

SEVENTH ANNUAL REPORT  
OF THE  
RAILROAD COMMISSION  
AND  
FOURTH ANNUAL REPORT  
OF THE  
PUBLIC SERVICE COMMISSION

1914

H. F. BARTINE - - - - - Chief Commissioner  
J. F. SHAUGHNESSY - First Associate Commissioner  
W. H. SIMMONS - Second Associate Commissioner  
E. H. WALKER - - - - - Secretary  
W. K. FREUDENBERGER - - - - Chief Engineer



CARSON CITY, NEVADA

STATE PRINTING OFFICE : : : : : JOE FARNSWORTH, SUPERINTENDENT

1915

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REPORT OF THE RAILROAD COMMISSION OF NEVADA

# SEVENTH ANNUAL REPORT

OFFICE OF THE RAILROAD COMMISSION OF NEVADA,  
CARSON CITY, NEVADA, February 1, 1915.

HON. EMMET D. BOYLE, *Governor of Nevada.*

SIR: The Railroad Commission of Nevada submits this, its seventh annual, report of its work, the same being for the year 1914.

The law requires that the report of the Commission shall be filed as soon as practicable after the close of each year. In order to make the report comprehensive and complete, some time must necessarily elapse after the 31st day of December, before the report can be filed. This year various matters of regular commission work, together with the removal of the Commission's office into the State Capitol Building, have operated to delay the completion of the report.

Apart from routine work which necessarily increases as time goes on, the Commission has given consideration to 26 cases which were pending at the beginning of the year 1914; it has also received and acted upon 44 specific complaints filed since that time. Some of these cases were of minor consequence, and some were highly important. Some have been fully disposed of, and some are still pending. A detailed statement of the various cases referred to will be given in subsequent pages of this report.

## THE RENO CASE

It is a matter of regret to the Commission that with each recurring year reference has to be made to what is popularly known as the "Reno Case." This is due to the fact that the case is one over which the Nevada Commission has no direct jurisdiction, and in which definite and final results must come from the action of the Interstate Commerce Commission. In our last annual report we gave a sufficiently full statement of this case, and we do not feel that we should repeat anything that was there stated, except as it may be necessary to make clear the present status of that case, which is of an importance to the people of this State that can scarcely be overestimated.

It has been previously explained that upon the amendment of the fourth section of the Interstate Commerce Law in 1910 all the great transcontinental railroads reaching the Pacific Coast almost immediately made application to the Interstate Commerce Commission for complete relief from the operation of the "long-and-short-haul" clause contained in that section. These proceedings constituted what are known in the records of the Interstate Commerce Commission as the "Fourth-Section Cases." At the time these applications were made, what is known as the "Reno Case," the "Spokane Case," the "Salt Lake Case," and the "Phoenix Case" were pending before the Interstate Commerce Commission. In all of these cases a large measure of relief had been granted by the Commission, and also by voluntary concessions on the part of the railroads, which concessions, it may be remarked in passing, were tendered upon compromise principles, and in the hope of securing a dismissal of the

so-called intermountain cases, the "Reno Case" being one of them. Those in charge of the Spokane case showed a disposition to accept certain concessions from the railroads, and dismiss the case. The Nevada Commission, together with the representatives from Arizona, Utah, and Southern California, declined to do so.

Upon the filing of the fourth-section applications mentioned above the intermountain cases were, in a sense, consolidated with those applications, and all of them were considered together at an exhaustive investigation held in Washington in March, 1911. That hearing covered a period of two weeks. Instead of granting the railroad carriers complete exemption from the "long-and-short-haul" clause, which would have put an end to the Reno case, the Commission made and entered orders allowing the railroad carriers certain limited exemptions. The custom had been for the carriers to charge at interior points the full rates to the coast, plus the local charges back to the point of consignment. In the Reno case it was shown that this custom had the effect of making the charges upon westbound transcontinental traffic about 73 per cent higher than the average charges upon the Southern Pacific System, as a whole. The fourth-section orders of the Interstate Commerce Commission provided that from Missouri River territory to Reno, Winnemucca, Elko, Spokane, Phoenix, and other intermountain points, the charges should be no higher than those to the coast terminals; that from Chicago territory the charges to intermountain points should not exceed the coast charges by more than 7 per cent; from Pittsburg-Buffalo territory that the charges should not be more than 15 per cent higher to intermountain points than to the coast, and that from the Atlantic seaboard the differential should not exceed 25 per cent. It has already been shown in these reports that about 75 per cent of the goods received in Nevada comes from Chicago territory and points west, and not more than 10 or 12 per cent from that section which is known as the Atlantic seaboard territory. Hence, it appears that had the fourth-section orders gone into effect, the average differential against the intermountain territory would have been reduced from something like 73 per cent to not more than 10 per cent, while the substantial results would have been still better for the intermountain territory, because of the fact that the great bulk of the traffic into this section originates not much farther east than the city of Chicago. The natural tendency of the orders would have been to move those productive industries along the Atlantic seaboard, from which we now receive goods, farther and farther west in order to get the benefit of the more advantageous rates, and consequently the proportion of our goods received from the extreme eastern section of the country would naturally become less as time went on. This would be in accordance with sound business principles, for it is self-evident that the shorter the distance commodities must be transported from where they are produced to where they are to be used the better it is for all concerned except the transportation companies, which are always desirous to secure the longest possible haul.

Not satisfied with the percentages of exemption granted by the Interstate Commerce Commission, the railroad carriers brought an injunction suit against the Commission in the Commerce Court, which court held that the orders were void. The Commission then appealed the case to the Supreme Court of the United States. In that tribunal the cases were held in abeyance for about a year and a half. Since our last annual report was written, a decision has been rendered by the Supreme

Court of the United States sustaining the orders as made by the Interstate Commerce Commission. Very promptly the railroad carriers then made a new application to the Interstate Commerce Commission for relief. A petition was filed setting forth a large number of commodities upon which it was claimed additional relief was necessary by reason of the increasing effect of water competition through the Panama Canal. Upon this latter petition a hearing was held in Chicago, Ill., on October 6, 7, 8, 9, 10, and 11, before Examiner Henry Thurtell, formerly a member of this Commission. The importance of this case to Nevada was such that it was deemed wise to make the strongest showing possible, and accordingly the entire Commission, with the Secretary, went to Chicago and took part in the hearing. Commissioners Shaughnessy and Simmons and Secretary Walker all introduced testimony, while the Chief Commissioner acted as general counsel, not only for Nevada, but for the greater portion of the intermountain country, including the States of Idaho, Montana, Utah, New Mexico, and Arizona, as well as the southeastern portion of the State of California.

After the hearing an elaborate brief was filed on behalf of the Nevada Commission, which was joined in by the Public Utilities Commission of Idaho, and still later, on November 23, the Chief Commissioner went to Washington, D. C., where he argued the case orally before the Interstate Commerce Commission, which sat for the purpose of the argument with all of its members present. At this writing no decision has been rendered. The members of this Commission do not feel that the railroad carriers made any showing whatever that would justify the Interstate Commerce Commission in modifying the orders as originally made. In fact, it is our judgment that the original fourth-section orders themselves gave to the carriers more than any evidence which they introduced entitled them to. We are awaiting the final decision of this case with the firm belief that such decision should be adverse to the railroad carriers and in favor of the position which has been taken by this Commission, and all of the other intermountain States and Territories, from the beginning.

#### **FRUIT AND VEGETABLE CASE**

In our last annual report mention was made of what is known as the fruit and vegetable case, numbered 250. Secretary Walker, by his examination of an amended tariff filed with the Commission, discovered that fruits and vegetables had been taken out of a lower class and placed in a higher one, thus increasing the charges thereon. It was a matter of great importance to the people of this State, and protest was promptly made to the Interstate Commerce Commission, which Commission suspended the new schedule until the matter could be investigated. The case was heard in the city of Sacramento. Commissioners Bartine and Simmons and Secretary Walker were in attendance. The principal and most important testimony was prepared and presented by Secretary Walker. Later, the Interstate Commerce Commission handed down its decision, fully sustaining the contentions made by this Commission and refusing to allow the reclassification. At the hearing the fact was developed that the change of classification increased the charges to one house doing business in Reno amounting to an increase of nearly \$3,000 per annum in freight rates. Upon the most conservative estimate the total amount saved to the State of Nevada can scarcely be less than \$20,000 per annum, and it may very considerably exceed that sum.

### THE RUBY HILL BRANCH CASE

A case to which the Commission gave a great deal of labor and thought was No. 243. This proceeding was brought by the Richmond-Eureka Mining Company against the management of the Eureka-Nevada Railway, operating between Palisade and Eureka, in Eureka County of this State. A branch line some four miles in length had been constructed many years after the building of the main line; this branch line extended from the main line to the mines on Ruby Hill. In 1910 the road was washed out by a flood and only resumed operations after a lapse of about two years. Upon the Ruby Hill branch operations were not resumed at all, a part of the line being torn up and the material used to repair the main line. The Richmond-Eureka Mining Company applied to the Commission for an order requiring the management of the road to rehabilitate the Ruby Hill branch. The first view of the Commission was that such order might lawfully be made. But after a most careful and painstaking consideration of the whole matter, the conclusion was reached that the Commission had not jurisdiction to order the reconstruction of an abandoned branch line constructed and situated as this one was; and, further, that, even had the Commission the jurisdiction to make such order, the showing on the part of the petitioner was not sufficient to justify it. Accordingly the petition was dismissed.

### VERDI DEPOT

In our last report mention was also made of the Verdi Depot case. The depot facilities at that point were alleged to be altogether inadequate, consisting simply of a box car or two located more than two thousand feet from the heart of the town, in a most inconvenient and almost inaccessible locality. At the hearing which took place in Verdi, and which was participated in by the entire Commission, as well as representatives of the Southern Pacific Company, the defendant, it was agreed that a suitable depot should be erected upon a site mutually agreed upon by all parties, near the center of the town. It is a pleasure to be able to report that the depot has been completed and that it is a handsome and commodious building, greatly improving the appearance of the town and adding much to the comfort of the traveling public.

### THE PULLMAN DRAWING-ROOM CASE

Another case which is deemed of sufficient importance to be mentioned in these preliminary pages is No. 272, relating to charges made to passengers using drawing-rooms and compartments in Pullman cars. The railroad carriers operating Pullman sleepers within the State of Nevada and elsewhere had established the custom of requiring a single passenger occupying a single drawing-room to provide himself with two full first-class railroad tickets, or the equivalent of the same, while one occupying a compartment must have one full fare and at least one half-fare ticket in order to entitle him to use such compartment. This custom had been complained of to the Commission, and was considered by them both as an interstate and an intrastate question. It was felt that it would be wiser to first bring the proceeding before the Interstate Commerce Commission, and get the ruling of that body. Accordingly, a complaint was duly filed against the Southern Pacific Company, and many other carriers, including the Pullman Company itself. The view of the Commission was that the custom or regulation referred to was unreasonable and

not justified by traffic conditions. The hearing took place at Reno before Examiner Wood. The case for this Commission was made by the Commission itself, with the Chief Commissioner and the Attorney-General acting as counsel. In a financial way the matter is not so important to the people of this State, but the question of principle is. The Nevada Commission filed its opening brief in the matter, as prescribed by the Interstate Commerce Commission, and the final brief will be filed, if one is deemed to be necessary, on or before the 10th day of February. In this connection it may be remarked that both the Railroad Commission of California and that of the Dominion of Canada have strongly condemned the regulation complained of in this proceeding.

#### **SOUTHERN PACIFIC PASSENGER FARES**

Next to the Reno case, involving freight rates, the most important single case with which this Commission is now dealing is the one relating to passenger fares on the Southern Pacific Company's lines in Nevada. This same matter was before the Commission in the year 1913. An order had been made in the case, which order was contested by the Southern Pacific Company in the United States District Court for Nevada. The court held that the order, upon which the members of the Nevada Commission were divided, was void, because of certain errors in procedure. Accordingly the case was dismissed, and on May 12, 1914, a new proceeding was begun by the Commission upon its own motion. In this case two hearings have been held, and it is possible a third one may be necessary in order that the matter in controversy may be fully covered. Necessarily, the case is a most important one, and the Commission feels that it should be made up with the utmost care. It is believed, though, that it will be fully completed at an early day, and ready for decision.

#### **CONSOLIDATION OF THE LAS VEGAS AND TONOPAH AND THE BULLFROG-GOLDFIELD RAILROADS**

A matter which seems to be of sufficient importance to receive special mention in this part of the report is that of the consolidation of the Las Vegas and Tonopah and the Bullfrog-Goldfield Railroads, in Esmeralda and Nye Counties. These roads were constructed with the object of connecting Tonopah and Goldfield with the Bullfrog Mining District, and also with the town of Las Vegas, situated upon the San Pedro, Los Angeles and Salt Lake Railroad. The reports of the two companies on file with the Commission indicate that there never was sufficient business to justify the construction of both of these roads, which, in a general way, parallel each other between Goldfield and Beatty. With the depression which settled upon Goldfield in 1907, the business of the two roads steadily decreased, while it was impossible to make any corresponding reduction in the operating expenses. Therefore, on January 22, 1914, a petition was received by the Commission stating that it was proposed to consolidate the Bullfrog-Goldfield Railroad with the Las Vegas and Tonopah, and asking the consent or approval of this Commission to such consolidation.

The matter as thus presented was not strictly within the jurisdiction of the Commission. Its approval was sought by the management of the two railroads merely for its moral effect. In order that the people living along the lines of the two roads might be given an opportunity to express their views in the matter, notice was published in the Tonopah Bonanza

and the Goldfield Tribune, stating in full the purpose and general nature of the proposed consolidation, and setting a time for the formal hearing of the application at the office of the Commission in Carson City, Nevada. No objection whatever was made by any one, and the hearing took place at the stated time. Being satisfied that one good road was better than two poor ones, and that unless the consolidation took place both might be and perhaps would be abandoned, the Commission gave its formal consent in an opinion which is published elsewhere.

Later, citizens of Rhyolite and also the grand jury of Nye County complained by letter and by telegrams to the Commission of a suspension of regular railroad service to Rhyolite. In giving its consent to the consolidation, the Commission made it a condition that points being served by the two railroads should continue to receive service. This, of course, meant such reasonable service as could be given under the changed conditions. Obviously, when the two roads were combined and portions of each were so used as to form one continuous line, points located upon the abandoned portions could not possibly receive the same service that they did before. This was the trouble at Rhyolite. It was one of the points cut off from the direct line. The correspondence concerning the matter was quite voluminous, the people of Rhyolite apparently feeling strongly that they were being subjected to injustice. That was not at all surprising, nor could they be blamed. Naturally enough, the people of every community desire the best railroad service they can get, and when the regular service at Rhyolite was discontinued, the people of that town were undoubtedly subjected to considerable inconvenience, if not actual hardship.

The Commission took the matter up with the management of the Las Vegas and Tonopah road, which was in control, and in the end arrangements were made by which there should be a semiweekly service between Beatty, on the main line, and Rhyolite, which was on a spur and distant some eight or ten miles. Since this arrangement was made we have heard nothing more from the people of Rhyolite, and we are bound to assume that they accept the service as being as good as can be rendered under the changed conditions. It appeared from the showing made by the railroad company that the population of Rhyolite was very small, and the business correspondingly so; that, from a standpoint of good railroading, it would be impracticable to render a daily service between Beatty and Rhyolite; that the business would not justify the running of a separate train, and if the main-line train were held at Beatty while the run was being made to Rhyolite, it would involve the company in very considerable loss, both in time and money. It is a matter of regret to the Commission that business conditions both at Goldfield and in the Bullfrog district have become so depressed as to make this consolidation necessary.

But it is a subject over which we have no actual control, and, in the absence of any counter-showing by the people living in those places along the lines of the two roads, the Commission could not do otherwise than to accept the showing made by the railroads, and especially so as the evidence furnished at the hearing was in harmony with the facts set forth in the annual reports of the two companies on file with the Commission. It seems to have been a case of overenthusiasm in railroad building. At the time the two roads were projected, mining conditions in both Goldfield and Bullfrog districts were in the highest degree favora-

ble, and doubtless those who engaged in the building of the roads and invested their money had full confidence in the permanence of those favorable conditions. They were disappointed, as is clearly shown by the foregoing statement. We have some reason to believe that, with the revival of the mining industry now taking place in the Bullfrog district, the consolidated road will be able to do a fairly good business, and at the same time render much better service to its patrons than could be rendered by the two roads competing with each other, and each doing business at a loss.

### GENERAL RESULTS

It is unnecessary to take up for special reference any of the other cases which the Commission has had under consideration during the last year. They are given with sufficient particularity later on in this report, and in some of the more important ones the opinion and order of the Commission are given in full.

Upon the whole, the work of the Commission has produced fairly satisfactory results during the past year, and it can be stated with assurance that transportation conditions throughout the State have been very materially improved. Without going into detail, it may be observed that as a result of the efforts of the Commission, sometimes in formal proceedings, and at others informally, by the Commission as a whole or through the efforts of individual Commissioners, the larger business houses of the State are now doing a considerable business which two or three years ago was impossible. For example, Reno at this time is selling goods all along the line of the Nevada-California-Oregon Railway as far north as Lakeview, Oreg. The Reno merchants are also in good position to either control or substantially share in the distributing trade as far south as Tonopah and Goldfield. Case No. 296, affecting class rates between Reno at the north and Tonopah and Goldfield at the south, resulted in a blanketing of the rates from Reno to the two southern towns named. The opinion in this case is given later.

The reductions of transportation rates range from \$2.60 to \$5.80 per ton on all class rates from Reno to Goldfield and Tonopah, and with corresponding reductions at intervening points.

### THE COMMISSION'S WORKING FORCE

It is but simple justice to direct attention to the admirable character of the service rendered by the Commission's subordinates. The work of the Engineer and the Secretary has been in the highest degree satisfactory. It is needless to say that this work is of the utmost importance to the Commission. With regard to technical questions of engineering the Commission must of necessity to a very great extent rely upon its Engineer. Under the law there is no Engineer of the Railroad Commission, but Mr. Freudenberger, the Engineer of the Public Service Commission, has been formally appointed without additional compensation to the position of Engineer for the Railroad Commission. In this capacity he has rendered and is still rendering valuable service along engineering lines, furnishing the Commission with valuable data upon which it bases decisions affecting rates.

The Secretary, Mr. E. H. Walker, has been with the Commission from its creation, has grown up with it, so to speak, and his work has been about as nearly faultless as it very well could have been. Reference has previously been made to the very special service which he rendered in

the fruit and vegetable case. In this matter, the change of classification might easily have escaped the notice of an official less acute and less attentive to the details of his official work. The net result was a saving to the State annually of an amount about eight times his own salary. Such service should be fittingly recognized. The people of the State cannot reasonably expect to receive first-class service at second-class salaries.

The remainder of the working force has been loyal and efficient, always quick to respond to any request for additional service when required. In this connection it should be borne in mind that the work of the clerical force of the Railroad and Public Service Commissions is not strictly routine, but is of a character to call for no small degree of original thought and initiative action. The work of the Commission, in its very nature, provokes controversy and contest. Any action which it may take in the way of reducing rates or imposing additional obligations upon railroads or other public utilities is usually, or at least frequently, met by contest in court. In all such cases the Commission is obliged to meet the best legal and the best expert talent that the great public-service corporations can command. Clearly this cannot be done successfully with an inferior working force, and it can be seen at a glance that the character of work required by the Commission of its subordinates is very different from that which is performed by the clerical force of the other departments of the State Government. The work of the Commission is both administrative and judicial in character, and many of its cases call for an investigation of problems both scientific and abstruse. Then, as before intimated, the matter is not infrequently carried into the courts and the work devolves upon the Commission to defend its order.

The Commission feels justified in pointing to the fact that except in the Reno case, involving the so-called back-haul charge some six years ago, it has not found it necessary to secure the services of a single expert witness, but has made up its cases entirely with its own office force.

### EXPENSES

The Railroad Commission, which is ex officio Public Service Commission of this State, is, compared with similar commissions in other States, a very inexpensive one. According to the best estimates that we are able to make, the Railroad and Public Service Commissions together have effected reductions in passenger fares, freight rates, and the charges of public utilities amounting to approximately \$840,000 per annum. The total expenses are \$25,000 per annum for the two Commissions. From this it will be seen that for every dollar the two Commissions cost the people are saving about \$30. The details of these savings were given in our last annual report up to that time. The difference between the figures therein stated and those now given represents the additional savings for the year 1914. Detailed statements of expenses of both the Railroad and the Public Service Commission appear later in this report.

### OUR FRIEND, THE STATE PRINTER

It is a pleasure to be able again to refer to the obligations that we are under to the State Printing Office for kindly, considerate, and efficient assistance in connection with the work of this Commission. In its general class and character, the work referred to leaves nothing to be

desired, and the head of that department has never failed the Commission in any emergency when printed documents were needed at short notice. This means much to the State. The law requires that all of our printing shall be done by the State Printing Office except in cases of emergency. It would be easy to invoke an emergency in justification of placing an expensive printing contract in the hands of private printers, but it has not been found necessary to do so because of the unflinching readiness of the State Printing Office to respond to every reasonable request.

Following is a detailed statement of the cases considered by the Commission during the year 1914:

**STATUS OF CASES REFERRED TO IN FORMER REPORTS WHICH WERE STILL PENDING BEFORE THE COMMISSION OR THE COURTS AT THE CLOSE OF THE YEAR 1913.**

**Case No. 181—Switching Charges at Goldfield.**

This case entitled "Petition of the Las Vegas and Tonopah Railroad Company and Tonopah and Goldfield Railroad Company," the details of which are fully set forth on page 57 of the Commission's fifth annual report, was decided August 1, 1914, the following opinion and order having been ordered:

[Case No. 181]

**BEFORE THE RAILROAD COMMISSION OF NEVADA**

**LAS VEGAS AND TONOPAH RAILROAD COMPANY, *Petitioner,***

**v.**

**TONOPAH AND GOLDFIELD RAILROAD COMPANY, *Respondent.***

*In the Matter of Switching Rates within the Goldfield District*

**Final hearing held at Carson City, Nevada, November 13, 1912.**

**Appearances:**

On behalf of Petitioner—Mr. C. O. Whittemore.

On behalf of Respondent—Mr. Hugh H. Brown.

**OPINION**

**BARTINE, Chief Commissioner:**

This case was originally taken up informally, under Case No. 85, and was based upon an application made by the Las Vegas and Tonopah Railroad Company for this Commission to determine what were proper rates to be charged for switching service between itself and the Tonopah and Goldfield Railroad Company within the Goldfield district. From the application of the petitioner, it appeared that the Las Vegas and Tonopah Railroad Company is a party to a contract with the Tonopah and Goldfield Railroad Company, wherein both of the said carriers agree, reciprocally, to render switching service to or from mines or industries located on their lines within the Goldfield district to the rails of the other line when shipment originates, or is destined on or to a point not reached by the carrier performing the switching service, the compensation for the service to be a flat rate of \$10 per car. It further appeared from the application that the Las Vegas and Tonopah Railroad Company had published, and in effect, Terminal Tariff No. 10-A, a copy of which is on file with this Commission, providing in Item No. 7 a rate of 30 cents per ton of 2,000 pounds, minimum 15 tons, at Goldfield, when car originates at or is destined to mines, mills, or sampling works located on the track of this company, or private spurs or side-tracks connected with the tracks of this company within the regular switching limits. It still further appeared that 14 cars of ore had been switched by the petitioner for the Tonopah and Goldfield Railroad Company from mines in the Goldfield district to the side-tracks of certain reduction plants. The question at issue was whether these 14 cars of ore should be charged for at the rate of 30 cents per ton, according to the published tariff, or \$10 per car, as provided by the contract between the two companies.

After an informal hearing, a tentative opinion was filed which held, in brief, that the published rate of 30 cents per ton must be applied. It was suggested

by the Commission that the charge of \$10 per car between the roads constituted discrimination against the general public and that such discrimination might be removed by embodying in their published tariff a provision making \$10 per car the maximum rate to be charged in all such cases. As the Tonopah and Goldfield Railroad Company was not represented at the hearing, it was decided that said company should be notified, and be given opportunity to make such showing as its interests might require. Accordingly, the official hearing took place November 13, 1912, both roads appearing by counsel.

In this connection it is proper to say that the charge of \$10, established by the two roads, was accepted by them and put into effect; therefore, the only question to be determined now is as to the proper charge to be applied for the switching of the 14 cars of ore above referred to.

We can see no reason for departing from the conclusions reached at the first hearing. As the second hearing proceeded, the fact was disclosed that there was another switching rate in vogue, carried in the tariff of the Las Vegas and Tonopah Railroad Company, of \$5 per car. This, however, appears to have been a strictly local proposition, covering cases only in which cars were switched from one siding or spur to another, for the accommodation of different patrons. We are not able to see how the \$5 rate has any bearing upon the issue presented. The sole question between the parties appears to have been whether the \$10 rate, provided for by contract, or the 30 cents per ton rate, as set forth in the published tariff, should govern. Under the facts and circumstances disclosed at the hearing and in view of the law, the Commission is constrained to hold, and does hold, that the proper rate to be applied upon the 14 cars mentioned is 30 cents per ton of 2,000 pounds.

An order should be entered in conformity with this view.

#### ORDER

*It Is Hereby Ordered*, That the settlement for said 14 cars be made upon the basis of a charge of 30 cents per ton of 2,000 pounds.

[SEAL]  
Dated August 1, 1914.

RAILROAD COMMISSION OF NEVADA,  
By E. H. WALKER, *Secretary*.

#### **Case No. 204—Cost of Making Improvements on Spur Track of Nevada Gas Company at Tonopah, Nevada.**

Case No. 204, entitled "Nevada Gas Company v. Tonopah and Goldfield Railroad Company," the details of which are fully set forth on page 66 of the Commission's fifth annual report, was decided April 12, 1914, the following opinion and order having been entered:

[Case No. 204]

#### BEFORE THE RAILROAD COMMISSION OF NEVADA

NEVADA GAS COMPANY, *Complainant*,

v.

TONOPAH AND GOLDFIELD RAILROAD COMPANY, *Respondent*.

Hearing held at Tonopah, Nevada, October 2, 1912.

Before First Associate Commissioner J. F. Shaughnessy.

Counsel for Complainant, Mr. H. H. Atkinson.

Counsel for Respondent, Mr. Hugh H. Brown.

#### OPINION

BARTINE, *Chief Commissioner*:

This case was brought before the Commission by a complaint filed on behalf of complainant alleging, in substance, that the respondent company had unjustly refused to deliver freight upon the spur or service track of the complainant, which was connected by switch with the line of the Tonopah and Goldfield Railroad, or to receive freight therefrom. The respondent company justified such action by alleging that the switch connection, including the frog, was worn by use, and that, by reason of the necessity which had arisen for the laying of heavier rails upon its line, the connection with the service track of the complainant had become unsafe for traffic. To this allegation the complainant replied that if the changes alleged by respondent to be necessary were so in fact, it was the duty of the respondent company to make the changes at its own expense. This replication, as it may be called, was controverted by the railroad company, which alleged that

it was the duty of the complainant to bear the expense of the changes which had become necessary in the switch connections referred to. So the issue was narrowed down to this simple question: Which party was legally bound for the expense of making the changes? assuming them to be necessary, which is not denied, except as the complainant alleges that the changes were not made necessary by any of its acts, and were not necessary in fact for the rendering of service to complainant.

The duties and obligations of the respective parties with regard to the matter in controversy are set forth in an agreement entered into on the 9th day of March, 1910. This agreement reads, in part, as follows:

Whereas, a certain spur track has been heretofore laid and constructed at the town of Tonopah, County of Nye, State of Nevada, which said spur track is indirectly connected with the main line of the railroad track of said first party [meaning the railroad company] at Tonopah, Nevada, and which said spur track is particularly described as follows, to wit:

Commencing at Engineer's Station No. 0-000, which is equal to Engineer's Station No. 3180-48.7 of the Montana Tonopah Mining Company's spur, then extending in a generally southwesterly direction 250.0 feet to Engineer's Station No. 2-50.0, as shown on blue-print dated Tonopah, Nevada, April, 1907, hereto attached, and made a part thereof.

Whereas, the second party [the gas company], the owner of said spur track, is desirous of having said first party operate the same with its cars and engines as hereinafter provided, and said first party is willing to operate the same upon said terms and conditions:

Now, therefore, in consideration of the premises and of the covenants and conditions herein contained, and of the sum of one dollar, interchanged between said parties, and for other good and valuable considerations, the said parties mutually covenant and agree to and with one another in the manner following, that is to say:

First, said second party [the gas company] hereby agrees to keep said spur track in repair at all times during the life of this agreement, at its own expense. In case said second party elects to maintain and keep said track in repair with its own labor, etc., the said repairs so made shall be subject to the supervision and acceptance, as to safety, of Engineer Maintenance of Way of said first party.

The matter set forth above, in brackets, is not contained in the agreement, but was simply inserted for the purpose of clearness. The quotation given contains all of the contract which is necessary for us to consider in passing upon the question at issue. It is to be noted, in the first instance, that the Nevada Gas Company, the complainant herein, is named as the owner of the spur track in question. Apart from any specific contract or agreement, it is elementary law that the owner of property is bound to keep it in repair. Beyond this, however, the agreement, in terms, provides that the second party, namely, the gas company, shall keep the spur track in repair, and that it shall be done subject to the supervision and acceptance, as to safety, of and by the railroad company's engineer.

It appears that by reason of heavier traffic it is necessary for the railroad company to lay heavier rails at the point of switch connection. This makes it equally necessary to lay a frog to correspond. The gas company claims that this is a matter which concerns the railroad company alone, and one with which it, the said gas company, has no concern; that the present connections are quite sufficient for complainant's service.

This does not impress the Commission as being a sound contention. A spur track, such as complainant's, is merely incidental to the railroad company's lines. The connection between that spur track and the lines of the railroad company must conform to the general requirements of the railroad company with respect to other business passing the point of connection and using the same frog. If this switch connection pertained to nothing but the gas company's business, there would be some force in the gas company's claim that it should not be subjected to any additional expense by the laying of heavier rails and the placing of a heavier frog. But such is not the situation. The spur line under consideration branches off from the railroad company's line at a point where the railroad company has other and very important business. Under the circumstances, we can reach no other conclusion than that the spur line must be made to conform

to the requirements of the line with which it connects. It seems to us that, by fair interpretation, the contract clearly implies that, when repairs are made, they must be made in a manner satisfactory to the railroad company's engineer, having the safety of traffic in view, which is always a prime consideration. The switch connection, in so far as it is necessary to make the spur track available for service, must, we think, be considered as a part of the spur track. It being the duty of the gas company, under its own contract, to keep that spur track in repair, and in such manner as to be satisfactory to the railroad company, we cannot avoid the conclusion that the gas company should bear the expense of the switch connection.

It is urged, in an argumentative way, by the gas company that, if the contention of the railroad company is sound, that company might continue to increase the weight of its rails to 70, 80, or 90 pounds, thus entailing a great deal of unnecessary expense upon the complainant. This argument, however good it might be in the abstract, presents entirely too remote and improbable a contingency to be seriously considered in passing upon the question now before us. We are not at liberty to suppose that the railroad company will arbitrarily, wilfully, and needlessly go on increasing the weight of its rails to the injury of complainant in the manner suggested. The change from a 50-pound rail to a 60- or 65-pound rail seems to be entirely reasonable under the circumstances; in fact, that it is made necessary by increasing traffic.

When the complainant entered into its written agreement with the railroad company it is fair to assume that it had in view the operation of the railroad in a manner that would conform to standard custom and usage. Indeed, if the railroad failed thus to operate its road, the gas company would have good cause for complaint.

Looking upon the changes and improvements made as being reasonably necessary, the Commission finds as a fact that the gas company, complainant herein, should properly bear the burden of the expense; and as the railroad company has made said changes and improvements at its own expense, the Commission further finds that it is entitled to receive the same from the Nevada Gas Company, the complainant in this proceeding.

As this matter is in the nature of an arbitration proceeding, and both parties have expressed a willingness to act in conformity with the decision of the Commission upon the point in dispute, it is expected that the Nevada Gas Company will make prompt adjustment with the Tonopah and Goldfield Railroad Company, in accordance with the conclusions stated above.

OFFICE OF THE RAILROAD COMMISSION OF NEVADA,  
CARSON CITY, April 12, 1914.

All Commissioners being present, the foregoing opinion is approved and adopted as the decision of this Commission.

[SEAL]

RAILROAD COMMISSION OF NEVADA,  
By E. H. WALKER, *Secretary*.

**Case No. 207—Deposit Required for Installation of Telephone Service by Bell Telephone Company of Nevada.**

This case, entitled "Railroad Commission of Nevada v. Pacific Telephone and Telegraph Company," was brought by the Commission on its own motion August 28, 1912, as shown on page 68 of the fifth annual report.

The first hearing in this proceeding was held October 12, 1912, in Carson City, Nevada, at which defendant company was represented by its special agent, Mr. Pendergast. The second hearing took place in Carson City on September 27, 1913, at which the company was represented by its attorney, Mr. James T. Shaw. Under date of October 24, 1913, defendant filed its brief in the case, and submitted the same for decision.

The following opinion and order was entered by the Commission February 21, 1914:

(Case No. 207)

## BEFORE THE RAILROAD COMMISSION OF NEVADA

RAILROAD COMMISSION OF NEVADA, *Complainant*,

v.

PACIFIC TELEPHONE AND TELEGRAPH COMPANY, *Respondent*.

## OPINION AND ORDER

*BARTINE, Chief Commissioner:*

This proceeding has been pending for a long time, but has been kept in the background by press of other business, and to some extent by requests of the respondent company for delay.

The matter was taken up by the Commission on its own motion, such proceeding having been induced by numerous informal complaints. The subject-matter of the proceeding is the usage or custom of the respondent company requiring a deposit of five dollars upon the installation of a telephone. Such charge, upon its face, appears to be a rather small matter; but it must be borne in mind that when the charge is made to a great many people it becomes a subject of very considerable importance. It is not going too far to say that probably no one thing connected with the service of the telephone company has given rise to more complaint than the installation charge mentioned.

The case finally came to a formal hearing on September 27, 1913, the respondent being represented by Mr. James T. Shaw, as its attorney. Mr. Shaw made a full and comprehensive statement of the position of the company with respect to the charge complained of, and presented in detail its reasons for the making of said charge.

The statement made by Mr. Shaw was accepted by the Commission as the equivalent of sworn testimony covering the same facts, and the respondent having nothing further to offer, the case was closed. It remains for the Commission to determine whether the charge as made is a reasonable one for installation, and whether the custom of making an installation charge at all is just and proper.

The Commission is of the opinion that the charge is not a reasonable one; that it operates in a discriminatory way, and is the just and proper cause of much dissatisfaction among the patrons of the respondent company.

For the purpose of a clear understanding it may be well to state what has been characterized by the company's representative as the "present plan" with reference to the deposit for installation:

A five-dollar deposit is required on new contracts for regular exchange service subject to the approval of the application for service by the company, and is returned to the subscriber if the service is not established.

Upon fulfillment of the terms of the contract, the deposit is refunded to the subscriber, with interest, at the rate of 6 per cent per annum, or is placed to the credit of his account if he so elects.

Upon the nonfulfillment of the terms of the contract, the deposit is forfeited by the subscriber. The deposit is returned, however, to the subscriber, without interest, in the event that a new occupant of the same premises signs a one-year contract, and then tenders a deposit therefor, or at the time we refund the deposit to the original subscriber.

Exception to plan: It has been found advisable to make exceptions in extraordinary cases where there could be no question as to the subscriber's credit.

Pending the fulfillment of the terms of the contract, the guarantee deposits are carried on the general books as "Accounts Payable." Upon fulfillment of the terms of the contract, the subscriber is at once notified, and, at his option, the deposit, plus interest at 6 per cent per annum, is refunded or applied to the credit of his account. Forfeited deposits are transferred from "Accounts Payable" and taken up as "Exchange Revenue—Subscribers' Stations."

In defense of this plan, requiring a deposit of five dollars, as stated, the following reasons are given, which reasons are discussed in the order of their statement:

First—"The installation of a telephone and furnishing service requires an immediate outlay on the part of the company."

To this reason it may be answered that every act performed by a telephone

company, or any other public utility, that is requisite for the rendering of the service, standing by itself, is an item of expense. The aggregate of these items makes up the aggregate expenses of the public utility. We are not able to appreciate the force of the contention that every specific item of such expense should be specially provided for in the conduct of the business of the utility. It seems to us that the charges made for the service should be so adjusted as to afford the company a fair return for the service as a whole. If attempt is made to single out particular items of expense and provide for them specially, no good reason appears why the same should not be done with regard to all items of expense, which would lead to a very complex business situation. The installing of telephones is an essential part of the business of a telephone company. Without such installation the service cannot be rendered, therefore sound business policy would seem to require that charges should be applied which would cover the service as a whole, which necessarily includes every specific item of expense.

Second—"Short-term contracts—that is, contracts for periods of less than one year—are unprofitable at regular rates."

This reason is not appealing. It involves in principle the same idea as that contained in the first reason quoted, namely, that every item of service should be profitable in itself. This does not seem to us to be sound. It is almost impossible to imagine any line of business in which every item or branch is profitable in itself, or would be profitable if it stood alone. Take, for illustration, the charges of a transportation company for carrying passengers. Assume that the rate is 4 cents per mile. Obviously there is no single mile segment of any railroad in the State of Nevada that would be profitable if operated by itself upon that basis. But the railroad is considered as a whole; its business is treated as an entirety. The long hauls and the short hauls enter into and make up the sum total of its business. If, upon the whole, that business is profitable, the carrier should be satisfied. And this is the principle that is quite generally acted upon today by commissions and courts. We can see no reason why the business of a telephone company should not be treated as an entirety. Some patrons have their telephones installed and keep them in place for many years. Others retain them but a short period of time. But if, upon the whole, the business is fairly remunerative, the telephone company has no just cause for complaint. If the respondent company had no business except the patronage of those who retain their telephones for one year or less, it is safe to say that it would not continue in business very long.

The third reason is "That the disconnection of a telephone is an additional expense to that of the original installation."

This involves the same idea as that set forth in the first two reasons quoted. It goes without saying that the disconnection of a telephone, considered as a separate and distinct act, involves some expense—much or little, according to circumstances—but, as before stated, it enters into and forms a part of the general expense account and should only be considered in its connection with the business as a whole.

The fourth reason given is "Many telephone users discontinue service for various causes before the expiration of the contract, and, frequently, their accounts become uncollectible. As the cost of installation, operation, and disconnection, to which uncollectible moneys must be added, often exceeds the annual rental rate, the company suffers definite loss, which, naturally, has to be borne by its patrons."

We do not see how the foregoing adds much, if anything, to the force of the reasons previously quoted. It simply goes to show that in the transaction of its business the company takes some chances of loss through its short-time customers. But the principle involved in nowise differs from that of the case of a carrier whose short-trip passengers would not, as a separate item of business, be profitable. Everything that is said in the reason last quoted might be true, and at the same time it might not follow that the deposit theory would be sound or equitable. The avowed reason for exacting the deposit is to save the company from loss, and it is declared by the company itself that the deposit is not fully effective for that purpose. The deposit charge is clearly an injustice to the honest patron who retains his telephone for more than a year. Even though it be returned to him at the end of that time with 6 per cent interest, he has actually been obliged to make what is, in effect, a forced loan to the company—this in pursuance of a custom which has been inaugurated by the company to protect itself against those who are the least honest and least permanent in their patronage.

The fifth reason given for requiring the deposit is that "Monthly rental in advance is not sufficient protection."

This may or may not be true, if we consider separately each account which it is desired to safeguard. But it brings us right back to the proposition heretofore made that the business should be considered as a whole, and not be conducted with reference to the consequences which may follow from particular transactions. It may be said with equal force that advance payment by a passenger upon the railroad, who rides only one or two miles, would not make the carrying of that passenger, alone, a profitable transaction. But the facts are that the trains are being run regularly, passengers get on and off at almost every station, some travel longer distances than others, and altogether they make up the sum total of the railroad company's passenger traffic. So with the telephone business, some continue their patronage for a long number of years, paying regularly and promptly, all the time, while others continue their patronage for only brief periods. As long, though, as the charges are made in advance, and the company is active in the collection of such charges, we are not able to see why there should be any considerable loss through short-time patrons.

The sixth reason given is that "The telephone company, as a public-service corporation, cannot, without discrimination, extend or refuse credit at its discretion. As all people are entitled to service, but all are not entitled to credit, a method of protection is necessary."

Answering this, it may be said that the telephone company as a public-service utility can refuse credit. And this Commission is not disposed to require the company to furnish service in advance of the payment. We do not think that reason number six fairly states the situation.

The seventh reason given is that "Other public utilities and many private enterprises require a deposit." This is apart from the issue. We are not concerned, especially, with what other public utilities or private enterprises may do with respect to a deposit. It is for us to determine whether or not, in the case of a telephone company, this custom is just and proper.

The same answer holds good with respect to the eighth reason given, namely, "Public-service commissions, municipal governments, and courts have held the requirement of deposits to be a reasonable regulation"

We do not think it is with respect to a telephone company, although it might be in the case of some other utility where the service is rendered upon a meter basis, and where the amount of bill or charge cannot be determined in advance.

This Commission has no desire to deny to any public service corporation the right reasonably to protect itself against loss through the inability or unwillingness of its customers to pay. But we feel that, under the conditions shown to exist in this case, the respondent company can be adequately protected without the deposit now being charged, and which has been made the subject of so much complaint. We can see no reason why a charge of two months in advance for every telephone installed, with charges monthly in advance thereafter, will not fairly and reasonably protect the company against loss. It is possible that rare and exceptional cases might occur in which such a method of payment would not be adequate protection, but, as we have already suggested, the respondent company claims that even the deposit system does not give full protection in all cases. As in the case of private enterprise, public utilities must expect to take some chances. All business involves some risk. We believe that if the company be allowed to charge for two months in advance at the time of installing the telephone, and thereafter to collect for one month in advance, it will be fairly and reasonably protected. Such a course will do away with the discrimination complained of, and remove much of the friction and ill-feeling which is engendered by the exacting of the five-dollar deposit. It is the view of this Commission that the custom of charging a deposit of five dollars upon the installation of a telephone should be discontinued, and that in lieu thereof the respondent company should be permitted to charge for two months' service in advance as a condition precedent to the installation of the telephone, and that thereafter one month's advance payment may be at all times required.

#### ORDER

OFFICE OF RAILROAD COMMISSION OF NEVADA,  
CARSON CITY, February 21, 1914.

Present—Chief Commissioner H. F. Bartine, First Associate Commissioner J. F. Shaughnessy, Second Associate Commissioner W. H. Simmons, Secretary E. H. Walker.

Pursuant to the views expressed in the foregoing opinion, it is hereby **Ordered**, That on or before April 1, 1914, Bell Telephone Company of Nevada desist from its present custom requiring a deposit of five dollars (\$5) or any other sum, from its patrons and customers, upon the installation of a telephone. It is further

**Ordered**, That from and after said date, or whenever the custom of demanding an advance deposit shall be discontinued, two months' payment in advance may be demanded by said company as a precedent to the installation of new telephone service for any would-be patron or customer, and that, after the expiration of the two months' period, the respondent company shall be permitted to demand and receive one month's payment in advance, as a condition of the continuance of such service.

[SEAL] H. F. BARTINE, *Chief Commissioner*,  
J. F. SHAUGHNESSY, *First Associate Commissioner*,  
W. H. SIMMONS, *Second Associate Commissioner*.

Attest: E. H. WALKER, *Secretary*.

**Case No. 211—Coal Rates, Utah and Wyoming Points to Points in Nevada.**

This case, entitled "Railroad Commission of Nevada v. Southern Pacific Company, *et al.*," details of which are set forth on page 69 of the Commission's fifth annual report, is still pending, no further action having been taken.

**Case No. 225—Switching Rates on the Nevada Copper Belt Railroad Between Wabuska and Thompson.**

Case No. 225, entitled "Mason Valley Mines Company v. Nevada Copper Belt Railroad Company," details of which are partially set forth in the Commission's fifth annual report on pages 73 and 74 and on pages 32 and 33 of the sixth annual report, was decided July 22, 1914, the following opinion and order having been entered:

[Case No. 225]

BEFORE THE RAILROAD COMMISSION OF NEVADA

MASON VALLEY MINES COMPANY (a Corporation), *Complainant*,

v.

NEVADA COPPER BELT RAILROAD COMPANY (a Corporation), *Respondent*.

OPINION AND ORDER

BARTINE, *Chief Commissioner*:

The complainant is the owner of a smelter located at the town of Thompson, Lyon County, State of Nevada. The respondent is the owner of a railroad extending from the town of Ludwig to Thompson, both places being in said Lyon County. A large portion of the business of the railroad company consists of hauling ore, limestone, etc., over the line of its road from various points thereon to the smelter of the complainant at Thompson. At the town of Wabuska upon the Nevada and California Railroad, owned and operated by the Southern Pacific Company, the Copper Belt Railroad connects with said line, crosses it, and proceeds on for a distance of 2.7 miles to the smelter located at Thompson. Besides the ore, which is hauled by the Copper Belt Railroad from mining properties located upon its own line, ores are brought to Wabuska over the Nevada and California line from other mining districts, and thence switched via the Copper Belt Railroad to the smelter at Thompson. The charge made by the Copper Belt Railroad for such switching is \$5 a car. The complaint in this proceeding alleges that this charge is excessive, unjust, and also in violation of a special contract made and entered into by the Copper Belt Company with the Mason Valley Mines Company, the complainant in this proceeding. The complaint alleges that certain charges agreed upon in the contract referred to, namely, for ore and supplies, \$2.50 per car, and for coke, coal, fuel, and oil, \$2 per car, would be just and reasonable, and asks the order of this Commission prohibiting the respondent company from charging more than such rates. Various parties interested in the ore tonnage hauled to said smelter over the line of the Nevada and California Railroad, and switched at Wabuska to the smelter, also petitioned the Commission for relief from the \$5 charge, and asked that the railroad company be allowed

to charge no more than \$2 per car for said switching service. As the sole question at issue is the reasonableness of the switching charge made by the respondent company, it was not deemed necessary to make the signers of the petition nominal parties in the proceeding, although counsel for the Mason Valley Mines Company entered his formal appearance on their behalf, and represented them at the hearing.

#### IMMATERIAL MATTER IN PLEADINGS

Both the complaint and the answer contain considerable matter not within the jurisdiction of this Commission. The Commission is not a court of equity, and has literally no power to make an order for the specific performance of the contract referred to. The answer alleges, among other things, that on numerous occasions its equipment was seriously damaged by the negligent and wrongful acts of the complainant. This is a matter strictly within the jurisdiction of a court of law, and one concerning which this Commission could make no valid order. Neither can the Commission, for the purposes of this case, weigh the damages alleged by the respondent against the provisions of the contract alleged by the complainant, and attempt to make any offset or adjustment, or in fact any order whatever respecting the same. To make an order prohibiting the railroad company from charging more than \$2.50 and \$2, respectively, for the switching of cars because of the alleged provisions in some contract would, in its effect, be an attempt on the part of this Commission to enforce such contract. In other words, it would be an order requiring the railroad company to make no more than certain charges, not because such charges are reasonable, *per se*, but because it is so provided by contract. The impropriety of the Commission attempting to make any order based upon assumed contract obligations will be further apparent when it is considered that the parties to the petition referred to, and who were also represented at the hearing, were not parties to the contract, and, even in a court, a judgment for the specific performance of a contract between certain parties could not in any way be made to apply to others who were not parties to the contract. The parties signing the petition asking for a \$2 rate, and which petition was made a part of the record in this case, claimed nothing under the contract, but based their complaint solely upon the ground that a \$2 rate for switching is reasonable, *per se*. It is obvious that, if this Commission were to make an order prescribing certain rates merely because of a contract between the railroad company and a particular party, and not because such rates are reasonable, *per se*, it might very easily result in discrimination against other shippers who were not parties to the contract, or, if a general order were made prescribing the rates named in the contract, it might be giving parties in no way connected with the contract something lower than reasonable rates merely because such rates were named in a contract to which they were not parties.

#### NO POWER TO ORDER SPECIFIC PERFORMANCE

But it is not necessary to pursue this matter further because it is perfectly clear that the Commission has no power to order the specific performance of a contract. Our authority is to prescribe rates that are just and reasonable in themselves, regardless of all special agreements between shippers and carriers. The only consideration we can give to the alleged contract, if any, is its probable or possible bearing upon what the parties themselves considered to be reasonable rates at the time the contract was made. However, from a traffic standpoint, this would not be conclusive, because conditions frequently change on all roads, and rates reasonable at one time may not be reasonable at another.

#### RESPONDENT'S PUBLISHED RATES

It seems, though, that the respondent company had established and published a switching charge of \$2.50 per car, and it was changed from \$2.50 to \$5, which led to the filing of the complaint in this proceeding. It is a fact recognized by the Interstate Commerce Commission that when a carrier voluntarily establishes certain rates, and maintains them for a considerable period of time, it raises the presumption against the carrier that the rates thus established are fairly and reasonably remunerative, because the carrier is not likely to establish rates so low as not to result in a just compensation for the service rendered. This presumption, however, is not conclusive, because the carrier, in fixing those rates, might be mistaken as to what would be fairly compensatory. The business, for example, might be much less than was anticipated, or there might be difficulties and expenses connected with the service that could not be foreseen.

## PRESUMPTIONS ARISING FROM THE SCHEDULE

In this case, while the Commission would not be justified in conclusively presuming against the carrier that a \$2.50 rate was reasonable, it seems, nevertheless, proper to be considered in passing upon the reasonableness of the increase from \$2.50 to \$5. The advance is 100 per cent, and it may very easily be that, while the \$2.50 rate is too low to be fairly compensatory, the \$5 rate may be altogether too high to be just and reasonable. In fact, the Commission has reached the conclusion in this case that, under all the facts and circumstances connected with the movement of these cars, a \$2.50 rate is too low to be just and reasonable to the company, and at the same time that the \$5 rate substituted therefor is too high to be just and fair to the shippers. This matter will be more specifically dealt with later on.

## COMPLAINT REFERS TO A SPECIAL SERVICE

In reaching our conclusions we have not given very much consideration to the aggregate value of the railroad company's property, or to its earnings and expenses, for the reason that its schedules of rates, as a whole, are not under review. The complaint is that the charge for a certain service—namely, switching cars from Wabuska to Thompson—is too high. This is comparatively a small part of the railroad company's business, and, even though its business as a whole were not profitable, it would not be justified in charging rates for this switching service which can be regarded as excessive, when considered in the light of recognized standards for such service, and by comparison with charges made by other roads under similar conditions. This principle, however, must, in justice, be applied both ways. It would be unfair to invoke it against the carrier and not give the carrier the benefit of it against the shipper. Hence, the latter is bound to pay what is reasonable for the service which he receives, regardless of how much money the carrier may make in other ways and from business furnished by other patrons of the road.

## DELAY IN FILING BRIEFS

In this case there was long delay in the filing of briefs, and, as a matter of fact, counsel for the respondent company filed none at all. That of the complainant, written by Mr. S. W. Belford, is elaborate, exhaustive, and forcible, from the viewpoint of the interests which he represents. Much of it, however, goes to points already briefly touched upon in this opinion.

## THE COMMISSION NOT A COURT

The complainant insists strongly that the respondent carrier should not be permitted to depart from the rates specified in the alleged contract between the complainant and the respondent because the business interests of the complainant have been built up, to some extent, at least, upon a basis of those rates. Some authorities are cited and quoted from to sustain this view. No one will deny that in such case there is an equity on behalf of a party who has established a business upon the basis of rates which it was understood would be permanently maintained. But, as before stated, these are questions for the courts, and not for railroad commissions, to determine. In this behalf it is proper to suggest that the language used by the commissions and courts in the cases referred to by complainant's counsel are more or less general, and that the principle laid down, when applied to a specific case, was emphatically rejected by the Supreme Court of the United States in what is generally known as the Willamette Valley Lumber Case, which is the latest expression upon the question by that great court. In that case the railroad company raised the rates on lumber. The people living in the valley, and affected by the raise of rates, objected, and complained to the Interstate Commerce Commission, setting up in substance that they had been induced to engage in the business by the low rates applied by the railroads and that it was inequitable to allow the carrier to afterwards raise the rates to their injury. The Interstate Commerce Commission accepted this view, and made its order accordingly. The Supreme Court of the United States held that the order was void, because the jurisdiction of the Interstate Commerce Commission was confined to the fixing of rates that would be just and reasonable in themselves, and did not extend to the adjusting of collateral equities between the carriers and the people interested in the rates—in short, that it was no part of the business of the Interstate Commerce Commission to undertake to build up the commercial interests of any section by an adjustment of the freight rates. The reason for this is perfectly obvious. If

the principle were carried too far, it might easily result in throwing upon the railroad the entire burden of sustaining and building up the business of the section through which it operates. In deciding the case referred to, the Supreme Court said, in substance, that if the Commission had found that the rates formerly in effect, and which it was sought by the railroad to raise, were reasonable, *per se*, that would have presented an entirely different question. But when the Interstate Commerce Commission undertook to maintain those rates and prohibit the railroad company from raising them because of some understanding, expressed or implied, with the people living within the region to be affected, the Commission was going beyond the scope of its statutory authority and usurping the functions of the courts. Therefore, in dealing with this matter, the Commission does not feel that it is justified in holding the carrier to the rates of \$2.50 per car for ores, and \$2 per car for coal, fuel, oil, etc., merely because those are the figures named in the contract. We can consider only what are reasonable rates viewed from a transportation standpoint.

#### COST OF THE SERVICE

It is not an easy matter to determine with mathematical exactness what would be a reasonable rate for this service. The witnesses for the complainant estimated that the cost of the service to the railroad company was 2 cents per ton per mile, and that the average tonnage per car was 15, which would make the actual cost about \$1.40 per car. These, however, were mere estimates, and were not based upon specific and detailed figures. On the other hand, witnesses for the respondent estimated that the actual cost was about \$4.46 per car, and this estimate was based upon something in the way of mathematical tabulations. It is fair to assume, in the absence of definite proof to the contrary, that the complainant's witnesses estimated the cost at as low a figure as possible, and that the witnesses for the respondent made the cost as high as possible. This does not mean that the witnesses on either side were dishonest, but simply that each looked at the matter from his own viewpoint, and with an eye to the interests which he represented or favored. So it often happens that the bias of a witness affects his judgment. The Supreme Court of the United States, in some of its recent decisions, has very pointedly referred to the fact that estimates of costs and values made by experts are seldom to be taken at their full face value, because there are so many elements of uncertainty which enter into their estimates.

#### A SWITCHING PROPOSITION

In dealing with this matter, the fact must be kept in mind that so far as the charge complained of is concerned it is one made for switching, and that this traffic contributes nothing to the earnings of the main line. The ore produced in the district traversed by the Copper Belt Railroad is carried over the main line of that road to Wabuska, and thence to the smelter, 2.7 miles further on. This traffic may properly be regarded as entirely main-line business, because the extension from Wabuska to Thompson simply makes the road 2.7 miles longer than when its terminus was at Wabuska. With regard to the main-line tonnage, there is really no switching service rendered, unless it be immediately within the yards at Thompson. There is no reason to doubt that the charges for the hauling of this ore are adjusted so as to cover the entire service rendered. As to that, it is not necessary for us to decide, because the question is not before the Commission, and the matter is only referred to for the purpose of pointing out the distinction between ore tonnage which is carried over the main line of the railroad company to the smelter, and that which is simply switched by the Copper Belt Railroad from Wabuska to Thompson, and with respect to which the railroad has no main-line haul. Whether the portion of the road between Wabuska and Thompson is regarded as a part of the main line, or technically a switch, makes no difference for the purposes of this case, because both parties have considered and treated the service in question as a distinctively switching proposition, and a switching service may be rendered over a piece of main line just as well as over a branch or spur. Whether that piece of line be considered a spur or a part of the main line can make no difference in regard to the reasonableness of the charge complained of, because in either event the service is exactly the same.

#### THE SERVICE NOT A MERE INCIDENT

Counsel for the complainant urges quite strongly in his brief that this service does not require any additional equipment on the part of the respondent com-

pany; that it is merely an incidental service; therefore that it should be rendered at actual cost. To accept this view would be equivalent to saying that the Copper Belt Company can be lawfully required to render, at no profit to itself, a service of value to people who bring ores to Wabuska over the Southern Pacific Company's line merely because it (the Copper Belt Railroad) is making money somewhere else on other portions of its business and through the patronage of other people. We do not think that such a principle can be sustained. When ore is brought to Wabuska destined to the Thompson smelter, no one is under any obligation to carry it to its final destination except upon the basis of fair compensation. It seems, to the writer of this opinion, inaccurate to speak of the service as being merely incidental. When ore is brought from the mines over the main line of the respondent company and then is switched within the Thompson yards, it may be fairly said that the switching is incidental to the main-line haul; but with respect to the switching service now under consideration there is no main-line haul so far as the Copper Belt Railroad is concerned. The service of hauling the cars from Wabuska to the smelter and back is a distinct and separate service. It is a service which the Southern Pacific Company cannot render, for it has no track running to the smelter; and it is a service which the Copper Belt Railroad is under no obligation to render, except, as before stated, on a basis of just and reasonable compensation, which should include a reasonable profit. In the case recently decided by the Supreme Court, holding invalid the switching charges made by the railroads at Los Angeles, San Francisco, and San Diego, the decision was based squarely upon the principle that the switching of cars by those roads, at their terminals, was simply a part of the terminal service to which the shipper was entitled, without being required to pay an additional charge. The court held that the various switches were, in fact, a part of the terminal facilities of the great railroads involved. But the court also very clearly distinguished between a switching service rendered, as in those cases, where the roads had a main-line haul, and other cases in which there was no main-line haul, but the switching was the only service rendered, and the only source of revenue to the railroad.

In view of the conflicting testimony as to the cost of this service and considering the rates charged generally for switching service throughout the State, a \$2.50 rate seems to be too low, and a \$5 rate too high. Under the conditions existing where this service is rendered, it is believed that a rate of \$3.50 per car will be just and reasonable. It is a matter of common knowledge that cars loaded with ore frequently, and in fact generally, carry considerably more than 15 tons; that a car sometimes carries as much as 50 tons. Whether such is ever the case here, we have no means of knowing, but it seems to us reasonable to believe that the cars switched from Wabuska to the smelter usually carry more than 15 tons. Whether they do or not, the service has to be rendered just the same, and, within moderate variations, the exact tonnage carried by a car will make very little difference in the switching expense to the carrier.

It is scarcely necessary to add that what has been here said applies to freight of every kind and character that is switched by the Copper Belt Railroad from Wabuska to the Thompson smelter.

An order should be entered in conformity with the views herein expressed.

#### ORDER

OFFICE OF THE RAILROAD COMMISSION OF NEVADA,  
CARSON CITY, July 22, 1914.

Present—H. F. Bartine, Chief Commissioner; J. F. Shaughnessy, First Associate Commissioner; W. H. Simmons, Second Associate Commissioner; E. H. Walker, Secretary.

Pursuant to the conclusions stated in the foregoing opinion, it is hereby

*Ordered*, That on or before the 10th day of August, 1914, in lieu of the present switching charge of \$5 per car between Wabuska and Thompson, and the smelter located at said place, the Nevada Copper Belt Railroad Company shall publish and make effective a charge for such switching service not exceeding \$3.50 per car, the said charge to apply to cars containing ore, coal, coke, oil, and merchandise of every kind and character.

RAILROAD COMMISSION OF NEVADA,  
By E. H. WALKER, *Secretary*.

[SEAL]

Under date of August 25, 1914, the Commission received a petition from the Nevada Copper Belt Railroad Company, the defendant in the

proceeding, asking for a rehearing, to which an answer was filed by complainant on August 31, 1914. The petition for rehearing was denied.

**Case No. 230—Ore Rates from Points on the Nevada Northern Railway to the Salt Lake Smelter.**

This case, entitled "James Cronan, *et al.*, v. Nevada Northern Railway, *et al.*," the details of which are set forth on page 34 of the Commission's sixth annual report, has not been carried further, for the reason that complainants have not asked that the same be carried before the Interstate Commerce Commission.

**Case No. 243—Operation of Ruby Hill Branch of the Eureka-Nevada Railway, and Ore Rates, Ruby Hill to Palisade.**

Case No. 243, entitled "Richmond Eureka Mining Company v. Nevada Transportation Company and Eureka-Nevada Railway," the details of which are fully set forth on pages 39 to 48, inclusive, of the Commission's sixth annual report, was formally dismissed March 28, 1914.

**Case No. 246—Rates on Brick, Hollow Brick, and Tile, Carson to Wabuska.**

This case, entitled "H. Luhrs v. Virginia and Truckee Railway and Southern Pacific Company," the details of which are set forth on pages 48 and 49 of the Commission's sixth annual report, was formally dismissed January 31, 1914, such action having been requested by complainant.

**Case No. 249—Demurrage Charges on the Nevada-California-Oregon Railway at Reno.**

Case No. 249, entitled "Railroad Commission of Nevada v. Nevada-California-Oregon Railway," the details of which are set forth on page 49 of the Commission's sixth annual report, is still being held in abeyance.

**Case No. 250—Classification of Fruits and Vegetables.**

This case, entitled "Railroad Commission of Nevada v. Southern Pacific Company, *et al.*," the details of which will be found on pages 49 and 50 of the Commission's sixth annual report, was decided by the Interstate Commerce Commission on April 7, 1914, the Nevada Commission winning on all points made. The order of the Interstate Commerce Commission refusing to allow the carriers to put into effect increased classifications on fruits and vegetables moving in both carload and less-than-carload lots, saves the shippers of Nevada approximately \$20,000 per year in freight charges. The proposed charges would have increased the rates about 51 per cent on this class of traffic.

**Case No. 255—Switching Charges on Less-than-Carload Freight, Wabuska to Thompson.**

Case No. 255, entitled "M. H. Farris v. Nevada Copper Belt Railroad Company," the details of which are set forth on pages 51 and 52 of the Commission's sixth annual report, is still pending. Early in 1914, the complainant, Mr. M. H. Farris, transferred his business to Hall & Morgan, who continued as complainants in this proceeding. Under date of June 29, 1914, a letter was addressed to Hall & Morgan by the Commission, advising them that the defendant company was willing to make certain adjustments in the switching rates, and complainants were asked whether the proposed adjustment would be satisfactory, and if not, whether they desired formal action to be taken. No reply has been

received to this letter up to the time of closing this report, and therefore no further action has been taken by the Commission.

**Case No. 260—Charges for Extension Telephone Service.**

This case, entitled "Nevada State Journal v. Bell Telephone Company of Nevada," the details of which are set forth on page 53 of the Commission's sixth annual report, was decided by the Commission on March 24, 1914, the following opinion and order having been entered:

[Case No. 260]

BEFORE THE RAILROAD COMMISSION OF NEVADA

RAILROAD COMMISSION OF NEVADA, *Complainant*,

v.

BELL TELEPHONE COMPANY OF NEVADA, *Respondent*.

OPINION AND ORDER

BARTINE, *Chief Commissioner*:

This proceeding was based upon a complaint filed with the Commission by The Nevada State Journal Publishing Company, acting through its president, Mr. George D. Kilborn. As the original complainant was not prepared to make any specific showing beyond that contained in its complaint, the Commission substituted itself as complainant, and took up the matter upon its own motion, under the provisions of subdivision b, section 12, of the Railroad Commission Law of this State.

The gravamen of the complaint made by the original complainant was that the charges of the respondent company for extensions of the telephone service were excessive, unjust, and unreasonable. These charges are orally denied by the respondent company, and the issue thus made is to be determined by this Commission.

In a case where telephone service is installed in a business establishment the regular custom of the respondent company is to charge \$1 for the extension. The complainant alleges that this charge is excessive for the reason that a telephone instrument only costs from \$10 to \$15. Such being the case, it follows, according to complainant's contention, that the respondent company is realizing about 100 per cent per annum upon the value of each additional instrument installed.

Assuming, for the purpose of discussion, that the one-dollar rate is excessive, it does not follow that the contention of the complainant is sound. The respondent company is entitled to a fair return for the service rendered, and not merely a return upon the value of each particular instrument used in the rendering of such service. Let us assume that in the office of the Journal there were a single telephone connected with the main line. Clearly, the management would not desire additional instruments installed unless there were use for such instruments; if there were such use, then the service must be of some value to the party receiving it.

No telephone company can render a telephone service by simply installing a telephone. There must be transmission lines; there must be the switchboard; there must be all the paraphernalia which goes to make up the full equipment of a telephone company. This plant must be considered, in its entirety, and, in determining the reasonableness of the rates charged, reference must be had to the value of the entire plant, and not of some particular part thereof. The principle is the same as in the case of a railroad. In determining whether passenger fares or freight rates are reasonable, we would consider, not merely the value of the railroad car which is used in transporting the freight or the passenger, but we would consider the railroad as an entirety. We can see no reason why the same rule should not be applied to a telephone company.

It is implied by the complaint that complainant should be permitted to purchase and install its own telephone. With this view the Commission cannot agree. The furnishing of telephones is an essential part of the business of the telephone company. It has undertaken to give complete telephone service, which can only be done by furnishing the necessary instruments. There would be no more propriety in ordering a telephone company to connect with a private telephone than there would be in ordering a railroad company to permit every patron of the railroad to furnish his own car or cars, which would have the effect of depriving the railroad company of a very considerable portion of its business.

Besides, to allow private individuals to install their own telephones, and then require the telephone company to connect such telephones with its transmission lines and switchboards, might very easily lead to complications through a failure on the part of the patrons to provide telephones of standard and uniform make. Further, the owners of such private telephones would still be under obligations to pay to the telephone company reasonable rates for the use of its wires, poles, switchboards, etc. What the charges of a telephone company might properly be under such conditions is hard to say. It is enough, though, to add upon this point that if every private individual installed his own telephone, it would change the entire character of the utility—it would no longer be a telephone company. It would simply be a company owning certain poles, and wires, and switchboards.

We are equally unable to appreciate the soundness of the respondent company's contention that the extension rates are reasonable because of the installation expense. At the hearing which took place September 27, 1913, it was claimed by representatives of the company that the installation of a telephone costs \$7.80, from which it was argued that the charge of \$1 for extensions was reasonable. We are unable to perceive any logical force in this contention. It literally proves nothing, so far as the point at issue is involved. The installing of telephones is part and parcel of the general work of the telephone company. Without such installation, no service whatever can be rendered. In deciding as to what are reasonable rates, we must consider the entire plant, and all of the expenses of the company, without attempting to figure out the exact expense incident to some particular part of the service, such as the installation of a telephone.

The Commission does not and cannot fail to note what appears to be an inconsistency in the attitude of public utilities in dealing with the question of reasonable rates in particular cases. In the case of common carriers, for example, the contention frequently is made that it is impossible to take a particular commodity and determine whether the rate charged for the commodity, standing by itself, is fairly remunerative. Just as frequently, when some particular commodity is charged a higher rate than others, it is defended upon the ground that special service is required in the transportation of that commodity, and, therefore, the higher rate is justified. These contradictory contentions seem to be made to meet the exigencies of differing cases as they arise.

Undoubtedly, it is difficult to take particular items, going to make up the aggregate business of a public utility, and compare accurately the relative cost of doing the work with the revenue derived from that item. It is possible that a closer approximation can be made in the matter of installing a telephone than with reference to carrying a certain commodity in a railroad car along with other commodities. Nevertheless, it seems to us that any attempt to figure out the expense incident to some particular service rendered by a public utility must, in its nature, be more or less misleading. It might well be true that the installation of a single telephone would cost \$7.80, but it by no means follows that in the general work of a telephone company, where hundreds and perhaps thousands of instruments are to be installed, they would average \$7.80, or anything approaching that figure. Even though it did, it is only one branch of the company's expenses. It appears to us, as before stated, that the plant should be considered as a whole. The aggregate expenses should be placed upon one side of the account, the aggregate revenue on the other, and then a balance should be struck.

This Commission has at other times, and in other cases, deemed it necessary and proper to remark that in no great business, whether it be public or private, will each item be found equally profitable. Indeed, it is well known that in many instances particular operations of any business, standing by themselves, would not yield any profit at all. So it may be conceded that if a telephone company had but a single telephone to install, it might easily cost \$7.80, and upon the basis of any charge that is now being made it would be altogether unprofitable.

The classification of freights carried by a railroad is largely arbitrary. It is based upon the judgment of the traffic managers as to the general condition of the business. The same, undoubtedly, is true with respect to a telephone service. In this very case it was asserted by the representatives of the telephone company that the charges made for service in private residences were not remunerative charges, and that such rates could only be maintained for the benefit of resident users because of the higher rates charged to business houses. Here we have a distinct admission of the soundness of our own position that the business should be considered as a whole, and not with reference to the profits and losses upon

some segregated items. In determining whether or not a particular charge is excessive and unreasonable, the Commission must likewise use its own best judgment based upon the facts as disclosed by its investigations.

Taking up the matter immediately under consideration, we may say that when a telephone is installed, either in a residence or in a business house, and it is desired to make an extension to another apartment or to another location in the same apartment, a charge of one dollar per month for such extension appears to be unreasonably high.

Acting upon the principle which has been laid down in this opinion, that the business of the company should be treated as a whole and not merely with respect to the assumed expenses and revenue connected with particular items, attention should be directed to the fact that extensions are merely, as the term implies, additions to a service already being rendered, and from which business, in the aggregate, the company derives a fair and reasonable return. An extension is quite different from an auxiliary service which requires a separate line connected with the main line, and which is, to all intents and purposes, an independent service in itself. An auxiliary line may be used, even though the main service line is out of commission. It might, with equal propriety, be called a substitute line. But, whatever we call it, the service is complete and independent in itself. An extension is different. It is merely an addition to a service already existing and from which the company is deriving a fair revenue. Practically the only additional expense is the installation of an instrument with a short piece of connecting wire. If we considered merely the value of the instruments, a charge of 50 cents per month would be excessive, but, regarding the service which is rendered and which is of value, it seems to us that 50 cents per month for each extension is a fair and reasonable charge—fair to the user and fair to the company.

Considering the business of the company as a whole, we can see no reason why there should be any difference between an extension in a business house and an extension in a private residence. The primary charge against a business house is \$4, while the charge in a residence generally is about \$1.50.

Thus we see that in a business house if the charge of 50 cents be made for an extension, the amount would be \$4.50; if there be two extensions, the amount would be \$5, and so on. The fact that the primary charge in a business house is higher, as a rule, than in a residence furnishes no reason why there should also be a higher charge for an extension in a business house, but rather the reverse.

Considering the question in all of its bearings, a flat rate of 50 cents per month for each extension within the same building, or different parts of the same room or apartment, with or without bells, seems to be fair and reasonable.

An order should be entered in conformity with these views.

#### ORDER

OFFICE OF THE RAILROAD COMMISSION OF NEVADA,  
CARSON CITY, March 24, 1914.

Present—H. F. Bartine, Chief Commissioner; J. F. Shaughnessy, First Associate Commissioner; W. H. Simmons, Second Associate Commissioner; E. H. Walker, Secretary.

Pursuant to the conclusions reached in the foregoing opinion, it is hereby

*Ordered*, That in lieu of the present charges for extensions of telephone service the Bell Telephone Company of Nevada shall charge no more than 50 cents per month for each separate extension within the same building or apartment.

[SEAL] H. F. BARTINE, *Chief Commissioner*,  
J. F. SHAUGHNESSY, *First Associate Commissioner*,  
W. H. SIMMONS, *Second Associate Commissioner*.

Attest: E. H. WALKER, *Secretary*.

Under date of April 16, 1914, the Commission received an application for rehearing from the defendant company, and the same was granted May 19, 1914, to take place May 25, 1914, in Carson City, Nevada. The date for rehearing was continued to June 19, 1914, and on that date the same took place. Appearances were made on behalf of the defendant company by James T. Shaw, counsel; C. B. Bush, assistant general manager; A. N. Hall, appraisal engineer; A. C. Stannard, acting general superintendent of traffic; J. P. Noble, district commercial superintendent;

R. N. Lake, manager of the local exchange in Reno, Nevada; and C. E. Fleager, division plant engineer.

After the rehearing the case was submitted to the Commission for decision with the understanding that the company would file certain data for the Commission's information. No appearances were made by complainant. At the time of closing this report, the decision on the rehearing has not been rendered, but will be entered at an early date.

**Case No. 266—Beer Rates, Less Than Carload, Carson City to Thorne, Luning and Mina.**

This case, entitled "Carson Brewing Company v. Virginia and Truckee Railway and Southern Pacific Company," the details of which are set forth on page 55 of the Commission's sixth annual report, was adjusted January 29, 1914, when the Commission was advised that the following less-than-carload rates would be published to cover beer moving from Carson City to Thorne, Luning, and Mina:

Carson City to Thorne .....	55 cents per cwt.
Carson City to Luning .....	60 cents per cwt.
Carson City to Mina .....	63 cents per cwt.

The rates were made effective March 25, 1914.

**Case No. 268—Transfer Charges at Pioche.**

Case No. 268, entitled "F. C. Richmond Machinery Company v. Pioche Pacific Railroad Company," the details of which will be found on pages 55 and 56 of the Commission's sixth annual report, was not acted on further during the year 1914, a satisfactory adjustment having evidently been made.

**Case No. 269—Classification of Galvanized-Iron Air-Pipe Under Twelve Inches in Diameter.**

This case, entitled "Nevada Freight Claim Bureau v. Southern Pacific Company," the details of which are fully set forth on page 56 of the Commission's sixth annual report, was closed during the year 1914, it having been found that rates had been properly applied by defendant company.

**Case No. 270—Depot Site and Facilities at Verdi.**

Case No. 270, entitled "Citizens of Verdi v. Southern Pacific Company," the details of which are set forth on page 56 of the Commission's sixth annual report, was heard in Verdi, Nevada, February 5, 1914.

Appearances were made on behalf of the defendant company by W. A. Whitney, superintendent of the Sacramento Division; W. H. Kirkbride, engineer, and G. D. Squires, counsel. At the hearing an agreement was reached between all parties, the Commission being given to understand that the Southern Pacific Company would erect a modern and commodious depot at the site desired by the complainants in the proceeding. The case was therefore dismissed with the understanding that construction of the depot would be commenced at the earliest date possible.

The Southern Pacific Company was unable to commence work on the building until the fall of the year. At the time of closing this report, the depot has been substantially completed, and is an excellent building.

**Case No. 272—Charges Assessed Passengers Using Drawing-Rooms and Compartments in Pullman Cars.**

Case No. 272, entitled "George Wingfield v. Southern Pacific Company, *et al.*," the details of which are set forth on page 57 of the Commission's

sixth annual report, was carried before the Interstate Commerce Commission under the title of "Railroad Commission of Nevada v. Southern Pacific Company, *et al.*" (Docket No. 6489.)

The case was originally set for hearing to take place before the Interstate Commerce Commission in Reno, Nevada, on October 7, 1914, but as the members of this Commission were called to Chicago to give testimony in the intermountain cases, a continuance was asked and granted.

The proceeding was heard before Examiner Wood, at Reno, Nevada, on December 11, 1914, and Commissioners Bartine, Shaughnessy, and Simmons, and Attorney-General Thatcher appeared for the Commission. Messrs. George Wingfield, the original complainant in the case, and E. H. Walker, Secretary of the Commission, appeared as witnesses on behalf of the Nevada Commission. A large number of appearances were made on behalf of the defendant railroad companies. After the hearing all parties were given time in which to file briefs, and were notified that oral arguments would be heard by the Interstate Commerce Commission at Washington, D. C., February 11, 1915.

**Case No. 273—Minimum Charges for the Movement of Less-than-Carload Freight Between Points in Nevada.**

This case, entitled "Railroad Commission of Nevada v. Southern Pacific Company," the details of which will be found on page 57 of the Commission's sixth annual report, was heard by the Commission in Verdi, Nevada, February 14, 1914. Appearances were made on behalf of defendant by Messrs. G. D. Squires, attorney; W. A. Whitney, superintendent of the Sacramento Division; and S. N. Bostwick, assistant general freight agent, after the hearing the case was submitted to the Commission for decision.

On December 26, 1914, this case was dismissed, it having been found that the effect of the increases in minimum charge rates would be insignificant.

**Case No. 274—Rate on Scrap Iron, Carloads, Dayton to Tonopah.**

Case No. 274 entitled, "R. R. Newell v. Southern Pacific Company and Tonopah and Goldfield Railroad Company," the details of which are set forth on page 57 of the Commission's sixth annual report, was dismissed during the year. The defendant companies offered to establish a rate of \$7 per ton on scrap iron, carloads, from Dayton to Tonopah, Nevada, and complainant was so advised and asked whether such an adjustment would be satisfactory. Communications addressed to Mr. Newell never reached him, as he had evidently moved out of the State, leaving no forwarding address, and the case was therefore dismissed.

**Case No. 276—Passenger-Train Service on the Eureka-Nevada Railway.**

This case, entitled "E. T. Patrick v. Eureka-Nevada Railway," the details of which are set forth on page 58 of the Commission's sixth annual report, was disposed of January 16, 1914, the defendant agreeing to abide by the Commission's instruction relative to the stopping of trains at Blackburn, Nevada, giving passengers time in which to secure meals at that point during the noon hour.

**Case No. 277—Passenger-Train Service on the Eureka-Nevada Railway.**

This case, entitled "D. Van Gelder v. Eureka-Nevada Railway," was dis-

posed of in the same manner as Case No. 276, both proceedings relating to the same matter.

**Case No. 278—Telephone Service at Hazen.**

Case No. 278, entitled "F. M. Manson v. County Commissioners of Churchill County and Bell Telephone Company of Nevada," the details of which are set forth on page 58 of the Commission's sixth annual report, was dismissed January 3, 1914, on request of complainant, defendants having agreed to make satisfactory adjustment of the cases.

**CASES FILED WITH THE RAILROAD COMMISSION OF NEVADA  
DURING 1914**

**Case No. 279—Disregard of Crossing-Signals at Palisade.**

January 3, 1914. Complaint filed by John Gernant against the Eureka-Nevada Railway Company, alleging that the defendant company had served notice that commencing Monday, December 29, 1913, at 8 a. m., it would disregard Southern Pacific Company crossing-signals at Palisade, Nevada, and asking the Commission to make an investigation of the same.

The Commission took the matter up with officials of both the Southern Pacific Company and Eureka-Nevada Railway, and under date of January 16, 1914, a letter was received from W. R. Scott, general manager of the Southern Pacific Company, advising that the following rules had been established to cover the situation:

Effective 6 p. m. Saturday, January 3, 1914, and until further notice, between hours of 6 p. m. and 7:15 a. m., trains of Eureka-Nevada Railway will not cross tracks of Southern Pacific Company until after order has been obtained from dispatcher of Southern Pacific Company.

If at anytime order is given by dispatcher for Eureka-Nevada trains to cross, Southern Pacific train crews interested must be notified and stopped before passing over crossing during such period. Between hour of 7:15 a. m. and 6 p. m. all Southern Pacific trains must stop before passing over the crossing as at present.

Under date of January 23, 1914, complainant was notified of the adjustment and was asked whether the same was satisfactory. No reply being received to this communication and the Commission considering that the rules established would give adequate protection to the public and employees of the carriers, the case was closed.

**Case No. 280—Loss of Property and Lifting of Annual Pass.**

December 28, 1913. Complaint filed by William O'Brien against Las Vegas and Tonopah Railroad Company, alleging that the defendant company had confiscated certain property belonging to him and also that conductor on passenger train had lifted his annual pass at Beatty, Nevada, before he had completed trip Las Vegas to Beatty and return.

The officials of the defendant company were notified of this complaint and asked to investigate the same. The company stated that the property claimed by complainant, which consisted of tools, belonged to the Las Vegas and Tonopah Railroad Company, and that the annual pass had been taken from Mr. O'Brien for the reason he was traveling on same after having left the employment of the company. A letter was addressed to complainant under date of January 22, 1914, informing him of the position taken by defendant, and further that the Commission

was without any jurisdiction in the matter, having simply used its good offices in endeavoring to secure an adjustment.

**Case No. 281—Loss of Part of Shipment of Bees, Oakley, Cal., to Wabuska, Nevada.**

January 7, 1914. Complaint of H. C. Guild against the Southern Pacific Company, alleging loss of seventy stands of bees out of a one-hundred-stand shipment moving from Oakley, Cal., to Wabuska, Nevada. Although the Commission did not have the power to force the carrier to make reparation for loss or damage, the case was taken up informally with the defendant company, which was asked to make a thorough investigation of the same and adjust it if possible.

Under date of April 6, 1914, the Southern Pacific Company advised that it declined to make reparation to complainant for the reason that the shipment of bees had been improperly loaded by the consignor. The Commission so advised Mr. Guild on April 11, 1914, with the recommendation that he bring action in a court of competent jurisdiction if he still believed that he was entitled to damages.

Nothing further being heard from complainant, the case was dismissed.

**Case No. 282—Exorbitant Telephone Charges.**

December 27, 1913. Complaint of C. A. Howard against the Bell Telephone Company of Nevada, alleging that defendant company had forced him to sign a contract before giving telephone service at his residence in Reno, Nevada, and when he moved had informed him that it would cost \$3.50 to have the telephone moved to his new residence, and \$9 if he canceled the contract. This matter was immediately taken up with the defendant to the proceeding, and under date of January 8, 1914, complainant advised that the company had satisfactorily adjusted the same, and asked that the case be dismissed.

The case was formally dismissed January 22, 1914.

**Case No. 283—Inspection of Tracks and Operation of Trains at Night Without Switch Lights.**

January 10, 1914. Complaint of William O'Brien against the Las Vegas and Tonopah Railroad Company, which was referred to the Commission by the Attorney-General, alleging that the defendant company was operating trains at night without the use of switch lights, and also that the franchise of the company called for the daily inspection of tracks, which was not complied with by the defendant.

This matter was taken up for investigation by the Commission under date of January 22, 1914, and, as a result of such investigation, it was found that the company was making proper inspection of its tracks and operating no trains at night.

The case was therefore dismissed.

**Case No. 284—Consolidation of Bullfrog-Goldfield Railroad Company and Las Vegas and Tonopah Railroad Company.**

January 22, 1914. A petition was received from the Bullfrog-Goldfield Railroad Company stating that it was proposed to consolidate the company with the Las Vegas and Tonopah Railroad Company, and that the

owners of the properties, by such consolidation, desired to accomplish the following results:

1. That there would be but one railroad between Rhyolite, Beatty, and Goldfield.
2. That there would be a reduction of outstanding capital stock to the extent of a par value of \$2,000,000 and that \$1,640,000 general mortgage bonds would be converted into stock.
3. That the communities served by the existing railroads would continue to be served.
4. That no existing railroad connection beyond the line would be severed by the granting of the petition.

The petitioner asked that the proposed consolidation be approved by the Commission, and that a time and place be appointed for the hearing of the petition.

The Commission caused a copy of the petition and a notice of the time and place of hearing to be published in the Tonopah Bonanza and Goldfield Tribune for a period of ten days in order that any parties interested might appear and take part in the hearing.

The hearing took place at Carson City on February 4, 1914, appearances being made on behalf of the Bullfrog-Goldfield Railroad Company by Hoyt & Gibbons of Reno, and on behalf of the Las Vegas and Tonopah Railroad Company by C. O. Whittemore. No other appearances were entered.

On February 14, 1914, the Commission entered the following opinion:

[Case No. 284.]

#### BEFORE THE RAILROAD COMMISSION OF NEVADA

In the Matter of the Application of the Bullfrog-Goldfield Railroad to the Railroad Commission of Nevada for approval of a proposed consolidation of the Bullfrog-Goldfield Railroad and the Las Vegas and Tonopah Railroad, between the Towns of Beatty and Goldfield, in the State of Nevada.

The above-entitled matter came on regularly to be heard before the Railroad Commission of Nevada, on the 4th day of February, 1914, at 11 o'clock a. m., pursuant to notice of the petition therein, which notice was regularly and duly published in the Goldfield Tribune and the Tonopah Bonanza for the full period of ten days prior to the date of said hearing.

On behalf of the petitioner, and in support of said petition, appearance was made by Hoyt & Gibbons, attorneys, of Reno, Nevada, and on behalf of the Las Vegas and Tonopah Railroad, appearance was made by Mr. C. O. Whittemore, attorney at law, of Los Angeles, Cal.

There was offered in evidence, and placed on file by the attorneys for the petitioner, a consent to the approval of the petition and its subject-matter by the Las Vegas and Tonopah Railroad and the Tonopah and Tidewater Railroad.

Pursuant to the terms of the petition, the reports and the subject-matter and data contained therein of the various railroads affected, which reports are on file with the Commission, were by reference deemed to be made a part of the petition, and upon examination were found by the Commission to fully sustain the allegations and representations made in said petition.

From various matters which were presented to the Commission, and after due and full consideration thereof, it is the opinion of the Commission that the maintaining of two independent and competing lines of railroad between Beatty and Goldfield by the Bullfrog-Goldfield Railroad and the Las Vegas and Tonopah Railroad Companies has, for a long period prior to the filing of the petition, constituted a wasteful and unprofitable procedure on the part of both roads by reason of the extraordinary and unanticipated diminution of traffic which has occurred since these two roads were built.

At the time the building of the two roads in question was determined upon, the population of Rhyolite and Goldfield was at the maximum, mining activities

and new mining developments were at their height, and the field to be served appeared to be one which would for a very considerable length of time afford profitable passenger and freight business sufficient to justify the capital expenditure involved, but in the progress of time the mineral districts were found to be of such a limited character, both as to extent of new and profitable mining operations and their respective productive life, that a great decline has taken place in both population and mining operations, resulting in a consequent continual diminution in the traffic. The result has been that at the present time, and in all probability for an indefinite period in the future, there is not, and will not be, a sufficient traffic to justify the operation of more than one line of railroad between Beatty and Goldfield.

It was further shown to the satisfaction of the Commission that the district as a whole will continue to have the benefit of whatever advantage is derived from competitive conditions, for the reason that the Tonopah and Goldfield Railroad, in connection with the Southern Pacific, is a direct competitor, and likewise there will continue to be maintained the Las Vegas and Tonopah Railroad from Beatty to Las Vegas, where it connects with the San Pedro, Los Angeles and Salt Lake Railroad, and likewise from Beatty there will continue in operation the Tonopah and Tidewater Railroad, which at Ludlow connects with the Atchison, Topeka and Santa Fe Railroad, thus insuring to the district to be served full competitive conditions.

The Commission was further assured that, in the event of the consolidation sought, all of the communities served by the present railroads shall continue to be served, and that no existing railroad connections shall be severed.

The Commission is satisfied that in such circumstances as here exist it would be injurious instead of beneficial to the public to require a continuation of a ruinous double operation of two independent railroad lines, and that it would involve economic waste and general disadvantage to withhold the consent to the consolidation which is contemplated.

The Commission is of the opinion that under the powers conferred upon the State Railroad Commission as to intrastate regulation of common carriers, and under the powers which have been conferred upon the Interstate Commerce Commission in the regulation of interstate traffic, ample safeguards have been provided to secure to the public fair and just rates and conditions of service, and these powers will continue in the event of the consolidation of these roads to conserve, by their proper exercise, the public welfare in all respects.

It was further shown to the satisfaction of the Commission, by reference to the official railroad map and to the lines of railroad in question, that the proposed consolidation will dispense with the necessity of the maintenance and upkeep of those portions of both roads where the grades are heavy and the operation unduly expensive, and that the new line, made up from the lower and more practicable grades of both lines, will be in fact the best and most advantageous route for the service of the communities affected, and that the probable resulting traffic should yield a fair revenue at reasonable rates to the single line to be maintained.

It does not appear to the members of this Commission that the matter is one calling for a formal order. As we view it, no order could be made that would be enforceable, and the Commission should not put itself in the position of making a nonenforceable order. The most we can do is to give our approval to the proposed plan of consolidation, and we do so for the reason that, in our judgment, the best interests of both the roads and the communities to be served will be promoted thereby.

H. F. BARTINE, *Chief Commissioner*,  
J. F. SHAUGHNESSY, *First Associate Commissioner*,  
W. H. SIMMONS, *Second Associate Commissioner*.

Attest: E. H. WALKER, *Secretary*.  
Carson City, Nevada, February 14, 1914.

The views and conclusions set forth in the foregoing opinion meet with our approval.

TASKER L. ODDIE, *Governor*.  
GEO. B. THATCHER, *Attorney-General*.

The consolidation of the two roads took effect July 1, 1914.

**Case No. 285—Overcharge on Express Shipment.**

January 30, 1914. Complaint of W. B. Bergman & Co. of Ruth, Nevada, against Wells, Fargo & Company Express, alleging overcharge on shipment of elk's head from Rock Springs, Wyoming, to East Ely, Nevada.

Upon investigation the Commission found that a rate of \$13.50 per hundred pounds had been assessed, when the correct rate of \$6.75 per hundred should have been charged. The defendant company was so notified, and under date of May 4, 1914, the Commission was advised that the correct rate had been applied and refund made to complainant.

**Case No. 286—Overcharge on Shipment of Beer Moving from Salt Lake City to Eureka.**

February 9, 1914. Complaint received from the Salt Lake City Brewing Company against the Nevada Transportation Company, which operates the Eureka-Nevada Railway, alleging that claim for overcharge on shipment of beer moving from Salt Lake City, Utah, to Eureka, Nevada, had been declined by the defendant company for the reason that same had not been filed within sixty days in accordance with the provisions of the Nevada Transportation Company's local freight tariff.

A letter was written to the defendant company to the effect that the Commission considered the provision in the tariff requiring the filing of claims within sixty days after the delivery of shipments to be illegal, for the reason that shippers were entitled to correct rate applications even though an error in the application of a rate might not be discovered for a longer period of time.

The Nevada Transportation Company declined to consider the claim, quoting as its authority the order of the Interstate Commerce Commission requiring strict adherence to the provisions embodied in tariffs with respect to the time in which claims should be filed.

Under date of June 13, 1914, the Commission advised complainant to carry the matter before the Interstate Commerce Commission which had jurisdiction over the case, the shipment having been interstate in character.

**Case No. 287—Notices to Consignors on Refusal of Consignees to Accept Freight Shipments.**

February 11, 1914. This case was taken up by the Commission, on its own motion, with the Intermountain Demurrage Bureau, with a view to having the following rule established to govern carriers in giving notice to consignors in cases where consignees refused freight shipments:

Where a consignee shall give to the delivering carrier notice of his refusal to accept a shipment of freight properly tendered in pursuance of the bill of lading, the delivering carrier shall give to the consignor legal notice of such refusal, and if the consignor fails within..... days thereafter to give direction for the disposition of such goods, he shall henceforth become liable to such carrier for the usual storage charges, to the same extent, and at the same rate, as such charges are now, under like circumstances, by the rules of this Commission, imposed upon consignees who neglect or refuse, after notice of arrival, to remove freight of like character.

And where a consignee of freight either in carloads or less than carloads shall fail or neglect to remove such freight within..... days after the expiration of free time, then the carrier shall, through the agent at point of shipment, so notify the shipper, unless the consignee has signified his acceptance of the property. Said notice may either be served personally or given by mail.

No such notice to the consignor, however, shall be required of a carrier com-

pany where goods are shipped in less-than-carload lots, unless such goods, or the packages containing the same, or waybill, shall legibly bear the name and address of the consignor thereof.

A consignee who has once refused to accept a consignment of goods shall not thereafter be entitled to receive the same, except upon the payment of all charges for storage which would otherwise have accrued.

A rule similar to the above, but somewhat modified, was established by the Intermountain Demurrage Bureau, effective June 1, 1914, and as the same appears to meet all requirements in this State, no further action has been taken.

**Case No. 288—Flour and Grain Rates, O. S. L. Points to Reno.**

February 19, 1914. Complaint was received from the Riverside Mill Company of Reno, Nevada, against the Southern Pacific Company and Oregon Short Line Railroad, alleging that the two companies had made an average reduction in the rate on flour of 20 cents per hundred pounds on shipments moving from points on the Oregon Short Line Railroad to Reno and other Nevada points, while no corresponding reductions had been made on grain. Complainant further alleged that the reduced flour rates averaged only 15 cents per hundred pounds higher than the grain rates, which was not enough differential to enable complainant to compete with the Utah and Idaho flour-mills.

This matter was taken up with the officials of the defendant companies, who advised under date of March 12, 1914, that it would be useless to reduce the grain rates, for the reason that the Interstate Commerce Commission had, in all recent flour and grain cases, considered a differential of 7 cents per hundred pounds to be just and reasonable, and therefore, if the grain rates were reduced from Idaho and Utah points to Nevada points, the companies would undoubtedly be required to again reduce the flour rates on the basis of the above-named differential which would leave the Nevada mills in a worse position than at present, the differential being approximately 15 cents per hundred pounds.

Under date of March 31, 1914, complainant was advised of the position taken by defendants, and was asked what further action it desired taken.

Nothing further being heard from complainant, the case was dismissed.

**Case No. 289—Party Rates, Elko to Ely and Return.**

February 26, 1914. A complaint was received from Frank A. Swanger, principal of the Elko High School, against the Southern Pacific Company and the Nevada Northern Railway Company, alleging that party rate, for the Elko County High School athletic team had been requested by complainant, to cover transportation of the team from Elko, Nevada, to Ely, Nevada, and return, but through error request had been made of the wrong official, and in consequence the members of the team were forced to pay regular fares. It was further alleged that the defendant companies refused to make refund, and the Commission was requested to secure reparation.

The matter was taken up with officials of the Southern Pacific Company, who advised under date of March 10, 1914, that in all probability reparation would be made. A letter was received from complainant on March 24, 1914, stating that the matter had been adjusted satisfactorily.

**Case No. 290—Party Rates on Southern Pacific Company's Line in Nevada.**

March 15, 1914. A complaint was received from Salter & Robins of

Winnemucca, Nevada, against the Southern Pacific Company, asking that the defendant company be requested to establish a rate of one fare for the round trip for the transportation of athletic teams between points in the State of Nevada.

This question was taken up with the defendant company, and under date of March 30, 1914, the Commission was advised that the Southern Pacific Company had a uniform party rate of one fare and one-third for the transportation of parties consisting of fifteen persons or more when traveling together, and that it could not consistently name lower rates for athletic teams traveling between points in Nevada.

As rates of this nature are simply concessions made by carriers for the benefit of parties traveling together between various points, the Commission believed that it was without jurisdiction in the matter of compelling the Southern Pacific Company to grant lower party rates than were in effect at that time. Complainant was advised that, if desired, the Commission would endeavor to have the rates made applicable to parties of ten or more.

Nothing further being heard from complainant, the case was dismissed.

**Case No. 291—Inadequate Accommodations on Southern Pacific Passenger Train No. 10.**

March 16, 1914. A complaint was received from D. Van Gelder, the state president of the Travelers' Protective Association of America, against the Southern Pacific Company, alleging inadequate passenger accommodations furnished on defendant's Train No. 10 out of San Francisco to Reno, and points east thereof in Nevada. The Commission was asked to require the Southern Pacific Company to place an additional day coach on the train referred to.

This matter was taken up with the defendant company by the Commission, and under date of March 26, 1914, the Southern Pacific Company advised that, commencing at once, an extra coach would be handled on Train No. 10 between Oakland, Cal., and Ogden, Utah.

Complainant was so advised and the case closed.

**Case No. 292—Violation of the "Headlight Law"**

March 22, 1914. A complaint was received from the Brotherhood of Locomotive Engineers against the Western Pacific Railway Company, alleging violation of the law passed by the Legislature of 1913, commonly known as the "Nevada Headlight Law," and citing an instance wherein the defendant company had operated a locomotive backing up without displaying a headlight in the direction in which the locomotive was going.

Before this matter was taken up with the defendant railroad company, a letter was received from complainant asking that the complaint be dismissed, the Western Pacific Railway Company having agreed to comply with the law in the future.

The case was therefore dismissed April 8, 1914.

**Case No. 293—Damages to Shipment in Transit, Angelton, Texas, to Reno.**

March 25, 1914. A complaint was received from C. A. Scott of Reno, Nevada, against the Southern Pacific Company, alleging damages to shipment of household goods moving from Angelton, Texas, to Reno, Nevada, and asking that the Commission secure reparation for him.

This matter was taken up with officials of the defendant company, and under date of April 1, 1914, the Commission was advised that the

claim of complainant would receive prompt attention and investigation. Mr. Scott was so notified, and, nothing further being heard from him, it is believed that satisfactory adjustment was made.

**Case No. 294—Full Fares Charged Children Entitled to Half-Fare Rates, Winnemucca and Fallon, to Carson City.**

March, 26, 1914. A complaint was received from J. B. Mortsolf, superintendent of the Carson Indian School, against the Southern Pacific Company and Virginia and Truckee Railway, alleging that through error two full-fare tickets had been purchased at Winnemucca and two at Fallon to cover the transportation of Indian children to the Carson Indian School, near Carson City, Nevada. Complainant further alleged that he had made claim for the excess charges, and had furnished a certificate to the effect that the children were under 12 years of age, but that the Southern Pacific Company refused to make the refund, contending that there were legal objections to doing so.

The Commission took this question up with the officials of the defendant companies, stating that in its view the refunds should be made. Complainant later advised that a satisfactory adjustment had been made, the companies having granted the reparation on the basis of half-fares.

**Case No. 295—Overcharge on Passenger Ticket Purchased, Lewiston, Idaho, to Ruth, Nevada.**

March 10, 1914. A complaint was received from C. C. Chase of Ruth, Nevada, against the Oregon-Washington Railroad and Navigation Company, Oregon Short Line Railroad, Southern Pacific Company, and Nevada Northern Railway Company, alleging overcharge on first-class passenger-fare ticket purchased from Lewiston, Idaho, to Ruth, Nevada, to the extent of \$1.70, and asking that the defendant companies be required to make reparation.

Upon investigation it appeared that the Nevada Northern Railway Company had reduced its first-class passenger fare between Cobre and Ely from \$8 down to \$6.30, effective January 26, 1913, in compliance with an order issued by this Commission, but that through oversight the through rates from Lewiston, Idaho, to Ely and other points on the Nevada Northern Railway had not been adjusted until July 1, 1913. As complainant started his trip on June 30, 1913, he was forced to pay \$1.70 more than he would have had he commenced the trip the next day. In view of the fact that the reduced rate had become effective locally on the Nevada Northern Railway January 26, 1913, the Commission believed that Mr. Chase was entitled to the benefit of the lower rate, and so advised defendants.

The Commission was advised that the matter would be laid before the Interstate Commerce Commission in order to secure authority to make the refund.

**Case No. 296—Class Rates Between Reno and Goldfield.**

March 15, 1914. This case was taken up by the Commission on its own motion. The Southern Pacific Company and Tonopah and Goldfield Railroad Company were requested to blanket the class rates between Tonopah and Goldfield, Nevada, to cover the transportation of all freight moving under class rates between Reno and the points named—in other words, to adjust the rates so that the rate, Reno to Goldfield, Nevada, should not exceed the rate, Reno to Tonopah, Nevada.

After due investigation the Commission entered the following opinion on April 20, 1914:

[Case No. 294]

BEFORE THE RAILROAD COMMISSION OF NEVADA

RAILROAD COMMISSION OF NEVADA, *Complainant*,

v.

SOUTHERN PACIFIC COMPANY, and

TONOPAH AND GOLDFIELD RAILROAD COMPANY, *Respondents*.

In the Matter of Freight Charges Between Reno and McSweeney, Klondyke, and Goldfield, over the Southern Pacific Company's Lines, and the Tonopah and Goldfield Railroad Company, via Mina, Nevada.

OPINION

This matter has been under consideration by the Commission for some time, and has been made the subject of a number of conferences between the Commission and the traffic officials of the Southern Pacific Company and the Tonopah and Goldfield Railroad Company.

The question involved may be briefly stated as follows: On all freight shipped from San Francisco and other principal points on the Central Pacific Railway to Tonopah, McSweeney, Klondyke, and Goldfield, on the Tonopah and Goldfield Railroad, in Nevada, both the class and commodity rates are "blanketed"; that is to say, the rates are the same to all the points named. But, when the freight is moved from Reno, Nevada, to the same points, the charges are progressively higher to McSweeney, Klondyke, and Goldfield than to Tonopah. To illustrate: On first-class goods, the charge from San Francisco, Sacramento, etc., is uniformly \$2.40 per cwt., whether consigned to Tonopah, McSweeney, Klondyke, or Goldfield. When the same goods are shipped from Reno to the same points, the charges are: To Tonopah, \$1.55; to McSweeney, \$1.63; to Klondyke, \$1.73; and to Goldfield, \$1.84 per cwt. This lack of uniformity in adjustment is discriminatory against Reno in the rates to McSweeney, Klondyke, and Goldfield, besides being, in the judgment of the Commission, excessive *per se*. If freight rates can be blanketed between California points and the Nevada points named, this Commission is not able to see any good reason why the same method should not be used with respect to rates from Reno.

After careful investigation, it is believed by this Commission that the rates, both class and commodity, now in effect from Reno, on the line of the Central Pacific Railway, to Tonopah, on the Tonopah and Goldfield Railroad, will be just and reasonable to McSweeney, Klondyke, and Goldfield on the last-named road.

The two respondent companies are therefore directed to readjust their schedules in conformity with the views herein expressed, and authority is hereby given to make the required changes, upon one day's notice.

[SEAL]

Dated April 20, 1914.

RAILROAD COMMISSION OF NEVADA,

By E. H. WALKER, *Secretary*.

The opinion was complied with by the carriers, effective June 9, 1914, the reduction ranging from \$2.60 to \$5.80 per ton on all class-rate freight moving between Reno and Goldfield. The rates between Reno and McSweeney and Klondyke, Nevada, were reduced in like manner.

**Case No. 297—Telephone Press Rates Between Reno and Carson City.**

April 28, 1914. This case was taken up by the Railroad Commission with the Bell Telephone Company of Nevada, on request of the newspapers of Carson City, Nevada. It appeared that the newspapers were furnishing a bulletin service daily to the citizens of Carson City, being required to pay a rate of 20 cents for the first minute of service and 10 cents for each additional minute in securing the bulletins by telephone from Reno, Nevada. It was claimed that the rate was too high for the papers to continue the service, and as there was a popular demand for the daily bulletins a lower rate was asked.

The Commission advised the Bell Telephone Company of Nevada to establish a half-rate for press messages, similar to that established by the Western Union Telegraph Company.

Effective May 4, 1914, the company established a rate of 10 cents for the first minute of service and 5 cents for each additional minute for press telephone messages between Reno and Carson City, Nevada. This adjusted the case satisfactorily, and the case was closed.

**Case No. 298—Rate on Scrap Iron, Carloads, Schurz to Tonopah.**

May 3, 1914. A complaint was received from the Black Eagle Gold Mining Company against the Southern Pacific Company and Tonopah and Goldfield Railroad Company, alleging excessive rate in effect on scrap iron in carload lots, Schurz to Tonopah, Nevada, and asking for the establishment of a reasonable rate.

Upon investigation it was found that the rate in effect on this commodity between the points named was \$9.05 per ton. The Commission believed that a rate of \$4.25 per ton would be reasonable, and the defendant companies were asked to adjust the rate accordingly.

Effective July 23, 1914, the Southern Pacific Company and Tonopah and Goldfield Railroad Company established a joint rate of \$4.25 per ton, minimum carload weight 80,000 pounds, for the transportation of scrap iron, Schurz to Tonopah, Nevada.

The case having been satisfactorily adjusted, it was closed.

**Case No. 299—Failure To Put in Culvert on Complainant's Property.**

May 10, 1914. A complaint was received from W. L. McGregor of Blackburn, Nevada, against the Nevada Transportation Company, which operates the Eureka-Nevada Railway, alleging that the defendant company had refused to put a culvert on its right of way passing over his property, thereby preventing him from getting water from an irrigation ditch to his farm lands, and asking that the Nevada Transportation Company be required to put in the culvert desired.

Upon investigation it developed that the railroad company was willing to put in the culvert provided complainant paid all costs.

Under date of July 1, 1914, the Commission advised both parties to the proceeding to arrange for the installation of the culvert, each party to bear one-half of the expense, the total of which would not exceed \$50 according to the defendant company's estimate.

Nothing further being heard from either party, it is assumed that a satisfactory agreement was reached.

**Case No. 300—First-Class One-Way Passenger Fares Between Points on Southern Pacific Company in Nevada.**

May 12, 1914. This case was brought by the Commission on its own motion against the Southern Pacific Company, citation having been issued on the above-named date requiring the defendant company to appear and show cause why its first-class one-way passenger fares should not be reduced, and notifying the company to be prepared to make showings on the following basis:

First—A 3-cent-per-mile passenger fare upon the main line of the Central Pacific Railway Company in Nevada.

Second—A 3-cent-per-mile passenger fare upon the main line of the Central Pacific Railway Company in Nevada, together with the Nevada and California Railway, or the broad-gage portion thereof, in Nevada, considering both as one line.

Third—A 3-cent-per-mile passenger fare upon the main line of the Central Pacific Railway Company in Nevada, and a 4-cent-per-mile passenger fare upon the Nevada and California Railway, or the broad-gauge portion thereof, in Nevada.

Fourth—A 2½-cent-per-mile passenger fare upon the main line of the Central Pacific Railway Company within the State of Nevada.

The date for hearing was set for June 11, 1914, to take place at Carson City, Nevada. This case covers the same questions as were involved in Case No. 155, entitled "Railroad Commission of Nevada v. Southern Pacific Company," which was dismissed, as the Federal Court held the procedure defective.

The date of hearing in this proceeding was postponed several times, mainly for the purpose of allowing the Southern Pacific Company to complete data relative to the valuation of its line of railroad in the State of Nevada, the Commission deeming it to be of great importance that such data should be submitted. Under date of July 24, 1914, the Western Pacific Railway Company requested permission to intervene in the case, which was granted by the Commission July 30, 1914.

The first hearing in this case took place in Carson City, Nevada, September 15, 1914, appearances being made on behalf of the Southern Pacific Company by H. C. Booth, general attorney; and Brown & Belford, attorneys at law of Reno. No appearances were made on behalf of the Western Pacific Railway Company. At the close of the hearing, the Commission ordered that further data be obtained by the defendant company to be submitted at a second hearing.

The second hearing in this proceeding took place December 7 and 8, 1914, appearances being made on behalf of both the Southern Pacific Company and Western Pacific Railway Company. At the close of this hearing the Commission stated that counsel for both companies would be allowed to file briefs, which were to be filed within a specified time after they received copies of the transcript of testimony.

At the time of closing this report the case is still pending.

#### **Case No. 301—Overcharge on Shipment of Fuel Wood Moving from Verdi to Hudson.**

May 15, 1914. A complaint was received from W. G. Wise of Hudson, Nevada, against the Southern Pacific Company and Nevada Copper Belt Railroad Company, alleging overcharge on a shipment of one carload of fuel wood moving from Verdi to Hudson, Nevada, the delivering carrier having assessed charges on the basis of 13.35 cords, instead of 10 cords as billed from point of origin and charged for by the Verdi Lumber Company, the consignor.

Upon investigation it appeared that the Verdi Lumber Company had loaded the car in question to its full-space capacity, the car having a cubical contents of 13.35 cords, but charged for 10 cords only, for the reason that in most instances the commodity settled rapidly in transit and its charges were generally based on the car and not by cordage. However, it further developed that the car was measured by the agent of the Southern Pacific Company at Wabuska, and it was found that it contained the cordage upon which charges were based.

The case was therefore dismissed June 29, 1914, complainant being notified that the correct charges had been assessed.

**Case No. 302—Shipment Classified as Shavings, Which It Was Alleged Should Have Been Classified as Sawdust, Moving from Verdi to Tonopah.**

May 19, 1914. On this date a notice of hearing was forwarded to representatives of the Southern Pacific Company, Tonopah and Goldfield Railroad Company, and Nevada Freight Claim Bureau, setting forth that a hearing would be held on June 6, 1914, in the matter of the complaint of the Nevada Freight Claim Bureau, alleging the wrongful designation of a commodity on shipment moving from Verdi to Tonopah, Nevada, May 10, 1907, which was classified as shavings and which it was alleged should have been classified as sawdust.

Previous to the forwarding of this notice, the Commission had made an informal ruling to the effect that the sawdust rate should have been applied, the ruling having been based on the request of the Nevada Freight Claim Bureau for the same, all of the correspondence on the subject having been submitted to the Commission in order that it might get the views of all parties. From the correspondence submitted, it appeared that the Tonopah and Goldfield Railroad objected to applying the sawdust rate, but was willing to lay the matter before the Commission for adjustment, while the Southern Pacific Company was agreeable to the application of the sawdust rate. It also appeared that the commodity had been used in the walls of the Nevada Packing Company's ice-house at Tonopah, Nevada. On the basis of the correspondence submitted the Commission came to the informal conclusion that the sawdust rate should have been applied.

A letter was received from the Tonopah and Goldfield Railroad Company objecting to the Commission's ruling, and asking for a hearing in the matter, which was immediately granted.

The hearing did not take place until June 13, 1914, at which appearances were made on behalf of the Nevada Freight Claim Bureau by H. C. Leavitt, and on behalf of the Tonopah and Goldfield Railroad by W. D. Forster, its traffic manager.

At the time of closing this report, the Commission has not entered a formal ruling on this question.

**Case No. 303—Violation of the "Headlight Law" by the Southern Pacific Company.**

June 25, 1914. A complaint was received from E. P. Carville, District Attorney of Elko County, against the Southern Pacific Company, alleging violations of the law passed by the 1913 Nevada Legislature, commonly known as the "Headlight Law," and citing a number of instances where the defendant company was operating engines with headlights of less than 1500-hundred-candle power.

A letter was addressed to Mr. Carville, stating that there were three methods by which this matter could be handled:

First—That the Commission could take the matter up for formal investigation and if it was found that the law in question was being violated an order could be entered requiring the defendant company to comply with it. However, the Commission considered that this would add

nothing to the effectiveness of the statute, which already imposed an obligation on the carrier.

Second—That the Commission could formally investigate, ascertain whether the law had been violated, and, if so, place the matter in the hands of the Attorney-General.

Third—That the District Attorney or Attorney-General could institute proceedings in a court of competent jurisdiction on their own initiative, without laying the matter before the Commission at all.

It was believed that the third method of procedure was the best, for the reason that the case would be expedited in this manner, and results would be the same as though the matter were handled in any other way.

Nothing further being heard from Mr. Carville, it is believed that the method of procedure recommended by the Commission was followed, or that the matter has been satisfactorily adjusted.

**Case No. 304—Charges Assessed Passengers Using Drawing-Rooms and Compartments in Pullman Cars.**

July 24, 1914. A complaint was received from J. G. Crumley of Tonopah, Nevada, against the Southern Pacific Company and Pullman Company, alleging that any individual occupying a drawing-room was compelled to purchase two full-fare tickets, and any individual occupying a compartment in a Pullman car was compelled to purchase one full-fare ticket and one half-fare ticket, to cover his transportation between points in the State of Nevada. The Commission was asked to investigate the matter and enter an order prohibiting the defendant companies from assessing charges in this manner.

The questions involved in this proceeding are identical with those involved in Case No. 272, which is now pending before the Interstate Commerce Commission, except that this case relates to intrastate business in Nevada and the former case relates to interstate business. Case No. 272 is referred to elsewhere in this report.

On July 25, 1914, a citation was issued to the defendant companies requiring them to appear and answer the complaint on or before August 22, 1914. The answers were duly received.

Up to the present time the case has not been heard by the Commission, it being the consensus of opinion that all interests would be served best by not carrying the case further until the Interstate Commerce Commission had handed down its decision in Case No. 272.

**Case No. 305—Installation of Cattle-Guards on Southern Pacific Right of Way near Churchill.**

July 1, 1914. Complaint was received from A. A. Towle of Churchill, Nevada, against the Southern Pacific Company, alleging that the defendant company had not installed suitable cattle-guards on its right of way over complainant's property near Churchill, Nevada, and that of late several cattle had been killed by trains. The Commission was asked to compel the installation of proper cattle-guards.

This matter was taken up with the officials of the Southern Pacific Company, who advised under date of July 23, 1914, that arrangements had been made to install standard cattle-guards at the point named.

Complainant was so advised, and the case has been closed.

**Case No. 306—Discontinuance of Railroad Service to Rhyolite.**

July 21, 1914. A complaint was received from the citizens of Rhyolite against the Las Vegas and Tonopah Railroad Company, alleging that the defendant company had discontinued daily passenger-train service into and out of Rhyolite, Nevada, and asking that the company be compelled to continue to give daily service as heretofore.

After the exchange of numerous telegrams on this subject, the Commission was advised by the Las Vegas and Tonopah Railroad Company under date of July 29, 1914, that a conference had been held with the citizens of Rhyolite, Nevada, and that an agreement had been reached in which the company had promised to furnish semiweekly passenger-train service to and from Rhyolite.

Nothing further being heard from complainants, the Commission believed that the adjustment was satisfactory. On several occasions the citizens of Rhyolite had been advised that if the matter were not satisfactorily adjusted all that was necessary was for them to file a formal complaint, which would give the Commission power to enter an order requiring reasonable service after a regular hearing had been given to all parties concerned. No formal complaint was ever filed, and therefore no further action could be taken.

**Case No. 307—Express Rate on Ice, Goldfield to Beatty.**

July 30, 1914. A complaint was received from F. W. Lockman on behalf of the citizens of Rhyolite, Nevada, against the American Express Company, alleging that the defendant company proposed to increase the rate on ice from Goldfield to Beatty from 90 cents per cwt. to \$1.20 per cwt., and asking that the company be compelled to reestablish the old rate of 90 cents.

This matter was immediately taken up with the officials of the American Express Company, who advised under date of August 4, 1914, that the rate of 90 cents per cwt. would be reestablished between Goldfield and Beatty, Nevada, at once.

Complainant was so advised, and the case closed.

**Case No. 308—Failure to Furnish Equipment on Nevada Copper Belt Railroad.**

August 15, 1914. Complaint of S. W. Belford, on behalf of the Mason Valley Mines Company, against the Nevada Copper Belt Railroad Company, alleging that the defendant company had refused to furnish equipment for internal switching purposes at Thompson, Nevada. Complainant further alleged that the Nevada Copper Belt Railroad had canceled the average agreement relative to demurrage on cars. The Commission was asked to investigate the case and adjust the matters complained of.

These questions were taken up informally with the officials of the defendant company, who answered the Commission by declining to make any adjustments until the case was fully heard and determined. Complainant was advised to make formal complaint in the matter if he desired the case carried further.

Later it was agreed by counsel for the Nevada Copper Belt Railroad Company that the questions involved in this case might be considered by the Commission in connection with Case No. 225, entitled "Mason

Valley Mines Company v. Nevada Copper Belt Railroad Company," provided the Commission granted a rehearing in that proceeding.

The application for rehearing in Case No. 225 was denied, and therefore this case has not been considered formally.

Shortly after this the Mason Valley Mines Company shut down its plant and, up to the time of closing this report, the same has not reopened.

Complainant has not as yet filed a formal complaint.

**Case No. 309—Fencing Right of Way.**

August 17, 1914. A complaint was received from Manual Lovejoy of Dayton, Nevada, against the Southern Pacific Company, asking that defendant be compelled to fence its right of way over the complainant's property.

A letter was addressed to the attorney for complainant in this proceeding relative to the question of the Commission's jurisdiction over the question involved, and up to the time of closing this report no reply has been received.

**Case No. 310—Rate on Empty Carriers, Returning, Eureka to Palisade.**

August 21, 1914. A complaint was received from R. Zadow of Eureka, Nevada, against the Nevada Transportation Company, which operates the Eureka-Nevada Railway, alleging excessive rates for the transportation of empty packages, returning, Eureka to Palisade, Nevada, and asking that the defendant company be compelled to reestablish rate of 20 cents per cwt. which was in effect prior to July 1, 1914.

Upon investigation it appeared that, effective July 1, 1914, the Nevada Transportation Company increased the rate on this commodity between the points named from 20 cents per hundred to \$1, while the rate on the same commodity moving in the opposite direction was left at 20 cents.

A large amount of correspondence has been carried on regarding this case and the defendant company has offered to establish a rate of 50 cents per hundred to cover intrastate business only. As the bulk of this commodity moves to points outside of the State of Nevada, the proposed adjustment was not satisfactory.

At the time of closing this report, the Commission has decided to file a formal complaint with the Interstate Commerce Commission asking for an adjustment, and at the same time proposes to issue a citation to the defendant company requiring it to appear and show cause why the 20-cent-per-cwt. rate should not be reestablished for intrastate business.

**Case No. 311—Party Fares Charged Passengers Traveling in Special Cars on the Tonopah and Goldfield Railroad.**

August 5, 1914. A complaint was received from C. L. Erickson, manager of the Alabama Minstrels, against the Tonopah and Goldfield Railroad, alleging overcharge for the transportation of a party of twenty-five people traveling from Mina to Goldfield, Nevada, Goldfield to Tonopah, and Tonopah to Mina, Nevada, in a special car, and asking the Commission to secure reparation.

Upon investigation it was found that the defendant company had assessed fares totaling \$295 for the three movements, representing full first-class one-way charges. The tariff provisions covering the movement of parties of twenty-five or more in special cars are somewhat vague, and

several interpretations of the same could be made. The Commission came to the tentative conclusion, however, that the proper charges should have been \$236, and under date of August 25, 1914, the Tonopah and Goldfield Railroad Company was requested to refund the sum of \$59 to complainant.

Under date of August 27, 1914, the defendant company requested authority to refund the sum of \$96.25 to complainant, stating that it had been the intention to provide for the application of two-third fares for the transportation of parties of twenty-five or more in special cars, and that, in view of the fact that the tariff covering these provisions was open to more than one interpretation, the same would be reissued at an early date in order that there could be no question as to the proper application of the rates.

The defendant company was authorized to make refund of \$96.25 and complainant was so notified.

This adjustment being satisfactory, the case was closed.

**Case No. 312—Overcharge on Shipment of Timbers, Moving from Verdi to Tonopah.**

September 20, 1914. A complaint was received from the Verdi Lumber Company against the Southern Pacific Company and Tonopah and Goldfield Railroad Company, alleging overcharge on shipment of one carload of timbers, moving from Verdi to Tonopah, Nevada, on January 23, 1911, and asking that the defendant companies be required to make reparation.

It developed that complainant's contention was based on the fact that, effective November 20, 1910, the Commission had ordered into effect a rate of 25 cents per cwt. on timbers of certain specific dimensions moving from Verdi to Goldfield, Nevada, and intermediate points. This case was carried into the United States District Court of Nevada before the order became effective, and a temporary restraining order was issued against the Commission by that court. The case came up for hearing before the court on a motion for an injunction *pendente lite* early in February, 1911. On order of the court the temporary restraining order was dissolved, and the rates as ordered into effect by the Commission were duly published and filed by the defendant carriers on or about February 8, 1911, being made effective on or about the same date.

The case was then submitted on its merits to the court.

During the year 1913 the court dismissed the proceeding. It was found, therefore, that in dismissing the case the United States District Court had declared the order of the Commission to be just and reasonable, and it was the contention of the complainant in this case that the 25-cent rate per cwt. should have been applied on all shipments of timbers moving on or after the date the Commission's order had been made effective, namely, November 20, 1910.

This matter was taken up with officials of the defendant carriers, stating that the Commission believed that the rate as prescribed in its order in Case No. 120, entitled "Tonopah Lumber Company v. Southern Pacific Company, *et al.*," should have been applied on all shipments moving on or after November 20, 1910, and asking that the complainant's claim be adjusted accordingly.

At the time of closing this report, the case is still under consideration, some delay having been caused through loss of a part of the correspondence in the mails.

**Case No. 313—Damage to Shipment of Personal Effects in Transit, Chicago, Ill., to Eureka, Nevada.**

October 7, 1914. A complaint was received from Dr. A. R. Wittke of Eureka, Nevada, against the Nevada Transportation Company which operates the Eureka-Nevada Railway, alleging damages amounting to approximately \$12 to stove in transit from Chicago, Ill., to Eureka, Nevada, and asking that the defendant company be required to make reparation.

The officials of the defendant company were asked to investigate this matter and settle the claim if possible, which they declined to do. On October 22, 1914, complainant was notified as to the position taken by the Nevada Transportation Company, and advised to bring suit in a court of competent jurisdiction if he still thought he was entitled to reparation, the Commission having no direct jurisdiction over damage claims.

**Case No. 314—Overcharges for Supplies Furnished Section Men on the San Pedro, Los Angeles and Salt Lake Railroad.**

October 8, 1914. A complaint was received from J. H. Crews of Provo, Utah, against the San Pedro, Los Angeles and Salt Lake Railroad Company, alleging that supplies were being furnished by that company to section men in Nevada at excessive prices, and also that articles were supplied at short weights, the railroad company having given the contract for furnishing such goods to the Gunn Supply Company, although all charges for goods were deducted from the pay checks of section men by the railroad company.

The Commission found that it had absolutely no jurisdiction in this matter, and advised complainant under date of October 22, 1914, that his complaint was being referred to Professor S. C. Dinsmore, a member of the Nevada Department of Food and Drug Control and Weights and Measures, which had jurisdiction over questions of this nature.

**Case No. 315—Application of Rates on Well-Boring Outfit Moving from San Jose to Fallon.**

October 29, 1914. A complaint was received from W. D. Moody of Fallon, Nevada, against the Southern Pacific Company, alleging that the defendant company was endeavoring to collect from complainant additional charges on shipment of one well-boring outfit, knocked down, moving from San Jose, Cal., to Fallon, Nevada, January 17, 1914.

This matter was taken up with the Southern Pacific Company asking that the same be investigated, and the Commission was advised that charges had originally been assessed according to the classification and rates applicable to the knocked-down parts of the well-boring outfit, which made lower charges than should have been assessed. The company contended that the classification and rate applicable on well-boring outfits, knocked down, should have been applied instead of the rates applicable on individual parts of the outfit, for the reason that the shipment was covered by one bill of lading.

At the time of closing this report, the case is still under consideration.

**Case No. 316—Weight Applied on Carload of Potatoes, Moving from an Idaho Point to Palisade.**

November 10, 1914. A complaint was received from R. F. Raine of Palisade, Nevada, against the Oregon Short Line Railroad and Southern Pacific Company, alleging overweighted on one carload of potatoes moving from an Idaho point to Palisade, Nevada, and stating that complainant believed shipper's weight should have been applied.

The Commission advised Mr. Raine that shippers' weights were never accepted by carriers where it was possible to obtain the scale weight, but that sometimes the railroad companies' scale weights were in error, and in order to be enabled to properly investigate this case, complainant was asked to forward the freight bill covering the shipment under consideration.

At the time of closing this report, nothing further has been heard from complainant.

**Case No. 317—Stopping of Passenger Trains by Flag Signal at Acme Tank, Nevada.**

November 12, 1914. A complaint was received from W. C. Greenman of Luning, Nevada, against the Southern Pacific Company, alleging that for a number of years the defendant company had stopped its passenger trains on flag at Acme Tank, Nevada, but that a ruling had recently been made by the operating department of the company to the effect that trains should not be stopped at that point in the future.

Complainant further alleged that there was a mining property being operated near Acme Tank, which paid considerable freight and passenger revenue to the Southern Pacific Company, and that, as the stopping of trains on flag was of great convenience to the parties operating and working at the mine, the Commission was requested to have the old order reestablished.

The matter was taken up with the Southern Pacific Company and under date of December 16, 1914 the Commission was advised that all passenger trains would be stopped at Acme Tank on flag to receive or discharge passengers, effective December 25, 1914.

Complainant was so advised, and the case was closed.

**Case No. 318—Party Rates for Athletic Teams from Elko to Various Points and Return.**

November 17, 1914. A complaint was received from George C. Jensen, principal of the Elko County High School of Elko, Nevada, against the Southern Pacific Company and Western Pacific Railway Company, alleging that applications had been made for party rates to cover the transportation of the Elko County High School athletic team to various points and return, but that such transportation was refused unless tickets were purchased for fifteen persons or more. The Commission was asked whether it was not possible to secure reduced rates for persons traveling in parties of less than fifteen.

Under date of November 19, 1914, complainant advised that the matter had been satisfactorily adjusted, and asked that the case be dismissed.

The case was therefore dismissed November 24, 1914.

**Case No. 319—Passenger- and Freight-Train Service on the Nevada Central Railroad.**

December 23, 1914. A complaint was received from W. H. Whitburn

& Son of Austin, Nevada, against the Nevada Central Railroad Company, alleging inadequate freight- and passenger-train service on the defendant company's line of railroad, and asking that the Commission investigate the matter and order improved service.

At the time of closing this report, the case is under investigation.

**Case No. 320—Switching Service in Goldfield.**

December 24, 1914. A complaint was received from the Verdi Lumber Company against the Bullfrog-Goldfield Railroad Company, alleging that for a number of years a spur track had been maintained to complainant's lumber yard in Goldfield, Nevada, and that a free switching service had been rendered between the defendant company's Goldfield station and the lumber yard. It was further alleged that at the time of consolidating the Bullfrog-Goldfield Railroad Company's line and the Las Vegas and Tonopah Railroad Company's line such switching service was discontinued, and that the defendant now proposed to tear up the spur to complainant's lumber yard. The Commission was asked to investigate this matter and refuse to allow the Bullfrog-Goldfield Railroad Company to tear up the spur track referred to, and also order that switching service be reestablished under the same conditions as existed prior to the consolidation of the two roads.

At the time of closing this report, this case is under investigation, and it is believed that a satisfactory adjustment will be made.

**Case No. 321—Western Advanced Rate Cases.**

December 25, 1914. A notice was received from Hon. Clifford Thorne, Chairman of the Board of Railroad Commissioners of Iowa, that Hon. F. A. Jones, Chairman of the Arizona Corporation Commission, had signed the complaint in the Western Advanced Rate Cases pending before the Interstate Commerce Commission, on behalf of the intermountain States, which made this Commission a party to the proceeding.

Upon investigation it was found that the advanced rates under consideration did not affect any rates to or from Nevada, although a number of the other intermountain States were affected. The Commission, however, has been asked to cooperate with the other States, and will therefore assist them in every way possible.

**Case No. 322—Rates on Excess Baggage Valuation.**

December 11, 1914. A complaint was received from D. Van Gelder, National Chairman of the Railroad Committee, Transcontinental Association District of the Travelers' Protective Association of America, against various railroads operating in Nevada, alleging excessive charges for the transportation of baggage of excess valuation, and asking that the Commission order in the same rates as had been ordered into effect by the Interstate Commerce Commission to cover interstate business in Case No. 5393.

The Commission took this matter up with the representatives of the various lines interested asking that the case be adjusted in line with complainant's request, in order that there might be uniformity in the interstate and intrastate regulations relative to the subject.

The case was adjusted by the carriers by establishing the following rules to take effect January 25, 1915:

If the passenger at the time of checking baggage declares according to the form prescribed by checking carrier a value greater than one hundred (\$100) dollars

for the baggage of an adult, or fifty (\$50) dollars for that of a child traveling on a half-ticket, or in case the weight of the baggage exceeds that allowed under the tariffs in connection with the transportation of a passenger, declares a value greater than 66 $\frac{2}{3}$  cents per pound, there will be an additional charge at the rate of 10 cents for each one hundred (\$100) dollars or fraction thereof above such agreed maximum values.

The minimum charge for increased valuation will be 10 cents.

Charges for declared excess valuation must be prepaid in cash (not in scrip) and excess baggage check issued showing declared value and amount collected.

These rules become effective on the date named to cover the intrastate transportation of baggage on the following railroads operating in the State of Nevada:

Atchison, Topeka and Santa Fe Railway Company, Coast Lines.

Bullfrog-Goldfield Railroad Company.

Las Vegas and Tonopah Railroad Company.

Nevada-California-Oregon Railway Company.

San Pedro, Los Angeles and Salt Lake Railroad Company.

Southern Pacific Company.

Tonopah and Goldfield Railroad Company.

Tonopah and Tidewater Railroad Company.

Western Pacific Railway Company.

The rulings became effective on interstate business to and from Nevada points December 31, 1914.

#### **Case No. 323—Flour Rates from Kansas Points to Goldfield, Nevada.**

November 19, 1914. This case was taken up on the basis of inquiry relative to the application of through flour rates from Kansas points to Goldfield, Nevada, which was received from C. V. Topping, secretary of the Southwestern Millers League of Wichita, Kans.

Upon investigation it was found, according to the provisions of the westbound transcontinental freight tariff applicable to shipments of this nature, that flour was carried at the commodity rate of 65 cents per cwt. to main-line junctions, such as Hazen, on the Southern Pacific Company, and Las Vegas, on the San Pedro, Los Angeles and Salt Lake Railroad, while to branch-line points such as Goldfield, Nevada, the class rate applicable was added to the main-line charges, but in no case did the tariff allow the application of the commodity rate from the main-line junction point. The only alternative was the application of commodity rates to the nearest Pacific Coast terminal plus either the class or commodity rate back to the branch-line point.

It was found that the lowest rate obtainable to Goldfield was \$1.50 per cwt., which was based on 65 cents from the Kansas point to either Sacramento or Los Angeles, plus 85 cents from those points to Goldfield. The rate on flour, carloads, from Hazen to Goldfield was 50 cents per cwt., which, added to the 65-cent through rate to Hazen, would make a combined rate to Goldfield of \$1.15 per cwt., but as the westbound tariff did not provide for the application of the 50-cent commodity rate, the higher combined rate of \$1.50 governed.

This matter was taken up with the carriers party to the westbound tariff, who were asked to have the same amended so as to allow the application of the 50-cent commodity rate from Hazen to Goldfield, it being the opinion of the Commission that the lowest combination of rates should govern.

The Commission was advised by the Southern Pacific Company that steps had been taken to adjust the question in the manner suggested. In the future therefore, the through rate on flour, carloads, from Kansas points to Goldfield, Nevada, via Hazen, Nevada, will be \$1.15 per cwt.

This case was at first handled under a general file, and later was assigned a regular case number.

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All of which is respectfully submitted.

H. F. BARTINE,  
*Chief Commissioner,*  
J. F. SHAUGHNESSY,  
*First Associate Commissioner,*  
W. H. SIMMONS,  
*Second Associate Commissioner.*

E. H. WALKER, *Secretary.*

The Commission was advised by the Southern Pacific Company that steps had been taken to adjust the question in the manner suggested. In the future, therefore, the through rate on flour, carloads, from Kansas points to Goldfield, Nevada, via Elmer, Nevada, will be \$1.15 per cwt. This case was at first handled under a general file, and later was assigned a regular case number.

All of which is respectfully submitted.

H. F. BARTINE,  
 Chief Commissioner,  
 J. F. SHAUGHNESSY,  
 First Associate Commissioner,  
 W. H. SIMMONS,  
 Second Associate Commissioner.

H. H. WALKER, Secretary.

# **APPENDIX**

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## **ANNUAL REPORTS**

**OF THE**

# **Railroads Operating in Nevada**

**FOR THE YEARS ENDING JUNE 30, 1913, AND  
JUNE 30, 1914**

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## CHARACTER OF CARRIER, AND NUMBER OF SHAREHOLDERS

Company	Character of carrier		Operated by		Number of shareholders	
	1913	1914	1913	1914	1193	1914
Atchison, Topeka and Santa Fe Railway	Operating	Operating			36,341	39,825
Bullfrog-Goldfield Railroad	Operating	Operating			8	8
Central Pacific Railway	Not operating	Not operating	Southern Pacific	Southern Pacific	10	12
Eagle Salt Works Railroad	Operating	Operating			6	6
Eureka-Nevada Railway	Not operating	Not operating	Nevada Tran. Co.	Nevada Tran. Co.	6	7
Goldfield Consolidated M. & T. Co.	Operating	Operating			8	8
Las Vegas and Tonopah Railroad	Operating	Operating			9	9
Nevada-California-Oregon Railway	Operating	Operating			14	14
Nevada Central Railroad	Operating	Operating			22	22
Nevada Copper Belt Railroad	Operating	Operating			10	10
Nevada Northern Railway	Operating	Operating				5
Pioche Pacific Railroad	Operating	Operating			13	13
San Pedro, Los Angeles and Salt Lake Railroad	Operating	Operating			1	1
Silver Peak Railroad	Operating	Operating			15,757	26,999
Southern Pacific Company	Operating	Operating				
Tonopah and Goldfield Railroad	Operating	Operating			54	61
Tonopah and Tidewater Railroad	Operating	Operating			8	8
Virginia and Truckee Railway	Operating	Operating			15	15
Western Pacific Railway	Operating	Operating			364	452
Totals					52,652	67,481

## MILEAGE AND CAPITAL STOCK

Company	Total mileage operated		Nevada mileage owned		Total shares of capital stock authorized	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	8,237.55	8,339.72	11.60	11.60	3,814,860	3,814,860
Bullfrog-Goldfield Railroad	83.01	83.01	83.01	83.01	20,000	20,000
Central Pacific Railway	(a)	(a)	684.59	746.27	872,755	872,755
Eagle Salt Works Railroad	13.13	12.90	13.13	12.90	2,000	2,000
Eureka-Nevada Railway <sup>b</sup>	84.00	84.00	84.00	84.00	250	250
Goldfield Consolidated M. & T. Co.	3.96	3.96	3.96	3.96	4,000	4,000
Las Vegas and Tonopah Railroad	200.46	200.46	200.46	200.46	40,000	40,000
Nevada-California-Oregon Railway	238.58	238.58	27.75	27.75	22,000	22,000
Nevada Central Railroad	93.30	93.30	93.30	93.30	7,500	7,500
Nevada Copper Belt Railroad	41.47	41.47	41.47	41.47	10,000	10,000
Nevada Northern Railway	165.08	165.10	165.08	165.10	20,000	20,000
Pioche Pacific Railroad		16.00		16.00		2,500
San Pedro, Los Angeles and Salt Lake Railroad	1,131.80	1,131.86	267.10	267.16	250,000	250,000
Silver Peak Railroad	17.50	17.50	17.50	17.50	2,000	2,000
Southern Pacific Company	6,333.75	6,491.62	(c)	(c)	3,744,518	3,944,508
Tonopah and Goldfield Railroad	110.50	110.43	110.50	110.43	21,500	21,500
Tonopah and Tidewater Railroad	180.85	180.85	36.25	36.25	10,000	10,000
Virginia and Truckee Railway	67.48	67.48	67.48	67.48	50,000	50,000
Western Pacific Railway	936.97	942.90	421.37	427.25	750,000	750,000
Totals	17,939.39	18,221.14	2,328.55	2,411.89	9,614,383	9,843,873

<sup>a</sup>The Central Pacific Railway operated no mileage.

<sup>b</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

<sup>c</sup>The Southern Pacific Company owned no mileage in Nevada, but operated the Central Pacific Railway, for which mileage owned in Nevada is shown.

## CAPITAL STOCK

Company	Total shares of capital stock outstanding		Capital stock— Total par value authorized		Capital stock— Total par value outstanding	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway.....	3,050,805.30	3,100,555.30	\$381,486,000.00	\$381,486,000.00	\$305,080,530.00	\$310,055,530.00
Bullfrog-Goldfield Railroad.....	20,000	20,000	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Central Pacific Railroad.....	846,755	846,755	87,275,500.00	87,275,500.00	84,675,500.00	84,675,500.00
Eagle Salt Works Railroad.....	2,000	2,000	200,000.00	200,000.00	200,000.00	200,000.00
Eureka-Nevada Railway*	25	25	25,000.00	25,000.00	2,500.00	2,500.00
Goldfield Consolidated M. & T. Co.....	4,000	4,000	400,000.00	400,000.00	400,000.00	400,000.00
Las Vegas and Tonopah Railroad.....	15,000	15,000	4,000,000.00	4,000,000.00	1,500,000.00	1,500,000.00
Nevada-California-Oregon Railway.....	22,000	22,000	2,200,000.00	2,200,000.00	2,200,000.00	2,200,000.00
Nevada Central Railroad.....	7,500	7,500	750,000.00	750,000.00	750,000.00	750,000.00
Nevada Copper Belt Railroad.....	10,000	10,000	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Nevada Northern Railway.....	20,000	20,000	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Pioche Pacific Railroad.....		2,500		250,000.00		250,000.00
San Pedro, Los Angeles and Salt Lake Railroad.....	250,000	250,000	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
Silver Peak Railroad.....	2,000	2,000	200,000.00	200,000.00	200,000.00	200,000.00
Southern Pacific Company.....	2,726,724.06	2,726,724.06	374,451,800.00	394,450,800.00	272,672,405.64	272,672,405.64
Tonopah and Goldfield Railroad.....	21,500	21,500	2,150,000.00	2,150,000.00	2,150,000.00	2,150,000.00
Tonopah and Tidewater Railroad.....	10,000	10,000	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Virginia and Truckee Railway.....	50,000	50,000	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
Western Pacific Railway.....	750,000	750,000	75,000,000.00	75,000,000.00	75,000,000.00	75,000,000.00
Totals.....	7,808,309.36	7,860,559.36	\$964,138,300.00	\$964,387,300.00	\$780,830,935.64	\$786,055,935.64

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## FUNDED DEBT

Company	Total par value of funded debt authorized		Total par value of funded debt outstanding		Funded debt—Interest accrued	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway.....	\$546,473,500.00	\$514,973,500.00	\$322,439,045.00	\$316,469,045.00	\$13,521,770.76	\$12,624,769.06
Bullfrog-Goldfield Railroad.....	3,500,000.00	3,500,000.00	1,839,000.00	1,839,000.00	52,450.00	91,940.00
Central Pacific Railway.....	223,901,897.79	269,101,897.79	200,018,397.79	200,214,397.79	8,761,172.41	8,734,574.43
Eagle Salt Works Railroad.....						
Eureka-Nevada Railway.....						
Goldfield Consolidated M. & T. Co.....						
Las Vegas and Tonopah Railroad.....					48,047.23	50,508.58
Nevada-California-Oregon Railway.....	1,500,000.00	1,500,000.00	1,401,000.00	1,387,000.00		
Nevada Central Railroad.....	750,000.00	750,000.00	750,000.00	750,000.00		
Nevada Copper Belt Railroad.....	1,000,000.00	1,000,000.00	622,000.00	622,000.00	37,320.00	37,320.00
Nevada Northern Railway.....	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	50,000.00	25,000.00
Pioche Pacific Railroad.....						
San Pedro, Los Angeles and Salt Lake Railroad.....	70,000,000.00	70,005,000.00	55,155,000.00	56,274,000.00	2,206,200.00	2,251,157.35
Silver Peak Railroad.....						
Southern Pacific Company.....	288,819,000.00	323,819,000.00	160,581,910.00	192,108,336.58	5,631,813.76	5,851,600.00
Tonopah and Goldfield Railroad.....	1,500,000.00	1,500,000.00	950,000.00	841,000.00	38,970.00	32,889.00
Tonopah and Tidewater Railroad.....	3,650,594.10	3,650,594.10	3,285,344.10	3,285,344.10	152,181.24	151,892.51
Virginia and Truckee Railway.....						
Western Pacific Railway.....	75,000,000.00	75,000,000.00	75,000,000.00	75,000,000.00	3,750,000.00	3,750,000.00
Totals.....	\$1,217,094,991.89	\$1,265,799,991.89	\$823,041,696.89	\$849,790,123.47	\$34,249,925.40	\$33,601,650.93

## FUNDED DEBT, AND CAPITAL STOCK AND FUNDED DEBT PER MILE OF ROAD

Company	Funded debt—Interest paid		Funded debt per mile of road		Capital stock per mile of road	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway.....	\$13,669,210.87	\$12,628,972.08	\$29,980.00	\$29,230.00	\$28,366.00	\$28,637.00
Bullfrog-Goldfield Railroad.....	6,480.00		22,446.00	22,446.00	24,411.00	24,411.00
Central Pacific Railway.....	6,971,585.67	10,336,053.21	92,206.00	88,134.00	39,034.00	37,274.00
Eagle Salt Works Railroad.....					15,232.00	15,504.00
Eureka-Nevada Railway <sup>a</sup> .....					30.00	30.00
Goldfield Consolidated M. & T. Co. Las Vegas and Tonopah Railroad.....					101,010.10	101,010.10
Nevada-California-Oregon Railway.....	49,275.00	49,650.00	5,872.00	5,814.00	7,528.00	7,528.00
Nevada Central Railroad.....			8,039.00	8,039.00	9,221.00	9,221.00
Nevada Copper Belt Railroad.....	32,101.94	37,993.70	15,692.52	15,153.00	8,039.00	8,039.00
Nevada Northern Railway.....	50,000.00	25,000.00	6,058.00	6,057.00	24,113.82	24,113.00
Pioche Pacific Railroad.....					12,115.00	12,114.00
San Pedro, Los Angeles and Salt Lake Railroad.....	2,153,533.35	2,228,777.35	54,258.00	55,174.00	15,625.00	15,625.00
Silver Peak Railroad.....					24,594.00	24,511.00
Southern Pacific Company.....	5,468,633.00	5,505,097.00			11,428.00	11,428.00
Tonopah and Goldfield Railroad.....	38,970.00	32,889.00	9,387.00	8,316.00	21,245.00	21,280.00
Tonopah and Tidewater Railroad.....	152,181.24	151,892.51	18,984.00	18,984.00	5,778.00	5,778.00
Virginia and Truckee Railway.....					74,086.00	74,086.00
Western Pacific Railway.....	3,750,000.00	3,750,000.00	80,127.00	79,559.00	80,045.00	79,542.00
Totals.....	\$32,341,971.07	\$34,746,324.85				

<sup>a</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**CAPITAL STOCK AND FUNDED DEBT PER MILE OF ROAD; AND ROAD AND EQUIPMENT INVESTMENT  
BEFORE AND SINCE JUNE 30, 1907**

Company	Capital stock and funded debt per mile of road		Total cost of road to June 30, 1907	Total cost of road since June 30, 1907	Total cost of equipment to June 30, 1907	Total cost of equipment since June 30, 1907
	1913	1914				
Atchison, Topeka and Santa Fe Railway	\$58,346.00	\$57,867.00	*\$489,325,286.03	\$64,924,635.49		\$55,788,641.17
Bullfrog-Goldfield Railroad	46,857.00	46,857.00		3,642,078.29		145,638.77
Central Pacific Railway	131,240.00	125,408.00	*215,359,896.19	61,666,067.51		1,157,475.78
Eagle Salt Works Railroad	15,232.00	15,504.00	29,834.19		500.00	
Eureka-Nevada Railway <sup>b</sup>	30.00	30.00				12,032.36
Goldfield Consolidated M. & T. Co.	101,010.10	101,010.10				
Las Vegas and Tonopah Railroad	7,528.00	7,528.00	1,947,404.61	876,938.72	146,556.56	133,447.70
Nevada-California-Oregon Railway	15,093.00	15,035.00	2,655,638.55	1,151,020.55	95,518.37	187,379.07
Nevada Central Railroad	16,078.00	16,078.00	*1,500,000.00			
Nevada Copper Belt Railroad	39,806.34	39,266.00		964,005.68		100,841.00
Nevada Northern Railway	18,173.00	18,171.00	1,480,820.56	916,406.71		610,441.97
Pioche Pacific Railroad		15,625.00		3,096.91	168,652.36	
San Pedro, Los Angeles and Salt Lake Railroad	78,852.00	79,685.00	60,692,700.47	8,665,343.39	5,006,029.92	1,958,153.46
Silver Peak Railroad	11,428.00	11,428.00		168,132.57		41,036.14
Southern Pacific Company			*18,230,815.51	17,829,324.70		2,935,093.74
Tonopah and Goldfield Railroad	30,632.00	29,576.00	3,038,235.08	262,740.85	449,118.67	3,890.85
Tonopah and Tidewater Railroad	24,762.00	24,762.00	3,185,763.42	733,230.60	73,997.76	94,043.86
Virginia and Truckee Railway	74,096.00	74,096.00	4,228,447.67	39,644.77	178,415.00	8,377.67
Western Pacific Railway	160,172.00	159,101.00	101,941,621.78	36,531,034.47	1,599,583.56	2,256,948.60
Totals			\$908,616,464.06	\$198,373,701.21	\$7,718,372.20	\$65,433,442.14

\*Includes both cost of road and equipment.

<sup>b</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

*Italic figures denote credit.*

## ROAD AND EQUIPMENT INVESTMENT SINCE JUNE 30, 1907, AND TOTAL

Company	Total general expenses July 1, 1907, to June 30, 1913	Total general expenses July 1, 1907, to June 30, 1914	Investment since June 30, 1907		Grand total investment	
			1913	1914	1913	1914
Achison, Topeka and Santa Fe Railway	\$11,907.17	\$11,907.17	\$135,368,329.58	\$150,477,172.83	\$632,454,424.75	\$639,802,458.86
Bullfrog-Goldfield Railroad			3,793,161.18	3,787,717.06	3,793,161.18	3,787,717.06
Central Pacific Railway	252,924.32	339,446.55	55,480,414.12	63,153,989.84	270,840,310.31	278,513,896.03
Eagle Salt Works Railway					30,334.19	30,264.04
Eureka-Nevada Railway*			11,712.18	12,032.36	11,712.18	12,032.36
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	16,719.64	16,719.64	1,032,660.43	1,027,106.06	3,126,621.60	3,121,067.23
Nevada-California-Oregon Railway	1,010.86	1,010.86	1,298,753.03	1,339,410.48	4,049,909.95	4,090,567.40
Nevada Central Railroad					1,500,000.00	1,500,000.00
Nevada Copper Belt Railroad	43,185.59	43,185.59	1,102,868.71	1,108,032.27	1,102,868.71	1,108,032.27
Nevada Northern Railway	8,523.74	8,523.74	1,478,334.16	1,535,372.42	3,127,807.08	3,184,845.34
Pioche Pacific Railroad		693.22		3,790.13		3,790.13
San Pedro, Los Angeles and Salt Lake Railroad	69,370.90	69,370.90	10,091,834.66	10,692,867.75	75,790,565.05	76,391,598.14
Silver Peak Railroad			209,168.71	209,168.71	209,168.71	209,168.71
Southern Pacific Company	38,099.48	38,101.98	19,466,834.26	20,802,520.42	37,697,649.77	39,033,335.93
Tonopah and Goldfield Railroad			366,473.04	258,850.00	3,853,826.79	3,746,203.75
Tonopah and Tidewater Railroad	122,165.13	122,165.13	928,815.05	949,439.59	4,188,576.23	4,209,200.77
Virginia and Truckee Railway		47,934.90		48,022.44	4,454,797.57	4,454,885.11
Western Pacific Railway	13,927,032.37	13,988,947.99	52,166,183.25	52,776,931.06	155,707,388.59	156,318,136.40
Totals	\$14,447,753.61	\$14,631,072.77	\$282,843,477.26	\$308,182,423.42	\$1,201,939,122.66	\$1,219,517,189.53

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**ROAD AND EQUIPMENT, RESERVE ACCRUED FOR DEPRECIATION, NET TOTAL INVESTMENT, AND  
INVESTMENT PER MILE OF ROAD**

Company	Reserve accrued for depreciation		Net total investment		Investment per mile of road	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	\$15,203,017.28	\$18,876,342.45	\$617,251,407.47	\$620,926,116.41	\$57,732.15	\$57,688.71
Bullfrog-Goldfield Railroad .....	24,582.37	29,482.36	3,768,578.81	3,758,234.70	45,997.55	45,871.28
Central Pacific Railway .....	847,393.31	6,433,871.84	269,992,917.00	272,080,014.19	124,463.14	119,768.82
Eagle Salt Works Railroad .....			30,334.19	30,264.04	2,310.30	2,304.95
Eureka-Nevada Railway*			11,712.18	12,032.36	139.43	143.24
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad .....	46,057.82	52,015.48	3,080,563.78	3,069,051.75	15,460.02	15,402.25
Nevada-California-Oregon Railway .....	129,020.66	155,845.28	3,920,888.29	3,934,722.12	16,434.27	16,492.25
Nevada Central Railroad .....	5,538.00	3,787.35	1,494,462.00	1,496,212.65	16,017.81	16,038.00
Nevada Copper Belt Railroad .....	18,201.44	27,503.24	1,084,667.27	1,080,529.03	26,155.47	26,055.67
Nevada Northern Railway .....	486,470.23	590,500.18	2,641,336.85	2,594,345.16	16,000.34	15,713.78
Pioche Pacific Railroad .....				3,790.13		236.88
San Pedro, Los Angeles and Salt Lake Railroad .....	1,112,840.79	1,220,089.04	74,677,724.26	75,171,509.10	73,981.56	74,496.57
Silver Peak Railroad .....			209,168.71	209,168.71	11,952.50	11,952.50
Southern Pacific Company .....	6,155,678.11	6,452,291.42	31,541,971.66	32,581,044.51	864,049.61	863,099.60
Tonopah and Goldfield Railroad .....	196,781.87	185,360.34	3,657,044.92	3,560,843.41	36,136.81	35,210.55
Tonopah and Tidewater Railroad .....	31,240.15	36,516.84	4,157,336.08	4,172,683.93	24,022.51	24,111.20
Virginia and Truckee Railway .....	35,667.88	48,059.92	4,419,129.69	4,406,825.19	65,487.99	65,305.65
Western Pacific Railway .....	120,562.50	185,819.71	155,586,826.09	156,132,316.69	166,053.17	165,587.35
<b>Totals .....</b>	<b>\$24,413,052.41</b>	<b>\$34,297,485.45</b>	<b>\$1,177,526,069.25</b>	<b>\$1,185,219,704.08</b>		

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## INCOME ACCOUNT

Company	Operating revenues		Operating expenses		Net operating revenue or deficit	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	\$98,090,754.41	\$93,540,268.19	\$63,830,682.73	\$60,172,701.00	\$34,260,071.68	\$33,367,567.19
Bullfrog-Goldfield Railroad .....	99,033.69	84,972.35	92,785.83	91,306.03	6,247.86	6,333.68
Central Pacific Railway .....						
Eagle Salt Works Railroad .....	602.32	1,499.25	3,550.75	1,313.85	2,948.43	185.40
Eureka-Nevada Railway <sup>a</sup> .....	55,899.01	54,612.48	45,416.75	37,457.58	10,482.26	17,154.90
Goldfield Consolidated M. & T. Co. ....	87,347.77	89,617.75	28,821.68	27,980.87	58,526.09	61,636.88
Las Vegas and Tonopah Railroad .....	196,713.09	194,883.17	191,506.45	189,529.40	5,206.64	5,353.77
Nevada-California-Oregon Railway .....	403,979.10	367,259.81	283,632.40	298,194.75	120,346.70	69,065.06
Nevada Central Railroad .....	54,973.35	48,786.95	47,419.05	38,724.75	7,554.30	10,062.20
Nevada Copper Belt Railroad .....	225,876.52	165,551.76	110,105.57	95,258.46	115,770.95	70,293.30
Nevada Northern Railway .....	1,644,588.66	1,761,196.93	797,533.75	925,707.56	847,064.91	835,489.37
Pioche Pacific Railroad .....		13,324.15		10,179.84		3,144.31
San Pedro, Los Angeles and Salt Lake Railroad .....	10,238,049.93	10,626,171.18	6,810,510.95	7,214,709.84	3,427,538.98	3,411,461.34
Silver Peak Railroad .....	12,815.79	12,567.58	13,517.17	11,854.71	701.88	712.87
Southern Pacific Company .....	95,335,314.98	92,038,088.43	54,671,493.80	54,991,140.17	40,663,821.18	37,046,948.25
Tonopah and Goldfield Railroad .....	696,397.71	688,849.83	371,084.99	410,873.73	325,312.72	277,976.10
Tonopah and Tidewater Railroad .....	328,240.57	340,428.21	191,691.47	204,737.17	136,549.10	135,691.04
Virginia and Truckee Railway .....	299,808.18	270,653.89	212,812.05	206,247.69	86,996.13	64,406.20
Western Pacific Railway .....	6,173,628.29	6,099,573.37	4,478,835.06	4,995,891.64	1,694,793.23	1,103,681.73
Totals .....	\$213,944,023.37	\$206,398,305.28	\$132,181,400.45	\$129,923,809.04	\$81,762,622.92	\$76,474,496.24

<sup>a</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

*Italic figures denote deficit.*

## INCOME ACCOUNT

Company	Outside operations— Revenues		Outside operations— Expenses		Outside operations— Net revenues or loss	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway						
Bullfrog-Goldfield Railroad						
Central Pacific Railway						
Eagle Salt Works Railroad						
Eureka-Nevada Railway						
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad						
Nevada-California-Oregon Railway	\$5,670.55	\$5,251.10	\$6,029.95	\$4,225.99	\$359.40	\$1,025.11
Nevada Central Railroad						
Nevada Copper Belt Railroad						
Nevada Northern Railway						
Pioche Pacific Railroad						
San Pedro, Los Angeles and Salt Lake Railroad	204,925.55	196,396.60	224,997.19	231,725.56	20,071.64	35,328.96
Silver Peak Railroad						
Southern Pacific Company	11,531,298.59	11,003,236.32	10,029,112.80	10,116,237.57	1,502,185.79	886,998.75
Tonopah and Goldfield Railroad						
Tonopah and Tidewater Railroad		2,619.52		3,431.00		811.48
Virginia and Truckee Railway						
Western Pacific Railway	168,967.07	151,563.96	180,602.35	178,716.22	11,635.28	27,152.26
Totals	\$11,910,861.76	\$11,359,067.50	\$10,440,742.29	\$10,534,336.34	\$1,470,119.47	\$824,731.16

*Italic figures denote deficit.*

## INCOME ACCOUNT

Company	Total net revenue or deficit		Taxes accrued		Operating income or loss	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$34,260,071.68	\$33,367,567.19	\$4,067,431.90	\$4,773,440.87	\$30,192,639.78	\$28,594,126.32
Bullfrog-Goldfield Railroad	6,247.86	6,333.68	7,369.10	8,307.92	1,121.24	14,641.60
Central Pacific Railway			\$1,812,322.78			
Eagle Salt Works Railroad	2,948.43	185.40	120.00	123.60	3,068.43	61.80
Eureka-Nevada Railway <sup>b</sup>	10,482.26	17,154.90	1,103.85	2,210.54	9,378.41	14,944.36
Goldfield Consolidated M. & T. Co.	58,526.09	61,636.88	472.68	472.68	58,053.41	61,164.20
Las Vegas and Tonopah Railroad	5,206.64	5,353.77	15,719.70	19,967.41	10,513.06	14,613.64
Nevada-California-Oregon Railway	119,987.30	70,090.17	18,841.32	20,967.69	101,145.98	49,102.48
Nevada Central Railroad	7,554.30	10,062.20	3,698.35	4,633.45	3,855.95	5,428.75
Nevada Copper Belt Railroad	115,770.95	70,293.30	11,174.39	7,327.71	104,596.56	62,965.59
Nevada Northern Railway	847,064.91	835,489.37	77,349.54	81,242.29	769,705.37	754,247.08
Pioche Pacific Railroad		3,144.31		370.40		2,773.91
San Pedro, Los Angeles and Salt Lake Railroad	3,407,467.34	3,376,132.38	437,596.17	532,484.18	2,969,871.17	2,843,648.20
Silver Peak Railroad	701.38	712.87	776.41	734.83	1,477.79	21.96
Southern Pacific Company	42,166,006.97	37,933,947.01	186,523.12	5,640,617.33	41,979,483.85	32,293,329.68
Tonopah and Goldfield Railroad	325,312.72	277,976.10	27,746.50	30,944.00	297,566.22	247,032.10
Tonopah and Tidewater Railroad	136,549.10	134,879.56	15,482.42	18,679.19	121,066.68	116,200.37
Virginia and Truckee Railway	86,996.13	64,406.20	21,010.19	20,997.97	65,985.94	43,408.23
Western Pacific Railway	1,683,157.95	1,076,529.47	278,096.13	379,259.40	1,405,061.82	697,270.07
Totals	\$83,232,742.39	\$77,299,227.40	\$5,170,511.77	\$11,542,801.46	\$78,062,230.62	\$75,756,425.94

<sup>a</sup>Not taken into account in totals as the Central Pacific Railway Company is a nonoperating carrier, and the account should show as a debit in the net corporate income and not in the operating income.

<sup>b</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

*Italic figures denote deficit.*

INCOME ACCOUNT  
OTHER INCOME

Company	Rents from lease of road		Hire of equipment		Joint facilities	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway			\$869,926.86	\$1,054,493.73	\$327,633.99	\$370,275.66
Bullfrog-Goldfield Railroad			4,486.58	4,830.53	5,668.02	5,693.81
Central Pacific Railway	\$14,141,294.86	\$10,599,342.21				
Eagle Salt Works Railroad						
Eureka-Nevada Railway						
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad			500.49	687.36		
Nevada-California-Oregon Railway						
Nevada Central Railroad						
Nevada Copper Belt Railroad						
Nevada Northern Railway						
Pioche Pacific Railroad					1,032.36	1,268.14
San Pedro, Los Angeles and Salt Lake Railroad						
Silver Peak Railroad						
Southern Pacific Company	1,193,834.66	1,366,646.59		487,650.03	313.00	391,713.18
Tonopah and Goldfield Railroad						304.50
Tonopah and Tidewater Railroad						
Virginia and Truckee Railway					83.28	124.92
Western Pacific Railway						
Totals	\$15,335,129.52	\$11,965,988.80	\$874,913.93	\$1,547,661.65	\$334,730.65	\$769,410.21

## INCOME ACCOUNT

### OTHER INCOME

Company	Miscellaneous rents		Separately operated properties—Profits*		Dividends on stocks controlled	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$44,994.06	\$92,569.70	\$4,272,076.10	\$3,442,061.86	\$100,195.00	\$70,630.54
Bullfrog-Goldfield Railroad	120,591.50			73,588.42		
Central Pacific Railway		10.00				
Eagle Salt Works Railroad						
Eureka-Nevada Railway						
Goldfield Consolidated M. & T. Co.	500.00	500.03			330.00	
Las Vegas and Tonopah Railroad	2,175.50	2,321.15				
Nevada-California-Oregon Railway						
Nevada Central Railroad						
Nevada Copper Belt Railroad						
Nevada Northern Railway						
Pioche Pacific Railroad		130.00	13,339.49	12,234.47		
San Pedro, Los Angeles and Salt Lake Railroad						
Silver Peak Railroad		172,655.14	1,816,717.09	2,286,765.40	21,279,768.89	36,358,178.04
Southern Pacific Company	619.17	770.83	676.42	883.58		
Tonopah and Goldfield Railroad				10.00		
Tonopah and Tidewater Railroad	579.75	727.25				
Virginia and Truckee Railway	23,447.34	27,497.17				
Western Pacific Railway						
<b>Totals</b>	<b>\$192,907.32</b>	<b>\$297,181.27</b>	<b>\$6,102,869.10</b>	<b>\$5,815,543.73</b>	<b>\$21,380,293.89</b>	<b>\$36,428,808.58</b>

\*Under heading of "Separately Operated Properties—Profit," is included the revenue from income entitled "Net Profit from Miscellaneous Physical Properties."

**INCOME ACCOUNT**  
**OTHER INCOME**

Company	Interest accrued on funded debt owned or controlled		Interest on other securities, loans and accounts		Miscellaneous income <sup>a</sup>	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway.....	\$430,351.22	\$476,639.59	\$992,837.64	\$473,704.59	\$449,844.47	\$551,355.70
Bullfrog-Goldfield Railroad.....						
Central Pacific Railway.....	8,150.00	8,150.00	1,403,344.27	755,385.86	515,663.10	322,919.47
Eagle Salt Works Railroad.....						
Eureka-Nevada Railway <sup>b</sup> .....					8,066.43	899.03
Goldfield Consolidated M. & T. Co.....					2,847,639.46	904,048.22
Las Vegas and Tonopah Railroad.....			436.44	1,089.89		
Nevada-California-Oregon Railway.....					415.15	1,819.86
Nevada Central Railroad.....						
Nevada Copper Belt Railroad.....			10,421.88	13,862.63		
Nevada Northern Railway.....						4,791.53
Pioche Pacific Railroad.....						850.17
San Pedro, Los Angeles and Salt Lake Railroad.....	17,120.00	17,120.00	12,849.38	9,455.91	1,996.26	
Silver Peak Railroad.....						4,097.00
Southern Pacific Company.....	7,968,285.96	7,354,123.78		495,111.72		
Tonopah and Goldfield Railroad.....			16,137.59	16,800.80		
Tonopah and Tidewater Railroad.....			20,059.96	252.12		
Virginia and Truckee Railway.....			1,903.61	1,916.57		
Western Pacific Railway.....			26,504.73	4,688.48		15,000.00
Totals.....	\$7,823,905.18	\$7,856,033.37	\$2,484,495.50	\$1,772,268.37	\$3,823,624.87	\$1,805,780.98

<sup>a</sup>Miscellaneous income includes: Income from Sinking and Other Reserve Funds; Release of Premiums on Funded Debt; Contributions from Other Companies; and Miscellaneous Income.

<sup>b</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**INCOME ACCOUNT**  
**OTHER INCOME AND DEDUCTIONS FROM GROSS CORPORATE INCOME**

Company	Total other income		Gross corporate income or loss		Rents accrued for lease of other roads	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$7,487,859.34	\$6,531,731.37	\$37,680,499.12	\$35,125,857.69	\$1,238,133.00	\$1,347,411.15
Bullfrog-Goldfield Railroad	10,154.60	10,524.34	9,033.36	4,117.26		
Central Pacific Railway	16,189,043.73	11,759,385.96	14,376,720.95	11,759,385.96	31,134.93	
Eagle Salt Works Railroad		10.00	3,068.43	71.80		
Eureka-Nevada Railway*	8,066.43	899.03	17,444.84	15,843.39	21,244.87	25,040.68
Goldfield Consolidated M. & T. Co.	2,847,639.46	904,048.22	2,905,692.87	965,212.42		
Las Vegas and Tonopah Railroad	500.00	500.03	10,013.06	14,113.61		
Nevada-California-Oregon Railway	3,442.43	4,098.20	104,588.41	53,200.68		
Nevada Central Railroad	415.15	1,819.86	4,271.10	7,248.61		
Nevada Copper Belt Railroad			104,596.56	62,965.59		
Nevada Northern Railroad	10,421.88	13,862.63	780,127.25	768,109.71		
Pioche Pacific Railroad		4,791.53		7,565.44		
San Pedro, Los Angeles and Salt Lake Railroad	46,397.49	41,088.69	3,016,268.66	2,884,736.89		
Silver Peak Railroad			1,477.79	21.96		
Southern Pacific Company	31,658,604.60	48,916,940.88	73,638,088.45	81,210,270.56	39,552,133.74	31,777,863.79
Tonopah and Goldfield Railroad	17,746.18	18,759.71	315,312.40	265,791.81		
Tonopah and Tidewater Railroad	20,059.96	262.12	141,126.64	116,462.49		
Virginia and Truckee Railway	2,483.36	2,643.82	68,469.30	46,052.05		
Western Pacific Railway	50,035.35	47,310.57	1,455,097.17	744,580.64		
Totals	\$58,352,869.96	\$68,258,676.96	\$134,602,777.80	\$134,015,102.90	\$40,842,646.54	\$33,150,315.62

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.  
*Italic figures denote deficit.*

**INCOME ACCOUNT**  
DEDUCTIONS FROM GROSS CORPORATE INCOME

Company	Hire of equipment		Joint facilities		Miscellaneous rents	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....			\$558,617.61	\$553,549.16	\$92,482.76	\$61,902.68
Bullfrog-Goldfield Railroad .....			313.00	304.50		
Central Pacific Railway .....					74,611.23	
Eagle Salt Works Railroad .....						
Eureka-Nevada Railway .....						
Goldfield Consolidated M. & T. Co. ....						
Las Vegas and Tonopah Railroad .....	\$1,979.83	\$962.04	43.00	516.00	214.00	211.71
Nevada-California-Oregon Railway .....						
Nevada Central Railroad .....	2,794.21	657.98		1,531.03		
Nevada Copper Belt Railroad .....	21,841.42	22,177.09	1,042.35			
Nevada Northern Railway .....						
Pioche Pacific Railroad .....					25.00	1,230.00
San Pedro, Los Angeles and Salt Lake Railroad .....	151,997.20	110,412.41	190,987.80	209,726.74		
Silver Peak Railroad .....						
Southern Pacific Company .....				319,941.64	423,014.98	490,824.21
Tonopah and Goldfield Railroad .....	3,237.71	7,068.13	4,633.63	4,662.22	2.00	2.00
Tonopah and Tidewater Railroad .....	6,704.88	12,056.85	5,674.18	5,698.81		
Virginia and Truckee Railroad .....	6,013.64	6,448.44				
Western Pacific Railway .....	302,281.67	300,959.16	57,093.03	60,569.66	47,778.60	49,657.94
Totals .....	\$496,850.56	\$460,742.10	\$818,404.60	\$1,156,499.76	\$638,128.57	\$603,828.54

**INCOME ACCOUNT**  
**DEDUCTIONS FROM GROSS CORPORATE INCOME**

Company	Separately operated properties—Loss		Interest accrued on funded Debt		Other interest	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway		\$45,745.03	\$13,521,770.76	\$12,624,769.06	\$1,331.75	\$515.37
Bullfrog-Goldfield Railroad			52,450.00	91,940.00	19,649.32	21,066.93
Central Pacific Railway	\$5,739.40		8,761,172.41	8,734,574.43		
Eagle Salt Works Railroad					1,808.98	2,502.28
Eureka-Nevada Railway						
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad					29,678.97	32,390.37
Nevada-California-Oregon Railway			48,047.23	50,508.58	5,964.70	4,142.33
Nevada Central Railroad						
Nevada Copper Belt Railroad			37,320.00	38,281.42	18,415.10	15,643.84
Nevada Northern Railway			50,000.00	25,000.00		
Pioche Pacific Railroad						
San Pedro, Los Angeles and Salt Lake Railroad			2,206,200.00	2,251,157.35	51,370.71	19,123.09
Silver Peak Railroad						
Southern Pacific Company	19,625.10		5,656,188.76	6,310,240.00	1,648,641.45	1,044,869.30
Tonopah and Goldfield Railroad			38,970.00	32,889.00	10.91	4.05
Tonopah and Tidewater Railroad			152,181.24	151,892.51		
Virginia and Truckee Railway						
Western Pacific Railway			3,752,281.25	3,752,774.98	681,804.33	819,788.44
Totals	\$25,364.50	\$45,745.03	\$34,376,581.65	\$34,064,027.33	\$2,458,676.22	\$1,960,056.00

\*Includes net loss on miscellaneous physical properties.

**INCOME ACCOUNT**  
**DEDUCTIONS FROM GROSS CORPORATE INCOME**

Company	Miscellaneous tax accruals		Other deductions <sup>b</sup>		Total deductions from gross corporate income	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$337.83	\$81.76	\$124,816.67	\$320,639.89	\$15,537,490.38	\$14,954,614.10
Bullfrog-Goldfield Railroad					72,412.32	113,331.43
Central Pacific Railway		291,519.05	1,027,065.04		9,899,723.01	9,026,093.48
Eagle Salt Works Railroad					1,808.98	2,502.28
Eureka-Nevada Railway <sup>a</sup>					21,244.87	25,040.68
Goldfield Consolidated M. & T. Co.			798,840.83	857,577.81	798,840.83	857,577.81
Las Vegas and Tonopah Railroad					31,701.80	33,856.41
Nevada-California-Oregon Railway		171.00	278.90	83.34	84,504.83	55,116.96
Nevada Central Railroad					58,529.31	54,583.24
Nevada Copper Belt Railroad					72,883.77	48,708.12
Nevada Northern Railway				1,442.80		1,442.80
Pioche Pacific Railroad				31,796.74	2,676,086.30	2,704,927.09
San Pedro, Los Angeles and Salt Lake Railroad	46,480.00	81,480.76	29,025.59			
Silver Peak Railroad			113,221.80	901,609.17	47,412,825.83	40,845,348.11
Southern Pacific Company		180.15			46,965.25	44,805.55
Tonopah and Goldfield Railroad	111.00	8.90	1,707.23	1,705.59	166,267.53	171,362.66
Tonopah and Tidewater Railroad					6,013.64	6,448.44
Virginia and Truckee Railway			2,312.50	181,438.29	4,843,551.38	5,165,188.47
Western Pacific Railway						
Totals	\$46,928.83	\$373,441.62	\$2,097,268.56	\$2,296,293.63	\$81,700,850.03	\$74,110,949.63

<sup>a</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

<sup>b</sup>Other deductions include the following accounts: Amortization of Discount on Funded Debt; Transfer of Income to Other Companies; and Miscellaneous Deductions.

**INCOME ACCOUNT**  
**NET CORPORATE INCOME AND DISPOSITION OF NET INCOME**

Company	Net corporate income or loss		Dividends declared on preferred stock		Dividends declared on common stock	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$22,143,008.74	\$20,171,243.59	\$5,708,690.00	\$5,708,690.00	\$10,398,780.00	\$11,691,750.00
Bullfrog-Goldfield Railroad	<i>63,378.96</i>	<i>117,448.69</i>				
Central Pacific Railway	4,476,997.94	2,733,292.48				
Eagle Salt Works Railroad	<i>4,877.41</i>	<i>2,430.48</i>				
Eureka-Nevada Railroad*	<i>3,800.03</i>	<i>9,197.29</i>				
Goldfield Consolidated M. & T. Co.	2,106,852.04	107,634.61				
Las Vegas and Tonopah Railroad	<i>41,714.86</i>	<i>47,972.02</i>				
Nevada-California-Oregon Railway	50,083.58	<i>1,916.28</i>				
Nevada Central Railroad	4,271.10	7,248.61				
Nevada Copper Belt Railroad	46,067.25	8,382.35				
Nevada Northern Railway	707,243.48	719,401.59			625,000.00	625,000.00
Pioche Pacific Railroad		6,122.64				
San Pedro, Los Angeles and Salt Lake Railroad	340,182.36	179,809.80				
Silver Peak Railroad	<i>1,477.79</i>	<i>21.96</i>				
Southern Pacific Company	26,225,262.62	40,364,922.45			16,360,344.32	16,360,344.32
Tonopah and Goldfield Railroad	268,347.15	220,986.26				
Tonopah and Tidewater Railroad	<i>25,140.89</i>	<i>54,900.17</i>				
Virginia and Truckee Railway	62,455.66	39,603.61			50,000.00	25,000.00
Western Pacific Railway	<i>3,388,454.21</i>	<i>4,420,607.83</i>				
Totals	\$52,901,927.77	\$59,904,153.27	\$5,708,690.00	\$5,708,690.00	\$27,434,124.32	\$28,702,094.32

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.  
*Italic figures denote deficit.*

**INCOME ACCOUNT**  
**DISPOSITION OF NET INCOME**

Company	Additions and betterments charged to income		Miscellaneous appropriations		Balance carried forward to profit and loss	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$5,574,433.63	\$2,719,317.76	\$461,105.11	\$51,455.83	<i>\$63,378.96</i>	<i>\$117,448.69</i>
Bullfrog-Goldfield Railroad					4,417,201.84	2,660,424.37
Central Pacific Railway			59,796.10	72,868.11	4,877.41	2,439.48
Eagle Salt Works Railroad					3,800.03	9,197.29
Eureka-Nevada Railway*					2,106,852.04	107,634.61
Goldfield Consolidated M. & T. Co.					41,714.86	47,972.02
Las Vegas and Tonopah Railroad			14,080.00	13,939.98	36,003.58	15,856.26
Nevada-California-Oregon Railway					4,271.10	7,248.61
Nevada Central Railroad					46,067.25	8,382.35
Nevada Copper Belt Railroad					82,243.48	94,401.59
Nevada Northern Railway						6,122.64
Pioche Pacific Railroad				10,000.00	340,182.36	169,809.80
San Pedro, Los Angeles and Salt Lake Railroad					1,477.79	21.96
Silver Peak Railroad						
Southern Pacific Company			50,000.00	5,000.00	9,859,918.30	23,999,578.13
Tonopah and Goldfield Railroad			90,200.00	111,680.00	178,147.15	109,306.26
Tonopah and Tidewater Railroad					25,140.89	54,909.17
Virginia and Truckee Railway					12,455.66	14,603.61
Western Pacific Railway					3,388,454.21	4,420,607.83
Totals	\$5,574,433.63	\$2,719,317.76	\$675,181.21	\$264,973.92	\$13,554,498.61	\$22,509,077.27

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.  
*Italic figures denote deficit.*

PROFIT AND LOSS ACCOUNT

Company	Balance carried forward to profit and loss		Dividends declared out of surplus		Balance, credit or debit, on June 30	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway					\$20,569,800.81	\$20,569,800.81
Bullfrog-Goldfield Railroad	<i>\$63,378.96</i>	<i>\$117,448.69</i>			<i>435,817.64</i>	<i>413,373.81</i>
Central Pacific Railway	4,417,201.84	2,660,424.37	\$7,540,530.00	\$22,529,630.00	22,082,463.36	1,783,338.27
Eagle Salt Works Railroad	<i>4,877.41</i>	<i>2,430.48</i>			<i>16,110.04</i>	<i>18,601.10</i>
Eureka-Nevada Railway*	<i>3,800.03</i>	<i>9,197.29</i>			<i>845.48</i>	<i>10,565.73</i>
Goldfield Consolidated M. & T. Co.	2,106,852.04	107,634.61	2,041,292.88	614,753.73	843,351.19	336,232.07
Las Vegas and Tonopah Railroad	<i>41,714.86</i>	<i>47,972.02</i>			<i>73,614.60</i>	<i>129,774.68</i>
Nevada-California-Oregon Railway	36,003.58	<i>15,856.26</i>	15,000.00		259,103.96	233,434.42
Nevada Central Railroad	4,271.10	7,248.61			25,428.60	32,677.21
Nevada Copper Belt Railroad	46,067.25	8,382.35			<i>80,408.18</i>	<i>72,980.27</i>
Nevada Northern Railway	82,243.48	94,401.59			397,579.82	517,355.83
Pioche Pacific Railroad		6,122.64				6,122.64
San Pedro, Los Angeles and Salt Lake Railroad	340,182.36	169,809.80			<i>3,680,709.48</i>	<i>3,523,618.12</i>
Silver Peak Railroad	<i>1,477.79</i>	<i>21.96</i>			<i>686.58</i>	<i>708.54</i>
Southern Pacific Company	9,859,918.30	23,999,578.13			75,948,703.35	105,862,974.79
Tonopah and Goldfield Railroad	178,147.15	109,306.26	150,500.00	150,500.00	795,922.76	750,857.07
Tonopah and Tidewater Railroad	<i>25,140.89</i>	<i>54,960.17</i>			<i>302,195.75</i>	<i>356,866.77</i>
Virginia and Truckee Railway	12,455.66	14,603.61	25,000.00	25,000.00	<i>390,615.80</i>	<i>357,931.14</i>
Western Pacific Railway	<i>3,388,454.21</i>	<i>4,420,607.83</i>			<i>6,662,722.13</i>	<i>11,520,195.83</i>
Totals	\$13,554,498.61	\$22,509,077.27	\$9,772,322.88	\$23,319,883.73	\$109,278,428.17	\$110,121,500.48

Dividends out of surplus 1913: Central Pacific Railway, preferred 20½ per cent, common 6 per cent.  
 Goldfield Consolidated M. & T. Co., common ? per cent.  
 Nevada-California-Oregon Railway, preferred 2 per cent.  
 Tonopah and Goldfield Railroad, preferred 7 per cent, common 7 per cent.  
 Virginia and Truckee Railway, common ½ per cent.

Dividends out of surplus 1914: Central Pacific Railway, preferred 26 per cent, common 26 per cent.  
 Goldfield Consolidated M. & T. Co., common ? per cent.  
 Tonopah and Goldfield Railroad, preferred 7 per cent, common 7 per cent.  
 Virginia and Truckee Railway, common ½ per cent.

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.  
*Italic figures denote deficit.*

## OPERATING REVENUES—TOTAL

Company	Freight revenue		Passenger revenue		Excess baggage revenue	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway <sup>a</sup> .....	\$1,318.89	\$1,105.57	\$447.74	\$410.32	\$2.08	\$4.27
Bullfrog-Goldfield Railroad.....	71,966.01	62,584.68	18,920.12	15,261.58	149.87	117.02
Central Pacific Railway.....	602.32	1,499.25				
Eagle Salt Works Railway.....	39,317.77	38,042.10	13,774.55	11,594.60	70.61	65.00
Eureka-Nevada Railway <sup>b</sup> .....	87,347.77	89,181.25				
Goldfield Consolidated M. & T. Co.....	147,044.22	148,083.63	35,014.37	31,360.62	620.20	484.19
Las Vegas and Tonopah Railroad.....	225,575.20	219,896.30	143,586.35	119,852.33	1,358.02	881.73
Nevada-California-Oregon Railway.....	31,556.94	27,841.14	14,453.71	12,692.10	171.85	79.70
Nevada Central Railroad.....	181,573.39	128,252.74	26,947.90	19,431.91	365.17	335.97
Nevada Copper Belt Railroad.....	1,428,072.64	1,572,284.80	173,891.67	147,309.57	1,866.45	1,780.06
Nevada Northern Railway.....		13,324.15				
Pioche Pacific Railroad.....	6,341,500.50	6,908,013.17	3,137,233.99	3,013,609.47	47,163.12	47,145.78
San Pedro, Los Angeles and Salt Lake Railroad.....	7,975.31	8,311.36	3,667.19	3,089.55	19.84	27.72
Silver Peak Railroad.....	56,399,970.16	55,182,071.43	32,028,817.60	30,018,598.24	399,845.20	386,297.97
Southern Pacific Company.....	550,831.71	545,929.09	106,665.66	100,338.18	1,902.08	1,567.02
Tonopah and Goldfield Railroad.....	266,292.95	281,211.37	43,186.11	40,325.47	318.80	278.51
Tonopah and Tidewater Railroad.....	202,111.81	178,734.22	81,602.58	75,651.68	1,119.79	1,072.83
Virginia and Truckee Railway.....	4,635,630.55	4,675,940.10	1,354,082.72	1,253,731.12	10,385.80	10,018.57
Western Pacific Railway.....						
Totals.....	\$70,618,688.14	\$70,082,296.35	\$37,182,292.26	\$34,863,256.74	\$465,258.88	\$450,154.34

<sup>a</sup>Operating revenues for Atchison, Topeka and Santa Fe Railway are shown for operations in Nevada only.

<sup>b</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## OPERATING REVENUES—TOTAL

Company	Parlor and chair car revenue		Mail revenue		Express revenue	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway <sup>a</sup> .....			\$515.78	\$535.68	\$343.48	\$275.91
Bullfrog-Goldfield Railroad.....			5,652.87	5,841.71	772.79	617.33
Central Pacific Railway.....						
Eagle Salt Works Railroad.....						
Eureka-Nevada Railway <sup>b</sup> .....			89.86	1,120.69	593.18	427.78
Goldfield Consolidated M. & T. Co.....						
Las Vegas and Tonopah Railroad.....			8,348.32	8,426.61	2,934.14	2,989.38
Nevada-California-Oregon Railway.....			21,071.16	20,983.94	9,081.78	4,371.53
Nevada Central Railroad.....			6,613.98	6,532.58	1,335.97	1,074.67
Nevada Copper Belt Railroad.....			1,869.64	1,778.33	2,813.63	1,985.36
Nevada Northern Railway.....	\$974.50	\$2,913.15	12,706.00	13,288.20	9,741.82	8,824.13
Pioche Pacific Railroad.....						
San Pedro, Los Angeles and Salt Lake Railroad.....	1,568.30	1,507.50	152,665.41	155,912.98	214,281.83	181,555.35
Silver Peak Railroad.....			750.51	750.69	257.19	198.76
Southern Pacific Company.....	9,249.35	190.80	1,944,072.11	2,025,845.46	2,151,480.84	2,013,678.65
Tonopah and Goldfield Railroad.....			12,212.05	12,571.89	16,436.34	17,393.33
Tonopah and Tidewater Railroad.....			13,247.76	13,591.56	2,014.95	1,690.20
Virginia and Truckee Railway.....			5,186.01	5,418.86	7,497.99	7,728.94
Western Pacific Railway.....			22,415.26	31,402.59	88,741.86	78,275.47
Totals.....	\$11,792.15	\$4,611.45	\$2,207,416.72	\$2,304,001.77	\$2,508,327.79	\$2,321,086.79

<sup>a</sup>Operating revenues for Atchison, Topeka and Santa Fe Railway are shown for operations in Nevada only.

<sup>b</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## OPERATING REVENUES—TOTAL

Company	Milk revenue on passenger trains		Other passenger train service		Total passenger service train revenue	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway <sup>a</sup> .....					\$1,309.06	\$1,226.18
Bullfrog-Goldfield Railroad.....					25,495.65	21,837.64
Central Pacific Railway.....						
Eagle Salt Works Railroad.....						
Eureka-Nevada Railway <sup>b</sup> .....					14,528.20	13,208.07
Goldfield Consolidated M. & T. Co.....						
Las Vegas and Tonopah Railroad.....			\$10.00	\$19.29	46,927.03	43,280.09
Nevada-California-Oregon Railway.....			88.20		175,185.51	146,089.53
Nevada Central Railroad.....					22,575.51	20,379.05
Nevada Copper Belt Railroad.....					31,996.34	23,581.57
Nevada Northern Railway.....			167.95	526.15	199,348.39	174,641.26
Pioche Pacific Railroad.....						
San Pedro, Los Angeles and Salt Lake Railroad.....	\$32,076.48	\$22,293.39	101,277.51	60,612.02	3,686,266.64	3,482,636.49
Silver Peak Railroad.....					4,694.73	4,066.72
Southern Pacific Company.....	65,611.22	66,115.93	512,495.39	590,114.17	37,111,571.71	35,100,841.22
Tonopah and Goldfield Railroad.....			122.70	198.65	137,238.83	132,069.07
Tonopah and Tidewater Railroad.....					58,767.62	55,883.74
Virginia and Truckee Railway.....					95,406.37	89,872.31
Western Pacific Railway.....			42.25	176.40	1,475,667.89	1,373,604.15
Totals.....	\$97,687.70	\$88,409.32	\$614,204.00	\$651,646.68	\$43,086,979.50	\$40,683,167.09

<sup>a</sup>Operating revenues for Atchison, Topeka and Santa Fe Railway are shown for operations in Nevada only.

<sup>b</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## OPERATING REVENUES—TOTAL

Company	Switching revenue		Special service train revenue		Miscellaneous transportation revenue	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway <sup>a</sup> .....	\$5.00					
Bullfrog-Goldfield Railroad.....	1,200.00	\$350.00				
Central Pacific Railway.....						
Eagle Salt Works Railroad.....						
Eureka Nevada Railway <sup>b</sup> .....			\$142.50	\$403.60	\$1,170.29	\$1,783.15
Goldfield Consolidated M. & T. Co.....		436.50				
Las Vegas and Tonopah Railroad.....	1,948.00	1,857.50		788.00		
Nevada-California-Oregon Railway.....	680.00	177.50				
Nevada Central Railroad.....				60.00		
Nevada Copper Belt Railroad.....	10,617.50	12,407.50		2.50		16.00
Nevada Northern Railway.....	1,726.50	744.75	423.20	218.00		
Pioche Pacific Railroad.....						
San Pedro, Los Angeles and Salt Lake Railroad.....	66,375.73	59,238.33	17,302.60	35,684.30	1,359.33	963.99
Silver Peak Railroad.....						
Southern Pacific Company.....	532,269.45	500,050.85	28,221.64	24,965.93	376,337.97	326,653.84
Tonopah and Goldfield Railroad.....	4,663.50	5,623.00	488.00	200.00		
Tonopah and Tidewater Railroad.....				67.60		
Virginia and Truckee Railway.....	190.00	287.50	1,239.70	319.50		
Western Pacific Railway.....	14,709.80	16,497.82	13,857.16	754.24	92.50	954.40
Totals.....	\$634,385.48	\$597,671.25	\$61,674.80	\$63,463.67	\$378,960.09	\$330,371.38

<sup>a</sup>Operating revenues for Atchison, Topeka and Santa Fe Railway are shown for operations in Nevada only.

<sup>b</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## OPERATING REVENUES—TOTAL

Company	Total revenue from transportation		Station and train privileges		Parcel-room receipts	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway <sup>a</sup> .....	\$2,627.97	\$2,331.75		\$8.84		
Bullfrog-Goldfield Railroad.....	98,661.66	84,772.32				
Central Pacific Railway.....						
Eagle Salt Works Railroad.....	602.32	1,499.25				
Eureka-Nevada Railway <sup>b</sup> .....	55,158.76	53,436.92				
Goldfield Consolidated M. & T. Co.....	87,347.77	89,617.75				
Las Vegas and Tonopah Railroad.....	195,919.25	194,009.22				
Nevada-California-Oregon Railway.....	401,565.71	366,153.33	\$180.00	142.50		
Nevada Central Railroad.....	54,132.45	48,280.19				
Nevada Copper Belt Railroad.....	224,187.23	164,210.31				
Nevada Northern Railway.....	1,629,570.73	1,747,888.81				
Pioche Pacific Railroad.....		13,324.15				
San Pedro, Los Angeles and Salt Lake Railroad.....	10,112,804.80	10,486,536.28	8,458.17	8,309.44	\$308.25	\$439.55
Silver Peak Railroad.....	12,670.04	12,378.08				
Southern Pacific Company.....	94,448,370.93	91,134,583.27	178,621.21	177,455.14	30,379.10	27,027.60
Tonopah and Goldfield Railroad.....	693,222.04	683,821.16	600.00	550.00	61.50	52.60
Tonopah and Tidewater Railroad.....	325,040.57	337,162.71				
Virginia and Truckee Railway.....	298,947.88	269,213.53				
Western Pacific Railway.....	6,139,957.90	6,067,750.71	1,426.19	1,611.81	213.93	194.53
Totals.....	\$114,780,788.01	\$111,756,969.74	\$189,285.57	\$188,077.73	\$30,962.78	\$27,714.28

<sup>a</sup>Operating revenues for Atchison, Topeka and Santa Fe Railway are shown for operations in Nevada only.

<sup>b</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**OPERATING REVENUES—TOTAL**

Company	Storage—Freight		Storage—Baggage		Car service	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway <sup>a</sup> .....	\$20.39	\$2.15	\$1.50	\$6.30	\$64.00	\$55.00
Bullfrog-Goldfield Railroad.....	38.60	1.45			52.00	15.00
Central Pacific Railway.....						
Eagle Salt Works Railroad.....						
Eureka-Nevada Railway <sup>b</sup> .....	14.33				65.50	295.00
Goldfield Consolidated M. & T. Co.....						
Las Vegas and Tonopah Railroad.....	73.21	90.54	2.65	3.55	142.00	135.00
Nevada-California-Oregon Railway.....	87.70	46.14	95.50	106.15	12.00	30.00
Nevada Central Railroad.....						
Nevada Copper Belt Railroad.....	79.39	53.98	4.82	1.30	1,375.00	952.00
Nevada Northern Railway.....	83.54	111.86	151.90	197.45	4,424.00	3,779.00
Pioche Pacific Railroad.....						
San Pedro, Los Angeles and Salt Lake Railroad.....	2,637.62	2,166.86	6,628.30	5,562.15	29,051.61	25,856.50
Silver Peak Railroad.....		1.50			85.75	128.00
Southern Pacific Company.....	26,511.17	29,998.69	62,927.10	56,952.82	117,618.50	134,000.00
Tonopah and Goldfield Railroad.....	156.68	101.63	268.05	210.25	1,374.00	3,456.00
Tonopah and Tidewater Railroad.....	9.06	.90			29.00	102.00
Virginia and Truckee Railway.....	139.47	111.54	67.30	99.55	210.00	244.50
Western Pacific Railway.....	625.65	1,157.03	2,377.65	2,352.10	8,392.00	4,478.00
Totals.....	\$30,496.81	\$33,844.27	\$72,524.77	\$65,491.62	\$162,895.36	\$173,526.00

<sup>a</sup>Operating revenues for Atchison, Topeka and Santa Fe Railway are shown for operations in Nevada only.

<sup>b</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## OPERATING REVENUES—TOTAL

Company	Telegraph and telephone service		Rents of buildings and other property		Miscellaneous	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway <sup>a</sup> .....	\$233.75	\$200.24	\$31.25	\$30.00	\$42.05	\$58.08
Bullfrog-Goldfield Railroad.....			180.00	180.00	101.43	3.58
Central Pacific Railroad.....						
Eagle Salt Works Railroad.....						10.00
Eureka-Nevada Railway <sup>b</sup> .....	65.00	48.75	284.00	560.50	311.42	271.31
Goldfield Consolidated M. & T. Co. ....					2,847,639.46	904,048.22
Las Vegas and Tonopah Railroad.....	551.90	479.09	19.00	164.00	5.08	1.77
Nevada-California-Oregon Railway.....			780.00	444.50	1,219.19	337.19
Nevada Central Railroad.....	449.47	329.70			341.43	177.06
Nevada Copper Belt Railroad.....					230.08	334.17
Nevada Northern Railway.....	10,280.49	9,082.81	78.00	137.00		
Pioche Pacific Railroad.....						
San Pedro, Los Angeles and Salt Lake Railroad.....	7,731.12	8,780.39	10,856.88	15,175.40	30,792.25	48,412.19
Silver Peak Railroad.....			60.00	60.00		
Southern Pacific Company.....	77,832.08	77,835.90	172,367.66	83,867.36	182,026.30	223,138.23
Tonopah and Goldfield Railroad.....			564.00	482.33	151.44	175.86
Tonopah and Tidewater Railroad.....	1,693.69	1,806.78	1,002.49	1,022.38	465.76	335.44
Virginia and Truckee Railway.....					443.53	984.77
Western Pacific Railway.....					2,995.05	5,089.97
Totals.....	\$98,837.50	\$98,563.66	\$199,779.52	\$114,566.42	\$3,066,764.47	\$1,183,405.79

<sup>a</sup>Operating revenues for Atchison, Topeka and Santa Fe Railway are shown for operations in Nevada only.

<sup>b</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## OPERATING REVENUES—TOTAL

Company	Total revenue from operation other than transportation		Total operating revenues, entire line	
	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	*\$392.94	*\$390.56	\$98,090,754.41	\$93,540,268.19
Bullfrog-Goldfield Railroad	372.03	200.03	99,033.69	84,972.35
Central Pacific Railway				
Eagle Salt Works Railroad		10.00	602.32	1,509.25
Eureka-Nevada Railway <sup>b</sup>	740.25	1,175.56	55,839.01	54,612.48
Goldfield Consolidated M. & T. Co.	2,847,987.23	904,048.22	2,934,987.23	993,665.97
Las Vegas and Tonopah Railroad	793.84	873.95	196,713.09	194,883.17
Nevada-California-Oregon Railway	2,413.39	1,106.48	403,979.10	367,259.81
Nevada Central Railroad	840.90	506.76	54,973.35	48,786.95
Nevada Copper Belt Railroad	1,689.29	1,341.45	225,876.52	165,551.76
Nevada Northern Railway	15,017.93	13,308.12	1,644,588.66	1,761,196.93
Pioche Pacific Railroad				13,324.15
San Pedro, Los Angeles and Salt Lake Railroad	96,473.20	114,702.48	†10,238,049.93	†10,626,171.18
Silver Peak Railroad	145.75	189.50	12,815.79	12,567.58
Southern Pacific Company	848,283.12	810,275.74	†95,335,314.98	†92,038,088.43
Tonopah and Goldfield Railroad	3,175.67	5,028.67	696,397.71	688,849.83
Tonopah and Tidewater Railroad	3,200.00	3,265.50	328,240.57	340,428.21
Virginia and Truckee Railway	860.30	1,440.36	299,808.18	270,653.89
Western Pacific Railway	29,587.71	27,326.39	†6,173,628.29	†6,099,573.37
Totals	\$3,851,973.55	\$1,885,189.77	\$216,791,662.83	\$207,302,363.50

\*Operating revenues for Atchison, Topeka and Santa Fe Railway are shown for operations in Nevada only.

<sup>b</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

<sup>c</sup>Joint facilities, credit of \$28,771.93 included in total.

<sup>d</sup>Joint facilities, credit of \$24,932.42 included in total.

<sup>e</sup>Joint facilities, credit of \$55,546.92 and debit of \$16,885.99 accounted for in total.

<sup>f</sup>Joint facilities, credit of \$93,882.27 and debit of \$652.85 accounted for in total.

<sup>g</sup>Joint facilities, credit of \$4,082.68 included in total.

<sup>h</sup>Joint facilities, credit of \$4,496.27 included in total.

## STOCKS AND BONDS OWNED

Company	Total par value of stocks owned		Dividends accrued on stocks owned		Funded debt owned	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	\$120,641,899.90	\$120,616,216.40	\$100,195.00	\$70,630.54	\$86,495,930.91	\$90,565,907.11
Bullfrog-Goldfield Railroad .....					40,000.00	40,000.00
Central Pacific Railway .....	5,940,200.00	5,940,200.00			171,150.00	523,150.00
Eagle Salt Works Railroad .....						
Eureka-Nevada Railway .....						
Goldfield Consolidated M. & T. Co. .....						
Las Vegas and Tonopah Railroad .....						
Nevada-California-Oregon Railway .....	271,000.00	249,000.00	330.00		401,000.00	301,000.00
Nevada Central Railroad .....						
Nevada Copper Belt Railroad .....						
Nevada Northern Railway .....					500,000.00	500,000.00
Pioche Pacific Railroad .....						
San Pedro, Los Angeles and Salt Lake Railroad .....	50,223.00	50,223.00			428,000.00	428,000.00
Silver Peak Railroad .....						
Southern Pacific Company .....	665,663,132.73	666,380,232.77	21,279,768.89	36,358,178.04	145,957,902.03	148,866,502.03
Tonopah and Goldfield Railroad .....					350,000.00	350,000.00
Tonopah and Tidewater Railroad .....					350,000.00	350,000.00
Virginia and Truckee Railway .....						
Western Pacific Railway .....	500,400.00	500,400.00				
Totals .....	\$793,076,855.63	\$793,736,272.17	\$21,380,293.89	\$36,428,808.58	\$234,693,982.94	\$241,924,559.14

STOCKS AND BONDS OWNED

Company	Interest accrued on funded debt owned		Miscellaneous securities owned		Dividends or interest on miscellaneous securities	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka, and Santa Fe Railway .....	\$430,351.22	\$476,639.59				
Bullfrog-Goldfield Railroad .....						
Central Pacific Railway .....	8,150.00	8,150.00				
Eagle Salt Works Railroad .....						
Eureka-Nevada Railway .....						
Goldfield Consolidated M. & T. Co. ....						
Las Vegas and Tonopah Railroad .....						
Nevada-California-Oregon Railway .....						
Nevada Central Railroad .....						
Nevada Copper Belt Railroad .....						
Nevada Northern Railway .....		25,000.00				
Pioche Pacific Railroad .....						
San Pedro, Los Angeles and Salt Lake Railroad .....	17,120.00	17,120.00				
Silver Peak Railroad .....						
Southern Pacific Company .....	7,368,283.96	7,354,123.78	\$315,000.00	\$315,000.00		
Tonopah and Goldfield Railroad .....						
Tonopah and Tidewater Railroad .....						
Virginia and Truckee Railway .....						
Western Pacific Railway .....			1,400.00	1,400.00		
Totals .....	\$7,823,905.18	\$7,881,033.37	\$316,400.00	\$316,400.00		

## SINKING, INSURANCE AND OTHER FUNDS

Company	Sinking, insurance, and other funds—Cash to funds		Sinking, insurance, and other funds—Total		Sinking, insurance, and other funds—Cash in funds	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	\$403,171.73		\$461,165.11	\$51,485.83	\$1,726,846.19	\$1,778,332.02
Bullfrog-Goldfield Railroad .....	17,425.00		17,425.00			
Central Pacific Railway .....	51,000.00	\$51,000.00	59,796.10	72,868.11	176,629.27	835,659.97
Eagle Salt Works Railroad .....						
Eureka-Nevada Railway .....						
Goldfield Consolidated M. & T. Co. ....						
Las Vegas and Tonopah Railroad .....	14,150.00	14,060.00	14,150.00	14,060.00	154.18	895.29
Nevada-California-Oregon Railway .....						
Nevada Central Railroad .....						
Nevada Copper Belt Railroad .....						
Nevada Northern Railway .....						
Pioche Pacific Railroad .....		10,000.00		10,000.00		3.12
San Pedro, Los Angeles and Salt Lake Railroad ..						
Silver Peak Railroad .....	5,000.00		5,000.00			
Southern Pacific Company .....	90,200.00	111,680.00	90,200.00	111,680.00		
Tonopah and Goldfield Railroad .....	17,625.34	17,563.81	17,635.34	17,563.81	140,890.19	158,454.00
Tonopah and Tidewater Railroad .....						
Virginia and Truckee Railway .....						
Western Pacific Railway .....						
Totals .....	\$598,572.07	\$204,303.81	\$665,301.55	\$277,657.75	\$2,044,519.83	\$2,773,344.40

REPRODUCED FROM ORIGINAL RECORDS

## SINKING, INSURANCE AND OTHER FUNDS, OPERATING EXPENSES—MAINTENANCE OF WAY AND STRUCTURES

Company	Sinking, insurance, and other funds—Total in funds		Superintendence		Maintenance of roadway and track	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka, and Santa Fe Railway	\$1,726,846.19	\$1,778,332.02	\$946,145.16	\$937,706.28	\$10,410,406.16	\$8,600,249.53
Bullfrog-Goldfield Railroad			1,938.32	1,962.12	20,891.01	17,657.53
Central Pacific Railway	5,844,099.77	5,421,439.71				
Eagle Salt Works Railroad			42.51		526.99	
Eureka-Nevada Railway*			813.13	614.96	13,750.02	7,005.48
Goldfield Consolidated M. & T. Co.				120.00	4,186.19	3,647.00
Las Vegas and Tonopah Railroad			2,117.28	2,124.29	40,638.52	39,829.49
Nevada-California-Oregon Railway	154.18	895.29	6,158.16	1,496.25	75,916.50	84,422.45
Nevada Central Railroad			280.00	475.00	10,382.64	5,100.49
Nevada Copper Belt Railroad			1,441.54	1,611.46	10,150.74	9,945.79
Nevada Northern Railway			6,937.26	6,688.59	144,302.68	178,490.43
Pioche Pacific Railroad						1,316.75
San Pedro, Los Angeles and Salt Lake Railroad		10,000.00	79,178.46	78,466.50	795,601.83	813,466.95
Silver Peak Railroad					1,486.62	879.37
Southern Pacific Company			674,942.91	649,530.70	6,404,678.23	6,930,276.74
Tonopah and Goldfield Railroad			9,200.92	7,830.88	48,462.15	47,875.15
Tonopah and Tidewater Railroad	140,890.19	158,454.00	4,578.65	3,819.75	33,937.64	53,029.23
Virginia and Truckee Railway			4,200.00	4,200.00	41,700.21	44,358.94
Western Pacific Railway			98,059.15	78,305.68	506,328.18	916,971.80
Totals	\$7,711,990.33	\$7,369,121.02	\$1,836,033.48	\$1,774,952.49	\$18,562,346.31	\$17,754,423.12

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**OPERATING EXPENSES**  
**MAINTENANCE OF WAY AND STRUCTURES**

Company	Maintenance of track structures		Maintenance of buildings, docks, and wharves		Injuries to persons	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$1,638,943.93	\$1,296,961.38	\$1,878,380.85	\$1,527,034.88	\$55,813.02	\$63,123.80
Bullfrog-Goldfield Railroad	932.93	405.59	930.86	518.66		48.84
Central Pacific Railway						
Eagle Salt Works Railroad	150.83	963.53	905.96	1,024.05		
Eureka-Nevada Railway*	1,095.90	145.82	15.22	6.02		
Goldfield Consolidated M. & T. Co.	2,310.67	2,299.98	2,545.56	2,806.10	2.00	6.09
Las Vegas and Tonopah Railroad	2,773.47	11,695.38	3,371.31	5,346.29		49.90
Nevada-California-Oregon Railway	1,301.81	1,004.06	1,582.85	616.74		
Nevada Central Railroad	754.12	75.34	170.06	1,101.49	25.37	1.00
Nevada Copper Belt Railroad	31,436.95	8,756.24	3,715.82	22,910.86		1.00
Nevada Northern Railway						
Pioche Pacific Railroad						
San Pedro, Los Angeles and Salt Lake Railroad	76,511.27	122,511.04	102,017.90	107,301.06	625.89	5,252.08
Silver Peak Railroad						
Southern Pacific Company	1,509,768.46	1,582,256.34	1,273,600.49	1,284,217.88	40,295.01	42,349.43
Tonopah and Goldfield Railroad	1,615.65	2,487.71	3,759.47	3,521.79	736.07	372.55
Tonopah and Tidewater Railroad	5,395.13	3,126.37	2,163.93	2,500.91	6.64	611.35
Virginia and Truckee Railway	4,902.26	4,121.59	6,315.54	4,988.50	100.00	
Western Pacific Railway	241,970.67	245,593.35	65,376.56	79,974.01	5,330.27	3,548.73
Totals	\$3,519,864.05	\$3,282,443.72	\$3,344,852.38	\$3,043,869.24	\$102,934.27	\$115,364.77

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**OPERATING EXPENSES**  
**MAINTENANCE OF WAY AND STRUCTURES**

Company	Other maintenance of way expenses		Maintenance of joint track—Debit		Maintenance of joint track—Credit	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway.....	\$274,447.06	\$233,107.73	\$173,565.37	\$178,905.63	\$138,503.26	\$187,517.29
Bullfrog-Goldfield Railroad.....	662.32	610.70	939.00	913.50	1,915.61	1,844.64
Central Pacific Railway.....						
Eagle Salt Works Railroad.....	189.83	3.93				
Eureka-Nevada Railway <sup>a</sup> .....	461.13	209.48				
Goldfield Consolidated M. & T. Co.....						
Las Vegas and Tonopah Railroad.....	1,334.54	1,708.72	10.00	120.00		
Nevada-California-Oregon Railway.....	685.19	1,195.28				
Nevada Central Railroad.....	293.84	2,614.27				
Nevada Copper Belt Railroad.....	294.70	407.61	164.04	150.37		
Nevada Northern Railway.....	47.00	4,107.46				
Pioche Pacific Railroad.....						
San Pedro, Los Angeles and Salt Lake Railroad.....	25,570.36	27,850.59	94,802.60	142,834.15	2,442.72	3,012.91
Silver Peak Railroad.....						
Southern Pacific Company.....	317,021.00	288,658.39	53,395.00	89,869.26	121,854.91	132,698.24
Tonopah and Goldfield Railroad.....	1,946.97	1,965.68	3,040.80	3,040.80	939.00	913.50
Tonopah and Tidewater Railroad.....	1,741.99	2,128.05	2,233.09	1,348.03	6.82	
Virginia and Truckee Railway.....	791.95	763.20				
Western Pacific Railway.....	19,878.75	21,969.09	2,490.93	3,415.23	855.73	1,186.43
Totals.....	\$645,276.65	\$587,299.58	\$330,640.83	\$420,596.97	\$266,518.05	\$326,673.01

<sup>a</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.  
*Italic figures denote credit.*

**OPERATING EXPENSES**  
**MAINTENANCE OF WAY AND STRUCTURES, AND MAINTENANCE OF EQUIPMENT**

Company	Total—Maintenance of way and structures		Superintendence		Locomotives—Repairs	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$15,239,198.31	\$12,649,571.94	\$477,472.80	\$483,132.11	\$6,880,183.82	\$6,451,976.24
Bullfrog-Goldfield Railroad	24,378.83	20,672.30	1,839.38	1,843.48	3,362.42	6,929.20
Central Pacific Railway						
Eagle Salt Works Railroad	759.33	3.93	77.41		95.95	9.60
Eureka-Nevada Railway*	16,061.07	9,817.50	944.84	614.97	1,678.88	1,046.31
Goldfield Consolidated M. & T. Co.	5,297.31	3,918.84		120.00	1,587.12	4,105.28
Las Vegas and Tonopah Railroad	48,958.57	48,894.67	1,842.17	1,490.80	16,277.38	20,553.49
Nevada-California-Oregon Railway	88,904.63	104,205.58	2,141.73	2,288.37	13,868.58	12,960.97
Nevada Central Railroad	13,841.14	9,810.56		450.00	3,776.34	2,600.37
Nevada Copper Belt Railroad	12,910.57	13,292.46	1,213.22	1,039.86	6,915.77	4,105.32
Nevada Northern Railway	186,439.71	220,954.58	5,402.71	6,104.89	58,932.47	62,659.13
Pioche Pacific Railroad		1,316.75		698.50		1,605.52
San Pedro, Los Angeles and Salt Lake Railroad	1,170,865.59	1,294,669.46	65,073.41	65,936.37	986,892.15	1,013,754.16
Silver Peak Railroad	1,486.62	879.37			2,654.40	2,518.68
Southern Pacific Company	10,151,846.19	10,734,460.50	448,632.48	447,453.31	6,260,179.07	5,567,180.23
Tonopah and Goldfield Railroad	67,823.03	66,181.06	8,651.55	8,066.17	28,897.48	22,184.98
Tonopah and Tidewater Railroad	50,050.28	66,563.69	3,696.42	3,571.30	11,738.59	11,614.79
Virginia and Truckee Railway	58,009.96	58,432.23	3,370.00	3,360.50	7,635.65	9,935.50
Western Pacific Railway	938,578.78	1,348,691.46	36,737.90	36,291.41	229,023.87	413,521.47
Totals	\$28,075,429.92	\$26,652,236.88	\$1,057,096.02	\$1,062,372.04	\$14,525,699.94	\$13,609,261.24

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**OPERATING EXPENSES  
MAINTENANCE OF EQUIPMENT**

Company	Cars—Repairs		Floating equipment—Repairs		Work equipment—Repairs	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Sante Fe Railway.....	\$4,966,853.44	\$5,105,063.24	\$51,115.74	\$27,185.36	\$160,092.13	\$127,680.81
Bullfrog-Goldfield Railroad.....	3,847.25	1,374.35			51.72	70.08
Central Pacific Railway.....					10.50	
Eagle Salt Works Railroad.....						
Eureka-Nevada Railway*	2,635.62	2,291.14				
Goldfield Consolidated M. & T. Co.	748.46	517.06				
Las Vegas and Tonopah Railroad.....	4,849.01	4,741.79				.12
Nevada-California-Oregon Railway.....	13,014.31	13,174.29			1,367.29	1,787.29
Nevada Central Railroad.....	2,679.68	1,351.37				81.27
Nevada Copper Belt Railroad.....	2,132.05	2,072.18			7.71	
Nevada Northern Railway.....	44,880.99	70,302.65			1,103.44	3,005.53
Pioche Pacific Railroad.....		355.94				
San Pedro, Los Angeles and Salt Lake Railroad.....	419,718.91	433,507.26			22,163.26	26,570.46
Silver Peak Railroad.....		32.55				
Southern Pacific Company.....	4,422,678.95	4,708,387.82	224,161.86	153,442.66	215,618.57	189,981.97
Tonopah and Goldfield Railroad.....	20,303.53	21,871.21			3.82	139.01
Tonopah and Tidewater Railroad.....	4,000.24	1,959.90			629.32	1,245.37
Virginia and Truckee Railway.....	7,933.45	6,405.00				
Western Pacific Railway.....	144,636.19	169,899.19	8,247.31	8,321.04	18,015.62	54,484.21
Totals.....	\$9,960,944.63	\$10,543,522.82	\$283,524.91	\$188,949.06	\$419,063.38	\$405,046.12

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**OPERATING EXPENSES**  
**MAINTENANCE OF EQUIPMENT**

Company	Equipment, renewals		Equipment, depreciation		Injuries to persons	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	\$202,097.44	\$107,994.73	\$3,208,332.38	\$3,408,806.27	\$41,078.92	\$35,240.32
Bullfrog-Goldfield Railroad .....	268.10		4,907.94	4,899.99		48.84
Central Pacific Railway .....						
Eagle Salt Works Railroad .....						
Eureka-Nevada Railway .....						
Goldfield Consolidated M. & T. Co. ....				6,560.18		
Las Vegas and Tonopah Railroad .....		208.30	14,164.12	15,332.53		6,931.27
Nevada-California-Oregon Railway .....			1,920.00	985.00		960.70
Nevada Central Railroad .....			9,301.80	8,892.06		
Nevada Copper Belt Railroad .....			61,722.06	63,384.82	44.50	4.00
Nevada Northern Railway .....	879.27	3,950.89				
Pioche Pacific Railroad .....						
San Pedro, Los Angeles and Salt Lake Railroad .....	8,919.89	2,105.26	123,231.21	108,071.33	3,221.27	2,980.38
Silver Peak Railroad .....						
Southern Pacific Company .....	1,041,064.87	40,626.55	62,442.85	1,484,437.13	43,500.21	30,298.80
Tonopah and Goldfield Railroad .....	3,658.13	45,515.73	25,839.25	28,815.65	284.34	357.79
Tonopah and Tidewater Railroad .....	4,939.04	219.23	5,831.90	5,674.60	202.74	350.90
Virginia and Truckee Railroad .....			11,948.44	12,392.04		
Western Pacific Railway .....	10,474.42	555.95	62,333.09	81,995.61	1,402.85	3,480.73
Totals .....	\$1,272,301.16	\$201,176.64	\$3,598,535.22	\$5,229,644.69	\$89,734.83	\$80,653.23

**OPERATING EXPENSES**  
**MAINTENANCE OF EQUIPMENT**

Company	Other maintenance of equipment expenses		Maintenance of joint equipment at terminals—Debit		Maintenance of joint equipment at terminals—Credit	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	\$449,569.93	\$444,807.73	\$13,217.58	\$10,742.25	\$32,073.80	\$21,369.97
Bullfrog-Goldfield Railroad .....	58.47	218.44				
Central Pacific Railway .....	1.20					
Eagle Salt Works Railroad .....	898.38	227.02				
Eureka-Nevada Railway* .....						
Goldfield Consolidated M. & T. Co. ....	721.12	99.48				
Las Vegas and Tonopah Railroad .....	1,272.48	863.59				
Nevada-California-Oregon Railway .....	833.87	907.97				
Nevada Central Railroad .....	2,013.80	1,748.35	31.20			
Nevada Copper Belt Railroad .....	22,294.10	26,612.84				
Nevada Northern Railway .....		131.36				
Pioche Pacific Railroad .....	54,989.05	66,115.63	13,726.93	16,903.48		
San Pedro, Los Angeles and Salt Lake Railroad .....						
Silver Peak Railroad .....	433,632.35	411,422.84	13,163.83	10,869.47	2,024.73	717.29
Southern Pacific Company .....	2,059.47	2,734.22				
Tonopah and Goldfield Railroad .....	1,625.87	787.70				
Tonopah and Tidewater Railroad .....	2,412.77	2,576.12				
Virginia and Truckee Railway .....	6,978.44	28,179.80				
Western Pacific Railway .....						
Totals .....	\$979,361.30	\$967,234.13	\$40,139.54	\$38,515.20	\$34,098.53	\$22,087.26

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.  
*Italic figures denote credit.*

**OPERATING EXPENSES**  
**MAINTENANCE OF EQUIPMENT, TRAFFIC EXPENSES AND TRANSPORTATION EXPENSES**

Company	Total maintenance of equipment expenses		Traffic expenses—Total		Superintendence and dispatching of trains	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway.....	\$16,317,940.38	\$16,181,249.09	\$2,074,834.62	\$2,135,093.53	\$1,338,005.78	\$1,299,660.87
Bullfrog-Goldfield Railroad.....	14,335.28	15,384.38	10,753.79	10,247.26	2,241.52	2,195.04
Central Pacific Railway.....						
Eagle Salt Works Railway.....	185.06	9.60			42.52	
Eureka-Nevada Railway*	6,157.72	4,179.44	161.05	78.66	1,825.00	1,229.92
Goldfield Consolidated M. & T. Co.	2,335.58	4,742.34				240.00
Las Vegas and Tonopah Railroad.....	30,249.86	32,644.38	13,296.09	14,075.53	4,262.03	3,925.62
Nevada-California-Oregon Railway.....	45,828.51	53,546.61	9,206.29	10,628.77	4,080.83	4,059.81
Nevada Central Railroad.....	9,209.89	7,255.41			150.50	510.00
Nevada Copper Belt Railroad.....	21,615.55	17,939.04	3,710.99	3,545.50	3,017.05	3,355.54
Nevada Northern Railway.....	195,259.54	235,024.75	4,593.63	5,590.66	10,583.03	11,848.49
Pioche Pacific Railroad.....		2,701.32				
San Pedro, Los Angeles and Salt Lake Railroad.....	1,709,936.08	1,735,944.33	378,089.04	382,877.31	81,704.56	85,778.13
Silver Peak Railroad.....	2,686.95	2,679.11	106.42	91.22		
Southern Pacific Company.....	13,163,050.31	13,043,382.99	2,062,542.61	1,917,807.63	1,154,383.15	1,128,808.29
Tonopah and Goldfield Railroad.....	89,697.57	129,684.76	22,629.70	22,177.61	21,391.88	21,978.52
Tonopah and Tidewater Railroad.....	32,664.12	25,423.79	20,549.31	21,052.05	5,000.41	5,070.40
Virginia and Truckee Railway.....	33,300.31	34,667.16	8,329.32	8,444.86	3,480.00	3,516.30
Western Pacific Railway.....	517,849.69	796,729.41	359,523.06	337,901.37	92,436.82	94,316.79
Totals.....	\$32,192,302.40	\$32,324,187.91	\$4,968,335.92	\$4,869,611.96	\$2,722,605.08	\$2,666,493.72

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**OPERATING EXPENSES  
TRANSPORTATION EXPENSES**

Company	Station service		Yard enginemen		Other yard employees	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	\$4,706,229.29	\$4,646,371.18	\$663,124.65	\$644,425.66	\$1,479,278.79	\$1,439,615.36
Bullfrog-Goldfield Railroad .....	9,350.12	7,606.91				
Central Pacific Railway .....						
Eagle Salt Works Railroad .....						
Eureka-Nevada Railway* .....	3,848.52	3,467.38				
Goldfield Consolidated M. & T. Co. ....					1,313.83	1,578.34
Las Vegas and Tonopah Railroad .....	10,978.96	9,065.38	1,296.00	1,147.80		
Nevada-California-Oregon Railway .....	20,681.60	19,021.35				
Nevada Central Railroad .....	3,917.73	4,064.34				
Nevada Copper Belt Railroad .....	7,769.16	6,742.08				
Nevada Northern Railway .....	31,194.06	31,844.98	5,359.15	9,661.85	9,980.55	16,225.06
Pioche Pacific Railroad .....						2,388.12
San Pedro, Los Angeles and Salt Lake Railroad .....	359,046.15	338,973.73	48,081.43	47,997.59	101,565.50	101,966.02
Silver Peak Railroad .....	1,910.22	1,964.09				
Southern Pacific Company .....	4,285,450.44	4,402,540.83	551,048.22	540,204.59	1,531,493.05	1,528,630.79
Tonopah and Goldfield Railroad .....	32,870.72	32,283.36				
Tonopah and Tidewater Railroad .....	13,361.95	12,531.02				
Virginia and Truckee Railway .....	21,195.47	20,612.53				
Western Pacific Railway .....	314,537.24	305,911.13	32,712.02	33,174.01	67,406.28	67,928.73
Totals .....	\$9,822,311.63	\$9,843,000.29	\$1,301,621.47	\$1,276,611.50	\$3,190,988.00	\$3,158,331.41

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**OPERATING EXPENSES**  
**TRANSPORTATION EXPENSES**

Company	Fuel for yard locomotives		All other yard expenses		Road enginemen and motormen	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	\$673,783.42	\$664,305.06	\$450,512.25	\$428,330.48	\$3,610,394.77	\$3,432,979.88
Bullfrog-Goldfield Railroad .....					5,682.75	5,600.58
Central Pacific Railway .....						
Eagle Salt Works Railroad .....					181.07	86.51
Eureka Nevada Railway* .....					2,415.11	2,516.15
Goldfield Consolidated M. & T. Co. ....					3,466.31	3,303.63
Las Vegas and Tonopah Railroad .....	1,607.61	1,238.31	548.89	336.61	10,475.31	10,340.34
Nevada-California-Oregon Railway .....					15,423.69	14,689.73
Nevada Central Railroad .....					3,727.10	3,479.18
Nevada Copper Belt Railroad .....		3.72		66.79	8,001.80	5,907.60
Nevada Northern Railway .....	3,230.00	11,534.24	829.56	1,000.44	42,843.95	42,549.07
Pioche Pacific Railroad .....						
San Pedro, Los Angeles and Salt Lake Railroad ..	75,542.53	69,863.93	50,046.30	52,004.81	405,460.29	467,712.83
Silver Peak Railroad .....					2,048.93	1,985.60
Southern Pacific Company .....	501,991.40	493,253.13	369,032.10	380,235.39	3,562,325.90	3,517,724.56
Tonopah and Goldfield Railroad .....					15,153.67	15,108.06
Tonopah and Tidewater Railroad .....					8,326.76	9,230.30
Virginia and Truckee Railroad .....					13,838.95	13,241.81
Western Pacific Railway .....	30,504.00	33,339.56	9,484.39	8,725.26	302,796.34	272,756.44
Totals .....	\$1,286,658.96	\$1,273,537.95	\$880,453.49	\$870,699.78	\$8,013,162.70	\$7,819,212.27

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**OPERATING EXPENSES**  
**TRANSPORTATION EXPENSES**

Company	Fuel for road locomotives		Other road locomotive supplies and expenses		Road trainmen	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway.....	\$5,825,755.71	\$5,625,021.70	\$2,238,866.51	\$2,019,307.42	\$3,641,249.56	\$3,468,452.37
Bullfrog-Goldfield Railroad.....	7,847.53	8,006.66	3,920.00	4,061.52	5,101.37	5,128.23
Central Pacific Railway.....						
Eagle Salt Works Railroad.....	251.50	228.00	141.57	15.42	115.20	
Eureka-Nevada Railway.....	3,160.95	3,025.50	1,341.02	1,334.15	834.10	746.73
Goldfield Consolidated M. & T. Co.....	5,984.58	5,043.79	1,100.70	1,013.59	7,469.44	6,571.81
Las Vegas and Tonopah Railroad.....	25,896.50	23,009.56	8,098.15	6,492.04	10,278.54	13,789.08
Nevada-California-Oregon Railway.....	46,359.14	36,933.40	7,409.39	8,795.77	10,611.07	9,691.96
Nevada Central Railroad.....	4,617.18	3,598.63	1,469.49	1,090.55	1,325.01	934.77
Nevada Copper Belt Railroad.....	19,776.56	18,199.64	6,007.84	2,916.71	10,498.35	7,407.89
Nevada Northern Railway.....	165,230.03	179,293.83	28,966.55	28,990.45	54,124.95	54,311.20
Pioche Pacific Railroad.....		792.89		113.43		1,990.26
San Pedro, Los Angeles and Salt Lake Railroad.....	913,799.44	997,446.63	204,838.42	227,625.67	410,881.29	467,920.06
Silver Peak Railroad.....	1,642.80	970.82	659.24	407.40	1,056.20	1,050.00
Southern Pacific Company.....	5,124,887.16	4,897,278.41	1,751,172.82	1,746,273.70	4,001,749.99	3,978,450.29
Tonopah and Goldfield Railroad.....	47,565.83	43,704.05	13,259.65	11,712.63	18,310.21	18,117.96
Tonopah and Tidewater Railroad.....	19,648.31	20,434.96	11,245.19	11,907.52	11,180.00	11,529.94
Virginia and Truckee Railway.....	29,457.16	25,483.87	9,684.23	9,392.19	14,044.97	13,487.91
Western Pacific Railway.....	678,826.91	618,118.98	159,540.09	152,691.66	295,468.69	272,425.37
<b>Totals.....</b>	<b>\$12,920,707.29</b>	<b>\$12,506,591.32</b>	<b>\$4,447,700.97</b>	<b>\$4,234,621.25</b>	<b>\$8,494,298.94</b>	<b>\$8,332,045.83</b>

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## OPERATING EXPENSES

## TRANSPORTATION EXPENSES

Company	Train supplies and expenses		Injuries to persons		Loss and damage	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$1,276,518.73	\$1,252,075.28	\$534,825.81	\$519,197.25	\$656,245.98	\$503,239.94
Bullfrog-Goldfield Railroad	1,490.63	1,696.21		88.95	70.57	69.89
Central Pacific Railway						
Eagle Salt Works Railroad			95.00			
Eureka-Nevada Railway*	229.08	237.43	92.50	1.25	18.19	22.45
Goldfield Consolidated M. & T. Co.	44.64	54.03				
Las Vegas and Tonopah Railroad	1,830.85	1,917.06		1.00	731.79	513.89
Nevada-California-Oregon Railway	2,044.47	3,289.35	125.00	621.25	3,075.71	1,062.30
Nevada Central Railroad	63.08	202.70			160.21	84.78
Nevada Copper Belt Railroad	467.15	445.31	228.70	19.50	229.43	
Nevada Northern Railway	5,163.16	8,193.16	1,147.00	4.00	432.73	1,171.77
Pioche Pacific Railroad		157.50				
San Pedro, Los Angeles and Salt Lake Railroad	122,052.75	130,160.72	28,230.03	60,053.87	65,963.32	68,938.42
Silver Peak Railroad	8.14	552.96				1.39
Southern Pacific Company	1,134,754.14	1,200,326.04	270,415.79	321,298.62	510,604.35	499,909.71
Tonopah and Goldfield Railroad	2,984.42	3,040.50	484.64	602.53	821.16	1,461.11
Tonopah and Tidewater Railroad	3,741.73	3,798.55	10.00	139.45	178.14	460.67
Virginia and Truckee Railway	2,506.85	2,573.23	5,014.00	36.00	227.81	210.50
Western Pacific Railway	60,340.35	65,336.73	25,838.94	17,342.29	71,745.45	66,473.58
Totals	\$2,614,240.17	\$2,674,056.76	\$866,507.41	\$919,405.96	\$1,310,494.84	\$1,143,610.40

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**OPERATING EXPENSES  
TRANSPORTATION EXPENSES**

Company	Other casualties		Other transportation expenses		Operating joint yards and terminals—debit	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$207,680.56	\$185,340.69	\$897,966.01	\$902,642.96	\$277,150.23	\$289,743.32
Bullfrog-Goldfield Railroad	10.00	454.50	500.67	744.72	102.90	129.94
Central Pacific Railway			.20			
Eagle Salt Works Railroad		14.32	475.78	63.84		
Eureka-Nevada Railway <sup>a</sup>			35.00	228.00		
Goldfield Consolidated M. & T. Co.	1,457.66	28.65	2,000.58	1,733.83	112.17	1,291.90
Las Vegas and Tonopah Railroad	1,942.11	3,786.35	1,932.38	1,223.03		
Nevada-California-Oregon Railway	73.81	46.50	2,150.51	2,229.48		
Nevada Central Railroad	512.16	12.40	758.43	380.05	3,993.71	3,678.11
Nevada Copper Belt Railroad	1,080.85	1,703.95	4,926.07	4,277.45		
Nevada Northern Railway						
Pioche Pacific Railroad	29,912.69	27,218.34	76,592.38	74,963.96	273,485.83	271,022.85
San Pedro, Los Angeles and Salt Lake Railroad	150.00		488.75			
Silver Peak Railroad	165,917.74	145,013.04	1,737,415.01	1,706,935.92	238,276.56	271,481.84
Southern Pacific Company	143.28	819.03	2,717.26	3,573.45	4,154.40	4,154.40
Tonopah and Goldfield Railroad	4.08	534.90	3,525.66	3,421.44		
Tonopah and Tidewater Railroad	173.20	43.90	1,069.29	694.70		
Virginia and Truckee Railway	27,058.94	15,443.49	120,342.01	128,861.88	53,998.63	56,865.09
Western Pacific Railway						
Totals	\$436,117.08	\$380,460.06	\$2,852,895.99	\$2,831,974.71	\$851,274.43	\$898,366.95

<sup>a</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**OPERATING EXPENSES**  
**TRANSPORTATION EXPENSES**

Company	Operating joint yards and terminals—Credit		Operating joint tracks—Debit		Operating joint tracks—Credit	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$180,005.60	\$152,004.02	\$79,068.14	\$75,424.80	\$183,332.51	\$183,119.91
Bullfrog-Goldfield Railroad					98.33	315.63
Central Pacific Railway						
Eagle Salt Works Railroad						
Eureka-Nevada Railway						
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad						
Nevada-California-Oregon Railway						
Nevada Central Railroad						
Nevada Copper Belt Railroad						
Nevada Northern Railway						
Pioche Pacific Railroad						
San Pedro, Los Angeles and Salt Lake Railroad	2,899.10	2,526.83	86,612.22	91,944.33	3,837.52	3,765.37
Silver Peak Railroad						
Southern Pacific Company	196,333.64	79,732.66	15,946.15	21,593.57	103,095.69	130,807.52
Tonopah and Goldfield Railroad	103.74	129.10	247.20	247.20		
Tonopah and Tidewater Railroad			98.33	315.63		
Virginia and Truckee Railway						
Western Pacific Railway	2,755.54	3,518.29	9,054.48	9,098.72	1,546.71	1,575.77
Totals	\$292,097.62	\$237,910.90	\$187,026.52	\$198,624.25	\$291,910.76	\$319,584.20

*Italic figures denote credit.*

**OPERATING EXPENSES**  
**TRANSPORTATION EXPENSES AND GENERAL EXPENSES**

Company	Total transportation expenses		Administration		Insurance	
	1913	1914	1913	1914	1913	1914
Atchison-Topeka and Santa Fe Railway	\$28,193,318.08	\$27,061,010.29	\$1,399,960.28	\$1,597,687.28	\$242,067.44	\$229,705.12
Bullfrog-Goldfield Railroad	36,219.73	35,407.52	5,745.30	7,723.12	779.00	1,500.68
Central Pacific Railway	827.06	329.93	1,776.72	970.39		
Eagle Salt Works Railway	14,240.25	12,659.15	8,221.59	10,288.47	36.00	237.50
Eureka-Nevada Railway	18,100.67	16,454.85	1,200.00	1,200.00		
Goldfield Consolidated M. & T. Co.	80,888.87	76,409.41	17,134.46	16,597.13	498.59	422.18
Las Vegas and Tonopah Railroad	113,685.39	109,174.30	23,846.59	24,163.54	1,158.85	1,042.89
Nevada-California-Oregon Railway	17,654.62	16,180.93	6,333.20	4,274.55	17.85	946.04
Nevada Central Railroad	61,260.34	49,135.34	7,538.76	8,990.71	2,066.64	858.98
Nevada Copper Belt Railroad	365,041.64	402,609.93	37,891.94	39,340.44	5,174.85	12,498.58
Nevada Northern Railway		5,442.20		150.00		128.22
Pioche Pacific Railroad	3,323,068.51	3,575,298.19	166,242.35	170,697.27	29,235.59	27,169.30
San Pedro, Los Angeles and Salt Lake Railroad	7,964.28	6,932.26	1,272.90	1,272.75		
Silver Peak Railroad	26,697,434.74	26,569,458.54	1,860,024.31	2,032,299.09	259,157.52	181,082.64
Southern Pacific Company	150,000.59	156,663.10	25,356.51	26,075.38	2,496.84	5,815.28
Tonopah and Goldfield Railroad	76,890.56	79,374.78	8,869.94	8,916.86	1,688.91	1,810.66
Tonopah and Tidewater Railroad	100,671.93	89,292.94	11,315.67	11,928.40	329.00	2,684.37
Virginia and Truckee Railway	2,347,789.33	2,213,715.65	272,841.94	238,553.27	22,891.53	30,972.42
Western Pacific Railway						
Totals	\$61,615,056.59	\$60,469,549.31	\$3,855,572.46	\$4,201,128.65	\$567,506.61	\$496,874.86

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**OPERATING EXPENSES**  
**GENERAL EXPENSES**

Company	Other general expenses		General administration of joint tracks and terminals—Debit		General administration of joint tracks and terminals—Credit	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	\$361,090.73	\$315,235.58	\$4,626.25	\$5,386.24	\$2,353.36	\$2,238.07
Bullfrog-Goldfield Railroad .....	606.77	406.19			32.87	35.42
Central Pacific Railway .....						
Eagle Salt Works Railroad .....	2.58					
Eureka-Nevada Railway* .....	519.07	196.86				
Goldfield Consolidated M. & T. Co. ....	1,888.12	1,664.84				
Las Vegas and Tonopah Railroad .....	477.01	450.10	3.00	36.00		
Nevada-California-Oregon Railway .....	1,002.14	1,433.06				
Nevada Central Railroad .....	362.35	257.26				
Nevada Copper Belt Railroad .....	1,002.72	1,496.43				
Nevada Northern Railway .....	3,132.44	8,688.62				
Pioche Pacific Railroad .....		441.35				
San Pedro, Los Angeles and Salt Lake Railroad .....	29,909.03	24,852.98	3,190.76	3,234.00	36.00	33.00
Silver Peak Railroad .....						
Southern Pacific Company .....	472,797.46	507,041.19	4,960.70	5,607.59	320.04	
Tonopah and Goldfield Railroad .....	3,170.75	4,276.54				
Tonopah and Tidewater Railroad .....	945.48	1,559.92	32.87	35.42		
Virginia and Truckee Railway .....	855.86	797.73				
Western Pacific Railway .....	19,307.69	29,353.03	53.04	75.03		
Totals .....	\$897,070.20	\$898,151.68	\$12,866.62	\$14,374.28	\$22,742.27	\$2,306.49

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.  
*Italic figures denote credit.*

## OPERATING EXPENSES, GENERAL EXPENSES, AND RECAPITULATION

Company	Total general expenses		Maintenance of way and and structures		Maintenance of equipment	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$2,005,391.34	\$2,145,776.15	\$15,239,196.31	\$12,649,571.94	\$16,317,940.38	\$16,181,249.09
Bullfrog-Goldfield Railroad	7,098.20	9,594.57	24,378.83	20,672.30	14,335.28	15,384.38
Central Pacific Railway						
Eagle Salt Works Railroad	1,779.30	970.39	759.33	3.93	185.06	9.60
Eureka-Nevada Railway*	8,776.66	10,722.83	16,061.07	9,817.50	6,157.72	4,179.44
Goldfield Consolidated M. & T. Co.	3,088.12	2,864.84	5,297.31	3,918.84	2,335.58	4,742.34
Las Vegas and Tonopah Railroad	18,113.06	17,505.41	48,958.57	48,894.67	30,249.86	32,644.38
Nevada-California-Oregon Railway	26,007.58	26,639.49	88,904.63	104,205.58	45,828.51	53,546.61
Nevada Central Railroad	6,713.40	5,477.85	13,841.14	9,810.56	9,209.89	7,255.41
Nevada Copper Belt Railroad	10,608.12	11,346.12	12,910.57	13,292.46	21,615.55	17,939.04
Nevada Northern Railway	46,199.23	60,527.64	186,439.71	220,954.58	195,259.54	236,024.75
Pioche Pacific Railroad		719.57		1,316.75		2,701.32
San Pedro, Los Angeles and Salt Lake Railroad	228,541.73	225,920.55	1,170,865.59	1,294,669.46	1,709,936.08	1,735,944.33
Silver Peak Railroad	1,272.90	1,272.75	1,486.62	879.37	2,686.95	2,679.11
Southern Pacific Company	2,596,619.95	2,726,030.51	10,151,846.19	10,734,460.50	15,163,050.31	13,043,382.99
Tonopah and Goldfield Railroad	30,934.10	36,167.20	67,823.03	66,181.06	89,697.57	129,684.76
Tonopah and Tidewater Railroad	11,537.20	12,322.86	50,050.28	66,565.69	32,664.12	25,423.79
Virginia and Truckee Railway	12,500.53	15,410.50	58,009.96	58,432.23	33,300.31	34,667.16
Western Pacific Railway	315,094.20	298,953.75	938,578.78	1,348,691.46	517,849.69	796,729.41
Totals	\$5,330,275.62	\$5,608,222.98	\$28,075,429.92	\$26,652,236.88	\$32,192,302.40	\$32,324,187.91

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## OPERATING EXPENSES—RECAPITULATION

Company	Traffic expenses		Transportation expenses		General expenses	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$2,074,834.62	\$2,135,093.53	\$28,193,318.08	\$27,061,010.29	\$2,005,391.34	\$2,145,776.15
Bullfrog-Goldfield Railroad	10,753.79	10,247.26	36,219.73	35,407.52	7,098.20	9,594.57
Central Pacific Railway			827.06	329.93	1,779.30	970.39
Eagle Salt Works Railroad			14,240.25	12,659.15	8,776.66	10,722.83
Eureka-Nevada Railway*	161.05	78.66	18,100.67	16,454.85	3,088.12	2,864.84
Goldfield Consolidated M. & T. Co.			80,888.87	76,409.41	18,113.06	17,505.41
Las Vegas and Tonopah Railroad	13,296.09	14,075.53	113,685.39	103,174.30	26,007.58	26,639.49
Nevada-California-Oregon Railway	9,206.29	10,628.77	17,654.62	16,180.93	6,713.40	5,477.85
Nevada Central Railroad			61,260.34	49,135.34	10,608.12	11,346.12
Nevada Copper Belt Railroad	3,710.99	3,545.50	365,041.64	402,609.93	46,199.23	60,527.64
Nevada Northern Railway	4,593.63	5,590.66		5,442.20		719.57
Pioche Pacific Railroad					228,541.73	225,920.55
San Pedro, Los Angeles and Salt Lake Railroad	378,099.04	382,877.31	3,323,068.51	3,575,298.19	1,272.90	1,272.75
Silver Peak Railroad	106.42	91.22	7,964.28	6,932.26	2,596,619.95	2,726,030.51
Southern Pacific Company	2,062,542.61	1,917,807.63	26,697,434.74	26,569,458.54	30,934.10	36,167.20
Tonopah and Goldfield Railroad	22,629.70	22,177.61	160,000.59	156,663.10	11,537.20	12,322.86
Tonopah and Tidewater Railroad	20,549.31	21,052.05	76,890.56	79,374.78	12,500.53	15,410.50
Virginia and Truckee Railway	8,329.32	8,444.86	100,671.93	89,292.94	315,094.20	298,953.75
Western Pacific Railway	359,523.06	337,901.37	2,347,789.33	2,213,715.65		
Totals	\$4,968,335.92	\$4,869,611.96	\$61,615,056.59	\$60,469,549.31	\$5,330,275.62	\$5,608,222.98

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**OPERATING EXPENSES—RECAPITULATION**

Company	Total operating expenses		Ratio of operating expenses to earnings—Per cent		Maintenance of way and structures—Per cent of total expenses	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$63,830,682.73	\$60,172,701.00	65.07	64.33	23.87	21.02
Bullfrog-Goldfield Railroad	92,785.83	91,306.03	93.69	107.45	26.27	22.64
Central Pacific Railway						
Eagle Salt Works Railroad	3,550.75	1,313.85	589.51	87.05	21.38	.30
Eureka-Nevada Railway*	45,416.75	37,457.58	81.25	68.59	35.41	26.21
Goldfield Consolidated M. & T. Co.	28,821.68	27,980.87	33.00	31.20	18.38	14.00
Las Vegas and Tonopah Railroad	191,506.45	189,529.40	97.35	97.25	25.57	25.80
Nevada-California-Oregon Railway	283,632.40	298,194.75	70.21	81.19	31.55	34.95
Nevada Central Railroad	47,419.05	38,724.75	86.00	79.00	29.19	25.33
Nevada Copper Belt Railroad	110,105.57	95,258.46	48.75	57.53	11.72	13.95
Nevada Northern Railway	797,533.75	925,707.56	48.49	52.56	23.38	23.87
Pioche Pacific Railroad		10,179.84		76.40		12.93
San Pedro, Los Angeles and Salt Lake Railroad	6,810,510.95	7,214,709.84	66.52	67.90	17.19	17.94
Silver Peak Railroad	13,517.17	11,854.71	105.47	94.33	11.00	7.42
Southern Pacific Company	54,671,493.80	54,991,140.17	57.35	59.75	18.57	19.52
Tonopah and Goldfield Railroad	371,084.99	410,873.73	53.29	59.65	18.28	16.11
Tonopah and Tidewater Railroad	191,691.47	204,737.17	58.40	60.14	26.11	32.51
Virginia and Truckee Railway	212,812.05	206,247.69	70.98	76.21	27.26	28.33
Western Pacific Railway	4,478,835.06	4,995,891.64	72.55	81.91	20.96	26.99
Totals	\$132,181,400.45	\$129,923,809.04				

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## OPERATING EXPENSES—RECAPITULATION

Company	Maintenance of equip- ment—Percentage of total expenses		Traffic expenses— Percentage of total expenses		Transportation expenses—Percentage of total expenses		General expenses— Percentage of total expenses	
	1913	1914	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	25.56	26.89	3.25	3.55	44.17	44.97	3.15	3.57
Bullfrog-Goldfield Railroad .....	15.45	16.85	11.59	11.22	39.04	38.78	7.65	10.51
Central Pacific Railway .....								
Eagle Salt Works Railroad .....	5.21	.73			23.29	25.11	50.12	73.86
Eureka-Nevada Railway* .....	13.56	11.16	.35	.21	31.35	33.80	19.33	28.62
Goldfield Consolidated M. & T. Co. ....	8.10	16.95			62.80	58.81	10.72	10.24
Las Vegas and Tonopah Railroad .....	15.80	17.22	6.94	7.43	42.23	40.32	9.46	9.23
Nevada-California-Oregon Railway .....	16.16	17.96	3.25	3.56	40.08	34.60	9.16	8.93
Nevada Central Railroad .....	19.42	18.74			37.23	41.78	14.16	14.15
Nevada Copper Belt Railroad .....	19.63	18.83	3.37	3.72	55.65	51.58	9.63	11.92
Nevada Northern Railway .....	24.48	25.50	.58	.60	45.77	43.49	5.79	6.54
Pioche Pacific Railroad .....		26.54				53.46		7.07
San Pedro, Los Angeles and Salt Lake Railroad .....	25.11	24.06	5.55	5.31	48.79	49.56	3.36	3.13
Silver Peak Railroad .....	19.88	22.60	.79	.77	58.92	58.48	9.41	10.73
Southern Pacific Company .....	24.08	23.72	3.77	3.49	48.83	48.32	4.75	4.95
Tonopah and Goldfield Railroad .....	24.17	31.56	6.10	5.40	43.12	38.13	8.33	8.80
Tonopah and Tidewater Railroad .....	17.04	12.42	10.72	10.28	40.11	38.77	6.02	6.02
Virginia and Truckee Railway .....	15.65	16.81	3.91	4.09	47.31	43.29	5.87	7.48
Western Pacific Railway .....	11.56	15.95	8.03	6.76	52.42	44.31	7.03	5.99

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**COMPARATIVE GENERAL BALANCE SHEET—ASSETS**

Company	Total property investment		Total securities		Total other investments	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway.....	\$617,251,407.47	\$620,926,116.41		\$8,886,907.72	\$23,469,629.42	\$23,174,042.85
Bullfrog-Goldfield Railroad.....	3,768,578.81	3,758,234.70				
Central Pacific Railway.....	269,992,917.00	272,080,014.19	\$583,581.36	495,580.36	154,686.58	102,361.91
Eagle Salt Works Railroad.....	30,334.19	30,264.04	200,000.00	200,000.00		
Eureka-Nevada Railway.....	11,712.18	12,032.36			471,027.44	403,876.56
Goldfield Consolidated M. & T. Co.....	10,352.30	5,327.00				
Las Vegas and Tonopah Railroad.....	3,080,563.78	3,069,051.75				
Nevada-California-Oregon Railway.....	3,920,889.29	3,934,722.12				14,546.56
Nevada Central Railroad.....	1,494,462.00	1,496,212.65				
Nevada Copper Belt Railroad.....	1,084,667.27	1,080,529.03				
Nevada Northern Railway.....	2,641,336.85	2,594,345.16	500,000.00			
Pioche Pacific Railroad.....		250,960.73			533,555.94	823,949.68
San Pedro, Los Angeles and Salt Lake Railroad.....	74,677,724.26	75,171,509.10				
Silver Peak Railroad.....	209,168.71	209,168.71				
Southern Pacific Company.....	31,541,971.66	32,581,044.51	209,952,245.31	209,752,692.82	255,477,421.97	267,185,117.67
Tonopah and Goldfield Railroad.....	3,657,044.92	3,560,843.41			11,621.44	10,979.02
Tonopah and Tidewater Railroad.....	4,157,336.08	4,172,683.93	350,000.00	350,000.00		2,067.25
Virginia and Truckee Railway.....	4,419,129.69	4,406,825.19			175,439.78	
Western Pacific Railway.....	155,586,826.09	156,132,316.69	99,900.00	275,339.78		
<b>Totals.....</b>	<b>\$1,177,536,422.55</b>	<b>\$1,185,472,201.68</b>	<b>\$211,685,726.67</b>	<b>\$219,960,520.68</b>	<b>\$280,293,382.57</b>	<b>\$291,716,961.50</b>

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## COMPARATIVE GENERAL BALANCE SHEET—ASSETS

Company	Total working assets		Accrued income not due		Total deferred debit items	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$52,300,875.71	\$41,240,346.89		\$321,124.42	\$6,294,905.81	\$5,601,406.67
Bullfrog-Goldfield Railroad	60,192.85	54,203.18	\$867.94		597.53	349.27
Central Pacific Railway	30,007,114.39	12,113,897.88		83,981.66	7,192,555.77	6,170,627.35
Eagle Salt Works Railroad	4,632.36	3,520.67				
Eureka-Nevada Railway*	9,905.74	9,484.06				2,878.12
Goldfield Consolidated M. & T. Co.	797,764.80	380,918.24				
Las Vegas and Tonopah Railroad	40,333.35	48,144.02			3,725.83	3,614.93
Nevada-California-Oregon Railway	590,437.86	481,729.10		81.50	3,807.82	2,826.88
Nevada Central Railroad	32,946.51	36,478.42			646.96	2,834.92
Nevada Copper Belt Railroad	39,476.09	21,683.12			665,000.00	665,148.10
Nevada Northern Railway	983,418.46	1,145,291.20				
Pioche Pacific Railroad		7,927.77				
San Pedro, Los Angeles and Salt Lake Railroad	3,155,816.56	3,290,706.84	1,426.66	1,453.05	1,798,540.25	1,712,029.63
Silver Peak Railroad						
Southern Pacific Company	130,251,673.81	143,569,903.54	2,118,744.08	2,371,760.30	25,261,571.96	30,181,268.93
Tonopah and Goldfield Railroad	785,422.04	829,970.59			56,833.34	51,016.91
Tonopah and Tidewater Railroad	244,956.85	241,120.04			400,140.61	433,784.44
Virginia and Truckee Railway	190,194.51	235,243.67			60.00	
Western Pacific Railway	1,420,401.41	1,099,900.48			7,524,731.66	6,966,814.54
Totals	\$220,415,563.30	\$204,810,469.71	\$2,121,038.68	\$2,778,400.93	\$49,198,117.54	\$51,794,620.69

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## COMPARATIVE GENERAL BALANCE SHEET—ASSETS

Company	Profit and loss—Balance		Grand total	
	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway			\$699,316,818.41	\$700,149,944.96
Bullfrog-Goldfield Railroad	\$435,817.64	\$413,373.81	4,266,054.77	4,226,160.96
Central Pacific Railway			307,930,855.10	291,046,463.35
Eagle Salt Works Railroad	16,110.04	18,601.10	251,076.59	252,385.81
Eureka-Nevada Railway*	945.48	10,565.73	22,563.40	34,960.27
Goldfield Consolidated M. & T. Co.			1,279,144.54	790,121.80
Las Vegas and Tonopah Railroad	73,614.60	129,774.68	3,198,237.56	3,250,585.38
Nevada-California-Oregon Railway			4,515,134.97	4,433,906.16
Nevada Central Railroad			1,528,055.47	1,535,525.99
Nevada Copper Belt Railroad	80,408.18	72,960.27	1,869,551.54	1,840,340.52
Nevada Northern Railway			3,624,755.31	3,739,636.36
Pioche Pacific Railroad				256,886.50
San Pedro, Los Angeles and Salt Lake Railroad	3,680,709.48	3,513,618.12	83,842,773.15	84,513,266.42
Silver Peak Railroad	686.58	708.54	209,855.29	209,877.25
Southern Pacific Company			654,603,628.79	685,641,807.77
Tonopah and Goldfield Railroad			4,510,921.74	4,452,809.93
Tonopah and Tidewater Railroad	302,195.75	356,866.77	5,454,629.29	5,556,542.43
Virginia and Truckee Railway	390,615.80	357,931.14	5,000,000.00	5,000,000.00
Western Pacific Railway	6,662,722.13	11,520,195.83	171,470,021.07	175,994,567.32
Totals	\$11,643,825.68	\$16,394,615.99	\$1,952,894,076.99	\$1,972,927,791.18

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES

Company	Total stock		Total mortgage, bonded and secured debt		Working liabilities	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	\$305,080,530.00	\$310,055,530.00	\$322,439,045.00	\$316,469,045.00	\$13,321,706.68	\$10,924,423.80
Bullfrog-Goldfield Railroad .....	2,000,000.00	2,000,000.00	1,839,000.00	1,839,000.00	426,729.06	387,055.86
Central Pacific Railway .....	84,675,500.00	84,675,500.00	200,018,397.79	200,214,397.79	907,912.42	967,633.29
Eagle Salt Works Railroad .....	200,000.00	200,000.00			51,076.59	52,385.81
Eureka-Nevada Railway .....	2,500.00	2,500.00			17,743.40	29,875.59
Goldfield Consolidated M. & T. Co. ....	400,000.00	400,000.00			33,293.15	47,934.19
Las Vegas and Tonopah Railroad .....	1,500,000.00	1,500,000.00			1,671,302.85	1,727,763.86
Nevada-California-Oregon Railway .....	2,200,000.00	2,200,000.00	1,401,000.00	1,387,000.00	153,075.42	98,687.13
Nevada Central Railroad .....	750,000.00	750,000.00	750,000.00	750,000.00	1,922.61	1,183.50
Nevada Copper Belt Railroad .....	1,000,000.00	1,000,000.00	622,000.00	628,420.00	237,854.17	194,817.73
Nevada Northern Railway .....	2,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	190,869.12	192,280.53
Pioche Pacific Railroad .....	250,000.00	250,000.00				5,683.27
San Pedro, Los Angeles and Salt Lake Railroad .....	25,000,000.00	25,000,000.00	55,155,000.00	56,274,000.00	3,438,857.39	2,919,922.62
Silver Peak Railroad .....	200,000.00	200,000.00				84,492,981.33
Southern Pacific Company .....	272,825,195.64	272,825,195.64	165,581,910.00	203,226,336.58	115,439,608.20	67,974.44
Tonopah and Goldfield Railroad .....	2,150,000.00	2,150,000.00	950,000.00	841,000.00	77,238.44	1,232,914.46
Tonopah and Tidewater Railroad .....	1,000,000.00	1,000,000.00	3,285,344.10	3,285,344.10	1,130,687.47	
Virginia and Truckee Railway .....	5,000,000.00	5,000,000.00				23,312,976.28
Western Pacific Railway .....	75,000,000.00	75,000,000.00	75,081,250.00	75,017,800.00	19,580,880.22	
<b>Totals .....</b>	<b>\$780,983,725.64</b>	<b>\$786,208,725.64</b>	<b>\$828,122,946.89</b>	<b>\$860,932,343.47</b>	<b>\$156,680,757.19</b>	<b>\$126,656,493.69</b>

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES

Company	Accrued liabilities not due		Deferred credit items		Appropriated surplus	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$8,547,645.04	\$8,608,164.79	\$465,164.72	\$1,846,529.71	\$28,892,926.16	\$31,676,450.85
Bullfrog-Goldfield Railroad			325.71	105.10		
Central Pacific Railway	202,786.99	2,778,751.17	43,794.54	89,070.89		4,104,448.48
Eagle Salt Works Railroad						
Eureka-Nevada Railway*			2,320.00	2,584.68		
Goldfield Consolidated M. & T. Co.	2,500.20	5,955.54				
Las Vegas and Tonopah Railroad	8,491.86	9,486.26	18,442.85	13,335.26		
Nevada-California-Oregon Railway	10,475.72	10,646.75	9,903.11	8,621.12	481,576.76	495,516.74
Nevada Central Railroad		969.75	704.26	695.53		
Nevada Copper Belt Railroad	9,697.37	17,102.79				
Nevada Northern Railway	36,306.37	30,000.00				
Pioche Pacific Railroad						
San Pedro, Los Angeles and Salt Lake Railroad	92,657.55	143,980.26	156,258.21	175,953.54		10,000.00
Silver Peak Railroad						
Southern Pacific Company	9,510,319.01	6,671,455.33	13,681,750.19	11,547,419.24	1,608,142.40	1,015,444.86
Tonopah and Goldfield Railroad	18,794.99	18,665.82	2,377.05	2,850.10	516,588.50	621,462.50
Tonopah and Tidewater Railroad	38,293.72	37,425.78	304.00	858.69		
Virginia and Truckee Railway						
Western Pacific Railway	1,755,310.11	2,587,590.10	32,580.74	76,200.94		
Totals	\$20,233,278.93	\$20,919,604.34	\$14,441,925.38	\$13,764,224.20	\$31,499,233.82	\$37,923,323.43

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES

Company	Profit and loss—Balance		Grand total	
	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$20,569,800.81	\$20,569,800.81	\$699,316,818.41	\$700,149,944.96
Bullfrog-Goldfield Railroad			4,266,054.77	4,226,160.96
Central Pacific Railway	22,082,463.36	1,783,338.27	307,930,855.10	291,046,463.35
Eagle Salt Works Railroad			251,076.59	252,385.81
Eureka-Nevada Railway*			22,563.40	34,960.27
Goldfield Consolidated M. & T. Co.	843,351.19	336,232.07	1,279,144.54	790,121.80
Las Vegas and Tonopah Railroad			3,198,237.56	3,250,585.38
Nevada-California-Oregon Railway	259,103.96	233,434.42	4,515,134.97	4,433,906.16
Nevada Central Railroad	25,428.60	32,677.21	1,528,055.47	1,535,525.99
Nevada Copper Belt Railroad			1,869,551.54	1,840,340.52
Nevada Northern Railway	397,579.82	517,355.83	3,624,755.31	3,739,636.36
Pioche Pacific Railroad		3,205.23		258,888.50
San Pedro, Los Angeles and Salt Lake Railroad			83,842,773.15	84,513,266.42
Silver Peak Railroad	9,855.29	9,877.25	209,855.29	209,877.25
Southern Pacific Company	75,948,703.35	105,862,974.79	654,603,628.79	685,641,807.77
Tonopah and Goldfield Railroad	795,922.76	750,857.07	4,510,921.74	4,452,809.93
Tonopah and Tidewater Railroad			5,454,629.29	5,556,542.43
Virginia and Truckee Railway			5,000,000.00	5,000,000.00
Western Pacific Railway			171,470,021.07	175,994,567.32
Totals	\$120,932,209.14	\$126,533,076.41	\$1,952,894,076.99	\$1,972,927,791.18

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

<sup>b</sup>Balance sheet figures of this company incomplete. Figures shown do not represent balance profit and loss, but are simply miscellaneous debits.

*Italic figures denote deficit.*

## AVERAGE DAILY COMPENSATION OF EMPLOYEES

Company	General officers		Other officers		General office clerks		Station agents		Other station men		Enginemen	
	1913	1914	1913	1914	1913	1914	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$20.82	\$21.58	\$8.14	\$8.00	\$2.61	\$2.65	\$2.37	\$2.37	\$2.01	\$2.02	\$6.26	\$6.20
Bullfrog-Goldfield Railroad	11.62	16.27	7.16	7.13	3.54	3.59	4.28	4.27			9.12	9.21
Central Pacific Railway												
Eagle Salt Works Railroad			.83				2.68	2.30	1.60		2.25	
Eureka-Nevada Railway*	7.06	5.94	4.61								5.01	4.48
Goldfield Consolidated M. & T. Co.	.82	.82	.71	.85							5.50	5.00
Las Vegas and Tonopah Railroad	7.48	7.48	6.46	6.19	3.13	3.26	3.64	3.72	4.07	4.67	5.29	5.23
Nevada-California-Oregon Railway	8.93	9.78	5.75	5.86	2.96	3.19	2.35	2.24	1.98	2.02	5.77	4.23
Nevada Central Railroad	9.86	9.86			4.94	4.90	3.62	3.62			4.80	4.90
Nevada Copper Belt Railroad	5.75	5.99	4.75	4.78	2.56	2.53	2.94	2.74	2.37	2.47	4.78	4.68
Nevada Northern Railway	9.65	9.28	4.88	8.39	3.42	3.26	3.39	2.97	2.84	2.13	5.21	5.46
Pioche Pacific Railroad												
San Pedro, Los Angeles and Salt Lake Railroad	13.43	14.52	7.54	7.59	2.85	2.87	2.77	2.79	2.14	2.17	5.01	5.04
Silver Peak Railroad	1.64	1.64					2.88	2.88			5.69	5.57
Southern Pacific Company	22.69	25.13	8.23	9.53	2.73	2.83						
Tonopah and Goldfield Railroad	13.66	11.83	6.16	5.98	5.77	5.69	4.94	4.67	4.16	3.95	6.43	6.33
Tonopah and Tidewater Railroad	11.62	16.27	7.14	7.16	3.55	3.59	3.42	3.33			6.49	6.42
Virginia and Truckee Railway	10.96	10.96	4.11	4.11	3.89	4.35	2.96	2.96	2.09	1.97	5.00	4.99
Western Pacific Railway	26.90	23.15	8.07	8.04	3.29	3.31	2.74	2.78	2.44	2.52	6.02	6.03

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## AVERAGE DAILY COMPENSATION OF EMPLOYEES

Company	Firemen		Conductors		Other trainmen		Machinists		Carpenters		Other shopmen	
	1913	1914	1913	1914	1913	1914	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	\$3.83	\$3.82	\$5.94	\$5.70	\$3.50	\$3.50	\$4.09	\$4.18	\$3.01	\$3.06	\$2.54	\$2.57
Bullfrog-Goldfield Railroad .....	6.84	6.89	5.89	5.95	3.71	3.75					4.95	
Central Pacific Railway .....												
Eagle Salt Works Railroad .....												
Eureka-Nevada Railway*	3.01	2.98	3.60	3.56	2.42	2.24	3.18	3.54	3.70		3.21	3.36
Goldfield Consolidated M. & T. Co.	4.00	4.00	6.50	5.97	4.00	4.00		4.50			4.50	
Las Vegas and Tonopah Railroad .....	3.28	3.24	4.99	4.93	3.65	3.57			3.30	3.11	3.20	3.12
Nevada-California-Oregon Railway .....	3.35	2.52	3.68	4.04	2.83	2.59	3.39	3.34	3.26	3.21	3.11	2.91
Nevada Central Railroad .....	2.99	3.19	4.26	4.25	4.00	4.04	4.46	4.55	4.98	4.92	3.18	2.85
Nevada Copper Belt Railroad .....	3.45	3.27	4.42	4.25	3.80	3.60	4.31	4.41	4.00	5.62	3.19	3.36
Nevada Northern Railway .....	3.73	3.95	4.94	5.13	3.92	3.84	4.50	4.50	4.50	4.56	2.92	2.86
Pioche Pacific Railroad .....												
San Pedro, Los Angeles and Salt Lake Railroad .....	3.17	3.16	4.79	4.80	3.39	3.37	3.36	3.38	2.55	2.52	2.40	2.42
Silver Peak Railroad .....	4.39	4.76	3.26	3.25								
Southern Pacific Company .....												
Tonopah and Goldfield Railroad .....	4.24	4.20	5.53	5.48	3.75	3.77	4.97	5.26	4.82	5.08	4.17	4.21
Tonopah and Tidewater Railroad .....	4.29	4.23	6.01	6.02	3.78	3.84	3.86	3.75	4.00	4.00	3.32	3.37
Virginia and Truckee Railway .....	3.49	3.50	3.99	3.99	3.30	3.31	4.30	4.57	3.95	4.12	3.41	3.36
Western Pacific Railway .....	3.84	3.88	5.19	5.20	3.56	3.55	4.28	4.33	3.43	3.44	2.53	2.62

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## AVERAGE DAILY COMPENSATION OF EMPLOYEES

Company	Section foremen		Other trackmen		Switch tenders, watchmen, etc.		Telegraph operators and dispatchers		Employees' account, floating equipment		All others	
	1913	1914	1913	1914	1913	1914	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	\$2.18	\$2.17	\$1.49	\$1.48	\$1.51	\$1.61	\$3.11	\$3.16	\$3.11	\$3.18	\$2.27	\$2.31
Bullfrog-Goldfield Railroad .....	3.02	3.03	2.00	2.13	2.50	3.28	4.44	4.44			3.75	4.62
Central Pacific Railway .....												
Eagle Salt Works Railroad .....												
Eureka-Nevada Railway* .....	2.59	2.23	2.16	2.14	2.12	2.06					2.45	2.33
Goldfield Consolidated M. & T. Co. ....	4.00	4.00	3.50	3.69								
Las Vegas and Tonopah Railroad .....	2.55	2.58	1.65	1.69	2.50						2.38	2.94
Nevada-California-Oregon Railway .....	2.19	2.20	1.78	1.76				2.50			2.56	2.56
Nevada Central Railroad .....	2.75	2.75	2.00	2.00	3.00	3.00	3.29	3.28			1.77	1.72
Nevada Copper Belt Railroad .....	2.28	2.40	1.86	2.01			4.09	4.09				3.04
Nevada Northern Railway .....	2.45	2.55	1.83	1.92			4.05	4.43			3.08	2.55
Pioche Pacific Railroad .....												
San Pedro, Los Angeles and Salt Lake Railroad ..	2.33	2.35	1.29	1.27	1.92	2.02	3.16	3.18			2.40	2.31
Silver Peak Railroad .....											4.72	
Southern Pacific Company .....	3.00	3.08	1.63	1.70			3.50	3.44				
Tonopah and Goldfield Railroad .....	3.38	3.40	2.06	2.14	3.45	3.46	4.26	4.27			3.28	3.43
Tonopah and Tidewater Railroad .....	3.00	3.00	1.75	1.75	2.32	2.33	4.67	4.21			3.46	2.89
Virginia and Truckee Railway .....	2.85	2.85	2.19	2.22	2.61	2.61	4.85	4.97			3.20	2.58
Western Pacific Railway .....	2.17	2.20	1.69	1.78	1.66	1.90	4.20	4.09	3.07	3.20	2.50	2.51

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## GENERAL STATISTICS

Company	Number of passengers carried earning revenue		Number of passengers carried one mile		Average distance carried	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	11,608,596	11,882,779	1,159,860,097	1,146,808,853	99.91	96.51
Bullfrog-Goldfield Railroad .....	5,287	4,244	339,215	277,900	64.16	65.48
Central Pacific Railway .....						
Eagle Salt Works Railroad .....						
Eureka-Nevada Railway* .....	2,824	2,743	142,466	121,341	50.45	44.24
Goldfield Consolidated M. & T. Co. ....						
Las Vegas and Tonopah Railroad .....	6,087	5,474	673,917	624,390	110.71	114.06
Nevada-California-Oregon Railway .....	29,373	23,747	2,471,407	2,028,039	84.14	86.24
Nevada Central Railroad .....	2,295	2,051	185,065	162,941	80.63	79.44
Nevada Copper Belt Railroad .....	23,967	17,738	350,711	245,938	14.63	13.86
Nevada Northern Railway .....	332,969	330,860	6,411,059	6,164,587	19.25	18.63
Pioche Pacific Railroad .....						
San Pedro, Los Angeles and Salt Lake Railroad .....	1,541,250	1,498,406	134,103,010	122,381,053	87.01	81.67
Silver Peak Railroad .....	2,098	1,789	36,715	31,118	17.50	17.39
Southern Pacific Company .....	35,983,456	36,645,269	1,433,822,748	1,348,286,556	39.85	36.79
Tonopah and Goldfield Railroad .....	36,797	34,657	1,945,443	1,828,274	52.87	52.75
Tonopah and Tidewater Railroad .....	7,338	8,346	834,045	893,507	113.66	107.06
Virginia and Truckee Railway .....	83,993	75,937	2,266,387	1,910,025	26.98	25.15
Western Pacific Railway .....	279,854	236,162	66,100,079	62,075,775	236.19	262.85
Totals .....	49,946,184	50,770,202	2,809,488,364	2,693,840,197		

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## GENERAL STATISTICS

Company	Average amount received from each passenger		Average receipts per passenger per mile		Passenger service train revenue per mile of road	
	1913	1914	1913	1914	1913	1914
Achison, Topeka and Santa Fe Railway	\$2.19588	\$2.07301	\$0.02198	\$0.02148	\$3.846.95	\$3,671.66
Bullfrog-Goldfield Railroad	3.57861	3.59663	.05578	.05491	367.14	263.07
Central Pacific Railway						
Eagle Salt Works Railroad						
Eureka-Nevada Railway*	4.87767	4.22698	.09669	.09555	172.95	157.24
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	5.75231	5.72901	.05195	.05022	234.09	215.90
Nevada-California-Oregon Railway	4.88838	5.04705	.05810	.05910	734.28	612.33
Nevada Central Railroad	6.29791	6.31989	.07810	.07789	241.96	218.42
Nevada Copper Belt Railroad	1.12437	1.09549	.07683	.08901	770.99	567.02
Nevada Northern Railway	.52224	.44523	.02712	.02390	1,207.58	1,057.79
Pioche Pacific Railroad						
San Pedro, Los Angeles and Salt Lake Railroad	2.03551	2.01121	.02339	.02462	3,249.59	3,074.06
Silver Peak Railroad	1.74794	1.72697	.06988	.06928	268.27	232.38
Southern Pacific Company	.89010	.81917	.02234	.02226	5,762.28	5,328.75
Tonopah and Goldfield Railroad	2.89876	2.89518	.05483	.05488	1,241.76	1,195.63
Tonopah and Tidewater Railroad	5.88527	4.83171	.05178	.04513	324.95	309.01
Virginia and Truckee Railway	.97154	.99624	.03601	.03961	1,413.85	1,331.84
Western Pacific Railway	4.83853	5.30878	.02049	.02020	1,574.93	1,462.18

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## GENERAL STATISTICS

Company	Passenger service train revenue per train mile		Number of tons of freight carried earning revenue		Number of tons of freight carried one mile	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$1.55943	\$1.46988	21,131,338	21,540,082	6,267,811,193	5,893,379,432
Bullfrog-Goldfield Railroad	.55033	.48090	23,357	21,618	1,694,795	1,269,062
Central Pacific Railway			598	1,000	7,714	12,900
Eagle Salt Works Railroad			7,925	5,410	420,459	413,913
Eureka-Nevada Railway*	.60443	.41463	349,391	356,725	873,478	891,813
Goldfield Consolidated M. & T. Co.			41,681	37,647	6,068,727	4,389,723
Las Vegas and Tonopah Railroad	.38399	.35223	41,681	37,647	5,316,027	5,672,215
Nevada-California-Oregon Railway	1.17565	1.03986	47,054	46,703	491,561	508,480
Nevada Central Railroad	.38716	.36067	5,983	5,758	8,517,070	4,487,556
Nevada Copper Belt Railroad	.86807	.58029	326,859	200,705	104,507,372	120,123,491
Nevada Northern Railway	.99479	.86676	3,717,011	4,242,675		113,381
Pioche Pacific Railroad				9,558	545,024,618	602,653,929
San Pedro, Los Angeles and Salt Lake Railroad	1.84669	1.47159	3,322,382	3,401,462	40,372	46,755
Silver Peak Railroad	.37054	.31660	2,307	3,334	4,759,687,174	4,730,340,390
Southern Pacific Company	1.66409	1.57105	20,515,403	20,338,210	9,625,423	9,244,671
Tonopah and Goldfield Railroad	1.83607	1.77124	313,138	305,430	8,502,209	8,831,128
Tonopah and Tidewater Railroad	.51514	.49724	68,687	77,548	4,910,214	4,735,086
Virginia and Truckee Railway	.82301	.78777	124,786	119,795	601,416,992	595,826,774
Western Pacific Railway	1.07777	1.04180	1,215,275	1,199,940		
Totals			51,213,175	51,916,600	12,324,915,398	11,982,940,699

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## GENERAL STATISTICS

Company	Average distance haul of one ton		Average amount received for each ton		Average receipts per ton per mile	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	296.61	273.60	\$3.05460	\$2.83607	\$0.01030	\$0.01037
Bullfrog-Goldfield Railroad	72.56	72.58	3.08113	2.89502	.04246	.03988
Central Pacific Railway						
Eagle Salt Works Railroad	12.90	12.90	1.00722	1.49925	.07808	.11622
Eureka-Nevada Railway*	53.06	49.22	4.96122	4.52344	.08351	.09191
Goldfield Consolidated M. & T. Co.	2.50	2.50	.25000	.25000	.10000	.10000
Las Vegas and Tonopah Railroad	145.59	116.60	3.52784	3.93347	.02422	.03373
Nevada-California-Oregon Railway	112.98	121.45	4.73396	4.70818	.04243	.03877
Nevada Central Railroad	82.15	88.31	5.27443	4.83521	.06419	.05475
Nevada Copper Belt Railroad	26.05	22.35	.55551	.63901	.02131	.02857
Nevada Northern Railway	28.11	28.31	.38419	.37059	.01366	.01309
Pioche Pacific Railroad		11.86		1.39404		.11751
San Pedro, Los Angeles and Salt Lake Railroad	164.05	177.17	1.90872	2.03090	.01164	.01146
Silver Peak Railroad	17.50	14.02	3.45700	2.49291	.19754	.17776
Southern Pacific Company	232.01	232.58	2.74915	2.71322	.01185	.01167
Tonopah and Goldfield Railroad	30.74	30.27	1.75807	1.78741	.05723	.05805
Tonopah and Tidewater Railroad	123.78	113.88	3.87661	3.62629	.03132	.03184
Virginia and Truckee Railway	39.35	39.53	1.61967	1.49200	.04116	.03775
Western Pacific Railway	494.88	496.55	3.81447	3.89681	.00771	.00785

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## GENERAL STATISTICS

Company	Freight revenue per mile of road		Freight revenue per train mile		Operating revenue per mile of road	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$7,854.17	\$7,319.76	\$3.69806	\$3.70212	\$11,935.69	\$11,208.08
Bullfrog-Goldfield Railroad	866.96	753.94	1.55233	1.37690	1,193.63	1,023.63
Central Pacific Railway						
Eagle Salt Works Railroad	46.69	116.22	.70778	1.76652	46.69	116.22
Eureka-Nevada Railway*	468.07	452.88	1.71565	1.88523	665.46	650.15
Goldfield Consolidated M. & T. Co.	22,057.52	22,520.52			22,057.52	22,630.74
Las Vegas and Tonopah Railroad	733.55	738.71	1.20323	1.20518	981.30	972.17
Nevada-California-Oregon Railway	945.49	921.65	2.19003	2.43011	1,693.26	1,539.36
Nevada Central Railroad	358.23	298.40	1.08757	1.33230	589.21	522.90
Nevada Copper Belt Railroad	4,375.26	3,090.42	4.87027	4.30797	5,442.78	3,989.19
Nevada Northern Railway	8,650.79	9,523.23	6.10443	5.99539	9,962.37	10,667.46
Pioche Pacific Railroad		832.76		4.06221		832.76
San Pedro, Los Angeles and Salt Lake Railroad	5,590.28	6,097.58	4.21126	3.84706	9,025.24	9,379.53
Silver Peak Railroad	455.73	474.93	.62946	.64705	732.33	718.15
Southern Pacific Company	8,800.67	8,448.33	5.04203	4.96973	14,846.64	14,045.53
Tonopah and Goldfield Railroad	4,984.00	4,942.32	8.00174	7.59142	6,301.10	6,236.19
Tonopah and Tidewater Railroad	1,472.34	1,554.94	2.33268	2.42340	1,814.99	1,882.38
Virginia and Truckee Railway	2,195.14	2,648.70	3.47731	3.11900	4,442.32	4,010.88
Western Pacific Railway	4,947.58	4,977.48	2.85116	3.20216	6,568.93	6,492.91

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## GENERAL STATISTICS

Company	Operating revenue per train mile		Operating expenses per mile of road		Operating expenses per train mile	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	\$2.71072	\$2.66836	\$7.766.92	\$7.209.95	\$1.72395	\$1.71651
Bullfrog-Goldfield Railroad .....	2.13619	1.96822	1,117.77	1,099.94	2.00142	2.00747
Central Pacific Railway .....						
Eagle Salt Works Railroad .....	.70778	1.70982	275.25	101.85	4.17244	1.49812
Eureka-Nevada Railway* .....	2.30037	1.60023	540.67	445.92	1.86900	1.09756
Goldfield Consolidated M. & T. Co. ....						
Las Vegas and Tonopah Railroad .....	1.60967	1.58099	7,278.20	7,065.87		
Nevada-California-Oregon Railway .....	1.60263	1.59098	955.33	945.47	1.56706	1.53756
Nevada Central Railroad .....	.94276	.86342	1,188.88	1,249.87	1.12520	1.29176
Nevada Copper Belt Railroad .....	3.04658	2.35419	508.24	415.06	.81321	.68535
Nevada Northern Railway .....	3.81987	3.79639	2,653.14	2,295.38	1.48508	1.35460
Pioche Pacific Railroad .....		4.06221	3,79639	5,606.95	1.85242	1.99543
San Pedro, Los Angeles and Salt Lake Railroad .....	2.95322	2.57109		636.24		3.10360
Silver Peak Railroad .....	1.01150	.97840	6,003.73	6,368.30	1.96453	1.74566
Southern Pacific Company .....	2.92148	2.83544	772.41	677.41	1.06686	.92290
Tonopah and Goldfield Railroad .....	6.18882	6.17736	8,516.81	8,394.63	1.67592	1.69467
Tonopah and Tidewater Railroad .....	2.87556	2.93306	3,357.63	3,719.66	3.29780	3.68457
Virginia and Truckee Railway .....	2.39597	2.21544	1,059.95	1,132.08	1.67931	1.76397
Western Pacific Railway .....	2.05582	2.19500	3,153.71	3,056.43	1.70073	1.68824
			4,780.13	5,318.06	1.49145	1.79783

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## GENERAL STATISTICS

Company	Average operating revenue or deficit per mile of road		Average number of passen- gers per car mile		Average number of passen- gers per train mile	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway.....	\$4,168.77	\$3,998.13	14	14	57	55
Bullfrog-Goldfield Railroad.....	75.25	76.30	5	3	7	6
Central Pacific Railway.....						
Eagle Salt Works Railroad.....	<i>228.56</i>	14.37				
Eureka-Nevada Railway*	124.90	204.23	6	4	6	4
Goldfield Consolidated M. & T. Co.....	14,779.32	15,564.87				
Las Vegas and Tonopah Railroad.....	25.97	26.70	5	5	6	5
Nevada-California-Oregon Railway.....	504.43	289.49	6	5	17	14
Nevada Central Railroad.....	80.96	107.84	3	3	3	3
Nevada Copper Belt Railroad.....	2,789.64	1,693.81	9	6	9	5
Nevada Northern Railway.....	5,131.17	5,060.50	19	18	32	31
Pioche Pacific Railroad.....		196.52				
San Pedro, Los Angeles and Salt Lake Railroad.....	3,021.51	3,011.24	14	11	67	52
Silver Peak Railroad.....	<i>84.44</i>	40.73				2
Southern Pacific Company.....	6,329.83	5,650.90	16	16	63	56
Tonopah and Goldfield Railroad.....	2,943.47	2,516.53	13	12	26	25
Tonopah and Tidewater Railroad.....	755.04	745.81	4	4	7	8
Virginia and Truckee Railway.....	1,289.21	954.45	14	12	20	17
Western Pacific Railway.....	1,808.80	1,174.85	10	9	48	47

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.  
*Italic figures denote deficit.*

## GENERAL STATISTICS

Company	Average number of passenger cars per train mile		Average number of tons of freight per loaded car mile		Average number of tons of freight per train mile	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	6.11	5.96	15.55	15.75	350.36	357.15
Bullfrog-Goldfield Railroad	1.71	2.00	14.28	13.70	36.56	34.49
Central Pacific Railway						
Eagle Salt Works Railroad			18.11	29.38	9.06	14.71
Eureka-Nevada Railway*	1.00	1.00	6.47	7.32	18.34	20.51
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	1.01	1.00	21.89	16.08	49.65	35.72
Nevada-California-Oregon Railway	3.80	3.73	7.47	7.88	51.61	62.69
Nevada Central Railroad	1.00	1.00	6.98	7.69	16.94	24.33
Nevada Copper Belt Railroad	1.00	1.00	35.95	30.89	228.45	150.73
Nevada Northern Railway	2.61	2.66	41.72	41.88	446.72	468.06
Pioche Pacific Railroad						2.91
San Pedro, Los Angeles and Salt Lake Railroad	6.73	6.58	19.40	19.01	361.94	335.62
Silver Peak Railroad			26.82	27.85	31.90	36.40
Southern Pacific Company	5.86	5.63	17.78	17.58	431.12	430.62
Tonopah and Goldfield Railroad	3.37	3.30	22.29	21.38	139.53	128.55
Tonopah and Tidewater Railroad	2.15	2.03	19.78	19.73	74.48	76.11
Virginia and Truckee Railway	2.16	2.13	21.71	20.02	84.48	82.63
Western Pacific Railway	6.66	6.96	17.73	18.26	369.90	408.03

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## GENERAL STATISTICS

Company	Average number of freight cars per ton mile		Average number of loaded cars per train mile		Average number of empty cars per train mile		Average mileage operated during year	
	1913	1914	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway.....	31.77	32.49	22.53	22.68	8.32	8.91	8,218.27	8,345.79
Bullfrog-Goldfield Railroad.....	4.28	3.89	2.56	2.51	1.72	1.37	83.01	83.01
Central Pacific Railway.....								
Eagle Salt Works Railroad.....	1.00	1.00	.50	.50	.50	.50	12.90	12.90
Eureka-Nevada Railway*.....	3.94	4.01	2.84	2.80	1.10	1.21	84.00	84.00
Goldfield Consolidated M. & T. Co.....							3.96	3.96
Las Vegas and Tonopah Railroad.....	3.70	3.79	2.26	2.22	1.44	1.57	200.46	200.46
Nevada-California-Oregon Railway.....	11.47	13.25	6.91	7.96	3.50	4.32	238.58	238.58
Nevada Central Railroad.....	4.31	5.72	2.42	3.16	1.88	2.56	93.30	93.30
Nevada Copper Belt Railroad.....	12.52	9.91	6.35	4.98	5.16	3.92	41.50	41.50
Nevada Northern Railway.....	21.17	21.63	10.70	10.94	9.44	9.69	165.08	165.10
Pioche Pacific Railroad.....								16.00
San Pedro, Los Angeles and Salt Lake Railroad.....	27.10	27.05	18.66	17.66	7.48	8.44	1,134.38	1,132.91
Silver Peak Railroad.....	.21	.22	.12	.13	.09	.09	17.50	17.50
Southern Pacific Company.....	35.26	35.78	24.25	24.49	10.03	10.31	6,318.61	6,456.66
Tonopah and Goldfield Railroad.....	10.66	10.52	6.27	6.01	3.84	4.01	110.52	110.46
Tonopah and Tidewater Railroad.....	5.38	5.78	3.77	3.86	1.61	1.89	180.85	180.85
Virginia and Truckee Railway.....	5.72	6.14	3.89	4.13	1.72	1.90	67.48	67.48
Western Pacific Railway.....	30.48	33.18	20.87	22.34	8.60	9.84	936.97	939.42
Totals.....							17,907.37	18,189.88

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## TONNAGE STATISTICS

## TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Company	Grain		Flour		Other mill products	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	1,426,680	1,242,297	453,775	467,440	241,620	286,041
Bullfrog-Goldfield Railroad			239	110	144	
Central Pacific Railway						
Eagle Salt Works Railroad						
Eureka-Nevada Railway*	337	547	71	120		
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	510	688	317	369	90	
Nevada-California-Oregon Railway	1,732	1,117	574	347	446	254
Nevada Central Railroad	145	210	129	182		
Nevada Copper Belt Railroad	93	567	366	179		
Nevada Northern Railway	1,267	1,146	1,247	1,347	38	15
Pioche Pacific Railroad						
San Pedro, Los Angeles and Salt Lake Railroad	85,504	113,306	18,412	19,045	27,662	23,424
Silver Peak Railroad	33	16	33	38	2	3
Southern Pacific Company	657,260	561,387	109,939	118,022	264,858	253,840
Tonopah and Goldfield Railroad	1,469	1,183	856	823	147	136
Tonopah and Tidewater Railroad			291	196	219	311
Virginia and Truckee Railway	1,237	2,146	388	218	109	272
Western Pacific Railway	36,745	26,503	10,545	12,184	6,945	8,102
Totals	2,213,012	1,951,113	597,182	620,620	542,280	572,398

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**TONNAGE STATISTICS**  
**TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR**

Company	Hay		Tobacco		Cotton	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway.....	458,627	428,884			46,454	48,119
Bullfrog-Goldfield Railroad.....	20					
Central Pacific Railway.....						
Eagle Salt Works Railroad.....	15					
Eureka Nevada Railway*.....	365	308				
Goldfield Consolidated M. & T. Co.....						
Las Vegas and Tonopah Railroad.....	208	229				
Nevada-California-Oregon Railway.....	2,557	899				
Nevada Central Railroad.....	147	38				
Nevada Copper Belt Railroad.....	68	27				
Nevada Northern Railway.....	615	540				
Pioche Pacific Railroad.....						
San Pedro, Los Angeles and Salt Lake Railroad.....	24,651	22,821	79	218	11	273
Silver Peak Railroad.....	35	12				
Southern Pacific Company.....	529,645	456,598	6,404	7,853	41,523	31,233
Tonopah and Goldfield Railroad.....	3,149	2,585				
Tonopah and Tidewater Railroad.....	121	351				
Virginia and Truckee Railway.....	6,400	4,452				
Western Pacific Railway.....	14,208	12,918	3,973	5,929	14,794	10,544
Totals.....	1,040,831	930,662	10,456	14,000	102,782	90,169

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## TONNAGE STATISTICS

## TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Company	Fruit and vegetables		Other products of agriculture		Total products of agriculture	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	1,174,477	1,232,189	212,777	257,263	4,014,410	3,962,233
Bullfrog-Goldfield Railroad	125	252			528	362
Central Pacific Railway						
Eagle Salt Works Railroad					15	
Eureka-Nevada Railway*	5	35			778	1,010
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	2,297	2,317			3,422	3,603
Nevada-California-Oregon Railway	865	497	155	99	6,329	3,213
Nevada Central Railroad	13				434	430
Nevada Copper Belt Railroad	2,130	3,337		59	2,657	4,169
Nevada Northern Railway	1,403	1,651	56		4,626	4,699
Pioche Pacific Railroad						
San Pedro, Los Angeles and Salt Lake Railroad	141,027	208,625	6,225	7,881	303,571	395,584
Silver Peak Railroad	36	32		3	139	104
Southern Pacific Company	2,069,921	2,212,364	109,200	104,336	3,788,750	3,745,633
Tonopah and Goldfield Railroad	1,933	2,703	49	108	7,603	7,538
Tonopah and Tidewater Railroad	137	111			768	969
Virginia and Truckee Railway	977	1,254	10	15	9,121	8,357
Western Pacific Railway	88,464	86,950	11,455	9,937	187,129	173,067
Totals	3,483,810	3,752,318	339,927	379,701	8,330,280	8,310,981

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**TONNAGE STATISTICS**  
**TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR**

Company	Live stock		Dressed meats		Other packing-house products	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	1,069,238	1,009,286	41,440	52,655	70,916	64,288
Bullfrog-Goldfield Railroad		11				
Central Pacific Railway						
Eagle Salt Works Railroad						
Eureka-Nevada Railway*	550	360	4	18		
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	219	108				
Nevada-California-Oregon Railway	17,480	24,170			27	
Nevada Central Railroad	2,119	2,534				
Nevada Copper Belt Railroad	759	1,817				
Nevada Northern Railway	2,817	2,052			15	40
Pioche Pacific Railroad						
San Pedro, Los Angeles and Salt Lake Railroad	34,120	43,382	435	404	4,152	4,450
Silver Peak Railroad			48	49	18	18
Southern Pacific Company	466,799	466,191	31,353	36,305	40,191	34,413
Tonopah and Goldfield Railroad	638	448	542	511	343	336
Tonopah and Tidewater Railroad		126				
Virginia and Truckee Railroad	9,722	9,688				
Western Pacific Railway	35,148	35,485		20	4,398	4,470
Totals	1,639,609	1,795,658	73,822	89,962	120,060	108,015

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**TONNAGE STATISTICS**  
**TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR**

Company	Poultry, game and fish		Hides and leather		Wool	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	13,370	15,962	11,360	8,382	15,372	15,938
Bullfrog-Goldfield Railroad .....						
Central Pacific Railway .....						
Eagle Salt Works Railroad .....						
Eureka-Nevada Railway <sup>a</sup> .....			2	8	91	199
Goldfield Consolidated M. & T. Co. ....						
Las Vegas and Tonopah Railroad .....						
Nevada-California-Oregon Railroad .....			103	27	678	1,465
Nevada Central Railroad .....					152	95
Nevada Copper Belt Railroad .....					21	184
Nevada Northern Railway .....	10		84	66	349	388
Pioche Pacific Railroad .....						
San Pedro, Los Angeles and Salt Lake Railroad .....	2,018	2,409	2,147	2,808	3,169	6,478
Silver Peak Railroad .....						
Southern Pacific Company .....	25,778	30,819	16,917	19,990	11,678	11,425
Tonopah and Goldfield Railroad .....					28	16
Tonopah and Tidewater Railroad .....				10		511
Virginia and Truckee Railway .....					241	3,768
Western Pacific Railway .....	3,835	4,819	2,624	2,024	1,406	3,768
Totals .....	45,011	53,609	33,257	33,315	33,185	40,467

<sup>a</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**TONNAGE STATISTICS**  
**TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR**

Company	Other products of animals		Total products of animals		Anthracite coal	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	146,614	156,618	1,368,330	1,323,129	59,671	52,126
Bullfrog-Goldfield Railroad .....				11		
Central Pacific Railway .....						
Eagle Salt Works Railroad .....						
Eureka-Nevada Railway <sup>a</sup> .....			647	585		
Goldfield Consolidated M. & T. Co. ....						
Las Vegas and Tonopah Railroad .....	36	45	255	153		
Nevada-California-Oregon Railway .....			18,288	25,662		
Nevada Central Railroad .....			2,271	2,629		
Nevada Copper Belt Railroad .....			780	2,001		
Nevada Northern Railway .....	220	208	3,495	2,754		
Pioche Pacific Railroad .....						
San Pedro, Los Angeles and Salt Lake Railroad .....	28,798	15,674	74,839	75,605	363	25
Silver Peak Railroad .....	26	26	92	93		
Southern Pacific Company .....	155,012	172,364	747,728	771,507		
Tonopah and Goldfield Railroad .....	63	121	1,614	1,432		
Tonopah and Tidewater Railroad .....				126		
Virginia and Truckee Railway .....			9,963	10,209	40	72
Western Pacific Railway .....	5,043	4,133	52,454	54,719	4,285	1,479
Totals .....	335,812	349,189	2,280,756	2,270,615	64,359	53,702

<sup>a</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**TONNAGE STATISTICS**  
**TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR**

Company	Bituminous coal		Coke		Ores	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	2,942,625	2,867,581	255,944	154,753	2,620,504	3,415,901
Bullfrog-Goldfield Railroad	1,152	167			58	26
Central Pacific Railway						
Eagle Salt Works Railroad	39	32				
Eureka-Nevada Railway*	486	423			2,052	2,916
Goldfield Consolidated M. & T. Co.					349,391	356,725
Las Vegas and Tonopah Railroad	2,946	4,181	178	95	20,871	16,309
Nevada-California-Oregon Railway	397	591			512	498
Nevada Central Railroad	1,323	560			241	86
Nevada Copper Belt Railroad	2,069	1,747		6	273,312	161,225
Nevada Northern Railway	111,937	148,951	745	752	3,332,450	3,739,719
Pioche Pacific Railroad						6,982
San Pedro, Los Angeles and Salt Lake Railroad	226,527	299,888	33,889	50,308	798,333	716,730
Silver Peak Railroad	288	201	22		43	20
Southern Pacific Company	281,990	286,133	153,399	120,239	608,983	739,856
Tonopah and Goldfield Railroad	11,830	9,463	374	361	238,299	234,604
Tonopah and Tidewater Railroad	1,341	411			4,197	13,135
Virginia and Truckee Railway	5,147	4,993	47	57	2,120	1,055
Western Pacific Railway	219,598	305,630	2,857	4,099	3,046	4,017
Totals	3,809,725	3,930,952	447,455	330,670	8,254,412	9,409,784

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**TONNAGE STATISTICS**  
**TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR**

Company	Stone, sand, etc.		Other products of mines		Total products of mines	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	1,595,414	1,610,002	1,369,221	1,783,022	8,843,379	9,883,385
Bullfrog-Goldfield Railroad	1,480	436	7,809		10,499	629
Central Pacific Railway						
Eagle Salt Works Railroad			544	1,000	583	1,032
Eureka-Nevada Railway*	30	61	27	44	2,595	3,444
Goldfield Consolidated M. & T. Co.					349,391	356,725
Las Vegas and Tonopah Railroad	217	367	15	47	24,227	20,999
Nevada-California-Oregon Railway	460	65	470	571	1,839	1,725
Nevada Central Railroad					1,564	646
Nevada Copper Belt Railroad	430		31,175	17,868	307,016	180,846
Nevada Northern Railway	66,273	89,297	32,313	34,500	3,543,718	4,013,219
Pioche Pacific Railroad						6,962
San Pedro, Los Angeles and Salt Lake Railroad	564,755	600,542	131,214	109,547	1,755,081	1,777,040
Silver Peak Railroad					353	221
Southern Pacific Company	3,340,765	3,441,533	1,966,272	1,931,412	6,351,409	6,519,173
Tonopah and Goldfield Railroad	1,715	1,363	211	151	252,429	245,942
Tonopah and Tidewater Railroad	1,479	1,358	40,432	37,010	47,449	51,914
Virginia and Truckee Railway	328	786	58,323	56,870	66,005	63,834
Western Pacific Railway	132,207	79,186	12,711	10,682	374,704	405,093
Totals	5,705,553	5,824,996	3,650,737	3,982,724	21,932,241	23,532,828

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**TONNAGE STATISTICS**  
**TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR**

Company	Lumber		Other forest products		Total forest products	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway.....	975,590	995,245	477,387	352,692	1,452,977	1,287,937
Bullfrog-Goldfield Railroad.....	2,419	2,141			2,419	2,141
Central Pacific Railway.....						
Eagle Salt Works Railroad.....						
Eureka-Nevada Railway*.....	1,379	709	26		1,405	709
Goldfield Consolidated M. & T. Co.....						
Las Vegas and Tonopah Railroad.....	5,515	5,399	296		5,811	5,399
Nevada-California-Oregon Railway.....	7,705	2,875	476	851	8,181	3,726
Nevada Central Railroad.....	226	330	112	144	338	474
Nevada Copper Belt Railroad.....	6,264	3,267	422	683	6,686	3,950
Nevada Northern Railway.....	19,766	13,197			19,766	13,197
Pioche Pacific Railroad.....						
San Pedro, Los Angeles and Salt Lake Railroad.....	566,088	502,409	3,682	8,176	569,770	510,585
Silver Peak Railroad.....	88	183	56	1,223	144	1,406
Southern Pacific Company.....	3,196,879	3,241,860	448,587	468,312	3,645,466	3,710,172
Tonopah and Goldfield Railroad.....	17,040	15,071	1,955	2,291	18,995	17,362
Tonopah and Tidewater Railroad.....	3,020	3,796	326	2,312	3,346	6,108
Virginia and Truckee Railway.....	5,550	4,871	9,507	9,554	15,057	14,425
Western Pacific Railway.....	142,095	118,458	10,989	9,097	153,084	127,555
Totals.....	4,949,624	4,849,811	953,821	855,335	5,903,445	5,705,146

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**TONNAGE STATISTICS**  
**TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR**

Company	Petroleum and other oils		Sugar		Naval stores	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	561,735	465,968	134,927	136,419		
Bullfrog-Goldfield Railroad .....	276	9,996	18	73		
Central Pacific Railway .....						
Eagle Salt Works Railroad .....						
Eureka-Nevada Railway* .....	264	277	9	40		
Goldfield Consolidated M. & T. Co. ....						
Las Vegas and Tonopah Railroad .....	2,828	996	73	36		
Nevada-California-Oregon Railway .....	903	792	501	707		
Nevada Central Railroad .....	119	203	72	73		
Nevada Copper Belt Railroad .....	1,991	563	21	36		
Nevada Northern Railway .....	85,606	90,363	313	322		
Pioche Pacific Railroad .....						
San Pedro, Los Angeles and Salt Lake Railroad .....	22,044	27,837	28,121	31,271	52	43
Silver Peak Railroad .....	213	269	17			
Southern Pacific Company .....	332,694	284,749	302,277	312,446	1,974	898
Tonopah and Goldfield Railroad .....	10,234	11,211	332	575		
Tonopah and Tidewater Railroad .....	327	583	18	73		
Virginia and Truckee Railway .....	7,744	7,188	24	166		
Western Pacific Railway .....	65,115	88,650	32,625	28,846	50	85
Totals .....	1,092,093	989,545	499,568	511,100	1,476	1,026

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**TONNAGE STATISTICS**  
**TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR**

Company	Iron, pig and bloom		Iron and steel rails		Other castings and machinery	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	49,176	39,112	54,423	58,615	431,095	390,034
Bullfrog-Goldfield Railroad			133	226	682	590
Central Pacific Railway						
Eagle Salt Works Railroad						
Eureka-Nevada Railway*			21	19	339	337
Goldfield Consolidated M. & T. Co.			39	108	350	515
Las Vegas and Tonopah Railroad			64	47	272	328
Nevada-California-Oregon Railway					17	91
Nevada Central Railroad					240	972
Nevada Copper Belt Railroad		74	160	54		
Nevada Northern Railway	518	213	617	439	1,515	1,908
Pioche Pacific Railroad						
San Pedro, Los Angeles and Salt Lake Railroad	8,422	15,909	3,477	8,060	54,390	51,703
Silver Peak Railroad			18	12	162	132
Southern Pacific Company	89,137	63,078	140,618	116,670	361,707	303,625
Tonopah and Goldfield Railroad	20	20	249	309	1,138	1,450
Tonopah and Tidewater Railroad			133	100	687	550
Virginia and Truckee Railway		155	57		474	491
Western Pacific Railway	5,819	3,136	17,820	7,109	56,298	56,243
Totals	153,092	121,697	217,829	191,768	909,306	808,969

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## TONNAGE STATISTICS

## TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Company	Bar and sheet metal		Cement, brick and lime		Agricultural implements	
	1913	1914	1913	1914	1913	1914
Achison, Topeka and Santa Fe Railroad	183,707	189,828	1,460,212	1,360,133	74,097	72,623
Bullfrog-Goldfield Railroad	219	125	3,854	3,221		
Central Pacific Railway						
Eagle Salt Works Railroad						
Eureka-Nevada Railway*	58		258	425		7
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	21	36	67	1,305		
Nevada-California-Oregon Railway	94	232	895	589	50	91
Nevada Central Railroad			40	207		15
Nevada Copper Belt Railroad				2,667		15
Nevada Northern Railway	1,045	2,308	5,444	5,928	16	19
Pioche Pacific Railroad						
San Pedro, Los Angeles and Salt Lake Railroad	28,821	28,040	211,674	206,227	1,524	2,780
Silver Peak Railroad	55	44	442	398		
Southern Pacific Company	178,574	137,940	1,508,185	1,221,037	31,474	27,890
Tonopah and Goldfield Railroad	343	175	3,236	2,579		116
Tonopah and Tidewater Railroad	220	125	3,468	3,560		
Virginia and Truckee Railway	82		1,581	1,604	37	20
Western Pacific Railway	23,352	19,378	26,267	33,342	3,526	3,674
Totals	416,591	328,231	3,225,623	2,843,222	110,724	107,250

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**TONNAGE STATISTICS**  
**TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR**

Company	Wagons, carriages, tools, etc.		Wines, liquors and beers		Household goods and furniture	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway.....	62,422	53,046	125,210	117,501	124,446	107,952
Bullfrog-Goldfield Railroad.....		5	342	190	10	15
Central Pacific Railway.....						
Eagle Salt Works Railroad.....						
Eureka-Nevada Railway <sup>a</sup> .....	3		57	131		20
Goldfield Consolidated M. & T. Co.....						
Las Vegas and Tonopah Railroad.....			441	620		
Nevada-California-Oregon Railway.....	284	38	285	246	157	211
Nevada Central Railroad.....			44	31		
Nevada Copper Belt Railroad.....		30	390	406	4	35
Nevada Northern Railway.....	15	34	2,718	2,722	51	67
Pioche Pacific Railroad.....						
San Pedro, Los Angeles and Salt Lake Railroad.....	6,926	7,312	12,826	15,315	9,657	8,039
Silver Peak Railroad.....			100	143	13	7
Southern Pacific Company.....	39,973	42,537	280,780	266,491	53,919	49,218
Tonopah and Goldfield Railroad.....	16	29	2,200	2,451	68	162
Tonopah and Tidewater Railroad.....	10	5	341	205	20	139
Virginia and Truckee Railway.....	40	70	259	120	10	95
Western Pacific Railway.....	8,238	5,401	27,793	22,762	12,920	10,440
Totals.....	117,927	108,507	453,786	429,334	201,275	176,400

<sup>a</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**TONNAGE STATISTICS**  
**TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR**

Company	Other manufactures		Total manufactures		Merchandise	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway.....	739,104	711,136	4,000,554	3,652,287	1,271,055	1,279,789
Bullfrog-Goldfield Railroad.....	2,309	1,664	7,843	16,105	1,945	1,770
Central Pacific Railway.....						
Eagle Salt Works Railroad.....			1,272	1,744	1,132	511
Eureka-Nevada Railroad*	263	488				
Goldfield Consolidated M. & T. Co.....	964	891	4,783	4,507	1,963	2,051
Las Vegas and Tonopah Railroad.....	405	602	3,910	3,883	8,507	8,452
Nevada-California-Oregon Railway.....			292	620	793	758
Nevada Central Railroad.....	445	976	3,254	5,828	4,958	3,679
Nevada Copper Belt Railroad.....	2,994	4,979	100,852	109,302	10,538	9,498
Nevada Northern Railway.....						
Pioche Pacific Railroad.....	59,013	63,305	446,947	465,841	135,932	135,569
San Pedro, Los Angeles and Salt Lake Railroad.....	113	110	1,073	1,132	96	111
Silver Peak Railroad.....	631,239	608,643	3,951,951	3,535,222	1,546,368	1,504,254
Southern Pacific Company.....	3,401	3,409	21,237	22,486	8,898	7,671
Tonopah and Goldfield Railroad.....	2,437	3,030	7,661	8,370	2,771	3,162
Tonopah and Tidewater Railroad.....	1,873	2,078	12,401	11,987	10,096	10,560
Virginia and Truckee Railway.....	72,458	62,539	352,281	341,605	78,221	81,354
Western Pacific Railway.....						
Totals.....	1,517,021	1,463,850	8,916,311	8,180,899	3,083,273	3,049,189

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**TONNAGE STATISTICS**  
**TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR**

Company	Miscellaneous		Total tonnage—Entire line	
	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	180,633	151,342	21,131,338	21,540,082
Bullfrog-Goldfield Railroad	123	600	23,357	21,618
Central Pacific Railway				
Eagle Salt Works Railroad			598	1,032
Eureka-Nevada Railway*	96	407	7,925	8,410
Goldfield Consolidated M. & T. Co.			349,391	356,725
Las Vegas and Tonopah Railroad	1,220	935	41,681	37,647
Nevada-California-Oregon Railway		42	47,054	46,703
Nevada Central Railroad	291	201	5,983	5,758
Nevada Copper Belt Railroad	1,508	232	326,859	200,705
Nevada Northern Railway	34,016	90,006	3,717,011	4,242,675
Pioche Pacific Railroad		2,596		9,558
San Pedro, Los Angeles and Salt Lake Railroad	36,242	41,228	3,322,382	3,401,462
Silver Peak Railroad	410	267	2,307	3,334
Southern Pacific Company	483,731	552,249	20,515,403	20,338,210
Tonopah and Goldfield Railroad	2,362	2,999	313,138	305,430
Tonopah and Tidewater Railroad	6,692	6,899	68,687	77,548
Virginia and Truckee Railway	2,143	424	124,786	119,790
Western Pacific Railway	17,402	16,547	1,215,275	1,199,940
Totals	766,869	866,974	51,213,175	51,916,632

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

TAXES ON REAL AND PERSONAL PROPERTY OF RAILROADS OPERATING IN NEVADA, CALIFORNIA,  
UTAH, AND OREGON

COVERING PROPERTY USED IN OPERATION ONLY

Company	Nevada		California		Utah		Oregon	
	1913	1914	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$708.94	\$1,059.03	\$48,875.54	\$54,188.40	\$3.83	\$3.94	\$5.34	\$2.73
Bullfrog-Goldfield Railroad	7,369.10	8,307.92					31,716.03	
Central Pacific Railroad <sup>a</sup>	476,315.51		51,948.41		131,665.30			
Eagle Salt Works Railroad	120.00	123.60						
Eureka-Nevada Railway <sup>b</sup>	1,103.85	2,210.54						
Goldfield Consolidated M. & T. Co.	4,985.25	10,195.56						
Las Vegas and Tonopah Railroad	15,434.70	19,692.25		.16			767.09	1,345.37
Nevada-California-Oregon Railway	4,305.00	4,211.57	243.76					
Nevada Central Railroad	3,698.35	4,600.20						
Nevada Copper Belt Railroad	5,437.09	6,994.56						
Nevada Northern Railway	69,886.86	73,888.13						
Pioche Pacific Railroad		320.40				50.00		
San Pedro, Los Angeles and Salt Lake Railroad	92,600.86	139,674.27	30,991.05	13,707.61	163,544.00	191,147.25		
Silver Peak Railroad	776.41	534.83						638,787.40
Southern Pacific Company		529,269.63	32,329.63	301,797.67	50.00	179,656.32		
Tonopah and Goldfield Railroad	27,120.98	28,142.31	.52	2.11				
Tonopah and Tidewater Railroad	3,588.79	4,098.07	294.49	281.49				
Virginia and Truckee Railway	20,249.78	20,245.22						
Western Pacific Railway	115,804.57	156,291.59	35,837.53	35,572.84	37,284.64	54,032.03		
Totals	\$849,506.04	\$1,009,854.68	\$200,520.93	\$405,550.28	\$332,497.77	\$424,789.54	\$32,488.46	\$640,135.50

<sup>a</sup>Taxes for Central Pacific Railway for the year 1914 paid by Southern Pacific Company.

<sup>b</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**TOTAL TAXES PAID IN VARIOUS STATES**

Company	Nevada		California		Utah	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$708.94	\$1,059.03	\$767,589.36	\$1,000,942.90	\$3.83	\$3.94
Bullfrog-Goldfield Railroad	7,369.10	8,307.92				
Central Pacific Railway <sup>a</sup>	568,652.96		1,018,389.28		137,059.68	
Eagle Salt Works Railroad	120.00	123.60				
Eureka-Nevada Railway <sup>b</sup>	1,103.85	2,210.54				
Goldfield Consolidated M. & T. Co.	4,985.25	10,195.56				
Las Vegas and Tonopah Railroad	15,434.70	19,692.25	235.00	225.16	50.00	50.00
Nevada-California-Oregon Railway	4,425.00	4,331.57	12,723.50	14,735.75		
Nevada Central Railroad	3,698.35	4,600.20				
Nevada Copper Belt Railroad	5,437.09	6,994.56				
Nevada Northern Railway	69,886.86	73,888.13				
Pioche Pacific Railroad		320.40				50.00
San Pedro, Los Angeles and Salt Lake Railroad	92,600.86	139,674.27	175,401.81	194,950.37	163,594.00	191,197.20
Silver Peak Railroad	776.41	734.83				
Southern Pacific Company		529,269.63	32,329.63	3,258,131.79	50.00	179,706.3
Tonopah and Goldfield Railroad	27,120.98	28,142.31				
Tonopah and Tidewater Railroad	3,588.79	4,096.07	10,723.49	13,211.19		
Virginia and Truckee Railway	20,249.78	20,245.22				
Western Pacific Railway	115,804.57	156,291.59	124,624.88	167,960.30	37,666.68	55,007.51
Totals	\$941,963.49	\$1,010,179.68	\$2,142,016.97	\$4,650,159.57	\$338,424.19	\$426,015.02

<sup>a</sup>Taxes for Central Pacific Railway for the year 1914 paid by Southern Pacific Company.

<sup>b</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## TOTAL TAXES PAID IN VARIOUS STATES

Company	Oregon		Various		Total taxes paid	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$5.34	\$2.78	\$3,299,124.43	\$3,771,432.27	\$4,067,431.90	\$4,773,440.87
Bullfrog-Goldfield Railroad					7,369.10	8,307.92
Central Pacific Railway <sup>a</sup>	31,716.03		56,504.83		1,812,322.78	
Eagle Salt Works Railroad					120.00	123.60
Eureka-Nevada Railway					1,103.85	2,210.54
Goldfield Consolidated M. & T. Co.			23,659.57	12,526.64	28,644.82	22,722.20
Las Vegas and Tonopah Railroad					15,719.70	19,967.41
Nevada-California-Oregon Railway	867.09	1,445.37	825.73	475.00	18,841.32	20,967.69
Nevada Central Railroad					33.25	4,633.45
Nevada Copper Belt Railroad					333.15	7,327.71
Nevada Northern Railway			7,462.68	7,354.16	5,437.09	81,242.29
Pioche Pacific Railroad					77,349.54	370.40
San Pedro, Los Angeles and Salt Lake Railroad			6,000.00	6,662.29	437,596.17	532,484.18
Silver Peak Railroad					776.41	734.83
Southern Pacific Company		639,087.40	154,143.49	1,034,422.19	186,523.12	5,640,617.33
Tonopah and Goldfield Railroad			625.00	2,799.58	27,746.50	30,944.00
Tonopah and Tidewater Railroad			1,170.14	1,369.93	15,482.42	18,679.19
Virginia and Truckee Railway			760.41	752.75	21,010.19	20,997.97
Western Pacific Railway					278,096.13	379,259.40
Totals	\$32,588.46	\$640,535.50	\$3,550,276.28	\$4,838,161.21	\$7,005,269.39	\$11,565,050.98

<sup>a</sup>Taxes for Central Pacific Railway for the year 1914 paid by Southern Pacific Company.

<sup>b</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

RECEIVED  
 DEPARTMENT OF REVENUE  
 TAXES PAID IN VARIOUS STATES  
 1913

TAXES PAID IN VARIOUS STATES

Railroad and State	1913	1914	Railroad and State	1913	1914
<b>ATCHISON, TOPEKA AND SANTA FE RAILWAY—</b>			<b>NEVADA COPPER BELT RAILROAD—</b>		
Illinois .....	\$190,590.50	\$247,885.08	United States Government .....		\$333.15
Iowa .....	22,062.96	25,888.16	<b>NEVADA NORTHERN RAILWAY—</b>		
Missouri .....	119,966.58	124,843.61	United States Government .....	\$7,237.68	7,229.16
Kansas .....	1,201,316.94	1,259,057.21	Maine .....	125.00	125.00
Oklahoma .....	491,913.56	532,331.72	<b>SAN PEDRO, LOS ANGELES AND SALT LAKE RAILROAD—</b>		
Nebraska .....	294.20	310.52	United States Government .....	6,000.00	6,662.29
Colorado .....	193,139.58	213,756.85	<b>SOUTHERN PACIFIC COMPANY—</b>		
New Mexico .....	473,633.06	705,738.03	Louisiana .....		185.00
Arizona .....	376,073.91	451,668.77	Arizona .....		350,039.37
New York .....	183.69	195.89	Kentucky .....	84,350.00	190,163.81
Georgia .....	2.42	3.60	Illinois .....		20.64
Ohio .....	2.19	3.23	New Mexico .....		112,467.00
Michigan .....	15.62	11.33	New York .....	1,840.36	
Canada .....	61.67	45.86	United States Government .....	67,953.13	381,546.37
United States Government .....	229,847.55	209,692.41	<b>TONOPAH AND GOLDFIELD RAILROAD—</b>		
<b>CENTRAL PACIFIC RAILWAY<sup>a</sup>—</b>			Pennsylvania .....	625.00	
Idaho .....	5.74		United States Government .....		2,799.58
United States Government .....	56,499.09		<b>TONOPAH AND TIDEWATER RAILROAD—</b>		
<b>GOLDFIELD CONSOLIDATED M. &amp; T. CO.—</b>			New Jersey .....	1,000.00	1,000.00
United States Government .....	23,659.57	12,526.64	United States Government .....	170.14	369.93
<b>NEVADA-CALIFORNIA-OREGON RAILWAY—</b>			<b>VIRGINIA AND TRUCKEE RAILWAY—</b>		
United States Government .....	825.73	475.00	United States Government .....	520.41	512.75
<b>NEVADA CENTRAL RAILROAD—</b>			City of Reno .....	240.00	240.00
United States Government .....		33.25			

<sup>a</sup>Taxes for Central Pacific Railway for the year 1914 paid by Southern Pacific Company.

REPORT OF THE RAILROAD COMMISSION OF NEVADA

## CONSUMPTION OF FUEL BY LOCOMOTIVES

Company	Coal—Tons		Fuel oil—Gallons		Total fuel consumed—Tons	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway <sup>a</sup> .....	2,396,464	2,342,854	202,916,168	161,542,280	3,705,175	3,388,240
Bullfrog-Goldfield Railroad .....			324,880	352,927	2,599	2,823
Central Pacific Railway .....						
Eagle Salt Works Railroad .....	32	31			32	31
Eureka-Nevada Railway <sup>b</sup> .....	501	467	<sup>c</sup> 46	<sup>c</sup> 21	503	467
Goldfield Consolidated M. & T. Co. ....			157,488	126,095	611	499
Las Vegas and Tonopah Railroad .....			999,560	907,995	5,950	5,405
Nevada-California-Oregon Railway .....			1,626,262	1,456,099	9,681	8,667
Nevada Central Railroad .....	717	584			717	584
Nevada Copper Belt Railroad .....			560,269	436,861	2,171	1,410
Nevada Northern Railway .....	36,839	45,398	403,888	62,606	38,358	45,771
Pioche Pacific Railroad .....		156				156
San Pedro, Los Angeles and Salt Lake Railroad .....	95,114	110,603	50,898,698	54,292,947	398,062	433,775
Silver Peak Railroad .....	22		10,272	9,900	143	117
Southern Pacific Company <sup>e</sup> .....	70,994	1,420	463,055,017	455,100,736	2,827,356	2,708,932
Tonopah and Goldfield Railroad .....			1,506,039	1,486,160	10,245	10,110
Tonopah and Tidewater Railroad .....			819,240	937,976	6,553	7,504
Virginia and Truckee Railway .....			758,966	8702,611	5,669	5,260
Western Pacific Railway .....	77,588	45,342	32,309,340	35,576,814	269,905	257,109
Totals .....	2,678,271	2,546,855	766,346,133	677,381,604	7,282,189	6,876,850

<sup>a</sup>Wood, cords: 1913, 5,199; 1914, 4,681.

<sup>b</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

<sup>c</sup>Gasoline.

<sup>d</sup>Includes 14,342 gallons of gasoline.

<sup>e</sup>Wood, cords: 1913, 166; 1914, 169.

<sup>f</sup>Includes 8,693 gallons of gasoline.

<sup>g</sup>Includes 8,447 gallons of gasoline.

**OFFICERS OF RAILROAD COMPANIES OPERATING IN NEVADA****Atchison, Topeka and Santa Fe Railway Company**

Directors—E. P. Ripley, Chicago, Ill.; H. S. Pritchett, Charles Steele, H. R. Duval, T. P. Fowler, W. D. Hines, E. J. Berwind, J. G. McCullough, A. D. Juilliard, all of New York, N. Y.; Howell Jones and C. S. Gleed of Topeka, Kansas; H. C. Frick, Pittsburg, Pa.; A. C. Jobes, Merriam, Kans.; B. P. Cheney, Boston, Mass.; T. D. Cuyler, Philadelphia, Pa.

Principal Officers—President, E. P. Ripley, Chicago, Ill.; Vice-President, W. B. Storey, Chicago, Ill.; Vice-President, Edward Chambers, Chicago, Ill.; Vice-President, W. E. Hodges, Chicago, Ill.; Secretary and Treasurer, E. L. Copeland, Topeka, Kans.; Assistant Secretary and Treasurer, G. Holterhoff, Jr., Los Angeles, Cal.; General Counsel, Walker D. Hines, New York, N. Y.; General Solicitor, Gardiner Lathrop, Chicago, Ill.; Comptroller, D. L. Gallup, New York, N. Y.; Deputy Comptroller, A. E. Waterhouse, New York, N. Y.; General Auditor, W. E. Bailey, Chicago, Ill.; Assistant General Auditor, J. E. Baxter, Chicago, Ill.; Assistant General Auditor, A. L. Conrad, Chicago, Ill.; General Manager Eastern Lines, C. W. Kouns, Topeka, Kans.; General Manager Western Lines, F. C. Fox, Amarillo, Tex.; General Manager Coast Lines, A. G. Wells, Los Angeles, Cal.; General Manager S. F. P. & P. Lines, W. A. Drake, Prescott, Ariz.; Chief Engineer System, C. F. W. Felt, Chicago, Ill.; General Superintendent, R. J. Parker, Topeka, Kans.; General Superintendent, E. Raymond, Newton, Kans.; Acting General Superintendent, C. H. Bristol, La Junta, Colo.; General Superintendent, G. C. Starkweather, Amarillo, Tex.; General Superintendent, I. L. Hibbard, Los Angeles, Cal.; Freight Traffic Manager, F. B. Houghton, Chicago, Ill.; Passenger Traffic Manager, W. J. Black, Chicago, Ill.; General Freight Agent, J. R. Koontz, Topeka, Kans.; General Freight Agent, H. P. Anewalt, Los Angeles, Cal.; General Passenger Agent, J. M. Connell, Topeka, Kans.; Land Commissioner, Howell Jones, Topeka, Kans.

**Bullfrog-Goldfield Railroad Company**

Directors—C. B. Zabriskie, New York, N. Y.; W. Hinckle Smith, Philadelphia, Pa.; Henry W. Biddle, Philadelphia, Pa.; Rudolph Ellis, Philadelphia, Pa.; Clinton A. Higbee, Philadelphia, Pa.; DeWitt Van Buskirk, Bayonne, N. J.

Principal Officers—President, C. B. Zabriskie, New York, N. Y.; Vice-President, W. Hinckle Smith, Philadelphia, Pa.; Treasurer, Clyde A. Heller, Philadelphia, Pa.; Auditor, B. W. Fernald, Oakland, Cal.; General Superintendent, John Ryan, Stagg, Cal.; Traffic Manager, W. R. Alberger, Oakland, Cal.; General Freight Agent, F. M. Jenifer, Oakland, Cal.

**Central Pacific Railway Company**

Directors—Wm. Sproule, San Francisco, Cal.; T. O. Edwards, San Francisco, Cal.; Wm. F. Herrin, San Francisco, Cal.; Wm. Hood, San Francisco, Cal.; G. L. King, San Francisco, Cal.; T. F. Rowlands, Ogden, Utah; E. O. McCormick, San Francisco, Cal.; C. H. Redington, San Francisco, Cal.; W. R. Scott, San Francisco, Cal.

Principal Officers—President, Wm. F. Herrin, San Francisco, Cal.; Vice-President, W. R. Scott, San Francisco, Cal.; Vice-President, E. O. McCormick, San Francisco, Cal.; Second Vice-President, A. D. McDonald, New York, N. Y.; Third Vice-President, C. H. Redington, San Francisco, Cal.; Secretary, G. L.

King, San Francisco, Cal.; Treasurer, A. K. Van Deventer, New York, N. Y.; Chief Counsel, Wm. F. Herrin, San Francisco, Cal.; Comptroller, A. D. McDonald, New York, N. Y.; Auditor, T. O. Edwards, San Francisco, Cal.; Chief Engineer, Wm. Hood, San Francisco, Cal.; Land Commissioner, B. A. McAllister, San Francisco, Cal.

#### **Eagle Salt Works Railroad Company**

Directors—C. R. Lewers, San Francisco, Cal.; J. M. Fulton, Reno, Nevada; G. L. King, San Francisco, Cal.; E. Hickman, San Francisco, Cal.; E. H. Miller, San Francisco, Cal.

Principal Officers—President, E. H. Miller, San Francisco, Cal.; Vice-President, E. Hickman, San Francisco, Cal.; Secretary, G. L. King, San Francisco, Cal.; Treasurer, H. A. Jones, San Francisco, Cal.; Auditor, T. O. Edwards, San Francisco, Cal.

#### **Goldfield Consolidated Milling and Transportation Company**

Directors—Geo. Wingfield, Reno, Nevada; J. D. Hubbard, Chicago, Ill.; J. H. Carstairs, Philadelphia, Pa.; A. H. Howe, Goldfield, Nevada; Albert Burch, Goldfield, Nevada; Henry M. Hoyt, Reno, Nevada.

Principal Officers—President, Geo. Wingfield, Reno, Nevada; Second Vice-President, W. E. Zoebel, Goldfield, Nevada; Secretary and Treasurer, A. H. Howe, Goldfield, Nevada; General Counsel, Henry M. Hoyt, Reno, Nevada; General Manager, Albert Burch, Goldfield, Nevada; General Freight Agent, R. J. Davey, Goldfield, Nevada.

#### **Las Vegas and Tonopah Railroad Company**

Directors—W. A. Clark, Butte, Mont.; J. Ross Clark, Los Angeles, Cal.; W. A. Clark, Jr., Los Angeles, Cal.; C. O. Whittemore, Los Angeles, Cal.; H. C. Lee, Los Angeles, Cal.; W. H. Comstock, Los Angeles, Cal.; David Keith, Salt Lake City, Utah.

Principal Officers—President, J. Ross Clark, Los Angeles, Cal.; Vice-President, C. O. Whittemore, Los Angeles, Cal.; Secretary and Treasurer, W. H. Comstock, Los Angeles, Cal.; General Counsel, C. O. Whittemore, Los Angeles, Cal.; Auditor, J. Q. Goss, Jr., Los Angeles, Cal.; Chief Engineer, Arthur Maguire, Los Angeles, Cal.; Superintendent, C. E. M. Beall, Las Vegas, Nevada; Traffic Manager, C. E. Redman, Goldfield, Nevada.

#### **Nevada-California-Oregon Railway**

Directors—A. D. Moran, New York, N. Y.; Chas. Moran, New York, N. Y.; C. Hamilton, Waco, Tex.; R. P. Dunbar, Reno, Nevada; H. V. McNamara, Reno, Nevada.

Principal Officers—President, Chas. Moran, New York, N. Y.; Vice-President, C. Hamilton, Waco, Tex.; Secretary and Auditor, R. P. Dunbar, Reno, Nevada; Treasurer, A. D. Moran, New York, N. Y.; General Counsel, Jas. Glynn and A. A. Heer, Reno, Nevada; General Manager, R. M. Cox, Reno, Nevada; Traffic Manager, H. V. McNamara, Reno, Nevada.

#### **Nevada Central Railroad Company**

Directors—J. G. Phelps Stokes, New York, N. Y.; I. N. Phelps Stokes, New York, N. Y.; Timothy Davenport, New York, N. Y.; J. W. McCulloch, New York, N. Y.; Daniel J. Shea, Austin, Nevada; Henry W. Dyer, Austin, Nevada; John M. Hiskey, Austin, Nevada.

Principal Officers—President, J. G. Phelps Stokes, New York, N. Y.; Vice-President, Timothy Davenport, New York, N. Y.; Secretary and Treasurer,

J. M. Hiskey, Austin, Nevada; Auditor, J. M. Hiskey, Austin, Nevada; General Manager and Assistant Treasurer, Jas. W. McCulloch, New York, N. Y.; General Superintendent, J. M. Hiskey, Austin, Nevada.

#### **Nevada Copper Belt Railroad Company**

Directors—W. C. Orem, Salt Lake City, Utah; James G. Berryhill, Des Moines, Iowa; A. J. Orem, Boston, Mass.; James G. Berryhill, Jr., Des Moines Iowa; T. W. Boyer, Salt Lake City, Utah; J. J. Corum, Los Angeles, Cal.; W. H. Wattis, Ogden, Utah; F. M. Orem, Salt Lake City, Utah.

Principal Officers—President, W. C. Orem, Salt Lake City, Utah; First Vice-President, James G. Berryhill, Des Moines, Iowa; Second Vice-President, A. J. Orem, Boston, Mass.; Secretary and Treasurer, F. M. Orem, Salt Lake City, Utah; General Counsel, Henry I. Moore, Salt Lake City, Utah; Auditor, C. A. Chapman, Salt Lake City, Utah; General Manager, W. C. Orem, Salt Lake City, Utah; General Superintendent, Archie J. Orem, Ludwig, Nevada; Traffic Manager, F. J. Sullivan, Mason, Nevada.

#### **Nevada Northern Railway Company**

Directors—S. W. Eccles, Murray Guggenheim, W. E. Bennett, F. W. Hills, E. L. Newhouse, Simon Guggenheim, all of New York, N. Y.; W. H. Smith, Philadelphia, Pa.; Charles Hayden, Boston, Mass.; D. C. Jackling, Salt Lake City, Utah; C. M. MacNeill, Colorado Springs, Colo.

Principal Officers—President, S. W. Eccles, New York, N. Y.; First Vice-President, D. C. Jackling, Salt Lake City, Utah; Second Vice-President, W. E. Bennett, New York, N. Y.; Secretary, W. E. Bennett, New York, N. Y.; Treasurer, C. K. Lipman, New York, N. Y.; General Solicitor, C. H. Lindley, San Francisco, Cal.; Comptroller, F. W. Hills, New York, N. Y.; Auditor, Frank Roper, East Ely, Nevada; Vice-President and General Manager, L. G. Cannon, East Ely, Nevada; Chief Engineer, C. W. Backe, East Ely, Nevada.

#### **Nevada Short Line Railway Company**

Directors—A. A. Codd, R. F. Meeks, F. M. Manson, R. M. Price, all of Reno, Nevada; Roger D. Matthews, Oreana, Nevada.

Principal Officers—President, A. A. Codd, Reno, Nevada; First Vice-President and Treasurer, Roger D. Matthews, Oreana, Nevada; Secretary and Auditor, R. F. Meeks; General Counsel, R. M. Price; General Manager, A. A. Codd; Chief Engineer, Wm. A. Simpkins, all of Reno, Nevada; General Superintendent, R. E. Dillree; Traffic Manager, Elbert L. Turnbaugh, both of Oreana, Nevada.

#### **Nevada Transportation Company**

(Operating Eureka-Nevada Railway)

Directors—F. C. Sykes, San Francisco, Cal.; J. E. Green, Palo Alto, Cal.; G. A. Nichols, San Francisco, Cal.; E. G. Fischer, San Francisco, Cal.; B. Brooks, San Francisco, Cal.

Principal Officers—President, F. C. Sykes, San Francisco, Cal.; Vice-President, G. C. Chadwick, San Francisco, Cal.; Secretary, L. H. Clar, San Francisco, Cal.; Treasurer, Geo. Whittell, San Francisco, Cal.; Assistant Secretary, B. Brooks, San Francisco, Cal.; Auditor, W. E. Runner, Palisade, Nevada; General Manager, J. E. Sexton, Palisade, Nevada.

#### **Pioche Pacific Railroad Company**

Directors—E. B. Critchlow, G. A. Marr, G. A. Critchlow, W. W. Armstrong, W. J. Barrette, all of Salt Lake City, Utah.

**Principal Officers**—President, G. A. Marr; First Vice-President and Secretary, E. B. Critchlow; Treasurer, W. W. Armstrong, all of Salt Lake City, Utah; General Manager and Superintendent, H. R. Van Wagenen, Pioche, Nevada.

#### **San Pedro, Los Angeles and Salt Lake Railroad Company**

**Directors**—W. A. Clark, Butte, Montana; R. S. Lovett, New York, N. Y.; E. E. Calvin, Thos. Kearns, and W. H. Baneroft, of Salt Lake City, Utah; R. C. Kerens, St. Louis, Mo.; J. Ross Clark, J. F. Sartori, Oscar Lawler, W. G. Kerchoff, T. F. Miller, and W. H. Comstock, of Los Angeles, Cal.

**Principal Officers**—President, W. A. Clark, New York, N. Y.; First Vice-President, W. H. Bancroft, Salt Lake City, Utah; Second Vice-President, J. Ross Clark, Los Angeles, Cal.; Secretary, W. H. Comstock, Los Angeles, Cal.; Treasurer, W. H. Leete, Los Angeles, Cal.; General Counsel, A. S. Halstead, Los Angeles, Cal.; Auditor, C. C. Barry, Los Angeles, Cal.; General Manager, H. C. Nutt, Los Angeles, Cal.; Chief Engineer, Arthur Maguire, Los Angeles, Cal.; Traffic Manager, F. A. Wann, Los Angeles, Cal.; General Freight Agent, T. M. Sloan, Los Angeles, Cal.; General Passenger Agent, T. C. Peck, Los Angeles, Cal.

#### **Silver Peak Railroad Company**

**Directors**—Geo. T. Oliver, Pittsburg, Pa.; Wm. Flinn, Pittsburg, Pa.; Wm. A. Bradley, Blair, Nevada; B. A. Rives, Blair, Nevada; S. H. Fine, Blair, Nevada.

**Principal Officers**—President, Geo. T. Oliver, Pittsburg, Pa.; First Vice-President, Wm. A. Bradley, Blair, Nevada; Secretary and Treasurer, B. A. Rives, Blair, Nevada; Auditor, W. C. Leach, Blair, Nevada; General Manager, Wm. A. Bradley, Blair, Nevada; General Freight and Passenger Agent, B. A. Rives, Blair, Nevada.

#### **Southern Pacific Company**

**Directors**—C. N. Bliss, New York, N. Y.; W. P. Bliss, New York, N. Y.; Henry W. de Forest, New York, N. Y.; Robert Golet, Newport, R. I.; J. H. Harding, New York, N. Y.; Chas. W. Harkness, New York, N. Y.; H. E. Huntington, New York, N. Y.; J. N. Jarvis, New York, N. Y.; J. Kruttschnitt, New York, N. Y.; L. F. Loree, New York, N. Y.; Ogden Mills, Staatsburg, N. Y.; Lewis J. Spence, New York, N. Y.; Wm. Sproule, San Francisco, Cal.; E. P. Swenson, New York, N. Y.; J. N. Wallace, New York, N. Y.

**Principal Officers**—Chairman of the Executive Committee, J. Kruttschnitt, New York, N. Y.; President, Wm. Sproule, San Francisco, Cal.; Vice-President, Wm. F. Herrin, San Francisco, Cal.; Vice-President, A. D. McDonald, New York, N. Y.; Vice-President, W. A. Worthington, New York, N. Y.; Vice-President, W. R. Scott, San Francisco, Cal.; Vice-President, E. O. McCormick, San Francisco, Cal.; Secretary, Hugh Neill, New York, N. Y.; Treasurer, A. K. Van Deventer, New York, N. Y.; Chief Counsel, Wm. F. Herrin, San Francisco, Cal.; General Counsel, J. P. Blair, New York, N. Y.; Controller, A. D. McDonald, New York, N. Y.; Assistant Controller, H. B. Johnson, New York, N. Y.; Assistant Controller, C. W. Mulks, New York, N. Y.; Auditor, T. O. Edwards, San Francisco, Cal.; Assistant Director of Maintenance and Operation, W. A. Worthington, New York, N. Y.; Chief Engineer, Wm. Hood, San Francisco, Cal.; General Manager, W. R. Scott, San Francisco, Cal.; Freight Traffic Manager, G. W. Luce, San Francisco, Cal.; Director of Traffic, Lewis J. Spence, New York, N. Y.; General Freight Agent, C. J. Jones, San Francisco, Cal.; General Passenger Agent, Jas. Horsburgh, Jr., San Francisco, Cal.; Land Commissioner, B. A. McAllaster, San Francisco, Cal.

**Tonopah and Goldfield Railroad Company**

**Directors**—Jas. S. Austin, Philadelphia, Pa.; Samuel Bell, Jr., Philadelphia, Pa.; M. B. Cutter, Philadelphia, Pa.; C. A. Daniel, Philadelphia, Pa.; C. A. Higbee, Philadelphia, Pa.; Clyde A. Heller, Philadelphia, Pa.; Chas. E. Knox, Philadelphia, Pa.; Chas. R. Miller, Philadelphia, Pa.; Henry D. Moore, Philadelphia, Pa.; Richard G. Park, Westchester, Pa.; Wm. M. Potts, Wyebrooke, Pa.; J. Harvey Whiteman, Wilmington, Del.; Geo. Wingfield, Reno, Nevada.

**Principal Officers**—President, M. B. Cutter, Philadelphia, Pa.; First Vice-President, Jas. S. Austin, Philadelphia, Pa.; Second Vice-President, C. A. Higbee, Philadelphia, Pa.; Secretary, Wm. F. Henshaw, Philadelphia, Pa.; Treasurer, C. A. Higbee, Philadelphia, Pa.; General Solicitor, J. Harvey Whiteman, Wilmington, Del.; General Counsel, Hugh H. Brown, Tonopah, Nevada; Assistant Treasurer, T. A. Frazier, Tonopah, Nevada; Auditor, R. S. Titlow, Goldfield, Nevada; Chief Engineer, R. W. Cattermole, Goldfield, Nevada; Traffic Manager and Superintendent, W. D. Forster, Goldfield, Nevada.

**Tonopah and Tidewater Railroad Company**

**Directors**—F. M. Smith, Oakland, Cal.; C. B. Zabriskie, New York, N. Y.; DeWitt Van Buskirk, Bayonne, N. J.; J. A. Middleton, New York, N. Y.; J. W. Hardenbergh, Jersey City, N. J.; Geo. Carragan, Bayonne, N. J.; Chas. S. Noe, Bayonne, N. J.

**Principal Officers**—President, F. M. Smith, Oakland, Cal.; Vice-President, DeWitt Van Buskirk, New York, N. Y.; Secretary and Treasurer, C. B. Zabriskie, New York, N. Y.; General Solicitor, DeWitt Van Buskirk, New York, N. Y.; Attorney, Walter D. Cole, Oakland, Cal.; Auditor, B. W. Fernald, Oakland, Cal.; General Manager, John Ryan, Stagg, Cal.; Superintendent, W. W. Cahill, Stagg, Cal.; Traffic Manager, W. R. Alberger, Oakland, Cal.; General Freight and Passenger Agent, F. M. Jenifer, Oakland, Cal.

**Virginia and Truckee Railway**

**Directors**—Ogden Mills, New York, N. Y.; A. M. Ardery, Carson City, Nevada; E. B. Yerington, Carson City, Nevada; Geo. T. Mills, Carson City, Nevada; W. E. Sharon, Virginia City, Nevada; J. W. Eckley, Virginia City, Nevada; W. E. F. Deal, Virginia City, Nevada; Jas. Newlands, Jr., San Francisco, Cal.; H. L. Griffiths, Carson City, Nevada.

**Principal Officers**—President, Ogden Mills, New York, N. Y.; First Vice-President, A. M. Ardery, Carson City, Nevada; Secretary, E. B. Yerington, Carson City, Nevada; Treasurer, Agency Bank of California, Virginia City, Nevada; Auditor, E. B. Yerington, Carson City, Nevada; General Manager, A. M. Ardery, Carson City, Nevada; Chief Engineer, W. H. Kirk, Carson City, Nevada; General Freight and Passenger Agent, E. B. Yerington, Carson City, Nevada.

**Western Pacific Railway Company**

**Directors**—E. T. Jeffery, New York, N. Y.; B. F. Bush, St. Louis, Mo.; Geo. J. Gould, Kingdon Gould, Edgar L. Marston, F. W. M. Cutcheon, all of New York, N. Y.; E. L. Brown, C. M. Levey, Warren Olney, Warren Olney, Jr., C. W. Slack, Charles Elsey, J. F. Evans, all of San Francisco, Cal.

**Principal Officers**—Chairman of the Board, E. T. Jeffery, New York, N. Y.; President, B. F. Bush, St. Louis, Mo.; First Vice-President, E. L. Brown, San Francisco, Cal.; Vice-President, C. M. Levey, San Francisco, Cal.; Vice-President—Traffic, J. M. Johnson, St. Louis, Mo.; Secretary, W. G. Brurn, San

Francisco, Cal.; Treasurer, Charles Elsey, San Francisco, Cal.; General Attorney, A. B. Baldwin, San Francisco, Cal.; General Counsel, Warren Olney, Jr., San Francisco, Cal.; Counsel to the Board, F. W. M. Cuthoon, New York, N. Y.; General Auditor, J. F. Evans, San Francisco, Cal.; General Manager, C. M. Levey, San Francisco, Cal.; Chief Engineer, T. J. Wyche, San Francisco, Cal.; General Traffic Manager, A. S. Hughes, Denver, Colo.; Freight Traffic Manager, J. T. Hendricks, San Francisco, Cal.; General Freight Agent, Archibald Gray, San Francisco, Cal.; Passenger Traffic Manager, F. A. Wadleigh, Denver, Colo.; Assistant Passenger Traffic Manager, E. L. Lomax, San Francisco, Cal.

Philadelphia, Pa.; Secretary, Wm. H. Hester, Philadelphia, Pa.; Treasurer, C. A. Light, Philadelphia, Pa.; General Counsel, J. Harvey Whitman, Wilmington, Del.; General Counsel, H. H. Brown, Toronto, Ontario, Canada; Assistant Treasurer, T. A. Fox, Toronto, Ontario, Canada; Auditor, R. S. Tuller, Goldfield, Nevada; Chief Engineer, H. W. Edwards, Goldfield, Nevada; Traffic Manager, and Superintendent, W. H. Foster, Goldfield, Nevada.

Tenopah and Tidewater Railroad Company

President, E. M. Smith, Oakland, Cal.; Vice-President, H. K. Smith, New York, N. Y.; Secretary, H. K. Smith, New York, N. Y.; Treasurer, J. J. Smith, New York, N. Y.; General Manager, J. J. Smith, New York, N. Y.; Chief Engineer, J. J. Smith, New York, N. Y.; General Traffic Manager, J. J. Smith, New York, N. Y.; Assistant Passenger Traffic Manager, J. J. Smith, New York, N. Y.

Virginia and Tidewater Railway

President, J. M. Smith, New York, N. Y.; Vice-President, J. M. Smith, New York, N. Y.; Secretary, J. M. Smith, New York, N. Y.; Treasurer, J. M. Smith, New York, N. Y.; General Manager, J. M. Smith, New York, N. Y.; Chief Engineer, J. M. Smith, New York, N. Y.; General Traffic Manager, J. M. Smith, New York, N. Y.; Assistant Passenger Traffic Manager, J. M. Smith, New York, N. Y.

Western Pacific Railway Company

President, J. M. Smith, New York, N. Y.; Vice-President, J. M. Smith, New York, N. Y.; Secretary, J. M. Smith, New York, N. Y.; Treasurer, J. M. Smith, New York, N. Y.; General Manager, J. M. Smith, New York, N. Y.; Chief Engineer, J. M. Smith, New York, N. Y.; General Traffic Manager, J. M. Smith, New York, N. Y.; Assistant Passenger Traffic Manager, J. M. Smith, New York, N. Y.

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**TABULATED FIGURES DRAWN FROM MONTHLY REPORTS OF  
RAILROADS OPERATING IN NEVADA, SHOWING NEVADA  
INTRASTATE EARNINGS (GROSS), BY MONTHS, FOR THE  
YEARS ENDING JUNE 30, 1913 AND 1914.**

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**MONTHLY INTRASTATE FREIGHT REVENUES OF VARIOUS RAILROADS IN NEVADA**

Company	July		August		September	
	1912	1913	1912	1913	1912	1913
	Atchison, Topeka and Santa Fe Railway	\$175.44	\$272.17	\$318.41	\$285.97	\$769.51
Bullfrog-Goldfield Railroad	1,742.27	940.49	1,483.99	1,896.95	1,990.75	1,587.28
Eureka-Nevada Railway*	7,763.33	6,998.75	7,984.94	8,148.75	7,572.71	7,080.75
Goldfield Consolidated M. & T. Co.	952.40	2,378.61	1,540.26	2,585.37	1,396.56	2,207.80
Las Vegas and Tonopah Railroad	3,114.47	3,045.73	2,581.57	2,229.68	2,726.30	2,807.02
Nevada-California-Oregon Railway	299.69	875.96	240.38	228.01	448.22	321.72
Nevada Central Railroad	18,112.83	9,480.73	12,976.01	9,088.20	13,823.55	8,613.38
Nevada Copper Belt Railroad	80,694.21	75,856.25	85,776.09	86,500.47	76,800.11	79,122.17
Nevada Northern Railway	945.79	1,673.89	1,523.07	1,585.62	660.28	1,068.96
San Pedro, Los Angeles and Salt Lake Railroad	95.53	269.36	89.75	210.88	50.22	151.87
Silver Peak Railroad	19,501.31	19,813.82	21,051.62	21,761.67	23,004.35	19,869.38
Southern Pacific Company	20,829.18	20,860.66	19,568.55	21,693.75	18,371.37	20,969.14
Tonopah and Goldfield Railroad	19.45	79.64	33.88	88.60	26.71	50.89
Tonopah and Tidewater Railroad	4,666.55	4,737.34	5,168.32	4,738.26	4,911.30	4,206.13
Virginia and Truckee Railway	966.92	1,052.40	969.94	924.92	1,215.87	962.24
Western Pacific Railway						
<b>Totals</b>	<b>\$159,840.37</b>	<b>\$147,834.80</b>	<b>\$161,306.78</b>	<b>\$161,957.10</b>	<b>\$153,737.81</b>	<b>\$149,313.46</b>

  

Company	October		November		December	
	1912	1913	1912	1913	1912	1913
	Atchison, Topeka and Santa Fe Railway	\$469.02	\$296.14	\$277.08	\$390.55	\$330.93
Bullfrog-Goldfield Railroad	2,428.54	1,171.23	2,618.86	1,168.86	896.28	1,290.96
Eureka-Nevada Railway*	7,913.90	7,849.25	7,204.75	7,417.75	7,265.59	7,340.00
Goldfield Consolidated M. & T. Co.	1,604.68	3,282.19	1,540.07	1,880.64	1,976.03	1,305.87
Las Vegas and Tonopah Railroad	3,509.60	3,796.55	2,616.75	2,595.25	1,776.66	1,074.86
Nevada-California-Oregon Railway	368.02	390.52	381.14	270.73	286.28	209.10
Nevada Central Railroad	17,514.27	8,734.08	15,850.36	13,291.06	15,323.89	10,025.36
Nevada Copper Belt Railroad	14,524.23	88,206.79	67,797.29	79,909.19	68,416.43	86,673.72
Nevada Northern Railway	871.14	1,406.60	1,275.31	699.21	776.88	585.54
San Pedro, Los Angeles and Salt Lake Railroad	335.96	199.59	74.26	129.95	95.62	210.00
Silver Peak Railroad	27,586.04	20,695.52	24,726.44	25,968.21	20,407.55	25,762.04
Southern Pacific Company	21,998.01	21,180.61	20,867.62	20,439.51	19,701.30	16,921.08
Tonopah and Goldfield Railroad	35.21	53.27	16.74	73.17	39.93	27.60
Tonopah and Tidewater Railroad	7,319.93	6,704.89	7,742.14	4,997.89	5,404.49	4,048.90
Virginia and Truckee Railway	1,812.62	1,250.87	2,644.57	2,585.82	1,067.79	1,411.16
Western Pacific Railway						
<b>Totals</b>	<b>\$108,291.17</b>	<b>\$174,217.10</b>	<b>\$155,633.38</b>	<b>\$161,817.29</b>	<b>\$143,765.65</b>	<b>\$157,185.41</b>

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**MONTHLY INTRASTATE FREIGHT REVENUES OF VARIOUS RAILROADS IN NEVADA**

Company	January		February		March	
	1913	1914	1913	1914	1913	1914
	Atchison, Topeka and Santa Fe Railway					
Bullfrog-Goldfield Railroad	\$246.61	\$294.51	\$262.48	\$117.02	\$216.87	\$119.33
Eureka-Nevada Railway*	801.24	723.21	476.02	521.71	836.95	992.93
Goldfield Consolidated M. & T. Co.	6,714.83	7,787.25	6,543.05	6,914.75	7,215.27	7,888.50
Las Vegas and Tonopah Railroad	1,749.23	1,806.50	1,641.80	1,351.72	1,903.64	2,227.01
Nevada-California-Oregon Railway	1,062.97	579.62	1,126.63	1,053.89	1,298.01	1,598.86
Nevada Central Railroad	127.78	534.97	207.17	184.48	312.64	406.34
Nevada Copper Belt Railroad	16,384.99	6,845.09	11,890.29	5,797.40	14,894.55	6,994.93
Nevada Northern Railway	68,573.18	78,899.80	73,796.58	69,105.83	86,494.41	89,449.11
San Pedro, Los Angeles and Salt Lake Railroad	597.68	804.51	475.12	1,492.47	630.21	3,219.35
Silver Peak Railroad	93.06	292.51	217.79	254.76	121.27	318.32
Southern Pacific Company	18,643.05	13,501.76	19,212.57	19,800.94	18,833.49	20,035.73
Tonopah and Goldfield Railroad	18,508.39	17,998.90	18,806.80	17,755.35	19,008.67	18,265.62
Tonopah and Tidewater Railroad	30.24	38.66	33.43	9.90	35.76	21.71
Virginia and Truckee Railway	4,093.49	2,841.57	3,911.44	3,407.34	7,520.50	4,584.11
Western Pacific Railway	683.38	1,176.43	582.15	639.27	1,206.12	1,153.91
Totals	\$138,310.17	\$134,125.29	\$139,123.32	\$128,406.83	\$160,528.36	\$157,275.76

  

Company	April		May		June	
	1913	1914	1913	1914	1913	1914
	Atchison, Topeka and Santa Fe Railway					
Bullfrog-Goldfield Railroad	\$288.24	\$224.34	\$253.71	\$247.65	\$235.60	\$130.85
Eureka-Nevada Railway*	1,721.24	1,702.52	869.41	547.43	237.57	575.63
Goldfield Consolidated M. & T. Co.	6,539.86	7,278.50	7,158.43	7,741.25	7,466.61	6,695.25
Las Vegas and Tonopah Railroad	1,646.39	2,253.50	1,124.09	3,625.94	921.33	2,611.89
Nevada-California-Oregon Railway	1,962.27	1,898.05	1,703.33	1,835.85	2,146.77	2,473.81
Nevada Central Railroad	338.13	520.53	232.07	386.32	268.76	263.10
Nevada Copper Belt Railroad	14,036.25	4,792.93	15,987.99	8,754.90	14,818.51	6,227.41
Nevada Northern Railway	75,696.98	80,507.86	84,531.57	86,614.87	80,724.68	81,966.85
San Pedro, Los Angeles and Salt Lake Railroad	735.24	1,575.80	457.38	1,724.56	864.70	1,702.70
Silver Peak Railroad	134.21	179.23	73.81	142.59	245.75	185.95
Southern Pacific Company	25,517.86	22,310.97	19,652.19	21,862.29	20,455.85	19,793.92
Tonopah and Goldfield Railroad	17,166.16	19,824.20	19,156.05	19,961.56	19,040.08	20,573.09
Tonopah and Tidewater Railroad	41.85	20.70	52.03	73.21	40.84	28.88
Virginia and Truckee Railway	5,850.73	3,776.25	4,964.42	4,323.73	4,593.85	3,652.85
Western Pacific Railway	1,107.62	2,551.76	1,876.54	2,779.86	981.72	1,813.15
Totals	\$152,753.03	\$149,407.14	\$158,093.02	\$160,622.01	\$153,042.62	\$148,695.33

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**MONTHLY INTRASTATE FREIGHT REVENUES OF VARIOUS RAILROADS IN NEVADA**

Company	Total for six months ending Dec. 31		Total for six months ending June 30		Total for year ending June 30	
	1912	1913	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway						
Bullfrog-Goldfield Railroad	\$2,340.39	\$1,827.78	\$1,503.51	\$1,133.70	\$3,843.90	\$2,971.48
Eureka-Nevada Railway*	11,160.69	8,045.27	4,942.43	5,063.43	16,109.12	13,108.70
Goldfield Consolidated M. & T. Co.	45,705.22	44,855.25	41,638.05	44,305.50	87,343.27	89,140.75
Las Vegas and Tonopah Railroad	8,980.00	13,640.48	8,986.53	13,876.56	17,966.53	27,517.04
Nevada-California-Oregon Railway	16,325.35	15,549.09	9,299.98	9,430.08	25,625.33	24,979.17
Nevada Central Railroad	1,984.73	1,796.04	1,486.55	2,295.74	3,471.28	4,091.78
Nevada Copper Belt Railroad	1,984.73	59,232.81	87,952.58	39,412.66	181,553.49	98,645.47
Nevada Northern Railway	394,008.36	496,267.59	469,787.40	486,544.32	863,795.76	982,811.91
San Pedro, Los Angeles and Salt Lake Railroad	6,052.47	7,019.82	3,760.33	10,519.39	9,512.80	17,539.21
Silver Peak Railroad	741.34	1,171.65	885.89	1,373.36	1,627.22	2,545.01
Southern Pacific Company	136,277.31	142,870.64	122,315.01	117,305.61	258,592.32	260,176.25
Tonopah and Goldfield Railroad	121,336.03	122,064.75	111,686.15	114,378.72	233,022.18	236,443.47
Tonopah and Tidewater Railroad	171.92	373.17	234.15	193.06	406.07	566.23
Virginia and Truckee Railway	35,212.73	29,433.41	30,934.43	22,585.85	66,147.16	52,019.26
Western Pacific Railway	8,677.71	8,187.41	6,437.53	10,114.38	15,115.24	18,301.79
<b>Totals</b>	<b>\$882,575.16</b>	<b>\$952,325.16</b>	<b>\$901,850.52</b>	<b>\$878,532.36</b>	<b>\$1,784,425.68</b>	<b>\$1,830,857.52</b>

**MONTHLY INTRASTATE PASSENGER REVENUES OF VARIOUS RAILROADS IN NEVADA**

Company	July		August		September	
	1912	1913	1912	1913	1912	1913
Atchison, Topeka and Santa Fe Railway						
Bullfrog-Goldfield Railroad	\$364.50	\$258.65	\$361.90	\$169.30	\$290.50	\$256.34
Eureka-Nevada Railway*	1,037.30	843.80	1,113.85	1,107.05	1,351.50	1,092.45
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	2,012.79	1,476.93	1,516.90	1,366.97	1,726.93	1,720.57
Nevada-California-Oregon Railway	1,982.39	1,300.22	1,300.22	1,311.07	1,677.51	1,298.57
Nevada Central Railroad	1,583.80	1,227.60	1,173.70	1,320.71	1,252.25	1,145.65
Nevada Copper Belt Railroad	2,338.40	2,175.25	2,145.55	1,736.15	2,162.45	1,629.29
Nevada Northern Railway	8,494.32	9,354.09	8,340.09	8,667.93	8,236.43	7,953.40
San Pedro, Los Angeles and Salt Lake Railroad	2,721.61	1,458.54	1,655.18	1,606.74	1,837.31	2,073.91
Silver Peak Railroad	346.93	298.42	403.40	232.00	352.77	275.50
Southern Pacific Company	36,073.73	32,573.43	29,321.64	37,608.54	31,539.21	31,581.98
Tonopah and Goldfield Railroad	6,771.21	6,243.64	6,062.76	6,280.15	5,654.86	5,648.49
Tonopah and Tidewater Railroad	19.50	33.55	29.55	15.60	19.70	40.55
Virginia and Truckee Railway	8,389.39	6,615.76	6,700.22	6,443.68	7,160.82	6,801.62
Western Pacific Railway	2,254.01	2,487.35	2,001.85	2,051.77	1,752.45	2,261.56
<b>Totals</b>	<b>\$74,385.48</b>	<b>\$66,348.13</b>	<b>\$62,604.53</b>	<b>\$69,917.66</b>	<b>\$65,014.69</b>	<b>\$63,779.88</b>

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## MONTHLY INTRASTATE PASSENGER REVENUES OF VARIOUS RAILROADS IN NEVADA

Company	October		November		December	
	1912	1913	1912	1913	1912	1913
	Atchison, Topeka and Santa Fe Railway					
Bullfrog-Goldfield Railroad	\$371.40	\$257.95	\$331.70	\$311.05	\$378.00	\$350.50
Eureka-Nevada Railway*	1,324.60	1,149.00	1,340.45	1,100.45	1,145.70	1,200.60
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	1,650.15	1,534.44	1,366.54	1,537.20	1,923.35	1,618.17
Nevada-California-Oregon Railway	1,386.16	1,292.36	1,221.96	1,068.10	1,081.04	1,075.14
Nevada Central Railroad	1,208.30	1,138.95	1,003.85	790.64	1,443.36	1,014.50
Nevada Copper Belt Railroad	2,220.40	1,734.22	2,202.40	1,497.40	2,440.70	1,433.52
Nevada Northern Railway	9,873.35	7,057.07	6,201.29	8,266.19	9,007.35	7,419.03
San Pedro, Los Angeles and Salt Lake Railroad	1,724.94	1,817.84	2,068.58	2,254.65	2,129.98	2,183.85
Silver Peak Railroad	336.90	263.05	309.05	214.30	244.00	341.90
Southern Pacific Company	33,264.35	38,005.61	28,334.68	29,708.56	34,233.07	30,318.59
Tonopah and Goldfield Railroad	5,887.76	6,217.27	5,629.03	6,008.92	6,153.02	5,360.58
Tonopah and Tidewater Railroad	24.65	18.25	29.50	19.60	41.15	34.85
Virginia and Truckee Railway	5,343.66	5,727.30	6,099.31	5,375.40	5,649.90	5,819.00
Western Pacific Railway	1,878.28	2,044.25	1,777.48	2,022.47	1,461.42	1,464.17
Totals	\$66,494.90	\$68,257.56	\$57,935.82	\$60,174.93	\$67,332.04	\$59,634.40

  

Company	January		February		March	
	1913	1914	1913	1914	1913	1914
	Atchison, Topeka and Santa Fe Railway					
Bullfrog-Goldfield Railroad	\$294.20	\$384.95	\$222.15	\$230.15	\$287.40	\$249.83
Eureka-Nevada Railway*	1,111.65	958.20	711.25	642.70	1,328.35	947.65
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	1,711.95	1,643.56	1,884.01	2,032.35	1,605.20	1,805.64
Nevada-California-Oregon Railway	914.37	511.85	933.32	838.08	1,309.20	1,111.94
Nevada Central Railroad	1,007.00	837.10	1,023.90	726.20	773.65	1,163.25
Nevada Copper Belt Railroad	2,365.80	1,710.08	2,274.10	1,442.63	2,199.13	1,675.10
Nevada Northern Railway	10,906.16	6,714.01	8,847.75	6,620.67	7,935.57	6,903.01
San Pedro, Los Angeles and Salt Lake Railroad	1,573.95	1,982.71	1,718.52	1,552.51	2,141.47	1,707.77
Silver Peak Railroad	310.69	230.90	261.13	283.75	293.80	259.88
Southern Pacific Company	32,103.47	25,352.22	36,022.57	22,719.39	37,986.72	30,512.52
Tonopah and Goldfield Railroad	5,679.73	4,833.76	5,154.74	5,089.02	6,087.93	5,842.46
Tonopah and Tidewater Railroad	26.00	36.35	31.80	16.50	26.30	9.15
Virginia and Truckee Railway	5,532.80	4,613.28	5,792.58	4,704.35	6,533.00	5,394.53
Western Pacific Railway	940.36	538.65	1,018.68	1,097.98	1,812.33	2,538.51
Totals	\$64,478.13	\$50,347.62	\$65,895.90	\$47,996.28	\$70,288.05	\$60,121.24

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**MONTHLY INTRASTATE PASSENGER REVENUES OF VARIOUS RAILROADS IN NEVADA**

Company	April		May		June	
	1913	1914	1913	1914	1913	1914
	Atchison, Topeka and Santa Fe Railway	\$254.70	\$266.07	\$415.37	\$224.28	\$235.60
Bullfrog-Goldfield Railroad	1,157.35	891.10	982.00	821.60	1,170.55	840.00
Eureka-Nevada Railway*						
Goldfield Consolidated M. & T. Co.	1,819.28	1,837.61	3,205.11	1,498.54	1,766.34	1,804.01
Las Vegas and Tonopah Railroad	1,236.66	1,253.83	1,406.38	1,257.99	1,385.05	1,296.17
Nevada-California-Oregon Railway	1,007.20	1,169.25	1,368.95	1,193.15	1,608.35	965.10
Nevada Central Railroad	1,895.02	1,212.72	2,541.25	1,378.65	2,168.47	1,470.00
Nevada Copper Belt Railroad	7,947.93	7,139.53	8,477.54	7,720.75	7,162.08	6,650.62
Nevada Northern Railway	2,741.02	1,774.50	1,922.77	1,893.27	1,707.69	1,617.05
San Pedro, Los Angeles and Salt Lake Railroad	289.65	227.55	277.10	225.65	274.77	236.65
Silver Peak Railroad	36,172.70	31,343.76	35,824.22	30,296.99	35,259.28	31,020.98
Southern Pacific Company	5,638.20	6,082.33	7,006.39	5,804.23	5,667.97	5,627.65
Tonopah and Goldfield Railroad	23.55	20.48	48.20	24.15	30.35	16.00
Tonopah and Tidewater Railroad	5,835.20	6,116.55	6,308.15	6,716.03	6,414.35	6,122.53
Virginia and Truckee Railway	2,196.00	2,353.64	2,593.49	2,528.26	2,362.79	2,715.05
Western Pacific Railway						
Totals	\$68,215.94	\$61,686.92	\$72,366.92	\$61,585.54	\$67,213.64	\$6,583.55

Company	Total for six months ending Dec. 31		Total for six months ending June 30		Total for year ending June 30	
	1912	1913	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway						
Bullfrog-Goldfield Railroad	\$2,098.00	\$1,603.79	\$1,699.47	\$1,557.02	\$3,797.47	\$3,160.81
Eureka-Nevada Railway*	7,313.40	6,493.35	6,461.15	5,101.25	13,774.55	11,594.60
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	10,196.66	9,254.28	11,991.89	10,621.71	22,188.55	19,875.99
Nevada-California-Oregon Railway	9,127.00	7,345.46	7,184.41	6,269.86	16,311.41	13,618.32
Nevada Central Railroad	7,665.28	6,638.05	6,788.45	6,054.05	14,453.71	12,892.10
Nevada Copper Belt Railroad	13,504.99	10,205.83	13,443.77	8,889.18	26,948.67	19,095.01
Nevada Northern Railway	50,153.43	48,718.61	51,277.03	41,748.59	101,430.46	90,467.20
San Pedro, Los Angeles and Salt Lake Railroad	12,157.60	11,395.53	11,805.42	10,527.81	23,963.02	21,923.34
Silver Peak Railroad	1,993.05	1,625.17	1,674.14	1,464.38	3,667.19	3,089.55
Southern Pacific Company	192,766.68	199,796.71	213,368.96	171,245.86	406,135.64	371,042.57
Tonopah and Goldfield Railroad	36,158.64	35,759.05	35,234.96	33,279.45	71,393.60	69,038.50
Tonopah and Tidewater Railroad	164.05	162.40	187.20	122.63	351.25	285.03
Virginia and Truckee Railway	39,343.30	36,782.76	36,416.08	33,667.27	75,759.38	70,450.03
Western Pacific Railway	11,125.49	12,331.57	10,925.65	11,772.09	22,051.14	24,103.66
Totals	\$393,767.46	\$388,112.56	\$408,458.58	\$342,321.15	\$802,226.04	\$730,433.71

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**ALL OTHER REVENUE FROM INTRASTATE TRANSPORTATION (MONTHLY) OF RAILROADS IN NEVADA**

Company	July		August		September	
	1912	1913	1912	1913	1912	1913
	Achison, Topeka and Santa Fe Railway	\$44.48	\$44.50	\$44.13	\$44.27	\$43.33
Bullfrog-Goldfield Railroad	107.12	57.19	142.11	61.76	192.50	73.08
Eureka-Nevada Railway*	1.20	153.73	6.34	185.80	17.50	153.95
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	599.14	363.13	525.06	355.94	356.19	360.30
Nevada-California-Oregon Railway	261.20	247.22	278.03	219.48	307.62	242.49
Nevada Central Railroad						
Nevada Copper Belt Railroad	1,058.23	1,258.69	866.96	1,403.18	950.61	1,586.22
Nevada Northern Railway	293.25	414.50	276.50	321.55	211.75	323.00
San Pedro, Los Angeles and Salt Lake Railroad						
Silver Peak Railroad	73.95	68.40	83.12	79.25	86.74	23.96
Southern Pacific Company	1,410.48	1,081.86	1,276.75	1,016.54	1,308.60	2,394.84
Tonopah and Goldfield Railroad	3,362.90	3,034.10	2,715.32	3,145.67	2,798.79	2,994.74
Tonopah and Tidewater Railroad	7.93	12.51	6.66	11.91	5.47	10.47
Virginia and Truckee Railway	184.79	108.36	1,227.94	154.56	194.00	162.02
Western Pacific Railway	62.75	187.14	76.27	125.42	87.40	135.45
<b>Totals</b>	<b>\$7,467.42</b>	<b>\$7,031.33</b>	<b>\$7,525.19</b>	<b>\$7,105.33</b>	<b>\$6,560.55</b>	<b>\$8,505.91</b>

  

Company	October		November		December	
	1912	1913	1912	1913	1912	1913
	Achison, Topeka and Santa Fe Railway	\$43.08	\$44.64	\$43.02	\$44.98	\$42.98
Bullfrog-Goldfield Railroad	151.16	62.63	190.76	62.02	160.49	63.26
Eureka-Nevada Railway*	198.99	148.74	140.69	168.63	201.36	188.06
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	358.94	361.16	358.63	383.97	338.70	368.11
Nevada-California-Oregon Railway	349.36	277.56	351.67	291.18	361.93	294.03
Nevada Central Railroad						
Nevada Copper Belt Railroad	1,056.65	1,252.07	1,011.25	1,686.61	1,206.05	1,597.95
Nevada Northern Railway	38.00	357.95	76.25	242.80	516.95	241.85
San Pedro, Los Angeles and Salt Lake Railroad						
Silver Peak Railroad	87.43	79.25	90.40	102.31	91.55	125.10
Southern Pacific Company	1,701.82	1,611.03	2,690.53	2,329.24	2,659.31	2,680.02
Tonopah and Goldfield Railroad	2,549.62	3,263.61	3,048.25	2,881.19	3,183.46	2,927.66
Tonopah and Tidewater Railroad	7.26	10.44	5.42	11.43	8.43	7.47
Virginia and Truckee Railway	125.97	179.94	99.24	141.29	43.29	69.30
Western Pacific Railway	87.98	49.44	46.22	59.36	49.30	58.94
<b>Totals</b>	<b>\$6,756.26</b>	<b>\$7,698.46</b>	<b>\$8,152.38</b>	<b>\$8,404.51</b>	<b>\$8,863.80</b>	<b>\$8,666.46</b>

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**ALL OTHER REVENUE FROM INTRASTATE TRANSPORTATION (MONTHLY) OF RAILROADS IN NEVADA**

Company	January		February		March	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$43.08	\$44.67	\$43.10	\$46.38	\$43.77	\$44.66
Bullfrog-Goldfield Railroad	42.78	49.48	58.71	60.65	53.63	38.72
Eureka-Nevada Railway <sup>a</sup>	170.88	201.46	120.23	214.61	230.43	132.27
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	348.39	356.32	328.39	652.97	349.59	432.58
Nevada-California-Oregon Railway	319.51	153.13	299.51	271.09	300.37	275.29
Nevada Central Railroad						
Nevada Copper Belt Railroad	1,653.57	1,393.70	1,525.67	1,094.46	1,781.74	1,223.94
Nevada Northern Railway	176.50	484.65	174.25	237.50	225.15	267.25
San Pedro, Los Angeles and Salt Lake Railroad						
Silver Peak Railroad	104.88	40.43	70.95	77.56	20.55	64.35
Southern Pacific Company	2,223.25	2,458.43	3,293.90	739.52	1,512.11	2,572.56
Tonopah and Goldfield Railroad	2,783.85	2,988.03	2,918.26	3,116.36	3,371.74	3,061.02
Tonopah and Tidewater Railroad	5.38	9.77	7.83	6.84	6.58	4.12
Virginia and Truckee Railway	135.63	78.49	132.18	187.11	237.79	292.26
Western Pacific Railway	33.06	32.57	27.87	39.95	54.21	67.59
<b>Totals</b>	<b>\$8,040.75</b>	<b>\$8,291.13</b>	<b>\$9,000.85</b>	<b>\$6,684.00</b>	<b>\$8,187.66</b>	<b>\$8,416.61</b>

  

Company	April		May		June	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$43.10	\$44.71	\$43.04	\$44.90	\$386.62	\$322.05
Bullfrog-Goldfield Railroad	63.33	53.58	102.15	181.53	66.47	198.30
Eureka-Nevada Railway <sup>a</sup>	176.53	232.79	216.03	228.84	169.39	194.52
Goldfield Consolidated M. & T. Co.				36.00		400.50
Las Vegas and Tonopah Railroad	383.84	411.76	324.28	412.86	349.00	415.87
Nevada-California-Oregon Railway	325.93	239.72	248.20	248.12	277.76	241.49
Nevada Central Railroad						
Nevada Copper Belt Railroad	1,746.76	774.34	1,536.10	1,669.31	1,272.35	2,018.16
Nevada Northern Railway	360.40	427.50	405.85	386.00	399.60	656.75
San Pedro, Los Angeles and Salt Lake Railroad						
Silver Peak Railroad	152.69	147.87	28.10	14.15	137.18	154.54
Southern Pacific Company	2,201.27	1,461.84	476.91	901.42	3,158.18	1,323.81
Tonopah and Goldfield Railroad	2,966.02	2,624.61	3,077.25	3,207.75	2,949.21	4,309.15
Tonopah and Tidewater Railroad	7.77	5.59	11.84	14.29	8.46	6.42
Virginia and Truckee Railway	273.57	94.96	328.30	104.56	567.70	79.33
Western Pacific Railway	77.95	196.01	102.96	90.85	173.30	97.14
<b>Totals</b>	<b>\$8,779.16</b>	<b>\$6,715.28</b>	<b>\$6,901.01</b>	<b>\$7,540.58</b>	<b>\$9,855.22</b>	<b>\$10,418.03</b>

<sup>a</sup>Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## ALL OTHER REVENUE FROM INTRASTATE TRANSPORTATION (MONTHLY) OF RAILROADS IN NEVADA

Company	Total for six months ending Dec. 31		Total for six months ending June 30		Total for year ending June 30	
	1912	1913	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$261.02	\$298.49	\$602.71	\$547.37	\$963.73	\$815.86
Bullfrog-Goldfield Railroad	944.14	379.94	387.07	582.26	1,331.21	962.20
Eureka-Nevada Railway*	566.08	998.91	1,023.49	1,204.49	1,589.57	2,203.40
Goldfield Consolidated M. & T. Co.				436.50		436.50
Las Vegas and Tonopah Railroad	2,536.71	2,172.61	2,083.49	2,682.36	4,620.20	4,854.97
Nevada-California-Oregon Railway	1,909.86	1,571.96	1,771.28	1,428.84	3,681.14	3,000.80
Nevada Central Railroad						
Nevada Copper Belt Railroad	6,149.75	8,784.72	9,516.19	8,113.91	15,665.94	16,898.63
Nevada Northern Railway	1,412.70	1,901.15	1,741.75	2,459.65	3,154.45	4,360.80
San Pedro, Los Angeles and Salt Lake Railroad						
Silver Peak Railroad	513.19	478.27	514.35	498.90	1,027.54	977.17
Southern Pacific Company	11,047.49	11,113.53	12,865.62	9,456.58	23,913.11	20,570.11
Tonopah and Goldfield Railroad	17,658.34	18,246.97	18,066.33	19,306.92	35,724.67	37,553.89
Tonopah and Tidewater Railroad	41.17	64.23	47.86	47.03	89.03	111.26
Virginia and Truckee Railway	1,875.23	815.47	1,675.17	776.71	3,550.40	1,592.18
Western Pacific Railway	409.92	615.75	469.34	524.11	879.26	1,139.86
Totals	\$45,325.60	\$47,412.00	\$50,764.65	\$48,065.63	\$96,090.25	\$95,477.63

## MONTHLY REVENUE FROM INTRASTATE OPERATIONS, OTHER THAN TRANSPORTATION, OF RAILROADS IN NEVADA

Company	July		August		September	
	1912	1913	1912	1913	1912	1913
Atchison, Topeka and Santa Fe Railway	\$8.73	\$50.24	\$15.21	\$35.88	\$16.79	\$27.00
Bullfrog-Goldfield Railroad	16.35	15.00	15.80	15.00	18.33	15.00
Eureka-Nevada Railway*		174.40		207.45	8.50	66.67
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	22.43	17.35	48.01	15.64	19.36	42.68
Nevada-California-Oregon Railway	15.66	9.67	16.27	12.78	27.59	12.52
Nevada Central Railroad	36.96	69.03	52.83	32.60	76.54	33.15
Nevada Copper Belt Railroad	132.90	369.07	132.63	152.50	133.90	656.44
Nevada Northern Railway	185.00	270.00	596.00	322.00	204.00	314.00
San Pedro, Los Angeles and Salt Lake Railroad						
Silver Peak Railroad	5.00	12.00	5.00	7.00	5.00	6.00
Southern Pacific Company	1,994.94	2,203.52	2,865.61	2,232.68	2,638.66	2,477.17
Tonopah and Goldfield Railroad	276.55	465.17	216.83	515.01	221.52	381.56
Tonopah and Tidewater Railroad	22.00	21.00	25.00	21.00	20.33	20.50
Virginia and Truckee Railway	77.84	20.22	64.88	102.16	67.56	72.61
Western Pacific Railway	94.54	176.90	168.14	96.53	116.32	137.41
Totals	\$2,888.90	\$3,135.43	\$4,222.21	\$3,768.23	\$3,574.40	\$4,262.71

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.  
*Italic figures denote deficit.*

**MONTHLY REVENUE FROM INTRASTATE OPERATIONS, OTHER THAN TRANSPORTATION,  
OF RAILROADS IN NEVADA**

Company	October		November		December	
	1912	1913	1912	1913	1912	1913
Atchison, Topeka and Santa Fe Railway	\$12.89	\$3.95	\$22.43	\$34.58	\$65.84	\$13.58
Bullfrog-Goldfield Railroad	51.34	15.00	16.00	15.00	23.25	15.00
Eureka-Nevada Railway*	170.59	108.00	1.96	87.56	17.74	57.41
Goldfield Consolidated M. & T. Co.	19.87	18 18	19.57	22.78	21.86	21.81
Las Vegas and Tonopah Railroad	45.95	21.79	26.54	.72	25.85	11.70
Nevada-California-Oregon Railway	62.04		59.67	8.40	71.14	7.30
Nevada Central Railroad	76.52	207.00	79.67	137.25	.86	400.39
Nevada Copper Belt Railroad	420.00	294.00	373.00	382.00	593.00	414.00
Nevada Northern Railway						
San Pedro, Los Angeles and Salt Lake Railroad	5.00	23.00	23.90	21.00	5.35	19.00
Silver Peak Railroad	2,397.84	3,036.12	2,499.97	.15	2,263.80	5,337.12
Southern Pacific Company	243.53	219.68	298.77	325.24	286.71	290.07
Tonopah and Goldfield Railroad	24.00	21.00	21.00	22.00	20.33	20.50
Tonopah and Tidewater Railroad	47.66	288.41	67.99	91.57	98.46	342.64
Virginia and Truckee Railway	103.41	163.22	70.90	418.01	94.93	1.99
Western Pacific Railway						
<b>Totals</b>	<b>\$3,680.64</b>	<b>\$4,419.35</b>	<b>\$3,581.37</b>	<b>\$1,564.82</b>	<b>\$3,587.40</b>	<b>\$6,952.51</b>

Company	January		February		March	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway	\$40.43	\$23.36	\$47.64	\$22.22	\$39.66	\$39.72
Bullfrog-Goldfield Railroad	89.00	15.00	20.00	15.00	40.00	15.00
Eureka-Nevada Railway*	124.49	104.55	58.25	58.90	61.21	89.87
Goldfield Consolidated M. & T. Co.	27.34	37.04	12.01	20.77	20.80	20.10
Las Vegas and Tonopah Railroad	35.72	7.57	20.69	20.42	15.82	7.48
Nevada-California-Oregon Railway	112.18		30.78	22.55	49.82	17.00
Nevada Central Railroad	116.68	260.47	159.65	192.83	324.74	516.66
Nevada Copper Belt Railroad	528.00	482.00	222.00	305.00	388.00	243.00
Nevada Northern Railway						
San Pedro, Los Angeles and Salt Lake Railroad	8.85	33.00	5.00	13.00	25.70	20.00
Silver Peak Railroad	2,290.05	1,348.19	2,083.78	1,166.13	2,012.50	1,471.38
Southern Pacific Company	329.34	466.28	319.20	564.94	260.23	545.75
Tonopah and Goldfield Railroad	21.00	23.65	21.00	21.00	19.15	19.15
Tonopah and Tidewater Railroad	82.63	186.41	48.38	157.01	96.87	86.96
Virginia and Truckee Railway	127.18	113.71	100.61	101.90	90.27	98.20
Western Pacific Railway						
<b>Totals</b>	<b>\$3,932.89</b>	<b>\$3,101.23</b>	<b>\$3,138.99</b>	<b>\$2,681.67</b>	<b>\$3,444.77</b>	<b>\$2,156.95</b>

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.  
*Italic figures denote deficit.*

**MONTHLY REVENUE FROM INTRASTATE OPERATIONS, OTHER THAN TRANSPORTATION,  
OF RAILROADS IN NEVADA**

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REPORT OF THE RAILROAD COMMISSION OF NEVADA

Company	April		May		June	
	1913	1914	1913	1914	1913	1914
Aitchison, Topeka and Santa Fe Railway	\$36.95	\$59.45	\$40.23	\$30.91	\$46.14	\$49.67
Bullfrog-Goldfield Railroad	15.00	15.00	15.26	5.34	15.00	5.00
Eureka-Nevada Railway*	126.42	160.00	57.00	52.00	114.09	8.75
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	20.56	32.14	20.31	23.14	12.48	19.68
Nevada-California-Oregon Railway	26.09	5.50	6.45	8.22	11.52	8.87
Nevada Central Railroad	75.10	62.04	25.61	29.54	198.23	89.01
Nevada Copper Belt Railroad	373.00	258.91	159.82	30.99	251.44	23.68
Nevada Northern Railway	359.00	272.00	343.00	329.00	213.00	329.00
San Pedro, Los Angeles and Salt Lake Railroad						
Silver Peak Railroad	9.95	5.00	30.00	14.00	17.00	16.50
Southern Pacific Company	2,910.58	2,526.72	3,424.05	1,692.56	3,185.59	757.37
Tonopah and Goldfield Railroad	254.34	440.75	390.98	426.84	147.67	387.38
Tonopah and Tidewater Railroad	21.00	21.00	22.00	21.00	24.67	28.89
Virginia and Truckee Railway	91.08	55.66	96.16	28.51	19.79	8.20
Western Pacific Railway	167.53	101.08	81.86	154.71	118.28	106.28
<b>Totals</b>	<b>\$4,486.60</b>	<b>\$4,015.25</b>	<b>\$4,654.73</b>	<b>\$2,784.78</b>	<b>\$4,363.90</b>	<b>\$276.18</b>

Company	Total for six months ending Dec. 31		Total for six months ending June 30		Total for year ending June 30	
	1912	1913	1913	1914	1913	1914
Aitchison, Topeka and Santa Fe Railway	\$141.89	\$165.23	\$251.05	\$225.33	\$392.94	\$390.56
Bullfrog-Goldfield Railroad	141.07	90.00	194.26	70.34	335.33	160.34
Eureka-Nevada Railway*	198.79	701.49	541.46	474.07	740.25	1,175.56
Goldfield Consolidated M. & T. Co.						
Las Vegas and Tonopah Railroad	151.10	138.44	113.50	152.87	264.60	291.31
Nevada-California-Oregon Railway	157.86	67.74	116.29	58.06	274.15	125.80
Nevada Central Railroad	359.18	150.48	481.72	220.14	840.90	370.62
Nevada Copper Belt Railroad	554.76	1,184.51	1,355.33	140.88	1,940.09	1,325.39
Nevada Northern Railway	2,271.00	1,996.00	2,053.00	1,960.00	4,424.00	3,956.00
San Pedro, Los Angeles and Salt Lake Railroad						
Silver Peak Railroad	49.25	88.00	96.50	101.50	145.75	189.50
Southern Pacific Company	14,660.82	15,286.76	15,906.55	7,447.61	30,567.37	22,734.37
Tonopah and Goldfield Railroad	1,543.91	2,196.73	1,631.76	2,831.94	3,175.67	5,028.67
Tonopah and Tidewater Railroad	132.66	126.00	128.82	134.69	261.48	260.69
Virginia and Truckee Railway	424.39	917.61	435.91	522.75	860.30	1,440.36
Western Pacific Railway	648.24	994.06	685.73	675.88	1,333.97	1,669.94
<b>Totals</b>	<b>\$21,534.92</b>	<b>\$24,103.05</b>	<b>\$24,021.88</b>	<b>\$15,016.06</b>	<b>\$45,556.80</b>	<b>\$39,119.11</b>

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.  
*Italic figures denote deficit.*

**TOTAL MONTHLY INTRASTATE REVENUES, FOR RAILROADS IN NEVADA**

Company	July		August		September	
	1912	1913	1912	1913	1912	1913
Atchison, Topeka and Santa Fe Railway	\$53.21	\$94.74	\$59.34	\$80.15	\$60.12	\$72.39
Bullfrog-Goldfield Railroad	663.41	603.01	838.22	532.03	1,270.84	639.15
Eureka-Nevada Railway*	2,780.77	2,112.42	2,604.18	3,387.25	3,368.25	2,960.35
Goldfield Consolidated M. & T. Co.	7,763.33	6,998.75	7,984.94	8,148.75	7,572.71	7,080.75
Las Vegas and Tonopah Railroad	3,586.76	4,296.02	3,630.23	4,303.92	3,469.04	4,331.35
Nevada-California-Oregon Railway	5,373.72	4,662.84	4,653.81	3,773.01	4,739.07	4,360.60
Nevada Central Railroad	1,881.45	1,672.59	1,466.91	1,581.32	1,777.01	1,500.52
Nevada Copper Belt Railroad	21,637.36	12,545.60	16,121.15	12,380.03	17,070.51	12,485.33
Nevada Northern Railway	89,667.38	85,894.74	94,988.68	95,811.95	85,452.29	87,712.57
San Pedro, Los Angeles and Salt Lake Railroad	3,667.40	3,132.43	3,178.25	3,192.96	2,497.59	3,142.87
Silver Peak Railroad	521.41	648.18	581.27	529.13	494.73	457.33
Southern Pacific Company	58,980.46	55,672.63	54,515.62	62,619.43	58,490.82	56,323.37
Tonopah and Goldfield Railroad	31,239.84	30,603.57	28,563.46	31,634.58	27,046.54	29,993.93
Tonopah and Tidewater Railroad	68.88	146.70	95.09	137.11	72.21	122.41
Virginia and Truckee Railway	13,318.57	11,481.68	13,161.36	11,438.66	12,333.68	11,242.38
Western Pacific Railway	3,378.22	3,903.79	3,216.20	3,198.64	3,172.04	3,496.66
<b>Totals</b>	<b>\$244,582.17</b>	<b>\$224,349.69</b>	<b>\$235,658.71</b>	<b>\$242,748.32</b>	<b>\$228,887.45</b>	<b>\$225,861.96</b>

  

Company	October		November		December	
	1912	1913	1912	1913	1912	1913
Atchison, Topeka and Santa Fe Railway	\$55.97	\$48.59	\$65.45	\$79.56	\$108.82	\$58.29
Bullfrog-Goldfield Railroad	1,042.92	630.72	815.54	778.62	892.60	727.98
Eureka-Nevada Railway*	4,122.72	2,576.97	4,101.96	2,525.00	2,261.08	2,737.03
Goldfield Consolidated M. & T. Co.	7,913.90	7,849.25	7,204.75	7,417.75	7,265.59	7,340.00
Las Vegas and Tonopah Railroad	3,633.64	5,195.97	3,284.86	3,824.59	4,259.94	3,313.96
Nevada-California-Oregon Railway	5,291.07	5,388.26	4,216.92	3,953.81	3,245.48	2,455.73
Nevada Central Railroad	1,636.36	1,529.47	1,444.66	1,069.77	1,800.78	1,290.90
Nevada Copper Belt Railroad	20,867.84	11,927.37	19,143.68	16,612.32	18,969.78	13,457.22
Nevada Northern Railway	24,855.58	95,915.81	74,447.83	88,799.68	78,533.73	94,748.60
San Pedro, Los Angeles and Salt Lake Railroad	2,596.08	3,224.44	3,363.89	2,953.86	2,906.86	2,769.39
Silver Peak Railroad	765.29	564.89	497.61	467.56	436.52	696.00
Southern Pacific Company	64,950.05	72,348.28	58,251.62	58,006.16	59,563.73	64,097.77
Tonopah and Goldfield Railroad	30,678.92	30,881.17	29,843.67	29,654.86	29,324.49	25,499.39
Tonopah and Tidewater Railroad	91.12	102.96	72.66	126.20	109.84	90.42
Virginia and Truckee Railway	12,837.22	12,900.54	14,008.68	10,606.15	11,196.14	10,279.84
Western Pacific Railway	3,882.29	3,507.78	4,539.17	5,085.66	2,673.44	2,936.26
<b>Totals</b>	<b>\$185,222.97</b>	<b>\$254,592.47</b>	<b>\$225,302.95</b>	<b>\$231,961.55</b>	<b>\$223,548.89</b>	<b>\$232,438.78</b>

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

**TOTAL MONTHLY INTRASTATE REVENUES, FOR RAILROADS IN NEVADA**

Company	January		February		March	
	1913	1914	1913	1914	1913	1914
	Atchison, Topeka and Santa Fe Railway	\$83.51	\$68.03	\$90.74	\$68.69	\$83.43
Bullfrog-Goldfield Railroad	672.59	743.94	563.34	422.82	597.90	422.88
Eureka-Nevada Railway*	2,208.26	1,987.42	1,365.75	1,437.92	2,456.94	2,162.72
Goldfield Consolidated M. & T. Co.	6,714.83	7,787.25	6,543.05	6,914.75	7,215.27	7,888.50
Las Vegas and Tonopah Railroad	3,836.96	3,843.42	3,866.21	4,057.81	3,879.23	4,485.33
Nevada-California-Oregon Railway	2,332.57	1,252.17	2,380.15	2,183.48	2,923.40	2,993.57
Nevada Central Railroad	1,246.96	1,372.07	1,261.25	933.23	1,136.11	1,586.89
Nevada Copper Belt Railroad	20,521.04	10,209.34	15,789.71	8,467.32	19,200.16	9,377.31
Nevada Northern Railway	80,183.84	86,580.46	83,040.58	76,269.00	95,043.13	96,862.37
San Pedro, Los Angeles and Salt Lake Railroad	2,171.63	2,787.22	2,193.64	3,044.98	2,771.68	4,927.12
Silver Peak Railroad	517.48	596.84	554.87	629.07	426.82	662.55
Southern Pacific Company	55,259.82	42,660.60	60,612.82	44,424.98	60,344.82	54,592.19
Tonopah and Goldfield Railroad	27,301.31	26,286.97	27,189.00	26,525.67	28,728.57	27,714.85
Tonopah and Tidewater Railroad	82.62	108.43	94.06	54.24	88.79	54.13
Virginia and Truckee Railway	9,844.55	7,719.75	9,884.58	8,455.81	14,388.16	10,297.86
Western Pacific Railway	1,783.97	1,861.36	1,729.31	1,879.10	3,162.93	3,858.21
<b>Totals</b>	<b>\$214,761.94</b>	<b>\$195,865.27</b>	<b>\$217,159.06</b>	<b>\$185,768.78</b>	<b>\$242,448.84</b>	<b>\$227,970.56</b>

Company	April		May		June	
	1913	1914	1913	1914	1913	1914
	Atchison, Topeka and Santa Fe Railway	\$80.05	\$104.16	\$83.27	\$75.81	\$432.76
Bullfrog-Goldfield Railroad	621.32	558.99	776.49	658.80	552.67	535.89
Eureka-Nevada Railway*	3,181.54	2,986.41	2,124.44	1,649.87	1,631.60	1,618.90
Goldfield Consolidated M. & T. Co.	6,539.86	7,278.50	7,158.43	7,777.25	7,466.61	7,095.75
Las Vegas and Tonopah Railroad	3,870.07	4,535.01	4,673.79	5,560.48	3,049.15	4,851.45
Nevada-California-Oregon Railway	3,550.38	3,387.10	3,364.36	3,350.18	3,821.10	4,020.34
Nevada Central Railroad	1,420.43	1,751.82	1,626.63	1,609.01	2,065.34	1,317.21
Nevada Copper Belt Railroad	18,051.03	7,038.90	20,225.16	11,771.87	18,510.77	9,691.89
Nevada Northern Railway	84,334.31	88,346.89	93,757.96	95,050.62	88,499.36	89,603.22
San Pedro, Los Angeles and Salt Lake Railroad	3,475.26	3,350.30	2,380.15	3,617.83	2,572.39	3,319.75
Silver Peak Railroad	586.50	559.65	409.01	396.39	674.70	593.64
Southern Pacific Company	66,802.41	57,643.29	59,377.37	54,753.26	62,058.90	51,381.34
Tonopah and Goldfield Railroad	26,024.72	28,971.89	29,570.67	29,400.38	27,804.93	30,897.27
Tonopah and Tidewater Railroad	94.17	67.77	134.07	132.65	104.32	80.19
Virginia and Truckee Railway	12,050.58	10,043.42	11,689.03	11,172.83	11,594.69	9,862.91
Western Pacific Railway	3,551.10	5,202.49	4,654.85	5,553.68	3,636.09	4,731.62
<b>Totals</b>	<b>\$234,234.73</b>	<b>\$221,826.59</b>	<b>\$242,015.68</b>	<b>\$232,530.91</b>	<b>\$234,475.38</b>	<b>\$219,973.09</b>

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## TOTAL MONTHLY INTRASTATE REVENUES, FOR RAILROADS IN NEVADA

Company	Total for six months ending Dec. 31		Total for six months ending June 30		Total for year ending June 30	
	1912	1913	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway .....	\$402.91	\$433.72	\$853.76	\$772.70	\$1,256.67	\$1,206.42
Bullfrog-Goldfield Railroad .....	5,523.60	3,911.51	3,784.31	3,343.32	9,307.91	7,254.83
Eureka-Nevada Railway*	19,238.96	16,239.02	12,968.53	11,843.24	32,207.49	28,082.26
Goldfield Consolidated M. & T. Co. ....	45,705.22	44,835.25	41,638.05	44,742.00	87,343.27	89,577.25
Las Vegas and Tonopah Railroad .....	21,864.47	25,205.81	23,175.41	27,333.50	45,039.88	52,539.31
Nevada-California-Oregon Railway .....	27,520.07	24,534.25	18,371.96	17,186.84	45,892.63	41,721.09
Nevada Central Railroad .....	10,009.17	8,584.57	8,756.72	8,569.93	18,765.89	17,154.50
Nevada Copper Belt Railroad .....	113,810.32	79,407.87	112,297.87	56,556.63	226,108.19	135,964.50
Nevada Northern Railway .....	447,945.49	548,883.35	524,859.18	532,712.56	972,804.67	1,081,595.91
San Pedro, Los Angeles and Salt Lake Railroad ..	18,210.07	18,415.35	15,565.75	21,047.20	33,775.82	39,462.55
Silver Peak Railroad .....	3,296.83	3,363.09	3,170.88	3,438.14	6,467.71	6,801.23
Southern Pacific Company .....	354,752.30	369,067.64	364,456.14	305,455.66	719,208.44	674,523.30
Tonopah and Goldfield Railroad .....	176,696.92	178,267.50	166,619.20	169,797.03	343,316.12	348,064.53
Tonopah and Tidewater Railroad .....	509.80	725.80	598.03	497.41	1,107.83	1,223.21
Virginia and Truckee Railway .....	76,855.65	67,949.25	69,461.59	57,552.58	146,317.24	125,501.83
Western Pacific Railway .....	20,861.36	22,128.79	18,518.25	23,086.46	39,379.61	45,215.25
Totals .....	\$1,343,203.14	\$1,411,952.77	\$1,385,095.63	\$1,283,935.20	\$2,728,298.77	\$2,695,887.97

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

## TOTAL NEVADA INTRASTATE BUSINESS FOR THE YEARS ENDING JUNE 30, 1913 AND 1914

Company	Freight revenue		Passenger revenue		Other transportation revenue	
	1913	1914	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway					\$863.73	\$815.86
Bullfrog-Goldfield Railroad	\$3,843.90	\$2,971.48	\$3,797.47	\$3,160.81	1,331.21	962.20
Eureka-Nevada Railway*	16,103.12	13,108.70	13,774.55	11,594.60	1,589.57	2,203.40
Goldfield Consolidated M. & T. Co.	87,243.27	89,140.75				436.50
Las Vegas and Tonopah Railroad	17,966.33	27,517.04	22,188.55	19,875.99	4,620.20	4,854.97
Nevada-California-Oregon Railway	25,625.33	24,979.17	16,311.41	13,615.32	3,681.14	3,000.80
Nevada Central Railroad	3,471.28	4,061.78	14,453.71	12,692.10		
Nevada Copper Belt Railroad	181,553.49	96,645.47	26,948.67	19,095.01	15,665.94	16,898.63
Nevada Northern Railway	863,795.76	962,811.91	101,430.46	90,467.20	3,154.45	4,360.80
San Pedro, Los Angeles and Salt Lake Railroad	9,812.80	17,539.21	23,963.02	21,923.34		
Silver Peak Railroad	1,627.23	2,545.01	3,667.19	3,089.55	1,027.54	977.17
Southern Pacific Company	258,592.32	260,176.25	406,135.64	371,042.57	23,913.11	20,570.11
Tonopah and Goldfield Railroad	233,022.18	236,443.47	71,393.60	69,038.50	35,724.67	37,553.89
Tonopah and Tidewater Railroad	406.07	566.23	351.25	285.03	89.03	111.26
Virginia and Truckee Railway	66,147.16	52,019.26	75,759.38	70,450.03	3,550.40	1,592.18
Western Pacific Railway	15,115.24	18,301.79	22,051.14	24,103.66	879.26	1,139.86
Totals	\$1,784,425.68	\$1,830,857.52	\$802,226.04	\$730,433.71	\$96,090.25	\$95,477.63

Company	Revenue other than transportation		Total intrastate revenue	
	1913	1914	1913	1914
Atchison, Topeka and Santa Fe Railway			\$1,256.67	\$1,206.42
Bullfrog-Goldfield Railroad	\$392.94	\$390.56	9,307.91	7,254.83
Eureka-Nevada Railway*	335.33	160.34	32,207.49	28,082.26
Goldfield Consolidated M. & T. Co.	740.25	1,175.56	87,343.27	89,577.25
Las Vegas and Tonopah Railroad	264.60	291.31	45,039.88	52,539.31
Nevada-California-Oregon Railway	274.15	125.80	45,892.03	41,721.09
Nevada Central Railroad	840.90	370.62	18,765.89	17,154.50
Nevada Copper Belt Railroad	1,940.09	1,325.39	226,108.19	135,964.50
Nevada Northern Railway	4,424.00	3,956.00	972,804.67	1,081,595.91
San Pedro, Los Angeles and Salt Lake Railroad			33,775.82	39,462.55
Silver Peak Railroad	145.75	189.50	6,467.71	6,801.23
Southern Pacific Company	30,567.37	22,734.37	719,208.44	674,523.30
Tonopah and Goldfield Railroad	3,175.67	5,028.67	343,316.12	348,064.53
Tonopah and Tidewater Railroad	261.48	260.69	1,107.83	1,223.21
Virginia and Truckee Railway	860.30	1,440.36	146,317.24	125,501.83
Western Pacific Railway	1,333.97	1,669.94	39,379.61	45,215.25
Totals	\$45,556.80	\$39,119.11	\$2,728,298.77	\$2,695,887.97

\*Figures taken from report of Nevada Transportation Company, which operates the Eureka-Nevada Railway.

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**ANNUAL REPORTS**  
OF  
**Telegraph, Telephone, Express, Car Com-  
panies, and Electric Railways for  
Years 1913 and 1914**

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## CAPITAL STOCK

Company	Capital stock, common, par value outstanding		Capital stock, preferred, par value outstanding		Capital stock, total par value outstanding	
	1913	1914	1913	1914	1913	1914
American Express Company					\$18,000,000.00	\$18,000,000.00
Globe Express Company	\$3,000,700.00	\$3,000,700.00			3,000,700.00	3,000,700.00
Wells, Fargo & Company Express	23,967,400.00	23,967,400.00			23,967,400.00	23,967,400.00
Nevada Interurban Railway	44,695.00	44,695.00			44,695.00	44,695.00
Reno Traction Company	1,000,000.00	1,000,000.00			1,000,000.00	1,000,000.00
The Pullman Company					120,000,000.00	120,000,000.00
Bank of Austin <sup>a</sup>						
Bell Telephone Company of Nevada <sup>b</sup>	316,300.00	316,300.00			316,300.00	316,300.00
Bridgeport Telephone and Telegraph Company						
Churchill County Telephone and Telegraph System						
Consolidated Power and Telephone Company	100,000.00	100,000.00			100,000.00	100,000.00
Elko County Telephone and Telegraph Company	49,280.00	50,780.00			49,280.00	50,780.00
Golconda Telephone and Power Company	33,980.00	35,310.00			33,980.00	35,310.00
Interstate Telegraph Company		500,000.00				500,000.00
Nevada, California and Oregon Telephone and Telegraph Co. <sup>c</sup>	86,700.00	45,000.00		\$56,605.00	36,700.00	101,605.00
Nevada Consolidated Telephone and Telegraph Company	250,000.00	250,000.00			250,000.00	250,000.00
Nevada Northern Railway Telegraph Department						
Nevada Telephone-Telegraph Company	177,166.67	177,166.67			177,166.67	177,166.67
Postal Telegraph Cable Company	25,000.00	25,000.00			25,000.00	25,000.00
Searchlight and Western Telephone Company <sup>d</sup>	50,000.00				50,000.00	
The United Farmers Telephone and Telegraph Company	10,000.00	10,000.00			10,000.00	10,000.00
Utah, Nevada and Idaho Telephone Company						
Western Union Telegraph Company	99,817,100.00	99,817,100.00			99,817,100.00	99,817,100.00
White Pine Telephone Company	7,000.00	5,000.00	\$47,510.00	\$47,510.00	54,510.00	52,510.00
Yerington Electric Company						
Totals	\$128,885,961.67	\$129,344,451.67	\$47,510.00	\$104,115.00	\$128,933,371.67	\$267,448,566.67

<sup>a</sup>The Bank of Austin is the owner and operator of the Austin-Manhattan Telephone Company.

<sup>b</sup>Formerly operating in the State of Nevada under the name of the Pacific Telephone and Telegraph Company.

<sup>c</sup>Formerly operating under the name of the California and Oregon Telegraph Company.

<sup>d</sup>Company discontinued during the fiscal year ending June 30, 1914.

## FUNDED DEBT, AND CAPITAL STOCK

Company	Dividends declared		Funded debt outstanding		Interest accrued	
	1913	1914	1913	1914	1913	1914
American Express Company.....	\$2,117,700.00	\$1,400,800.00				
Globe Express Company.....	180,042.00	180,042.00				
Wells Fargo & Company Express.....	2,396,740.00	1,917,392.00				
Nevada Interurban Railway.....						
Reno Traction Company.....			\$136,000.00	\$136,000.00	\$2,160.00	\$2,160.00
The Pullman Company.....	9,599,500.66	9,599,560.68				
Bank of Austin <sup>a</sup> .....						
Bell Telephone Company of Nevada <sup>b</sup> .....						
Bridgeport Telephone and Telegraph Company.....				6,000.00		360.00
Churchill County Telephone and Telegraph System.....						
Consolidated Power and Telephone Company.....						
Elko County Telephone and Telegraph Company.....	3,862.40	3,942.40				
Golconda Telephone and Power Company.....	2,040.00	3,531.00				
Interstate Telegraph Company.....				250,000.00		15,000.00
Nevada, California and Oregon Telephone and Telegraph Co. <sup>c</sup> .....				35,000.00		525.00
Nevada Consolidated Telephone and Telegraph Company.....		1,562.50				
Nevada Northern Railway Telegraph Department.....						
Nevada Telephone-Telegraph Company.....	13,287.51	22,145.85				
Postal Telegraph Cable Company.....						
Searchlight and Western Telephone Company <sup>d</sup> .....						
The United Farmers Telephone and Telegraph Company.....						
Utah, Nevada and Idaho Telephone Company.....						
Western Union Telegraph Cable Company.....	2,992,166.25	3,490,564.00	32,602,000.00	32,602,000.00	1,520,100.00	1,520,100.00
White Pine Telephone Company.....	3,800.50	5,300.80	5,000.00	5,000.00	400.00	400.00
Yerington Electric Company.....						
Totals.....	\$17,309,139.62	\$16,624,841.23	\$32,743,000.00	\$33,034,000.00	\$1,522,660.00	\$1,538,545.00

<sup>a</sup>The Bank of Austin is the owner and operator of the Austin-Manhattan Telephone Company.

<sup>b</sup>Formerly operating in the State of Nevada under the name of the Pacific Telephone and Telegraph Company.

<sup>c</sup>Formerly operating under the name of the California and Oregon Telegraph Company.

<sup>d</sup>Company discontinued during the fiscal year ending June 30, 1914.

ASSETS, LIABILITIES AND COST OF PLANT, AND EQUIPMENT

Company	Total assets and liabilities		Cost of construction for year		Total cost of plant to date	
	1913	1914	1913	1914	1913	1914
American Express Company .....	\$61,550,305.30	\$44,209,085.65	\$955,781.78	\$666,291.44	\$12,791,497.45	\$13,457,758.89
Globe Express Company .....	3,522,517.49	3,487,069.09	1,896.95	1,540.96	91,224.58	92,765.54
Wells Fargo & Company Express .....	38,364,260.26	38,474,867.40	1,294,161.60	46,214.65	7,026,254.19	7,072,468.84
Nevada Interurban Railway .....	87,727.69	96,024.66	3,737.05	8,352.59	86,696.26	95,038.85
Reno Traction Company .....	1,230,047.06	1,233,263.60	827.18	3,857.04	1,223,473.69	1,227,330.73
The Pullman Company .....	156,704,964.83	165,608,975.72	12,541,184.89	8,769,739.43	135,903,896.05	144,673,625.48
Bank of Austin <sup>a</sup> .....						
Bell Telephone Company of Nevada <sup>b</sup> .....	12,623.83	387,717.89	57,132.44	351,276.98	316,771.57	669,937.06
Bridgeport Telephone and Telegraph Company .....	100.00	100.00				
Churchill County Telephone and Telegraph System .....			5,395.18	6,383.06	12,324.19	18,707.25
Consolidated Power and Telephone Company .....	(c)	(c)	125.77	493.09	1,202.22	1,695.31
Elko County Telephone and Telegraph Company .....	3,300.00	4,807.31	5,570.02	2,000.00	58,089.90	60,089.90
Golconda Telephone and Power Company .....	20,144.83	25,263.29	27,879.48	3,973.57	60,590.54	62,532.82
Interstate Telegraph Company .....		71,966.31		20,245.52		773,732.64
Nevada, California and Oregon Telephone and Telegraph Co. <sup>d</sup> .....	3,756.16	23,279.03	400.00	110,606.60	36,745.06	155,732.17
Nevada Consolidated Telephone and Telegraph Company .....		311.00				
Nevada Northern Railway Telegraph Department .....						
Nevada Telephone-Telegraph Company .....	19,129.28	10,034.64		852.59	191,446.98	192,299.57
Postal Telegraph Cable Company .....	16,311.28	5,197.82				
Searchlight and Western Telephone Company <sup>e</sup> .....	412.62	100.00			10,000.00	10,000.00
The United Farmers Telephone and Telegraph Company .....						
Utah, Nevada and Idaho Telephone Company .....						
Western Union Telegraph Company .....	9,316,028.29	12,421,352.31	1,101,852.34	5,376,179.64	130,247,842.88	135,624,022.52
White Pine Telephone Company .....	1,705.80	1,275.90	859.48	699.83		
Yerington Electric Company .....	15,023.81	13,142.75				
<b>Totals .....</b>	<b>\$270,868,358.53</b>	<b>\$266,073,834.37</b>	<b>\$15,996,804.16</b>	<b>\$15,368,706.99</b>	<b>\$288,058,005.56</b>	<b>\$304,187,737.57</b>

<sup>a</sup>The Bank of Austin is the owner and operator of the Austin-Manhattan Telephone Company.

<sup>b</sup>Formerly operating in the State of Nevada under the name of the Pacific Telephone and Telegraph Company.

<sup>c</sup>See electric utility reports of this company.

<sup>d</sup>Formerly operating under the name of the California and Oregon Telegraph Company.

<sup>e</sup>Company discontinued during the fiscal year ending June 30, 1914.

## INCOME ACCOUNT

Company	Gross earnings from operation		Operating expenses		Net operating income or deficit	
	1913	1914	1913	1914	1913	1914
American Express Company <sup>a</sup> .....	\$47,849,009.67	\$45,102,949.38	\$46,916,939.84	\$45,366,381.14	\$932,069.83	\$263,451.76
Globe Express Company <sup>a</sup> .....	820,911.63	679,294.05	786,725.78	694,487.44	34,185.85	15,193.39
Wells, Fargo & Company Express <sup>a</sup> .....	34,934,813.78	31,862,932.71	32,918,788.36	30,416,250.13	2,016,025.42	1,446,682.58
Nevada Interurban Railway.....	9,425.75	7,581.42	9,535.24	8,352.59	109.49	771.17
Reno Traction Company.....	57,878.05	58,817.20	42,327.17	47,938.55	15,550.88	10,878.65
The Pullman Company.....	40,032,742.29	41,499,396.04	27,675,359.75	29,228,480.30	12,357,391.54	12,270,915.74
Bank of Austin <sup>b</sup> .....	404.73	3,500.45	225.66	2,005.45	179.07	1,495.00
Bell Telephone Company of Nevada <sup>c</sup> .....	81,028.98	80,334.91	71,684.82	73,384.78	9,344.11	6,950.18
Bridgport Telephone and Telegraph Company.....	400.00	600.00	180.00	200.00	220.00	400.00
Churchill County Telephone and Telegraph System.....	6,467.55	7,529.90	3,226.30	3,780.00	3,241.25	3,749.90
Consolidated Telephone and Power Company.....	2,277.04	2,538.15	1,182.13	1,288.93	1,094.91	1,249.22
Elko County Telephone and Telegraph Company.....	19,703.29	21,206.31	11,842.91	14,861.31	7,860.38	6,345.00
Golconda Telephone and Power Company.....	9,608.77	14,623.09	5,608.05	10,230.84	4,000.72	4,392.25
Interstate Telegraph Company.....		35,557.36		38,872.73		3,315.37
Nevada, California and Oregon Telephone and Telegraph Co. <sup>d</sup> .....	12,952.17	7,228.81	9,624.02	5,267.15	3,328.15	1,961.66
Nevada Consolidated Telephone and Telegraph Company.....		10,468.77		8,413.34		2,055.43
Nevada Northern Railway Telegraph Department.....	10,280.49	9,082.81	15,135.14	14,946.00	4,854.65	5,863.19
Postal Telegraph Cable Company.....	77,041.32	69,097.09	50,714.09	67,102.18	26,327.83	1,994.91
Searchlight and Western Telephone Company <sup>e</sup> .....	27,373.88	29,408.93	19,112.01	18,791.64	8,261.87	10,617.29
The United Farmers Telephone and Telegraph Company.....	540.00	500.00	127.98	400.00	412.62	100.00
Utah, Nevada and Idaho Telephone Company.....	5,325.20	7,886.01	5,010.55	7,407.77	314.65	478.24
Western Union Telegraph Company.....	46,385,993.26	45,528,895.40	37,670,282.82	36,685,576.96	8,715,710.44	8,842,818.44
White Pine Telephone Company.....	15,611.82	15,375.80	6,984.23	7,678.84	8,627.59	7,696.96
Yerington Electric Company.....	2,490.72	6,759.91	2,155.16	6,498.87	335.56	261.04
Totals.....	\$170,362,280.94	\$165,061,064.50	\$146,222,762.41	\$142,728,596.94	\$24,139,518.53	\$22,332,467.66

<sup>a</sup>Operating expenses include amounts paid for express privileges.

<sup>b</sup>The Bank of Austin is the owner and operator of the Austin-Manhattan Telephone Company.

<sup>c</sup>Formerly operating in the State of Nevada under the name of the Pacific Telephone and Telegraph Company.

<sup>d</sup>Formerly operating under the name of the California and Oregon Telegraph Company.

<sup>e</sup>Company disincorporated during the fiscal year ending June 30, 1914.

*Italic figures denote deficit.*

INCOME ACCOUNT

Company	All other income		Taxes paid		Gross corporate income	
	1913	1914	1913	1914	1913	1914
American Express Company						
Globe Express Company	\$1,396,817.72	\$618,625.58	\$360,192.36	\$381,337.90	\$1,968,695.19	\$26,144.08
Wells, Fargo & Company Express	162,927.78	188,997.58	12,250.00	12,049.33	184,863.63	161,754.86
Nevada Interurban Railway	1,400,610.85	1,314,200.69	357,201.95	402,426.02	3,059,434.32	2,358,457.25
Reno Traction Company					109.49	771.17
The Pullman Company		654.00	2,461.52	2,422.79	13,089.36	9,109.86
Bank of Austin <sup>b</sup>			962,371.42	*1,112,748.70	11,395,020.12	12,270,915.74
Bell Telephone Company of Nevada <sup>c</sup>	16.50		140.07	140.07	39.00	1,354.93
Bridgeport Telephone and Telegraph Company		2,960.64	1,595.25	4,137.37	7,765.36	5,773.40
Churchill County Telephone and Telegraph System					220.00	400.00
Consolidated Power and Telephone Company					3,241.25	3,749.90
Elko County Telephone and Telegraph Company					1,094.91	1,249.22
Golconda Telephone and Power Company	4,000.00	1,500.00	436.12	616.63	11,424.26	7,228.37
Interstate Telegraph Company	2,416.00		195.75	121.59	6,220.97	4,270.66
Nevada, California and Oregon Telephone and Telegraph Co. <sup>d</sup>		110.47		1,125.00		3,329.90
Nevada Consolidated Telephone and Telegraph Company	32.60	305.18	406.62	293.38	2,954.13	1,973.46
Nevada Northern Railway Telegraph Department						2,055.43
Nevada Telephone-Telegraph Company			599.45	599.45	5,454.10	6,462.64
Postal Telegraph Cable Company	274.90	172.55	*1,358.06	4,874.18	26,692.73	2,708.72
Searchlight and Western Telephone Company <sup>e</sup>			469.70	382.65	7,792.17	10,294.64
The United Farmers Telephone and Telegraph Company			85.00	44.20	327.62	55.80
Utah, Nevada and Idaho Telephone Company			82.69	478.24	231.96	376.11
Western Union Telegraph Company	1,037,449.54	1,070,831.62	1,020,000.00	1,185,000.00	8,733,159.98	8,728,650.06
White Pine Telephone Company			288.70	361.87	8,338.89	7,335.09
Yerington Electric Company					335.56	261.04
Totals	\$4,004,545.89	\$3,198,358.31	\$2,720,134.66	\$3,109,159.37	\$25,425,287.82	\$23,534,791.31

<sup>a</sup>Taxes already included in operating expenses.

<sup>b</sup>The Bank of Austin is the owner and operator of the Austin-Manhattan Telephone Company.

<sup>c</sup>Formerly operating in the State of Nevada under the name of the Pacific Telephone and Telegraph Company.

<sup>d</sup>Formerly operating under the name of the California and Oregon Telegraph Company.

<sup>e</sup>Company discontinued during the fiscal year ending June 30, 1914.

*Italic figures denote deficit.*

## INCOME ACCOUNT

Company	Total deductions from gross corporate income		Net corporate income		Dividends paid	
	1913	1914	1913	1914	1913	1914
American Express Company .....	\$132,887.63	\$174,607.06	\$1,835,807.56	\$200,751.14		
Globe Express Company .....			184,863.63	161,754.86	\$180,042.00	\$180,042.00
Wells, Fargo & Company Express .....	14,007.92	13,861.90	3,045,426.40	2,344,595.35	2,396,740.00	1,917,392.00
Nevada Interurban Railway .....			<i>109.49</i>	<i>771.17</i>		
Reno Traction Company .....	4,375.32	3,886.15	8,714.04	5,223.71		
The Pullman Company .....			11,395,020.12	12,270,915.74	9,599,500.66	9,599,560.68
Bank of Austin <sup>a</sup> .....			39.00	1,354.93		
Bell Telephone Company of Nevada <sup>b</sup> .....	59.65	7,327.62	7,705.71	1,554.22		
Bridgeport Telephone and Telegraph Company .....			220.00	490.00		
Churchill County Telephone and Telegraph System .....			3,241.25	3,749.90		
Consolidated Power and Telephone Company .....			1,094.91	1,249.22		
Elko County Telephone and Telegraph Company .....	6,168.17	2,705.77	5,256.09	4,522.60	3,862.40	3,942.40
Golconda Telephone and Power Company .....	421.00	1,332.49	5,799.97	2,938.17	2,040.00	3,398.00
Interstate Telegraph Company .....		16,922.08		<i>21,251.98</i>		
Nevada, California and Oregon Telephone and Telegraph Co. <sup>c</sup> .....	380.43	1,049.64	2,573.70	523.82		
Nevada Consolidated Telephone and Telegraph Company .....				2,055.43		1,562.50
Nevada Northern Railway Telegraph Department .....				<i>6,462.64</i>		
Nevada Telephone-Telegraph Company .....	6,988.40	2,245.07	5,454.10	4,951.79	13,287.51	22,145.85
Postal Telegraph Cable Company .....	442.56	936.00	7,349.61	9,298.64		
Searchlight and Western Telephone Company <sup>d</sup> .....			327.62	55.80		
The United Farmers Telephone and Telegraph Company .....			231.96	376.11		
Utah, Nevada and Idaho Telephone Company .....						
Western Union Telegraph Company .....	5,606,880.20	5,026,095.97	3,126,279.78	3,702,554.09	2,992,166.25	3,490,564.00
White Pine Telephone Company .....	1,103.78	1,463.43	7,235.11	5,871.66	6,900.80	5,300.80
Yerington Electric Company .....			335.56	261.04		
Totals .....	\$5,773,715.06	\$5,252,433.18	\$19,651,572.76	\$18,282,358.13	\$15,194,439.62	\$15,223,908.23

<sup>a</sup>The Bank of Austin is the owner and operator of the Austin-Manhattan Telephone Company.

<sup>b</sup>Formerly operating in the State of Nevada under the name of the Pacific Telephone and Telegraph Company.

<sup>c</sup>Formerly operating under the name of the California and Oregon Telephone Company.

<sup>d</sup>Company discontinued during the fiscal year ending June 30, 1914.

*Italic figures denote deficit.*

## DIRECTORS AND OFFICERS OF EXPRESS, ELECTRIC-RAILWAY, CAR, AND TELEPHONE COMPANIES

### American Express Company

**Directors**—James C. Fargo, New York, N. Y.; Francis F. Flagg, New York, N. Y.; Charles M. Pratt, New York, N. Y.; John H. Bradley, New York, N. Y.; Cornelius Vanderbilt, New York, N. Y.; J. Horace Harding, New York, N. Y.; J. G. Milburn, New York, N. Y.; J. S. Alexander, New York, N. Y.; George C. Taylor, New York, N. Y.

**Officers**—President, George C. Taylor, New York, N. Y.; First Vice-President, Francis F. Flagg, New York, N. Y.; Secretary, William C. Fargo, New York, N. Y.; Vice-President and Treasurer, James F. Fargo, New York, N. Y.; General Counsel, Carter, Ledyard & Milburn, New York, N. Y.; Comptroller, William E. Powelson, New York, N. Y.; Vice-President and General Manager Eastern Department, Henry S. Julier, New York, N. Y.; Vice-President and General Manager Western Department, G. A. D. Vickers, Chicago, Ill.; Manager of Foreign Department, United States and Canada, Marcellus F. Berry, New York, N. Y.; Director-General of Foreign Department, Europe, William S. Dalliba, Paris, France; Manager Department of Equipment and Supplies, Elisha Flagg, New York, N. Y.; Vice-President and General Traffic Manager, John H. Bradley, New York, N. Y.; Assistant General Traffic Manager, Edwin E. Bush, New York, N. Y.

### The Globe Express Company

**Directors**—Geo. J. Gould, New York, N. Y.; E. T. Jeffery, New York, N. Y.; Kingdon Gould, New York, N. Y.; J. F. Vaile, Denver, Colo.; Jesse White, New York, N. Y.; Jay Gould, New York, N. Y.; J. B. Andrews, Denver, Colo.

**Officers**—President, E. T. Jeffery, New York, N. Y.; First Vice-President, Kingdon Gould, New York, N. Y.; Secretary, J. B. Andrews, Denver, Colo.; Treasurer, R. F. Watkins, Denver, Colo.; General Counsel, J. F. Vaile, Denver, Colo.; Auditor, L. C. Keller, Denver, Colo.; General Manager, D. D. Mayo, Denver, Colo.

### Wells, Fargo & Company

**Directors**—B. D. Caldwell, F. D. Underwood, C. A. Peabody, H. W. de Forest, R. Delafield, P. A. Warburg, W. D. S. Thorne, W. Mahl, L. F. Loree, H. E. Huntington, all of New York, N. Y.; E. A. Stedman, Chicago, Ill.; A. Christeson and W. F. Herrin, of San Francisco, Cal.

**Officers**—President, B. D. Caldwell, New York, N. Y.; Vice-President, A. Christeson, San Francisco, Cal.; Vice-President, E. A. Stedman, Chicago, Ill.; Secretary, C. H. Gardiner, New York, N. Y.; Treasurer, B. H. River, New York, N. Y.; General Counsel, C. W. Stockton, New York, N. Y.; Vice-President and Comptroller, J. W. Newlean, Chicago, Ill.; Assistant Comptroller, R. Burr, Chicago, Ill.; General Manager, A. Christeson, San Francisco, Cal.; General Manager, E. A. Stedman, Chicago, Ill.; Vice-President in Charge of Traffic, F. S. Holbrook, New York, N. Y.; Traffic Manager, G. S. Lee, New York, N. Y.; Efficiency Engineer, C. B. Martin, New York, N. Y.

### Nevada Interurban Railway Company

**Directors**—L. W. Berrum, J. M. Short, Geo. W. Perkins, S. H. Rosenthal, C. H. Duborg, of Reno, Nevada.

**Officers**—President, L. W. Berrum; First Vice-President, J. M. Short; Secre-

tary, S. H. Rosenthal; Treasurer, W. A. Harris; General Manager and General Superintendent, L. W. Berrum, all of Reno, Nevada.

#### **Reno Traction Company**

Directors—H. Fleishacker, Joseph Martin, John A. Buck, M. Fleishacker, William Matson, Wellington Gregg, Jr., all of San Francisco, Cal.; Alden Anderson, Sacramento, Cal.

Officers—Chairman of the Board and President, H. Fleishacker; First Vice-President, John A. Buck; Second Vice-President, R. E. Wallace; Secretary, Joseph Martin; Treasurer, M. Fleishacker; General Counsel, S. C. Scheeline; Auditor, A. N. Baldwin; General Manager, Geo. W. Hark, all of San Francisco, Cal.

#### **The Pullman Company**

Directors—Robert T. Lincoln, John J. Mitchell, Norman B. Ream, Chauncey Keep, William K. Vanderbilt, George F. Baker, Frederick W. Vanderbilt, John S. Runnells, W. Seward Webb, Frank O. Lowden, J. P. Morgan. Addresses not shown.

Officers—Chairman of the Board, Robert T. Lincoln, Chicago, Ill.; President, John S. Runnells, Chicago, Ill.; Secretary, A. S. Weinsheimer, Chicago, Ill.; Treasurer, L. S. Taylor, Chicago, Ill.

#### **Bank of Austin**

(Owner and Operator of the Austin-Manhattan Telephone Company)

Officers—President, J. A. Miller, Austin, Nevada; Cashier, Henry B. Carter, Austin, Nevada.

#### **Bell Telephone Company of Nevada**

Directors—F. W. Eaton, San Francisco, Cal.; G. E. McFarland, San Francisco, Cal.; H. T. Scott, San Francisco, Cal.

Officers—President, G. E. McFarland; Vice-President, H. T. Scott; Secretary and Treasurer, F. W. Eaton; General Auditor, F. C. Phelps; General Manager, J. C. Nowell, all of San Francisco, Cal.

#### **Bridgeport Telephone and Telegraph Company**

Sole owner—A. S. Bryant, Bridgeport, Cal.

#### **Churchill County Telephone and Telegraph System**

Officers—County Commissioners C. P. Cirac, A. C. Burton, Geo. Ernst; Manager, G. B. McFarlin, all of Fallon, Nevada.

#### **Consolidated Power and Telephone Company**

Directors—F. A. Clark, Ed. W. Clark, J. S. Park, W. S. Park, all of Las Vegas, Nevada.

Officers—President, F. A. Clark; Secretary and Treasurer, John S. Park; Manager, W. S. Park, all of Las Vegas, Nevada.

#### **Elko County Telephone and Telegraph Company**

Directors—W. T. Smith, A. W. Hesson, C. B. Henderson, C. H. Prentice, of Elko, Nevada; J. J. Hylton, Skelton, Nevada.

Officers—President, W. T. Smith; Vice-President, A. W. Hesson; Secretary, C. H. Prentice; Treasurer, Henderson Banking Company, all of Elko, Nevada.

#### **Golconda Telephone and Power Company**

Directors—Wm. Kent, Kentfield, Cal.; Jno. E. Webb, Kentfield, Cal.; John G. Taylor, Lovelock, Nevada; Harry Petrie, Golconda, Nevada; Stewart G. Mollin, Golconda, Nevada.

**Officers**—President, Jno. E. Webb, Kentfield, Cal.; Secretary and Treasurer, Stewart G. Mollin, Golconda, Nevada; Superintendent, C. B. Welshons, Wianemucca, Nevada.

#### Interstate Telegraph Company

**Directors**—William E. Porter, Denver, Colo.; Lawrence C. Phipps, Jr., Denver, Colo.; Fred M. Hess, Bishop, Cal.; Arthur B. West, Riverside, Cal.; Delos A. Chappell, Riverside, Cal.

**Officers**—President, Delos A. Chappell, Riverside, Cal.; Vice-President, Arthur B. West, Riverside, Cal.; Vice-President and General Manager, Fred M. Hess, Bishop, Cal.; Secretary, W. E. Porter, Denver, Colo.; Treasurer, L. C. Phipps, Jr., Denver, Colo.; General Counsel, I. V. Potter, Riverside, Cal.; Auditor, P. B. Ferguson, Riverside, Cal.

#### Nevada, California and Oregon Telegraph and Telephone Company

**Directors**—Scott Hendricks, W. E. Hills, Samuel Spring, A. A. Rosenshine, all of San Francisco, Cal.; A. J. Mathews, Susanville, Cal.

**Officers**—President and General Manager, Scott Hendricks, San Francisco, Cal.; Secretary and Treasurer, W. E. Hills, San Francisco, Cal.; Vice-President, A. J. Mathews, Susanville, Cal.

#### Nevada Consolidated Telephone and Telegraph Company

**Directors**—Alfred Karge, Mrs. J. G. Sweeney, J. G. Sweeney, all of Carson City, Nevada.

**Officers**—President and General Manager, Alfred Karge; Vice-President, Mrs. J. G. Sweeney; Secretary and Treasurer, J. G. Sweeney, all of Carson City, Nevada.

#### Nevada Northern Railway Company Telegraph Line

**Directors and Officers**—See Nevada Northern Railway Annual Reports.

#### Nevada Telephone-Telegraph Company

**Directors**—Geo. Wingfield, Reno, Nevada; John M. Gregory, J. M. Gilfoyle, W. R. Williams, W. J. Douglass, F. G. Waterhouse, all of Tonopah, Nevada; W. L. Rennie, Sacramento, Cal.

**Officers**—President, Geo. Wingfield, Reno, Nevada; Vice-President, F. G. Waterhouse, Tonopah, Nevada; Treasurer, J. M. Gilfoyle, Tonopah, Nevada; Secretary, E. S. LaTourrette, Tonopah, Nevada; General Manager, F. G. Waterhouse, Tonopah, Nevada.

#### Northern Nevada Telephone Company

**Directors**—A. W. Sewell, Tuscarora, Nevada; Oscar Miller, J. L. Winter, White Rock, Nevada.

**Officers**—President, A. W. Sewell, Tuscarora, Nevada; Vice-President, Philip Snyder; Secretary, K. M. Sewell.

#### Postal Telegraph Cable Company

**Directors**—Clarence H. Mackay, Edward Reynolds, Charles C. Adams, Charles P. Bruch, all of New York, N. Y.

**Officers**—President, Clarence H. Mackay; Vice-President and General Manager, Edward Reynolds; Second Vice-President, Charles C. Adams; Third Vice-President, Charles P. Bruch; Treasurer, Joseph J. Cardona; Secretary, William B. Dunn, all of New York, N. Y.

#### Searchlight and Western Telephone Company

**Sole Owner**—James Cashman, Searchlight, Nevada.

**The United Farmers Telephone and Telegraph Company**

**Directors**—E. Christensen, Gardnerville, Nevada; Fritz Schacht, Genoa, Nevada; J. H. Wood, Minden, Nevada; R. W. Bassman, Sheridan, Nevada; E. J. Phillips, Gardnerville, Nevada.

**Officers**—President, E. Christensen, Gardnerville, Nevada; Vice-President, Fritz Schacht, Genoa, Nevada; Treasurer, J. H. Wood, Minden, Nevada; Secretary and General Manager, E. J. Phillips, Gardnerville, Nevada.

**Utah, Nevada and Idaho Telephone Company**

**Directors**—J. F. Judge, H. H. Hempstead, H. L. Thomas, A. C. Ellis, Jr., of Salt Lake City, Utah; W. C. Baber, Sr., of McDermitt, Nevada; R. L. Douglass, of Fallon, Nevada.

**Officers**—President, J. F. Judge; Secretary and Treasurer, H. H. Hempstead; Superintendent, H. L. Thomas, all of Salt Lake City, Utah.

**Western Union Telegraph Company**

**Directors**—William Vincent Astor, Newcomb Carlton, Robert Clowry, Henry P. Davison, Henry W. de Forest, Chauncey M. Depew, William Fahnestock, Edwin Gould, George J. Gould, Thomas H. Hubbard, Robert S. Lovett, Edwin G. Merrill, Percy A. Rockefeller, Jacob H. Schiff, Mortimer L. Schiff, Joseph J. Slocum, James Stillman, William H. Truesdale, Albert H. Wiggin, all of New York, N. Y.; Oliver Ames, Boston, Mass.; Henry A. Bishop, Bridgeport, Conn.

**Officers**—President, Newcomb Carlton; Vice-President, G. W. E. Atkins; Vice-President, B. Brooks; Secretary, William H. Baker; Treasurer, A. R. Brewer; Comptroller, E. Y. Gallaher; Auditor, H. W. Ladd; General Counsel, Rush Taggart; General Attorney, George H. Fearons, all of New York, N. Y.; General Manager, Nevada, C. H. Gaunt, San Francisco, Cal.

**White Pine Telephone Company**

**Directors**—Chas. A. Walker, Arthur Smith, J. W. Biggane, all of Ely, Nevada,

**Officers**—President, Chas. A. Walker; Vice-President, Arthur Smith; Secretary and Treasurer, J. W. Biggane; Manager, J. S. Bennett, all of Ely, Nevada.

**Yerington Electric Company**

**Directors**—None.

**Officers**—President, J. I. Wilson; Treasurer, C. W. Gallagher; Secretary, E. R. Lam; General Manager, Geo. Plummer, all of Yerington, Nevada.

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**ACCIDENT REPORT OF RAILROADS OPERATING IN NEVADA  
FOR THE YEAR ENDING DECEMBER 31, 1914, AND  
STATEMENT OF EXPENSES OF THE NEVADA RAILROAD  
COMMISSION FOR THE YEAR 1914.**

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ACCIDENTS RESULTING IN THE DEATH OR INJURY OF PERSONS ON ALL RAILROADS OPERATING IN NEVADA DURING THE YEAR 1914

Nature of accident	Passengers		Trainmen		Trainmen in yards		Switching crews		Other yardmen		Other employees		Trespassers		Total	
	K.	I.	K.	I.	K.	I.	K.	I.	K.	I.	K.	I.	K.	I.	K.	I.
Caught between cars	0	0	0	0	1	0	0	0	0	0	0	0	0	0	1	0
Collisions	0	4	0	5	0	0	0	0	0	0	1	2	0	1	1	12
Derailments	0	0	0	0	1	0	0	0	0	0	0	6	0	1	1	7
Explosions and burns	0	0	1	0	0	0	0	0	0	0	0	3	0	0	0	4
Falling from trains	0	1	0	1	0	4	0	3	0	0	0	5	7	5	7	19
Getting on or off standing trains	0	0	0	2	0	2	0	2	0	0	0	0	0	1	0	7
Handling traffic	0	0	0	2	0	0	0	0	0	0	0	6	0	0	0	8
Jumping on or off trains	0	3	0	0	1	0	0	0	0	0	3	1	6	1	1	13
Overhead structures	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1
Parting of cars	0	0	0	0	0	0	0	0	0	0	0	0	2	2	2	2
Shop work	0	0	0	0	0	0	0	0	0	0	102	0	0	0	0	102
Struck by trains	0	1	0	0	2	0	0	0	0	3	3	6	4	9	9	10
Sudden stopping of trains	0	2	0	2	0	1	0	0	0	0	0	0	0	0	0	5
Track work	0	0	0	0	0	0	0	0	0	0	14	0	0	0	0	14
Coupling cars	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	1
Other causes	0	7	0	5	0	5	0	0	0	1	0	34	0	2	0	54
Totals	0	18	0	19	2	16	0	5	0	1	4	178	16	22	22	259

K., killed. I., injured.

GENERAL EXPENSES OF THE RAILROAD COMMISSION OF NEVADA  
FOR THE ELEVEN-MONTH PERIOD BEGINNING JANUARY 1, 1914,  
AND ENDING NOVEMBER 30, 1914.

Rent.....	\$330.00
Traveling expenses.....	1,729.70
Typewriters.....	141.25
Stamps and postoffice-box rent.....	215.23
Express charges.....	13.60
Fuel.....	74.60
Drayage.....	2.75
Janitor supplies.....	13.60
Telegraph service.....	95.52
Electric-light service.....	20.55
Outside stenographic fees.....	168.75
Paper and envelopes.....	153.45
Other stationery.....	121.79
Books and periodicals.....	80.50
Telephone service.....	73.70
Typewriter repairs and supplies.....	44.73
Tax and National Railway Association expenses.....	35.00
Office stenographers.....	3,743.20
Janitor service.....	330.00
Advertising.....	265.10
Freight.....	2.84
Bookbinding.....	38.25
Furniture.....	55.75
Water service.....	9.00
Printing.....	89.60
Outside clerical help.....	61.00
Miscellaneous.....	59.50
Total.....	\$7,968.96

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**LIST OF AUTHORITIES ISSUED BY THE RAILROAD COMMISSION OF NEVADA GRANTING RAILROADS AND OTHER COMPANIES THE PRIVILEGE OF REDUCING RATES ON LESS THAN THE STATUTORY NOTICE OF THIRTY DAYS. COMMENCING WITH JANUARY 1, 1914, AND ENDING DECEMBER 31, 1914.**

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## AUTHORIZATIONS

*Authority No. 315*—Las Vegas and Tonopah Railroad Company, applicant. Requesting authority to publish rate of 20 cents per cwt. on second-hand corrugated iron, carloads, minimum weight 30,000 pounds, to apply from Rhyolite to Las Vegas, Nevada, making same effective on one day's notice. Application received January 8, 1914, granted January 9, 1914.

*Authority No. 316*—Southern Pacific Company, applicant. Requesting permission to reissue its special joint freight tariff No. 1600-A, N. R. C. No. 81, naming rates on railroad ties and rough timbers in carload lots, from Verdi and intermediate points, to Goldfield, Nevada, and intermediate points, so as to include mining wedges with the commodities already shown, making such reissue effective on one day's notice. Application received January 8, 1914, granted January 9, 1914.

*Authority No. 317*—Tonopah and Goldfield Railroad Company, applicant. Asking for authority to publish rate of \$1.25 per train-mile, in addition to regular carload freight charges on shipments handled by special train service in transportation of freight from Goldfield to Tonopah, Nevada, making same effective January 9, 1914. Application received January 10, 1914, and granted on the same day.

*Authority No. 318*—Southern Pacific Company, applicant. Requesting permission to extend effective date of item 11-1, on second revised page 8, of its local freight tariff No. 90-A, N. R. C. No. 96, to March 1, 1914. Application received January 13, 1914, granted the same day. The granting of this authority had the effect of postponing the effective date of proposed increased minimum charges for freight in less-than-carload lots moving between points in the State of Nevada, an investigation of which was being made by the Commission under Case No. 273.

*Authority No. 319*—Las Vegas and Tonopah Railroad Company, applicant. Requesting authority to publish and make effective on one day's notice, joint rate of \$7.50 per ton on lime in carload lots, minimum weight 40,000 pounds, to apply from Sloan, Nevada, on the San Pedro, Los Angeles and Salt Lake Railroad, to Tonopah, Nevada, on the Tonopah and Goldfield Railroad. Application received January 13, 1914, and granted the same day.

*Authority No. 320*—Western Pacific Railway Company, applicant. Asking permission to amend rule 4-C, in supplement 21 to its tariff N. R. C. No. 36, so as to make same effective March 1, 1914. Application received January 14, 1914, and granted the same day. This authority covers the same subject as that covered in authority No. 318.

*Authority No. 321*—Mason Valley Telephone and Telegraph Company, applicant. Requesting authority to publish and make effective on one day's notice, certain long-distance toll rates between Dayton, Mason City, Thompson, Towle Station, Wabuska, and Yerington, Nevada, all such rates being reductions. Application received February 4, 1914, and granted the same day.

*Authority No. 322*—Nevada Northern Railway Company, applicant. Asking permission to amend its local freight tariff No. 24-C, N. R. C. No. 10, so as to correct error in rate quoted in supplement 1 thereof applicable on black powder in carload lots, from Cobre and Shafter to Lane, Keystone, Copper Flat, Star Pointer, Kimberly, and Veteran, Nevada, making same effective January 25, 1914. Authority granted February 11, 1914.

*Authority No. 323*—San Pedro, Los Angeles and Salt Lake Railroad Company, applicant. Requesting permission to publish and make effective on one day's notice, rate of 35 cents per ton, minimum carload weight 40,000 pounds, on gravel from Pierce to Las Vegas, Nevada. Application received February 13, 1914, granted February 14, 1914.

*Authority No. 324*—Official Express Classification Committee, applicant. Asking permission to publish and make effective April 10, 1914, supplement No. 1 to official express classification No. 22, N. R. C. No. 4, covering reductions in classifications governing the transportation of express matter moving between points in Nevada. Application received March 15, 1914, granted March 26, 1914.

*Authority No. 325*—Southern Pacific Company, applicant. Requesting permission to publish and make effective on one day's notice rate of \$20 per single-deck car of sheep moving from Winnemucca to Palisade, Nevada. Application received April 2, 1914, and granted the same day.

*Authority No. 326*—Western Pacific Railway Company, applicant. Asking permission to publish and make effective immediately, rate of \$20 per single-deck car, minimum fifteen carloads, on sheep from Winnemucca to Palisade, Nevada. Application received April 4, 1914, and rate authority granted the same day. The application for authority to apply a minimum of fifteen cars was denied.

*Authority No. 327*—Southern Pacific Company, applicant. Requesting permission to publish and make effective on one day's notice, the following rates on hay in carload lots:

From Fernley, Argo, and Fallon to Verdi.....	\$1.80 per ton
From Fernley, Argo, and Fallon to Lovelock.....	2.00 per ton
From Fernley, Argo, and Fallon to Nenzel.....	2.30 per ton
From Fernley, Argo, and Fallon to Winnemucca.....	3.00 per ton
From Fernley, Argo, and Fallon to Elko.....	3.50 per ton

Application received April 9, 1914, granted April 10, 1914.

*Authority No. 328*—Western Pacific Railway Company, applicant. Permission asked for authority to publish and make effective at once, certain reduced mileage rates to cover the transportation of water, in tank cars, minimum carload full gallonage capacity of cars furnished, the charges not to include the cost of water. Application received April 10, 1914, and granted the same day.

*Authority No. 329*—Tonopah and Goldfield Railroad Company, applicant. Requesting permission to publish and make effective April 14, 1914, excursion fare of \$2 for the round trip, Tonopah to Goldfield, Nevada, and return, on account of boxing contest taking place at Goldfield. Application received April 13, 1914, and granted the same day.

*Authority No. 330*—Bell Telephone Company of Nevada, applicant. Permission requested to publish and make effective at once, certain long-

distance toll rates between Fernley and other points in Nevada on account of establishing new toll station at that point. Application received April 15, 1914, granted April 17, 1914.

*Authority No. 331*—Southern Pacific Company, applicant. Requesting authority to publish and make effective on one day's notice, numerous reductions in rates to apply on fresh meat, cheese, butter, and eggs in less-than-carload lots, from Reno to various main-line Southern Pacific points in Nevada. Application received April 18, 1914, granted April 21, 1914.

*Authority No. 332*—Southern Pacific Company, applicant. Requesting authority to publish and make effective on one day's notice, rate of \$200 to cover the transportation of narrow-gage locomotives from Golconda to Sparks, Nevada, and from Sparks to Nenzel, Nevada, the rate to cover the entire movement. Application received April 18, 1914, granted April 21, 1914.

*Authority No. 333*—Pacific Freight Tariff Bureau, applicant. Permission sought to amend applicant's tariff N. R. C. No. 41, by establishing the following rule:

(Applies on intrastate traffic within Nevada only, and must not be used to make through rates on interstate traffic.)

Whenever a class rate and a commodity rate are named between specified points, the lower of such rate is the lawful rate unless some combination of class rates or of commodity rates, or of class and commodity rates, makes a lower through rate.

Application received April 22, 1914, granted April 24, 1914.

*Authority No. 334*—Nevada Transportation Company, applicant. Requesting permission to publish and make effective May 1, 1914, rate of \$1.05 per ton on ore in carload lots from Raines Station to Palisade, Nevada. Application received April 28, 1914, granted May 1, 1914.

*Authority No. 335*—Nevada Transportation Company, applicant. Requesting permission to apply carload rate on ten tons of coal moving from Palisade to Eureka, Nevada, on account of shortage of fuel in Eureka. Application received May 2, 1914, and granted the same day.

*Authority No. 336*—Virginia and Truckee Railway, applicant. Requesting permission to publish and make effective May 19, 1914, rate of \$1.20 per ton of 2,000 pounds on sand, minimum carload weight 24,000 pounds, from Sand Cut to Anderson, Nevada, embodying in the tariff an additional charge of 40 cents per ton to cover the cost of the commodity and labor. Application received May 18, 1914, and granted the same day.

*Authority No. 337*—Tonopah and Goldfield Railroad Company, applicant. Requesting authority to name, in conjunction with the Las Vegas and Tonopah Railroad Company, a joint rate of \$11.05 per ton to apply on second-hand quartz mill and appurtenances, in carload lots from Original to Mina, Nevada, making same effective retroactive to May 25, 1914. Application received May 28, 1914, and granted the same day.

*Authority No. 338*—Virginia and Truckee Railway, applicant. Requesting permission to publish and make effective May 29, 1914, excursion fares between all points on its road of one fare for the round trip on account of Decoration Day. Application received May 28, 1914, and granted the same day.

*Authority No. 339*—Las Vegas and Tonopah Railroad Company, applicant. Requesting permission to publish and make effective June 5, 1914, switching rate of \$15 per car to cover the movement of ore from the Jumbo Extension Mining Company to the Goldfield Consolidated Mill. Application received May 30, 1914, and granted June 1, 1914.

*Authority No. 340*—Southern Pacific Company, applicant. Requesting authority to publish and make effective on one day's notice joint rate, in conjunction with the Tonopah and Goldfield Railroad Company, of \$4.25 per ton applicable on scrap iron in carload lots, Schurz to Tonopah, Nevada. Application received June 3, 1914, granted the same day. This rate was published as a result of Case No. 298, heretofore referred to.

*Authority No. 341*—Tonopah and Goldfield Railroad Company, applicant. Requesting permission to publish and make effective immediately excursion fare of \$2 for the round trip, Tonopah to Goldfield, Nevada, and return, on account of public funeral. Application received June 10, 1914, and granted the same day.

*Authority No. 342*—Wells, Fargo & Company Express, applicant. Permission asked to publish and make effective on one day's notice, rate of \$2.03 per cwt. on ice-cream, any quantity, from Elko to Winnemucca, Nevada. Application received June 22, 1914, and granted the same day.

*Authority No. 343*—Wells, Fargo & Company Express, and Official Express Classification Committee, applicants. Requesting permission to publish and make effective on or after July 1, 1914, complete revision of rates and classifications for the transportation of express between points in the State of Nevada on the lines of Wells, Fargo & Company Express, the American Express Company, and the Globe Express Company, the new rates amounting to a general reduction of approximately 15 per cent. Application received June 22, 1914, and granted the same day.

*Authority No. 344*—Southern Pacific Company, applicant. Requesting permission to publish and make effective at once, rate of \$3 per ton, minimum carload weight capacity of car, on second-hand rails, Golconda to Nenzel, Nevada. Application received July 7, 1914, and granted the same day.

*Authority No. 345*—Las Vegas and Tonopah Railroad Company, applicant. Permission requested to cancel various local and joint freight and passenger tariffs, and also to reissue others, making such cancellations and reissues effective on one day's notice. This authority was asked on account of the consolidation of the Bullfrog-Goldfield and Las Vegas and Tonopah Railroad Companies. Application received July 8, 1914, and granted the same date, provided that the changes did not result in any increased rates.

*Authority No. 346*—Nevada Copper Belt Railroad Company, applicant. Requesting authority to publish and make effective immediately, rate of 20 cents per ton of 2,000 pounds, on rock for road-building purposes, minimum carload weight 60,000 pounds, Mason to Wabuska, Nevada. Application received July 10, 1914, and granted the same day.

*Authority No. 347*—Virginia and Truckee Railway, applicant. Requesting permission to publish and make effective July 15, 1914, a twenty-ride commutation fare of \$7 between Carson City and Santiago (a point located two and five-tenths miles west of Mound House). Application received July 13, 1914, and granted the same date.

*Authority No. 348*—Southern Pacific Company, applicant. Requesting permission to publish and make effective on one day's notice, rate of \$2 per ton of 2,000 pounds on second-hand ties, minimum space capacity of car, Golconda to Nenzel, Nevada. Application received July 31, 1914, and granted the same date.

*Authority No. 349*—Nevada Northern Railway Company, applicant. Requesting authority to extend limit on commutation tickets to sixty days on tickets sold between East Ely, Ely Mines, and McGill, Nevada, making same effective retroactive to August 1, 1914. Application received August 10, 1914, and granted the same day.

*Authority No. 350*—Las Vegas and Tonopah Railroad Company, applicant. Requesting permission to publish and make effective on one day's notice, rate of \$1 per ton, minimum carload weight 60,000 pounds, on manure, Goldfield to Las Vegas, Nevada. Application received September 4, 1914, and granted on same day.

*Authority No. 351*—Las Vegas and Tonopah Railroad Company, applicant. Permission requested to publish and make effective on one day's notice, rate of \$10 per car to apply on water shipped in tank cars, from Beatty, Amargosa, Indian Spring, and Corn Creek to Charleston, Nevada. Application received September 9, 1914, and granted on the same day.

*Authority No. 352*—Las Vegas and Tonopah Railroad Company, applicant. Requesting permission to publish and make effective at once, joint rate of \$7.50 per ton, in conjunction with the San Pedro, Los Angeles and Salt Lake Railroad Company and Tonopah and Goldfield Railroad Company on lime, minimum carload weight 40,000 pounds, Sloan to Millers, Nevada. Application received September 14, 1914, granted September 15, 1914.

*Authority No. 353*—Southern Pacific Company, applicant. Requesting permission to publish and make effective retroactive to September 1, 1914, supplement to G. F. D. circular No. 229, providing for shipments of live stock, but not including race horses, sulkies, and saddle harness, for exhibition at the Fallon Fair. Application received September 16, 1914, granted September 17, 1914.

*Authority No. 354*—Virginia and Truckee Railway, applicant. Permission sought to publish and make effective September 22, 1914, excursion rate of one fare for the round trip from all stations on applicant's road to Carson City, Nevada, and return, on account of state convention of political parties. Application received September 21, 1914, and granted the same day.

*Authority No. 355*—Western Pacific Railway Company, applicant. Requesting permission to publish and make effective on one day's notice, rate of \$75 per 36-foot double-deck car on sheep, Gerlach to Tobar, Nevada. Application received September 24, 1914, and granted the same day.

*Authority No. 356*—Bell Telephone Company of Nevada, applicant.

Requesting authority to publish and make effective at once, joint telephone toll rates in conjunction with the Elko County Telephone and Telegraph Company, between Elko, Nevada, and various points on applicant's system in this State. Application received September 27, 1914, granted September 28, 1914.

*Authority No. 357*—Bullfrog-Goldfield Railroad Company, applicant. Requesting permission to publish and make effective on one day's notice, joint rate in conjunction with the Tonopah and Goldfield Railroad Company, rate of \$6 per ton, minimum carload weight 30,000 pounds, on second-hand quartz mill and appurtenances, from Original to Tonopah, Nevada. Application received October 4, 1914, granted October 5, 1914.

*Authority No. 358*—Tonopah and Goldfield Railroad Company, applicant. Permission requested to publish and make effective October 6, 1914, excursion fare of \$2 for the round trip, Tonopah to Goldfield, Nevada, and return, account Moose Lodge meeting. Application received October 5, 1914, and granted the same day.

*Authority No. 359*—Bullfrog-Goldfield Railroad Company, applicant. Requesting authority to publish and make effective on one day's notice, rate of \$1 per ton on second-hand rails, angles, frogs, switches, and ties, from Goldfield, Springdale, Rhyolite, and intermediate points to Las Vegas, Nevada. Application received October 12, 1914, granted October 13, 1914.

*Authority No. 360*—Bell Telephone Company of Nevada, applicant. Requesting permission to publish and make effective on less than statutory notice, joint telephone toll rates in conjunction with the Elko County Telephone and Telegraph Company, between Elko and other points in the State of Nevada. Application received October 18, 1914, granted October 19, 1914.

*Authority No. 361*—Bullfrog-Goldfield Railroad Company, applicant. Requesting permission to publish and make effective on one day's notice, rate of 1 cent per ton per mile on second-hand galvanized iron, lumber, sash, and doors, any quantity, from Goldfield to Rhyolite, Nevada. Application received October 23, 1914, and granted the same day.

*Authority No. 362*—Southern Pacific Company, applicant. Permission requested to publish and make effective on one day's notice, rate of \$3.50 per ton, minimum carload weight 30,000 pounds, on plaster from Coin to Mound House, Nevada, such rate to expire thirty days from the effective date. Application received October 31, 1914, and granted the same date.

*Authority No. 363*—Bullfrog-Goldfield Railroad Company, applicant. Requesting authority to publish and make effective on one day's notice, rate of \$4 per ton, minimum carload weight 30,000 pounds, on second-hand quartz mill and appurtenances, from Original to Goldfield, Nevada. Application received November 1, 1914, granted November 2, 1914.

*Authority No. 364*—Intermountain Demurrage Bureau, applicant. Application sought to waive demurrage charges on tank cars used in the transportation of water to Millers, Nevada, until the situation

regarding the water supply at that point was remedied. Application received November 5, 1914, granted November 6, 1914.

*Authority No. 365*—Nevada Northern Railway Company, applicant. Requesting permission to discontinue Sunday passenger train service between Cobre and Ely, Nevada, owing to falling off in passenger traffic between the points named. Application received November 10, 1914, denied the same day. A hearing was held with respect to this matter on November 19, 1914, and the Nevada Northern Railway Company agreed to maintain the Sunday passenger train service until after the close of the year.

*Authority No. 366*—Southern Pacific Company, applicant. Requesting permission to establish the following rule relative to the sale of passenger fare tickets between various points in Nevada, and making same effective on one day's notice:

Tickets covering passage between Mound House and Dayton, Nevada, on the one hand; and Hawes, Nevada, and points beyond, on the other hand; via Churchill; may be honored via Wabuska, Nevada.

Application received November 22, 1914, granted November 23, 1914.

*Authority No. 367*—Bell Telephone Company of Nevada, applicant. Requesting permission to publish and make effective on one day's notice, joint telephone toll rates in conjunction with the Utah, Nevada and Idaho Telephone Company, between a large number of points in the State of Nevada. Application received November 24, 1914, and granted the same date with the understanding that no rates were increased.

*Authority No. 368*—Utah, Nevada and Idaho Telephone Company, applicant. Requesting authority to adopt schedules, and be made a party thereto, as filed by the Bell Telephone Company under authority No. 367. Application received November 25, 1914, granted November 27, 1914.

*Authority No. 369*—Southern Pacific Company, applicant. Requesting permission to publish and make effective immediately, rate of \$3.50 per ton, Fallon to Wells, Nevada, and \$4 per ton Fallon to Wells, Nevada, on hay in carload lots. Application received November 27, 1914, and granted the same day.

*Authority No. 370*—Nevada Transportation Company, applicant. Requesting authority to publish and make effective December 18, 1914, rate of 45 cents per cwt. in carloads, and rate of 50 cents per cwt. in less than carloads, on potatoes from Palisade to Eureka, Nevada. Application received December 16, 1914, and granted the same day.

*Authority No. 371*—Southern Pacific Company, applicant. Requesting permission to reestablish on one day's notice, rate of \$1.40 per cord on fuel wood, in carload lots, Verdi to Fallon, Nevada. Application received December 22, 1914, and granted the same date.

*Authority No. 372*—Virginia and Truckee Railway, applicant. Permission sought to publish the following rates to apply on ten-ride commutation tickets, to become effective January 18, 1915:

Between Carson City and Reno, Nevada.....	\$6.25
Between Carson City and Virginia City, Nevada.....	5.00
Between Carson City and Minden, Nevada.....	4.00

Application received December 31, 1914, and granted the same day.

regarding the water supply at that point was amended. Application received November 5, 1914 granted November 8, 1914.

July 27, 1914—Nevada Northern Railway Company, applicant requesting permission to discontinue Sunday passenger train service between Cooper and Elko, Nevada, owing to falling off in passenger traffic between the points named. Application received November 10, 1914 denied the same day. A hearing was held with respect to this matter on November 19, 1914 and the Nevada Northern Railway Company agreed to maintain the Sunday passenger train service until after the close of the year.

July 27, 1914—Southern Pacific Company, applicant. Requesting permission to establish the following rate relative to the sale of passenger tickets between various points in Nevada, and making some effective on one day's notice:

Tickets covering passage between Round House and Dayton Nevada on the one hand; and Mason, Nevada and Golconda Nevada on the other hand; via Charwell; may be honored via Washoe, Nevada.

Application received November 22, 1914 granted November 23, 1914.

July 27, 1914—Bell Telephone Company of Nevada, applicant. Requesting permission to publish and make effective on one day's notice joint telephone toll rates in conjunction with the Utah, Nevada and Idaho Telephone Company between a large number of points in the State of Nevada. Application received November 24, 1914 and granted the same date with the understanding that no rates were increased.

July 27, 1914—Bell Telephone Company, applicant. Requesting authority to adjust schedules and to make a tariff change as filed by the Bell Telephone Company under authority of the Commission received November 25, 1914 granted November 27, 1914.

July 27, 1914—Southern Pacific Company, applicant. Requesting permission to publish and make effective immediately a rate of \$3.50 per ton Fallon to Wells, Nevada, and \$4.75 per ton Fallon to Wells, Nevada, on hay in carload lots. Application received November 27, 1914 and granted the same day.

July 27, 1914—Nevada Transportation Company, applicant. Requesting authority to publish and make effective December 18, 1914 a rate of 45 cents per cwt. in carloads and rate of 50 cents per cwt. in less than carloads, on potatoes from Paisano to Bardsley, Nevada. Application received December 16, 1914 and granted the same day.

July 27, 1914—Southern Pacific Company, applicant. Requesting permission to reestablish on one day's notice a rate of \$1.40 per cord on fire wood in carload lots, Verdi to Fallon, Nevada. Application received December 22, 1914 and granted the same date.

July 27, 1914—Virginia and Truckee Railway, applicant. Requesting authority to publish the following rates to apply on ten-ton minimum tonnage tickets, to become effective January 18, 1915:

Between Carson City and Reno, Nevada	.....	\$3.25
Between Carson City and Virginia City, Nevada	.....	5.00
Between Carson City and Minden, Nevada	.....	4.00

Application received December 31, 1914 and granted the same day.

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**ADMINISTRATIVE, TARIFF, ACCOUNTING AND GENERAL  
RULINGS OF THE RAILROAD COMMISSION OF NEVADA,  
RAILROAD COMMISSION LAW, RULES OF PRACTICE, AND  
FORMS.**

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## ADMINISTRATIVE RULINGS

March 9, 1914—A letter was received from J. M. Hiskey, Superintendent of the Nevada Central Railroad Company asking whether the Nevada Short Line Railway Company was operating as a common carrier, in order that he might know whether it would be legal to issue free transportation to the officials of that company.

The Commission advised that the Nevada Short Line Railway Company had declared its intention of operating as a common carrier, and was at that time preparing tariffs, both freight and passenger, to be filed with the Commission, but had not been operated as a common carrier up to that time. It was therefore ruled that the officials of the Nevada Short Line Railway Company could not be legally given free transportation.

May 3, 1914—In reply to an inquiry received from W. D. Forster, Traffic Manager of the Tonopah and Goldfield Railroad Company, a ruling was made to the effect that the officials of the Nevada Short Line Railway Company could legally be given free or reduced-rate transportation, as that road had commenced operating as a common carrier April 10, 1914.

June 3, 1914—Inquiry received from C. E. Redman, Traffic Manager of the Las Vegas and Tonopah Railroad Company, asking whether second-hand lumber shipped from Goldfield to Las Vegas, Nevada, for his own personal use, could be legally carried free of charge by the Las Vegas and Tonopah Railroad Company.

*Held*, That freight of such character as lumber could not be legally carried free of charge for an employee of any railroad company.

June 10, 1914—Inquiry received from W. D. Forster, Traffic Manager of the Tonopah and Goldfield Railroad Company, asking whether free transportation could legally be given to culturists in the employ of the Nevada Fish Commission.

*Held*, That such free transportation could legally be issued under the terms of subdivision a, section 8, of the Railroad Commission Law.

June 26, 1914—A letter was received from I. H. Kent, President of the Churchill County Chamber of Commerce of Fallon, Nevada, asking whether it would be legal for railroad companies operating in the State of Nevada to grant free or reduced-rate transportation to secretaries of chambers of commerce.

*Held*, That it would be illegal for carriers to issue such free or reduced-rate transportation.

July 11, 1914—Inquiry from L. G. Cannon, General Manager of the Nevada Northern Railway Company, asking if it would be legal for his company to issue free transportation to representatives of the Railway Educational Association while working on that road.

*Held*, That it would be legal to issue such free transportation, the representatives referred to being employees of the company while working there.

August 17, 1914—Inquiry received from J. M. Hiskey, Superintendent of the Nevada Central Railroad Company, asking whether within the meaning of the Railroad Commission Law telephone companies were considered as railroads, and if so, would it be lawful to issue free transportation to employees of the Utah, Nevada and Idaho Telephone Company.

*Held*, That within the meaning of the Railroad Commission Law telephone companies are considered railroads, and that the Nevada Central Railroad Company could legally issue free transportation to employees of the Utah, Nevada and Idaho Telephone Company.

September 5, 1914—A letter was received from W. D. Forster, Traffic Manager of the Tonopah and Goldfield Railroad Company, asking whether it would be lawful to issue free transportation to Ensign G. E. Guiry, a representative of the Salvation Army.

*Held*, That such free transportation could legally be issued.

August 1, 1914—A telegram was received from W. D. Forster, Traffic Manager of the Tonopah and Goldfield Railroad Company, asking for authority under the Railroad Commission Law to transport Red Cross Society car and occupants between points on his road.

Such authority was granted by the Commission.

November 4, 1914—Inquiry from W. D. Forster, Traffic Manager of the Tonopah and Goldfield Railroad Company, asking whether it would be legal to issue free transportation to F. M. Manson, Assistant Traffic Manager of the Nevada Short Line Railroad Company.

*Held*, That such free transportation could legally be issued.

#### ACCOUNTING CIRCULAR NO. 1

There being numerous complaints made to this Commission, informally, by shippers and consignees in the State of Nevada, respecting the rendering of freight bills, by several railroads operating in the State of Nevada, the freight bills referred to showing, in some instances, the point of origin of shipment, destination, character of goods, weight, and charges, but eliminating the rates upon which charges are assessed; and in other instances showing advanced charges and eliminating advanced charged rates, thus making it impossible for the average consignee to check his freight bills with any degree of accuracy, this Commission, after careful investigation of the matter, has deemed it advisable to make the following ruling to govern all railroads operating in the State of Nevada. It is, therefore,

*Ordered*: That all railroads operating in the State of Nevada, when rendering freight bills to consignees at the point of delivery of shipments, must show the rate assessed from point of origin to point of destination.

In all cases where freight bills carry advance charges, the rate or rates used in assessing the advanced charges must be shown, and also the rate or rates used in assessing the line charges, thus specifically naming the through rate.

This order is to take effect on September 1, 1909.

By order of the Commission :

E. H. WALKER, *Secretary*.

## TARIFF RULING No. 1

Carriers may provide in their tariffs that limited passenger tickets may be extended in cases of the illness of the passenger holding such ticket.

Tariffs must give the title of the officer who shall have authority to give such extension, and such officer shall be required by the carrier to keep a memorandum of each instance in which such extension is given, and the date upon which it is allowed. Such information shall be subject at any time to be called for by the Commission. This rule must be applied strictly and in good faith, and upon the carrier is placed the responsibility of strict conformity thereto.

Only such illness as makes travel dangerous to health of the traveler will justify the extension herein provided for. The extension may also be granted to one or more members of the family of the passenger who is ill when traveling together and to persons who are subject to an established quarantine.

Stopover privileges for a limited time may be granted for the same causes and under the same conditions and restrictions as justify extension of time upon limited tickets. No stopover privilege will be recognized as valid unless provisions therefor are made in the carrier's published tariffs.

RAILROAD COMMISSION OF NEVADA,

ATTEST: E. H. WALKER, *Secretary*. H. F. BARTINE, *Chairman*.

Effective February 10, 1908.

## TARIFF CIRCULAR No. 2A

*To the Railroads Operating in Nevada:*

Strictly excursion fares, covering a named and limited period, may be established on less than the regular thirty-day notice.

To avoid the necessity of special application in cases of this kind, the Commission has made a general order fixing the following-named time of notice of round-trip excursion fares, and carriers may govern themselves accordingly:

Fares for an excursion limited to a designated period of not more than three days may be established, without further notice, upon posting a tariff two days in advance in two public and conspicuous places in the waiting-room of each station where tickets for such excursions are sold, and mailing a copy thereof to the Commission.

Fares for an excursion limited to a designated period of more than three days and not more than thirty days may be established upon a like notice of five days.

Fares for a series of daily excursions, such series covering a period not exceeding thirty days, may be established upon a like notice of five days as to the entire series, and a separate notice of the excursion on each day covered by the series need not be given.

Fares for an excursion limited to a designated period exceeding thirty days will require the statutory notice, unless shorter time is allowed in special cases by the Commission.

RAILROAD COMMISSION OF NEVADA,

Issued June 19, 1908.

By E. H. WALKER, *Secretary*.

Effective June 19, 1908.

Tariff Circular No. 2 canceled.

## TARIFF CIRCULAR No. 3

*To the Railroads Operating in the State of Nevada:*

Commencing immediately, all passenger and freight tariffs, circulars, excursion notices, or rate notices of any kind, and all supplements, or amendments to the same naming rates or fares affecting the intrastate business of your road within the State of Nevada, must be given a Nevada Railroad Commission number.

The first tariff issued after the receipt of this circular letter containing rates described above should be numbered one, and all tariffs issued thereafter to be numbered consecutively. The number must be preceded by the initials N. R. C., and the initials and number must be placed in either the upper right-hand corner of the tariff or the upper left-hand corner, and should be printed in bold type.

Where one issue supersedes another, reference of cancelation must be made beneath the N. R. C. number of the superseding tariff, showing the number of the tariff canceled. Where portions of other N. R. C. tariffs are canceled reference to the tariff or tariffs and rates canceled must be specified on the first page or title page of the canceling tariff, showing in detail just what items have been canceled.

Please acknowledge receipt of this circular letter by return mail, advising this Commission of your compliance to the same and also advising whether the matter is thoroughly understood.

RAILROAD COMMISSION OF NEVADA,

Issued May 26, 1909.

By E. H. WALKER, *Secretary*.

## TARIFF RULING No. 4

Upon traffic picked up and laid down within the State of Nevada, by carrier or between carriers, line or interline, the through rate must not exceed the combination of local rates based upon terminal, junction, or main-line points.

Wherever it is found that the through rate to any given point does exceed the combination of local rates, the combination of locals must be protected by and through a request made of this Commission for permission to amend the through or local tariff, as the case may be, so as not to exceed the lower combination rates, making such amendment retroactive in effect to the date upon which the excessive through rate was named; provided, that no rate of this character shall be made retroactive in effect prior to the date this ruling becomes effective, in any case where such through tariff carries the provision that through rates named must be applied regardless of what lower combinations may be made. All tariffs carrying a provision of this kind must be immediately amended, striking out such provision as applies to Nevada intrastate traffic, effective the same date as this ruling.

Further, it is hereby ordered that in no case shall a rate be charged on any commodity exceeding the class rate applicable on such commodity. That is, wherever the application of the current Western Classification or Exceptions thereto and the class rate named makes a lower rate than the commodity rate named, the class rate must be applied; and wherever the commodity rate makes the lowest rate, it must be applied.

This ruling shall take effect May 1, 1910.

By order of the Commission:

Issued April 7, 1910.

E. H. WALKER, *Secretary*.

## GENERAL RULING No. 1

*In re* the matter of switching low-grade commodities reaching Goldfield over the lines of the Tonopah and Goldfield Railroad:

Several informal complaints have been made to the Commission at various times by J. Gottstein and others, alleging error in weights of carload shipments of hay which were not weighed in transit and that charges were assessed on the basis of invoice weights.

Invoice weights should not be applied except in cases where it is impossible to secure track-scale weights.

The Tonopah and Goldfield Railroad maintain track scales at Main Line Junction, and at Goldfield, when necessary, use the track scales belonging to the Western Ore Purchasing Company. The said railroad company in reply to the aforesaid complaints have advised the Commission that they are agreeable to the application of either track-scale or invoice weights and have requested that a ruling be made in order that the question may be definitely settled.

On the other hand, Mr. Gottstein, in behalf of himself and other shippers, demands that they be accorded a free weighing service at Goldfield covering carload shipments of low-grade commodities when, in their judgment, said shipments appear to be short of weights.

We do not believe that this position is well taken and feel that if the shipments are weighed in transit at Main Line Junction, a point thirty-five miles north of Goldfield, and the waybill weights and charges corrected to the actual weight determined at that point, such service should, in every way, be satisfactory. If, however, on arrival at Goldfield there is further contention regarding the correctness of the weights, a reciprocal rule may be adopted. For example, if the variation in weight does not exceed 2,000 pounds in the reweighing at Goldfield, consignee shall be entitled to the benefit of the corrected weight, but shall pay to the carrier for the weighing service a charge not exceeding \$2.50 per car.

If, however, in reweighing there is a difference exceeding 2,000 pounds in favor of consignee, he shall have the benefit of the corrected weight and shall not be required to pay carrier for the service incidental to reweighing.

The complainant also insists that, where weights of carload shipments are challenged, the cars, after being made empty, should be weighed in order to secure correct weights of the same. Empty cars are weighed periodically by the companies that own them, and the weight is stenciled on each car. If the dealer has reason to believe the weight of the car, as marked on it, is incorrect, then he should have the right to have it weighed, but unless it is more than 500 pounds heavier than the tare indicates, he should pay the railway company for switching and weighing an allowance not exceeding \$2.50 per car.

It is therefore ruled that all carload shipments of hay, lumber, coal, brick, cement, and other low-grade commodities destined to Goldfield shall be reweighed at Main Line Junction on and after January 20, 1911, and waybill weights and charges accordingly corrected to conform to the actual scale weights.

RAILROAD COMMISSION OF NEVADA,

Dated December 30, 1910.

By E. H. WALKER, *Secretary*.

## TARIFF RULING NO. 5

*To Railroads Operating in Nevada:*

It is hereby ordered that all rates established on live stock or any other commodity, between points in the State of Nevada, requiring shippers to forward a trainload of a specified number of cars in order to enjoy the rate named, shall be so amended as to eliminate the trainload minimums and leave the rates in effect on single carload shipments.

This order shall take effect on August 1, 1911, and the rates above referred to must be amended as ordered on or before that date.

RAILROAD COMMISSION OF NEVADA,

Dated December 20, 1911.

By E. H. WALKER, *Secretary.*

## ACCOUNTING CIRCULAR NO. 2

*To the Accounting Officers of Railroads Operating in Nevada:*

At a regular meeting of the Railroad Commission of Nevada, held Wednesday, April 8, 1914, it was unanimously ordered that the following resolution be adopted, and that the railroads operating in the State of Nevada be required to comply with the same:

It appearing to the Commission that in all freight-rate cases of any importance brought before it the questions of density of traffic of intrastate freight moving between Nevada points, together with the gross earnings per ton per mile accruing thereon, are of great importance in determining the question of reasonable rates, regardless of whether a case involves the movement of a single commodity between individual points or relates to a general readjustment of all class or commodity freight rates, either local or joint; it is, therefore,

*Ordered:* That during the months of May, 1914, and October, 1914, and following regularly two months in each year thereafter—namely, the months of March and October—all railroads operating in Nevada will be required to furnish this Commission with one copy of every local and joint or through freight waybill covering the movement of intrastate freight in Nevada issued each day during said months at every station on its company's line of railroad in the State of Nevada.

This order has been issued by virtue of the authority vested in the Commission by sections 13 and 20 of the Railroad Commission Law of Nevada. In view of the fact that the Commission is authorized to call for additional reports and data, it is thought that the method prescribed by the foregoing order will be less burdensome to the railroad companies than it would be if such information and data were called for specifically when required to meet special cases.

For your information will state that this resolution has been adopted in order that the Commission may at any time work up information relative to tonnage and earnings on freight moving between strictly Nevada points, without the necessity of throwing the burden of working up such data upon the carriers, or going to the expense of sending the Commission's employees to various points in the State to obtain such information.

All copies of waybills received by the Commission will be considered as confidential, and files of such waybills will not be open to inspection by the public.

The Commission believes that it is familiar with the methods employed by the railroads operating in the State in waybilling freight, and therefore offers the following suggestions to carriers in order to enable them to comply with this order with little trouble and expense:

*First*—That an order be issued to all agents in the State of Nevada requiring them to give all local and joint waybills covering freight destined to points in the same State a separate series of numbers, commencing with the number one on the first day of each month.

*Second*—That in taking book and tissue copies of all such waybills all agents in the State of Nevada be required to have an extra tissue copy taken for the use of the Railroad Commission of Nevada.

*Third*—That instructions be issued to agents in Nevada requiring them to forward the Commission's copies of waybills directly to the Commission once during each week of the month for which such copies are required; namely, during the month of May, 1914, October, 1914, and regularly every March and October thereafter, unless the Commission designates a different period, in which case ample notice will be given.

Kindly acknowledge receipt of this circular immediately, advising as to the action taken by your company in this matter.

RAILROAD COMMISSION OF NEVADA,

Dated April 8, 1914.

By E. H. WALKER, *Secretary*.

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Kindly acknowledge receipt of this circular immediately, advising as to the action taken by your company in this matter.

RAILROAD COMMISSION OF NEVADA

By E. H. WALKER, Secretary

Dated April 5, 1914

## THE RAILROAD COMMISSION LAW

*An act to regulate railroads, telegraph and telephone companies and other common carriers in this State, creating a Railroad Commission, constituting the Governor, the Lieutenant-Governor, and the Attorney-General a Railroad Board for the appointment and the removal of the Railroad Commissioners, prevent the imposition of unreasonable rates, prevent unjust discrimination, insure an adequate railway service, and fixing maximum freight charges.*

[Approved March 5, 1907, and amended March 20, 1909, and March 27, 1911]

### **Railroad Commission Created—Railroad Board—Terms of Office.**

SECTION 1. A railroad commission is hereby created, to be composed of three commissioners. The governor, the lieutenant-governor, and the attorney-general shall constitute a railroad board for the purpose of appointing such commissioners. A majority of the members of said railroad board may perform all the duties required of such board. Within thirty days after the passage of this act the railroad board shall appoint such commissioners and designate the term of each, and they shall hold until their successors are appointed. The term of one such appointee shall terminate on the first Monday in February, 1909; the term of the second such appointee shall terminate on the first Monday in February, 1910; and the term of the third such appointee shall terminate on the first Monday in February, 1911. On the second Monday in January, 1909, and annually thereafter, there shall be appointed, in the same manner, one commissioner for the term of three years from the first Monday in February of such year. Each commissioner so appointed shall hold office until his successor is appointed and qualified. Any vacancy shall be filled by appointment by the railroad board.

### **Qualifications.**

(a) One commissioner, who shall be designated as chief commissioner and shall be chairman of the commission, shall be an attorney at law, and well versed in the law of railroad regulation; one to be designated as first associate commissioner shall be a practical railroad man familiar with the operation of railroads generally; the third, to be designated as the second associate commissioner, shall be a business man having a general knowledge of fares and freights, tolls and charges, as levied by the railroads, and all common carriers included within the term "railroad" as defined in this act. Each commissioner, as herein designated, shall have an equal voice and vote upon all questions whereon the commission is required to or may act as a body. A majority of said commission shall have full power to act in all matters within its jurisdiction, and in the event of two of the commissioners being disabled or disqualified from acting, or in the event of there being two vacancies at the same time in the commission, the remaining commissioner shall have power to do all the acts and things which a majority of the com-

mission might do, and his official acts shall stand as the acts of the commission. At no time shall more than two of said commissioners be members of the same political party.

**May Be Removed by Railroad Board.**

(b) The railroad board may at any time remove any commissioner for any inefficiency, neglect of duty, or malfeasance in office. Before such removal it shall give such commissioner a copy of the charges made against him and shall fix a time when he can be heard in his own defense, which shall not be less than ten days thereafter, and said hearing shall be open to the public. If he shall be removed the railroad board shall file in the office of the secretary of state a complete statement of all charges made against such commissioner and findings thereon, with the record of the proceedings.

**Commissioners Must Have No Pecuniary Railroad Interests.**

(c) No person so appointed shall be pecuniarily interested in any railroad in this state or elsewhere, and if any such commissioner shall voluntarily become so interested, his office shall *ipso facto* become vacant; and if he shall become so interested otherwise than voluntarily, he shall, within a reasonable time, divest himself of such interest, and failing to do so his office shall become vacant and the railroad board shall proceed as provided for in section 1, subdivision b, of this act.

**Must Investigate All Complaints.**

(d) Whenever a complaint is made to the commission of a violation of any of the provisions of this act, or of any order of the commission, it shall, within four months, commence investigation of said charge, and shall determine the same within six months, unless the person preferring said charges shall agree in writing to a longer time. A failure to comply with this provision shall *ipso facto* render the office of each of the commissioners vacant, and the railroad board shall appoint new commissioners as provided for by this act.

**Chief and First Associate Commissioners Shall Devote Entire Time.**

(e) Neither the chief commissioner nor the first associate commissioner shall hold any other office or position of profit, or pursue any other regular business or vocation. These limitations and restrictions shall not apply to the second associate commissioner, but none of the commissioners shall be a member of any political convention, or a member of any committee of any political party.

**Each Commissioner Shall Take Oath.**

(f) Before entering upon the duties of his office, each of said commissioners shall take and subscribe the constitutional oath of office, and shall in addition thereto swear (or affirm) that he is not pecuniarily interested in any railroad in this state or elsewhere, or common carrier, which oath or affirmation shall be filed in the office of the secretary of state.

**Salaries.**

(g) The chief commissioner shall receive a salary of \$5,000 per annum, the first associate commissioner shall receive a salary of \$4,000 per annum, and the second associate commissioner shall receive a salary of \$2,500 per annum, all payable in the same manner as the salaries of other state officers are paid.

**Secretary.**

(h) Said commission may appoint a secretary, who shall be an expert rate man, at a salary of not more than \$2,400 per annum, and may employ such other clerks and experts as may be necessary to perform any service it may require of them, and shall fix their compensation.

**Oath of Secretary.**

(i) The secretary shall take and subscribe to an oath similar to that of the commissioners, and shall keep full and correct records of all transactions and proceedings of the commission, and shall perform such other duties as may be required by the commission. Any person ineligible to the office of commissioner shall be ineligible to the office of secretary.

**"Railroad Commission of Nevada"—Seal.**

(j) The commission shall be known collectively as the "Railroad Commission of Nevada," and in that name may sue and be sued. It shall have a seal with the words "Railroad Commission of Nevada," and such other design as the commission may prescribe engraved thereon, by which it shall authenticate its proceedings, and of which the courts shall take judicial notice.

**Office at Capitol—Expenses.**

(k) The commission shall keep its office at Carson City, and shall be provided by the board of capitol commissioners with suitable room or rooms, necessary office furniture, supplies, stationery, books, periodicals, maps, and all necessary expenses shall be audited and paid as other state expenses are audited and paid. The commission may hold sessions at any place other than its office, when the convenience of the parties so requires. The commissioners and secretary and such other clerks and experts as may be employed shall be entitled to receive from the state their necessary expenses while traveling on the business of the commission, including the cost of lodging and subsistence. Such expenditures shall be sworn to by the person who incurred the expense, and be approved by the chairman of the commission.

**Rules.**

(l) The commission shall have the power to adopt and publish rules to govern its proceedings, and to regulate the mode and manner of all investigations and hearings of railroads and other parties before it, and all hearings shall be open to the public.

**Railroad Matters.**

(m) The commission may confer by correspondence, or by attending conventions, or otherwise, with the railroad commissioners of other states, and with the Interstate Commerce Commission on any matters relating to railroads. All necessary expenses incurred in attending such conventions shall be a charge against the state, and be audited and paid as other state claims are paid; *provided*, that all such claims shall be sworn to by the commissioner incurring the expense, and be approved by the chairman.

**Organization.**

(n) Nothing herein contained shall be so construed as to affect the date of the beginning or ending of the term of any commissioner now in office, or to change the dates of future appointments from those now

prescribed by law, but from and after the passage of this amendatory act the commissioner now designated as the one who shall not hold any other office or position of profit, or pursue any other business or vocation, or serve on or under any committee of any party, but shall devote his entire time to the duties of his office, shall be officially designated "Chief Commissioner," and be paid the salary herein prescribed, and the commissioner whose term began on the first Monday in February, 1911, shall be officially designated "First Associate Commissioner," and the salary paid him as herein prescribed. The salaries herein provided for shall be deemed and considered full compensation for all services rendered by the members of the commission, whether as railroad commissioners or in any other official or ex officio capacity. *As amended March 20, 1909, and March 27, 1911.*

**"Railroad" Defined.**

SEC. 2. The term "railroad," as used herein, shall mean and embrace all corporations, companies, individuals, associations of individuals, their lessees, trustees or receivers (appointed by any court whatsoever) that now, or may hereafter, own, operate, manage, or control any railroad or part of a railroad as a common carrier in this state, or cars, or other equipment used thereon, or bridges, terminals, or sidetracks, or any docks or wharves or storage elevators used in connection therewith, whether owned by such railroads or otherwise. The term "railroad," whenever used herein, shall mean and embrace express companies, telegraph and telephone companies, and all companies which may own cars of any kind or character, used and operated as a part of railroad trains, in or through this state, and all duties required of and penalties imposed upon any railroad or any officer or agent thereof shall, in so far as the same are applicable, be required of and imposed upon express companies, telegraph and telephone companies, and companies which may own cars of any kind or character, used and operated as a part of railroad trains in or through this state, and their officers and agents, and the commission shall have the power of supervision and control of all such companies to the same extent as of railroads.

**Provisions of Act Shall Apply.**

(a) The provisions of this act shall apply to the transportation of passengers and property and the transmission of messages between points within the state, and to the receiving, switching, delivering, storing and hauling of such property, and receiving and delivering messages, and to all charges connected therewith, including icing charges and mileage charges, and shall apply to all railroads, corporations, express companies, car companies, freight and freight line companies, and to all associations of persons, whether incorporated or otherwise, that shall do business as common carriers, upon or over any line of railroad within this state, and to any common carrier engaged in the transportation of passengers and property, wholly by rail, or partly by rail and partly by water. *As amended March 20, 1909.*

**Reasonable Charges by Railroads Required.**

SEC. 3. Every railroad is hereby required to furnish reasonably adequate service and facilities, and the charges made for any service rendered or to be rendered in the transportation of passengers or property or for any service in connection therewith, or for the receiving, switching, delivering, storing or handling of such property, shall be

reasonable and just, and every unjust and unreasonable charge for such service is prohibited and declared to be unlawful.

**Railroads Must Print and Post Schedules of Fares and Freights.**

SEC. 4. Every railroad shall print in plain type, and file with the commission within a time fixed by the commission, schedules which shall be open to public inspection, showing all rates, fares and charges for the transportation of passengers and property, and any service in connection therewith, which it has established and which are in force at the time between all points in this state upon its line, or any line controlled or operated by it, and the rates, fares and charges shown on such schedules as are in effect at the date this act takes effect. The schedule printed as aforesaid shall plainly state the charges upon its line or any line controlled or operated by it in this state between which passengers and property will be carried, and there shall be filed therewith the classifications of freight in force. Every railroad shall publish with and as a part of such schedules all rules and regulations that in any manner affect the rates charged or to be charged for the transportation of passengers or property, also its charges for delay in unloading or loading cars, for track and car service, or rental, and for demurrage, switching, terminal or transfer service, or for rendering any other service in connection with the transportation of persons or property. Two copies of said schedules for the use of the public shall be filed and kept on file in every depot, station and office of such railroad where passengers or freight are received for transportation in such form and place as to be accessible to the public and where they can be conveniently inspected. When passengers or property are transported over connecting lines in this state operated by more than one railroad, and the several railroads operating such lines establish joint rates, fares and charges, a schedule of joint rates shall also in like manner be printed and filed with the commission, and in every depot, station and office of such railroads where such passengers or property are received for transportation.

**No Change in Schedule Except on Notice of 30 Days—Proviso for Reduction.**

(a) No change shall thereafter be made in any schedule, including schedule of joint rates, or in any classification, except upon thirty days' notice to the commission, and all such changes shall be plainly indicated upon existing schedules, or by filing new schedules in lieu thereof thirty days prior to the time the same are to take effect; *provided*, that the commission, upon application of any railroad, may prescribe a less time within which a reduction may be made. Copies of all new schedules shall be filed as hereinbefore provided in every depot, station and office of such railroad ten days prior to the time the same are to take effect, unless the commission shall prescribe a less time.

**Notice of Change Shall Be Posted.**

(b) Whenever a change is made in any existing schedule, including schedule of joint rates, a notice shall be posted by the railroad in a conspicuous place in every depot, station and office, stating that changes have been made in the schedule on file, specifying the class or commodity affected and the date when the same will take effect.

**Schedule Must Be Adhered To.**

(c) It shall be unlawful for any railroads to charge, demand, collect or receive a greater or less compensation for the transportation of pas-

sengers, property, or for any service in connection therewith, than is specified in such printed schedule, including schedules of joint rates, as may at the time be in force, and the rates, fares and charges named therein shall be the lawful rates, fares, and charges until the same are changed as herein provided.

**Commission May Prescribe Changes in Schedule.**

(d) The commission may prescribe such changes in the form in which the schedules are issued by the railroad as may be found expedient, and such schedules shall, as far as practicable, conform to the forms prescribed by the Interstate Commerce Commission.

**Joint Rates—Proviso.**

SEC. 5. Whenever passengers or property are transported over two or more connecting lines of railroads between points in this state, and the railroad companies have made joint rates for the transportation of the same, such rates and all charges in connection therewith shall be just and reasonable, and every unjust and unreasonable charge is prohibited and declared to be unlawful; *provided*, that a less charge by each of said railroads for its proportion of said joint rates than is made locally between the same points on their respective lines shall not for that reason be construed as a violation of the provisions of this act, nor render such railroads liable to any of the penalties hereof.

**Rates Must Be Uniform.**

SEC. 6. Nothing in this act shall be construed to prevent concentration, commodity, transit and other special contract rates, but all such rates shall be open to all shippers of a like kind of traffic under similar circumstances and conditions, and shall be subject to the provisions of this act as to the printing and filing of the same; *provided*, all such rates shall be under the supervision and regulation of the commission.

**Commission Shall Fix Just and Reasonable Rates for All Railroad, Express, Telegraph, and Telephone Service.**

SEC. 7. The commission shall have full power to prescribe just and reasonable railroad classifications of freight; and to fix just and reasonable charges for the transportation of all intrastate freight and intrastate passengers, for sleeping-car accommodations, for goods, merchandise, and all matter of every kind carried by express companies within this state, for the transmission of messages by telegraph companies, and for the use of telephone lines within the state. The commission shall also have power to make just and reasonable regulations for the apportionment of all such charges between two or more companies jointly engaged in the transportation of freight, passengers, express matter, telegraph or telephone messages.

**May Investigate Physical Condition of All Railroad Appliances.**

The commission shall also have full power to investigate the physical condition of all railroad property, and, in the interest of safety or service, shall have power to determine and order repairs, reinforcements or reconstruction of property, including buildings, tracks, and equipment; also the power to determine and order the use of safety appliances in the interest of employees and the traveling public, such as crossing-gates, flagmen, bells, devices, etc., interlocking plants at railway crossings and all other modern safety devices. The commission shall have full power to determine and order the manner in which any

railroad, street railway, steam or electric railway, or other common carrier, may cross another railroad, street railway, whatever the motive power, at grade, or above or below grade, and shall prescribe the safety appliances and regulations that should be adopted at such crossings or at existing grade crossings of railroads, steam, electric, or other motive power railways for the protection of the public and the prevention of accidents. The commission shall have the power, whenever, in its judgment, it shall appear wise and proper to do so, to authorize and direct reasonable changes in train schedules and train service.

#### **May Order Transfer Tracks.**

The commission shall have power to determine and order the construction of connecting or transfer tracks between two or more lines of railway, which may now or hereafter enter or pass through any town or city in this state. The expenses of said construction of such tracks to be divided between and paid by the corporations operating said railways.

#### **Railroads Must Transfer Cars.**

It shall be the duty of all railroad corporations whose tracks shall be so connected reciprocally to transfer cars from one railroad to the other upon demand of shippers or the railroad concerned, and for which transfer service reasonable charges may be made.

#### **Short Haul and Long Haul.**

Nothing in this act shall be construed so as to allow any railroad to charge more for a shorter than for a longer haul, either for passengers or freight, when the shorter haul is included within the longer or to authorize the commission to allow such charge to be made. *As amended March 20, 1909.*

#### **Government Freight May Go Free—Passes, Etc., to Certain Persons.**

SEC. 8. Nothing herein shall prevent the carriage, storage, or handling of freight free or at reduced rates for the United States, the state or any political subdivision thereof, or any municipality thereof, or for charitable purposes, or to and from fairs and expositions for exhibition thereat, or household goods and supplies, the property of employees, or the issuance of mileage, commutation, or excursion passengers' tickets; *provided*, that the same shall be obtainable by any persons applying therefor, without discrimination, or of party tickets; *provided*, that the same shall be obtainable by any person applying therefor under like circumstances and conditions. This act shall not be construed as preventing railroads from giving free transportation or reduced rates therefor to any minister of the gospel, constable in any county of the state, officer or agent of incorporated colleges, college professors, school teachers, students attending institutions of learning, regular agents of charitable societies when traveling upon the business of the society only, destitute or homeless persons, railroad officers, attorneys, directors, employees or members of their families, or bona fide ex-railroad employees of any steam or electric railroad in search of employment, or to prevent the exchange of passes with officers, attorneys, or employees of other railroads and members of their families.

#### **Attendants for Live Stock.**

(a) Upon any shipment of live stock or other property of such nature as to require the care of an attendant, the railroad may furnish to the

shipper, or some person or persons designated by him, free transportation for such attendant, including return passage to the point at which the shipment originated; *provided*, that there shall be no discrimination in reference thereto between such shippers, and the commission shall have power to prescribe regulations in relation thereto. *As amended March 20, 1909, and March 27, 1911.*

**Depots Must Be Maintained in Good Condition.**

SEC. 9. It shall be the duty of every railroad to provide and maintain adequate depots and depot buildings at its regular stations and establish new stations wherever required, for the accommodation of passengers, and said depot building shall be kept clean, well lighted and warm for the comfort and accommodation of the traveling public. All railroads shall keep and maintain adequate and suitable freight depots, wherever needed, buildings, switches and sidetracks for the receiving, handling and delivering of freight transported or to be transported by such railroad; *provided*, that this shall not be construed as repealing any existing law on the subject; *provided further*, that to remove all doubts which have arisen upon the subject, the commission is specifically invested with full power to enforce the provisions of this section and of this entire act. *As amended March 20, 1909.*

**Railroads Shall Furnish Cars for Shippers—Live Stock, Etc., Preferred.**

SEC. 10. Every railroad shall, when within its power to do so, and upon reasonable notice, furnish suitable cars to any and all persons who may apply therefor, for the transportation of any and all kinds of freight in carload lots. In case of insufficiency of cars at any time to meet all requirements, such cars as are available shall be distributed among the several applicants therefor in proportion to their respective immediate requirements without discrimination between shippers or competitive or noncompetitive places; *provided*, preference may be given to shipments of live stock and perishable property.

**Commission May Enforce Reasonable Regulations.**

(a) The commission shall have the power to enforce reasonable regulations for furnishing cars to shippers, and switching the same, and for the loading and unloading thereof, and the weighing of the cars and freight offered for shipment over any line of railroad.

**Proper Facilities for Interchange of Traffic.**

SEC. 11. All railroad companies as between themselves, and all inter-urban and electric railroads as between themselves and each other, shall afford all reasonable and proper facilities for the interchange of traffic between their respective lines for forwarding and delivering passengers and property, and shall transfer and deliver without unreasonable delay or discrimination any freight or cars, loaded or empty, or any passengers destined to any point on its own or any connecting lines; *provided*, that precedence over other freight may be given to live stock and perishable freight.

**Commission Shall Have Control of Private Tracks.**

(a) The commission shall have control over private tracks in so far as the same are used by common carriers, in connection with any railroad for the transportation of freight, in all respects the same as though such tracks were a part of the track of said railroad.

**Commission Must Investigate All Complaints—Notice to Railroads and Complainants.**

SEC. 12. Upon complaint of any person, firm, corporation or association, or of any mercantile, agricultural or manufacturing society, or of any body politic or municipal organization, that any of the rates, charges or classifications, or any joint rate or rates are in any respect unreasonable or unjustly discriminatory, or that any regulation or practice whatsoever affecting the transportation of persons or property, or any service in connection therewith, are in any respect unreasonable or unjustly discriminatory, or that any service is inadequate, the commission may notify the railroad complained of that complaint has been made, and ten days after such notice has been given the commission may proceed to investigate the same as hereinafter provided, but before proceeding to make such investigation the commission shall give the railroads and the complainants ten days' notice of the time and place when and where such matters will be considered and determined, and said parties shall be entitled to be heard and shall have process to enforce the attendance of witnesses. If upon such investigation the rate or rates, or any regulation, practice or service complained of shall be found to be unreasonable or unjustly discriminatory, or the service shall be found to be inadequate, the commission shall have power to fix and order substituted therefor such rate or rates, fares, charges or classifications, as it shall have determined to be just and reasonable and which shall be charged, imposed and followed in the future, and shall also have power to make such orders respecting such regulation, practice or service, as it shall have determined to be reasonable and which shall be observed and followed in the future.

**Commission May Order Separate Hearings.**

(a) The commission may, when complaint is made of more than one rate or charge, order separate hearings thereon, and may consider and determine the several matters complained of separately, and at such times as it may prescribe. No complaint shall of necessity at any time be dismissed because of the absence of direct damage to the complainant.

**Commission May Take the Initiative.**

(b) Whenever the commission shall believe that any rate or rates or charge or charges may be unreasonable or unjustly discriminatory, and that investigation relating thereto should be made, it may, upon its own motion, investigate the same. Before making such investigation it shall present to the railroad a statement in writing, setting forth the rate or charge to be investigated. Thereafter, on ten days' notice to the railroad of the time and place of such investigation, the commission may proceed to investigate such rate or charge in the same manner and make like orders in respect thereto as if such investigation had been made upon complaint.

**This Section Construed.**

(c) This section shall be construed to permit any railroad to make complaint with like effect as though made by any person, firm, corporation or association, mercantile, agricultural or manufacturing society, body politic or municipal organization.

**Various Powers of Commission.**

SEC. 13. Each of the commissioners, for the purposes mentioned in

this act, shall have power to administer oaths, certify to official acts, issue subpoenas, compel the attendance of witnesses, and the production of papers, way-bills, books, accounts, documents and testimony. In the case of disobedience on the part of any person or persons to comply with any order of the commission or any commissioner or any subpoena, or on the refusal of any witness to testify to any matter regarding which he may be lawfully interrogated, it shall be the duty of the district court of any county, or a judge thereof, on application of a commissioner, to compel obedience by attachment proceedings for contempt, as in the case of disobedience of the requirements of a subpoena issued from such court, or a refusal to testify therein.

**Fees and Mileage for Witnesses—Proviso.**

(a) Each witness who shall appear before the commission by its order shall receive for his attendance the fees and mileage now provided for witnesses in civil cases in courts of record, which shall be audited and paid by the state in the same manner as other expenses are audited and paid, upon the presentation of proper vouchers, sworn to by such witnesses and approved by the chairman of the commission; *provided*, that no witness subpoenaed at the instance of parties other than the commission shall be entitled to compensation from the state for attendance or travel unless the commission shall certify that his testimony was material to the matter investigated.

**Depositions.**

(b) The commission or any party may, in the investigation, cause the depositions of witnesses residing within or without the state to be taken in the manner prescribed by law for like depositions in civil actions in district courts.

**Complete Records Must Be Kept—Certified Copy Received in Evidence.**

(c) A full and complete record shall be kept of all proceedings had before the commission or any investigation had under section 12 of this act, and all testimony shall be taken down by the stenographer appointed by the commission. Whenever any complaint is served upon the commission under the provisions of section 16 of this act the commission shall, before said action is reached for trial, cause a certified transcript of all proceedings had and testimony taken upon such investigation to be filed with the clerk of the district court of the county where the action is pending. A transcribed copy of the evidence and proceedings, or any specific part thereof, or any investigation, taken by the stenographer appointed by the commission, being certified by such stenographer to be a true and correct transcript in longhand of all testimony taken at the investigation, or of a particular witness, or of other specific part thereof, carefully compared by him with his original notes, and to be a correct statement of the evidence and proceedings had on such investigation so purporting to be taken and transcribed, shall be received in evidence with the same effect as if such reporter were present and testified to the facts so certified. A copy of such transcript shall be furnished on demand, free of cost, to any party to such investigation; and to all other persons, a copy, on payment of a reasonable amount therefor, to be fixed by the commission. *As amended March 20, 1909.*

**Commission Shall Fix Reasonable Rates—Joint Rates.**

SEC. 14. Whenever, upon an investigation made under the provisions

of this act, the commission shall find any existing rate or rates, fares, charges or classification, or any joint rates or rates, or any regulation or practice whatsoever, affecting the transportation of persons or property, or any service in connection therewith, are unreasonable or unjustly discriminatory, or any service is inadequate, it shall determine and by order fix a reasonable rate, fare, charge, classification or joint rate to be imposed, observed and followed in the future in lieu of that found to be unreasonable or unjustly discriminatory, and it shall determine and by order fix a reasonable regulation, practice or service to be imposed, observed or followed in the future, in lieu of that found to be unreasonable or unjustly discriminatory or inadequate, as the case may be, and it shall cause a certified copy of each such order to be delivered, to an officer or station agent of the railroad affected thereby, which order shall of its own force take effect and become operative thirty days after the service thereof. All railroads to which the order applies shall make such changes in their schedule on file as may be necessary to make the same conform to said order, and no change shall thereafter be made by any railroad in any such rates, fares or charges, or in any joint rate or rates, without the approval of the commission. Certified copies of all other orders of the commission shall be delivered to the railroads affected thereby, in like manner, and the same shall take effect within such time thereafter as the commission shall prescribe.

**Commission May Rescind or Alter Its Own Orders.**

(a) The commission may at any time, upon application of any person or any railroad, and upon notice to the parties interested, and after opportunity to be heard as provided in section 12, rescind, alter or amend any order fixing any rate or rates, charges or classification, or any other order made by the commission, and certified copies of the same shall be served and take effect as herein provided for original orders. *As amended March 20, 1909.*

**Rates in Force Until Changed.**

SEC. 15. All rates, fares, charges, classifications and joint rates fixed by the commission shall be in force, and shall be prima facie lawful, until changed or modified by the commission, or in pursuance of section 16 of this act. All regulations, practices and services prescribed by the commission shall be in force and shall be prima facie reasonable, unless suspended or found otherwise in an action brought for that purpose, pursuant to the provisions of section 16 of this act, or until changed or modified by the commission as provided for in paragraph a, section 14, of this act. *As amended March 20, 1909.*

**Railroad May Commence Legal Action Within Ninety Days — Shall Have Precedence.**

SEC. 16. Any railroad or other party in interest being dissatisfied with any order of the commission fixing any rate or rates, fares, charges, classifications, joint rate or rates, or any order fixing any regulations, practices or services, may, within ninety days, commence an action in the district court of the proper county, against the commission as defendant, to vacate and set aside any such order on the ground that the rate or rates, fares, charges, classifications, joint rate or rates, fixed in such order is unlawful or unreasonable, or that any such regulation, practice or service fixed in such order is unreasonable,

in which action the adverse parties shall be served with a summons and copy of the complaint. The commission shall file its answer, and on leave of court, any interested party may file the answer to said complaint within thirty days, after the service thereof, whereupon said action shall be at issue and stand ready for trial upon twenty days' notice by either party. All actions brought under this section shall have precedence over any civil cause of a different nature pending in such court, and the court shall always be deemed open for the trial thereof, and the same shall be tried and determined as other civil actions; any party to such action may introduce original evidence in addition to the transcript of the evidence offered to said commission.

**No Injunction Issued Without Notice to Commission.**

(a) No injunction shall issue suspending or staying any order of the commission except upon application to the court or judge thereof, notice to the commission having been first given and hearing having been had thereon; *provided*, that all rates fixed by the commission shall be deemed reasonable and just, and shall remain in full force and effect until final determination by the courts, upon appeal.

**Commission Must Have Notice of New Evidence.**

(b) If, upon the trial of such action, evidence shall be introduced by the plaintiff which is found by the court to be different from that offered upon the hearing before the commission, or additional thereto, the court before proceeding to render judgment, unless the parties to such action stipulate in writing to the contrary, shall transmit a copy of such evidence to the commission, and shall stay further proceedings in said action for fifteen days from the date of such transmission. Upon receipt of such evidence the commission shall consider the same, and may alter, modify, amend or rescind its order relating to such rate or rates, fares, charges, classifications, joint rate or rates, regulation, practice or service complained of in said action, and shall report its action thereon to said court within ten days from the receipt of such evidence.

**Judgments, How Rendered.**

(c) If the commission shall rescind its order complained of, the action shall be dismissed; if it shall alter, modify or amend the same, such altered, modified or amended order shall take the place of the original order complained of, and judgment shall be rendered thereon, as though made by the commission in the first instance. If the original order shall not be rescinded or changed by the commission, judgment shall be rendered upon such original order.

**Appeals.**

(d) Either party to said action within sixty days after service of a copy of the order or judgment of the court may appeal or take the case up on error as in other civil actions. Where an appeal is taken the cause shall, on the return of the papers to the higher court, be immediately placed on the calendar of the then pending term, and shall be assigned and brought to a hearing in the same manner as other causes on the calendar.

**Burden of Proof on Plaintiff.**

(e) In all actions under this section the burden of proof shall be upon the plaintiff to show by clear and satisfactory evidence that the

order of the commission complained of is unlawful, or unreasonable, as the case may be.

**Same Practice as Civil Actions.**

SEC. 17. In all actions and proceedings in court arising under this act all processes shall be served, and the practice and rules of evidence shall be the same as in civil actions, except as otherwise herein provided. Every sheriff or other officer empowered to execute civil processes shall execute any process issued under the provisions of this act, and shall receive such compensation therefor as may be prescribed by law for similar services.

**No Person Excused from Testifying—Proviso.**

(a) No person shall be excused from testifying or from producing books and papers in any proceedings based upon or growing out of any violation of the provisions of this act, on the ground or for the reason that the testimony or evidence, documentary or otherwise, required of him may tend to incriminate him or subject him to penalty or forfeiture, but no person having so testified shall be prosecuted or subjected to any penalty or forfeiture for, or on account of, any transaction, matter or thing concerning which he may have testified or produced any documentary evidence; *provided*, that no person so testifying shall be exempted from prosecution or punishment for perjury in so testifying.

**Certified Copies Prima Facie Evidence.**

(b) Upon application of any person the commission shall furnish certified copies, under the seal of the commission, of any order made by it, which shall be prima facie evidence in any court or proceeding of the facts stated therein.

**Authority of Commission.**

SEC. 18. The commission shall have the authority to inquire into the management of the business of all railroads, and shall keep itself informed as to the manner and method in which the same is conducted, and shall have the right to obtain from any railroad all necessary information to enable the commission to perform the duties and carry out the objects for which it was created.

**Blanks—Perjury, When.**

(a) The commission shall cause to be prepared suitable blanks for the purposes designated in this act, which shall conform as nearly as practicable to the forms prescribed by the Interstate Commerce Commission, and shall, when necessary, furnish such blanks to each railroad. Any railroad receiving from the commission any such blanks shall cause the same to be properly filled out so as to answer fully and correctly each question therein propounded, and in case it is unable to answer any question it shall give a good and sufficient reason for such failure, and said answer shall be verified under oath by the proper officer of said railroad and returned to the commission at its offices within the time fixed by the commission; the making of a false affidavit or filing of the same shall be deemed perjury and punishable as such under the statutes of Nevada defining perjury.

**Right of Inspection—Proviso.**

(b) The commission, or any commissioner, or any person or persons employed by the commission for that purpose, shall, upon demand,

have the right to inspect the books and papers of any railroad and to examine under oath any officer, agent or employee of such railroad in relation to any matter which is the subject of complaint and investigation; *provided*, that any person other than the one of the said commissioners who shall make such demand shall produce his authority to make such inspection under the hand of a commissioner, or of the secretary and under the seal of said commission.

**Orders and Subpenas—Penalties.**

(c) The commission may require by order or subpena, and to be served on any railroad, in the same manner that a summons is served in a civil action in a district court, the production within this state, at such time and place as it may designate, of any books, papers or accounts relating to any matter which is the subject of complaint or investigation kept by said railroad in any office or place without the State of Nevada, or verified copies in lieu thereof, if the commission shall so order, in order that an examination thereof may be made by the commission or under its direction, and such subpena may issue to any sheriff in any county of the state. Any railroad failing or refusing to comply with any such order or subpena within a reasonable time shall, for each day it shall so fail or refuse, forfeit and pay into the state treasury a sum of not less than one hundred dollars nor more than one thousand dollars, to be recovered in a civil action brought in the name of the Railroad Commission of Nevada.

**Railroads Shall Submit Contracts.**

SEC. 19. Every railroad, whenever required by the commission, shall, within a time to be fixed by the commission, deliver to the commission for its use copies of all contracts which relate to the transportation of persons or property, or any service in connection therewith made or entered into by it with any other railroad company, terminal company, depot company, equipment company, car company, express or other transportation company, bridge company, or any shipper or shippers, producers or consumers, or other persons doing business with it.

**Railroads Shall Report Annually Concerning Passes, Etc.**

(a) Every railroad shall, on the first Monday in January of each year, and oftener if required by the commission, file with the commission a verified list of all railroad tickets, passes, and mileage books issued free or for other than actual bona fide money consideration at full established rates during the preceding year, together with the names of the recipients thereof, the amount received therefor, and the reason for issuing the same. This provision shall not apply to the sale of tickets at reduced rates open to the public. *As amended March 20, 1909.*

**Full Reports of Nevada Business.**

SEC. 20. Every railroad company incorporated or doing business in this state, or which shall hereafter become incorporated or do business in this state shall, on or before the 15th day of September, 1907, and on or before the same day of each year thereafter, make and transmit to the commission in its office in Nevada a full and true statement, under oath of the proper officer of such corporation, of the affairs of such corporation relative to the State of Nevada, for the year ending on the

30th day of June preceding, which statement for the State of Nevada shall be similar in character and detail to the annual report required to be made by railroad companies to the Interstate Commerce Commission, and such other and further information as may be required by the commission.

**Commission Shall Cooperate with Interstate Commerce Commission.**

SEC. 21. The commission shall have power, and on complaint of any person it is hereby made its duty, to investigate all or any freight rates on interstate traffic on railroads in this state, and when the same are, in the opinion of the commission, excessive or discriminatory, or are levied or laid in violation of the interstate commerce law, or in conflict with the rulings, orders or regulations of the Interstate Commerce Commission, the commission shall present the facts to the railroad, with a request to make such changes as the commission may advise, and if such changes are not made within a reasonable time, the commission shall apply by petition to the Interstate Commerce Commission for relief. All freight tariffs issued by any such railroad relating to interstate traffic in this state shall be filed in the office of the commission within thirty days after the passage of this act, and all such tariffs thereafter issued shall be filed with the commission when issued.

**Penalties for Railroads for Discriminatory Charges.**

SEC. 22. If any railroad, or any agent or officer thereof, shall directly or indirectly, by any special rate, rebate, drawback, or by means of false billing, false classification, false weighing, or by any other device whatsoever, charge, demand, collect or receive from any person, firm, or corporation a greater or less compensation for any service rendered or to be rendered by it for the transportation of persons or property or for any service in connection therewith than that prescribed in the published tariffs then in force, or established as provided herein, or than it charges, demands, collects or receives from any other person, firm, or corporation for a like and contemporaneous service in the transportation of a like kind of traffic under substantially similar circumstances and conditions, such railroads shall be deemed guilty of unjust discrimination, which is hereby prohibited and declared to be unlawful, and upon conviction thereof shall forfeit and pay into the state treasury not less than one hundred dollars nor more than five thousand dollars for such offense; and any agent or officer so offending shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than fifty dollars nor more than one thousand dollars for each offense.

**Certain Prohibitions.**

(a) It shall be unlawful for any railroad to demand, charge, collect or receive from any person, firm or corporation, a less compensation for the transportation of property or for any service rendered or to be rendered by said railroad in consideration of said person, firm or corporation furnishing any part of the facilities incident thereto; *provided*, nothing herein shall be construed as prohibiting any railroad from procuring any facilities or service incident to transportation and paying a reasonable compensation therefor.

**Discrimination Prohibited.**

SEC. 23. That it shall be unlawful for any common carrier subject

to the provisions of this act 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, or to subject any particular person, company, firm, corporation, or locality, or any particular description of traffic, to any undue or unreasonable prejudice or disadvantage in any respect whatsoever.

**Acceptance of Rebates, Etc., Prohibited—Penalty.**

SEC. 24. It shall be unlawful for any person, firm, or corporation knowingly to accept or receive any rebate, concession or discrimination in respect to transportation of any property wholly within this state, or for any service in connection therewith, whereby any such property shall by false billing, false classification, false weighing, or any other device whatsoever, be transported at a less rate than that named in the published tariffs in force as provided herein, or whereby any service or advantage is received other than is herein specified. Any person, firm or corporation violating the provisions of this section shall be deemed guilty of a misdemeanor, and on conviction thereof shall be punished by a fine of not less than fifty dollars nor more than one thousand dollars for each offense.

**Passes to Public Officers Prohibited.**

SEC. 25. It shall be unlawful for any person, firm or corporation engaged in business as a common carrier to give or furnish to any state, district, county or municipal officer of this state, or to any person other than those mentioned in section 8, any pass, frank, free or reduced transportation, or for any such state, district, county or municipal officer to accept such frank, pass, free or reduced transportation. Any firm, person or corporation, or the agent thereof, or any state, district, county or municipal officer violating the provisions of this section shall, upon conviction thereof, be fined in any sum not less than one hundred dollars, or more than five hundred dollars, and in addition to such penalty the office of any such state, district, county or municipal officer shall, upon his conviction, *ipso facto* become vacant. *As amended March 20, 1909.*

**Treble Damages, When.**

SEC. 26. If any railroad shall do or cause to be done or permit to be done any matter, act or thing in this act prohibited or declared to be unlawful, or shall omit to do any act, matter or thing required to be done by it, such railroad shall be liable to the person, firm or corporation injured thereby in treble the amount of the damages sustained in consequence of such violation; *provided*, that any recovery as in this section provided shall in no manner affect the recovery by the state of the penalty prescribed for such violation.

**Failure or Evasion of Railroad Employees Punished.**

SEC. 27. Any officer, agent or employee of any railroad who shall wilfully fail or refuse to fill out and return any blanks as required by this act, or shall wilfully fail or refuse to answer any questions therein propounded, or shall knowingly or wilfully give a false answer to any such questions, or shall evade the answer to any such question, where the fact inquired of is within his knowledge, or who shall, upon proper demand, wilfully fail or refuse to exhibit to any commissioner or any

commissioners, or any person authorized to examine the same, any book, paper or account of such railroad, which is in his possession or under his control, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than one hundred dollars nor more than one thousand dollars for each such offense, and a penalty of not less than five hundred dollars nor more than one thousand dollars shall be recovered from the railroad for each such offense when such officer, agent, or employee acted in obedience to the direction, instructions or request of such railroad or any general officer thereof.

**Penalty for All Acts of Omission or Commission.**

SEC. 28. If any railroad shall violate any provision of this act, or shall do any act herein prohibited, or shall fail, or refuse to perform any duty enjoined upon it, or upon failure of any railroad to place in operation any rate or joint rate, or do any other act herein prohibited, for which a penalty has not been provided, or shall fail, neglect or refuse to obey any lawful requirement or order made by the commission or any court (upon its application), for every such violation, failure or refusal, such railroad or railroads shall forfeit and pay into the state treasury a sum of not less than one hundred dollars nor more than ten thousand dollars for each offense. In construing and enforcing the provisions of this section, the act, omission or failure of any officer, agent, or other person acting for or employed by any railroad, acting within the scope of his employment shall in every case be deemed to be the act, omission or failure of such railroad.

**Commission May Regulate All Practices.**

SEC. 29. Whenever, after hearing and investigation as provided by this act, the commission shall find that any charge, regulation, or practice affecting the transportation of passengers or property, or any service in connection therewith, not hereinbefore specifically designated, is unreasonable or unjustly discriminatory, it shall have the power to regulate the same as provided in sections 12 and 14 of this act.

**Commission To Be Immediately Notified of Fatal Accidents—Investigation.**

SEC. 30. Every railroad shall, whenever an accident attendant with loss of human life occurs within this state, upon its line of road or on its depot grounds or yards, give immediate notice thereof to the commission. In the event of any such accident, the commission, if it deem the public interest requires it, shall cause an investigation to be made forthwith, which investigation shall be held in the locality of the accident, unless, for greater convenience of those concerned, it shall order such investigation to be held at some other place, and said investigation may be adjourned from place to place as may be found necessary and convenient. The commission shall seasonably notify an officer or station agent of the company of the time and place of the investigation. The cost of such investigation shall be certified by the chairman of the commission, and the same shall be audited and paid by the state in the same manner as other expenses are audited and paid and a record or file of said proceedings and evidence shall be kept by said commission.

**Attorney-General and Prosecuting Attorneys Must Assist Commission.**

SEC. 31. The commission shall inquire into any neglect or violation

of the laws of this state by any such railroad corporation hereinbefore defined doing business therein, or by the officers, agents or employees thereof, or by any person operating a railroad, and shall have the power and it shall be its duty to enforce the provisions of this act as well as all other laws relating to railroads and report all violations thereof to the attorney-general; upon request of the commission it shall be the duty of the attorney-general or the prosecuting attorney of the proper, or any, county to aid in any investigation, prosecution, hearing or trial had under the provisions of this act, and to institute and prosecute all necessary actions or proceedings for the enforcement of this act and all other laws of this state relating to railroads and for the punishment of all violations thereof. Any forfeiture or penalty herein provided shall be recovered and suit thereon shall be brought in the name of the State of Nevada in the district court of any county having jurisdiction of the defendant. The attorney-general of Nevada shall be the counsel in any proceeding, investigation, hearing or trial prosecuted or defended by the commission or any prosecuting attorney selected by said commission, or other special counsel furnished said commission, in any county where such action is pending.

**All Claims for Damages May Be Investigated by Commission.**

SEC. 32. All claims against any railroad for loss of or damage to property from any cause, or for overcharge upon any shipments, or for any other service, if not acted upon within ninety days from the date of the filing of such claim with the railroad, may be investigated by the commission, in its discretion, and the result of such investigation shall be duly recorded and filed in the archives of the commission, be open to examination by the public, and be embodied in the commission's next regular report. The regular reports of the commission shall be made to the governor annually as soon after the thirty-first day of December in each year as may be feasible in order to bring the report down to that date.

**Printing Done at State Printing Office.**

(a) It is hereby further provided that, except in cases of emergency, all the necessary printing of the commission shall be done at the state printing office, and it is made the duty of the state printer to have such printing done as expeditiously as possible. *As amended March 20, 1909.*

**Technicalities Ignored.**

SEC. 33. A substantial compliance with the requirements of this act shall be sufficient to give effect to all rules, orders, acts and regulations of the commission, and they shall not be declared inoperative, illegal or void for any omission of a technical nature in respect thereto.

**This Act Shall Not Affect Any Suits at Law.**

SEC. 34. This act shall not have the effect to release or waive any right of action by the state or by any person for any right, penalty, or forfeiture which may have arisen or which may hereafter arise under any law of this state; and all penalties and forfeitures accruing under this act shall be cumulative and a suit for, and recovery of, one shall not be a bar to the recovery of any other penalty.

**Commission May Use Any Civil Remedy.**

SEC. 35. In addition to all the other remedies provided by this act,

for the prevention and punishment of any and all violations as to the provisions hereof and all orders of the commission, the commission can compel compliance with the provisions of this act and of the orders of the commission by proceedings in mandamus, injunction or by other civil remedies.

**Railroads Shall File Schedules.**

SEC. 36. Every railroad in this state shall, within sixty days after the passage of this act, file in the office of the commission copies of all schedules of rates, including joint rates in force on its line or lines, between points within this state on the date this act takes effect.

**This Act Construed.**

SEC. 37. Each section of this act and every part of each section is hereby declared to be independent sections and parts of sections and the holding of any section or part thereof to be void or ineffective for any cause shall not be deemed to affect any other section or any part thereof.

**Repeal.**

SEC. 38. All acts and parts of acts in conflict with this act are hereby repealed.

## RULES OF PRACTICE

For the proper and orderly exercise of the powers conferred by law upon the Railroad Commission of Nevada, the following rules of practice are hereby adopted, the eighth day of May, A. D. 1907:

### RULE I

The general sessions of the commission for hearing contested cases, will be held at its office in Carson City, Nevada, on such days and at such hours as the commission may designate. When special sessions are to be held at other places, the commission will make such orders and regulations with reference thereto as may be necessary. All such hearings shall be public.

### RULE II

Any person feeling himself aggrieved, by any railroad, telegraph, telephone or express company, or any common carrier, may file his complaint with the secretary of the commission. The secretary must indorse on the complaint the day, month and year that it is filed, and must, at the request of the party filing the same, issue a summons thereon. If such request be not made within three months after the filing of the complaint, the request shall be disregarded, but the party shall have leave, if he so desires, to file a new complaint. Both the complaint and the answer thereto shall be verified in the manner prescribed by the code of civil procedure of this state. The party complaining shall be known as the plaintiff.

### RULE III

The summons must be directed to the defendant, must be signed by the secretary, and attested by the seal of the commission, and must contain:

*First*—The names of the parties to the proceeding.

*Second*—A brief statement of the nature of the complaint.

*Third*—A direction that the defendant appear and answer the complaint within a time to be specified in the summons, which shall in no case be less than ten (10) days.

### RULE IV

The summons may be served by any officer authorized by law to serve such process in civil proceedings, or by any male citizen of the state, and shall be served by delivering a copy thereof together with a copy of the complaint to the defendant; or, if the defendant is a corporation, to the president, secretary, treasurer, resident agent, managing agent, or other person in general charge of the company's business within this state, by whatever title he may be designated. Proof of such service shall be as follows:

If made by one of the officers aforesaid within the territory to which his official authority extends, by his certificate.

If by such officer outside of such territory, or by any other person, by his affidavit showing the time, place and manner of service.

### RULE V

From the time of service of the summons and copy of complaint, the commission shall be deemed to have acquired jurisdiction of the parties and subject-matter. The voluntary appearance of the defendant shall be deemed a waiver of summons.

### RULE VI

The complaint must contain:

*First*—The names of the parties to the proceedings.

*Second*—A statement of the alleged grievance in ordinary and concise language, giving such particulars of time, place and circumstance as will enable the defendant to answer the same intelligently.

*Third*—A demand for the relief claimed.

### RULE VII

The plaintiff may embody as many causes in the same complaint as he may have, but the causes so embodied shall be separately stated so that each may be separately denied or objected to.

### RULE VIII

The party complained against shall be known as the defendant, and within the time specified in the summons for answering, may file an objection, in the nature of a demurrer to the complaint upon the following grounds:

*First*—That it does not state facts sufficient to authorize the proceedings.

*Second*—If the complaint contains more than one cause or alleged grievance, that they are not separately stated.

*Third*—That the complaint is ambiguous, uncertain or unintelligible.

## RULE IX

If the objection is sustained, the plaintiff may within ten (10) days after receiving written notice of the decision, amend his complaint. If the objection is overruled, the defendant may, within a like period, answer the complaint; *provided*, that if the party against whom such ruling is made is present when the commission makes its ruling, no written notice thereof shall be required, and the ten-day period shall begin to run at once.

## RULE X

The answer of the defendant should contain:

*First*—A specific denial of each material allegation contained in the complaint.

*Second*—A statement of any new matter of defense, or matter in mitigation or explanation of the charges made in the complaint.

## RULE XI

The plaintiff may within ten (10) days after the service of the answer object or demur to the same upon the following grounds:

*First*—That the facts therein stated do not constitute a defense.

*Second*—That it is ambiguous, uncertain or unintelligible.

## RULE XII

The complaint, answer and demurrer must be subscribed by the party to the proceeding, or by some attorney at law on his behalf.

## RULE XIII

The pleadings, summons, subpoenas, affidavits and all papers to be filed or used in any proceeding before the commission should be entitled:

“BEFORE THE RAILROAD COMMISSION OF NEVADA.”

All such papers should be either typewritten or printed, and when not printed only one side of the paper should be used.

## RULE XIV

The testimony of any witness may be taken by deposition, at the instance of a party, in any proceedings or investigation before the commission, and at any time after the same is at issue. The commission may order testimony to be taken by deposition, in any proceeding or investigation pending before it, at any stage of such proceeding or investigation. Such deposition may be taken before any judge of any court of the United States, or any commissioner of a circuit, or any clerk of a district or circuit court, or any chancellor, justice or judge of a supreme or superior court, mayor or chief magistrate of a city, judge of a county court, or court of common pleas of any of the United States, or any notary public, not being of counsel or attorney to either of the parties, or otherwise interested in the proceeding or investigation. The same notice of taking deposition that is required by the laws of Nevada in taking depositions in civil cases must be given in writing by the party or his attorney proposing to take such deposition to the opposite party or his attorney of record, which notice shall state the name of the witness and the time and place of the taking of his deposition, and a copy of such notice shall be filed with the secretary.

When testimony is to be taken on behalf of a common carrier in any proceeding instituted by the commission on its own motion, notice

thereof, in writing, must be given by such carrier to the commission itself, or to such person as may have been previously designated by the commission to be served with such notice.

Every person whose deposition is taken shall be sworn (or may affirm, if he so request) to testify the whole truth, and shall be carefully examined. His testimony shall be reduced to writing, which may be type-writing, by the magistrate taking the deposition, or under his direction, and shall, after it has been reduced to writing, be subscribed by the witness.

#### RULE XV

Proposed findings embracing the material facts claimed to be established by the evidence, and referring to the particular part of the record relied upon to support each finding proposed, may be filed by each party. Printed or written arguments or briefs may be filed by any party. A copy of the proposed findings, brief or argument filed on behalf of any party, must at the same time be served upon the adverse party or parties, personally or by mail, and notice of such service thereupon filed with the secretary of the commission. The time within which proposed findings and printed or written arguments or briefs shall be filed in any case will be determined by the commission upon submission of the testimony.

#### RULE XVI

The commission will, at every stage of any proceeding before it, disregard any error or defect in the pleadings or other papers which do not affect the substantial rights of the parties. It will also be liberal in allowing such amendments of the pleadings as justice may require, and in enlarging the time, upon proper application, within which any pleading may be required. Sham or redundant matter in any pleading will be stricken out and disregarded.

#### RULE XVII

If the defendant fail to appear and answer the complaint, the commission will, at the time set for the hearing, proceed with the investigation, the same as if an answer had been duly filed. At such hearing the defendant may cross-examine the plaintiff's witnesses, and may offer testimony tending to disprove the allegations of the complaint, but will not be allowed to prove any new matter of defense that has not been pleaded.

#### RULE XVIII

Either party to the proceeding may, by leave of the commission, file a supplemental pleading. When such pleading is filed, the adverse party shall be given such time as the commission may prescribe in which to answer, demur, move to strike out, or take such other action as may be deemed proper in the premises.

#### RULE XIX

The secretary shall keep a calendar of the proceedings at issue, showing the status of each, and whether the issue be one of law or fact. Issues of law shall be first disposed of.

#### RULE XX

Either party upon not less than ten (10) days' notice to the other party, or the commission of its own motion, upon ten (10) days' notice

to both parties, may bring any proceeding to a hearing for the final disposition of the issue made, whether it be one of law or fact. But no such hearing shall be had without ten (10) days' notice of the time and place of the hearing, unless the parties themselves, with the concurrence of the commission, agree in writing upon a shorter time.

#### RULE XXI

Motions for postponement of a hearing will only be considered upon affidavit showing good and sufficient reasons therefor, and in determining what are good and sufficient reasons, the commission will be governed generally by the rules which prevail in courts of equity, reserving to itself the right to determine whether the application is made in good faith, for sufficient reason, or merely for delay.

#### RULE XXII

Any person having an interest in the subject-matter of a proceeding pending before the commission may, by leave of the commission, intervene at any time before the hearing upon the merits. When such leave is granted, the party intervening must file his pleading with the secretary, and serve a copy upon the adverse party, who shall have such time to plead thereto as may be fixed by the commission, which shall not be in any case less than ten (10) days.

The pleadings upon intervention shall be governed by the same rules as those which apply to the original pleadings in the proceedings.

#### RULE XXIII

Any party to a proceeding before the commission, feeling aggrieved at the final decision, may within sixty (60) days apply for a rehearing. Such application shall be in writing, filed with the secretary, and served by copy upon the adverse party, and may be made upon one or more of the following grounds:

*First*—Irregularity in the proceedings, or abuse of discretion whereby the party was prevented from having a fair hearing.

*Second*—Accident or surprise, which ordinary prudence could not have guarded against.

*Third*—Newly discovered evidence, material for the party making the application, which could not with reasonable diligence have been discovered and produced at the trial.

*Fourth*—Insufficiency of the evidence to justify the decision, or that it is against law.

When the application is made upon the first ground named, it shall be based upon affidavit showing clearly the irregularity or abuse of discretion complained of.

When made upon the second ground, it must be based upon affidavit showing the precise nature of the accident or surprise, and why it could not have been guarded against.

When made upon the third ground, it must be supported by affidavit showing the nature of the newly discovered evidence, its materiality, and why it could not have been produced at the hearing.

When made upon the fourth ground, it shall be sufficient to refer to the evidence contained in the record, and state generally wherein it is against law.

**RULE XXIV**

If the commission shall be of the opinion that a sufficient showing has been made to justify a rehearing, it will, in writing, notify all parties to the proceeding of the time and place of the rehearing, which shall be not less than ten (10) days, at which rehearing only such matters will be considered as have been made the basis of the application.

If the commission be of the opinion that the application is not well founded, it will deny the same, and so notify, in writing, the party applying. Upon a rehearing being granted the commission will affirm, reverse and vacate, or modify the decision or order complained of.

**RULE XXV**

A full and complete record shall be kept of all proceedings before the commission, and all the testimony shall be taken down by the stenographer appointed by the commission for the purpose.

A duly certified copy of such record, including the testimony, objections, rulings of the commission and exceptions noted, will be furnished free of cost to any party of record, and to all other persons a copy will be furnished at the actual cost of making the same.

Nothing herein shall be so construed as to require the stenographer to take down the arguments of counsel, beyond the simple statement of their objections and exceptions.

If any counsel desires his remarks reported in full, it may be done at his own expense, but such remarks will constitute no part of the record of the proceeding.

**RULE XXVI**

In ruling upon demurrers and independent motions the decisions of the commission may, in its discretion, either be oral and briefly noted in the secretary's minutes, or in writing.

The rulings made in the progress of a hearing or investigation, shall be taken down by the stenographer, and constitute a part of the record.

The final decision shall, in all cases, be in writing and embodied in the record as a part thereof.

**RULE XXVII**

Any railroad or transportation company, or any party affected by any order of the commission, shall be entitled to receive one certified copy of such order, free of charge, and additional copies will be furnished to any persons desiring the same at the actual cost of transcription.

**RULE XXVIII**

The noun "person" and the pronoun "his," wherever they occur in these rules, shall be construed to include corporations and firms, the singular and plural, the masculine, feminine and neuter genders.

**RULE XXIX**

These rules shall be in force on and after the fifteenth day of May, 1907. They may be amended at any meeting of the commission, and amendments so made shall go into effect sixty days thereafter.



**BEFORE THE RAILROAD COMMISSION OF NEVADA**

**Answer**

.....  
against  
The..... Railroad Company

The above-named defendant, for answer to the complaint in this proceeding, respectfully states:

1. That (here follow the usual admissions, denials, and averments. Continue numbering each succeeding paragraph).

Wherefore, the defendant prays that the complaint in this proceeding be dismissed.

The..... Railroad Company,  
By E. F. (Title of officer.)

**Demurrer**

In usual form, and entitled same as complaint and answer.

**BEFORE THE RAILROAD COMMISSION OF NEVADA**

**Subpena**

To.....

You are hereby required to appear before..... in the matter of a complaint of....., on the..... day of....., 191....., at..... o'clock..... m. at....., and bring with you then and there.....

Dated.....

[Seal]

.....  
Commissioner.

.....  
Attorney for.....

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MEMORANDUM  
OF  
Earnings, Expenses, Taxes, Etc.  
OF  
Railroads and Public Service Corporations

Given under oath and on file with the Railroad and Public Service  
Commissions of Nevada, for the year ending June 30, 1914

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Prepared by E. H. WALKER,  
Secretary Railroad and Public Service  
Commissions of Nevada

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CARSON CITY, NEVADA  
STATE PRINTING OFFICE : : : JOE FARNSWORTH, SUPERINTENDENT  
1915

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# MEMORANDUM

## Earnings, Expenses, Taxes, Etc.



Railroads and Public Utilities Corporation

Cover under oath and on file with the Nevada Tax Commission and Public Utilities Commission of Nevada for the year ending June 30, 1914

Prepared by E. H. WALTER  
Secretary, Railroad and Public Utilities  
Commission of Nevada

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1915  
STATE PRINTING OFFICE  
121503 CITY, NEV.  
1915

**OPERATING REVENUES AND EXPENSES OF CORPORATIONS FOR THE YEAR ENDING JUNE 30, 1914**

Companies	Operating revenue (gross)	Total operating expenses	Net operating revenue or deficit	Taxes	Net income or deficit	Per cent taxes to gross operating revenue
Atchison, Topeka and Santa Fe Railway	\$93,540,268.19	\$60,172,701.00	\$33,367,567.19	\$4,773,440.87	\$28,594,126.32	5.1030
Bullfrog-Goldfield Railroad	84,972.35	91,306.03	<i>6,333.68</i>	8,307.92	<i>14,641.60</i>	9.7772
Central Pacific Railway <sup>a</sup>	9,798,782.74	5,405,396.13	4,393,386.61	529,269.63	3,864,117.98	5.4013
Eagle Salt Works Railroad	1,499.25	1,313.85	185.40	123.60	61.80	8.2441
Eureka-Nevada Railway <sup>b</sup>	54,612.48	37,457.58	17,154.90	2,210.54	14,944.36	4.0476
Goldfield Consolidated M. & T. Co.	89,617.75	27,980.87	61,636.88	472.68	61,164.20	0.5274
Las Vegas and Tonopah Railroad	194,883.17	189,529.40	5,353.77	19,967.41	<i>14,613.64</i>	10.2458
Nevada-California-Oregon Railway	367,259.81	298,194.75	69,065.06	20,987.69	49,102.48	5.7146
Nevada Central Railroad	48,786.95	38,724.75	10,062.20	4,633.45	5,428.75	9.4973
Nevada Copper Belt Railroad	165,551.76	95,258.46	70,293.30	7,327.21	62,965.59	4.4259
Nevada Northern Railway	1,761,196.93	925,707.56	835,489.37	81,242.29	754,247.08	4.6129
Pioche Pacific Railroad	13,324.15	10,179.84	3,144.31	370.40	2,773.91	2.7799
San Pedro, Los Angeles and Salt Lake Railroad	10,626,171.18	7,214,709.84	3,411,461.34	532,484.18	2,843,648.20	5.0110
Silver Peak Railroad	12,567.58	11,854.71	712.87	734.83	<i>21.96</i>	5.8471
Southern Pacific Company	92,038,088.43	54,991,140.17	37,046,948.26	5,640,617.33	32,293,329.68	6.1285
Tonopah and Goldfield Railroad	688,849.83	410,873.73	277,976.10	30,944.00	247,032.10	4.4921
Tonopah and Tidewater Railroad	340,428.21	204,737.17	135,691.04	18,679.19	116,200.37	5.4869
Virginia and Truckee Railway	270,653.89	206,247.69	64,406.20	20,997.97	43,408.23	7.7582
Western Pacific Railway	6,099,573.37	4,995,891.64	1,103,681.73	379,259.40	697,270.07	6.2178
Nevada Interurban Railroad	7,581.42	8,352.59	<i>771.17</i>	-----	<i>771.17</i>	-----
Reno Traction Company	58,817.20	47,938.55	10,878.65	2,422.79	8,455.86	4.1191
American Express Company <sup>c</sup>	45,102,949.38	45,366,381.14	<i>263,431.76</i>	381,337.90	<i>644,769.66</i>	0.8455
The Globe Express Company <sup>c</sup>	679,294.05	694,487.44	<i>15,193.39</i>	12,049.33	<i>27,242.72</i>	1.7738
Wells, Fargo & Company Express	31,862,932.71	30,416,250.13	1,446,682.58	402,426.02	1,044,256.56	1.2629
The Pullman Company <sup>a</sup>	268,371.96	181,821.23	86,550.73	8,802.18	77,748.55	3.2798
Bell Telephone Company of Nevada <sup>a</sup>	80,334.91	73,384.78	6,950.13	4,137.37	2,812.76	5.1501
Postal Telegraph-Cable Company <sup>a</sup>	29,408.93	18,791.64	10,617.29	382.65	10,234.64	1.3011
Western Union Telegraph Company	45,528,395.40	36,685,576.96	8,842,818.44	1,185,000.00	7,657,818.44	2.6027
Western Union Telegraph Company <sup>a</sup>	129,709.44	110,682.32	19,027.12	9,268.45	9,758.67	7.1455

<sup>a</sup>Revenues in Nevada, on interstate and intrastate business, also taxes paid in Nevada.

<sup>b</sup>Operated by Nevada Transportation Company.

<sup>c</sup>Amounts paid to railroads for express privileges are included as operating expenses in this statement.

*Italic figures denote deficit.*

## RAILROAD COMPANIES

Companies	Capitalization and debt per mile, 1914	Total cost per mile to June 30, 1914	Net operating revenue per mile of road	Assessed value per mile—Main line, 1914	Assessed value per mile—Branch line
Atchison, Topeka and Santa Fe Railway	\$57,867.00	\$12,953.80	\$622.55	\$3,500.00	
Bullfrog-Goldfield Railroad	46,857.00	45,871.28	76.30	3,103.00	
Central Pacific Company <sup>a</sup>	125,408.00	<sup>b</sup> 119,768.82	6,012.16	48,000.00	
Tecoma Branch					\$9,000.00
Metropolis Branch					9,000.00
Nevada-California Branch, broad gage					18,000.00
Nevada-California Branch, narrow gage					9,000.00
Fallon Branch					10,200.00
Fernley-Lassen Branch					19,131.60
Eureka-Nevada Railway <sup>c</sup>	30.00	143.24	204.23	1,136.36	
Eagle Salt Works Railroad	15,504.00	2,304.95	14.37		
Goldfield Consolidated M. & T. Co.	101,010.10		15,564.87		
Las Vegas and Tonopah Railroad	7,528.00	15,402.25	26.70	3,000.00	
Nevada-California-Oregon Railway	15,035.00	22,451.15	261.88	9,000.00	
Nevada Central Railroad	16,078.00	16,038.00	107.84	806.45	
Nevada Copper Belt Railroad	39,266.00	26,055.67	1,693.81	9,000.00	
Nevada Northern Railway	18,171.00	15,713.78	5,060.50	16,000.00	30,000.00
Pioche Pacific Railroad	15,625.00	236.88	196.52	1,166.68	
San Pedro, Los Angeles and Salt Lake Railroad	79,685.00	74,496.57	3,011.24	30,000.00	
Caliente-Pioche Branch					9,000.00
Moapa Branch					9,000.00
Silver Peak Railroad	11,428.00	11,952.50	40.73	3,500.00	
Tonopah and Goldfield Railroad	29,576.00	35,210.55	2,516.53	15,000.00	
Tonopah and Tidewater Railroad	24,762.00	21,746.64	146.17	3,513.72	
Virginia and Truckee Railway	74,096.00	65,305.65	954.45	13,080.00	
Minden Branch					7,200.00
Western Pacific Railway	159,101.00	78,375.83	515.35	18,000.00	

With the exception of the San Pedro, Los Angeles and Salt Lake Railroad and Central Pacific (Note B), all figures on cost are for that portion of the various roads in Nevada only.

<sup>a</sup>Net earnings per mile of road, on basis of rents received for lease of road to Southern Pacific Company.

<sup>b</sup>See general note above.

<sup>c</sup>Figures taken from report of the Nevada Transportation Company which operates the Eureka-Nevada Railway.

*Italic figures denote deficit.*

**GROSS TAXES PAID BY CARRIERS TO STATE OF NEVADA FOR YEARS ENDING JUNE 30, 1912, 1913, AND 1914**

Companies	1912	1913	1914	Mileage, 1914	Per mile of road		
					1912	1913	1914
Achison, Topeka and Santa Fe Railway	\$830.12	\$708.94	\$1,059.03	11.60	\$71.56	\$61.12	\$91.29
Bullfrog-Goldfield Railroad	7,959.51	7,369.10	8,307.92	83.01	95.89	88.77	100.08
Central Pacific Railway <sup>a</sup>	351,610.38	476,315.51	529,269.65	746.27	770.16	695.77	709.23
Eagle Salt Works Railroad		120.00	123.60	12.90		9.14	9.58
Eureka-Nevada Railway <sup>b</sup>		1,103.55	2,210.54	84.00		13.14	26.31
Goldfield Consolidated M. & T. Co.	424.02	472.68	472.68	3.96	107.07	119.36	119.36
Las Vegas and Tonopah Railroad	19,100.29	15,434.70	19,692.25	200.46	95.28	77.00	98.24
Nevada-California-Oregon Railway	4,030.82	4,425.00	4,211.57	27.75	145.25	159.46	151.76
Nevada Central Railroad	3,953.05	3,698.35	4,600.20	93.30	42.37	39.64	49.32
Nevada Copper Belt Railroad	3,195.00	5,437.09	6,994.56	41.47	77.04	121.86	168.66
Nevada Northern Railway	62,505.10	69,886.86	73,888.13	165.10	378.63	423.35	447.53
Pioche Pacific Railroad			320.40	16.00			20.25
San Pedro, Los Angeles and Salt Lake Railroad	76,065.21	92,600.86	139,674.27	267.16	284.78	346.69	522.81
Silver Peak Railroad	887.11	776.41	534.83	17.50	50.69	44.37	30.56
Southern Pacific Company			529,269.63	746.27			709.23
Tonopah and Goldfield Railroad	28,420.77	27,120.98	28,142.31	110.43	257.41	245.44	264.84
Tonopah and Tidewater Railroad	3,754.08	3,588.79	4,098.07	36.25	103.56	99.00	113.05
Virginia and Truckee Railway	23,633.42	20,249.78	20,245.22	67.48	350.23	300.09	300.01
Western Pacific Railway	74,101.23	115,804.57	156,291.59	427.25	175.86	274.83	365.80
American Express Company	1,544.28	1,116.84	1,137.58	443.60			
The Globe Express Company	388.85	696.42	583.25	421.40			
Wells, Fargo and Company Express	1,279.20	608.54	13,590.31	1,454.37			
Postal Telegraph-Cable Company	863.31	469.70	382.65				
Bell Telephone Company of Nevada	1,206.00	1,595.25	4,137.37	4,847.00			
The Pullman Company	3,355.79	10,689.47	8,802.18	1,353.08			

<sup>a</sup>Taxes for the Central Pacific Railway for the year 1914 paid by Southern Pacific Company.

<sup>b</sup>Figures taken from report of the Nevada Transportation Company which operated the Eureka-Nevada Railway.

<sup>c</sup>Mileage of Central Pacific Railway in Nevada upon which taxes are paid by the Southern Pacific Company.

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### TELEPHONE AND TELEGRAPH COMPANIES

Companies	Total cost, book value	Stocks and bonds out- standing	Gross earnings	Operating expenses	Net operating revenues	Taxes paid	Ratio taxes to earnings
Austin-Manhattan Telephone Company <sup>a</sup> .....			\$3,500.45	\$2,005.45	\$1,495.00	\$140.07	4.0014
Bell Telephone Company of Nevada.....	\$669,937.06	\$316,300.00	80,334.91	73,384.78	6,950.13	4,137.37	5.1501
Bridgeport Telephone and Telegraph Company.....	840.00		600.00	200.00	400.00		
Churchill County Telephone and Telegraph System.....	18,707.25		7,529.90	3,780.00	3,749.90		
Consolidated Power and Telephone Company.....	1,695.31	100,000.00	2,538.15	1,288.93	1,249.22		
Elko County Telephone and Telegraph Company.....	60,089.90	50,780.00	21,206.31	14,861.31	6,345.00	616.63	2.9077
Golconda Telephone and Power Company.....	62,532.82	35,310.00	14,623.09	10,230.84	4,392.25	121.59	0.8315
Interstate Telegraph Company.....	74,538.25	500,000.00	5,320.99	7,240.34	1,919.35	266.18	5.0024
Nevada-California-Oregon Telephone and Telegraph Company <sup>b</sup> .....	2,505.07	101,605.00	207.74	186.25	21.49		
Nevada Consolidated Telephone and Telegraph Company.....		250,000.00	10,468.77	8,413.34	2,055.43		
Nevada Northern Railway Telegraph Department.....	25,834.15		9,082.81	14,946.00	5,863.19	599.45	6.5998
Nevada Telephone-Telegraph Company <sup>d</sup> .....	192,299.57	177,166.67	69,097.09	67,102.18	1,994.91	4,874.18	7.0541
Northern Nevada Telephone Company.....	1,149.05	8,400.00	1,612.13	1,149.05	463.08		
Searchlight and Western Telephone Company <sup>e</sup> .....	10,000.00		500.00	400.00	100.00	44.20	8.8400
The United Farmers Telephone and Telegraph Company.....		10,000.00	7,896.01	7,407.77	478.24	102.13	1.2950
Utah, Nevada and Idaho Telephone Company <sup>f</sup> .....	144,197.82	235,555.00	9,345.11	7,440.05	1,905.06		
White Pine Telephone Company.....	76,632.34	52,510.00	15,375.80	7,678.84	7,696.96	361.87	2.3535
Yerington Electric Company.....	2,650.43		6,759.91	6,498.87	261.04	53.20	0.7870

<sup>a</sup>Property owned by the Bank of Austin.

<sup>b</sup>Formerly operating under the name of the California and Oregon Telegraph Company.

<sup>c</sup>Original cost as reported to the Commission during year 1913.

<sup>d</sup>Figures shown are for year ending July 31, 1914.

<sup>e</sup>Company discontinued during the fiscal year ending June 30, 1914.

<sup>f</sup>Cost, earnings, expenses and taxes of property in Nevada.

*Italic figures denote deficit.*

**ELECTRIC-LIGHT, POWER AND GAS COMPANIES**

Companies	Total cost, book value	Stocks and bonds out- standing	Gross earnings	Operating expenses	Net operating revenue	Taxes paid	Ratio taxes to earnings
City of Fallon Electric System	\$20,323.92	\$15,000.00	\$10,490.86	\$7,159.64	\$3,331.22		
Consolidated Power and Telephone Company	22,149.78	150,000.00	15,861.29	12,705.77	3,155.52	\$155.52	0.8806
Douglas Milling and Power Company	17,004.69	27,500.00	2,452.00	1,554.10	897.90	164.40	6.7047
Elko Lamoille Power Company <sup>a</sup>	141,603.63	136,312.50	29,996.16	13,529.46	16,466.70	545.60	1.8188
Ely Light and Power Company	249,436.29	200,000.00	42,022.02	38,851.93	3,170.09	1,606.87	3.8238
Las Vegas Land and Water Company <sup>f</sup>	2,148.01	50,000.00	2,776.89	4,286.41	1,509.52	20.80	0.7490
Lovelock and Woolsey Light and Power Company <sup>b</sup>	51,680.97		10,284.90	8,221.05	2,063.85		
Mason Water, Light and Power Company <sup>c</sup>	3,900.00	9,697.50	5,209.17	3,872.73	1,336.44	63.66	1.2220
The Nevada-California Power Company	8,558,501.80	7,663,000.00	992,925.33	489,115.90	503,813.23	18,435.00	1.8566
Pacific Power Company	1,330,401.26	1,600,033.00	92,778.42	35,061.37	57,697.05	2,842.63	3.0638
Reno Power, Light and Water Company <sup>d</sup>	1,975,235.38	1,750,000.00	178,022.64	71,381.27	106,641.37	11,816.60	6.6376
Southern Pacific Company (Carlin Plant)			586.00	1,224.40	638.40		
Steptoe Valley Smelting and Mining Company			17,616.60	15,999.17	1,617.43	600.00	3.4058
The Truckee River General Electric Company	10,632,039.24	3,000,000.00	334,333.93	92,548.39	241,785.54	18,837.32	5.6342
Verdi Lumber Company			2,945.98	2,292.21	553.77		
Winnemucca Water and Light Company	102,377.47	130,000.00	22,620.41	16,976.07	5,644.34	724.23	3.2016
<b>Total Electric</b>	<b>\$23,706,802.44</b>	<b>\$14,731,543.00</b>	<b>\$1,760,825.80</b>	<b>\$814,799.27</b>	<b>\$946,026.53</b>	<b>\$55,812.63</b>	<b>3.1696</b>
Carson City Coal Gas Company	\$60,494.69	\$50,000.00	\$5,736.95	\$4,381.96	\$1,354.99	\$448.00	7.8090
Nevada Gas Company <sup>e</sup>	264,583.40	236,000.00	17,398.25	20,373.09	2,974.84	356.19	2.0472
Reno Power, Light and Water Company <sup>d</sup>	16,403.49		44,249.86	29,342.64	14,907.22	2,713.98	6.1333
<b>Total Gas</b>	<b>\$341,481.58</b>	<b>\$286,000.00</b>	<b>\$67,385.06</b>	<b>\$54,097.69</b>	<b>\$13,287.37</b>	<b>\$3,518.17</b>	<b>5.2209</b>

<sup>a</sup>Formerly operated as Elko Water and Light Corporation.

<sup>b</sup>Formerly operated as S. R. Young Electric Plant.

<sup>c</sup>Formerly Mason Valley Light and Power Company.

<sup>d</sup>The taxes paid by the Reno Power, Light and Water Company are divided arbitrarily between water, gas, and electric on a gross-earnings basis.

<sup>e</sup>Figures taken from report to December 31, 1913.

<sup>f</sup>The taxes paid are divided arbitrarily between water and electric departments on the gross-earnings basis.

<sup>g</sup>The taxes paid are divided in half arbitrarily between the water and electric departments.

*Italic figures denote deficit.*

### WATER COMPANIES

Companies	Total cost, book value	Stocks and bonds out- standing	Gross earnings	Operating expenses	Net operating revenue	Taxes paid	Ratio taxes to earnings
Austin Water Company	\$32,432.70	\$25,000.00	\$2,611.30	\$1,520.97	\$1,090.33	\$173.10	6.6288
Carson Water Company	122,832.84	112,500.00	14,698.35	5,733.93	8,964.42	1,892.57	12.8760
City of Fallon Water System	38,742.10	35,000.00	7,122.30	3,185.85	3,936.45	701.08	2.8860
Elko Water and Light Corporation	122,400.00	150,000.00	24,292.13	21,862.73	2,429.40	1,183.51	5.2540
Ely Water Company	718,342.87	755,000.00	22,525.68	18,005.14	4,520.54	173.04	5.5289
The Esmeralda Water and Milling Company	99,997.00	100,000.00	3,129.68	6,556.11	3,426.43	426.60	10.8276
Eureka Water Works	81,228.00	3,939.90	2,394.80	1,545.10	1,545.10	2,526.76	4.1422
Goldfield Consolidated Water Company	1,303,427.22	1,242,996.00	61,000.25	30,795.12	30,205.13	79.95	3.7019
Hawthorne Water Works	19,630.86	2,159.65	1,076.59	1,083.06	1,083.06	259.56	6.7117
Indian Springs Water Company	199,614.19	200,000.00	3,867.25	4,893.96	1,026.71	131.56	1.6664
Las Vegas Land and Water Company <sup>a</sup>	18,144.44	50,000.00	7,894.80	5,432.52	2,462.28	135.90	7.3468
Manhattan Water Company (Owner)	8,034.21	5,516.20	1,848.42	1,371.85	476.57	2,173.85	2.5130
R. H. Thomas, Lessee of Manhattan Water Company	13,800.00	9,697.50	2,532.80	3,506.80	974.00	63.65	6.0474
Mason Water, Light and Power Company <sup>b</sup>	36,947.01	95,567.62	517.25	33,086.87	62,480.75	5,779.42	3.8666
Reno Power, Light and Water Company <sup>c</sup>	78,984.96	223,000.00	13,139.72	7,233.47	5,906.25	20.00	7.9904
Ruby Hill Water Works	10,000.00	5,000,000.00	66,672.83	41,732.81	24,940.02	4,854.65	7.2813
Tonopah Sewer and Drainage Company	1,684,294.68	1,707,000.00	2,255.00	1,895.00	360.00	53.00	2.3503
Virginia and Gold Hill Water Company	57,147.73	130,000.00	117,708.16	53,973.41	63,734.75	3,935.82	3.3437
Virginia Ranch Land and Cattle Company	745,146.50	974,950.00	13,380.01	4,263.11	9,116.90	724.23	5.4127
Water Company of Tonopah	4,058.35	5,484.81	1,426.46	233.19	233.19	5.7459	5.7459
Wonder Water Company	8,034.21	5,516.20	1,848.42	1,371.85	476.57	2,173.85	2.5130
Totals	\$5,390,157.31	\$10,715,143.50	\$476,437.65	\$258,412.40	\$218,025.25	\$24,397.41	5.1207

<sup>a</sup>Taxes are apportioned between water and electric departments of the company on a basis of gross earnings.

<sup>b</sup>Taxes are divided arbitrarily in half, between the water and electric departments.

<sup>c</sup>Figures shown for total cost do not represent total, as part of cost of the water department of this company is included in the electric department report.

Taxes are apportioned on basis of gross earnings of the various departments of this company.

*Italic figures denote deficit.*