants at Freeport and Chicago have been enabled, by very low rates, to transport their manufactured goods and commodities through Dubuque to Iowa merchants in the interior at prices that are driving the Iowa merchants and manufacturers from the field. It was in testimony that Iowa jobbers are compelled to pay freight to hold their trade, and even then, old customers are dropping off and making purchases outside of the State, where they can secure better freight rates. It was further developed that merchants buying at Dubuque and shipping out of the State could secure better rates in the aggregate than to points within the State and nearer that city. Rate to Canton, Dak., lower than to Hawarden, Iowa. From Dubuque to Lyle, Minn., 15 cents, to Mona, Iowa, a mile nearer, and just inside the State line, 23 cents. These and many other cases of discrimination against Iowa interests were developed, of a most unjust character; and while this Commission are powerless to grant relief against inter-State discriminations, they are of the opinion that a fair reduction of the present high local rates within the State is the proper remedy to protect Iowa interests against the injustice they are suffering from, at present, under discriminating inter-State rates.

The testimony developed in regard to the May 10 tariff as modified slightly August 13, 1883, shows that in some instances the rates were doubled on existing charges, and the general advance in rates was so radical as to seriously cripple Iowa industries, retard local shipments, and almost ruin Iowa commercial interests. In one instance, that of Mr. Cushing, a vinegar manufacturer of Dubuque, the testimony shows that prior to May 10 his rate to Humboldt, Iowa, via Ill. Central and Minn. & St. Louis railroads was \$43.70 per car, while the present charges are \$75.54, and even as high as \$80.18. The charges on the Ill. Central part of the haul above, now being \$53.20, and one shipment \$54.85, \$11.15 more than the entire haul to Humboldt prior to the 10th of May tariff.

The complaints of unjust and extortionate charges, we are of the opinion are fully substantiated and proven by testimony introduced.

Following the decision in the Davenport case, and also in the Burlington case, the Commissioners are of the opinion that the charge of conspiracy is not sustained, there having been no evidence offered as to this allegation in the complaint. That the Commissioners have no jurisdiction as to discriminations between State and inter-State rates. That the tariffs of May 10, 1883, and August 13, 1883, are oppressively high and extortionate and the Commissioners are of the opinion that the rates hereinafter named marked exhibit "A" and made part hereof shall be the maximum charges to be hereafter made by the Chicago, Milwaukee & St. Paul Railway Company on its local freight business in Iowa, and that such rates shall be under and be governed by the classification hereto attached marked exhibit "B," and made part hereof.

That the rates hereinafter named marked exhibit "C" and made part hereof shall be the maximum charges to be hereafter made by the Illinois Central Railroad Company on its local freight business in Iowa, and that such rates shall be governed by and be under the classification hereto attached and made part hereof marked exhibit "B."

That the rates hereinafter named, marked exhibit "D" and made part hereof shall be the maximum charges to be hereafter made by the Chicago, St. Paul & Kansas City Railway Company on its local freight business in Iowa, and that such rates shall be governed by and be under the classification hereto attached and marked exhibit "B," and made part hereof.

SPENCER SMITH.

FRANK T. CAMPBELL.

Attest:

W. W. AINSWORTH, Secretary.

Des Moines, Iowa, Nov. 3, 1883.

Mr. Fred. Wilde, of Davenport, Secretary of the Tri-Cities Freight Association, in a letter dated October 31st, has threatened me in the name of the jobbers of the State (that he says are strong enough to control results) with their united opposition to me as a candidate for Railroad Commissioner unless the opinion of this Board in the Davenport case was made public on or before Friday, November 2, 1883.

I infer that the demand is that the decision must be in compliance with their views.

In this situation I am compelled by my feeling of self-respect to decline until after election to give any expression of my views. I do not believe that a public officer, whose duty it is to determine questions of this kind, which are practically judicial, should allow his interests to sway his judgment, and I prefer to delay giving an opinion on the subject until such time as all motives, personal to myself, shall be eliminated from its consideration.

PETER A. DEY.

Des Moines, Iowa, November 3, 1888.

EXHIBIT "A."

Schedule of rates for Chicago, Milwaukee & St. Paul Railway Company.

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.				*SPECIAL CAR LOAD CLASSES, IN CENTS, PER 100 LBS.					
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.	Class E.
5.	14.8	12.58	10.1	7.4	5.18	5.3	5.18	4.44	3.7	2.98
10.	15.6	13.36	10.4	7.3	5.46	5.6	5.46	4.68	3.9	3.12
15.	16.4	13.94	10.94	8.3	5.74	5.8	5.74	4.92	4.1	3.36
20.	17	14.45	11.31	8.5	5.95	6	5.95	5.1	4.25	3.4
25.	17.6	14.96	11.72	8.8	6.16	6.2	6.16	5.26	4.4	3.6
30.	18.2	15.47	12.1	9.1	6.37	6.4	6.37	5.46	4.55	3.64
40.	18.8	15.98	12.5	9.4	6.58	6.6	6.58	5.64	4.7	3.76
45.	19.4	16.49	12.9	9.7	6.79	6.8	6.79	5.82	4.85	3.88
50.	19.9	16.99	13.34	10	7	7.05	7	6	5	4
55.	20.4	17.31	13.6	10.2	7.14	7.2	7.14	6.12	5.1	4.08
60.	20.8	17.68	13.87	10.4	7.28	7.4	7.28	6.24	5.2	4.16
65.	21.2	18.02	14.14	10.6	7.42	7.6	7.42	6.36	5.3	4.24
70.	21.6	18.36	14.4	10.8	7.56	7.8	7.56	6.48	5.4	4.32
75.	22	18.7	14.67	11	7.7	8	7.7	6.6	5.5	4.4
80.	22.4	19.04	14.94	11.2	7.84	8.2	7.84	6.72	5.6	4.48
85.	22.8	19.38	15.3	11.4	7.98	8.4	7.98	6.84	5.7	4.56
90.	23.2	19.72	15.47	11.6	8.12	8.6	8.12	6.96	5.8	4.64
95.	23.6	20.06	15.73	11.8	8.26	8.8	8.26	7.08	5.9	4.72
100.	24	20.4	16	12	8.4	9	8.4	7.2	6	4.8
105.	24.8	20.69	16.35	12.33	8.69	9.35	8.69	7.4	6.17	4.96
110.	25.6	21.38	16.7	12.66	8.98	9.7	8.98	7.6	6.34	5.12
115.	26.4	21.87	17.06	12.99	9.27	10.05	9.27	7.8	6.51	5.28
120.	27.2	22.36	17.4	13.32	9.56	10.4	9.56	8.0	6.68	5.44
125.	28	22.85	17.75	13.65	9.85	10.75	9.85	8.2	6.85	5.6
130.	28.8	23.34	18.1	13.98	10.14	11.1	10.14	8.4	7.02	5.76
135.	29.6	23.83	18.45	14.31	10.43	11.45	10.43	8.6	7.19	5.92
140.	30.4	24.32	18.8	14.64	10.72	11.8	10.72	8.8	7.36	6.08
145.	31.2	24.81	19.15	14.97	11.01	12.15	10.47	9	7.53	6.24
150.	32	25.3	19.5	15.3	11.3	12.5	10.7	9.2	7.7	6.4
155.	32.8	25.79	19.85	15.63	11.59	12.85	10.93	9.39	7.87	6.56
160.	33.6	26.28	20.2	15.96	11.88	13.16	11.16	9.58	8.01	6.72
165.	34.4	26.77	20.55	16.29	12.17	13.52	11.39	9.77	8.21	6.88
170.	35.2	27.26	20.9	16.62	12.46	13.86	11.62	9.96	8.38	7.04
175.	36	27.75	21.25	16.95	12.75	14.2	11.95	10.16	8.55	7.2
180.	36.8	28.24	21.6	17.28	13.04	14.54	12.08	10.34	8.72	7.36
185.	37.6	28.73	21.95	17.61	13.33	14.88	12.31	10.53	8.89	7.52
190.	38.4	29.22	22.3	17.94	13.62	15.22	12.54	10.72	9.07	7.68
195.	39.2	29.71	22.65	18.27	13.91	15.56	12.77	10.91	9.23	7.84
200.	40	30.2	23	18.6	14.2	15.9	13	11.1	9.39	8
210.	41.6	31.18	23.7	19.24	14.78	16.56	13.46	11.49	9.71	8.3
220.	43.2	32.16	24.4	19.88	15.36	17.22	13.9	11.88	10.03	8.6
230.	44.8	33.14	25.1	20.52	15.94	17.88	14.35	12.27	10.35	8.9
240.	46.4	34.12	25.8	21.16	16.52	18.54	14.8	12.66	10.67	9.2
250.	48	35.1	26.5	21.8	17.1	19.2	15.35	13.05	10.99	9.5
260.	49.6	36	27.2	22.44	17.68	19.86	15.7	13.44	11.31	9.8
270.	51.2	37.06	27.9	23.08	18.26	20.52	16.15	13.83	11.63	10.1
280.	52.8	38.04	28.6	23.72	18.84	21.18	16.6	14.22	11.95	10.4
290.	54.4	39.02	29.3	24.36	19.42	21.84	17.05	14.61	12.27	10.7
300.	56	40	30	25	20	22.5	17.5	15	12.5	11
310.	57.6	40.5	30.5	25.5	20.5	23	18	15.5	13	11.5
320.	59.2	41	31	26	21	23.5	18.5	16	13.5	12
330.	60.8	41.5	31.5	26.5	21.5	24	19	16.5	14	12.5
340.	62.4	42	32	27	22	24.5	19.5	17	14.5	13
350.	64	42.5	32.5	27.5	22.5	25	20	17.5	15	13.5
360.	65.6	43	33	28	23	25.5	20.5	18	15.5	14
370.	67.2	43.5	33.5	28.5	23.5	26	21	18.5	16	14.5
380.	68.8	44	34	29	24	26.5	21.5	19	16.5	15
390.	70.4	44.5	34.5	29.5	24.5	27	22	19.5	17	15.5
400.	72	45	35	30	25	27.5	22.5	20	17.5	16

NOTE.—When rates are not shown in this table for the exact distance, the rates for the next greater distance will prevail. When these rates and the classification conflict, these rates will govern. The Chicago, Milwaukee & St. Paul Railway Company is entitled to charge fifteen (15) per cent in addition to the above rates, being a Class "B" road.

EXHIBIT "C."

Schedule of rates for the Illinois Central Railroad Company.

EXHIBIT "B."

It is deemed unnecessary to print Exhibit "B." as it is a copy of the Western Classification of June 11, 1888 (except as noted below), with all supplements thereto, and is now in use by all railroads doing business in the State of Iowa.

EXCEPTIONS.

1. Pages 1, 2 and 8 are omitted. On page 4 the words "The Western" in the heading are omitted; also, the note marked thus: (*) below the paragraph of "Explanation of Characters."

2. All reference to ale, alcohol, beer, beer barrels, bitters in glass or wood, cider in bottles, cologne spirits, demijohns, highwines, liquors or liquids, liquor packages, porter, whiskey and wine, on pages 6, 7, 8, 13, 14, 15, 21, 26, 33 and 46, including the receipts or packages in which the above articles are usually transported, is omitted.

4. On page 15 the following is inserted: "Cream cans, filled, 2; cream cans, returned empty, 4."

5. On page 21, after "Hay baled and pressed, O. R. 3," insert "C"; after "Same, O. R., of fire," change "C" to "D."

6. On page 27, referring to bulls, stallions or jacks, the words "Be sure and take release" are omitted.

7. On page 40, after "Theatrical scenery, released, prepaid, D 1," insert "3."

8. On page 44, after "Wagon or cart, common or farmer's, in pieces, 1000 lbs., 1," insert "A"; after "Sleighs, boxed," change "D 1" to "1 1/2 t 1"; after "Same, if flat car is required," change "2 1/2 t 1" to "D 1"; after "In crates or skeleton frames in box cars," change "2 1/2 t 1" to "D 1"; after "In crates or skeleton frames, if flat car is required," change "3 t 1" to "2 1/2 t 1."

9. On page 45, after "Sleigh bodies, racked or crated," change "D 1" to "1 1/2"; after "Same, released," change "1 1/2" to "1"; after "Same, nested in crates, released," change "1" to "2."

10. On page 46, after "Wire, fence, barbed and telegraph, 4," change "5" to "C."

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.				SPECIAL CAR LOAD CLASSES, IN CENTS, PER 100 POUNDS.				
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.
5.	14.	11.9	9.34	7.	4.9	5.	4.9	4.2	3.5
10.	14.8	12.58	10.1	7.4	5.18	5.3	5.18	4.41	3.7
15.	15.6	13.35	10.4	7.8	5.36	5.5	5.36	4.45	3.7
20.	16.8	13.94	10.91	8.2	5.74	5.5	5.74	4.92	4.1
25.	17	14.45	11.31	8.5	5.80	6.	5.85	5.1	4.25
30.	17.6	14.90	11.73	8.8	6.16	6.2	6.16	5.28	4.4
35.	18.8	15.47	12.1	9.1	6.37	6.4	6.37	5.46	4.6
40.	18.8	15.94	12.5	9.4	6.58	6.6	6.58	5.64	4.7
45.	19.4	16.49	13	9.7	6.79	6.8	6.79	5.82	4.85
50.	20.1	17.34	13.4	10	7	7.00	7	6	5
55.	20.4	17.34	13.6	10.2	7.14	7.3	7.14	6.12	5.1
60.	20.8	17.68	13.87	10.4	7.28	7.4	7.28	6.24	5.2
65.	21.2	18.02	14.14	10.6	7.42	7.6	7.42	6.36	5.3
70.	21.6	18.36	14.4	10.8	7.56	7.8	7.56	6.48	5.4
75.	22	18.7	14.67	11	7.7	8	7.7	6.6	5.43
80.	22.4	19.04	14.94	11.2	7.84	8.2	7.84	6.72	5.6
85.	22.8	19.38	15.21	11.4	7.98	8.4	7.98	6.84	5.7
90.	23.2	19.72	15.47	11.6	8.12	8.6	8.12	6.96	5.8
95.	23.6	20.06	15.73	11.8	8.26	8.8	8.26	7.08	5.9
100.	24	20.4	16	12	8.4	9	8.4	7.2	6
105.	24.8	20.89	16.30	12.33	8.69	9.35	8.63	7.4	6.17
110.	25.6	21.34	16.7	12.66	8.98	9.7	8.94	7.6	6.34
115.	26.4	21.87	17.05	12.99	9.27	10.05	9.09	7.8	6.51
120.	27.2	22.35	17.4	13.32	9.56	10.4	9.32	8.0	6.68
125.	28	22.85	17.75	13.65	9.85	10.75	9.55	8.2	6.85
130.	28.8	23.34	18.1	13.98	10.14	11.1	9.78	8.4	7.02
135.	29.6	23.83	18.45	14.31	10.43	11.45	10.01	8.6	7.19
140.	30.4	24.32	18.8	14.64	10.72	11.8	10.24	8.8	7.36
145.	31.2	24.8	19.15	14.97	11.01	12.15	10.47	9	7.53
150.	32	25.3	19.5	15.3	11.3	12.5	10.7	9.2	7.7
155.	32.8	25.79	19.85	15.63	11.58	12.84	10.93	9.37	7.87
160.	33.6	26.24	20.15	15.91	11.88	13.15	11.5	9.52	8.01
165.	34.4	26.71	20.55	16.29	12.17	13.52	11.34	9.77	8.21
170.	35.2	27.26	20.9	16.62	12.46	13.86	11.62	9.96	8.38
175.	36	27.79	21.25	16.95	12.75	14.3	11.85	10.15	8.57
180.	36.8	28.24	21.6	17.28	13.04	14.51	12.08	10.34	8.72
185.	37.6	28.73	21.95	17.61	13.33	14.88	12.31	10.53	8.89
190.	38.4	29.22	22.3	17.94	13.62	15.22	12.45	10.72	9.06
195.	39.2	29.71	22.65	18.27	13.91	15.56	12.77	10.91	9.23
200.	40	30.2	23	18.6	14.2	15.9	13	11.1	9.39
205.	41.6	31.18	23.7	19.24	14.78	16.56	13.45	11.49	9.71
210.	42.2	31.16	24.1	19.86	15.36	17.24	13.88	11.88	10.03
215.	43.8	33.14	25.1	20.52	15.94	17.88	14.35	12.27	10.35
220.	44.4	34.12	25.8	21.16	16.52	18.54	14.8	12.66	10.67
225.	45	35.1	26.5	21.8	17.1	19.3	15.25	13.05	10.99
230.	46	36.68	27	22.44	17.68	19.86	15.7	13.44	11.31
235.	47.2	37.66	27.9	23.08	18.26	20.52	16.15	13.83	11.63
240.	48.8	38.64	28.6	23.72	18.84	21.18	16.5	14.22	11.95
245.	49.4	39.62	29.3	24.36	19.42	21.84	17.05	14.61	12.27
250.	50	40	30	25	20	22.5	17.5	15	12.5
255.	50.6	40.5	30.5	25.5	20.5	23	18	15.5	13
260.	51	41	31	26	21	23.5	18.5	15.5	13.5
265.	51.5	41.5	31.5	26.5	21.5	24	19	16.5	14
270.	52	42	32	27	22	24.5	19.5	17	14.5
275.	52.5	42.5	32.5	27.5	22.5	25	20	17.5	15
280.	53	43	33	28	23	25.5	20.5	18	15.5
285.	53.5	43.5	33.5	28.5	23.5	26	21	18.5	16
290.	54	44	34	29	24	26.5	21.5	19	16.5
295.	54.5	44.5	34.5	29.5	24.5	27	22	19.5	17
300.	55	45	35	30	25	27.5	22.5	20	17.5

NOTE.—When rates are not shown in this table for the exact distance, the rates given for the next greater distance will prevail. When these rates and the classification conflict, these rates will govern.

EXHIBIT "D."

Schedule of rates for the Chicago, St. Paul & Kansas City Railway Company.

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.				SPECIAL CAR LOAD CLASSES, IN CENTS, PER 100 LBS.					
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.	Class E.
5	11	4.9	9.94	7	4.9	5	4.9	4.2	3.5	2.8
10	18.6	12.56	10.1	7.4	6.18	5.3	5.18	4.44	3.7	2.96
15	16.6	13.26	10.4	7.8	5.46	5.6	5.46	4.68	3.9	3.12
20	15.4	13.94	10.91	8.2	5.74	5.8	5.74	4.92	4.1	3.25
25	17	14.45	11.31	8.5	5.95	5.1	5.95	5.1	4.25	3.4
30	17.6	14.96	11.73	8.8	6.16	6.2	6.16	5.28	4.4	3.62
35	18.2	15.47	12.1	9.1	6.37	6.4	6.37	5.46	4.55	3.64
40	18.8	15.98	12.5	9.4	6.58	6.6	6.58	5.61	4.7	3.76
45	19.4	16.49	12.9	9.7	6.8	6.8	6.79	5.82	4.85	3.88
50	20	17	13.34	10	7	7.05	7	6	5	4
55	20.4	17.34	13.6	10.2	7.14	7.2	7.14	6.12	5.1	4.08
60	20.9	17.85	13.87	10.4	7.39	7.4	7.39	6.36	5.2	4.2
65	21.2	18.07	14.14	10.6	7.42	7.6	7.42	6.36	5.3	4.25
70	21.6	18.26	14.4	10.8	7.56	7.8	7.56	6.45	5.4	4.32
75	22	18.7	14.67	11	7.7	8	7.7	6.6	5.5	4.4
80	22.4	19.04	14.94	11.2	7.84	8.2	7.84	6.72	5.6	4.5
85	22.8	19.26	15.2	11.4	7.98	8.4	7.98	6.84	5.7	4.58
90	23.2	19.72	15.47	11.6	8.12	8.6	8.12	6.96	5.8	4.61
95	23.6	20.06	15.73	11.8	8.26	8.8	8.26	7.08	5.9	4.73
100	24	20.4	16	12	8.4	9	8.4	7.2	6	4.8
105	24.8	20.98	16.35	12.33	8.69	9.35	8.63	7.4	6.17	4.98
110	25.6	21.38	16.7	12.66	8.96	9.7	8.96	7.6	6.34	5.12
115	26.4	21.87	17.05	12.99	9.27	10.05	9.29	7.8	6.51	5.25
120	27.2	22.36	17.4	13.32	9.56	10.4	9.52	8	6.68	5.4
125	28	22.85	17.75	13.65	9.85	10.75	9.85	8.2	6.85	5.6
130	28.8	23.34	18.1	13.98	10.14	11	10.14	8.4	7.02	5.78
135	29.6	23.83	18.45	14.31	10.43	11.45	10.41	8.6	7.19	5.92
140	30.4	24.32	18.8	14.64	10.72	11.8	10.72	8.8	7.36	6.06
145	31.2	24.81	19.15	14.97	11.01	12.14	10.97	9	7.53	6.2
150	32	25.3	19.5	15.3	11.3	12.5	11.3	9.2	7.7	6.4
155	32.8	25.79	19.85	15.63	11.59	12.84	10.93	9.39	7.87	6.58
160	33.6	26.28	20.2	15.96	11.88	13.14	11.16	9.58	8.04	6.72
165	34.4	26.77	20.58	16.29	12.17	13.48	11.49	9.77	8.21	6.86
170	35.2	27.26	20.9	16.62	12.46	13.86	11.82	9.96	8.38	7.04
175	36	27.75	21.25	16.95	12.75	14.2	12.15	10.15	8.55	7.28
180	36.8	28.24	21.6	17.28	13.04	14.54	12.48	10.34	8.72	7.52
185	37.6	28.73	21.95	17.61	13.33	14.88	12.81	10.53	8.89	7.76
190	38.4	29.22	22.3	17.94	13.62	15.22	13.14	10.72	9.06	7.98
195	39.2	29.71	22.65	18.27	13.91	15.56	13.47	10.91	9.23	8.14
200	40	30.2	23	18.6	14.2	15.9	13.8	11.1	9.39	8.38
210	41.6	31.18	23.7	19.24	14.78	16.56	14.45	11.49	9.71	8.8
220	43.2	32.16	24.4	19.88	15.36	17.22	15.19	11.88	10.03	9.2
230	44.8	33.14	25.1	20.52	15.94	17.88	15.83	12.27	10.35	9.6
240	46.4	34.12	25.8	21.16	16.52	18.54	16.48	12.66	10.67	9.9
250	48	35.1	26.5	21.8	17.1	19.2	17.13	13.05	10.99	9.9
260	49.6	36.08	27.3	22.44	17.68	19.86	17.65	13.44	11.31	9.8
270	51.2	37.06	27.9	23.08	18.26	20.52	18.16	13.83	11.63	10.1
280	52.8	38.04	28.6	23.72	18.84	21.18	18.66	14.22	11.95	10.4
290	54.4	39.02	29.3	24.36	19.42	21.84	19.15	14.61	12.27	10.7
300	56	40	30	25	20	22.5	19.7	15	12.5	11
310	56.9	40.5	30.5	25.5	20.5	23	19.8	15.5	13	11.5
320	57.8	41	31	26	21	23.5	19.8	16	13.5	12
330	57.5	41.5	31.5	26.5	21.5	24	19.9	16.5	14	12.5
340	58.2	42	32	27	22	24.5	19.5	17	14.5	13
350	58.5	42.5	32.5	27.5	22.5	25	20	17.5	15	13.5
360	59	43	33	28	23	25.5	20.5	18	15.5	14
370	59.9	43.5	33.5	28.5	23.5	26	21	18.5	16	14.5
380	60.4	44	34	29	24	26.5	21.5	19	16.5	15
390	60.5	44.5	34.5	29.5	24.5	27	22	19.5	17	15.5
400	61	45	35	30	25	27.5	22.5	20	17.5	16

NOTE.—When rates are not shown in this table for the exact distance, the rates given for the next greater distance will prevail. When these rates and the classification conflict, these rates will govern. The Chicago, St. Paul & Kansas City Railway Company is entitled to charge thirty (30) per cent in addition to the above rates, being a Class "C" road.

SHIPPERS OF BURLINGTON, IOWA,

V.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.
BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

Filed September 6, 1888.

DECISION OF COMMISSIONERS.

September 6, 1888, a complaint was filed with the Commissioners, signed by Robert Donahue and fifty-nine other shippers, merchants and manufacturers of the city of Burlington, Iowa, alleging that they were large shippers over the roads complained of, and that "the rates charged and published by the Chicago, Burlington & Quincy Railroad Company, the Burlington, Cedar Rapids & Northern Railway Company and the Chicago, Rock Island & Pacific Railway Company, for the transportation of merchandise and freight over their lines in Iowa, are and have been unreasonably discriminating against your petitioners, and particularly that the said railroad companies conspiring with all other railroads in Iowa to embarrass and defeat the operation of said act of the Twenty-second General Assembly, passed and approved April 5, 1888, adopted a schedule of rates of charges for transporting freight and merchandise over their lines of railroad in Iowa, which said schedule went into effect and was enforced by said railway companies until the 13th day of August thereafter."

That the tariff of May 10 was an increase over the rates charged by the respondent the Chicago, Burlington & Quincy Railroad Company from December 20, 1887, to said May 10 of an average per cent on first class of 1.87 per cent up to 290 miles; an average increase on second class of 9.63 per cent up to 290 miles; an average increase on third class of 10.62 per cent up to 290 miles; making a general average increase on the three classes of 7.37 per cent up to 290 miles.

The average increase on fourth class is 13.35 per cent up to 290 miles; the average increase in fifth class up to 290 miles is 20 per cent; making a general average of increase on fourth and fifth classes of 16.68 per cent.

That the tariff of May 10 was an increase over the rates charged by the Chicago, Rock Island & Pacific Railway Company from December 20, 1887, to said 10th day of May, 1888, of an average increase on first class of 6.79 per cent; an average increase on second class of 1.63 per cent; an average increase on third class of 20.98 per cent; an average increase on the three classes of 9.79 per cent.

The average per cent of increase on fourth class is 21.13; the average per cent of increase on fifth class is 34.04; making a general average of increase on fourth and fifth classes of 27.53 per cent.

That the tariff of May 10, 1888, was on increase over the rates charged by the Burlington, Cedar Rapids & Northern Railway Company from December 20, 1887, to said 10th day of May, 1888, of an average per cent on first class of 28 up to 230 miles; an average increase of 36.03 per cent on second class up to 230 miles; an average increase of 35.06 per cent on third class up to 230 miles; making a general average on the three classes of 33.03 per cent.

The average increase on fourth class is 55.55 per cent up to 230 miles, and the average per cent of increase on fifth class up to 230 miles is 76.23 per cent; making a general average increase on fourth and fifth classes of 65.90 per cent.

Complainants allege that fourth and fifth classes embrace the largest tonnage of freights and merchandise shipped and received to and from points in Iowa, such as groceries, provisions, heavy hardware and agricultural implements in car loads.

Complainants further allege that on August 13, 1888, a new tariff of rates was adopted and put into effect for Iowa by all the respondents and other roads in which there was no change in first-class rates, no change in A., B., C., D. & E. classes of rates. No change in second class rates under 170 miles, no change in third class rates under 75 miles, no change in fourth class rates under 150 miles. No change in fifth class rates under 100 miles. The average decrease on second class is 5.33 per cent. The average decrease on fourth class is 11.50 per cent. The average decrease on fifth class is 11.60 per cent, making a general average decrease including the miles to which there is no change of 6.50 per cent.

Copies of the tariffs mentioned were attached to the petition as exhibits.

The complaint was heard at the City of Burlington on September 24, 25 and 26, complainants being represented by J. T. Lane, Esq., and respondents by Blythe & Hedge, Wert Dexter, T. S. Wright and S. K. Tracey.

General denials were filed by respondents. Also a motion for a more specific statement, which was overruled.

The complaint is made under sections 18, 19 and 20 of chapter 28, of the Acts of the Twenty-second General Assembly, which read as follows:

SEC. 18. Whenever any person upon his own behalf, or class of persons similarly situated, or any firm, corporation or association, or any mercantile, agricultural or manufacturing society, or any body politic or municipal organization shall make complaint to said Board of Railroad Commissioners, that the rate charged or published by any railroad company, or the maximum rates fixed by said Commissioners in the schedule of rates made by them under the provisions of section 17 of this act, or the maximum rate that now or hereafter may be fixed by law is unreasonably high or discriminating, it shall be the duty of said Commissioners to immediately investigate the matter of such complaint. If such complaint appears to be well founded and not trivial in character the Board shall fix a day for hear-

ing the same and shall notify the railroad company of the time and place of such hearing by mailing a notice properly directed to any division superintendent, general or assistant superintendent, general manager, president or secretary of such company, which notice shall contain the substance of the complaint so made, and the Board shall also notify the person or persons complaining of such time and place.

SEC. 19. Upon such hearing so provided for, the said Commissioners shall receive whatever evidence, statements or arguments either party may offer or make pertinent to the matter under investigation; and the burden of proof shall not be held to be upon the person or persons making the complaint, but the Commissioners shall add to the showing made at such hearing whatever information they may then have or can secure from any source whatsoever, and the person or persons complaining shall be entitled to introduce any published schedules of rates of any railroad company, or evidence of rates actually charged by any railroad company for substantially the same kind of service, whether in this or any other State; and the lowest rates published or charged by any railroad company for substantially the same kind of service, whether in this or any other State, shall, at the instance of the person or persons complaining be accepted as prima facie evidence of a reasonable rate for the services under investigation, and if the railroad company complained of is operating a line of railroad beyond the State of Iowa, or if it appears that it has a traffic arrangement with any such railroad company, then the Commissioners in determining what is a reasonable rate shall take into consideration the charge made, or rates established by such railroad company or the company with which it has traffic arrangements for carrying freight from beyond the State to points within the State and from points within the State to points beyond the State; and if such company be operating a line of railway beyond the State they shall also take into consideration the rate charged or established for substantially similar or greater service by such company in any other State in which said railroad company operates a line of railway.

SEC. 20. After such hearing and investigation the said Commissioners shall fix and determine the maximum charge to be thereafter made by the railroad company or common carriers complained of, which charge shall in no event exceed the one now or hereafter fixed by law, and the said Commissioners shall render their decision in writing, and shall spread the same at length in the record to be kept for that purpose; such decision shall, specifically, set out the sums or rate which the railroad company or common carrier, so complained of, may thereafter charge or receive for the service therein named and including a classification of such freight, and the said Commissioners shall not be limited in their said decision and the schedule to be contained therein to the specific case or cases complained of, but it shall be extended to all such rates between points in this State and whatever part of the line of railway of such company or common carrier within this State as may have been fairly within the scope of such investigation, and any such decisions so made and entered on record of said Commission-

ers, including any such schedules and classifications, shall, when duly authenticated be received and held in all suits brought against any such railroad corporation or common carrier wherein is in any way involved the charges of any such corporation or carrier mentioned in said decisions, in any of the courts of this State, as prima facie evidence that the rates therein fixed are reasonable maximum rates, the same as the schedules made by said Commissioners as provided in section 17 hereof; and the rates and classifications so established after such hearing and investigation shall from time to time thereafter upon complaint duly made be subject to revision by said Commissioners the same as any other rates and classifications."

A comparison of the distance tariffs, terminal tariffs and Inter-State tariffs of the States of Iowa, Illinois, Minnesota, Wisconsin, Missouri, Ohio and Indiana, for distances of 20, 25, 50, 75, 100, 150, 175, 200, 225, 250, 275, 300 and 350 miles, produces the following table:

Miles.		MERCHANDISE IN CTS. PER 100 LBS.										SPECIAL CAR LOADS IN CENTS PER 100 POUNDS.									
		1	2	3	4	5	A	B	C	D	E	1	2	3	4	5	A	B	C	D	E
No. 2296.	Sept. 5, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 2178.	June 30, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 1475.	Jan. 10, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 1477.	Jan. 1, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2074.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2076.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2296.	Sept. 5, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 2178.	June 30, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 1475.	Jan. 10, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 1477.	Jan. 1, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2074.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2076.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2296.	Sept. 5, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 2178.	June 30, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 1475.	Jan. 10, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 1477.	Jan. 1, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2074.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2076.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2296.	Sept. 5, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 2178.	June 30, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 1475.	Jan. 10, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 1477.	Jan. 1, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2074.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2076.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2296.	Sept. 5, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 2178.	June 30, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 1475.	Jan. 10, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 1477.	Jan. 1, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2074.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2076.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2296.	Sept. 5, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 2178.	June 30, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 1475.	Jan. 10, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 1477.	Jan. 1, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2074.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2076.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2296.	Sept. 5, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 2178.	June 30, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 1475.	Jan. 10, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 1477.	Jan. 1, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2074.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2076.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2296.	Sept. 5, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 2178.	June 30, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 1475.	Jan. 10, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 1477.	Jan. 1, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2074.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2076.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2296.	Sept. 5, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 2178.	June 30, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 1475.	Jan. 10, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 1477.	Jan. 1, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2074.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2076.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2296.	Sept. 5, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 2178.	June 30, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 1475.	Jan. 10, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 1477.	Jan. 1, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2074.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2076.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2296.	Sept. 5, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 2178.	June 30, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 1475.	Jan. 10, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 1477.	Jan. 1, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2074.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2076.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2296.	Sept. 5, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 2178.	June 30, 1888	10	12	15	19	22	25	28	31	34	37	40	7	8	9	10	11	12	13	14	15
No. 1475.	Jan. 10, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 1477.	Jan. 1, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2074.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15
No. 2076.	June 4, 1888	20	22	25	28	31	34	37	40	43	46	49	7	8	9	10	11	12	13	14	15

No.	No. 1477.	Date.	Description.	MERCHANDISE IN CTS. SPECIAL CAR LOADS IN CENTS PER 100 POUNDS.									
				1	2	3	4	5	A	B	C	D	E
300	No. 1477.	Jan.	Iowa terminal tariff.	65	40	30	25.5	30	24	17.5	15	14.5	11
			Iowa distance tariff.	65	50	35	27.5	32.5	26	19.5	16.5	14.5	13
			Illinois distance tariff.	65	50	35	27.5	32.5	26	19.5	16.5	14.5	13
			Illinois rate to Iowa points.	65	50	35	27.5	32.5	26	19.5	16.5	14.5	13
400	No.	5. Mar.	Ohio and Indiana mileage tariff.	65	50	35	27.5	32.5	26	19.5	16.5	14.5	13
			Wisconsin distance tariff.	65	50	35	27.5	32.5	26	19.5	16.5	14.5	13
			Minnesota distance tariff.	65	50	35	27.5	32.5	26	19.5	16.5	14.5	13
			Illinois distance tariff.	65	50	35	27.5	32.5	26	19.5	16.5	14.5	13
500	No.	5. Sept.	Iowa distance tariff.	70	55	40	30	35	28.5	21.5	17.5	15.5	14
			Illinois distance tariff.	70	55	40	30	35	28.5	21.5	17.5	15.5	14
			Illinois rate to Iowa points.	70	55	40	30	35	28.5	21.5	17.5	15.5	14
			Ohio and Indiana mileage tariff.	70	55	40	30	35	28.5	21.5	17.5	15.5	14

Mr. Wilkinson, of the Rand Lumber Company, identified the tariffs attached to the petition and verified the comparisons made therein. A year ago the B. & Q. R. & N. gave us a rate of four cents to Mediapolis, and have now raised it to six cents. The four cent rate was maintained up to May 10th. I regard the present rates as unreasonable. The rate from Chicago to Burlington being ten cents, while the rate from Burlington out fifteen miles is six cents and a quarter. The rate from Chicago to Bedford is 13.5 cents, from Burlington to Bedford 11.5 cents.

I. M. Christy, engaged in the wholesale hardware trade in the city of Burlington, testified that the increase of rates on May 10 on the lines complained of, makes it very hard for us to do business in competition with Chicago. Mr. Christy produced expense bills of B. & Q. R. & N. Railway Company, showing rates as follows:

From Chicago to Garner, Iowa, first class, 68 cents; fourth class, 27 cents. From Burlington to Garner, 245 miles, second class, 46.8 cents; third class, 36.7 cents; fourth class, 27.5 cents.

From Chicago to La Porte City, second class, 48 cents; third class, 33 cents; fourth class, 23 cents. From Burlington to La Porte City, second class, 57.4 cents; third class, 29.3 cents; fourth class, 22 cents, distance from Burlington 135 miles.

From Chicago to Emmetsburg, first class, 75 cents; second class, 60 cents; third class, 40 cents; fourth class, 29.5 cents.

From Chicago to Wellsburg, second class, 60 cents; fourth class, 25 cents. From Burlington to Wellsburg, 176 miles, second class, 48 cents; fourth class, 24 cents.

From Chicago to Larchwood, first class, 75 cents; second class, 60 cents; fourth class, 30 cents. From St. Louis to Larchwood, first class, 75 cents; second class, 60 cents; third class, 40 cents; fourth class, 30 cents. From Burlington to Larchwood, 396 miles, first class, 70 cents; second class, 59.5 cents; fourth class, 35 cents.

From Chicago to Wellman, first class, 55 cents; second class, 45 cents; third class, 32 cents; fourth class, 23 cents. From Burlington, 63 miles, first class, 35 cents; second class, 29.8 cents; third class, 23 cents; fourth class, 17.5 cents.

From Chicago to Columbus Junction, second class, 30 cents; third class, 20 cents; fourth class, 15 cents. St. Louis, same as Chicago. Burlington to Columbus Junction, second class, 23 cents; third class, 18 cents; fourth class, 13.5 cents.

From Chicago to Marble Rock, first class, 50 cents; second class, 40 cents; fourth class, 20 cents. From Burlington to Marble Rock, first class, 50 cents; second class, 42.5 cents, and fourth class, 25 cents.

From Chicago to Clarksville, fourth class, 25 cents. From Burlington to Clarksville, second class, 40.8 cents; third class, 32 cents, and fourth class, 24 cents.

Chicago to Waterloo, second class, 50 cents; fourth class, 25 cents. From Burlington to Waterloo, 151 miles; second class, 39.25 cents; fourth class, 23 cents.

From Chicago to Kensett, second class, 50 cents; fourth class, 25 cents. From Burlington to Kensett, 230 miles, second class, 45.25 cents; fourth class, 20.5 cents.

From St. Louis to Ocheydan, fourth class, 32.5 cents.

The rates from Chicago to Burlington are, first class, 40 cents; second class, 30 cents; third class, 20 cents; fourth class, 15 cents.

Our complaint is against the Chicago rate.

From Chicago to Melrose over C., B. & Q. R. R., first class, 65 cents, second class, 55 cents; third class, 37 cents; fourth class, 27 cents. From St. Louis to Melrose, first class, 55 cents; second class, 40 cents; third class, 30 cents; fourth class, 25 cents. From Burlington to Melrose, 114 miles, first class, 25.5 cents; fourth class, 21 cents.

From Chicago to Griswold, first class, 75 cents; second class, 60 cents; third class, 40 cents; fourth class, 30 cents. From Burlington to Griswold, 259 miles, second class, 47 6 cents; fourth class, 28 cents.

From Chicago to Hamburg, fourth class, 30 cents. Burlington to Hamburg, 280 miles, fourth class, 30 cents.

From Chicago to Mt. Ayr, fourth class, 30 cents. From St. Louis to Mt. Ayr, fourth class, 25 cents. From Burlington to Mt. Ayr, 228 miles, 25.5 cents.

From St. Louis to Lucas, 25 cents. From Burlington to Lucas, 137 miles, 22 cents.

From Chicago to Messina, second class, 60 cents; fourth class, 30 cents. From St. Louis to Messina, second class, 50 cents; fourth class, 27 cents. From Burlington to Messina, 234 miles, second class, 44.4 cents; fourth class, 25 5 cents.

From Chicago to Mt. Pleasant, fourth class, 17 cents. From St. Louis to Mt. Pleasant, fourth class, 20 cents. From Burlington to Mt. Pleasant, 28 miles, fourth class, 12 cents.

From Chicago to Leon, fourth class, 30 cents. From St. Louis to Leon, fourth class, 25 cents. From Burlington to Leon, 168 miles, fourth class, 23.5 cents.

From Chicago to Afton, fourth class, 23 cents. From St. Louis to Afton, fourth class, 25 cents. From Burlington to Afton, 180 miles, fourth class, 24.5 cents.

From Chicago to Carson, fourth class, 30 cents. From Burlington to Carson, 372 miles, fourth class, 29 cents.

Mr. E. P. Eastman, a wholesale dealer and manufacturer of furniture, testified that the May 10th tariff hurt his business very much. Reduced the volume of business and the profits. Chicago is our principal competitor, and the rate from Chicago to Burlington, added to the rate from Burlington to points in Iowa is much greater than the through rate. The witness submitted the following table of comparisons:

Distance west of Burlington.												
MILES.	FIRST CLASS.		SECOND CLASS.		THIRD CLASS.		FOURTH CLASS.		FIFTH CLASS.		"A" CLASS.	
50.....	75	53	20	18.8	45	16.8	41.7	31	16.7	34	22	12
85.....	85	65	20	70.3	45	15.25	37	18.5	39	27	12	30
100.....	90	65	25	74.6	55	19.6	55	37	18	41.5	27	14.5
130.....	94	65	29	78	55	23	57	37	20	43.1	27	16.1
167.....	94	65	29	78	55	23	57	37	20	43.1	27	16.1
200.....	107	75	32	86	60	26	63.5	43	18.2	44	33	17
230.....	102	75	27	83	60	23	61	40	21	45.5	39	15.5
250.....	107	75	32	86	60	26	63.5	43	18.2	44	33	17

We have to pay the freight of our customers, and it costs us this much more than our Chicago competitors.

Our rate to Thayer, 175 miles, is 40 cents, the same as St. Louis. Our third class rate, 204 miles, is the same as from St. Louis. Fourth class rate, 241 miles, same as from St. Louis. In many cases the haul from St. Louis is double the distance.

We sell some goods made by us at Fairfield, in Pennsylvania, Maryland and other seaboard points. We get as good rates as the other Iowa jobbing centers. We ship probably 40 cars a year from Fairfield, the entire product of the factory employing 25 hands. The rate from Fairfield to Burlington was for a long time, on car loads, 12 cents. The rate now is 19.2 cents. The distance is 55 miles. From La Crosse to Burlington, 280 miles, the rate is 11 cents. From St. Louis to Burlington the rate is 15 cents, distance 212 miles. From Burlington to Keokuk, 43 miles, 18 cents.

The rate from Chicago to points in Indiana, 56 miles, third class, 11 cents; Iowa rate, 19.3. To Wisconsin points, third class, 12 cents for same distance.

The rate from Chicago, third class, to Burlington is 29 cents. From Burlington to Ottumwa, rate 22 cents, making 51 cents. The through rate from Chicago to Ottumwa, 32 cents. The difference against us at Murray, third class, is 20 cents; second class, 14 cents; first class, 11 cents. At Creston the difference against us is, third class, 18 cents; second class, 11.4 cents. At Prescott the difference against us is, third class, 19 cents; second class, 11.6 cents; first class, 5 cents. From Prescott west to Council Bluffs, 80 miles. Chicago has the Prescott rate, while our rate constantly increases, making the difference against us at Council Bluffs 23.5 cents. There should be a differential to cover cost of handling the goods here.

John Blaul, wholesale grocer, of Burlington, testified: The margin of profit on our fourth and fifth classes is very small, and the difference in the rate sometimes destroys more than the profit. Mr. Blaul submitted the following table of comparisons:

SECOND CLASS.

FROM	TO.	Rate.	Distance.
Burlington.....	Mt. Pleasant.....	20.4	28
Chicago.....	Mt. Pleasant.....	42	234
St. Louis.....	Mt. Pleasant.....	40	.....
Burlington.....	Fairfield.....	24.7	51
Chicago.....	Fairfield.....	45	257
St. Louis.....	Fairfield.....	40	.....
Burlington.....	Albia.....	32.8	100
Chicago.....	Albia.....	55	306
St. Louis.....	Albia.....	40	.....
Burlington.....	Chariton.....	36.6	130
Chicago.....	Chariton.....	55	436
St. Louis.....	Chariton.....	40	.....
Burlington.....	Osceola.....	39.1	157
Chicago.....	Osceola.....	55	363
St. Louis.....	Osceola.....	40	.....
Burlington.....	Afton.....	41.4	181
Chicago.....	Afton.....	59	387
St. Louis.....	Afton.....	40	.....
Burlington.....	Creston.....	41.4	190
Chicago.....	Creston.....	59	306
St. Louis.....	Creston.....	40	.....
Burlington.....	Corning.....	43.2	202
Chicago.....	Corning.....	60	418
St. Louis.....	Corning.....	40	.....
Burlington.....	Villisca.....	45	226
Chicago.....	Villisca.....	60	432
St. Louis.....	Villisca.....	40	.....
Burlington.....	Red Oak.....	38.3	242
Chicago.....	Red Oak.....	55	448
St. Louis.....	Red Oak.....	40	.....
Burlington.....	Woodburn.....	38.3	147
Chicago.....	Woodburn.....	55	358
St. Louis.....	Woodburn.....	40	.....
Burlington.....	Bedford.....	43.8	225
Chicago.....	Bedford.....	60	431
St. Louis.....	Bedford.....	40	.....
Burlington.....	Clarinda.....	45	241
Chicago.....	Clarinda.....	60	447
St. Louis.....	Clarinda.....	40	.....
Burlington.....	Riverton.....	46.8	272
Chicago.....	Riverton.....	60	478
St. Louis.....	Riverton.....	40	.....

To Burlington rates add 40 cents, which is second class in, and the result will be through second class rates the Burlington shippers are obliged to pay.

THIRD CLASS.

FROM	TO.	Rate.	Distance.
Burlington.....	Mt. Pleasant.....	31	28
Chicago.....	Mt. Pleasant.....	57	234
St. Louis.....	Mt. Pleasant.....	47	.....
Burlington.....	Fairfield.....	19.3	5
Chicago.....	Fairfield.....	31	257
St. Louis.....	Fairfield.....	37	.....
Burlington.....	Albia.....	24.5	100
Chicago.....	Albia.....	37	306
St. Louis.....	Albia.....	30	.....
Burlington.....	Chariton.....	26	130
Chicago.....	Chariton.....	37	336
St. Louis.....	Chariton.....	30	.....
Burlington.....	Osceola.....	29.5	157
Chicago.....	Osceola.....	37	363
St. Louis.....	Osceola.....	30	.....
Burlington.....	Afton.....	29	181
Chicago.....	Afton.....	38	387
St. Louis.....	Afton.....	30	.....
Burlington.....	Creston.....	29.5	190
Chicago.....	Creston.....	40	306
St. Louis.....	Creston.....	30	.....
Burlington.....	Corning.....	30.5	212
Chicago.....	Corning.....	40	418
St. Louis.....	Corning.....	30	.....
Burlington.....	Villisca.....	31	226
Chicago.....	Villisca.....	40	432
St. Louis.....	Villisca.....	30	.....
Burlington.....	Red Oak.....	32	242
Chicago.....	Red Oak.....	40	448
St. Louis.....	Red Oak.....	30	.....
Burlington.....	Woodburn.....	27	147
Chicago.....	Woodburn.....	37	358
St. Louis.....	Woodburn.....	30	.....
Burlington.....	Bedford.....	31	225
Chicago.....	Bedford.....	40	431
St. Louis.....	Bedford.....	30	.....
Burlington.....	Clarinda.....	32	241
Chicago.....	Clarinda.....	40	447
St. Louis.....	Clarinda.....	30	.....
Burlington.....	Riverton.....	33.5	272
Chicago.....	Riverton.....	40	478
St. Louis.....	Riverton.....	30	.....

To Burlington rates add 30 cents, which is third class in, and the result will be through third class rates, the Burlington shippers are obliged to pay.

FOURTH CLASS.

FROM	TO	Rate.	Distance.
Burlington	Mt. Pleasant	12	28
Chicago	Mt. Pleasant	21	204
St. Louis	Mt. Pleasant	30	204
Burlington	Fairfield	14.5	51
Chicago	Fairfield	23	257
St. Louis	Fairfield	32	257
Burlington	Albia	19	170
Chicago	Albia	27	336
St. Louis	Albia	34	336
Burlington	Chariton	21.5	136
Chicago	Chariton	27	336
St. Louis	Chariton	35	336
Burlington	Osceola	22.8	137
Chicago	Osceola	27	363
St. Louis	Osceola	35	363
Burlington	Afton	23.7	131
Chicago	Afton	28	367
St. Louis	Afton	35	367
Burlington	Creston	23.7	136
Chicago	Creston	28	306
St. Louis	Creston	35	306
Burlington	Corning	24.6	212
Chicago	Corning	30	418
St. Louis	Corning	35	418
Burlington	Villisca	24.9	226
Chicago	Villisca	30	432
St. Louis	Villisca	35	432
Burlington	Red Oak	25.5	242
Chicago	Red Oak	30	348
St. Louis	Red Oak	35	348
Burlington	Woodburn	27.5	147
Chicago	Woodburn	32	353
St. Louis	Woodburn	35	353
Burlington	Bedford	24.9	225
Chicago	Bedford	30	431
St. Louis	Bedford	35	431
Burlington	Clarinda	25.5	241
Chicago	Clarinda	30	447
St. Louis	Clarinda	35	447
Burlington	Riverton	26.4	272
Chicago	Riverton	30	478
St. Louis	Riverton	35	478

To Burlington rates add 15 cents, which is fifth class in, and the result will be through rates the Burlington shippers are obliged to pay on fourth class goods, i. e., L.

We were never quite on an equal footing with Chicago & St. Louis. That was before the inter-state law. The December 20 tariff placed us in better shape.

I. C. McConnell is in the wholesale leather business in Burlington, and testified that the first class rate from St. Louis to Burlington is 25 cents, and the rate from Burlington to Council Bluffs is 60 cents. Second class, St. Louis to Burlington, 20 cents; Burlington to Council Bluffs, 48 cents. St. Louis to Council Bluffs, through Burlington, 40 cents, making the rate against us 28 cents. Chicago to Burlington is 47 cents; Burlington to Fairfield 20 cents; Chicago to Fairfield, through Burlington, 55 cents. Burlington to Osceola, 49 cents; Chicago to Osceola, through Burlington, 65 cents. Chicago to Council Bluffs, 75 cents; Burlington to Council Bluffs, 60 cents. From St. Louis to Keokuk the distance is 171 miles; from Burlington to Keokuk is 43 miles. First class rate from St. Louis to Keokuk, 82 cents; from Burlington, 28 cents.

My objection is that the rates are too high as compared with other rates. I think they are too high by comparison. I do not know what a reasonable rate is.

The witness submitted the following table of comparisons. Iowa distance tariff of August 13, 1888, is used. Inter-state tariff of September 5, 1888, is used from Chicago and St. Louis:

	MILES.	1	2	3	4
Burlington to Fairfield	50 1/2	29	24.7	19.3	14.8
Chicago to Fairfield	257	85	45	31	23
St. Louis to Fairfield	263	90	40	27	20
Burlington to Albia	100	38	32.3	24.5	18.8
Chicago to Albia	306	65	55	37	27
St. Louis to Albia	312	65	40	30	24
Burlington to Osceola	157	49	39	27.6	22.8
Chicago to Osceola	363	65	55	37	27
St. Louis to Osceola	369	65	49	39	25
Burlington to Creston	190	49	41.4	29	22.7
Chicago to Creston	306	73	59	49	38
St. Louis to Creston	462	85	40	30	25
Burlington to Council Bluffs	293	69	48	34.5	27
Chicago to Council Bluffs	499	75	60	49	39
St. Louis to Council Bluffs	535	65	40	30	25

	1	2	3	4
Illinois distance tariff of September 17, 1888, which is higher than three former ones; 300 miles is.....	47	35	29	15
Iowa distance tariff of August 13, 1888, now in force, for 300 miles is.....	60	48	34.6	27
Pennsylvania Railroad Company's tariff of May 14, 1888, now in force and for 293 miles to Grand Rapids.....	29.5	25	19.5	14
Chicago to Burlington, September 17, 1888 tariff.....	47	38	29	20
St. Louis to Burlington, September 5, 1888 tariff.....	59	49	27	20
* St. Louis to Burlington, September 25, 1888, special.....	25	20	15	12

St. Louis to Burlington, via. Monmouth, is 212 miles. All interior Iowa business from St. Louis is via. Monmouth. All Burlington business from St. Louis is via. Keokuk.

	1	2	3
* St. Louis to Keokuk, 171 miles.....	22	18	15
† Burlington to Keokuk, 43 miles.....	27	23	19
† Over a C., B. & Q. line, then St. Louis & Burlington or "long line."			

	1	2	3	4
* St. Louis to Burlington, September 25, 1888, special.....	25	20	15	12
Burlington to Red Oak.....	54	44.4	31.5	25
The sum of two locals.....	79	64.4	46.5	37
St. Louis to Red Oak, through.....	55	40	30	25

	1	2	3	4
* St. Louis to Burlington, September 25, 1888, special.....	25	20	15	12
Burlington to Council Bluffs.....	60	48	34.5	27
The sum of two locals.....	85	68	49.5	39
St. Louis to Council Bluffs, through.....	55	40	30	25

* Made probably only for a few days, while Commissioners are sitting in Burlington.

Mr. E. P. Ripley, traffic manager of the C., B. & Q., testified:

It is not true that the rates of to-day are higher than those in effect during the summer and fall of 1887. They are higher than the December 20th rates. The reasons for December 20 tariff involves some explanation. It has been the custom to charge higher rates from New York to Chicago and Galesburg than was charged to Burlington. The through rates to St. Louis continued under the inter-State law and the effect of that was to bring down all the rates in southern Illinois. The rates were reduced greatly through the entire southern portion of Illinois. It left Chicago, Peoria and other distributing centers out in the cold. The fact was the rates were lower from Cincinnati, Cleveland, Toledo and Indianapolis. In many instances they were lower than Chicago or Peoria. The Railroad Commission of Illinois being appealed to, called the railroads to account for having so made their rates. There had been no complaint prior to the enforcement of the inter-State law, but upon its enforcement and the consequent reduction from points outside the State they made complaint the same as the Iowa complaint. The rates were relatively lower and actually lower. Under that state of things the railroads agreed with the Commissioners of Illinois that they would bring about a difference in inter-State rates to lower State rates, and the result was the distance tariff in Illinois, much lower than any that had been in effect before. It was a special tariff, made to meet the particular emergency. The Iowa Commissioners called our attention about the same time to the fact that our rates in Illinois were about to be reduced materially and also the inter-State rate from Chicago to their eastern points, and the result was a conference with the Commissioners, at which we agreed to reduce our Iowa rates quite materially, and that was done by the tariff of December 20. That is the origin and history of the December 20 tariff. The

December 20 tariff was brought about by a conference with the Commissioners. It remained in effect until the new law took effect May 10. The necessity for the tariff had practically gone by, for the low rate in Illinois had been very substantially advanced on the 25th of April, 1889. The rates in Iowa, even without the passage of the Iowa law would have been somewhat advanced because the moving cause for the reduction had passed away. The principal cause for the May 10 tariff was the law which was different from any other law ever passed. The roads found themselves in the position where their only safety was to fix a rate that would not be unjustly low under any conditions. The May 10 tariff raised the rates quite materially from December 20. The tariff of May 10 was to fix a rate substantially the same as they were before December 20. It bore about the same relation to the then Illinois rates as the tariff of December 20 did to the then Illinois rates, the inter-State rates remained unchanged when the May 10 tariff remained. The inter-State rates are substantially the same as they were. There has been an advance in the rate from Chicago to Burlington, that was reduced when the Illinois rate was reduced and advanced when the Illinois rate was advanced. We were limited by the rates to the Missouri river, and made the rates to interior points with that percentage in view. The C., B. & Q. does not control the rate between Chicago and Burlington. The distance from St. Louis to Kansas City is 277 miles, which is a shorter line than across the State of Iowa. The rate from St. Louis to Kansas City may necessarily fix the rate from Chicago to Kansas City. The conditions on the Missouri river are much the same as they are on the Mississippi river. River towns may have the same rate. The rate from St. Louis to Kansas City, fixes the rate from Chicago to Council Bluffs. The inter-State law is the primary cause for there being a mileage tariff between the seaboard and the river towns. They reduced rates in Illinois probably from the December 20 to April 25, 25 to 40 per cent. I do not regard the May 10 tariff as high in itself. The tariff of May 10 would not, in our judgment, earn more than a fair return on the capital invested of the road. My opinion is that a fair return is anything that the railroad company can get. I suppose money in this section is worth from 6 to 8 per cent on real estate. I suppose railroad companies shouldn't have more than that. Recent events go to show that the future success of railroads is exceedingly uncertain. Money invested in real estate constitutes first lien on certain property, the other is dependent upon the applications of trade. My opinion is that where money has been put into mortgages, it has paid better and would pay better than money put into any railroad stock in the State. There is not much difference between the capitalization and the actual cost, if any, the capitalization is less than the actual cost. This road paid dividends in 1887. The Commissioners rates applied to the entire business of our road, the basis of the Commissioners' rates, that is to say, corresponding reductions, it would have had to look for in other States, my opinion is that the road certainly would have paid no dividends, and probably been short in paying its interest. I think it is very doubtful whether it would have paid dividends. Very often we

have had occasion to negotiate with Iowa jobbers on the question of their relative position with Chicago and St. Louis. They have usually claimed that the rate from Chicago to Burlington plus the rate to interior points, should never be higher than the cost made by the handling of the goods. I suppose the grocers are the people most interested. I think their idea is that about five cents a hundred differential on heavy goods is what they can stand. That is five cents against them. We have a long line from St. Louis to Omaha, but we are obliged to make the same rate that the shorter line makes or go out of the business. The making of the same rate makes us fix a higher rate to all stations, that is the effect under the inter-State commerce law. The rate from St. Louis to Council Bluffs is the maximum, and you can't go beyond it. That rate is fixed by circumstances over which the C., B. & Q. have no control. It is fixed by the laws of trade. The St. Louis rate to Council Bluffs must be the same as to Kansas City. The lines interested in St. Louis and not in Chicago I think dislike to detract anything from the business of this town. I don't know of any way we can raise the rate from Chicago to Iowa points unless our competitors would raise their rates to the Missouri river. We would like to raise the rates from St. Louis to Iowa points. I would like to raise them from Chicago. I think the present rate is not as high as it should be, and especially I think that the advance in the rate from Chicago would give our friends in Iowa some chance. I would like to return to *statu quo*. Before the inter-State law there was an occasional case of apparent hardship; sometimes we reduced the rate; we applied the remedy when we could find it. Furniture coming in was recently put in fourth class. The change was made this month. Until all tariffs are based on mileage, and the same rate is made for a mile that is made for any other mile the man in the center must pay more for two locals than the through rate. That principle has been recognized by the Inter-State Commerce Commission. Chicago has made the same complaint that Burlington has. Chicago complains of the rate on corn from Sabula to New York as only 2.5 cents higher than the rate from Chicago to New York, whereas the rate from that station to Chicago is 5.5 cents, brought about by the same causes.

The local rate from Chicago to these stations, added to the rate from the east is quite a considerable sum. The rate to any station on our line from Chicago, say 167 miles, is from New York about seven cents a hundred higher than the rate from New York to Chicago, while the local rate from Chicago is from 30 to 35 cents. So Chicago complains on the same principle that Iowa jobbers are complaining. If we assume that both buy their goods at the seaboard, the Burlington grocer has the advantage of probably 80 miles in regard to points on our line the disadvantage is more than six cents. So it is with the hardware business and merchant, assuming that all business originates in Pittsburg. Take Mt. Pleasant; the man who ships nails can get them from Pittsburg here and from here to Mt. Pleasant for 88 cents. Chicago rates are 38-5 cents, Fairfield equal, Ottumwa equal, at Albia there is a fraction of a cent in favor of Chicago. The amount in

favor of Chicago increases as you go west. 5.5 is the maximum. The Burlington man has the advantage up to about 70 miles, and after that it runs even until you get to 180 miles. The Burlington man has the advantage over the Ottumwa man in the same line of business on our line. The interstate rates to all of the river jobbing towns in Iowa are substantially the same. The C., B. & Q. rate out of Burlington some 25 or 30 miles further west than from Davenport or Muscatine is the same. His position in different parts of the territory would be different. The river towns are on an equality. The rates by way of Burlington to West Liberty are not the same as they can go through direct. I expressed as my individual opinion that a fair return was anything that a railroad company can get. If the revenue of the railroad company would not pay a return on invested capital, when they were getting all they could, it would be fair, but not in itself. When the roads south of Chicago, and independent of the Chicago lines, as the T., P. & W. and the Wabash, fix a rate we cannot control them. When the rate was raised it was the result of some arrangement we made with them. The unusual low rate would have probably continued if they hadn't come to it. The through rate from Chicago to Clarinda is 75 cents, rate from Chicago to Burlington is 50 cents, that would leave 25 cents as the portion of the rate from Burlington to Clarinda. Burlington to Clarinda is 241 miles, the proposed terminal charge of 50 cents to the Iowa rate would add 2.5 cents. A tariff fixed on the basis of 50 cents on 200 miles, and 26.25 for the next 240 miles would not be practical, but perhaps I could fix a tariff on that basis. We make the rates what we think they should be over the entire line. I don't think that the present rate is considered to be a fair rate, I think it is too low, it should still be higher. I think merchandise rates should be higher all over this western country. The rates on merchandise might be increased 50 per cent, without making an appreciable increase in the cost to the consumers. I can not tell what the total earnings over the Iowa lines last year up to June 30, were, \$7,315,134.12, earnings from all sources, in the 1887 report of our road to the Commissioners, earnings per mile, \$9,000, the total operating expenses and taxes, \$4,527,570.71, the net earnings therefore \$2,787,563.41. Cost of equipment; \$29,177,670.60. The cost of road and equipment per mile in Iowa was \$36,526.01, the earnings per mile, \$9,514.29, on a cost of \$36,526. The rate of December 20 was probably a reduction on what the rate was at that time, in the neighborhood of 20 per cent on the fifth class. The former tariff had been in effect a good many years, I think since 1878. The May 10 tariff was going back to those old rates. In making a rate I take into consideration the surrounding circumstances that I may think of. Comparison and competition are the principal governing considerations.

I think the situation of a road is unfortunate that cannot earn operating expenses, fixed charges, to say nothing about dividends, on a rate fixed by competition. I should, perhaps, consider it poor property. I think they should be allowed to get what rate they could. A road badly located is like any other bad business investment. I hold that a return on such a road

should not be what it cost but what it is worth. If it is fair to throw over board the capital of the B. C. R. & N., it would be fair to do so with the C., B. & Q.

The application of the Commissioners' rates to our business might not work a great reduction to our entire revenue, but the application of the basis of the Commissioners' rates to our entire business would result very seriously. The basis applied might be to the effect of raising the rate on our road on the through business. It would be an impossibility to apply the Commissioners' rates to our entire business. If the business from the sea-board to Iowa were all based on the local tariffs of the States through which it passes it would make the rate very high. It is possible the Commissioners' rate applied on the whole business would increase profit. Comparison and competition are not essentially the same thing. It is so that a road making the lowest rate at a junction point, the other road must comply with it. From our standpoint comparison is the proper basis by which to establish rates. The law that fixes that mode of making rates would be based on correct principles, with qualifications. Comparison of rates in effect under similar circumstances and conditions. That doesn't mean that rates of Massachusetts should be compared to rates in Iowa. That doesn't mean the rates in Pennsylvania, that has ten times as much tonnage on pig iron as we do on corn, could be compared with Iowa. These conditions may properly be considered in making up a rate.

C. D. Ives, General Freight Agent of the B. C. R. & N. testified: I am familiar with the tariffs on that road. The May 10th tariff is a lower distance tariff, the lowest we have ever had in effect. We raised the rates on the main line June 4th about 20 per cent. We have given the Burlington merchants as low rates as they asked for, in fact the initial point tariff of December 20th proved so low we had to withdraw it January 1st. It has always been the policy of our road to give Burlington some advantage over other points on our road in doing business. The present Iowa law would not allow us to discriminate in favor of Burlington. The lumber rate spoken of to Mediapolis is a special arrangement made with a man at Mediapolis. The Burlington Lumber Company had to take that old stock when he failed in business and we had to continue the rate to them. They claimed they didn't want the lumber yard, and that to keep it going they would have to continue to get that rate.

The joint tariff of the B., C. R. & N. and the C., R. I. & P. was made at my request. That tariff compared to the sum of the two locals would be considerable lower than the sum of the two locals based on the Commissioners' rates. The object in making that joint tariff was to enable the Burlington shippers to do business on the Rock Island road, in fact was made for the shippers of Burlington.

The present distance tariff is lower than any other we have had before. A year or two ago business with Burlington was based on mileage. We have had a merchandise tariff up to February 1st. That was lower than the May 10th tariff. We had a merchandise tariff in force from Burlington for

a year or two before the 10th of May. The December 20th tariff was lower than the May 10th tariff. The tariff as adopted before that was October 27th, that was lower than the May 10th tariff. I think the August rate was about the same as the present tariff. I think it was on about the same basis. The former was in effect a year and was considerably higher than our present distance tariff. The joint tariffs I spoke of that we made on the Rock Island are lower than the distance tariff. The tariff that was in force from December, 1887, to May 10th, was a special merchandise tariff. Our special merchandise tariff was withdrawn about February 1st. The distance tariff was then put in force, and was in effect up to May 10th. It was higher than the initial point tariff and wasn't lower than the May 10th tariff. A person formerly shipping from Sperry to Cedar Rapids paid more than the Burlington shipper to Cedar Rapids, because the Sperry man shipped on a distance tariff and Burlington men shipped on a terminal tariff.

The tariff of December 20 was put in because the merchants said if we would put in a rate so that they could increase their shipping district they would increase the business. The policy of the road has been to favor Burlington shippers. The December 20 tariff was kept in over thirty days. We couldn't afford to keep it in effect. We could not afford to do the business at these low rates. The Chicago competition has been lessened to a great extent. The raising of the rate from Chicago makes the competition less severe. The distance from Chicago to Cedar Rapids is 210 miles, by way of Burlington it would be 305 miles, so by raising the rate it works to the advantage of the Burlington shipper.

The distance from Burlington to Council Bluffs by way of the Rock Island road is 338 miles. The rate we have made in the joint tariff between these two points is on fourth class, 27.4 cents; that is our rate now; the Commissioners' rate for that distance would be 31 cents. The rate we now charge for 800 miles on our road on fourth class is 27 cents. The Commissioners' rate is 28 7/8. On 50 miles we are charging 14 cents; Commissioners' rates for 50 miles is 11.5 cents; 75 miles, we charge 16.5. Commissioners' tariff would give us 12.65; 100 miles, we are charging 19 cents. Commissioners' tariff would give us 13 1/8, the rate per ton per mile is decreased as distance increases.

Mr. Ripley recalled: In 1887 about four per cent of our earnings was from Iowa business, strictly speaking. We are at work making comparisons. I have made up one month, the month of September, 1887. We take every way-bill that was made on business from one point within the State to another point in the State, and compare the rates we received with the rates we would have received under the Commissioners' tariff, the result showed our earnings would have been decreased about 32 per cent. If we assumed that our business would be that amount each month, that would be a net decrease in revenue of \$240,000. We are engaged in finishing comparisons now. We are engaged for other reasons than for this hearing in making our comparisons. Four per cent of our total business is purely local Iowa business. We find a reduction of 32 per cent would make a reduction of

\$240,000. The four per cent is the proportion of Iowa business to the entire business. We include coal in that estimate. We had a cut rate on coal in that year. We simply referred to the freight business. The Iowa business, including what is hauled in and out of Iowa, is about 16 per cent of the total business.

C. J. Ives, testified: I have been connected with the B., C. R. & N. since 1875. The road was organized in 1875; it is the successor of the B., C. R. & Minnesota road. The B., C. R. & M. road operated from about 1869 at Burlington and Cedar Rapids; was operated until the failure to pay interest, when it was sold and organized into the present company. The bondholders of the old company agreed on the amount of the stock and bonds of the new company on the surrender of their bonds in the old company. The new company was then bonded for, I think, \$5,010,000, at five per cent interest. That is regarded as a low rate of interest for railway bonds, and I think was considered. The capitalization of the company: the stock authorized is \$10,000,000; there is, I should say, \$5,350,000 paid in. Some might consider what the property was worth from an investor's point of view, others might look at it as to what it would cost to rebuild. I don't think, from my judgment, the property could be duplicated to-day for certainly not less than \$30,000 per mile; likely would cost \$25,000 per mile. It is bonded for \$15,000. In my judgment that is a low rate. The length of the road to-day is 390 odd miles. The road, together with the leased lines, all under this system, is 1,046 miles. There are some portions of the road in the line that was first built where the grades are very heavy; on more recent divisions of the road it has been built better, but on the main line there are still very heavy grades. It is crossed quite often by other lines. The average distance between these crossings is probably not far from 20 to 30 miles. This is a pretty serious competition. They are generally shorter lines to Chicago than we are. About two-thirds of the earnings are derived from the freight business. I have done the best I could to practice economy and keep the road in good condition. The earnings in the last six months of the road are not enough to pay operating expenses and fixed charges. These papers I have here are reports furnished me from the Auditor's office, giving earnings from different sources and expenses incurred by different departments.

The income of the road for July, 1888, was \$198,549.10; the expenses connected with the operation of the road \$165,338.45, leaving a net result of \$33,512.65.

MONTH.	Earnings.	Expenses.	Net result.
June.....	222,148.32	169,400.73	\$52,000.00
May.....	194,501.19	170,015.09	24,486.10
April.....	194,176.30	165,786.59	28,389.71
March.....	169,597.59	161,458.70	8,138.89
February.....	221,014.47	163,528.41	57,486.06
January.....	208,344.81	176,263.86	32,080.95
December, 1887.....	305,374.97	190,964.85	114,410.12
November, 1887.....	299,060.46	186,703.11	112,357.35

The net result is what is left after paying operating expenses. The annual interest on the bonded indebtedness of the road is in the neighborhood of \$632,000. Coupon interest for the year closing June 30, 1887, \$761,669.16. I think the report just closed is a little more than that. It is something over. The earnings for the past six months haven't been sufficient to pay the interest on bonded indebtedness and the expenses. The total net earnings were \$272,738.60, the proportional amount for the seven months should be a little over \$36,000 per month. Total on the seven months should be four hundred forty odd thousand, the result was \$272,738.60. They failed to earn money enough to pay the interest by \$169,000. The income has been sufficient heretofore to pay the operating expenses and interest upon the bonded indebtedness. A further reduction of the rates would make it very much worse. Our reports all show there is a very close margin, and any reduction of any material sum, I judge by the per cent of the tariffs from the result of such figures as have been made by other lines, they would show that we would lose a good deal more money than we had margins heretofore. I hardly think we could take advantage of the 15 per cent allowed by the Commissioners. The reasons are that the roads of Iowa are so intermingled across one another, we have to meet the rates that are made by Class A roads, and the fact that the law says that a rate given on one portion of the road is good on any other portion of the road.

I think tariffs should be adjusted to pay the operating expenses, keep the road in good repair, pay interest on the bonded indebtedness and dividends on stock. This road will not be able to pay its operating expenses under that tariff. It has been the policy of our company to help the Burlington men out all we could. We appreciate the fact that they are at a disadvantage on account of being a far point on the line, to meet competition, and everything has been done that could be done. Very low rates have been made to Burlington people to enable them to do business on our road. They have been discriminated in favor of, in order to enable them to do business. We get all we can in the business, but are prevented from getting more on account of the rates on other roads. The rates on the other lines in competition with us would have to be raised in order to enable us to get a higher rate. My opinion is that the B., C. R. & N. road running into thirty-five counties, is of as much importance to the people as the trunk lines; that it is worth just as much to handle Iowa business on the trunk lines as it is on the B., C. R. & N. road. I don't think the rates on the trunk lines should be reduced. While the Commissioners might have endeavored to do better by us than by other roads, yet at the same time we could not avail ourselves of it.

The reason for this decrease in earnings was there was a number of terminal tariffs in force from Burlington, Muscatine, Cedar Rapids, etc., which we have taken out, which were lower than any distance tariff we ever operated under. We couldn't afford to keep the lower tariffs and they were taken out. I don't think we canceled our milling in transit rate. The earnings for corresponding months for the past year have been less

continuously, that is, May, June, July, and the earnings of each of these months were lower than the last year in the same months. Earnings for January, 1887, 220 odd thousand, same month, 1888, 208 odd thousand, net 1887, 55,000, net 1888, 31,000. The expenses of January, 1888, have been 110,000 more than in 1887, on account of the snow blockades. In February, 1887, we earned \$193,000, in February, 1888, \$221,000, that was accounted for by the decrease in business in 1877, net in 1887, \$45,000, in 1888, \$58,000. March, 1887, \$286,000, earnings, in 1888 \$300,000, expenses in March 1887 \$166,000, in 1888 \$164,000. There are general lines of expenses that continue under the same circumstances, there are just as many agents to pay, and the expenses of operating the lines are the same. The additional expense of five trains added to a total number of trains of 10 or 15, makes a small additional expense. The additional expense is small. In April, 1887, the earnings were \$235,000, in 1888, \$193,000, expenses April 1887, \$190,000, in 1888, \$165,000. The net in 1887 \$45,000, in 1888, \$27,000. May, 1887, \$216,000, earnings, in 1888 \$194,000, expenses 1887 \$190,000, in 1888, \$170,000. Net in 1887 \$26,000, in 1888, \$24,000. Earnings June 1887 \$217,000, in 1888 \$222,000, the expenses in 1887 \$190,000, in 1888 \$165,000, net in 1887 \$26,000, in 1888, \$52,000. July, 1887, earnings \$202,000, in 1888, \$188,000, expenses in 1887, \$189,000, in 1888, \$165,000, net in 1887 \$12,000, in 1888, \$23,000. Seven months, earnings for 1887, \$1,574,000, in 1888 \$1,447,000, expenses in 1887, \$1,242,000, in 1888, \$1,174,000. Net in 1887 \$331,000, in 1888, \$272,000.

The original road was made up of two roads that were consolidated. That was before the reorganization. The stock represented in the consolidated lines at the time of foreclosure was \$5,500,000. When the mortgage foreclosed it was bought in by the bondholders. I don't know what the stock was. It was bid in for a less sum than the bonded indebtedness. The stock is worthless. They were sold out in the usual way. The reason that the property was sold was because they could not pay their interest. It was reorganized by the bondholders. The parent line is responsible for the interest on the proprietary lines which it operates. They must pay the interest on the parent company and the interest on the branch lines. The bonded indebtedness of the road is \$5,500,000, and the interest is 5 per cent, and that would be \$280,000 and over. The \$700,000 interest included the interest on the bonds of the proprietary lines for which the parent company is responsible. The new line has never paid any dividends. The stock is quite low; the last quotation was 20 cents. The road was reorganized in 1875. If it were not for the section of the law which prohibits a lower rate on one portion of the road than on another, we might avail ourselves of the higher rates authorized. The highest rates would be where the competition was the least. The law is to the effect of preventing discrimination. I think that between distant points where there is competition the rates should be better than at competing points."

In this case the evidence developed shows the discriminations in favor of Chicago and St. Louis against Burlington, and other Iowa business inter-

ests, are most marked and damaging. The rates on fourth class goods into Iowa from these points, are so much lower than our business establishments enjoy on fifth class in and fourth class out, as to paralyze the trade of Iowa, and leave it at the mercy of outside mercantile houses, whose representatives are fast occupying this field to the exclusion of Iowa commercial travelers. While struggling for an existence and to retain their trade, even by selling at cost, or paying freight, yet the representatives of Iowa business and Iowa industry are being driven to the wall by the species of favoritism in rates which foreign mercantile and manufacturing establishments enjoy over them. For instance, goods are hauled from St. Louis to interior points in Iowa, through Burlington, double the distance for a less rate even, than from Burlington out. From Chicago to Iowa points the discriminations are equally marked, as follows: To a point 100 miles west of Burlington, the rate in on fifth class and out on fourth, is 85 cents, while the Chicago rate to same point is 65 cents. For 200 miles west of Burlington, rate is 97 cents, Chicago to same point is 75 cents. For 300 miles west of Burlington, \$1.07; from Chicago to same point 75 cents, a discrimination of 32 cents a hundred against the Iowa shipper.

The discriminations against Iowa industries are, if anything, more unjust than the foregoing.

The instance cited in the testimony of Mr. E. P. Eastman, a wholesale manufacturer of furniture, whose factory is at Fairfield, shows that the former rate on furniture from the factory to Burlington, 55 miles, was 12 cents a hundred pounds; the 10th of May tariff raised it to 19 1/2 cents; the rate on same goods from LaCrosse, Wisconsin, 280 miles, is only 11 cents, a little over half what the Iowa manufacturer has to pay for one-fifth the distance. From St. Louis to Burlington, 212 miles, the rate is 15 cents; from Burlington to Keokuk, 43 miles, the rate is 18 cents.

The state of facts developed regarding the disadvantages Iowa business interests struggle under, fully explains the languishing condition of Iowa commercial and industrial interests, and while the Commissioners are unable to grant relief against inter-state discriminations, they are of the opinion that a fair reduction of local rates within the State is the proper remedy to protect Iowa interests against the injustice they are subject to from discriminating inter-state rates.

The increase in rates in Iowa under the May 10th and August 13, 1888, distance tariffs, is so marked and radical, as to seriously oppress and distress the commercial and industrial interests along the lines of respondents' roads, and we can but regard them as unjust and extortionate, as already proven by the testimony introduced.

Following the decision in the Davenport case the Commissioners are of the opinion that the charge of conspiracy is not sustained, there having been no evidence offered as to this allegation. That the Commissioners have no jurisdiction as to discriminations between State and inter-state rates. That the tariffs of May 10, 1888, and August 13, 1888, are oppressively high and extortionate, and the Commissioners are of the opinion that

the rates hereinafter named, marked Exhibit "A", and made part hereof, shall be the maximum charges to be hereafter made by the Chicago, Burlington & Quincy Railroad Company on its local freight business in Iowa, and that such rates shall be governed by and be under the classification hereto attached marked Exhibit "B" and made part hereof.

That the rates hereinafter named, marked Exhibit "C" and made a part hereof, shall be the maximum charges to be hereafter made by the Burlington, Cedar Rapids & Northern Railway Company on its local business in Iowa, and that such rates shall be governed by and be under the classification hereto attached marked Exhibit "B" and made part hereof.

That the rates hereinafter named, marked Exhibit "D" and made part hereof, shall be the maximum charges to be hereafter made by the Chicago, Rock Island & Pacific Railway Company on its local business in Iowa, and that such rates shall be governed by and be under the classification hereto attached marked Exhibit "B" and made part hereof.

SPENCER SMITH.
FRANK T. CAMPBELL.

Attest:

W. W. AINSWORTH, Secretary.

Des Moines, Iowa, November 3, 1888.

Mr Fred. Wilde, of Davenport, Secretary of the Tri-Cities' Freight Association, in a letter dated October 31st, has threatened me in the name of the jobbers of the State (that he says are strong enough to control results) with their united opposition to me as a candidate for railroad commissioner, unless the opinion of this board in the Davenport case was made public on or before Friday, November 2, 1888.

I infer that the demand is that the decision must be in compliance with their views.

In this situation I am compelled by my feeling of self-respect to decline until after the election to give any expression of my views. I do not believe that a public officer, whose duty it is to determine questions of this kind, which are practically judicial, should allow his interests to sway his judgment, and I prefer to delay giving an opinion on the subject until such time as all motives, personal to myself, shall be eliminated from its consideration.

PETER A. DEY.

Des Moines, Iowa, November 3, 1888.

EXHIBIT "A."

Schedule of rates for the Chicago, Burlington & Quincy Railroad Company.

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.				* SPECIAL CAR LOAD CLASSES, IN CENTS, PER 100 LBS.						CAR LOAD CLASSES, IN CENTS, PER 100 LBS.	
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.	Class E.	Hard and soft lumber, lumber, etc., in bulk, in car load.	
1	14	11.9	9.8	7	5.9	5.9	5.18	4.41	3.7	3.2	8.5	8.5
5	14.8	12.58	10.1	7.4	5.18	5.18	5.18	4.41	3.7	3.2	8.5	8.5
10	15.6	13.29	10.4	7.4	5.46	5.46	5.46	4.68	3.9	3.12	8.92	8.92
15	16.4	13.99	10.4	7.4	5.74	5.74	5.74	4.96	4.1	3.25	9.14	9.14
20	17.1	14.43	11.34	8.5	5.95	5.95	5.95	5.1	4.25	3.3	9.4	9.4
25	17.6	14.96	11.73	8.5	6.16	6.16	6.16	5.28	4.4	3.53	9.6	9.6
30	18.2	15.47	12.1	9.1	6.37	6.37	6.37	5.46	4.53	3.61	9.8	9.8
35	18.9	15.96	12.5	9.1	6.58	6.58	6.58	5.64	4.7	3.76	10.0	10.0
40	19.4	16.49	13	9.7	6.79	6.79	6.79	5.82	4.85	3.88	10.2	10.2
50	20.9	17.1	13.34	10	7.1	7.1	7.1	6	5	4	10.5	10.5
60	20.4	17.31	13.8	10.2	7.44	7.44	7.44	6.12	5.1	4.08	10.8	10.8
70	20.9	17.68	14.37	10.4	7.78	7.78	7.78	6.39	5.2	4.16	11.0	11.0
80	21.2	18.02	14.19	10.6	7.92	7.92	7.92	6.56	5.3	4.25	11.2	11.2
90	21.6	18.36	14.4	10.8	7.96	7.96	7.96	6.64	5.4	4.32	11.4	11.4
100	22	18.7	14.67	11	8.1	8.1	8.1	6.8	5.5	4.4	11.6	11.6
110	22.4	19.04	14.94	11.2	8.34	8.34	8.34	6.96	5.6	4.48	11.8	11.8
120	22.8	19.38	15.2	11.4	8.58	8.58	8.58	7.14	5.7	4.56	12.0	12.0
130	23.2	19.72	15.47	11.6	8.82	8.82	8.82	7.32	5.8	4.64	12.2	12.2
140	23.6	20.06	15.78	11.8	9.06	9.06	9.06	7.5	5.9	4.72	12.4	12.4
150	24	20.4	16	12	9.3	9.3	9.3	7.68	6	4.8	12.6	12.6
160	24.8	20.89	16.35	12.33	9.59	9.59	9.59	7.86	6.17	4.95	12.8	12.8
170	25.6	21.38	16.7	12.66	9.82	9.82	9.82	8.04	6.24	5.12	13.0	13.0
180	26.4	21.87	17.05	12.99	10.05	10.05	10.05	8.22	6.31	5.28	13.2	13.2
190	27.2	22.36	17.4	13.32	10.28	10.28	10.28	8.4	6.38	5.44	13.4	13.4
200	28	22.85	17.75	13.65	10.51	10.51	10.51	8.58	6.45	5.6	13.6	13.6
210	28.8	23.34	18.1	13.98	10.74	10.74	10.74	8.76	6.52	5.76	13.8	13.8
220	29.6	23.83	18.45	14.31	10.97	10.97	10.97	8.94	6.59	5.92	14.0	14.0
230	30.4	24.32	18.8	14.64	11.2	11.2	11.2	9.12	6.66	6.08	14.2	14.2
240	31.2	24.81	19.15	14.97	11.43	11.43	11.43	9.3	6.73	6.24	14.4	14.4
250	32	25.3	19.5	15.3	11.65	11.65	11.65	9.48	6.8	6.4	14.6	14.6
260	32.8	25.79	19.85	15.63	11.88	11.88	11.88	9.66	6.87	6.56	14.8	14.8
270	33.6	26.28	20.2	15.96	12.1	12.1	12.1	9.84	6.94	6.72	15.0	15.0
280	34.4	26.77	20.55	16.29	12.32	12.32	12.32	10.02	7.01	6.88	15.2	15.2
290	35.2	27.26	20.9	16.62	12.55	12.55	12.55	10.2	7.08	7.04	15.4	15.4
300	36	27.75	21.25	16.95	12.78	12.78	12.78	10.38	7.15	7.2	15.6	15.6
310	36.8	28.24	21.6	17.28	13.01	13.01	13.01	10.56	7.22	7.36	15.8	15.8
320	37.6	28.73	21.95	17.61	13.24	13.24	13.24	10.74	7.29	7.52	16.0	16.0
330	38.4	29.22	22.3	17.94	13.47	13.47	13.47	10.92	7.36	7.68	16.2	16.2
340	39.2	29.71	22.65	18.27	13.7	13.7	13.7	11.1	7.43	7.84	16.4	16.4
350	40	30.2	23	18.6	13.93	13.93	13.93	11.28	7.5	8	16.6	16.6
360	41.6	30.18	23.7	19.24	14.16	14.16	14.16	11.46	7.57	8.16	16.8	16.8
370	43.2	32.16	24.4	19.88	14.39	14.39	14.39	11.64	7.64	8.32	17.0	17.0
380	44.8	33.14	25.1	20.51	14.62	14.62	14.62	11.82	7.71	8.48	17.2	17.2
390	46.4	34.12	25.8	21.16	14.85	14.85	14.85	12.0	7.78	8.64	17.4	17.4
400	48	35.1	26.5	21.8	15.08	15.08	15.08	12.18	7.85	8.8	17.6	17.6
410	49.6	36.08	27.2	22.44	15.31	15.31	15.31	12.36	7.92	8.96	17.8	17.8
420	51.2	37.06	27.9	23.09	15.54	15.54	15.54	12.54	8.0	9.12	18.0	18.0
430	52.8	38.04	28.6	23.72	15.77	15.77	15.77	12.72	8.07	9.28	18.2	18.2
440	54.4	39.02	29.3	24.38	16.0	16.0	16.0	12.9	8.14	9.44	18.4	18.4
450	56	40	30	25	16.23	16.23	16.23	13.08	8.21	9.6	18.6	18.6
460	56.8	40.5	30.5	25.5	16.46	16.46	16.46	13.26	8.28	9.76	18.8	18.8
470	57.6	41.1	31	26	16.69	16.69	16.69	13.44	8.35	9.92	19.0	19.0
480	58.4	41.6	31.5	26.5	16.92	16.92	16.92	13.62	8.42	10.08	19.2	19.2
490	59.2	42.2	32	27	17.15	17.15	17.15	13.8	8.49	10.24	19.4	19.4
500	60	42.5	32.5	27.5	17.38	17.38	17.38	14.0	8.56	10.4	19.6	19.6
510	60.8	43	33	28	17.61	17.61	17.61	14.18	8.63	10.56	19.8	19.8
520	61.6	43.5	33.5	28.5	17.84	17.84	17.84	14.36	8.7	10.72	20.0	20.0
530	62.4	44	34	29	18.07	18.07	18.07	14.54	8.77	10.88	20.2	20.2
540	63.2	44.5	34.5	29.5	18.3	18.3	18.3	14.72	8.84	11.04	20.4	20.4
550	64	45	35	30	18.53	18.53	18.53	14.9	8.91	11.2	20.6	20.6

NOTE—When rates are not shown in this table for the exact distance, the rates given for the next greater distance will prevail. When these rates and the classification conflict, these rates will govern.

EXHIBIT "C."

Schedule of rates for the Burlington, Cedar Rapids & Northern Railway Co.

EXHIBIT "B."

It is deemed unnecessary to print Exhibit "B." as it is a copy of the Western Classification of June 11, 1888 (except as noted below), with all supplements thereto, and is now in use by all railroads doing business in the State of Iowa.

EXCEPTIONS.

1. Pages 1, 2 and 3 are omitted. On page 4 the words "The Western" in the heading are omitted; also, the note marked thus: (*) below the paragraph of "Explanation of Characters."

2. All reference to ale, alcohol, beer, beer barrels, bitters in glass or wood, cider in bottles, cologne spirits, demijohns, highwines, liquors or liquids, liquor packages, porter, whiskey and wine, on pages 6, 7, 8, 13, 14, 15, 21, 23, 33 and 40, including the receptacles or packages in which the above articles are usually transported, is omitted.

4. On page 15 the following is inserted: "Cream cans, filled, 2; cream cans, returned empty, 4."

5. On page 21, after "Hay baled and pressed, O. R., 3," insert "C"; after "Same, O. R., of fire," change "C" to "D."

6. On page 27, referring to bulls, stallions or jacks, the words "Be sure and take release" are omitted.

7. On page 40, after "Theatrical scenery, released, prepaid, D 1," insert "3."

8. On page 44, after "Wagon or cart, common or farmer's, in pieces, 1000 lbs., 1," insert "A"; after "Sleighs, boxed," change "D 1" to "1 1/2"; after "Same, if flat car is required," change "2 1/2 t" to "D 1"; after "In crates or skeleton frames in box cars," change "2 1/2 t" to "D 1"; after "In crates or skeleton frames, if flat car is required," change "8 t 1" to "2 1/2 t 1."

9. On page 45, after "Sleigh bodies, racked or crated," change "D 1" to "1 1/2"; after "Same, released," change "1 1/2" to "1"; after "Same, nested in crates, released," change "1" to "2."

10. On page 46, after "Wire, fence, barbed and telegraph, 4," change "5" to "C."

MERCHANDISE, IN CENTS, PER 100 LBS. SPECIAL CAR LOAD CLASSES, IN CENTS, PER 100 POUNDS.

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.				SPECIAL CAR LOAD CLASSES, IN CENTS, PER 100 POUNDS.								CARLOAD CLASSES, IN CTS. PER 100 LBS.
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.	Class E.	Class F.	Class G.	
5	11.9	9.34	7	4.9	6	4.9	4.2	3.5	2.8				3.5
10	11.8	12.58	10.1	7.4	5.18	5.3	5.18	4.41	3.7	2.96			3.66
15	15.6	15.16	10.4	7.5	5.45	5.46	5.46	4.68	3.9	3.15			3.92
20	16.8	13.91	10.9	8.2	5.74	5.8	5.74	4.92	4.1	3.25			3.98
25	17	14.43	11.34	8.5	5.95	6	5.95	5.1	4.25	3.4			4.14
30	17.6	14.99	11.73	8.8	6.16	6.2	6.16	5.28	4.4	3.52			4.3
35	18.2	15.47	12.1	9.1	6.37	6.4	6.37	5.46	4.65	3.64			4.45
40	18.8	15.98	12.5	9.4	6.58	6.6	6.58	5.64	4.7	3.76			4.6
45	19.4	16.49	13	9.7	6.79	6.8	6.79	5.82	4.85	3.88			4.75
50	20	17	13.34	10	7	7	7	6	5	4			4.9
55	20.4	17.34	13.6	10.2	7.14	7.2	7.14	6.12	5.1	4.08			5.04
60	20.8	17.68	13.87	10.4	7.28	7.4	7.28	6.24	5.2	4.16			5.18
65	21.2	18.02	14.14	10.6	7.42	7.6	7.42	6.36	5.3	4.25			5.32
70	21.6	18.36	14.4	10.8	7.56	7.8	7.56	6.48	5.4	4.32			5.48
75	22	18.7	14.67	11	7.7	8	7.7	6.6	5.5	4.4			5.5
80	22.4	19.04	14.91	11.2	7.84	8.2	7.84	6.72	5.6	4.48			5.74
85	22.8	19.38	15.14	11.4	7.98	8.4	7.98	6.84	5.7	4.56			5.88
90	23.2	19.72	15.37	11.6	8.12	8.6	8.12	6.96	5.8	4.62			6.02
95	23.6	20.06	15.73	11.8	8.26	8.8	8.26	7.08	5.9	4.72			6.16
100	24	20.4	16	12	8.4	9	8.4	7.2	6	4.8			6.3
105	24.8	20.86	16.35	12.33	8.58	9.25	8.58	7.4	6.17	4.96			6.41
110	25.6	21.38	16.7	12.66	8.84	9.7	8.84	7.6	6.34	5.12			6.52
115	26.4	21.87	17.08	12.99	9.27	10.08	9.08	7.8	6.51	5.28			6.63
120	27.2	22.36	17.4	13.32	9.56	10.4	9.56	8.0	6.68	5.44			6.74
125	28	22.8	17.78	13.65	9.85	10.75	9.85	8.2	6.85	5.6			6.85
130	28.8	23.34	18.1	13.98	10.14	11.1	9.78	8.4	7.02	5.76			6.96
135	29.6	23.83	18.46	14.31	10.43	11.45	10.01	8.6	7.19	5.92			7.07
140	30.4	24.32	18.8	14.64	10.72	11.8	10.24	8.8	7.36	6.08			7.18
145	31.2	24.8	19.15	14.97	11.01	12.15	10.47	9	7.53	6.24			7.29
150	32	25.3	19.5	15.3	11.3	12.5	10.7	9.2	7.7	6.4			7.4
155	32.8	25.79	19.85	15.63	11.59	12.84	10.93	9.39	7.87	6.56			7.5
160	33.6	26.24	20.2	15.96	11.89	13.18	11.16	9.58	8.04	6.68			7.6
165	34.4	26.77	20.59	16.29	12.17	13.52	11.39	9.77	8.21	6.81			7.7
170	35.2	27.29	20.99	16.62	12.46	13.86	11.63	9.96	8.38	7.04			7.8
175	36	27.78	21.38	16.95	12.75	14.2	11.85	10.15	8.55	7.2			7.9
180	36.8	28.24	21.6	17.28	13.03	14.51	12.08	10.34	8.72	7.36			8
185	37.6	28.72	21.95	17.61	13.33	14.88	12.3	10.53	8.89	7.52			8.1
190	38.4	29.22	22.3	17.94	13.62	15.22	12.45	10.72	9.06	7.68			8.2
195	39.2	29.71	22.69	18.27	13.91	15.56	12.77	10.91	9.23	7.84			8.3
200	40	30.2	23	18.6	14.2	15.9	13	11.1	9.39	8			8.4
205	41	31.18	23.7	19.24	14.78	16.59	13.45	11.49	9.71	8.3			8.61
210	42	32.16	24.4	19.86	15.38	17.22	13.9	11.88	10.08	8.5			8.82
215	43	33.14	25.1	20.52	15.94	17.88	14.35	12.27	10.35	8.9			9.03
220	44	34.12	25.8	21.16	16.52	18.54	14.8	12.66	10.67	9.2			9.24
225	44.8	35.1	26.5	21.8	17.1	19.2	15.25	13.05	10.99	9.5			9.45
230	45.6	36.18	27.3	22.4	17.68	19.86	15.7	13.44	11.31	9.8			9.66
235	46.2	37.08	27.9	23.08	18.24	20.52	16.15	13.83	11.63	10.1			9.87
240	46.8	38.1	28.6	23.72	18.84	21.18	16.6	14.22	11.95	10.4			10.08
245	47.4	39.02	29.3	24.36	19.44	21.84	17.05	14.61	12.27	10.7			10.29
250	48	40	30	25	20	22.5	17.5	15	12.5	11			10.5
255	48.5	40.5	30.5	25.5	20.5	23	18	15.5	13	11.5			10.71
260	49	41	31	26	21	23.5	18.5	16	13.5	12			10.92
265	49.5	41.5	31.5	26.5	21.5	24	19	16.5	14	12.5			11.13
270	50	42	32	27	22	24.5	19.5	17	14.5	13			11.34
275	50.5	42.5	32.5	27.5	22.5	25	20	17.5	15	13.5			11.55
280	51	43	33	28	23	25.5	20.5	18	15.5	14			11.76
285	51.5	43.5	33.5	28.5	23.5	26	21	18.5	16	14.5			11.97
290	52	44	34	29	24	26.5	21.5	19	16.5	15			12.18
295	52.5	44.5	34.5	29.5	24.5	27	22	19.5	17	15.5			12.39
300	53	45	35	30	25	27.5	22.5	20	17.5	16			12.6

NOTE.—When rates are not shown in this table for the exact distance, the rates given for the next greater distance will prevail. When these rates and the classification contain these rates will govern. The Burlington, Cedar Rapids & Northern Railway is entitled to charge 15 per cent in addition to the above rates.

EXHIBIT "D."

Schedule of rates for the Chicago, Rock Island & Pacific Railway Company.

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.				SPECIAL CAR LOAD CLASSES, IN CENTS, PER 100 LBS.					CARLOAD CLASSES, IN CTS. PER 100 LBS.	
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.	Class E.	Hard and soft lumber, mill, shingles, shooks.
5.	14.0	12.5	10.1	7.4	4.9	5.8	5.8	5.8	4.4	3.7	3.5
10.	15.0	13.5	10.4	7.8	5.46	5.6	5.6	5.6	4.0	3.12	3.02
15.	15.4	13.9	10.9	8.2	5.74	5.8	5.74	5.74	4.2	3.1	3.00
20.	17.0	14.5	11.4	8.6	6.02	6.0	6.0	6.0	4.4	3.2	3.1
25.	17.6	14.9	11.7	8.8	6.16	6.2	6.16	6.16	4.4	3.2	3.1
30.	18.2	15.4	12.1	9.1	6.30	6.4	6.30	6.30	4.5	3.4	3.2
35.	18.8	15.9	12.5	9.4	6.44	6.6	6.44	6.44	4.7	3.6	3.4
40.	19.4	16.4	13.0	9.7	6.58	6.8	6.58	6.58	4.8	3.8	3.6
45.	20.0	17.0	13.5	10.0	6.72	7.0	6.72	6.72	5.0	4.0	3.8
50.	20.6	17.6	14.0	10.3	6.86	7.2	6.86	6.86	5.2	4.2	4.0
55.	21.2	18.2	14.5	10.6	7.00	7.4	7.00	7.00	5.4	4.4	4.2
60.	21.8	18.8	15.0	10.9	7.14	7.6	7.14	7.14	5.6	4.6	4.4
65.	22.4	19.4	15.5	11.2	7.28	7.8	7.28	7.28	5.8	4.8	4.6
70.	23.0	20.0	16.0	11.5	7.42	8.0	7.42	7.42	6.0	5.0	4.8
75.	23.6	20.6	16.5	11.8	7.56	8.2	7.56	7.56	6.2	5.2	5.0
80.	24.2	21.2	17.0	12.1	7.70	8.4	7.70	7.70	6.4	5.4	5.2
85.	24.8	21.8	17.5	12.4	7.84	8.6	7.84	7.84	6.6	5.6	5.4
90.	25.4	22.4	18.0	12.7	7.98	8.8	7.98	7.98	6.8	5.8	5.6
95.	26.0	23.0	18.5	13.0	8.12	9.0	8.12	8.12	7.0	6.0	5.8
100.	26.6	23.6	19.0	13.3	8.26	9.2	8.26	8.26	7.2	6.2	6.0
105.	27.2	24.2	19.5	13.6	8.40	9.4	8.40	8.40	7.4	6.4	6.2
110.	27.8	24.8	20.0	13.9	8.54	9.6	8.54	8.54	7.6	6.6	6.4
115.	28.4	25.4	20.5	14.2	8.68	9.8	8.68	8.68	7.8	6.8	6.6
120.	29.0	26.0	21.0	14.5	8.82	10.0	8.82	8.82	8.0	7.0	6.8
125.	29.6	26.6	21.5	14.8	8.96	10.2	8.96	8.96	8.2	7.2	7.0
130.	30.2	27.2	22.0	15.1	9.10	10.4	9.10	9.10	8.4	7.4	7.2
135.	30.8	27.8	22.5	15.4	9.24	10.6	9.24	9.24	8.6	7.6	7.4
140.	31.4	28.4	23.0	15.7	9.38	10.8	9.38	9.38	8.8	7.8	7.6
145.	32.0	29.0	23.5	16.0	9.52	11.0	9.52	9.52	9.0	8.0	7.8
150.	32.6	29.6	24.0	16.3	9.66	11.2	9.66	9.66	9.2	8.2	8.0
155.	33.2	30.2	24.5	16.6	9.80	11.4	9.80	9.80	9.4	8.4	8.2
160.	33.8	30.8	25.0	16.9	9.94	11.6	9.94	9.94	9.6	8.6	8.4
165.	34.4	31.4	25.5	17.2	10.08	11.8	10.08	10.08	9.8	8.8	8.6
170.	35.0	32.0	26.0	17.5	10.22	12.0	10.22	10.22	10.0	9.0	8.8
175.	35.6	32.6	26.5	17.8	10.36	12.2	10.36	10.36	10.2	9.2	9.0
180.	36.2	33.2	27.0	18.1	10.50	12.4	10.50	10.50	10.4	9.4	9.2
185.	36.8	33.8	27.5	18.4	10.64	12.6	10.64	10.64	10.6	9.6	9.4
190.	37.4	34.4	28.0	18.7	10.78	12.8	10.78	10.78	10.8	9.8	9.6
195.	38.0	35.0	28.5	19.0	10.92	13.0	10.92	10.92	11.0	10.0	9.8
200.	38.6	35.6	29.0	19.3	11.06	13.2	11.06	11.06	11.2	10.2	10.0
205.	39.2	36.2	29.5	19.6	11.20	13.4	11.20	11.20	11.4	10.4	10.2
210.	39.8	36.8	30.0	19.9	11.34	13.6	11.34	11.34	11.6	10.6	10.4
215.	40.4	37.4	30.5	20.2	11.48	13.8	11.48	11.48	11.8	10.8	10.6
220.	41.0	38.0	31.0	20.5	11.62	14.0	11.62	11.62	12.0	11.0	10.8
225.	41.6	38.6	31.5	20.8	11.76	14.2	11.76	11.76	12.2	11.2	11.0
230.	42.2	39.2	32.0	21.1	11.90	14.4	11.90	11.90	12.4	11.4	11.2
235.	42.8	39.8	32.5	21.4	12.04	14.6	12.04	12.04	12.6	11.6	11.4
240.	43.4	40.4	33.0	21.7	12.18	14.8	12.18	12.18	12.8	11.8	11.6
245.	44.0	41.0	33.5	22.0	12.32	15.0	12.32	12.32	13.0	12.0	11.8
250.	44.6	41.6	34.0	22.3	12.46	15.2	12.46	12.46	13.2	12.2	12.0
255.	45.2	42.2	34.5	22.6	12.60	15.4	12.60	12.60	13.4	12.4	12.2
260.	45.8	42.8	35.0	22.9	12.74	15.6	12.74	12.74	13.6	12.6	12.4
265.	46.4	43.4	35.5	23.2	12.88	15.8	12.88	12.88	13.8	12.8	12.6
270.	47.0	44.0	36.0	23.5	13.02	16.0	13.02	13.02	14.0	13.0	12.8
275.	47.6	44.6	36.5	23.8	13.16	16.2	13.16	13.16	14.2	13.2	13.0
280.	48.2	45.2	37.0	24.1	13.30	16.4	13.30	13.30	14.4	13.4	13.2
285.	48.8	45.8	37.5	24.4	13.44	16.6	13.44	13.44	14.6	13.6	13.4
290.	49.4	46.4	38.0	24.7	13.58	16.8	13.58	13.58	14.8	13.8	13.6
295.	50.0	47.0	38.5	25.0	13.72	17.0	13.72	13.72	15.0	14.0	13.8
300.	50.6	47.6	39.0	25.3	13.86	17.2	13.86	13.86	15.2	14.2	14.0
305.	51.2	48.2	39.5	25.6	14.00	17.4	14.00	14.00	15.4	14.4	14.2
310.	51.8	48.8	40.0	25.9	14.14	17.6	14.14	14.14	15.6	14.6	14.4
315.	52.4	49.4	40.5	26.2	14.28	17.8	14.28	14.28	15.8	14.8	14.6
320.	53.0	50.0	41.0	26.5	14.42	18.0	14.42	14.42	16.0	15.0	14.8
325.	53.6	50.6	41.5	26.8	14.56	18.2	14.56	14.56	16.2	15.2	15.0
330.	54.2	51.2	42.0	27.1	14.70	18.4	14.70	14.70	16.4	15.4	15.2
335.	54.8	51.8	42.5	27.4	14.84	18.6	14.84	14.84	16.6	15.6	15.4
340.	55.4	52.4	43.0	27.7	14.98	18.8	14.98	14.98	16.8	15.8	15.6
345.	56.0	53.0	43.5	28.0	15.12	19.0	15.12	15.12	17.0	16.0	15.8
350.	56.6	53.6	44.0	28.3	15.26	19.2	15.26	15.26	17.2	16.2	16.0
355.	57.2	54.2	44.5	28.6	15.40	19.4	15.40	15.40	17.4	16.4	16.2
360.	57.8	54.8	45.0	28.9	15.54	19.6	15.54	15.54	17.6	16.6	16.4
365.	58.4	55.4	45.5	29.2	15.68	19.8	15.68	15.68	17.8	16.8	16.6
370.	59.0	56.0	46.0	29.5	15.82	20.0	15.82	15.82	18.0	17.0	16.8
375.	59.6	56.6	46.5	29.8	15.96	20.2	15.96	15.96	18.2	17.2	17.0
380.	60.2	57.2	47.0	30.1	16.10	20.4	16.10	16.10	18.4	17.4	17.2
385.	60.8	57.8	47.5	30.4	16.24	20.6	16.24	16.24	18.6	17.6	17.4
390.	61.4	58.4	48.0	30.7	16.38	20.8	16.38	16.38	18.8	17.8	17.6
395.	62.0	59.0	48.5	31.0	16.52	21.0	16.52	16.52	19.0	18.0	17.8
400.	62.6	59.6	49.0	31.3	16.66	21.2	16.66	16.66	19.2	18.2	18.0

NOTE—When rates are not shown in this table for the exact distance, the rates given for the next greater distance will prevail. When these rates and the classification conflict, these rates will govern.

DES MOINES OIL TANK LINE COMPANY,

VS.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

Refusal to switch cars.

Filed September 13, 1888.

September 13, 1888, the Des Moines Oil Tank Line Company filed complaint, stating that their warehouses are on the tracks of the Chicago & Northwestern Railway; that they have a contract with said road under which they have been receiving consignment of tank cars of oil which were switched to their warehouses; that recently, because of their making shipment over the Chicago, Burlington & Quincy Railroad the Chicago & Northwestern Railway refuses to any longer switch cars to their warehouses; and they ask this Board for such relief as is in their power to give.

The attention of the Chicago & Northwestern Railway authorities being called to the complaint on September 18th, Mr. H. R. McCullough, general freight agent, in reply, dated October 3, 1888, says: "That company occupy ground belonging to the Chicago & Northwestern Railway Company, and we have a lease from them, which gives us the privilege of refusing to switch coal oil cars from other roads at Des Moines, under certain circumstances."

In said lease, which is before us, the Commissioners fail to discover any clauses which gives the Chicago & Northwestern Railway Company the right above referred to, of refusing to switch cars for said Tank Line Company; on the contrary, it expressly stipulates that the Chicago & Northwestern Railway Company "shall switch these cars for a reasonable sum."

Section 4, chapter 23, laws of the Twenty-second General Assembly, makes it the duty of all common carriers to "afford all reasonable, proper and equal facilities for the interchange of traffic between their respective lines, and for the receiving, forwarding and switching of cars."

As the Chicago & Northwestern Railway Company has consented to switch the cars of the Oil Tank Line Company, complaint is withdrawn. Case closed.

Des Moines, Iowa, October 19, 1888

A. B. CONDIT, PATON, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

Stock killed.

Filed September 10, 1888.

September 10, 1888, A. B. Condit, of Paton, Iowa, filed complaint against the above road for stock killed June 27, 1888, at a cattle-guard on said road near Paton, and that the company had failed to settle for same. The attention of General Manager St. John having been called to the complaint, by the Board, October 15th, he replied, saying delay was caused by complainant moving the damaged stock from track before section foreman had opportunity to investigate accident, but further stating that the matter had been fully investigated and satisfactorily settled, which is confirmed by statement of complainant of receipt in full for damages. Case closed.

Des Moines, Iowa, November 27, 1888.

ANTEN JANSEN, HAVERHILL, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

Complaint of discrimination in elevator business.

Filed July 18, 1888.

DECISION OF THE COMMISSIONERS.

On July 17, 1888, Anton Jansen of Haverhill, Iowa, entered complaint against the above road for discrimination against him in refusing him permission to construct an elevator on their line of road, for carrying on the grain business, claiming that for three years he had been doing business in the company's elevator at Haverhill, being dismissed on thirty days' notice given the 19th of May, 1888; that he was left with a full set of scales pulleys, cribs, mill, etc., on his hands; that he immediately applied to Superintendent Campbell for permission to construct a grain house on the Chicago, Milwaukee & St. Paul ware house track on one of the vacant lots belonging to the railroad company. Replying to this application that official replies: "I have heard from the freight department, and they have concluded that it is not to the interest of the company to have another grain dealer at Haverhill, consequently cannot give you a location for a grain house."

On the 23d of August the attention of the Chicago, Milwaukee & St. Paul authorities was called by this Commission to the matter, and in a letter of

Boswell Miller, general manager, dated September 7, 1888, the facts set forth in the complaint are conceded and justified on the ground that "Jansen did not do a satisfactory amount of business or such as to justify the expense that the company had been to in providing an elevator of that capacity, or such as was warranted by the situation of Haverhill." Referring to the application for ground for a new elevator, General Manager Miller says: "Jansen did apply to the agent at Haverhill and to our division superintendent for ground on which to erect a house. Our experience with him has not been such as to justify us in granting that permission. We cannot afford to lease our station grounds to parties who are not capable of handling a sufficient amount of business, or in a satisfactory manner."

There is no dispute as to the facts in this case, and the refusal of the company to furnish suitable grounds for the erection of a grain warehouse on the ground of the "lack of ability to handle a large amount of business," we regard as untenable. To give the exclusive right of shipping grain at any point to a single shipper creates a monopoly and is against public policy, and would also be an unjust discrimination against any others who might desire, as in this case, to engage in the grain business. The common carrier is required to treat any and all parties alike, with equal and exact justice, and it is the opinion of the Commission that the Chicago, Milwaukee & St. Paul Railway Company should grant to the complainant ground and facilities to erect suitable warehouse buildings for carrying on the grain business at Haverhill.

Des Moines, Iowa, September 22, 1888.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY

vs.

DAVENPORT, IOWA & DAKOTA RAILROAD COMPANY.

Asking to determine the manner of crossing their railroads at Fulton, Muscatine county, Iowa.

OPINION OF THE COMMISSIONERS.

On September 20, the Commissioners, at the request of the parties, went to the proposed crossing of the Chicago, Rock Island & Pacific Railway Company and the Davenport, Iowa & Dakota Railroad Company, with the attorneys and engineers of the two companies, and looked over the ground, the point selected being a short distance west of the depot grounds at Fulton. An informal complaint was filed by the Chicago, Rock Island & Pacific Railway Company, asking their interference at the point selected for the purpose of preventing a grade crossing.

The reason assigned why a grade crossing at that place was not admissible was, first, that it was dangerous, both roads crossing at a very acute angle,

and there were cuts at points near the crossing and buildings in the town that would obstruct the view of trains; second, the crossing selected was about two hundred feet west of the summit of a grade descending west five thousand feet, the descent being five-tenths of a foot in an hundred, or 25.4 feet per mile, and the stoppage of all trains at this place would materially reduce the number of cars that could be handled by an engine, and that all through freight trains would not only be compelled to stop at this station, but would also be compelled to reduce the number of cars that could be hauled, which, as the traffic of this road was large, was a burden that should not be put upon the road; third, that a crossing at grade is unnecessary, as a good and not expensive line can be secured, making an overhead crossing which will be to the advantage of both roads. The engineer of the Rock Island road presented a map profile and estimate of the line proposed by him. The line involves an ascending grade going north of 28.4 feet to the mile for 4,000 feet to the crossing, and a descending grade from the crossing north of 31.68 feet per mile to a common point on both lines (grade or over crossing) for a distance of 5,200 feet. The general statement above made seems to be mainly agreed upon by both parties other than some questions as to the reduced efficiency of the same power to move a given number of cars of the Chicago, Rock Island & Pacific Railway.

The answer to the complaint is, first, that the Davenport, Iowa & Dakota road is projected for a distance of four hundred miles, running northwesterly through the States of Iowa and Minnesota, and into the Territory of Dakota, and that with the exception of the grade out of the valley of the Mississippi below Davenport, which for some miles is 47.52 feet per mile, the grade will not exceed fifteen feet per mile, and that the company has negotiated its securities on the pledge that no grade on its line of four hundred miles shall exceed fifteen feet per mile, except the ascent from the Mississippi valley which, descending in the direction of the heavy traffic, is not especially objectionable; second, that one of the conditions of the Davenport subscription is that the road be finished and connected with some road not running to Davenport by January 1st, 1889, and that the resources of the company are limited so that the increased expense of building this overhead crossing would prevent it from filling its contracts, and probably defeat its construction.

Mr. Boynton, engineer of the Chicago, Rock Island & Pacific, submits two estimates of cost of construction, the first on the line as located by the Davenport, Iowa & Dakota Company, with grade crossing (exclusive of right of way and fencing), this amounts to \$15,342.50. The second, from and to common points on the first line, on a survey that he has made, limiting, however, the grade to 31.68 feet per mile, instead of fifteen feet. With the same character of work he makes this line cost \$29,758.70, or an increase over the grade crossing of \$14,416.20. The company in addition proposes to contribute \$5,000 toward the payment of this additional cost, and makes this as a part of the proposition to be included in any finding made by the Commissioners. The estimate of the engineer of the Davenport, Iowa &

Dakota road for the over crossing was made retaining the fifteen feet grade as the maximum. The paper either did not come into the hands of the Commissioners or has been mislaid. As remembered, the increased cost over the grade crossing is about \$38,000.

In section three the Commissioners have a "general supervision of all railroads in the State operated by steam * * *," and are required to "examine and inspect each railroad and the manner of its conduct and management with reference to the public safety and convenience." The element of danger at this crossing, which is about the only one that under their construction of the law would give them authority to act in this case, while urged with some force, is secondary to the main issue, and if urged independently they would not regard as sufficient to prohibit a grade crossing. In giving their views of the equities and requirements of this case they are attempting to carry out what was the original design and object of the law, to act as an advisory board, without claiming in this case the authority subsequently conferred by statute to enforce their findings.

The case is one singularly free from complications, and the contest arises from the determination of the complaining party to retain all that it now possesses of its ability to handle a maximum of cars on the grade which the defendant seeks to cross on a level. The defendant claims, and his right is conceded, to cross the line of the older road at such point as it chooses. The road demands a grade crossing for the reason that an over crossing is expensive, and if the maximum gradient is not retained the value of the entire projected line of 400 miles is reduced in its capacity to haul cars. One party desires to retain the capacity it now has, and for a long period has enjoyed, the right to haul over its road a maximum load, the other the right, without extraordinary cost, to keep its grades at this crossing at its maximum. In other words, both parties are contending for the same thing, and each regards as vital to its success to retain the lowest possible maximum of grade. The fact that they are each so tenacious to retain the advantages belonging to their separate locations and gradients, were there no other reason, would go far to convince the Commissioners that the maximum grade, with its full efficiency, should not be disturbed in either case.

What they both are seeking is a leading element in successfully operating railroads. The main lines, with the branches and proprietary roads of the complaining company, that get their outlet over this piece of track, are over nine hundred miles in length, and it is not assuming too much to suppose that the line being constructed may in the future have as great mileage tributary to it, so that the question to be determined is of vital importance to both roads. Section 1285 of the Code says: "Any such corporation may construct and carry its railway across, over or under any railway * * * when it may be necessary in the construction of the same, and in such cases said corporation shall so construct its crossings as not unnecessarily to impede the travel or transportation * * * upon the railway so crossed. * * * Said corporation shall be liable for the damage occasioned by any corporation or party injured by reason of said crossing."

The Commissioners regard the grade crossing as unnecessarily impeding the travel on both roads, and that an over or under crossing should be made if practicable, and under the conditions of traffic the damage of a grade crossing cannot be readily measured. Their views upon this subject are materially strengthened by the opinion of Judge Drummond in the case of *The Chicago & Northwestern Railway vs. The Chicago & Pacific Railway*, Bissell's Reports, volume 6, page 29.

The case in many respects is analogous to this one. The grade at proposed point of crossing was twenty four feet per mile, this 26.2, the curvature was sharp, as in the vicinity of this crossing, and a deep cut shut out from view approaching trains. It was in testimony by locomotive engineers and others that if "All trains were required to stop on that grade that locomotive engines could not start and carry over as heavy trains by at least five loaded cars as they now can, that it would cost about \$13,000 more to construct the overcrossing than the crossing at grade." The judge says this is a "Proper case for determination by a court of equity, that it is the policy of the State to allow a new road to cross an old road at grade in most instances." "There may be and often are circumstances when it would not be consistent with the interests of the railroads themselves or of the public that they should cross at grade."

"The crossing of the road at grade involves a continued, never ending expense and damage to both roads. It can be avoided by one road crossing over the other and the only expense, the element of interest, on the additional cost."

"Now in this case it is said there is quite a steep grade and that one of the circumstances connected with the crossing at grade, namely, the stoppage of trains involves peculiar loss and danger. In such case as that it may be competent for a court of equity to interfere under the provisions of law as they now exist. The mere question of damages to be ascertained by the exercise of the right of eminent domain does not reach the difficulty, therefore it may be a proper case for the interposition of a court of equity." "In case there is any additional expense to the new road I do not say that that expenditure would have to be incurred exclusively by that road. I should be very much inclined to apportion the expense under the circumstances of the case because the old railroad comes in and asks for the interposition of a court of equity and under the equity rule might be required to bear its proper share of the expense because the crossing at an elevation is for the common advantage of both roads."

The cases seem to so nearly agree that all we have quoted from the statement of the case and the opinion (with the exception of evidently less danger, and a greater cost of construction in this case than the other) seems as if made to apply here.

The Commissioners are of the opinion that the situation of the two roads at this place and the conditions require an overhead crossing and advise its construction, following the suggestion of the learned judge that under the equity rule each road should be required to bear its share of the additional

cost, they apportion as the proper division the payment by each company an equal amount of the cost of construction above the cost of the line making the grade crossing, to the points where they become common. They recommend that the actual cost of the grading and bridging of the overhead line above the cost of the grade line be paid in equal proportions by both roads, each should pay fifty per cent of the remaining cost, after the deduction for the cost of the grade line. This work must necessarily be done by the new road. The payments should be made by the senior road monthly on estimates of the engineer in charge of the work. Opportunity should be given the senior road to verify the correctness of the estimates. Payments should be made of the amount of work done in one month on the tenth day of the ensuing month.

The questions involved are fully discussed in the case decided by this Board of the *Illinois Central et al. vs. Waverly Short Line et al.* Commissioners' Reports for 1889, page 576, and the *Hameston & Shenandoah vs. Chicago, St. Paul & Kansas City*, Report of 1887, page 709. The above statement of their views is in line with those heretofore expressed upon the subject.

They have not attempted to analyze the questions raised by counsel, nor have they specially been guided by the authorities presented, but have attempted a solution of the questions on equitable principles, that if acceded to will, they think, reach the results desired with the least expenditure of time and money.

Des Moines, Iowa, October 13, 1888.

J. W. BAXTER, LEWIS, IOWA.

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

Overcharge on stock.

Filed October 4, 1888.

October 4, 1888, J. W. Baxter, of Lewis, Iowa, filed complaint against the above road for overcharge of \$15 00, on two car loads of stock shipped from that point.

In a letter of October 8, 1888, the Secretary of the Commission called the attention of the General Manager, E. St. John, to the complaint. October 13th Mr. Baxter writes to the Board acknowledging satisfactory settlement of the claim. Case closed.

Des Moines, Iowa, October 19, 1888.

W. C. EARLE, WAUKON, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

} Overcharge.

Filed September 25, 1888.

September 25, 1888, W. C. Earle, of Waukon, Iowa, filed complaint of overcharge against the Chicago, Milwaukee & St. Paul Railway Company, on an "Ames Palace Car" of horses to Chicago, \$108 being charged.

The attention of the Chicago, Milwaukee & St. Paul authorities being called to the complaint, they replied, October 20th, that they would investigate the matter. October 29th Board received notice that an overcharge of \$40 is conceded, and voucher for that amount ordered paid complainant. Case closed.

*Des Moines, Iowa, November 15, 1888.*HENRY COKER AND BOARD OF TRADE, COUNCIL BLUFFS,
IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} Discrimination
and overcharge.

Filed October 29, 1888.

October 29, 1888, Henry Coker, of Council Bluffs, Iowa, through the Board of Trade of that city, filed complaint against the Chicago, Rock Island & Pacific Railway Company for unjust discrimination and extortion, setting forth that the rate per ton for coal from Knoxville, Iowa, prior to October 5, 1888, was \$1.91, while to Omaha and other points west of Council Bluffs, it was only \$1.25; that October 5th, the rate to Council Bluffs was reduced in consequence of protests, to \$1.64, leaving a discrimination still of 39 cents a ton in favor of Omaha, and against Council Bluffs; that the said rate is unreasonably high and unreasonably discriminating, and asking relief from the same.

October 29th, the attention of E. St. John, General Manager, was called to the complaint. He replies under date of November 17th: "Concerning the complaint of Mr. Henry Coker, of Council Bluffs, reference to which was made in your favor of October 29th, I understand there was some slight difference between Mr. Coker and our freight agent, and that the same has been amicably adjusted, and I presume you have heard from Mr. Coker to that effect already."

November 20th, Mr. Coker writes to the Board: "I enclose a special tariff issued by the Rock Island road, made expressly to meet the complaint

made by me, through the Council Bluffs Board of Trade, to your Board. You will notice that the rate of freight on coal from Knoxville Junction is reduced from \$1.91 to \$1.15 per ton on steam coal, a difference of 76 cents per ton, and is a great way toward meeting your Commissioners' rate. Also please notice that the discrimination in favor of Omaha is done away with. I also enclose a new rate issued by the Chicago, Burlington & Quincy made on a similar basis. I would suggest to your honorable Board, that, as the roads have made this concession, we may leave the case here on its merits."

This disposes of the complaint, and we deem it only necessary to make the report herein to complete the record of the case.

Des Moines, Iowa, November 22, 1888.

L. ROYCE MALCOLM, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} Damages in transit.

Filed October 29, 1888.

October 29, 1888, Leonidas Royce, of Malcolm, Iowa, filed complaint against said road for damages to machinery in transit from Des Moines, Iowa, to Malcolm, to amount of \$3 65. The company refused to make good the damage at first, but on a statement of claim being forwarded to them by the Commissioners October 30th, Mr. E. St. John, General Manager of the road, replied November 23d, that "the matter had been fully investigated by our claim department, and while the claim was declined at first, on account of the goods having been taken at the owner's risk, it was afterwards reconsidered, and being small in amount, is now in process of adjustment. Voucher has been made and the gentleman will receive his remittance at an early date."

On November 27, 1888, complainant acknowledges satisfaction of claim, and case is closed.

Des Moines, Iowa, November 27, 1888.

JOSEPH YORK, ZENORSVILLE, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

} *Shipping facilities.*

Filed September 6, 1888.

On September 6, 1888, complainant, Joseph York, called at the Commissioners' office and requested that the respondent, the Chicago & Northwestern Railway Company, be required to allow him locations for coal houses at different points on its line and branches. Complainant further stated that he had a coal house at Radcliffe on the grounds of respondent, but having no lease of the ground the respondent company had refused to permit him to use the same in his business of selling coal; that he had applied for a lease at Radcliffe, and the company had made no reply to his application; that he had permission simply of station agent to place his building on the depot grounds; that the station agents on the line were handling the company's coal, and that as soon as complainant placed coal on the market, mined at Zenorsville, on which the rate had been seventy-seven cents, the company reduced the rate on What Cheer coal from one dollar and forty cents to one dollar, while it charged complainant seventy-seven cents from Zenorsville or Gilbert to Radcliffe, a distance of only twenty-five miles; that the present coal rates from Gilbert to Radcliffe are fifty-two cents; that the company had agreed to refund the difference on 300 to 400 tons shipped last fall, but so far had not done so.

The complaint was forwarded to President Hughitt, and Traffic Manager Wicker, on October 21, 1888, replied that instructions had that day been given to issue a tariff of rates on coal from Gilbert to various points which complainant's mines supply, predicated on a rate of fifty-two and one-half cents per ton from Gilbert to Radcliffe, and that instructions had also been given to settle at this rate for any shipments that had been charged at higher rates.

December 3d Mr. York writes that in consideration of a promise made on the part of respondent to furnish grounds for coal houses at all points on its road where he wishes to handle coal, he desires his complaint dismissed. So ordered.

Des Moines, Iowa, December 11, 1888

STATE OF IOWA,
BOARD OF RAILROAD COMMISSIONERS,
Des Moines, October 18, 1888.

MESSRS. LEE & JAMESON, *Adel, Iowa:*

GENTLEMEN—I submitted your statement of situation in regard to the shipment of lumber, lime, etc., to the Commissioners. I here repeat the questions you ask the Board to determine:

First—Whether the Des Moines & Northwestern Railway Company may without violating law, give you from your distributing yards at Adel, a less rate per car load on lumber, sash, shingles, lime, etc., than they give other parties who may ship a car load for the same distance over their road.

Second—Whether a party dealing in large quantities is entitled to any better rates than one who ships a single car.

Section three of the law declares that any special rate, rebate or drawback is unlawful. Section four declares that any preference or advantage given to any person, company, firm or corporation is unlawful. Section twenty-four declares that a higher rate charged for any distance, or for a like quantity of freight at the same point, or from the same point, or for the use of cars, shall be considered unjust discrimination and prohibited by the law, and that competition shall be no excuse for the lower rate. Section twenty-five declares that it shall be unlawful for a common carrier to receive more for transporting one car than it receives per car for any number of cars of a like class of freight, for the same distance.

The Commissioners think this answers your questions fully and that it would be a violation of the law to give your firm the special rates you regard as necessary for the transaction of your business, unless given to all persons who may ship only a car load.

Respectfully,

PETER A. DEY.

IOWA BOARD OF RAILROAD COMMISSIONERS,
Des Moines, September 22, 1888.

W. C. BRYANT, Esq., *Cedar Falls, Iowa:*

DEAR SIR—In reply to your letter of August 30th, would state that section 25 of the laws of 1888, provides that with the consent of the Railroad Commissioners' special rates may be allowed on an agreed number of carloads for the "protection and development of any new industry." Section 29 allows handling property at reduced rates for the "United States, State or municipal governments or charitable purposes, to or from fairs and expositions for exhibition thereat, for the employes and families of employes

or private property or goods for family use of the employes of such common carriers."

It has been the custom of railroads heretofore to carry freight for the construction of churches, school buildings and other benevolent enterprises at reduced rates as worthy objects of special favor and it appears to the Commissioners that a fair construction of section 29 would permit the classification of churches with charitable institutions, provided there be no discriminations as between churches.

Mr. Dey dissents from the conclusion reached by his colleagues that "the practice of carrying freight for the construction of churches" having been the rule "a fair construction of section 29 would permit the classification of churches with charitable institutions." The only exception that he finds to a rigid law (prohibiting them, coupled with several penalties which the Commissioners are not authorized to remit) are contained in the sections above quoted. He understands that it has been the custom for many years for railroad companies to give special rates to any and all persons and objects they choose and that the law was specially framed to do away with this. It states in plain terms the exceptions allowed and gives neither the Commissioners nor the railways any latitude. If the courts should hold that churches are charitable institutions the Illinois Central Railroad Company may safely give you special rates, if not special rates would be in violation of the law. His judgment convinces him that hauling material for building churches does not come within the exceptions made by the law.

By order of the Board.

Very respectfully yours,

W. W. AINSWORTH,

Secretary.

APPENDIX B.

DIGEST OF JUDICIAL DECISIONS.

DIGEST OF JUDICIAL DECISIONS.

DECISIONS OF THE SUPREME COURT OF IOWA RELATING TO RAILROADS DURING THE YEAR.

CASES REPORTED.

Asbach v. Chicago, Burlington & Quincy.
Brooks v. Chicago, Milwaukee & St. Paul.
Baker v. Chicago, Burlington & Quincy.
Bloomfield v. Burlington & Western.
Bulls v. Chicago, Milwaukee & St. Paul.
Buchanan v. Chicago, Milwaukee & St. Paul.
Brockert v. Central Iowa.
Cantillon v. Des Moines & Northwestern.
Crane v. Chicago & Northwestern.
Chase v. Burlington, Cedar Rapids & Northern.
Doran v. Chicago, Milwaukee & St. Paul.
Davidson v. Central of Iowa.
Engle v. Chicago, Milwaukee & St. Paul.
Feron v. Chicago, Milwaukee & St. Paul.
Grimmell v. Chicago & Northwestern.
Godbars v. Chicago, Milwaukee & St. Paul.
Grove v. Burlington, Cedar Rapids & Northern.
Henry v. Minnesota & Northwestern.
Illinois Central v. Hamilton County.
Johnson v. Chicago & Northwestern.
Miller v. Minnesota & Northwestern.
Mejoy v. Chicago & Northwestern.
Merrill v. Marshall County.
Nosler v. Chicago, Burlington & Quincy.
Patten v. Chicago, Milwaukee & St. Paul.
Reed v. Chicago, Milwaukee & St. Paul.
Ross v. Chicago & Northwestern.
Rhins v. Chicago & Northwestern.
Swan v. Burlington, Cedar Rapids & Northern.
Schmidt v. Burlington, Cedar Rapids & Northern.
Templin v. Chicago, Burlington & Quincy.

Vallean v. Chicago, Milwaukee & St. Paul.
 Walt v. Burlington, Cedar Rapids & Northern.
 Wooster v. Chicago, Milwaukee & St. Paul.
 West v. Chicago & Northwestern.
 Whalen v. Chicago, Rock Island & Pacific.
 Yarrish v. Chicago, Rock Island & Pacific.
 Young et al. v. Webster City & Crooked Creek Railroad et al.

DECISIONS.

RIGHT OF WAY

Right of way through plaintiff's land was granted for railroad purposes on condition that the company would construct and maintain a "passway" for cattle and teams under the railroad. No valid deed was ever executed by plaintiff to the company. The company, however, made the passway, and the same was used by plaintiff for about twenty years. The railroad afterward was sold on foreclosure, and passed into the hands of defendants. In an action to restrain defendant from destroying the passways, held, that its occupancy by the plaintiff was sufficient to charge the defendant with notice of the plaintiff's rights thereto arising from the agreement, and the defendant cannot claim and occupy the right of way upon any other conditions than those fixed in the original agreement — *Wait v. Burlington, Cedar Rapids & Northern Railway Company*, 34 N. W. Reporter, 457.

AID TO RAILROADS.

Acts Sixteenth General Assembly of Iowa, chapter 123, requires that the notice of a railroad aid tax, to be voted shall specify the line of railroad to be aided. Held, that a notice naming the railroad, and giving location of line in direction and terminal points, fulfills the requirements of the statute. *Yarrish v. Cedar Rapids, Iowa Falls & Northwestern Railway Company*, 31 N. W. Reporter, 417.

ACCIDENTS AT CROSSINGS.

Held, That while it is the duty of the men in charge of a train, approaching a street crossing in a city where there is an ordinance limiting the speed of trains within the corporate limits to six miles an hour, to ring the bell in the manner required by statute, and to run at a speed not to exceed six

miles, and a person about to pass over the crossing has the right to expect them to do so, yet this does not excuse the person from the exercise of ordinary care. *Nosler v. Chicago, Burlington & Quincy Railway Company*, 34 N. W. Reporter, 850.

STOCK KILLED.

Cattle were killed by a railroad train. It being undisputed that the engineer, after discovering the cattle on the track, had time to stop the train before the accident. Held, that it is not error to exclude evidence as to the precise time when he first discovered the cattle. Defendant asked the court to instruct the jury, "unless you find that the engineer, in the exercise of ordinary prudence, was bound to anticipate that the heifer would stay on the track or run into the cattle guard, your verdict should be for the defendant." Held, that the instruction was properly refused; it being the duty of the engineer to stop the engine if he had a reasonable apprehension that the heifer would remain on the track. *Grimmell v. Chicago & Northwestern Railway Company*, 34 N. W. Reporter, 758.

STOCK KILLED.

Plaintiff's teamster put his mule in plaintiff's stable near the track within the city limits, fed it and went away for twenty minutes, leaving the mule unfastened and the stable door open, that the mule might go at will to a watering place near by to drink. During the teamster's absence the mule wandered onto defendant's track, and was killed by negligence of the persons in charge of the train.

Held, that the mule was not running at large with the permission of the owner, within the meaning of an ordinance providing that it shall "be unlawful to permit any mules * * * to run at large upon any of the streets" of the city, and that plaintiff was not guilty of contributory negligence. *Doran v. Chicago, Milwaukee & St. Paul Railroad Company*, 34 N. W. Reporter, 619.

SETTING OUT FIRE.

In an action against a railroad company for damages caused by fire under section 1289 of the Code, providing that "any corporation operating a railway shall be liable for all damages by fire that is set out or caused by operating of any railway, and such damage may be recovered by the party dam-

aged in the same manner," the petition or notice from a justice's court which alleges that the damage was caused "by fire from an engine of the defendant," and sets forth the amount of damages, is sufficient, though it does not allege that the fire was caused by defendant's negligence. *Ross v. The Chicago & Northwestern Railway Company*, 34 N. W. Rep., 450.

SETTING OUT FIRE.

In an action against a railroad company for damages caused by setting fire to plaintiff's grass and locust grove, the plaintiff, after testifying that he had examined the grove since the fire, was asked: "What effect had the fire on it?" *Held*, that the question was proper. *Brooks v. The Chicago, Milwaukee & St. Paul Railway Company*, 31 N. W. Rep., 805.

POWER OF PRESIDENT TO CONTRACT.

The president of a railroad company has no power, by virtue of his office simply, to let a contract, on behalf of the company, for the construction of its road. *Templin v. Chicago, Burlington & Quincy Railway Company*, N. W. Rep., 634.

MUNICIPAL AID TO RAILROADS.

A township voted a tax in aid of defendant railroad, payable when a certain number of miles of the road had been built, in return for which each tax-payer would be entitled to a certain number of shares of stock. Before the construction was begun defendant contracted with another railroad company, stipulating that before a certain date it would complete fifty miles of its road to a junction with, and then sell all of its property to, the latter railroad, taking its stock in payment. This contract was signed and approved by the officers and directors of both companies, but never submitted to the stockholders of either. Over a year later, after defendant had built miles sufficient to earn the voted tax, and had finished the stipulated fifty miles, the agreement for sale was cancelled by the officers of both companies and the cancellation approved by the stockholders of defendant company. On the same day a formal conveyance of all its property was made by its officers and stockholders to the connecting road. The connecting road furnished the money to build defendant's line, and before the conveyance practically owned all its stock. *Held*, that defendant's contract to con-

vey all it had to the connecting road amounted to a sale and disposal of all of defendant's road and property, and, as this was accomplished before the tax was earned, payment of the tax could not be enforced. *Held*, also, that the tax-payers were not obliged to take the stock of the connecting road instead of stock in defendant company. *Canillon v. Dubuque & Northwestern Railway Company*, 35 N. W. Rep., 629.

ASSESSING RAILROAD PROPERTY.

Code of Iowa, sections 1317-1322, provides for the valuation of railroad property by the Executive Council, and makes it the duty of such Council to transmit to the county auditor of each county a statement showing the length of track in each county, etc., and the rate per mile of assessment. It is then made the duty of the board of supervisors to determine the length of the main track and the assessed value of such railway lying in each city, township or lesser taxing district in their county. Section 1322 provides that all such railway property shall be taxable upon said assessment at the same rates, by the same officers and for the same purpose as the property of individuals within such counties, cities, etc. Chapter 16, title 4, section 4 provides that agricultural lands within city limits shall not be taxed for city or town purposes. *Held*, that the boards of supervisors do not assess the railroad property lying within their respective districts, but fix the proportion of the aggregate assessment made by the council, which shall be subject to the local taxes of those districts, and the provisions of chapter 10, title 4, section 4, do not apply to property of this character. *Illinois Central Railway Company v. County of Hamilton*, N. W. Rep., 238.

NEGLIGENCE; STOCK KILLING.

The special findings of the jury showed that defendants were not running their engine in a careful manner, but were running it negligently and carelessly.

Held that the verdict for the full value of the cattle killed could be sustained on this ground regardless of the controverted question as to whether the fence of the company was kept up properly. The evidence showed that a train which killed plaintiff's cattle struck them in the night; that it was a moonlight night; that there had been a storm the preceding day, which in many places knocked down the railroad fences, of which the train men were aware; that from the position in which the cattle were found, the train must have been running at a high rate of speed.

Held that the evidence justified the finding that the train was carelessly and negligently managed. *Baker v. Chicago, Burlington & Quincy Railroad Company*, N. W. Reporter, 480.

FIRES.

Where the evidence in an action against a railroad company for damages sustained by a fire alleged to have been started on its right of way, tended to show that the fire did start there, an instruction submitting the question as to where it started, and whether the company negligently allowed combustible matter to accumulate on its right of way, was warranted. Under Code of Iowa, section 1289, in an action against a railroad for setting a fire on its right of way, the fact that the plaintiff was guilty of negligently exposing certain stacks of hay, by failing to plow around them, and thus contributed to his loss, is not material, as under that statute plaintiff's contributory negligence will not release defendant from liability.

An instruction that if the engine which set the fire in question set several successive fires on the same day and trip this should be regarded as evidence that the engine was not properly constructed, or in good repair, or was improperly used, is not erroneous. *West v. Chicago & Northwestern Railway Company*, N. W. Reporter, 479.

MUNICIPAL AID.

Certain townships voted taxes in aid of the construction of railroads which were levied and the whole, except a little over three per cent, was paid to the railway company's assignees. The balance was paid into the county treasury as a commission for the collection of the tax. Code, section 3793, provides that the treasurer's commission shall be paid "out of the county treasury," and Acts Sixteenth General Assembly, chapter 124, under which the tax was voted and levied, made no mention of such commission being deducted from same.

Held that it was not to be deducted from the tax collected. After the collection and payment into the county treasury of taxes voted by a township in aid of a railway, the county cannot set up the defense that the railway company had sold and disposed of its property and franchises before the taxes became due. *Merrill v. Marshall County*, 36 N. W. Reporter, 778.

STOCK KILLING.

A steer, with 80 other cattle, was being herded by a boy who left them, and with another boy returned and, without noticing the steer in question, which had separated from the rest, drove the cattle hurriedly across the railroad track to avoid an approaching train, leaving the steer behind.

Held that the steer was running at large, within the meaning of the Code of Iowa, section 1289. *Valleau v. Chicago, Milwaukee & St. Paul Railway Company*, 36 N. W. Reporter, 760.

RELOCATION OF ROAD.

Plaintiff for himself and other tax payers and voters of Polk City, Madison township, Iowa, brought an action of *mandamus* to compel the relocation of a railroad which had formerly been run to Polk City, and to aid in the construction of which a tax was voted and paid by Madison township on condition that the road should be constructed and operated through Polk City, but which was afterward changed so as to run about two miles distant: Held, that it was not sufficient for plaintiff to show private damage to himself and others by such change, but that he must show that the general public, who used said road has been injured. *Crane v. Chicago & Northwestern Railway Company*, 37 N. W. Reporter, 397.

PERSONAL INJURY.

Plaintiff was a civil engineer in charge of laying track on a new line of road for respondent. That while riding over the road on his way to the work he was injured by the derailment of the train; that at the place of accident the road-bed was soft and spongy, with no ditches for the escape of surface water, and that the train was running at a high rate of speed. Held, that though plaintiff offered no evidence as to the rate of speed at which a train could be run with safety over a track in such defective condition, and did not show that the rate of speed at which the train was running was dangerous, the jury were the proper judges as to whether the rate of speed was dangerous, and also as to whether plaintiff was guilty of contributory negligence in riding in the tool car of the train, a place of special danger in case of accident, owing to the position of the car in the train and the fact that it was somewhat out of repair. *Meloy v. Chicago & Northwestern Railway Company*, 37 N. W. Reporter, 335.

PERSONAL INJURY.

Plaintiff who was struck by a train while driving across a railroad track, testified that no bell was rung on approaching the crossing, and that if it had been rung he could have heard it, and his team would not have gone on the crossing. Several other witnesses who were near and heard the crash of the collision, testified that they did not hear the bell. The engineer and fireman and another train man testified that the bell was rung. Held, that whether the bell was rung was properly a question for the jury; also that when one approaches a railroad crossing slowly looking and listening for trains, his view of the track being obstructed, his failure to see an approaching train, or to stop his team to look and listen therefor before reaching the

track, is not contributory negligence *per se*. That it is negligence for a railway company to obstruct a street crossing, so as to deprive travelers approaching the crossing of an unobstructed view of the full width of the street. *Reed v. Chicago, St. Paul, Minneapolis & Omaha Railway, N. W. Reporter, 149.*

STOCK KILLING.

Under Code of Iowa, section 1289, making a railroad company liable for killing stock where its track is unfenced, a showing that a horse which fell from a bridge was seen dead near the bridge in the evening of a day near August 1st, not being seen there by a passer-by at 3 P. M. of that day; that on the evening of August 1st, a train stopped near the bridge and that the horse was exceedingly timid about a railway track, is insufficient to show that the horse was driven on the bridge by a train, which in connection with the want of a fence, was the cause of the injury. *Ashbach v. Chicago, Burlington & Quincy Railway Company, 37 N. W. Reporter, 182.*

In action for killing stock on railroad track when the evidence shows that the stock passed to the through a gate in the railroad fence which had been open for about thirty-six hours before the killing, and was not known to be closed for several days prior thereto, and that defendant inspected its road at that place but once a week, the case should go to the jury on the question of defendant's liability, it being the defendant's duty to use due care to keep the gate closed. *Wait v. Burlington, Cedar Rapids & Northern Railway Company, 37 N. W. Reporter, 156.*

FINES.

In an action against a railroad company for damages caused by a fire set out by the company, the court charged that "in order for defendant to escape from the liability to plaintiff's damages raised by Code, section 1289, making proof of the injury *prima facie* proof of negligence, it is incumbent on defendant to establish by a preponderance of evidence that defendant was in nowise negligent or in fault in setting out the fire which destroyed plaintiff's property, and so far as causing said fire was concerned, it operated its railway in a reasonably careful and prudent manner." *Held*, that this instruction required no more than "ordinary care and diligence" on the part of the defendant and construed as a whole, is correct. Section 1289 of the Code raises a *prima facie* presumption of negligence upon proof of an injury by fire by a railroad company in the operation of its road, and this presumption is one of liability, which cannot be overcome except by

proof that the company was not guilty of negligence in the matters which were the immediate cause of the injury. *Engle v. Chicago, Milwaukee & St. Paul Railway Company, 37 N. W. Reporter, 6.*

CONTRIBUTORY NEGLIGENCE.

In an action against a railroad company for injuries caused by the collision of an engine with plaintiff's wagon at a crossing, it appeared that plaintiff attempted to cross the track in a one-horse wagon, after dark; that the engine with which he came in collision had a head-light brightly burning in full view of plaintiff when he reached a point fifty feet from the crossing; that from such point to the crossing he could have seen the headlight three hundred and fifty feet distant; that he was driving a gentle horse; and that there were no complicating circumstances to excuse his not seeing it. *Held*, that plaintiff was guilty of contributory negligence, and could not recover. *Bloomfield v. Burlington & W. Ry Co., 38 N. W. Reporter, 481.*

STOCK KILLED.

In action against a railroad for the killing of stock, the negligence of plaintiff in driving them across the track without stopping to look or listen for an approaching train becomes immaterial when the train men of the railroad failed to use ordinary care to avoid the accident after the danger was or should have been discovered. *Wooster v. Chicago, Milwaukee & St. Paul Railway Company, 38 N. W. Reporter, 425.*

STOCK KILLED.

Plaintiff opened the fence along defendant's railroad at a point where the wires composing it terminate, and, as he claimed, again fastened the wires to the post as they were before. The cattle returned upon the track through the place where the opening had been made and were injured by defendant's train; but the wires were found not broken, but unwrapped from the post. It appeared that cattle had never broken through the fence at that point before. *Held*, that defendant was not negligent with reference to the condition of the fence, nor liable for injury to the cattle in the absence of negligence in running its train. *Davidson v. Central Iowa Railway Co., 39 N. W. Reporter, 163.*

MASTER AND SERVANT.

A railway company employed a contractor to build its road and agreed to furnish the motive power and operate the construction trains. The contractor was to handle all the material and build a certain number of miles per month. *Held* that the company's engineer on a construction train was not under the control of the company, but under the contractor, and that the company was not liable for injuries caused by negligence of the engineer in too rapidly operating the train. *Miller v. Minnesota & Northwestern Railway Company et al.*, 39 N. W. Reporter, 188.

CONTRIBUTORY NEGLIGENCE.

Plaintiff, a brakeman, descended from defendant's moving train, and ran to a standing car, to couple it to a train in obedience to an order from the conductor, who indicated that he would go upon the train, apply the brakes and reduce its speed, as was his custom in such cases. Plaintiff, when he was injured in making the coupling, supposed that the conductor had performed his duty and slackened the speed of the train, though he might have seen by glancing back on descending from the train that the conductor had not gone upon it, and might have seen that the speed was not lessened had he noticed the approaching cars. *Held*, that a finding that plaintiff was not guilty of contributory negligence would not be disturbed. *Henry v. Sioux City & Pacific Railway Company*, 39 N. W. Reporter, 193.

NEGLECTANCE OF FELLOW SERVANT.

Plaintiff was engaged as a "car catcher" in defendant's yard, with him were employed a foreman and another "car catcher" and a "switch thrower." It was the duty of the "car catchers" to ride the cars "cut off" to their destination and to notify the "switch thrower" when the cars failed to clear adjoining tracks. The "switch throwers" duty was to throw the switch under direction of the foreman and notify him when the track was clear for another "cut off cars." On the night of the accident complainant's companion had gone down on a "cut off of cars" and after the "switch thrower" had announced "all right," the foreman started another car which plaintiff attempted to board by climbing a ladder on the forward end, there being none on the side, when the car collided with the cars taken down by his companion on an adjoining track which had not cleared the track on which plaintiff's car was running. The night was very dark and the car on which complainant was riding did not belong to defendant company. *Held*,

that an instruction for defendant attributing the accident to the darkness of the night, or the construction of the car ignoring the negligence of the other employes was properly refused. *Chase v. Burlington, Cedar Rapids & Northern Railway Company*, 39 N. W. Reporter, 198.

MUNICIPAL AID.

A petition for and notice of an election, stated that the question to be submitted was whether aid should be voted for the construction of a railroad between Webster City and a point on the line of the Webster City & Crooked Creek Railroad in Webster county. The petition further stated that the road should be completed so that trains could be run from Webster City to Lehigh, which was a station on the line of the Webster City & Crooked Creek Railroad by a stated time or the tax would be void. *Held*, that the notice did not require a continuous and independent line of road to be built to Lehigh, but only a junction with the Webster City & Crooked Creek Railroad. *Young et al v. Webster City & Crooked Creek Railroad Company et al.*, 39 N. W. Reporter, 234.

STOCK KILLED.

Section 1289 of the Code of Iowa provides that a railroad company that fails to fence its road against "live stock running at large" at all points where such right to fence exists, shall be liable for stock killed by reason of such want to fence, etc., and that "the operation of trains upon depot grounds necessarily used by the company and public where no such fence is built at a greater rate of speed than eight miles an hour, shall be deemed negligence, and render the company liable under this section" does not apply to the killing of a horse while being driven by its owner across the track within the limits of the depot grounds. *Johnson v. Chicago & Northwestern Railway Company*, 39 N. W. Reporter, 242.

FIRES—NEGLECTANCE.

In an action for the destruction of hay by fire, the petition alleged that defendant negligently, by means of fire from its locomotive engine set out the fire. *Held* that it was proper to give an instruction requiring the jury, in order to find for defendant to find not only that the engine was properly equipped, but also that defendant's servant in charge were competent and skillful, and that the engine was properly operated. *Bullis v. Chicago, Milwaukee & St. Paul Railway Company*, 39 N. W. Reporter, 245.

STOCK KILLED.

A team of horses attached to a sleigh, and wandering on the prairie at night, driven by a man in an unconscious, drunken stupor, does not constitute "live stock running at large" within the meaning of Code of Iowa, section 1289 providing that for failure to fence a railroad the railroad company shall be liable for damages to such stock. *Grove v. Burlington, Cedar Rapids & Northern Railway Company*, 39 N. W. Reporter, 248.

MANDAMUS.

Mandamus will not lie against a county treasurer to compel him to pay over to a railway company funds received by his predecessor for the benefit of the company and transferred by him to the county fund, in the absence of proof that the money was ever received by defendant from his predecessor, or is presumptively in his possession. *Minneapolis & St. Louis Railway Company v. Becket, County Treasurer*, 39 N. W. Reporter, 260.

OBSTRUCTED WATER COURSES.

Equity may grant an injunction restraining a contemplated obstruction to the flow of a stream, without any averment or proof by complainant that the defendant is insolvent. *Moore v. Chicago, Burlington & Quincy Railway Company*, 39 N. W. Reporter, 390.

ACCIDENTS AT CROSSINGS.

Plaintiff stopped her horse and buggy about half a block from the railroad crossing to wait an opportunity to cross and was signaled by the flagman stationed at the crossing to drive over. When the horse had nearly reached the track the flagman called to plaintiff to stop on account of an approaching train, which she did, but the horse became frightened and overturned the buggy, injuring the occupants. Plaintiff heard the ringing of a bell on an approaching train, and the other occupants of the buggy saw the train as they drove up to the track, but there was evidence that if the flagman had abided by his original signal they would have passed over in safety. Held that the court was not warranted in instructing the jury to find for the defendant railroad company. *Buchanan v. Chicago, Milwaukee & St. Paul Railway Company*, 39 N. W. Reporter, 663.

STOCK KILLED.

The Iowa act, making railroad companies liable in double damages for stock killed upon unfenced track, does not impose upon them the duty to build fences so high that they will never be covered by snow, nor that of removing the snow-drifts from the fences. *Patten v. Chicago, Milwaukee & St. Paul Railway Company*, 39 N. W. Reporter, 708.

ABANDONMENT OF RIGHT OF WAY.

Under section 1290 of the Code, by which, if a right of way shall not be used or operated for a period of eight years, the land shall revert, a re-entry within the eight years by a railroad company upon its right of way, for the purpose of rebuilding its road, is not a trespass. *Fernow v. Chicago, Milwaukee & St. Paul Railway Company*, 39 N. W. Reporter, 899.

STOCK KILLED.

Plaintiff's mare was found dead in a cattle-guard, lying partly on her back with her feet elevated. A train had passed some time before, but there was no direct evidence that the mare was on or near the road at that time, or that she was struck by the train or was frightened by it and ran into the cattle-guard. The guard was not deep enough to have allowed the train to pass over her while in it without killing her or injuring her in parts of her body which showed no injury. Held, that a finding that the mare was thrown into the guard by the train was not warranted. *Brockett v. Central Iowa Railway Company et al.*, 39 N. W. Reporter, 811.

PERSONAL INJURY.

In an action against a railroad company for personal injury caused by the backing of defendant's train in response to a signal from an unknown person; the conductor of the train having testified that while standing upon the depot platform he heard the bell ringing, and it caused him to turn and face the engine; it is error to permit him to state upon cross-examination that the ringing of the bell surprised him and that he was not expecting it, such evidence having a tendency to show that the act was unusual and surprising and therefore tending to show negligence. *Godbers v. Chicago, Milwaukee & St. Paul Railway Company*, 39 N. W. Reporter, 871.

NEGLIGENCE.

Petition stated that in attempting to make a coupling, plaintiff signalled the person in charge of the engine to "slow up"; that immediately another brakeman gave a signal to "back up," which was obeyed, and that by reason of the negligence of the brakeman and the person in charge of the engine, plaintiff was injured. *Held*, that there being no evidence that the brakeman in giving the signal to "back up" was negligent, that issue was properly withdrawn from the jury, and the single question of the negligence of the person in charge of the engine submitted. *Whalen v. Chicago, Rock Island & Pacific Railway Company*, 39 N. W. Reporter, 894.

STOCK KILLING.

In an action against a railway company for killing plaintiff's horses, alleged to have gone on the track through a break in defendant's fence which inclosed its yard, the question whether it was defendant's duty to fence its track was properly submitted to the jury. *Rhines v. Chicago & Northwestern Railway Company*, 39 N. W. Reporter, 912.

PERSONAL INJURY; HIGHWAY CROSSINGS.

Plaintiff's intestate, in attempting to drive over a railroad crossing in which were ten tracks, distant from each other about four feet, was struck by a train while on the last track, and killed. Cars standing on the track prevented him from seeing the approaching train until he had passed the seventh track, and the jury found that he would have passed safely over had the train not been running at a higher rate of speed than was allowed by city ordinance. The crossing was planked, and there was nothing to cause delay in passing on it. *Held* that, being a resident of the city, intestate would be presumed to have known of the ordinance, and had a right to presume it would be obeyed, and was not negligent in attempting to cross after seeing the train. *Schmidt v. Burlington, Cedar Rapids & Northern Railway Co.*, 39 N. W. Reporter, 916.

DIGEST OF DECISIONS OF INTER-STATE COMMISSION
SINCE LAST REPORT.

REASONABLE RATE ON FLOUR.

When the act to regulate commerce took effect the grain and flour rate to Chicago from Minneapolis, Red Wing and Lake City on the main line of the Chicago, Milwaukee & St. Paul Railway was fifteen cents per hundred pounds, and from Mazeppa, a station on the narrow gauge branch line of said road it was seventeen cents per hundred pounds. These rates have been reduced to seven and one-half and twelve and one-half. *Held*, that without other testimony than that afforded by a comparison between these rates twelve and one half cents from Mazeppa will not be declared unreasonable and unlawful under the first section of the act to regulate commerce.

Rates and charges, not unreasonably high of themselves, can be so adjusted in their relations to each other as to give the undue preference and produce the unreasonable advantage which the third section of the act makes unlawful.

If a railway company, in establishing charges on different divisions and branches of its road, so adjusts them as to divert trade and business to one locality, which, naturally, under an equitable adjustment of charges would go to another, such preference for one place and disadvantage to another is not excused or made lawful by the fact that some of such charges are not entirely voluntary, but result from competition between carriers. *Raymond v. Chicago, Milwaukee & St. Paul Railway Co.*, Int-State Com. Rep., Vol. 1, 230.

WATER COMPETITION.

The mere fact that a point is situated upon a navigable stream, *held* not sufficient of itself to justify the lesser charge for a longer haul to such a point.

Competition by water, to be sufficient to justify an exception under section four of the act should be actual, of controlling force, and in respect to traffic important in amount.

Discrimination under section two and prejudice and advantage under section three when water competition is brought forward as a justification, require the same measure of proof.

Through rates and through bills of lading given on other commodities and to other points similarly situated, should be given to Opelika on cotton, no excuse being shown for refusing same. *W. O. Harwell et al. v. Chicago & Western Railway Co. and Western Railway Co. of Alabama*, Vol. 1, 236, Rep. Int.-State Com.

ELEMENTS MAKING A REASONABLE RATE.

In determining what is a just and reasonable rate for a particular commodity, the Commissioners will take into consideration the earnings and expenses of operation, the rates charged upon the same commodity by other roads as nearly similarly situated as may be, the diversities between the railroad in question and such other railroads, the relative amount of through and local business, the proportion borne by the commodity in question to the remainder of the local traffic, the market value of the commodity and its gradual reduction, the reductions made by the carrier upon other articles which are consumed and necessarily required by the producers of the article in question, and all other circumstances affecting the traffic of itself, and as related to other considerations entering into the charges of the carrier. *Evans v. Oregon Railway & Navigation Company*, Vol. 1, 325, Rep. Int.-State Com.

SEPARATE CARS FOR COLORED PEOPLE.

Colored people may properly be assigned separate cars on equal terms. Such a separation of the races does not create undue prejudice or unjust preference.

Complainant, a colored man, paid the same fare as other first class passengers, and it was only fair dealing and common honesty that he should have the security and convenience of travel for which his money had been taken. Colored people who buy first class tickets must be furnished with accommodations equally safe and comfortable with other first class passengers. *Council v. The Western & Atlantic Railroad Company*, Inter-State Com. Rep., Vol. 1, 339.

EXPRESS COMPANIES: THEIR RELATION TO THE "ACT."

Express business conducted as a branch of the railroad company, held to be subject to the "act."

Express business conducted by an independent organization, acquiring transportation rates by contract, held not to be described in the "act" with sufficient precision to warrant the Commission in taking jurisdiction thereof. Int.-State Com. Rep., Vol. 1, 349.

NECESSARY EQUIPMENT.

Where, according to its usual experience, a railroad company has sufficient equipment to meet the demands upon it, and to move, without unreasonable delay, the freights offered, but by reason of unusual circumstances for which the company is not in fault, freights have accumulated to an exceptional extent, and are then offered in extraordinary quantities, the company is not chargeable with any violation of law because of its proving unable to respond at once to all calls, and to furnish cars as rapidly as shippers demand them.

Nor does it violate any law by refusing to allow its cars to be sent off its line to distant points when the business offered on its own line keeps them fully occupied.

When by reason of extraordinary circumstances a railroad company cannot promptly meet all calls for cars it should furnish them ratably and fairly to all shippers, in proportion to the freights offered by them respectively, until the emergency has passed and it is again enabled to move promptly all the freights tendered. *Riddle, Dean & Co. v. P. & Lake Erie Railroad Company*, 1 Vol. Int.-State Com. Rep., 374.

CLASSIFICATION.

Classification of railroad ties should correspond with that of other rough lumber.

Producer of railroad material is entitled to sell it when he wishes, in the best available market. Common carriers are forbidden to attempt to prevent this by applying disproportionate or unreasonable rates. *Reynolds v. Western New York & Pennsylvania Railway Company et al.*, 1 Vol. Inter-State Commissioner's Report, 393.

DISCRIMINATIONS.

It is not a ground of complaint against a railroad company that it equalizes its rates as between small and large towns, even though the effect may be prejudicial to the large towns, which before had been specially favored. The spirit and purpose of the act to regulate commerce requires that when the circumstances and conditions will fairly admit of it, the charges to all points for a like service should be made relatively equal. When the reasonableness of the rates is in question, the charges made on long through lines cannot form a just basis for comparison with local rates for relatively short distances.

A carrier is not made responsible for rates made by a connecting road because merely of its giving them in connection with its own rates to parties desiring to make through shipments.

A carrier is not compellable by law to give to the merchants of a town on its line the privilege of shipping their goods from the point of purchase to their own locality, and again from thence to the place at which the goods may be sold by them, at the same rate which would have been charged had there been but one shipment from the point of purchase to the point of ultimate delivery. The fact that a refusal to give the through rate as for one shipment operates prejudicially to the town desiring the privilege and favorably to another town, does not make the refusal operate as unjust discrimination when the carrier applies the same rule to all towns and accords this privilege to none.

Discrimination must consist in the doing for or allowing to one party or place what is denied to another; it cannot be predicated of action which is impartial. *D. S. Crews et al. v. R. & D. Railroad Company*, 1st Vol. Inter-State Commissioner's Report, 401.

COLORED PASSENGERS.

Passengers paying the same fare upon the same railroad train, whether white or colored, are entitled to equality of transportation in respect to the character of the cars in which they travel, and the comforts and conveniences supplied. Separation of white and colored passengers paying the same fare is not unlawful, if cars and accommodations equal in all respects are furnished to both, and the same care and protection of passengers observed. By requiring the petitioner who had paid a first class fare, to ride in a half car set apart for colored passengers, with accommodations and comforts inferior to the car for white passengers in the same train, who paid the same fare, and without the protection against annoyances furnished to white passengers, the railroad company subjected him to undue and unreasonable prejudice and disadvantage, in violation of the third section of the "act." *Cromwell and Martin v. Georgia Railroad Company*, Int.-State Com. Rep., Vol 1, 428.

RELATIVE REASONABLENESS OF RATES.

The relative unreasonableness of rates on shipments from western points to cities on the Atlantic seaboard is to be determined by all the circumstances and conditions that affect the traffic to the respective points between which the rates are questioned, and not solely by one standard of comparison. The length and character of the haul, the cost of the service, the volume of business, the conditions of competition, the storage capacity and the geographical situation at the different terminal points, are all elements of importance bearing upon the relative reasonableness of the respective charges for transportation. The fact that the export rates through Boston, and the rates on merchandise intended for coastwise points east of Portland and the west bound rates from Boston, have been made by carriers the same as corresponding New York rates is not controlling in determining the reasonableness of east bound Boston local rates. *Boston Chamber of Commerce v. Lake Shore & Michigan Southern Railway Company et al.*, Int.-State Com. Comr's Rep., Vol. 1, 436.

CLASSIFICATION.

Ordered that Pearlline be placed in fifth class in shipments from New York to Atlanta. *Pyle & Sons v. East Tennessee V. & G. Railroad Company*, 1 Vol. Inter State Com's Report, 465.

JOINT HAULS. DECREASED RATE PER TON PER MILE.

In the nature of things joint rates on long hauls usually are, and as a rule should be, lower in proportion to distance than local rates on short hauls.

As a rule the aggregate charge is continually increasing the further the freight is carried, the rate per ton per mile is constantly growing less. *Farrer & Co. v. East Tennessee, V. & G. Railway Company, et al.* Vol 1, Inter State Com's Report, 480.

INTER-STATE ROADS.

A railroad company, chartered by the State of Tennessee, owns a short road wholly in that State, but has never owned any rolling stock nor operated its road. Held, that a road used and operated as a means of conducting inter-state traffic in coal by companies owning connecting inter-state roads, that the short road thus used is one of the facilities and instrumen-

talities of inter-state commerce, and the carriers using it are subject to the provisions of the act to regulate commerce. *Heck & Petree v. East Tennessee Railroad et al.*, Vol. 1, Inter-State Com's Report, 495.

TANK CARS.

It is properly the business of the carrier by railroad to supply the rolling stock for the freights he offers or proposes to carry, and if the diversities and peculiarities of traffic are such that this is not always practicable, and consignors are allowed to supply it for themselves, the carrier must not allow its own deficiencies in this particular to be made the means of putting at unreasonable disadvantage those who make use in the same traffic of the facilities it supplies. *Geo. Rice v. L. & L. Railroad Company*, 1 Vol. Int.-State Com's Report, 593.

PREFERENCE.

Regular patrons are not entitled to preference in the use of equipment of common carriers. The public must be justly and equally served. *Riddle, Dean & Co. v. New York, Lake Erie & Western Railway Company*, 1 Vol. Int.-State Com's Report, 594.

MILEAGE RATES.

The fact that the rates of a railroad company are not established on a mileage basis does not necessarily make out their illegality or injustice. *La Crosse Manufacturing Jobbers Union v. Chicago, Milwaukee & St. Paul Railway Company et al.*, 1 Vol. Int.-State Com's Report, 629.

UNDERBILLING.

Underbilling, a device by which a shipper pays for the transportation of a less quantity of freight than is actually shipped, is forbidden by the Act to Regulate Commerce. Carriers should be held, and in turn should hold every agent, responsible for the shipment of goods at exact weights and correctly classified. Vol. 1, Int.-State Com's Report, 633.

INDEX.

A.

	PAGE
ACCIDENTS—	
Investigation of, near Pacific Junction	107
near Dow City	109
near Malvern	110
near Creston	111
near Wapsipinicon River	114
near Krum	116
to persons	94, 96
from coupling cars	35
falling from trains	36
getting on and off moving trains	36
stealing rides	36
walking on track	36
ADAMS, TAYLOR AND MONTGOMERY COUNTIES, CITIZENS OF, vs. C. B. & Q. R. R. CO. AND C. ST. P. & K. C. R'Y.	747
ADJUSTMENT OF COMPLAINTS	625
AMUNDSEN, HELGA, vs. C. & N. W. R'Y.	738
ARNOLD, J. M., vs. C., B. & Q. R. R.	731
AURELIA, COAL DEALERS OF, vs. ILL. CENT. R. R.	677

B.

BAILEY, J. S., vs. CENTRAL IOWA R'Y.	569
BAXTER, J. W., vs. C., R. I. & P. R'Y.	833
BRED, WM. G., vs. ILL. CENT. R. R.	671
BRIDGES, truss, wooden trestle, pile and iron trestle	23
built during the year	23
and cattle-guards	90
BROCKWAY, E. F., vs. C., R. I. & P. R'Y.	682
BROWN, A. F., vs. CENTRAL IOWA R'Y.	730
BRYAN, D. B., vs. C., M. & ST. P. R'Y.	698
BRYANT, W. C.—	
letter to	837
BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY—	
report of	121
complaints against	683, 706, 736, 742, 749, 752, 797
BURLINGTON & NORTHWESTERN RAILWAY—	
report of	542
salaries of officers	648

	PAGE
BURLINGTON & WESTERN RAILWAY—	
report of.....	500
salaries of officers.....	502
BURLINGTON SHIPPERS vs. C. B. & Q. R. R., B. C. R. & N. R. Y., C. R. I. & P. R. Y.....	770
BURLINGTON & MISSOURI RIVER RAILROAD	
complaint against.....	679

C.

CAIN, DENNIS, vs. C. & N. W. R. Y.....	720
CAMERON, W. W., vs. CENTRAL IOWA AND C. ST. P. & K. C. R. Y.....	731
CAMPBELL, FRANK T., appointment of.....	3
CAPITAL STOCK	
table showing increase of.....	5
amount representing road in Iowa.....	78
comparative table of.....	5, 82
table of.....	6
CASH VALUE OF RAILROADS.....	609
CATHART BROS. vs. C. & N. W. R. Y.....	730
CATTLE-GUARDS.....	50
table of.....	50
CDAR RAPIDS & CHICAGO RAILROAD—	
report of.....	604
CDAR RAPIDS, CITY OF—	
application for viaduct.....	747
CDAR RAPIDS & MARION RAILWAY—	
report of.....	613
CENTRAL IOWA RAILWAY—	
report of.....	141
complaints against.....	669, 680, 726, 730, 731
CENTERVILLE, MORAVIA & ALBIA RAILROAD—	
report of.....	498
CHEROKEE & DAKOTA RAILROAD—	
report of.....	608
complaints against.....	725, 745
condemnation proceedings of.....	686, 705, 720
CHICAGO, BURLINGTON & KANSAS CITY RAILWAY—	
report of.....	186
complaints against.....	697, 735
CHICAGO, BURLINGTON & QUINCY RAILROAD—	
report of.....	186
present cash value of.....	693
complaints against.....	731, 736, 741, 747, 750, 757
CHICAGO, IOWA & DAKOTA RAILWAY—	
report of.....	223
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—	
report of.....	223
complaints against.....	675, 681, 684, 685, 688, 695, 697, 700, 704, 707, 711, 715, 724, 731, 735, 743
	751, 752, 723, 828
CHICAGO & NORTHWESTERN RAILWAY—	
report of.....	255
complaints against.....	667, 668, 669, 675, 677, 683, 684, 688, 691, 692, 693, 695, 698, 705, 710
	718, 720, 722, 723, 728, 738, 742, 745, 746, 750, 827, 830

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY—	
report of.....	590
present cash value of.....	661
complaints against.....	676, 674, 682, 689, 694, 703, 716, 721, 730, 732, 733, 743, 744, 745, 746, 752
	797, 828, 833, 834, 835
vs. Davenport, Iowa & Dakota R. Y.....	829
CHICAGO, ST. PAUL & KANSAS CITY RAILWAY—	
report of.....	621
complaints against.....	675, 701, 718, 733, 734, 747, 773
CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY—	
report of.....	304
cash value of.....	661
complaint against.....	715
CHICAGO, SANTA FE & CALIFORNIA—	
report of.....	321
salaries of officers.....	654
CLARK, O. J., vs. C. ST. P. M. & O. R. Y.....	715
CLARINDA & ST. LOUIS RAILWAY—	
report of.....	530
CLEVELAND, E. S. vs. B. C. R. & N. R. Y.....	706
CLINE, JOSEPH, vs. C. R. I. & P. R. Y.....	730
COMPARATIVE SUMMARY OF TABLES.....	100, 101, 102, 103
COKER, HENRY, vs. C. R. I. & P. R. Y.....	834
CONDIT, A. B., vs. C. R. I. & P. R. Y.....	828
CONVERSE, S. A., vs. C. M. & ST. P. R. Y.....	700
CORKHILL, T. E., vs. C. R. I. & P. R. Y.....	721
COST OF ROADS.....	7
CORCORAN, P., vs. C. M. & ST. P. R. Y.....	727
COST, TABLE OF.....	56
to move freight.....	21
COWRY, P., vs. C. R. I. & P. R. Y.....	746
COUNCIL BLUFFS BOARD OF TRADE vs. K. C., ST. JO. & C. B. R. Y.....	762
COUPLING CARS.....	25
CROOKED CREEK RAILWAY & COAL CO.—	
report of.....	330
salaries of officers.....	616
CROSSINGS—	
railroads and highways.....	72
table of.....	90
CRYLIE, ROBERT, vs. C. & N. W. R. Y. CO.....	688
CULVERTS—	
arch.....	22
box.....	23

D.

DAVENPORT, SHIPPERS OF, vs. C. M. & ST. P. R. Y. CO., et al.....	752
DAVENPORT, IOWA & DAKOTA R. R. CO.—	
complaint against.....	829
DEBT.....	4
increase and decrease of.....	6
table of.....	50
comparative table of.....	54

DES MOINES & KANSAS CITY RY CO.—	Page
report of	567
DES MOINES & N. W. RY CO.—	
report of	568
complaints against	569
DES MOINES CITY COUNCIL—	
applications for viaduct	723-724
DES MOINES OIL TANK LINE vs. C. & N. W.	527
DICKEY, WM. G., vs. C. M. & St. P. and C. St. P. & K. C.	573
DODGE, GEN. G. M.—	
letter of	30
DOOLITTLE, M. B., vs. C. M. & St. P.	711
DORN, A. A., vs. C. R. I. & P.	670
DOUBLE TRACK	18
DOWNING, W. E., vs. C. R. & K. C. and C. R. I. & P.	723
DUBUQUE, SHIPPERS OP. vs. C. M. & St. P., Ill. Cent., C. St. P. & K. C.	713

E.

EARNINGS—

In Iowa	3-11
increase and decrease of	9
per train mile	10
per mile of road	10
comparative, per train mile	11
percentage of, to operating expenses	15
compared operating expenses	15
per ton per mile	20
gross, from freight	20
table of	58
comparative table of	58
EARLE, W. C., vs. C. M. & St. P. Ry	681, 725
EARLE, W. C., vs. C. R. I. & P.	684
EMPLOYEES	22
ENGINEERS—	
strike of	41
EXPENSES—	
classification of	11, 12
operating, compared with earnings	13
operating and earnings for Iowa	14
table of	60
subdivision of	62
comparative of	70
operating, interest and rental	74

F.

FARNHAM & KILBORNE vs. C. M. & St. P.	695
FENCING	13
FERGUSON, T. W., vs. C. R. I. & P.	696
FORBES, FRANK, vs. C. M. & St. P. and Ill. Cent.	694
FORT MADISON & NORTHWESTERN RY CO.—	
report of	679
FOWLER, L. M., vs. C. & N. W.	677

FRASER, J., vs. B. C. R. & N. Ry.	Page
FRASER, W. W., vs. C. R. I. & P.	683
743-744	
FREIGHT—	
percentage of purely State	21
cost to move, per ton	21
rate per ton per mile	29
number of tons carried	30
tons carried one mile	31

G.

GASPAR BROS. vs. C. & N. W. Ry.	692
GASTON, E. E., vs. W. W. Ry.	693
GOLDEN, C. M., vs. C. R. I. & P. Ry.	723
GRANT TOWNSHIP, citizens of, vs. Cher. & Dak. Ry Co.	725
GRIFFIN, PATRICK, vs. H. & S. R. R. Co.	680
GUTHRIE, S. C., vs. Ill. Cent. R. R.	745

H.

HAMMOND, H. E., vs. C. R. I. & P. Ry.	674
HARMON, A. B., vs. C. & N. W. Ry.	740
HAYES & CO. vs. C. B. & Q. R. R. Co.	741
HEATON FUEL CO. vs. C. & N. W. Ry.	697
HEATON FUEL CO. vs. C. R. I. & P. Ry.	703
HIGHWAY CROSSINGS	23
HILL, F. W., vs. C. M. & St. P. Ry.	681
HUMESTON & SHENANDOAH R. R. CO.—	
report of	341
present cash value of	682
complaints against	678, 679, 680, 682
HUNTINGTON, WM. W. A., vs. C. & N. W. Ry.	695

I.

ILLINOIS CENTRAL RAILROAD COMPANY—	
report of	354
complaints against	671, 677, 679, 683, 684, 712, 741, 742, 745, 773
INTEREST	4
and dividends compared with earnings	70
INTER-STATE COMMERCE COMMISSION—	
Digest of decision of	555
IOWA FALLS & SIOUX CITY RAILROAD COMPANY—	
report of	390
IOWA FLOUR & OIL CO. vs. C. R. I. & P. Ry.	694
IOWA FUEL CO. vs. C. St. P. & K. C.	718
IOWA NORTHERN RAILWAY COMPANY—	
report of	409

J.

	PAGE
JAMESON, G. C. vs. M. C. & F. T. D.	713
JANSEN, ANTON v. C. M. & ST. P.	683
JASPER CO. COAL & MINING CO.	683
JOHNSON, A. vs. H. & S. R. R. CO. and K. & W. RY.	678
JONES CO., supervisors of vs. C. & N. W. RY. Co.	813

K.

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD COMPANY—	
report of	130
complaints against	675, 702
KEOKUK & WESTERN RAILWAY COMPANY—	
report of	485
salaries of officers	654
list of stockholders	685
complaints against	678, 714, 730
KINGBLEY, citizens of vs. C. & N. W.	686

L.

LAND GRANTS	20
LAW8 OF 1888	31
LEE & JAMESON vs. D. M. & N. W. RY.	807
LONG, IRA vs. ST. L., D. M. & N. RY.	737
LUVERNE, citizens of vs. C. & N. W. RY.	708
LYNCH, P. vs. C., ST. P. & K. C. RY.	701

M.

MAILS	1
MARSH, C. H. vs. Central Iowa	680
MASON CITY & FT. DODGE RAILROAD COMPANY—	
report of	600
complaints against	672, 713
MCDONALD, T. B. vs. Wabash Western	716
MEADE, S. K. vs. D. M. & N. W.	681
MELBOURNE, citizens vs. C., St. P. & K. C.	730
MERRILL, J. H. & CO. vs. Keokuk & Western	739
MILEAGE—	
Increase and decrease of	5
total in Iowa	17
train	19
freight car	30, 85
MINNEAPOLIS & ST. LOUIS RAILWAY COMPANY—	
report of	419
complaint against	730
MISSISSIPPI RIVER RAILROAD & TOLL BRIDGE COMPANY—	
report of	620
MOONE & GILL v. K. C., ST. J. & C. C.	676
MORNING SUN, citizens of v. B., C. R. & N., and Central Iowa	724
MUSSEY, J. D., et al. vs. B., C. R. & N.	740

N.

NICHOLSON, HENRY vs. C. & N. W.	710
---------------------------------	-----

O.

OMAHA & ST. LOUIS RAILWAY COMPANY—	
report of	516
salaries of officers	647
list of stockholders	649
OTTUMWA & KIRKVILLE RAILWAY COMPANY—	
report of	434

P.

POLITICAL SITUATION	44
PRAIRIE DU CHIEN & MCGREGOR RAILWAY COMPANY—	
report of	445
PRITCHARD & SKEWIS vs. C. M. & ST. P.	704
PROPERTY ACCOUNTS	16, 98
PURDY, W. G.—	
letter of	42

R.

RADWICH, S. vs. C., B. & Q. H. R. CO.	700
RAILROAD CROSSINGS	25
situation in the West	30
condition of in Iowa	16, 78
leased	17
present cash value of	659
RAILS, miles of steel and iron in Iowa	18
RATES, per ton per mile	20, 29
schedules of in Davenport, Burlington and Dubuque decisions	768, 823, 793
fixing schedule of reasonable maximum	35
RETURNS OF RAILROAD COMPANIES	119
REYNOLDS, J. J. ET AL. vs. S. C. & P.	711
RIDGEWAY, CITIZENS OF vs. C., M. & ST. P.	761
ROAD-BED AND TRACK	18, 82
ROBERTS, ANTHONY vs. KEOKUK & WESTERN	714
ROGERS, WARREN vs. C. & N. W.	722
ROTUR, L. vs. C., R. I. & P.	835

S.

SAINT LOUIS, DES MOINES & NORTHERN RAILWAY COMPANY—	
report of	600
salaries of officers	645
complaint against	737
SAINT LOUIS, KEOKUK & NORTHWESTERN RAILROAD COMPANY—	
report of	208
SALARIES of general officers of railroad companies	645
SCHEDULES, fixing of	35

SIOUX CITY & PACIFIC RAILROAD COMPANY—

PAGE

report of.....	449
complaint against.....	711
SLATER, CITIZENS OF vs. C. & N. W.....	680
SMITH, C. W. vs. M. C. & FT. D.....	672
SMITH, R. H. vs. C. & N. W. AND ILL. CENT.....	683
SMITH & TODD vs. C. M. & ST. P.....	607
STATIONS.....	22
STEEL RAILS.....	19
STEPHENS, C. W. vs. C. M. & ST. P.....	713
STEVENS, A. C. vs. C. & N. W.....	728
STEVENS, C. B. vs. C. B. & K. C.....	687
STRAWBERRY POINT, CITIZENS OF vs. C. M. & ST. P.....	724
STRIKE OF locomotive engineers.....	44
SUMMARY, comparative tables of.....	100, 101, 102, 103
SUPREME COURT, digest of decisions of.....	839
SUTHERLAND, CITIZENS OF vs. C. & N. W. AND CHEROKEE & DAKOTA.....	745

T.

TASKER, A. C. & T. G. vs. C. & N. W.....	684
TAXES IN IOWA.....	17
TELEGRAPH LINES.....	19
THOMPSON, WATSON vs. C. & N. W.....	666
TICKETS, commutation.....	19
TOFT, KNUDT vs. C. & N. W.....	750
TONNAGE—	
Iowa classified.....	24, 94
crossing Mississippi river.....	27
crossing Missouri river.....	27
classified table of.....	21
TONS—	
average hauled by an engine.....	28
rate per mile.....	29
TOWNSEND, D. W. vs. ILL. CENT.....	679
TRACK, in Iowa.....	30
TRAFFIC—	
mileage.....	84
freight and car mileage, table of.....	86
TRAIN MILEAGE.....	19
TRAINS, speed of.....	28
TRESTLE AND IRON BRIDGES.....	22
TRUSS BRIDGES.....	22
TUBEROSE CREAMERY vs. C. B. & Q.....	736

U.

UNION PACIFIC RY CO.—

report of.....	465
----------------	-----

V.

VALUE, present cash of railroads.....	458
VIADUCT, applications for.....	749, 755, 756

W.

WABASH WESTERN RAILWAY COMPANY—

PAGE

report of.....	467
salaries of officers.....	647
complaints against.....	692, 716
WALTER, CHAS. vs. C. R. I. & P.....	716
WARNSTAFF, NOAH vs. H. & S. AND B. & M. R. R. CO'S.....	679
WEBSTER CITY & S. W. R. R. CO.—	
report of.....	338
WILLIAMS, CITIZENS OF vs. ILL. CENT.....	712
WILLIAMS, RICHARD vs. C. & N. W.....	693
WILSON, A. R. vs. C. & N. W.....	723
WILSON, E. C. vs. H. & S. R. R.....	682
WISWEDL, E. R. vs. C. & N. W.....	718
WOODEN, TRESTLE AND PILE BRIDGES.....	22
YORK, JOSEPH F. vs. C. & N. W.....	669, 836
YOUNG, O. W. vs. C. & N. W.....	691

ERRATA.

After the main part of this volume was in type the Chicago, St. Paul & Kansas City Railway Company filed an amended report, in which the mileage of that road within the State is placed at 348 miles, instead of 465.33 miles as stated in their original report. This reduces the total mileage of all roads in Iowa from 8,346.81 miles as given on pages seventeen and eighty to 8,229.48 miles, and the mileage built during the year, as found on page five, from 348.81 miles to 231.48 miles.