

THIRTY-SIXTH ANNUAL REPORT
OF THE
ASSESSED VALUATION
OF
Railroad, Equipment and
Express Companies' Property

IN THE
STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July 12, 1907

COMPILED BY A. H. DAVISON

SECRETARY OF THE EXECUTIVE COUNCIL

AND

A. U. SWAN

ASSISTANT SECRETARY

PRINTED BY AUTHORITY OF CHAPTER FOUR, ACTS TWENTY-
EIGHTH GENERAL ASSEMBLY

DES MOINES
EMORY H. ENGLISH, STATE PRINTER
1907

Railroad, Equipment and
Express Companies' Property

STATE OF IOWA

Resentive Council of the State, July 15, 1907

COMPILED BY A. H. DAVISON

PROPERTY OF THE RESERVATION COMMISSION

1907

A. H. DAVISON

PUBLISHED BY THE

PRINTED BY AUTHORITY OF CHIEF OF STATE TREASURY
MONTHLY GENERAL ASSEMBLY

DES MOINES

STATE OF IOWA

1907

LIST

Of the Principal Officers of the Railroads of the State, with Postoffice Addresses.

ALBIA & CENTERVILLE RAILWAY.

President—Russell Sage, New York, N. Y.
Vice President—T. P. Shotts, New York, N. Y.
Secretary—J. J. Slocum, New York, N. Y.
Treasurer—Russell Sage, New York, N. Y.
General Counsel—Geo. W. SeEVERS, Minneapolis, Minn.
General Manager—L. F. Day, Minneapolis, Minn.
General Superintendent—D. C. Noonan, Minneapolis, Minn.
Chief Engineer—H. G. Kelley, Minneapolis, Minn.
Auditor—L. G. Scott, Minneapolis, Minn.
Superintendent—Iowa Division—C. S. Hayden, Oskaloosa, Iowa.

AMES & COLLEGE RAILWAY.

President—S. R. Dyer, Boone, Iowa.
Secretary and Auditor—W. Chamberlain, Boone, Iowa.
Treasurer—Frederick A. Farrar, Boston, Mass.

ATCHISON, TOPEKA & SANTA FE RAILWAY.

President—E. P. Ripley, Chicago, Ill.
Second Vice President—J. W. Kendrick, Chicago, Ill.
Secretary and Treasurer—E. L. Copeland, Topeka, Kan.
General Solicitor—Gardiner Lathrop, Chicago, Ill.
General Manager—J. E. Hurley, Topeka, Kan.
General Superintendent—F. C. Fox, Topeka, Kan.
Chief Engineer—C. A. Morse, Topeka, Kan.
General Auditor—W. E. Balley, Chicago, Ill.
Tax Commissioner—E. T. Cartridge, Topeka, Kan.
Superintendent—Iowa Division—T. H. Sears, Marceline, Mo.

CHICAGO, ANAMOSA & NORTHERN RAILWAY.

President—Henry Klene, Dubuque, Iowa.
Vice President—Peter Klene, Dubuque, Iowa.
Secretary—T. W. Ruete, Dubuque, Iowa.
General Solicitor—H. C. Kenline, Dubuque, Iowa.
General Manager—John Wunderlick, Anamosa, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILWAY. (Lessees of C. B. & Q. R. R.)

President—George E. Harris, Chicago, Ill.
First Vice President—Darius Miller, Chicago, Ill.
Secretary—Harry E. Jarvis, Burlington, Iowa.
Treasurer—Thomas S. Howland, Chicago, Ill.
General Counsel—Joseph W. Blythe, Burlington, Iowa.
General Manager—James M. Gruber, Chicago, Ill.
General Superintendent—Iowa District—W. B. Throop, Burlington, Iowa.
Chief Engineer—T. E. Calvert, Chicago, Ill.
General Auditor—Charles I. Sturgis, Chicago, Ill.
Real Estate and Tax Agent—Alfred E. Patten, Chicago, Ill.
Division Superintendents—Oscar E. Stewart, Burlington, Iowa; A. V. Brown, Ottumwa, Iowa; C. T. Leonard, Creston, Iowa.

CHICAGO GREAT WESTERN RAILWAY.

President—A. B. Stickney, St. Paul, Minn.
Vice President—Ansel Oppenheim, St. Paul, Minn.
Secretary—R. C. Wight, St. Paul, Minn.
Treasurer—R. O. Barnard, St. Paul, Minn.
General Solicitor—A. G. Briggs, St. Paul, Minn.
General Manager—S. C. Stickney, St. Paul, Minn.
General Superintendent—G. A. Goodell, St. Paul, Minn.
Chief Engineer—W. H. Chadbourne, St. Paul, Minn.
Auditor—C. O. Kalman, St. Paul, Minn.
Tax Commissioner—J. L. Pratt, St. Paul, Minn.
Superintendents of Iowa Divisions—C. E. Dafeo, St. Paul, Minn.; C. L. Nichols, Des Moines, Iowa; C. P. Stempel, Chicago, Ill.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

Chairman of Board—Roswell Miller, New York, N. Y.
President—A. J. Earling, Chicago, Ill.
Third Vice President—J. H. Hiland, Chicago, Ill.
Secretary—E. W. Adams, Milwaukee, Wis.
Treasurer—F. G. Ranney, Chicago, Ill.
General Counsel—Geo. R. Peck, Chicago, Ill.
General Solicitor—Burton Hanson, Chicago, Ill.
General Manager—W. J. Underwood, Chicago, Ill.
General Superintendent—D. L. Bush, Chicago, Ill.
Chief Engineer—D. J. Whittemore, Chicago, Ill.
General Auditor—W. N. D. Winne, Chicago, Ill.
Tax Commissioner—A. S. Dudley, Milwaukee, Wis.
Assistant General Superintendents—H. B. Earling, Minneapolis, Minn.; D. C. Cheney, Milwaukee, Wis.; W. S. Cooper, Chicago, Ill.
Superintendents of Iowa Divisions—J. H. Foster, Marion, Iowa; W. W. Collins, Mason City, Iowa; J. A. McDonald, Ottumwa Junction, Iowa; L. B. Beardsley, Sioux City, Iowa; J. M. Oxley, Des Moines, Iowa; J. W. Stapleton, Dubuque, Iowa; E. Clemons, Minneapolis, Minn.

CHICAGO & NORTH-WESTERN RAILWAY.

President—Marvin Hughtitt, Chicago, Ill.
Vice President and Secretary—Eugene E. Osborn, New York, N. Y.
Treasurer—R. H. Williams, New York, N. Y.
General Solicitor—Lloyd W. Bowers, Chicago, Ill.
General Manager—Richard H. Alshton, Chicago, Ill.
General Superintendent—William E. Morse, Chicago, Ill.
Chief Engineer—Edward C. Carter, Chicago, Ill.
Auditor—Joseph B. Redfield, Chicago, Ill.
Tax Commissioner—Frank P. Crandon, Chicago, Ill.
Superintendents of Iowa Divisions—William H. Whalen, Boone, Iowa; Frank R. Moulton, Mason City, Iowa; S. H. Brown, Sioux City, Iowa; E. E. Smith, Eagle Grove, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

(Including B. C. R. & Northern Railway.)

President—B. L. Winchell, Chicago, Ill.
First Vice President and General Solicitor—R. A. Jackson, Chicago, Ill.
Secretary and Treasurer—George H. Crosby, Chicago, Ill.
General Manager—F. O. Melcher, Chicago, Ill.
General Superintendents—H. S. Cable, Chicago, Ill.; C. H. Hubble, Chicago, Ill.; W. S. Tinsman, Chicago, Ill.
Chief Engineer—J. B. Berry, Chicago, Ill.
Auditor—F. Nay, Chicago, Ill.
Real Estate and Tax Agent—James T. Maher, Chicago, Ill.
Superintendents of Iowa Divisions—C. W. Jones, Des Moines, Iowa; W. H. Given, Des Moines, Iowa; H. P. Greenough, Cedar Rapids, Iowa; C. J. Wilson, Estherville, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY.

President—Marvin Hughtitt, Chicago, Ill.
Vice President—Eugene E. Osborn, New York, N. Y.
Secretary—Edwin E. Woodman, Hudson, Wis.
Treasurer—Richard H. Williams, New York, N. Y.
General Counsel—Thomas Wilson, St. Paul, Minn.
General Manager—Arthur W. Trenholm, St. Paul, Minn.
General Superintendent—Samuel G. Strickland, St. Paul, Minn.
Chief Engineer—Charles W. Johnson, St. Paul, Minn.
Comptroller—Lewis A. Robinson, St. Paul, Minn.
Tax Commissioner—Thomas A. Pulley, St. Paul, Minn.
Superintendent Iowa Division—Louis F. Sliaker, St. James, Minn.

COLFAX NORTHERN RAILROAD.

President—J. L. Parrish, Des Moines, Iowa.
Vice President—J. B. Ryan, Colfax, Iowa.
Secretary and General Superintendent—Frank B. Hooper, Colfax, Iowa.
Treasurer—W. Blakely, Colfax, Iowa.
Auditor—W. Blakely, Colfax, Iowa.

CROOKED CREEK RAILROAD AND COAL COMPANY.

President—George E. Burnham, Milwaukee, Wis.
Vice President—F. Paul Stone, Oconomowoc, Wis.
Secretary Chas. L. Burnham, Milwaukee, Wis.
Treasurer—L. A. McMurray, Webster City, Iowa.
General Manager—F. E. Willson, Webster City, Iowa.
Auditor—Ralph Addy, Lehigh, Iowa.

DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILWAY.

President—Daniel Willard, Chicago, Ill.
Secretary and Treasurer—P. L. Hinrichs, Davenport, Iowa.
General Manager—O. B. Grant, Davenport, Iowa.
Auditor and Assistant Treasurer—J. H. Ehs, Davenport, Iowa.

DES MOINES, IOWA FALLS & NORTHERN RAILWAY.

President—W. A. Bradford, Jr., Cincinnati, Ohio.
Vice President—Geo. A. Fernald, Boston, Mass.
Secretary and Treasurer—G. A. W. Dodge, Boston, Mass.
General Solicitor—J. H. Funk, Iowa Falls, Iowa.
Superintendent and Auditor—W. J. Sowder, Iowa Falls, Iowa.

DES MOINES TERMINAL RAILWAY.

President—F. M. Hubbell, Des Moines, Iowa.
Vice President—H. D. Thompson, Des Moines, Iowa.
Secretary and Treasurer—C. Huttenlocher, Des Moines, Iowa.
Auditor—Walter Mauthe, Des Moines, Iowa.

DES MOINES UNION RAILWAY.

President—F. C. Hubbell, Des Moines, Iowa.
Vice President and Treasurer—H. D. Thompson, Des Moines, Iowa.
Secretary—F. M. Hubbell, Des Moines, Iowa.
General Solicitor—N. T. Guernsey, Des Moines, Iowa.
General Superintendent—J. A. Wagner, Des Moines, Iowa.
Auditor—E. G. Mitchell, Des Moines, Iowa.

DES MOINES WESTERN RAILWAY.

President—F. M. Hubbell, Des Moines, Iowa.
Vice President—G. A. W. Dodge, Iowa Falls, Iowa.
Secretary and Treasurer—H. D. Thompson, Des Moines, Iowa.
General Manager—C. H. Huerton, Des Moines, Iowa.

ASSESSED VALUATION OF RAILROAD PROPERTY.

DUBUQUE & SIOUX CITY RAILROAD.

President—J. T. Harahan, Chicago, Ill.
 Vice President—W. J. Harahan, Chicago, Ill.
 Secretary—J. F. Merry, Manchester, Iowa.
 Treasurer—E. T. H. Gibson, New York, N. Y.
 General Counsel—J. M. Dickinson, Chicago, Ill.
 Chief Engineer—A. S. Baldwin, Chicago, Ill.
 Tax Commissioner—W. L. Tarbet, Chicago, Ill.
 Superintendents of Iowa Divisions—F. J. Bechely, Dubuque, Iowa; C. B. Fletcher, Dubuque, Iowa; F. M. Jones, Dubuque, Iowa.

IOWA CENTRAL RAILWAY.

President—Edwin Hawley, New York, N. Y.
 Vice President and Treasurer—F. H. Davis, New York, N. Y.
 Secretary—A. C. Doan, New York, N. Y.
 General Manager—L. F. Day, Minneapolis, Minn.
 General Counsel—G. W. Seevers, Minneapolis, Minn.
 General Superintendent—D. C. Noonan, Minneapolis, Minn.
 Chief Engineer—H. G. Kelley, Minneapolis, Minn.
 Auditor—L. G. Scott, Minneapolis, Minn.
 Superintendent of Iowa Division—C. S. Hayden, Oskaloosa, Iowa.

IOWA CENTRAL & WESTERN RAILWAY.

President—Edwin Hawley, New York, N. Y.
 Vice President—F. H. Davis, New York, N. Y.
 Treasurer, Secretary and General Counsel—Geo. W. Seevers, Minneapolis, Minn.
 General Manager—L. F. Day, Minneapolis, Minn.
 General Superintendent—D. C. Noonan, Minneapolis, Minn.
 Chief Engineer—H. G. Kelley, Minneapolis, Minn.
 Auditor—L. G. Scott, Minneapolis, Minn.
 Superintendent Iowa Division—C. S. Hayden, Oskaloosa, Iowa.

IOWA TRANSFER RAILWAY.

President—F. C. Hubbell, Des Moines, Iowa.
 Vice President—W. B. Throop, Burlington, Iowa.
 Secretary and Treasurer—J. A. Wagner, Des Moines, Iowa.
 General Solicitor—Carroll Wright, Des Moines, Iowa.
 General Superintendent—J. A. Wagner, Des Moines, Iowa.
 Auditor—E. G. Mitchell, Des Moines, Iowa.

MANCHESTER & ONEIDA RAILROAD.

President—Jos. Hutchinson, Manchester, Iowa.
 Vice President—M. T. LeRoy, Manchester, Iowa.
 Secretary—H. C. Hueberle, Manchester, Iowa.
 Treasurer—L. L. Hoy, Manchester, Iowa.
 General Solicitor—F. B. Blair, Manchester, Iowa.
 General Manager—J. L. Kelsey, Manchester, Iowa.
 Chief Engineer—D. H. Young, Manchester, Iowa.
 Auditor—Chas. J. Seeds, Manchester, Iowa.

MASON CITY & PORT DODGE RAILROAD.

President—A. B. Stickney, St. Paul, Minn.
 Vice President—G. H. Prince, St. Paul, Minn.
 Secretary—P. C. Weed, St. Paul, Minn.
 Treasurer—R. O. Barnard, St. Paul, Minn.
 General Auditor—C. O. Kalman, St. Paul, Minn.
 General Solicitor—A. G. Briggs, St. Paul, Minn.
 General Manager—S. C. Stickney, St. Paul, Minn.
 General Superintendent—G. A. Goodell, St. Paul, Minn.
 Tax Commissioner—J. L. Pratt, St. Paul, Minn.
 Superintendent of Iowa Divisions—L. M. Shipley, Clarion, Iowa.

ASSESSED VALUATION OF RAILROAD PROPERTY.

MINNEAPOLIS & ST. LOUIS RAILWAY.

President—Edwin Hawley, New York, N. Y.
 Vice President and General Manager—L. F. Day, Minneapolis, Minn.
 Secretary and Assistant Treasurer—Jos. Gaskell, Minneapolis, Minn.
 Treasurer—F. H. Davis, New York, N. Y.
 General Counsel—Geo. W. Seevers, Minneapolis, Minn.
 General Superintendent—D. C. Noonan, Minneapolis, Minn.
 Chief Engineer—H. G. Kelley, Minneapolis, Minn.
 Auditor—L. G. Scott, Minneapolis, Minn.

MUSCATINE NORTH AND SOUTH RAILROAD.

President—Harold M. Hill, Philadelphia, Pa.
 Vice President, General Manager—Chas. Howard Muscatine, Iowa.
 Secretary and Treasurer—George Reeder, Muscatine, Iowa.
 Auditor—George Reeder, Muscatine, Iowa.

NEWTON & NORTHWESTERN RAILROAD.

President—Homer Loting, Boston, Mass.
 Vice President and Treasurer—Frederick A. Fattat, Boston, Mass.
 Secretary—C. Cushman, Boston, Mass.
 General Manager—J. L. Blake, Boone, Iowa.
 Auditor—W. Chamberlain, Boone, Iowa.

OMAHA BRIDGE & TERMINAL RAILWAY.

President—Stuyvesant Fish, New York, N. Y.
 Vice President—J. T. Harahan, Chicago, Ill.
 Secretary, Treasurer and General Manager—John R. Webster, Omaha, Neb.
 Attorney—William Baird, Omaha, Neb.
 Superintendent—F. M. Jones, Fort Dodge, Iowa.

TABOR & NORTHERN RAILWAY COMPANY.

President and General Manager—Robert McClelland, Tabor, Iowa.
 Vice President—Thomas McClelland, Galesburg, Ill.
 Auditor—R. S. McClelland, Tabor, Iowa.

UNION PACIFIC RAILROAD.

President—E. H. Harriman, New York, N. Y.
 Vice President—Wm. D. Cornish, New York, N. Y.
 Secretary—Alex. Millar, New York, N. Y.
 Treasurer—Frederick V. S. Crosby, New York, N. Y.
 General Solicitor—John N. Baldwin, Omaha, Neb.
 General Manager—A. L. Mohler, Omaha, Neb.
 General Superintendents—V. L. Park, Omaha, Neb.
 Chief Engineer—Russell L. Huntley, Omaha, Neb.
 Auditor—Harry J. Stirling, Omaha, Neb.
 Tax Commissioner—A. W. Scribner, Omaha, Neb.
 Superintendent of Iowa Division—Chas. Ware, Omaha, Neb.

UNION TERMINAL RAILWAY COMPANY.

President—Louis W. Hill, St. Paul, Minn.
 Vice President—Robt. I. Farrington, St. Paul, Minn.
 Secretary and Treasurer—Edward Sawyer, St. Paul, Minn.
 Tax Commissioner—R. A. Wilkinson, St. Paul, Minn.

WABASH RAILWAY (DES MOINES & ST. LOUIS AND OMAHA & ST. LOUIS R. R.).

President—F. A. Delano, Chicago, Ill.
Vice Presidents—Edgar T. Welles, New York, N. Y.; Wells H. Blodgett, St. Louis, Mo.; E. B. Pryor, St. Louis, Mo.
Secretary—J. C. Otteson, New York, N. Y.
Treasurer—F. L. O'Leary, St. Louis, Mo.
General Solicitor—C. N. Travoas, St. Louis, Mo.
General Manager—Henry Miller, St. Louis, Mo.
General Superintendent—S. E. Cotter, St. Louis, Mo.
Chief Engineer—A. O. Cunningham, St. Louis, Mo.
Auditor—T. J. Tobin, St. Louis, Mo.
Superintendent of Iowa Division—J. E. Stumpf, Moberly, Mo.

WILLMAR & SIOUX FALLS RAILWAY.

President—L. W. Hill, St. Paul, Minn.
Vice President—Robert I. Farrington, St. Paul, Minn.
Secretary and Treasurer—E. Sawyer, St. Paul, Minn.
General Solicitor—W. R. Begg, St. Paul, Minn.
General Manager—F. E. Ward, St. Paul, Minn.
General Superintendent—George T. Slade, St. Paul, Minn.
Chief Engineer—A. H. Hogeland, St. Paul, Minn.
Comptroller—J. G. Drew, St. Paul, Minn.
Tax Commissioner—R. A. Wilkinson, St. Paul, Minn.
Superintendent of Iowa Divisions—R. L. Knebel, Sioux City, Iowa.

WISCONSIN, MINNESOTA & PACIFIC RAILROAD COMPANY.

President—A. B. Stickney, St. Paul, Minn.
Vice President—F. B. Kellogg, St. Paul, Minn.
Secretary—G. F. Philleo, St. Paul, Minn.
Treasurer—R. O. Barnard, St. Paul, Minn.
General Solicitor—A. G. Briggs, St. Paul, Minn.
General Manager—S. C. Stickney, St. Paul, Minn.
Auditor—C. O. Kalman, St. Paul, Minn.
Tax Commissioner—J. L. Pratt, St. Paul, Minn.

INTERURBAN RAILWAY OFFICERS.

BOONE SUBURBAN RAILWAY COMPANY.

President and Secretary—John Reynolds, Boone, Iowa.
Vice President—C. E. Rice, Boone, Iowa.
Secretary and General Superintendent—F. H. Richardson, Boone, Iowa.
Auditor—S. G. Clarke, Boone, Iowa.

CEDAR RAPIDS & IOWA CITY RAILWAY AND LIGHT COMPANY.

President and General Manager—William G. Dows, Cedar Rapids, Iowa.
Vice President—N. M. Hubbard, Jr., Cedar Rapids, Iowa.
Secretary and Treasurer—Isaac B. Smith, Cedar Rapids, Iowa.
Auditor—Chas. S. Woodward, Cedar Rapids, Iowa.

CEDAR RAPIDS & MARION CITY RAILWAY COMPANY.

President—P. E. Hall, Cedar Rapids, Iowa.
Vice President and Secretary—Henry V. Ferguson, Cedar Rapids, Iowa.
Treasurer—John S. Ely, Cedar Rapids, Iowa.
Superintendent—F. L. Discerna, Cedar Rapids, Iowa.
Auditor—A. M. Wrapp, Cedar Rapids, Iowa.

INTER-URBAN RAILWAY COMPANY.

President and General Manager—H. H. Polk, Des Moines, Iowa.
Vice President—A. W. Harris, Chicago, Ill.
Secretary—W. J. Haskit, Des Moines, Iowa.
Treasurer—G. B. Hippee, Des Moines, Iowa.
General Solicitor—N. T. Guernsey, Des Moines, Iowa.
Chief Engineer—Frank S. Cummins, Des Moines, Iowa.
Auditor—Chas. L. Wright, Des Moines, Iowa.

IOWA & ILLINOIS RAILWAY COMPANY.

President—G. E. Lamb, Clinton, Iowa.
First Vice President—F. W. Ellis, Clinton, Iowa.
Second Vice President—Henry Thümen, Jr., Davenport, Iowa.
Secretary—R. B. McCoy, Clinton, Iowa.
Treasurer—C. B. Mills, Clinton, Iowa.
General Manager—P. F. Crafts, Clinton, Iowa.
Chief Engineer—G. D. Hettrick, Clinton, Iowa.
Auditor—F. A. Perkins, Clinton, Iowa.

MARION CITY & CLEAR LAKE TRACTION COMPANY.

President and General Manager—W. E. Brice, Mason City, Iowa.
Vice President, Secretary and Auditor—F. J. Hanlon, Mason City, Iowa.
Treasurer—C. H. McNider, Mason City, Iowa.
General Solicitor—Cligitt, Rule & Keeler, Mason City, Iowa.

OSKALOOSA & BUXTON ELECTRIC RAILWAY.

Vice President—W. R. Lacey, Oskaloosa, Iowa.
Secretary—C. E. Lafland, Oskaloosa, Iowa.
Treasurer—George Kalbach, Oskaloosa, Iowa.
General Manager—H. W. Garner, Oskaloosa, Iowa.

TAMA & TOLEDO ELECTRIC RAILWAY AND LIGHT COMPANY.

President and General Manager—W. C. Walters, Toledo, Iowa.
Vice President—W. E. Brice, Mason City, Iowa.
Secretary—J. P. Walters, Toledo, Iowa.
Treasurer and General Solicitor—C. E. Walters, Toledo, Iowa.

WATERLOO, CEDAR FALLS & NORTHERN RAILWAY.

President—L. S. Cass, St. Paul, Minn.
Vice President—J. F. Cass, Sumner, Iowa.
Secretary—Frank Farwell, Waverly, Iowa.
Treasurer and Auditor—E. A. Boggs, Waterloo, Iowa.
General Solicitors—Mullan & Pickett, Waterloo, Iowa.
General Manager—C. D. Cass, Waterloo, Iowa.
Chief Engineer—M. L. Newton, Waterloo, Iowa.

WESTERN IOWA INTERURBAN RAILROAD COMPANY.

President—John A. Nash, Audubon, Iowa.
Vice President—Almor Stern, Logan, Iowa.
Secretary—C. R. Benedict, Shelby, Iowa.
Treasurer—Clyde Brenton, Dallas Center, Iowa.
General Manager—H. H. Polk, Des Moines, Iowa.

TABLE NO. 1.

Length of Railroads January 1, 1907, and the Assessed Value Thereof.

Names of Systems and Divisions	Counties	Miles of road.	Total miles of road.	Assessed value per mile	Aggregate assessed value
<i>Albia & Centerville R'y</i> -----		24.44			\$ 73,320
	Appanoose	11,000			
	Monroe	13,440	24.44	\$ 3,000	73,320
	Story	1,080	1.08	3,500	6,660
<i>Ames & College R'y</i> -----		19.70			286,520
	Lee	19.70	19.76	14,500	286,520
<i>Chicago, Anamosa & Northern R'y</i>			17.34		52,020
	Jones	4.77			
	Linn	12.57	17.34	3,000	52,020
<i>Chicago, Burlington & Quincy R'y</i>			1,366.8003	6,978	9,539,112
Main Line	Adams	35,832			
	Clarke	35,832			
	Des Moines	18,070			
	Henry	19,364			
	Jefferson	24,566			
	Lucas	36,838			
	Mills	27,623			
	Monroe	27,015			
	Montgomery	25,902			
	Union	24,776			
	Wapello	26,723	273.560	15,000	4,105,535
<i>Ft. Madison Branch</i> -----	Henry	2,670			
	Jefferson	13,000			
	Lee	25,640			
	Van Buren	14,720	56.030	3,100	173,693
<i>Albia, K. & L. M. and D. M. & K. Branch</i> -----	Marion	39,304			
	Monroe	16,772			
	Polk	10,134			
	Warren	7,696	67.807	4,900	331,912
<i>Chariton, D. M. & Southern Branch</i> -----	Lucas	9,051			
	Warren	21,439	30.490	4,100	125,000
<i>Chariton Branch</i> -----	Decatur	15,907			
	Lucas	13,741			
	Wayne	6,893	36.541	4,000	168,088
<i>Leon, Mt. Ayr & Southwestern Branch</i> -----	Decatur	25,639			
	Ringgold	28,642	54.281	4,600	249,692
<i>Creston Branch</i> -----	Adams	3,930			
	Taylor	28,008			
	Union	16,742	42.680	5,100	217,668
<i>Creston & Northern Branch</i> -----	Adair	19,552			
	Union	8,152	27.704	4,100	113,586
<i>Western Iowa Railroad</i> -----	Adair	10,370			
	Cass	10,695	20.965	4,100	83,496
<i>Nebraska City Branch</i> -----	Fremont	19,741			
	Montgomery	7,688			
	Page	11,900	39.309	6,850	268,581

TABLE No. 1--CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
<i>Red Oak & Atlantic Branch</i> -----	Cass	3,557			
	Montgomery	12,439			
	Pottawattamie	1,999	17.992	\$ 4,100	\$ 73,767
<i>Nebraska City, Sidney & Northeast</i> -----	Fremont	13,139			
	Mills	8,918	21.957	3,600	75,805
<i>Hastings & Avoca Branch</i> -----	Mills	16,483			
	Pottawattamie	5,244	15.727	3,600	56,617
<i>Northern Division</i> -----	Dubuque	.532	.532	20,000	10,959
<i>Burlington & Western R'y</i> -----	Henry	10,679			
	Jefferson	17,784			
	Keokuk	13,443			
	Mahaska	29,746			
	Marion	803			
	Washington	13,875	83.330	4,100	341,653
<i>Burlington & Northwestern R'y</i> -----	Des Moines	12,990			
	Henry	9,220			
	Louis	3,148			
	Washington	13,014	38.678	4,100	158,579
<i>Des Moines & Kansas City R. R.</i> -----	Clarke	20,498			
	Decatur	26,636			
	Madison	12,379			
	Polk	7,428			
	Warren	27,377	94.308	4,900	434,520
<i>St. Louis, Keokuk & Northwestern</i> -----	Henry	14,259			
	Lee	36,750	51.000	3,900	198,900
<i>Keokuk & St. Paul R'y</i> -----	Des Moines	8,980			
	Lee	32,993	42.276	11,000	465,036
<i>Keokuk & Western R. R.</i> -----	Appanoose	29,200			
	Decatur	14,180			
	Wayne	29,800	73,180	5,350	391,513
<i>Humeston & Shenandoah R. R.</i> -----	Decatur	14,320			
	Page	27,130			
	Ringgold	27,298			
	Taylor	27,600	95.748	3,600	344,692
<i>Chicago, Burlington & Kansas City</i> -----	Appanoose	17,970			
	Davis	15,450			
	Lee	16,850			
	Van Buren	27,430	77.640	4,900	389,088
<i>Kansas City, St. Joe & Council Bluffs</i> -----	Fremont	29,782			
	Mills	17,983			
	Pottawattamie	8,280	56.028	10,000	560,360
<i>Clarinda College S. & S-W.</i> -----	Page	17,768	17.768	5,850	103,942
<i>Brownsville & Nodaway Valley</i> -----	Montgomery	2,418			
	Page	22,810	25.228	6,100	153,890
<i>Tarkio Valley R. R.</i> -----	Page	2,174	2.174	5,100	11,088
<i>Iowa & St. Louis R. R.</i> -----	Appanoose	5,430	5.430	3,100	16,833

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Chicago Great Western Ry.— Main Line	Bremer Buchanan Cockosaw Delaware Dubuque Fayette Howard Mitchell	6.014 11,433 25,509 25,026 31,210 19,805 13,030 9,903	751.350	\$ 5,874	\$ 4,413,121
Southwestern Branch	Black Hawk Buchanan Fayette Grundy Jasper Madison Marshall Polk Ringold Tama Taylor Union Warren	30,425 2,877 6,951 7,970 19,032 19,428 31,823 29,000 33,806 12,458 5,792 22,487 15,730	228,650	6,100	1,391,150
Cedar Falls Branch	Black Hawk	7,480	7,480	3,900	29,928
M. C. & Ft. D.—Main Line.	Calhoun Carroll Cerro Gordo Crawford Franklin Harrison Mitchell Pottawattamie Shelby Webster Worth Wright	18,558 35,213 31,506 1,872 539 1,931 5,305 38,354 32,876 37,843 15,452 33,470	234,112	4,800	1,137,828
M. C. & Ft. D.—Oelwein Clarion Branch	Bremer Butler Fayette Franklin Wright	25,359 27,742 8,544 24,143 12,262	98,000	4,850	475,736
M. C. & Ft. D.—Lehigh Branch	Webster	15.60	15.60	3,100	48,639
Coatline Branch	Webster	2,900	2,900	3,100	8,960
Wisconsin, Minn. & Pacific Branch	Howard Mitchell	1,506 21,000	22,500	3,100	69,750
Chicago, Milwaukee & St. Paul Railway			1,831.64	6,547	12,201,440
Chicago & Council Bluffs Division	Benton Boone Carroll Clinton Crawford Dallas Guthrie Harrison Jackson Jones Iowa Marshall Pottawattamie Shelby Story Tama	24.06 7.83 24.93 36.96 12.50 24.72 19.54 7.01 15.02 25.54 30.03 25.28 26.55 24.11 24.70 26.22	348.30	11,000	3,831,300

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Green Island Branch	Jackson	11.90	11.90	\$ 3,000	\$ 35,700
Kansas City Division—Mun- nion to Rutledge	Benton Iowa Keokuk Linn Wapello	1.78 32.68 30.79 17.54 5.90	91.60	5,500	504,130
Kansas City Division—From Rutledge South	Appanoose Monroe Wapello Wayne	22.34 10.47 18.41 14.90	66.18	6,500	430,170
Sioux City Branch	Crawford Monona Woodbury	30.78 27.53 31.90	90.27	6,000	541,020
Dubuque Division	Allamakee Clayton Dubuque Jackson	36.11 36.22 32.81 31.04	136.18	7,000	953,200
Cascade Branch	Dubuque Jackson	19.50 16.12	35.62	3,000	106,800
Volga Branch	Clayton Fayette	42.01 16.20	58.21	3,500	203,735
Waukon Branch	Allamakee	22.81	22.81	3,000	68,400
Davenport & Northwestern Division	Cedar Clayton Clinton Delaware Fayette Jones Scott Winnebleshik	1.96 32.17 12.25 28.90 37.02 27.67 39.34 2.47	151.07	4,000	604,280
Dubuque & Southwestern Di- vision	Delaware Dubuque Linn Jones	7.95 7.79 19.78 8.11	43.63	4,000	174,520
Maquoketa Branch	Clinton Jackson Scott	21.50 3.89 7.90	32.19	3,500	112,655
Clinton Branch	Clinton	10.58	10.58	4,000	42,320
Iowa & Minnesota Division	Howard Winnebleshik	24.38 16.36	41.34	5,500	227,370
Decorah Branch	Winnebleshik	0.54	0.54	3,500	33,800
Austin Branch	Cerro Gordo Mitchell Worth	8.93 7.75 11.27	27.95	4,500	125,775

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Iowa & Dakota Division	Allamakee	4.02			
	Cerro Gordo	24.22			
	Chickasaw	26.33			
	Clay	24.31			
	Clayton	22.68			
	Floyd	24.32			
	Hancock	24.15			
	Kossuth	24.35			
	Lyon	9.42			
	O'Brien	24.02			
	Palo Alto	24.34			
	Sioux	29.08			
	Winnebiek	29.75	291.49	\$ 8,300	\$ 2,419,367
Elkader Branch	Clayton	19.30	19.30	3,500	67,200
Spirit Lake Branch	Clay	7.70	20.03	3,500	70,105
	Dickinson	12.33			
Eden Branch	Sioux	8.90	8.90	3,500	31,465
Sioux City & Dakota Division	Lyon	3.04			
	Plymouth	15.00			
	Sioux	16.88			
	Woodbury	5.93	40.55	5,500	222,025
Des Moines Division—Main Line	Buena Vista	14.02			
	Calhoun	29.39			
	Clay	19.48			
	Dallas	26.71			
	Greene	27.36			
	Guthrie	16.99			
	Pocahontas	11.01			
	Polk	9.60	155.46	4,000	621,840
Des Moines Division—Boone Line	Boone	15.34			
	Dallas	9.02			
	Polk	10.01	34.97	3,500	122,205
Des Moines Division—Storm Lake Branch	Buena Vista	7.73			
	Calhoun	11.70			
	Sac	19.15	38.58	3,500	135,030
Muscatine Line	Jefferson	4.02			
	Keokuk	9.38			
	Louisia	6.11			
	Muscatine	25.72			
	Scott64			
	Wapello	13.87			
	Washington	26.20	76.94	6,700	515,498
Chicago & Northwestern Ry.			1,569.55	8,025	12,596,304
Chicago & Northwestern Ry.	Boone	24.80			
	Carroll	25.41			
	Cedar	24.98			
	Clinton	46.17			
	Crawford	31.60			
	Greene	24.19			
	Harrison	39.33			
	Linn	29.38			
	Marshall	25.99			
	Pottawattamie	19.66			
	Story	24.23			
	Tama	25.34	350.82	15,700	5,500,024

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Iowa Midland Branch	Clinton	35.40			
	Jackson	14.60			
	Jones	23.93	70.93	\$ 4,100	\$ 291,015
Starwood & Tipton Branch	Cedar	8.50	8.50	4,100	34,550
Otumwa, Cedar Falls & St. Paul Branch	Benton	2.47			
	Keokuk	16.89			
	Mahaska	13.06			
	Poweshiek	97.21	60.26	4,100	247,476
	Tama13			
Molingona Branch	Boone	10.00	10.00	6,900	69,000
Southern Iowa Branch	Mahaska	19.14			
	Monroe	2.40	21.54	3,900	77,544
Maple River Branch	Carroll	9.24			
	Ia	28.16			
	Monona	24.35			
	Plymouth	7.06			
	Sac	54.02	170.04	5,000	1,022,624
	Woodbury	45.21			
Boyer Valley Branch	Crawford	17.94			
	Sac	6.83	24.77	4,300	106,511
Soldier River Branch	Crawford	28.44			
	Harrison	13.12			
	Monona	19.75	61.31	4,100	251,371
Fox Lake Branch	Emmet	13.78			
	Kossuth	11.75			
	Palo Alto	2.74	39.27	4,100	136,407
Iowa Ry Coal & Mfg. Co.	Boone	3.25	3.25	10,100	32,845
Des Moines & Minneapolis Branch	Hamilton	7.45			
	Polk	24.18			
	Story	25.73	57.34	9,000	516,000
Iowa-Southwestern Branch	Audubon	11.99			
	Carroll	25.43			
	Crawford	1.33			
	Shelby	18.72	57.97	4,100	237,677
Iowa-Minnesota & Northwestern Branch	Benton43			
	Black Hawk	6.27			
	Butler	31.11			
	Cerro Gordo	29.01			
	Floyd02			
	Grundy	18.47			
	Tama	29.51			
	Winnebago	11.48			
	Worth	13.78	140.88	5,100	718,233
Sioux City & Pacific Branch	Harrison	22.40			
	Monona	25.75			
	Woodbury	22.32	80.47	9,300	740,324
Alden Branch	Hardin	26.40	26.40	4,100	108,240

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value	
Toledo & Northwestern Branch	Buena Vista	23.77				
	Calhoun	23.84				
	Clay	5.70				
	Grundy	12.79				
	Hamilton	45.58				
	Hardin	24.81				
	Humboldt	35.14				
	Kossuth	46.51				
	O'Brien	25.30				
	Pocahontas	24.18				
	Sac	8.57				
	Siont	35.06				
	Tama	22.14				
	Webster	25.96				
	Wright	22.85				
			383.20	\$ 6,000	\$ 2,529,120	
	<i>Chicago, Rock Island & Pacific</i> Railway					
Iowa Division	Adair	8.52	2028.64	6,191	12,560,417	
	Cass	27.94				
	Cedar	6.90				
	Dallas	17.54				
	Guthrie	19.30				
	Iowa	25.25				
	Jasper	34.28				
	Johnson	27.30				
	Madison	8.90				
	Muscatine	24.85				
	Polk	27.73				
	Pottawattamie	45.05				
	Poweshiek	25.68				
	Shelby	6.42				
	Scott	13.76	318.12	11,300	3,594,756	
	Southwestern Division	Appanoose	29.89			
		Davis	22.89			
Jefferson		26.63				
Louis		18.99				
Muscatine		22.77				
Scott		12.11				
Wapello		7.72				
Oskaloosa Division	Washington	24.13				
	Wayne	27.75	192.50	9,500	1,829,605	
Wilton Branch	Keokuk	35.79				
	Mahaska	26.71				
	Marion	13.77	79.31	4,200	333,102	
Wilton & Tipton Branch	Washington	14.04				
	Muscatine	12.04	12.04	3,700	44,543	
Newton & Monroe Branch	Cedar	4.92				
	Muscatine	1.16	6.08	700	4,256	
Des Moines, Indianola & Winterset Branch	Jasper	17.02	17.02	3,700	62,974	
	Madison	12.14				
	Polk	8.71				
Guthrie Center Branch	Warren	26.23	47.08	4,200	197,736	
	Guthrie	14.44	14.44	3,300	46,208	
Audubon Branch	Audubon	16.23				
	Cass	8.15	24.41	4,300	102,522	
Griswold Branch	Cass	14.22	14.22	3,700	52,614	

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Harlan Branch	Pottawattamie	1.15			
	Shelby	16.73	11.88	\$ 3,700	43,953
Carson Branch	Pottawattamie	17.73	17.73	3,700	65,601
Keosauqua Branch	Van Buren	4.50	4.50	3,700	16,650
Gowrie & Northwestern Railway	Buena Vista	4.00			
	Calhoun	16.39			
	Clay	25.97			
	O'Brien	15.22			
	Osceola	12.91			
	Pocahontas	29.40			
	Webster	7.41	100.80	3,200	349,700
Keokuk & Des Moines Division	Davis	.56			
	Jasper	17.32			
	Lee	27.18			
	Mahaska	21.34			
	Marion	14.65			
	Polk	17.14			
	Van Buren	33.65			
	Wapello	29.97	168.31	4,500	730,395
Burlington, Cedar Rapids & Northern Main Line	Benton	23.01			
	Black Hawk	22.73			
	Bremer	4.19			
	Butler	21.96			
	Cedar	8.94			
	Cerro Gordo	10.61			
	Des Moines	21.18			
	Floyd	20.88			
	Johnson	16.05			
	Linn	21.07			
	Louis	23.15			
	Muscatine	18.91			
	Worth	6.30	228.68	7,550	1,795,138
Milwaukee Division	Allamakee	1.61			
	Buchanan	25.78			
	Fayette	44.31			
	Linn	21.29			
	Winnebuck	1.13	94.12	4,200	395,304
Muscatine Division	Johnson	7.96			
	Muscatine	19.21			
Pacific Division	Washington	4.31	30.58	4,200	128,436
	Benton	14.75			
	Grundy	15.20			
	Tama	18.17	48.12	6,200	298,344
Iowa City & Western Branch	Johnson	9.54			
	Keokuk	31.36			
	Mahaska	4.37			
	Poweshiek	6.71			
	Washington	11.01	72.90	3,000	218,970

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Cedar Rapids, Iowa Falls & Northwestern Branch	Dickinson	29.83			
	Emmet	16.20			
	Franklin	12.43			
	Grundy	11.04			
	Hancock	20.93			
	Hardin	17.89			
	Humboldt	24.99			
	Kossuth	10.25			
	Lyon	17.82			
	Osceola	26.29			
	Palo Alto	27.29			
	Winneshiek	21.20			
	Wright	45.05	311.33	\$ 4,700	\$ 1,463,251
Cedar Rapids & Clinton Branch	Cedar	28.86			
	Clinton	14.61			
	Johnson	12.96			
	Scott	25.50	81.93	4,300	344,106
Chicago, Decorah & Minnesota Branch	Fayette	.29			
	Winneshiek	22.99	23.28	2,700	62,856
Davenport, Iowa & Dakota Branch	Cedar	9.14			
	Muscatine	7.10			
	Scott	15.39	31.63	3,700	117,631
Waverly Short Line	Bremer	5.68	5.68	3,300	18,176
Germania Division	Emmet	20.02			
	Kossuth	25.03			
	Winneshiek	4.92	50.87	3,750	190,762
Garner Division	Hancock	14.79	18.40	2,900	53,300
	Kossuth	3.61	74.54	12,277	915,150
Chicago, St. Paul Minneapolis & Omaha R'y Main Line	O'Brien	6.61			
	Osceola	17.08			
	Plymouth	9.48			
	Sioux	22.00			
	Woodbury	.94	57.10	14,500	827,950
	Lyon	17.44	17.44	5,000	87,300
Rock River Branch	Jasper	12.50	12.50	3,500	43,750
Colfax Northern Railway					
Crooked Creek Railroad	Hamilton	5.812	17.012		52,836
	Webster	11.800	3,000	52,836	
Davenport, Rock Island & Northwestern Railway		33.02			237,440
	Clinton	9.12			
	Scott	24.80	33.92	7,000	237,440
Des Moines, Iowa Falls & Northern Railway			70.00		210,000
	Hardin	23.89			
	Polk	17.50			
	Story	28.61	70.00	3,000	210,000
Des Moines Terminal Railway	Polk	.62	.62	8,871	5,500
Des Moines Union Railway	Polk	4.00	4.00	100,000	400,000
Des Moines Western Railway	Polk	4.62	4.62	5,000	23,100

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value	
Dubuque & Sioux City Railway—Main Line—Dubuque to Le Mars and in Sioux City	Black Hawk	36.65				
	Buchanan	24.56				
	Buena Vista	25.40				
	Butler	24.65				
	Calhoun	14.87				
	Cherokee	29.80				
	Delaware	24.96				
	Dubuque	30.42				
	Franklin	1.10				
	Grundy	16.00				
	Hamilton	22.60				
	Hardin	23.75				
	Pocahontas	9.77				
	Plymouth	16.33				
	Webster	27.34				
	Woodbury	.64	302.81	8,370	2,564,269	
Main Line—Le Mars to Sioux City	Plymouth	18.54				
	Woodbury	5.48	24.02	12,328	296,118	
Omaha District	Calhoun	25.51				
	Crawford	23.17				
	Harrison	26.42				
	Pottawattamie	19.72				
	Sac	18.06				
	Webster	5.37	133.63	4,270	568,251	
Cedar Rapids Branch	Delaware	14.07				
	Lincoln	27.78	41.85	3,050	127,042	
Mona Branch	Black Hawk	7.50				
	Bremer	12.44				
	Chickasaw	7.01				
	Floyd	19.18				
	Mitchell	23.72	75.94	2,150	239,211	
Stacyville Branch	Mitchell	7.93	7.93	2,900	30,618	
Onawa Branch	Cherokee	16.01				
	Ia	2.22				
	Monroe	25.22				
	Woodbury	16.94	60.49	3,050	184,404	
Sioux Falls Branch	Cherokee	11.40				
	Lyon	24.28				
	O'Brien	27.37				
	Sioux	7.98	70.11	3,750	262,912	
Iowa Central Railway—Main Line	Cerro Gordo	24.351			449,928	
	Franklin	27.231				
	Hardin	28.709				
	Jasper	3.991				
	Malaska	25.253				
	Marshall	29.838				
	Monroe	13.570				
	Poweshiek	22.911				
	Worth	13.592	189.536	5,900	1,061,401	
	Belmond Branch	Franklin	15.700			
		Wright	6.500	22.300	3,000	66,000
Iowa Central & Western Branch	Hancock	13.086				
	Kossuth	14.551				
	Wright	8.956	36.593	2,500	91,482	

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Story City Branch	Marshall Story	15.00 19.50	34.50	\$ 3,000	103,500
State Center Branch	Jasper Marshall	5.98 20.71	26.60	3,000	79,800
Montezuma Branch	Poweshiek	13.610	13.610	3,000	40,830
Newton Branch	Jasper Mahaska Poweshiek	23.288 6.807 .670	30.250	3,000	90,750
Eastern Division	Henry Jefferson Keokuk Lonsa Mahaska Washington	19.148 1.760 26.356 23.147 14.422 11.734	96.580	3,800	367,088
Iowa Transfer Railway	Polk	.31	.31	30,168	6,250
Manchester & Oneida Railway	Delaware	8.000	8.000	2,500	20,000
Minneapolis & St. Louis R'y— Southern Division	Boone Hancock Humboldt Kossuth Webster Winnebago Worth	24.50 25.71 23.41 7.80 35.21 20.31 .33	137.87	4,000	551,480
Southwestern Division	Buena Vista Clay Dickinson Emmet	20.11 25.55 7.92 18.03	73.58	3,200	235,264
Des Moines & Ft. Dodge R'y— Des Moines to Angus	Boone Dallas Polk	1.70 26.28 9.35	37.40	4,000	149,600
Des Moines & Ft. Dodge R'y— Angus to Rathven	Boone Greene Humboldt Palo Alto Pocahontas Webster	1.28 23.06 6.34 20.73 16.74 31.85	99.77	3,010	300,101
Muscatine North & South R'y—	-----	-----	28.67	-----	71,675
-----	Louisa Muscatine	30.95 7.72	28.67	2,500	71,675
Newton & Northwestern R'y—	-----	-----	106.30	-----	340,100
-----	Boone Calhoun Greene Jasper Polk Story Webster	22.35 13.38 .91 24.35 3.63 13.45 13.23	106.30	3,200	340,100
Omaha Bridge & Terminal R'y—	Pottawattamie	.50	.50	7,000	3,500
Sioux City Bridge Company	Woodbury	1.00	1.00	5,000	5,000
Sioux City Stock Yards Line	Woodbury	1.50	1.50	6,000	9,000
Tabor & Northern R'y	Mills	8.70	8.70	3,000	26,370

TABLE No. 1—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Union Pacific Railway— Main Line	Pottawattamie	2.06	2.06	\$ 72,672	\$ 274,700
-----	-----	-----	-----	125,000	257,500
Union Avenue Line	Pottawattamie	1.72	1.72	10,000	17,200
Union Terminal Railway	Woodbury	1.28	1.28	78,125	100,000
Wabash Railway Main Line	Appanoose Davis Wapello	7.261 89.245 9.303	112.23	4,822	1,025,582
Des Moines & St. Louis Line	Appanoose Marion Monroe Polk	17.88 39.00 21.04 15.01	92.83	5,000	469,150
Omaha & St. Louis Line	Fremont Mills Fage Pottawattamie	8.74 25.84 19.83 11.22	65.73	5,000	328,650
Coal Switches	Marion	9.26	9.26	1,200	11,228
William & Sioux Falls Ry—	-----	-----	76.70	-----	403,442
-----	Lyon Plymouth Sioux Woodbury	18.48 25.87 27.28 5.57	76.70	5,200	403,442
Totals	-----	-----	9,224.22028	\$ 6,447	\$65,334,120

TABLE No. 2.

Length of Inter-Urban January 1, 1907, and the Assessed Value Thereof.

Name of Roads	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Boone Suburban Railway	Boone	4.70	4.70	\$ 1,250	5,875
Cedar Rapids and Iowa City Railway and Light Company	Johnson	18.32	27.63		69,075
	Linn	9.31	27.63	2,500	69,075
Cedar Rapids & Marion City Railway	Linn	15.65	15.65	6,000	93,900
Interurban Railway	Dallas	30.20	64.58		193,740
	Jasper	5.00	64.58		193,740
	Polk	28.78	64.58	3,000	193,740
Iowa & Illinois Railway	Clinton	10.877	33.072		66,144
	Scott	22.195	33.072	2,000	66,144
Mason City & Clear Lake Traction Co	Cerro Gordo	14.02	14.02	1,000	14,020
Oskalooza & Buxton Electric R'y	Mahaska	2.30	2.30	1,000	2,300
Tama & Toledo Electric Railway	Tama	2.75	2.75	2,500	6,875
Waterloo, Cedar Falls & Nor. Railway			54.73		164,190
	Black Hawk	28.89	54.73	3,000	164,190
	Bremer	25.84	54.73	3,000	164,190
Total			230.038		\$ 616,719

TABLE No. 3.

Railroads Assessed on Account of Sleeping Cars, with Mileage and Assessments, for 1907.

Name of companies using or operating sleeping cars not owned by the company	Miles on which sleeping cars are run	Assessed value per mile for sleeping cars	Aggregate assessed value for sleeping cars
Atchison, Topeka & Santa Fe Railway—Iowa-Illinois state line to Iowa-Missouri state line	19.76	\$127.00	\$ 2,507
Burlington, Cedar Rapids & Northern Railway	507.99	48.00	13,484
Burlington to Mediapolis	13.88		734
Mediapolis to Columbus Junction	35.88	32.00	828
Columbus Junction to West Liberty	20.00	33.00	660
West Liberty to Cedar Rapids	36.89	74.00	2,707
Cedar Rapids to Vinton	23.95	51.00	1,221
Vinton to Manly Junction	102.897	41.00	4,218
Northwood to Iowa-Minnesota state line	4.003	5.00	24
Vinton to Iowa-Minnesota state line and Minnesota state line to Iowa-South Dakota state line	279.31	11.00	3,072
Chicago & Northwestern Railway	1060.28		70,044
Illinois-Iowa state line to Cedar Rapids	82.11	197.00	16,433
Cedar Rapids to Belle Plaine	35.27	182.00	6,410
Belle Plaine to Tama	15.00	171.00	2,565
Tama to Ames	55.25	135.00	7,459
Ames to Missouri Valley	136.70	141.00	19,274
Missouri Valley to Council Bluffs	22.69	166.00	3,766
Tama to Jewell Junction	68.02	18.00	1,224
Jewell Junction to Onawa	143.48	6.00	855
Jewell Junction to Eagle Grove	39.00	30.00	870
Eagle Grove to Hawarden	145.46	10.00	1,455
Eagle Grove to Iowa-Minnesota state line	66.36	39.00	2,587
Belle Plaine to Mason City	106.42	16.00	1,705
Mason City to Iowa-Minnesota state line	34.41	2.00	688
Des Moines to Ames	35.78	41.00	1,467
Ames to Jewell Junction	31.56	20.00	431
Missouri Valley to California Junction	5.30	47.00	249
California Junction to Onawa	32.28	41.00	1,323
California Junction to Iowa-Nebraska state line	4.82	10.00	48
Onawa to Sioux City	38.07	47.00	1,789
Chicago, Burlington & Quincy Railway	424.04		27,257
Illinois-Iowa state line to Burlington	734	140.00	103
Burlington to Pacific Junction	200.491	93.00	25,082
Pacific Junction to Iowa-Nebraska state line	3.944	58.00	194
In city of Burlington and between Mediapolis and Oskalooza	90.95	18.00	1,636
Oskalooza to Des Moines	69.421	4.00	248
Chicago Great Western Railway	700.411		29,442
Illinois-Iowa state line to Oelwein	73.695	70.00	5,159
Oelwein to Clarion	98.69	12.00	1,177
Clarion to Council Bluffs	192.42	20.00	4,372
Oelwein to Iowa-Missouri state line	225.68	51.00	11,509
Oelwein to Iowa-Minnesota state line	68.846	79.00	5,438
Clarion to Iowa-Minnesota state line	71.71	18.00	1,290
Chicago, Milwaukee & St. Paul Railway	748.94		12,496
Illinois-Iowa state line to Council Bluffs	347.55	34.00	11,815
Minnesota-Iowa state line to Faralla	161.61	9.00	1,451
Marion to Rutledge	91.95	1.00	91
Rutledge to Iowa-Missouri state line	66.18	3.00	198

TABLE No. 3—CONTINUED.

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company	Miles on which sleeping cars are run	Assessed value per mile for sleeping cars	Aggregate assessed value of sleeping cars
Muscatine to Rutledge	76.94	3.00	230
Chicago, Rock Island & Pacific Railway	568.40		38,610
Illinois Iowa state line to West Liberty	39.07	121.00	4,735
West Liberty to Des Moines	136.59	84.00	11,473
Des Moines to Council Bluffs	142.46	69.00	9,729
Illinois-Iowa state line to Muscatine	39.57	72.00	1,913
Muscatine to Columbus Junction	29.60	69.00	1,421
Columbus Junction to Washington	16.55	70.00	1,158
Washington to Iowa-Missouri state line	138.87	56.00	7,216
Washington to Evans	57.29	17.00	973
Chicago, St. Paul, Minneapolis & Omaha Railway			3,140
Minnesota-Iowa state line to LeMars and in Sioux City	57.10	55.00	3,140
Javenport, Rock Island & Northwestern Railway	31.92	15.00	509
Des Moines Union Railway	7.39		227
C., B., Q.—Union station east	2.33	4.00	9
C., G., W.—Union station east and south	2.43	51.00	124
Wabash—Union station east	2.43	36.00	94
Dubuque & Sioux City Railway	605.96		21,675
Illinois-Iowa state line to Waterloo	93.31	30.00	7,484
Waterloo to Mona Junction	6.31	68.00	385
Mona Junction to Fort Dodge	92.72	49.00	4,543
Fort Dodge to Tara Junction	5.68	50.00	284
Tara Junction to Missouri river	133.08	28.00	3,726
Tara Junction to Cherokee	69.88	23.00	1,608
Cherokee to LeMars and in Sioux City	34.86	12.00	418
Cherokee to Iowa-Minnesota state line	30.11	11.00	771
LeMars to Sioux City	24.02	66.00	1,585
Mona Junction to Iowa-Minnesota state line	75.94	12.00	911
Iowa Central Railway	139,536		3,474
Albia to Manly Junction	178.196	16.00	2,851
Manly Junction to Northwood	11.33	55.00	623
Kansas City, St. Joe & Council Bluffs Railway	53,069		4,909
Missouri-Iowa state line to Pacific Junction	37.72	80.00	3,017
Pacific Junction to Council Bluffs	18,306	103.00	1,885
Minneapolis & St. Louis Railway	173.77		5,179
Minnesota-Iowa state line to Fort Dodge	88.16	28.00	3,350
Fort Dodge to Des Moines	87.11	21.00	1,820
Omaha & St. Louis Railway			986
Missouri-Iowa state line to Council Bluffs	65.73	15.00	986
Omaha Bridge & Terminal Railway	.50	28.00	14
St. Louis, Keokuk & Northwestern Railway			433
Missouri-Iowa state line to Burlington	45.91	53.00	2,433
Union Pacific Railway	2.06	331.00	785
Wabash Railway	101.061		4,181
Missouri-Iowa state line to Albia	36.141	51.00	1,843
Albia to Des Moines	64.95	36.00	2,338
Total	5385.504		8241,414

TABLE No. 4.

Assessment of Equipment Car Companies and the Amount of Tax on Same at Forty-one and 5-10 (41.5) Mills on the Dollar of Taxable Value, as fixed July 12, 1907, by the Executive Council.

Names of Companies	Actual value of cars	Assessed or taxable value	Amount of tax
American Cotton Oil company	\$ 1,800	\$ 450	\$ 18.07
American Refrigerator Transit company	6,500	1,625	67.43
Arms Palace Horse Car company	600	150	6.22
Armour Car Line company	175,300	43,820	1,817.70
Chicago, New York & Boston Refrigerator company	10,000	2,500	103.75
Cold Blast Transportation company	4,800	1,200	48.90
Cudahy Packing company	66,000	17,000	705.36
Cudahy Milwaukee Refrigerator Line	600	150	6.22
General Chemical company	1,200	300	12.45
Germania Refining company	2,700	675	28.24
Jacob Dodd Packing company	1,000	250	10.47
Lewis Manufacturing company, F. J.	400	100	4.15
Libby, McNeill & Libby, Incorporated	1,000	250	10.47
Live Poultry Transportation company	9,000	2,250	93.37
Mather Stock Car Company	5,800	1,375	57.06
Merchants Despatch Transportation company	31,300	7,800	323.70
National Car company	4,000	1,150	47.72
National Car Line company	9,300	2,300	95.45
Provision Dealers' Despatch	2,800	700	29.05
Rumely Company, M.	500	125	5.18
Santa Fe Refrigerator Despatch, The	42,000	10,500	435.75
St. Louis Refrigerator Car company (Anheuser Busch)	10,000	2,500	100.75
St. Louis Refrigerator Car company (Lamp series)	1,000	250	10.37
Street's Western Stable Car Line	12,000	3,000	124.50
Swift Refrigerator Transportation company	95,000	23,750	985.62
Union Tank Line company	84,400	21,100	876.65
Union Refrigerator Transit company of Wisconsin	21,000	5,250	217.87
Total	\$62,800	\$15,550	\$6,247.98

TABLE No. 5.

Length and Assessed Value of Railroads, by Counties.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Adair	38,342	\$ 818	\$18,546
Chicago, Burl. & Quincy-Creston & Northern Ry.	15,552	4,100	64,162
Chicago, Burlington & Quincy-Western Iowa R. R.	10,270	4,100	42,107
Chicago, Rock Island & Pacific-Iowa Division.	8,52	11,300	96,276
Adams	29,832	409,933	12,221
Chicago, Burlington & Quincy-Main Line.	25,532	15,000	382,980
Chicago, Burlington & Quincy-Creston Branch.	3,930	5,100	20,043
Adams	64,55	361,328	23,362
Burl., Cedar Rapids & Northern-Milwaukee Div.	1,61	4,300	6,762
Chi., Milwaukee & St. Paul-Iowa & Dakota Div.	4,02	8,300	33,366
Chicago, Milwaukee & St. Paul-Dubuque Div.	36,11	7,000	252,770
Chicago, Milwaukee & St. Paul-Waukon Branch.	22,81	3,000	68,430
Appanoose	143,411	843,717	120,444
Albia & Centerville Railway	19,44	3,000	40,220
Chicago, Burl. & Quincy-Kookuk & Western	29,30	5,550	152,220
Chicago, Burl. & Quincy-Chicago, Burl. & K. C.	17,97	4,200	75,474
Chicago, Burlington & Quincy-Iowa & St. Louis	5,43	3,100	16,833
Chi., Rock Island & Pacific-Southwestern Div.	29,89	9,500	283,975
Wabash-Main Line	7,281	5,400	39,305
Wabash-Des Moines & St. Louis	17,58	5,000	87,400
Chicago, Milwaukee & St. Paul-Kansas City Div.	22,34	6,500	145,210
Audubon	28,22	117,385	3,328
Chicago, Rock Island & Pacific-Audubon Branch.	16,22	4,300	66,196
Chi. & North-Western-Iowa Southwestern Branch.	11,99	4,100	49,159
Benton	91,35	948,046	35,01
Burlington, Cedar Rapids & Northern-Main Line	35,01	7,850	276,628
Burl., Cedar Rapids & Northern-Pacific Div.	14,73	4,000	58,950
Chicago & North-Western-Main Line.	24,84	15,700	391,988
Chicago & North-Western-Ottumwa, C. F. & St. P.	3,47	4,100	10,127
Chi. & North-Western-Ia., Minn. & Northwestern	4,33	5,100	22,153
Chi., Milwaukee & St. Paul-Chicago & C. B. Div.	24,07	11,000	264,770
Chicago, Milwaukee & St. Paul-Kansas City Div.	1,78	5,500	9,790
Black Hawk	140,445	832,453	33,00
Burlington, Cedar Rapids & Northern-Main Line	32,73	7,850	256,000
Chicago Great Western-Southwestern Branch.	30,425	6,300	192,692
Chicago Great Western-Cedar Falls Branch.	7,48	3,600	26,928
Dubuque & Sioux City-Main Line.	26,66	8,270	220,478
Dubuque & Sioux City-Mona Branch.	7,50	3,150	23,608
Chicago & North-Western-Iowa, Minn. & Northwestern	31,77	5,100	161,977
Waterloo, Cedar Falls & Northern Railway.	28,89	3,000	86,670
Boone	121,75	817,204	32,35
Newton & Northwestern Railway	32,35	3,300	108,500
Minneapolis & St. L.-D. M. & Ft. D.-Angus South.	1,70	4,000	6,800
Minneapolis & St. L.-D. M. & Ft. D.-Angus North.	1,28	3,500	4,500
Minneapolis & St. Louis-Main Line.	24,50	4,000	98,000
Chicago & North-Western-Main Line	34,80	15,700	546,300
Chi. & North-Western-Iowa Railway, C. & Mfg.	10,10	32,325	326,285
Chicago & North-Western-Milongra Branch.	10,00	9,000	90,000
Chi., Milwaukee & St. Paul-Chi. & C. B. Div.	7,83	11,000	86,100
Chi., Milwaukee & St. P.-D. M. Div.	15,31	3,500	53,530
Boone Suburban Railway Company.	14,70	1,350	5,875

TABLE No. 5-CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Bremer	86,593	3,850	331,261
Burlington, Cedar Rapids & Northern-Main Line	4,19	7,750	32,801
Burl., Cedar Rapids & Northern-Waverly Short Line.	5,98	3,300	19,770
Chicago Great Western-Main Line	6,04	8,800	53,023
Chicago Great Western-Des Moines-Clarion Branch.	25,359	4,800	123,185
Chicago Great Western-Des Moines-Clarion Branch.	19,44	3,150	61,230
Dubuque & Sioux City-Mona Branch.	35,84	8,000	287,590
Waterloo, Cedar Falls & Northern Railway.	64,05	25,750	1,649,492
Buchanan	11,413	8,800	100,434
Burl., Cedar Rapids & Northern-Milwaukee Div.	11,413	8,800	100,434
Chicago Great Western-Southwestern Branch.	2,897	6,100	17,603
Dubuque & Sioux City-Main Line.	24,56	6,370	155,311
Buena Vista	95,04	3,300	313,600
Chi., Rock Island & Pac.-Gowrie & Northwestern	20,12	3,200	64,384
Minneapolis & St. Louis-Storm Lake Branch.	23,77	6,000	142,620
Chi. & North-Western-Toledo & Northwestern	14,92	4,000	59,680
Chi., Milw. & St. P.-Des Moines Div.-Main Line.	7,23	3,500	25,355
C. M. & St. P.-Des Moines Div.-Storm Lake Br.	25,40	8,270	210,058
Dubuque & Sioux City-Main Line.	64,812	3,100	200,926
Butler	21,06	7,850	165,321
Burlington, Cedar Rapids & Northern-Main Line	27,742	1,550	43,086
Chicago Great Western-Des Moines-Clarion Branch.	3,11	5,100	15,813
C. & N.-W. Iowa, Minn. & Northwestern	24,95	8,270	206,336
Dubuque & Sioux City-Main Line.	153,699	3,300	501,216
Calhoun	16,39	3,300	53,448
Chi., Rock Island & Pac.-Gowrie & Northwestern	14,87	3,270	48,674
Dubuque & Sioux City-Main Line.	23,82	4,270	101,636
Dubuque & Sioux City-Omaha District.	23,84	6,600	157,344
Chi. & North-Western-Toledo & Northwestern	29,30	4,000	117,500
C. M. & St. P.-Des Moines Div.-Main Line.	17,79	3,500	62,050
C. M. & St. P.-Des Moines Div.-Storm Lake Br.	18,568	4,800	89,192
Chi. Great Western-M. C. & Ft. D.-Main Line.	13,38	3,500	46,816
Newton & Northwestern Railway.	1,000,839	3,300	3,322,787
Carroll	25,41	15,700	398,957
Chicago & North-Western-Main Line	9,34	5,000	46,700
Chicago & North-Western-Maple River Branch.	25,43	4,100	104,263
Chicago & North-Western-Iowa Southwestern Br.	24,93	11,000	274,230
Chicago, Milwaukee & St. Paul-Chi. & C. B. Div.	35,213	4,900	173,155
Chicago Great Western-M. C. & Ft. D.-Main L.	63,092	7,100	448,494
Cass	10,095	4,100	41,389
Chicago, Burl. & Quincy-West Iowa Ry.	3,557	4,100	14,583
Chi., Burlington & Quincy-Red Oak & Atlantic	27,04	11,500	310,552
Chicago, Rock Island & Pacific-Iowa Division	8,18	3,500	28,630
Chicago, Rock Island & Pacific-Audubon Br.	14,22	3,700	52,614
Chicago, Rock Island & Pacific-Griswold Br.	96,20	3,700	355,949
Cedar	10,095	4,100	41,389
Burlington, Cedar Rapids & Northern-Main Line	28,89	4,300	124,212
Burl., Cedar Rapids & Nor.-Cedar Rap. & Clinton	9,14	3,700	33,818
Burl., Cedar Rapids & Nor.-Dav., Iowa & Dak.	6,00	11,300	67,970
Chicago, Rock Island & Pacific-Iowa Division	4,22	700	3,444
Chicago, Rock Island & Pacific-Wilton & Tipton Br.	9,46	15,700	148,582
Chi., Rock Island & Pacific-Iowa Division	5,50	4,100	22,550
Chicago & North-Western-Main Line.	24,05	4,000	96,200
Chicago & North-Western-Stanwood & Tipton Br.	3,96	4,000	15,840
Chicago, Milwaukee & St. Paul-Dav. & N.-W.	141,347	7,850	1,109,571
Cerro Gordo	10,61	8,800	93,288
Burlington, Cedar Rapids & Northern-Main Line	31,506	4,800	151,119
Chicago Great Western-M. C. & Ft. D.-Main Line	24,351	5,000	121,755
Iowa Central-Main Line	39,01	5,100	199,056
Chicago & North-Western-Iowa, Minn. & N. W.	8,93	4,500	40,185
Chi., Milwaukee & St. Paul-Milwaukee & St. Paul-Austin Branch.	23,22	5,000	116,100
Chi., Milwaukee & St. Paul-Iowa & Dakota Div.	14,62	1,000	14,620
Mason City & Clear Lake Traction Company	14,62	1,000	14,620

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Cherokee</i>	57.21		338,026
Dubuque & Sioux City—Onawa Branch	16.01	3,050	48,830
Dubuque & Sioux City—Sioux Falls Branch	11.40	3,750	42,750
Dubuque & Sioux City—Main Line	29.80	8,570	256,446
<i>Chickasaw</i>	58.849		405,090
Chicago Great Western—Main Line	58.850	8,800	517,470
Dubuque & Sioux City—Main Line	7.01	3,150	22,081
Chi., Milwaukee & St. Paul—Iowa & Dakota Div.	26.38	8,300	218,530
<i>Clarke</i>	46,420		482,090
Chicago, Burlington & Quincy—Main Line	25,822	15,000	387,730
Chicago, Burlington & Quincy—Des Moines & K. C.	20,598	4,000	94,750
<i>Clay</i>	109.71		512,327
Chicago, Rock Island & Pacific—Govvits & N. W.	26.97	3,200	86,304
Minneapolis & St. Louis—Storm Lake Branch	36.55	3,300	120,800
Chi. & North-Western—Toledo & Northwestern	5.70	6,000	34,020
Chi., Milwaukee & St. Paul—Iowa & Dakota Div.	24.23	8,300	201,773
Chicago, Milwaukee & St. Paul—Spirit Lake Br.	7.90	3,500	27,650
Chi., Mil. & St. Paul—Des M. Div.—Main Line	19.48	4,000	77,920
<i>Clayton</i>	132.28		704,630
Chicago, Milwaukee & St. Paul—Dubuque Div.	36.22	7,000	253,540
Chi., Milwaukee & St. Paul—Iowa & Dakota Div.	22.08	8,300	183,244
Chicago, Milwaukee & St. Paul—Eskandar Branch	19.30	3,500	67,800
Chicago, Milwaukee & St. Paul—Volga Branch	42.01	3,500	147,635
Chicago, Milwaukee & St. Paul—Davenport & N. W.	12.17	4,000	48,980
<i>Clinton</i>	189.597		1,477,915
Davenport, Rock Island & Northwestern	9.12	7,000	63,840
Burl., Cedar Rapids & Nor.—Cedar Rap. & Clinton	14.61	4,300	62,932
Chicago & North-Western—Main Line	60.099	4,000	240,396
Chicago & North-Western—Iowa Midland Branch	33.40	4,100	136,940
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	36.06	11,000	396,660
Chicago, Milwaukee & St. Paul—Davenport & N. W.	12.00	4,000	48,000
Chicago, Milwaukee & St. Paul—Maquoketa Br.	21.50	3,500	75,250
Chicago, Milwaukee & St. Paul—Clinton Branch	10.58	4,000	42,200
Iowa & Illinois Railway	10.877	2,000	21,754
<i>Crawford</i>	158.130		1,170,281
Dubuque & Sioux City—Omaha District	32.47	4,270	138,635
Chicago & North-Western—Main Line	31.00	15,700	486,130
Chicago & North-Western—Boyer Valley Branch	17.94	4,300	77,142
Chicago & North-Western—Soldier River Branch	28.44	4,100	116,984
Chicago & North-Western—Iowa Southwestern Br.	1.83	4,100	7,562
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	12.00	11,000	132,500
Chicago, Milwaukee & St. Paul—Sioux City Br.	30.78	6,000	184,680
Chicago Great Western—M. C. & Ft. D.—Main Line	3.872	4,800	18,697
<i>Dallas</i>	185.77		779,152
Interurban Railway	3.00	3,000	9,000
Chicago, Rock Island & Pacific—Iowa Division	17.54	11,300	198,202
Minn. & St. Louis—Des Moines & Ft. Dodge Div.	26.98	4,000	107,920
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	1.83	11,000	20,130
Chicago, Mil. & St. Paul—Des M. Div.—Main Line	26.71	4,000	106,840
Chi., Mil. & St. Paul—Des M. Div.—Boone Line	9.62	3,500	33,670
<i>Davis</i>	65.446		417,445
Chicago, Burlington & Quincy—Chi., Burl. & K. C.	15.45	4,200	64,890
Chi., Rock Island & Pacific—Southwestern Div.	22.89	9,500	217,455
Chi., R. I. & Pacific—Keokuk & Des Moines Div.	.89	4,500	3,975
Wabash—Main Line	26.246	5,000	131,230
<i>Decatur</i>	96.712		441,159
Chicago, Burlington & Quincy—Chariton Branch	15.907	4,000	73,732
Chicago, Burl. & Quincy—Leon, Mt. Ayr & S. W.	25.029	4,000	117,960
Chicago, Burl. & Quincy—Hameston & Shebondah	14.35	3,300	47,445
Chi., Burlington & Quincy—Keokuk & Western	14.18	5,300	75,563
Chicago, Burlington & Quincy—Des M. & K. C.	26.036	4,000	104,265

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Delaware</i>	107,056		638,346
Chicago Great Western—Main Line	8,800	25,659	225,599
Dubuque & Sioux City—Main Line	24.46	8,270	202,284
Dubuque & Sioux City—Cedar Rapids Branch	11.07	3,650	40,312
Manchester & Onawa—Main Line	8.00	2,800	22,400
Chicago, Milwaukee & St. P.—Davenport & N. W.	28.96	4,000	115,840
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.95	4,000	31,800
<i>Des Moines</i>	61,226		589,376
Burlington, Cedar Rap. & Northern—Main Line	31.318	7,850	246,263
Chicago, Burlington & Quincy—Main Line	18.07	15,000	271,050
Chicago, Burlington & Quincy—Keokuk & S. P.	8.98	11,000	98,780
Chicago, Burlington & Quincy—Burlington & N. W.	12.906	4,100	53,283
<i>Dickinson</i>	50.08		408,700
Burl., Cedar Rap. & Nor.—Cedar Rap., I. F. & N. W.	29.83	4,700	140,201
Minneapolis & St. Louis—Storm Lake Branch	7.82	3,300	25,344
Chicago, Milwaukee & St. Paul—Spirit Lake Br.	12.83	5,000	64,155
<i>Dubuque</i>	122,328		856,510
Chicago, Burlington & Quincy—Northern Div.	3.322	20,000	10,950
Chicago Great Western—Main Line	31.21	8,800	274,648
Chicago, Milwaukee & St. Paul—Dubuque Div.	32.81	7,000	229,670
Chicago, Milwaukee & St. Paul—Cascade Branch	19.50	3,000	58,500
Dubuque & Sioux City—Main Line	30.42	8,270	251,573
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.79	4,000	31,100
<i>Emmet</i>	73.98		388,789
Burl., Cedar Rapids & Northern—Germania Div.	20.02	3,750	75,075
Chi., Burl. & Quincy—Cedar Rap., I. F. & N. W.	15.30	4,700	72,140
Minneapolis & St. Louis—Storm Lake Branch	18.93	3,200	60,576
Chicago & North-Western—Fox Lake Branch	18.78	4,100	76,998
<i>Fayette</i>	181,101		650,041
Chicago Great Western—Oelwein-Clarion Br.	8,544	4,850	41,488
Burl., Cedar Rap. & Nor.—Northern—Milwaukee Div.	44.31	4,200	185,502
Burl., Cedar Rap. & Nor.—Chi., Decorah & Minn.	9.20	2,700	783
Chicago Great Western—Main Line	10,806	8,800	174,203
Chicago, Milwaukee & St. Paul—Volga Branch	6,593	5,100	33,645
Chicago, Milwaukee & St. Paul—Davenport & N. W.	16.20	3,500	56,700
Chicago, Milwaukee & St. Paul—Davenport & N. W.	37.02	4,000	148,090
<i>Floyd</i>	64.40		420,508
Burlington, Cedar Rap. & Northern—Main Line	26.28	7,850	208,983
Dubuque & Sioux City—Mona Branch	19.18	3,150	60,417
Chicago & North-Western—Iowa, Minn. & N. W.	.09	1,100	1,100
Chicago, Milwaukee & St. Paul—Iowa & Dak. Div.	24.82	8,300	206,000
<i>Franklin</i>	81,134		386,780
Burl., Cedar Rap. & Nor.—Cedar Rap., I. F. & N. W.	12.43	4,700	58,421
Chicago Great Western—Mason City, Ft. D.—Main L.	.53	4,800	2,575
Chicago Great Western—Oelwein-Clarion Br.	24,143	3,000	72,429
Dubuque & Sioux City—Main Line	1.10	8,270	9,097
Iowa Central—Main Line	27,231	5,000	136,194
Iowa Central—Belmond Branch	15.79	5,900	47,100
<i>Freemont</i>	70,403		320,455
Chicago, Burlington & Quincy—Neb. City Branch	19,714	6,850	135,205
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	12,139	3,000	43,700
Chicago, Burl. & Quincy—Kan. City, St. J. & C. B.	97,985	10,000	397,800
Wabash—Omaha & St. Louis Line	8.74	5,000	43,700
<i>Greene</i>	75.52		584,375
Minn. & St. Louis—Des Moines & Ft. Dodge Div.	23.04	4,000	92,160
Chicago & North-Western—Main Line	34.19	15,700	537,788
Chicago, Milwaukee & St. P.—Des M. Div.—Main L.	27.36	4,000	109,440
Newton & Northwestern Railway	.91	5,300	3,912

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Grandy	65.63	—	374,679
Burlington, C. R. & N.—Pacific Division	15.50	6,700	94,240
Burlington, C. R. & N.—C. R., I. F. & N. W.	11.04	51,888	573,216
Chicago Great Western—Southwestern Branch	7.97	4,100	48,017
Chicago & N. W.—Iowa, Minnesota & N. W.	18.47	5,100	94,197
Chicago & N. W.—Toledo & Northwestern	12.79	6,000	84,414
Dubuque & Sioux City—Main Line	.16	8,270	1,323
Guthrie	70.27	—	547,198
Chicago, Rock Island & Pacific—Iowa Division	19.30	11,900	218,900
Chicago, R. I. & P.—Guthrie Center Branch	14.44	3,200	46,208
Chicago, M. & St. P.—Chicago & C. B. Division	19.54	211,940	4,148,856
Chicago, M. & St. P.—Des M. Div.—Main Line	16.50	4,000	67,000
Hamilton	81.442	—	572,216
Crooked Creek Railroad & Coal Company	5.812	3,000	17,436
Chicago & N. W.—Des Moines & Minneapolis	7.45	9,000	67,000
Chicago & North-Western—Toledo & N. W.	45.58	6,000	309,828
Dubuque & Sioux City—Main Line	22.00	8,270	186,902
Hancock	108.696	—	524,403
Burlington, C. R. & N.—Garner Division	14.79	2,900	42,891
Burlington, C. R. & N.—C. R., I. F. & N. W.	39.98	4,700	143,512
Iowa Central—Iowa Central & Western	13.080	2,500	32,715
Minneapolis & St. Louis—Main Line	35.71	4,000	106,840
Chicago, M. & St. P.—Iowa & Dakota Division	24.15	8,300	200,445
Hardin	145.500	—	785,257
Burlington, C. R. & N.—C. R., I. F. & N. W.	17.59	4,700	84,083
Iowa Central—Main Line	38.760	6,000	151,106
Chicago & North-Western—Toledo & N. W.	24.81	6,000	168,745
Chicago & North-Western—Alden Branch	26.40	4,100	108,210
Dubuque & Sioux City—Main Line	33.75	8,270	199,412
Des Moines, Iowa Falls & Northern	32.89	3,000	71,670
Harrison	114.811	—	1,040,170
Dubuque & Sioux City—Omaha District	29.42	4,270	125,623
Chicago & North-Western—Main Line	30.23	15,700	476,181
Chicago & North-Western—Soldier River Branch	15.32	4,100	62,792
Chicago & North-Western—Sioux City Branch	32.40	9,200	306,680
Chicago, M. & St. P.—Chicago & C. B. Div.	7.01	11,000	77,110
Chicago G. W.—Mason City & Ft. D.—Main Line	1.061	4,800	9,384
Henry	75.631	—	509,889
Chicago, Burlington & Quincy—Main Line	19.264	15,000	289,490
Chicago, Burlington & Quincy—Ft. Madison Br.	2.670	3,100	8,267
Chicago, B. & Q.—Burlington & Western	10.679	4,100	43,783
Chicago, B. & Q.—Burlington & Northwestern	9.520	4,100	39,032
Chicago, B. & Q.—St. L., Keokuk & N. W.	14.45	3,000	43,350
Iowa Central—Eastern Division	19.148	3,800	72,792
Howard	38.91	—	253,404
Chicago Great Western—Main Line	13.63	8,800	114,664
Chicago Great Western—Wisconsin, M. & P.	1.50	3,100	4,650
Chicago, M. & St. P.—Iowa, Minnesota Div.	24.82	5,900	146,090
Humboldt	29.58	—	467,906
B. & C. R. & N.—Cedar Rap., Iowa F. & Northwestern	24.90	4,700	117,453
Minneapolis & St. L.—Des Moines & Ft. D. Div.	6.34	3,910	24,789
Minneapolis & St. Louis—Main Line	23.41	4,000	93,640
Chicago & North-Western—Toledo & N. W.	14.93	6,000	89,524
Ia	40.38	—	220,467
Dubuque & Sioux City—Owava Branch	3.22	3,050	9,810
Chicago & North-Western—Maple River Branch	38.16	5,000	213,696
Iowa	57.98	—	465,905
Chicago, Rock Island & Pacific—Iowa Division	25.25	11,800	285,325
Chicago, Milwaukee & St. Paul—Kansas City Div.	32.68	5,900	179,740

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Jackson	80.57	—	514,535
Chicago & North-Western—Iowa Midland Branch	14.00	4,100	59,830
Chicago, M. & St. P.—Chicago & C. B. Division	13.03	11,000	143,200
Chicago, Milwaukee & St. Paul—Dubuque Division	31.04	7,000	317,800
Chicago, Milwaukee & St. Paul—Cascade Branch	12.32	3,000	48,300
Chicago, Milwaukee & St. Paul—Magnoketa Branch	2.80	5,000	10,115
Chicago, M. & St. P.—Green Island Branch	11.90	3,000	35,700
Jasper	163.094	—	894,858
Colfax Northern—Main Line	6.00	3,500	21,000
Colfax Northern—Seegers Line	6.50	3,500	22,750
Chicago Great Western—Southwestern Branch	16.002	6,100	110,005
Chicago, Rock Island & Pacific—Iowa Division	34.38	11,300	388,494
Chicago, R. I. & P.—Newton & Monroe Branch	17.02	3,700	62,974
Chicago, R. I. & P.—Keokuk & Des Moines	17.52	4,500	78,450
Iowa Central—Main Line	3.991	5,000	22,350
Iowa Central—State Center Division	5.928	4,000	17,784
Iowa Central—Newton Branch	23.283	3,000	90,849
Newton & Northwestern Railway	34.33	3,300	77,980
Interurban Railway	5.00	3,000	16,800
Jefferson	87.522	—	795,977
Chicago, Burlington & Quincy—Main Line	34.583	15,000	308,740
Chicago, B. & Q.—Ft. Madison Branch	15.00	4,500	67,500
Chicago, B. & Q.—Burlington & Western	17.784	4,100	72,914
Chicago, R. I. & P.—Southwestern Division	35.34	9,500	250,220
Iowa Central—Eastern Division	1.752	3,800	6,500
Chicago, M. & St. P.—Rutledge-Muscataine Div.	4.02	6,700	30,084
Johnson	61.13	—	591,858
Burlington, Cedar Rapids & Northern—Main Line	16.05	7,850	125,962
Burlington, C. R. & N.—Muscataine Division	7.00	4,300	29,652
Burlington, C. R. & N.—Cedar Rapids & Clinton	12.98	3,000	38,940
Burlington, C. R. & N.—Iowa City & Western	9.54	3,000	30,630
Chicago, Rock Island & Pacific—Iowa Division	27.20	11,300	307,300
Cedar Rapids & Iowa City Ry. & Light Co.	18.32	3,500	45,800
Jones	100.74	—	579,268
Chicago & North-Western—Iowa Midland Branch	22.98	4,100	92,318
Chicago, M. & St. P.—Chicago & C. B. Division	25.54	11,000	280,140
Chicago, M. & St. P.—Duvenport & N. W.	37.67	4,000	150,680
Chicago, M. & St. P.—Dubuque & Northwestern	10.79	3,000	32,370
Chicago, Anamosa & Northern Railway	4.77	3,000	14,310
Keokuk	154.079	—	658,942
Chicago, M. & St. P.—Rutledge-Muscataine Div.	9.38	6,700	62,846
Burlington, C. R. & N.—Iowa City & Western	31.35	3,000	94,080
Chicago, B. & Q.—Burlington & Western	13.43	4,700	63,151
Chicago, Rock Island & Pacific—Oskaloosa Division	25.75	4,300	108,818
Iowa Central—Eastern Division	29.256	2,800	100,153
Chicago & N. W.—Ottumwa, C. F. & St. Paul	16.80	4,000	67,200
Chicago, M. & St. P.—Kansas City Division	30.75	5,500	169,180
Kassia	104.751	—	780,704
Burlington, C. R. & N.—Germania Division	25.03	3,750	92,327
Burlington, Cedar Rapids & N.—Garner Div.	3.61	2,900	10,419
Burl., Cedar Rapids & N.—Cedar Rap., I. F. & N. W.	30.25	4,700	142,175
Iowa Central—Iowa Central & Western	14.551	3,500	50,937
Minneapolis & St. Louis—Main Line	7.80	4,000	31,200
Chicago & North-Western—Alden Branch	13.75	3,175	43,175
Chicago & North-Western—Toledo & Northwestern	46.51	6,000	306,960
Chicago, M. & St. Paul—Iowa & Dakota Div.	23.85	3,300	202,105
Lee	159.516	—	1,098,833
Atchison, Topeka & Santa Fe Railway	19.76	14,500	286,530
Chicago, B. & Q.—Fort Madison Branch	25.44	4,100	104,484
Chicago, Burlington & Quincy—Chicago, B. & K. C.	16.89	4,200	70,968
Chicago, Burlington & Quincy—Keokuk & St. Paul	33.296	11,000	366,256
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	35.75	5,900	210,225
Chicago, R. I. & P.—Keokuk & Des Moines	27.18	4,000	122,910

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Linn			1,875,647
Cedar R. & Iowa City Railway & Light Co.	189.33		25,273
Burlington, Cedar R. & Northern—Main Line	9.21	2,500	23,109
Burlington, Cedar R. & Northern—Milwaukee Div.	21.67	7,850	89,418
Dubuque & Sioux City—Cedar Rapids Branch	21.29	4,200	89,418
Chicago & North-Western—Main Line	37.73	5,050	84,723
Chicago, Mil. & St. P.—Chicago & C. B. Div.	39.38	15,700	461,232
Chicago, Milwaukee & St. Paul—Kansas City Div.	26.03	11,000	285,330
Chicago, Mil. & St. P.—Dubuque & Southwestern	17.54	5,500	96,470
Cedar Rapids & Marion	8.11	4,000	32,440
Chicago, Anamosa & Northern Railway	15.05	6,000	90,000
	12.57	3,000	37,710
Louisia			
Chicago, Milwaukee & St. Paul—Muscatine Line	95.495		556,309
Muscatine North & South Railway	6.11	6,700	40,937
Burlington, Cedar Rapids & Northern	30.96	2,500	77,275
C. B. & Quincy—Burlington & Northern—Main Line	23.15	7,850	181,727
Chicago, Rock Island & Pacific—Southwestern Div.	3,148	4,100	12,906
Iowa Central—Eastern Division	18.09	1,500	27,065
	23.147	3,800	87,959
Lucas			
Chicago, Burlington & Quincy—Main Line	49.645		505,312
Chicago, Burlington & Quincy—Chariton Branch	26.853	15,000	402,735
Chicago, Burl. & Quincy—Chariton, Des M. & Southern	13.74	4,600	63,208
	9.951	4,100	37,109
Lyon			
Willmar & Sioux Falls Railway	110.46		548,089
Burl., Cedar Rap. & Nor.—Cedar R., I. F. & N. W.	18.43	5,200	97,204
Chicago, St. P., Min. & Omaha—Rock River Br.	37.82	4,700	177,534
Dubuque & Sioux City—Sioux Falls Branch	17.44	5,000	87,200
Chicago, Mil. & St. Paul—Iowa & Dakota Div.	24.26	3,750	90,975
Chicago, Mil. & St. P.—Sioux City & Dak. Div.	6.42	8,200	52,836
	3.04	5,500	16,720
Madison			
Chicago, Burl. & Quincy—Des Moines & K. C.	52.447		322,402
Chicago Great Western—Southwestern Branch	12,379	4,600	56,943
Chicago, Rock Island & Pacific—Iowa Division	19,438	6,100	118,511
Chicago, R. I. & Pac.—D. M., Indianola & Winterset	8,590	11,900	101,950
	12.14	4,900	59,988
Mahaska			
Burl., Cedar R. & Northern—Iowa City and Western	100.338		675,102
Chicago, Burl. & Quincy—Burlington & Western	4.37	3,000	12,110
Chicago, Rock Island & Pacific—Oskaloosa Div.	30,746	4,100	126,658
Chicago, R. I. & Pacific—Keokuk & Des Moines	29.71	4,500	133,182
Iowa Central—Main Line	21.34	1,500	32,010
Iowa Central—Newton Branch	25,253	5,600	141,417
Iowa Central—Eastern Division	9,237	5,600	51,671
Chicago & N. W.—Oranway, Cedar Falls & St. P.	14,422	8,200	54,800
Chicago & North-Western—Southern Iowa Ry. Br.	13.69	4,100	56,006
Oskaloosa & Buxton Electric Railway	13.14	3,500	46,504
	2.20	1,000	2,300
Marion			
Chicago, Burl. & Q.—Albia, Knoxville & Des M.	115.737		509,421
Chicago, Rock Island & Pacific—Oskaloosa Div.	30,236	4,600	180,322
Chicago, R. I. & Pacific—Keokuk & Des M.	12.77	4,200	53,634
Wabash—Des Moines & St. Louis	14.05	4,500	63,225
Wabash—Coal Switches	32.09	5,000	165,000
Chicago, Burlington & Quincy—Burl. & Western	9.36	1,300	11,232
	8.903	4,100	3,292
Marshall			
Chicago Great Western—Southwestern Branch	148.683		1,154,470
Iowa Central—Main Line	31,823	6,100	194,180
Iowa Central—Story City Branch	29,326	5,000	147,261
Chicago & Northwestern—Main Line	15.01	3,000	45,030
Chicago, Mil. & St. P.—Chicago & C. B. Div.	25.99	15,700	408,043
Iowa Central—State Center Branch	25.78	11,000	278,960
	30.712	3,000	92,136

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Mills			
Tabor & Northern Railway	99.717		815,887
Chicago, Burlington & Quincy—Main Line	37.623	15,000	514,345
Chicago, Burl. & Quincy—Neb. City, S. & N. E.	8,913	3,000	26,704
Chicago, Burl. & Quincy—Eastings & Avoca	17.75	4,500	79,725
Wabash—Omaha & St. Louis Line	25.94	5,000	129,700
Chicago, Burl. & Quincy—K. C., St. Joe & C. B.	17,903	10,000	170,800
Mitchell			
Chicago Great Western—Main Line	74,008		305,089
Chicago G. Western—Mason C. & Ft. D.—Main Line	9,903	8,800	87,146
Dubuque & Sioux City—Mona Branch	22.72	3,150	71,968
Dubuque & Sioux City—Staceyville Railroad	7.93	4,000	30,818
Chicago, Milwaukee & St. Paul—Austin Branch	11.50	7,750	89,375
Chicago, G. W.—Wisconsin, Minn. & Pacific	21.00	3,000	63,000
Monona			
Dubuque & Sioux City—Onawa Branch	113.70		669,120
Chicago & North-Western—Maple River Branch	16.22	3,050	49,776
Chicago & North-Western—Soldier River Branch	24.35	5,900	136,200
Chicago & North-Western—Sioux City Branch	19.75	4,100	80,975
Chicago, Milwaukee & St. P.—Sioux City Branch	23.75	4,200	99,900
	27.33	6,000	165,180
Monroe			
Albia & Centerville Railway	68.057		733,077
Chicago, Burlington & Quincy—Main Line	11.00	3,000	33,000
Chicago, Burl. & Q.—Albia, Knoxville & D. M.	27,015	15,000	418,725
Wabash—Des Moines & St. Louis Line	10.72	4,000	42,951
Iowa Central—Main Line	13.56	5,000	106,700
Chicago & North-Western—Southern Iowa Br.	2.49	3,000	7,485
Chicago, Milwaukee & St. Paul—K. C. Division	10.47	6,500	68,055
Montgomery			
Chicago, Burlington & Quincy—Main Line	48.427		505,805
Chicago, Burl. & Q.—Brownsville & Nodaway V.	95,003	15,000	388,030
Chicago, Burl. & Quincy—Nebraska City Branch	2,416	10,000	14,749
Chicago, Burl. & Quincy—Red Oak & Atlantic	7,623	6,350	48,565
	12,459	1,100	50,969
Muscatine			
Chicago, Milwaukee & St. Paul—Muscatine Line	130.48		920,120
Muscatine North & South Railway	16.72	6,700	112,024
Burlington, Cedar Rap. & Northern—Main Line	7.73	2,500	19,300
Burl., Cedar Rapids & Northern—Muscatine Div.	18.01	7,800	143,443
Chicago, Rock Island & Pacific—Iowa Division	24.85	11,300	280,905
Burl., Cedar Rap. & Nor.—Davenport, Ia. & Dakota	7.10	8,700	61,370
Chicago, R. I. & Pacific—Southwestern Division	22.77	6,500	148,215
Chicago, Rock Island & Pacific—Wilton Branch	12.04	3,700	44,548
Chicago, R. I. & Pacific—Wilton & Tipton Br.	1.18	700	812
O'Brien			
Chicago, R. I. & Pacific—Gowrie & Northwestern	96.52		607,132
Chicago, St. Paul, Minn. & Omaha—Main Line	13.22	3,000	41,304
Dubuque & Sioux City—Sioux Falls Branch	6.31	14,500	91,845
Chicago & North-Western—Toledo & Northwestern	27.37	3,750	102,687
Chicago, Milwaukee & St. P.—Ia. & Dak. Division	25.30	6,000	151,800
	24.02	5,500	132,050
Osceola			
Burl., Cedar R. & Nor.—Cedar R., Ia. F. & Northwestern	57.13		425,585
Chicago, R. I. & Pacific—Gowrie & Northwestern	26.29	4,700	125,363
Chicago, R. I. & Pacific—Gowrie & Northwestern	12.91	3,300	41,512
Chicago, St. Paul, Minn. & Omaha—Main Line	17.98	14,500	260,710
Page			
Chicago, Burl. & Quincy—Nebraska City Branch	101.5123		551,819
Chicago, B. & Q.—Brownsville & Nodaway V. Br.	11.90	6,950	83,030
C. B. & Quincy—Clarinda, College Springs & Southwestern	6.30	12,140	76,680
Chicago, Burl. & Q.—Humboldt & Shenandoah	17.768	5,850	103,942
Chicago, Burl. & Q.—Humboldt & Shenandoah	27.13	2,900	77,668
Chicago, Burl. & Quincy—Tarkio Valley H. R.	21.748	3,100	67,486
Wabash—Omaha & St. Louis Line	19.83	5,000	99,150

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Palo Alto	74.86	431,585	32,515
B. C. R. & N.—C. R., Iowa Falls and Northwestern	27.29	4,700	128,356
Minneapolis & St. Louis—Des Moines & Ft. Dodge	29.40	3,310	97,406
Chicago & North-Western—Fox Lake Branch	7.4	4,100	30,324
Chicago, Mil. & St. Paul—Iowa & Dakota Div.	24.34	8,300	202,022
Plymouth	92.68	761,592	70,529
Willmar & Sioux Falls Railway	25.37	5,290	133,446
Chicago, St. P., Minn. & Omaha—Main Line	9.48	14,500	137,490
Chicago & North-Western—Maple River Branch	7.90	5,900	44,576
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	15.00	5,500	82,500
Dubuque & Sioux City—Main Line—LeMars East	16.33	8,270	135,619
Dubuque & Sioux City—Main Line—LeMars West	15.54	12,388	192,561
Pocahontas	91.10	443,959	40,747
Minneapolis & St. Louis—Des Moines & Ft. Dodge	16.74	3,216	55,453
Chicago, B. I. & Pacific—Gowrie & Northwestern	29.40	3,200	94,080
Chicago & North-Western—Toledo & Northwestern	24.18	6,000	159,588
Chicago, Mil. & St. P.—Des M. Div.—Main Line	11.91	4,000	47,640
Dubuque & Sioux City—Main Line	9.77	8,270	80,708
Polk	242.163	1,716,911	296,811
Minneapolis & St. Louis—Des Moines & Ft. Dodge	3.72	4,000	34,880
Wabash—Des Moines & St. Louis Line	15.01	5,000	75,000
Chicago & North-Western—Des M. & Minn. Br.	24.16	9,000	217,440
Chicago, Mil. & St. Paul—Des M. Div.—Main Line	9.80	4,000	39,400
Chicago, Mil. & St. Paul—Des M. Div.—Boone Line	10.01	3,500	35,055
Des Moines, Iowa Falls & Northern Railway	17.50	3,000	52,500
Des Moines Western Railway	4.62	5,000	23,100
Newton & Northwestern Railway	3.63	3,300	37,615
Interurban Railway	38.78	5,000	115,340
Des Moines Union Railway	4.60	100,000	460,000
Chicago, B. & Q.—Albia, K. & D. M. and D. M. & K. Chl., Burl. & Quincy—Des Moines & Kansas City	7.428	4,000	34,108
Chicago Great Western—Southwestern Branch	22.90	6,100	78,000
Chicago, Rock Island & Pacific—Iowa Division	27.73	11,300	313,340
Chicago, R. I. & Pacific—D. M., Ind. & Winterset	8.71	4,200	36,582
Chicago, R. I. & Pacific—Kookuk & Des M. Div.	17.14	4,500	77,130
Des Moines Terminal Railway	1.50	5,500	8,250
Iowa Transfer Railway	.31	30,182	6,250
Pottawattamie	188.644	1,836,427	342,427
Omaha Bridge & Terminal Railway	.50	7,000	3,500
Chicago, Burlington & Quincy—Red Oak & Atlantic	1.959	4,100	5,183
Chicago, Burlington & Quincy—Hastings & Avoca	5.244	3,600	18,878
Chicago, Burl. & Q.—Kansas City, St. Joe & C. B.	8.280	10,900	82,800
Chicago, Rock Island & Pacific—Iowa Division	45.05	11,300	509,905
Chicago, Rock Island & Pacific—Carson Branch	17.00	6,000	102,000
Chicago, Rock Island & Pacific—Harlan Branch	1.15	3,700	4,255
Wabash—Omaha & St. Louis Line	11.22	5,000	56,100
Dubuque & Sioux City—Omaha District	19.24	4,270	82,170
Union Pacific—Main Line	2.06	125,000	257,500
Union Pacific—Union Avenue Line	1.72	10,000	17,500
Chicago & North-Western—Main Line	19.08	15,700	299,540
Chicago, Mil. & St. P.—Chicago & Council Bl. Div.	11.65	11,000	128,050
Chicago G. W.—Mason City & Ft. D.—Main Line	28.384	4,300	121,840
Poweshiek	96.191	591,217	57,063
Burlington, Cedar Rap. & Nor.—Iowa C. & Western	6.71	3,000	20,130
Chicago, Rock Island & Pacific—Iowa Division	25.58	11,300	290,134
Iowa Central—Main Line	22.00	5,000	110,000
Iowa Central—Montezuma Branch	13.61	3,000	40,830
Iowa Central—Newton Branch	6.07	3,000	18,000
Chicago & N. W.—Ottumwa, Cedar Falls & St. P.	27.21	4,100	111,661
Ringgold	79.746	375,317	30,000
Chicago, Burl. & Q.—Leon, Mt. Ayr & S. Western	28.73	4,600	131,730
Chl., Burl. & Quincy—Humeston & Shenandoah	27.268	3,000	81,164
Chicago Great Western—Southwestern Branch	23.880	6,100	145,400

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Sac	107.53	539,437	57,459
Dubuque & Sioux City—Omaha District	15.39	4,270	65,759
Chicago & North-Western—Maple River Branch	6.53	5,000	32,500
Chicago & North-Western—Boyer Valley Branch	6.82	4,000	27,280
Chicago & North-Western—Toledo & Northwestern	5.47	6,000	32,820
C. Mil. & St. P.—Des M. Div.—Storm Lake Br.	10.15	3,500	35,675
Scott	143.735	700,314	173,000
Davenport, Rock Island & Northwestern Ry.	34.89	7,000	244,000
Burl. Cedar Rapids & Nor.—Cedar Rapids & Clinton	25.50	4,800	122,400
Burl. C. Rapids & N.—Davenport, Ia. & Dakota	15.20	3,700	56,340
Chicago, Rock Island & Pacific—Iowa Division	13.78	11,300	155,488
Chicago, Rock Island & Pacific—Southwestern Div.	13.11	9,000	118,045
Chicago, Milwaukee & St. Paul—Davenport & N. W.	26.54	4,000	106,170
Chicago, Milwaukee & St. Paul—Maquoketa Br.	7.80	3,500	27,280
Chicago, Milwaukee & St. Paul—Main Line	.94	2,700	2,538
Iowa & Illinois Railway	22.105	6,000	44,300
Shelby	92.373	614,068	72,549
Chicago, Rock Island & Pacific—Iowa Division	6.42	11,300	72,549
Chicago & N. W.—Iowa—Southwestern Branch	10.73	3,700	39,700
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	13.72	4,100	70,752
Chicago Gt. Western—Mason C. & Ft. D.—Main Line	24.11	11,000	265,210
	32.303	4,800	156,859
Sioux	145.45	1,037,412	143,093
Willmar & Sioux Falls Railway	27.29	5,290	143,093
Chicago, St. P., Minneapolis & Sioux Falls Branch	7.08	3,700	26,550
Dubuque & Sioux City—Sioux Falls Branch	32.90	14,500	477,000
Chicago & North-Western—Toledo & N. W.	35.08	6,000	211,084
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	29.08	5,000	145,300
Chicago, Milwaukee & St. P.—Sioux City & Dak. Div.	16.83	5,000	84,150
Chicago, Milwaukee & St. Paul—Eden Branch	8.90	3,500	31,465
Story	138.29	1,078,971	6,500
Ames & College Railway	1.98	3,500	6,930
Iowa Central—Story City Branch	19.50	3,000	58,500
Chicago & North-Western—Main Line	24.23	15,700	380,411
Chicago & N. W.—Des Moines & Minneapolis	25.73	9,000	231,770
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	34.79	11,000	382,600
Des Moines, Iowa Falls & Northern Railway	28.61	3,000	85,830
Newton & Northwestern Railway	13.45	3,200	43,040
Tama	137.818	1,185,339	112,654
Burlington, Cedar Rapids & Northern—Pac Div.	18.17	6,200	112,654
Chicago Great Western—Southwestern Branch	12.628	9,000	109,714
Chicago & N. W.—Main Line	25.34	15,700	397,838
Chicago & N. W.—Ottumwa, Cedar Falls & St. Paul	13	4,100	53,210
Chicago & N. W.—Main Line	24.79	5,100	125,811
Chicago & N. W.—Iowa, Minn. & N. W.	22.14	6,000	132,814
Chicago & North-Western—Toledo & N. W.	26.32	11,000	289,530
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	2.75	2,500	6,375
Tama & Toledo Electric Railway			
Taylor	60.800	373,371	37,371
Chicago, Burlington & Quincy—Creston Branch	23.008	5,100	117,144
Chicago, Burl. & Q.—Humeston & Shenandoah	27.600	3,600	97,200
Chicago Great Western—Southwestern Branch	5.792	6,100	35,231
Union	66.16	661,063	661,063
Chicago, Burlington & Quincy—Main Line	24.779	15,000	371,095
Chicago, Burlington & Quincy—Creston Branch	10.742	5,100	54,384
Chicago, Burl. & Quincy—Creston & Shenandoah	8.159	4,100	16,833
Chicago Great Western—Southwestern Branch	22.487	6,100	137,171

TABLE No. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Van Buren	80.90		338,493
Chicago, Burlington & Quincy—Fort Madison Br.	14.72	3,100	45,822
Chicago, Burl. & Quincy—Chicago, Burl. & K.	47.70	114,780	5,460,780
Chicago, Rock Island & Pacific—Keokuk Br.	4.50	3,700	16,650
Chicago, Rock Island & Pacific—Keokuk & D. M.	33.05	4,500	151,425
Wapello	115.840		919,800
Chicago, Mil. & St. P.—K. C. Div.—Rutledge No.	5.90	5,500	48,950
Chicago, Mil. & St. P.—K. C. Div.—Rutledge So. W.	18.41	6,500	119,665
Chicago, Milwaukee & St. Paul—Muscatine Line	13.87	6,700	92,929
Chicago, Burlington & Quincy—Main Line	28.723	15,000	430,845
Chicago, Rock Island & Pacific—So. West'n Div.	7.72	9,500	73,340
Chicago, Rock Island & Pacific—Keokuk & D. M.	39.97	4,500	184,865
Wabash—Main Line	9.903	5,000	49,015
Warren	98,442		455,800
Chicago, B. & Quincy—Aib. K. & D. M. & D. M. & K.	7.096	4,600	35,401
Chicago, B. & Quincy—Chariton, D. M. & Southern	21.439	4,100	87,899
Chicago, Burlington & Quincy—Des Moines & K. C.	37.257	4,800	184,848
Chicago Great Western—Southwestern Branch	15.720	6,100	95,892
Chicago, Rock I. & Pac.—D. M., Indianola & W.	26.23	4,800	110,160
Washington	128,203		699,670
Chicago, Milwaukee & St. Paul—Muscatine Line	38.20	6,700	175,540
Burlington, Cedar Rap. & Nor.—Muscatine Div.	4.31	4,300	18,129
Burlington, Cedar Rap. & Nor.—Iowa City & Western	31.01	3,900	121,330
Chicago, Burlington & Quincy—Bur. & Western	13.875	4,100	56,887
Chicago, Burl. & Quincy—Burl. & Northwestern	13.014	4,100	53,357
Chicago, Rock Island & Pacific—Southwestern Div.	24.13	9,500	229,235
Chicago, Rock Island & Pacific—Oskaloosa Div.	14.04	4,300	58,968
Iowa Central—Eastern Division	11.784	3,800	44,551
Wayne	79,403		552,002
Chicago, Burlington & Quincy—Chariton Branch	6.893	4,600	31,797
Chicago, Burl. & Quincy—Keokuk & Western	29.80	6,350	190,420
Chicago, R. I. & Pacific—Southwestern Division	37.75	9,500	358,285
Chicago, Milwaukee & St. Paul—Kansas City Div.	14.06	6,500	97,240
Webster	305,213		982,735
Chicago Great Western—Coalville Branch	2.900	3,100	8,990
Crooked Creek Railroad Company	11.80	3,000	35,400
Newton & Northwestern Railway	12.93	3,300	42,630
Chicago Gt. Western—Mason C. & Ft. D.—Main Line	27.843	4,800	133,317
Minneapolis & St. Louis—Des Moines & Ft. Dodge	31.89	3,010	134,572
Chicago, R. I. & Pacific—Iowria & Northwestern	7.41	3,300	24,773
Dubuque & Sioux City—Main Line	27.34	3,270	226,102
Dubuque & Sioux City—Omaha District	5.97	4,270	25,491
Minneapolis & St. Louis—Main Line	41.90	10,840	454,200
Chicago & North-Western—Toledo & Northwestern	25.06	6,600	171,836
Chicago Great Western—Lehigh Branch	15.89	3,100	48,639
Winnebago	58.55		290,440
Burlington, C. R. & Northern—Germania Div.	4.92	3,750	18,450
Burlington, C. R. & Nor.—Cedar R. I. F. & N. W.	4.70	10,000	47,000
Minneapolis & St. Louis—Main Line	30.91	9,000	278,640
Chicago & North-Western—In., Minn. & Northwestern	11.43	5,100	58,293
Winneshek	58.94		450,294
Burlington, Cedar Rapids & No.—Milwaukee Div.	1.13	4,200	4,746
Burlington, Cedar R. & Nor.—Cl., Decorah & Minn.	22.99	2,700	62,073
Chicago, Milwaukee & St. P.—Iowa & Minn. Div.	5.40	5,400	29,160
Chicago, Milwaukee & St. Paul—Decorah Branch	9.54	3,500	33,390
Chicago, Milwaukee & St. Paul—In. & Dakota Div.	29.75	8,300	246,925
Chicago, Milwaukee & St. Paul—Davenport & N. W.	2.47	4,000	9,880

TABLE No. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Woodbury	147.47		990,140
Chicago & North-Western—Maple River Branch	45.21	5,600	253,176
Chicago & North-Western—Sioux C. & Pac. Branch	22.32	9,400	209,344
Chicago, Mil. & St. Paul—Sioux City Branch	31.98	6,000	191,760
Chicago, Mil. & St. Paul—Sioux City & Dak. Div.	5.83	5,500	32,065
Chicago, Mil. & St. Paul—Sioux City & Dak. Div.	1.28	78,135	100,000
Union Terminal Railway Company	1.00	5,000	5,000
Sioux City Bridge Company	1.50	6,000	9,000
Sioux City Stock Yards Line	5.37	5,500	29,298
Willmar & Sioux Falls Railway	.94	14,000	13,280
Chicago, St. Paul, Minn. & Omaha—Main Line	5.48	12,328	67,557
Dubuque & Sioux City—Main Line	.64	5,270	3,383
Dubuque & Sioux City—Main Line (In City)	23.94	3,050	79,117
Dubuque & Sioux City—Onawa Branch			
Worth	62,424		332,738
Burlington, Cedar Rapids & Northern—Main Line	6.80	7,850	53,880
Chicago Gt. Western—Mason C. & Ft. D.—Main Line	16.652	4,800	80,298
Chicago Gt. Western—Main Line	18,502	5,000	92,510
Iowa Central—Main Line	.83	4,000	3,320
Minneapolis & St. Louis—Main Line	13.78	5,100	70,275
Chicago & N. W.—In., Minn. & N. W.	11.37	4,500	50,715
Chicago, Milwaukee & St. Paul—Austin Branch			
Wright	130,688		632,159
Iowa Central—Belmond Branch	6.50	3,000	19,500
Iowa Central—Iowa Central & Western Branch	8.96	2,500	22,290
Iowa Central—Iowa Central & Western—Northwestern	23.85	6,000	177,410
Chicago & North-Western—Toledo & Northwestern	45.05	4,700	211,755
Burlington, C. R. & Nor.—C. R. I. F. & N. W.	30.47	4,800	146,604
Chicago Gt. Western—Mason C. & Ft. D.—Main Line	12.602	4,850	59,470
Chicago Gt. Western—M. C. & Ft. D.—Oelwein-Clar.			

TABLE No. 6.

Length and Assessed Value of Sleeping Car Lines, by Counties.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Adair</i>	8.52		588
Chicago, Rock Island & Pacific.....	8.92	69	588
<i>Adams</i>	25,063		2,413
Chicago, Burlington & Quincy—Main Line.....	25,062	93	2,412
<i>Appanoose</i>	75,371		2,921
Chicago, Rock Island & Pacific—Southwestern Div.....	29.89	50	1,074
Wabash—Main Line—Moulton South.....	5.261	51	268
Wabash—Des Moines & St. Louis.....	17.85	51	912
Chicago, Milwaukee & St. Paul—K. C. Division.....	22.84	3	67
<i>Benton</i>	88.88		6,564
Burlington, Cedar R. & Nor.—Main Line—Vinton South.....	11.88	51	606
Burlington, Cedar R. & Nor.—Main Line—Vinton North.....	11.13	41	456
Burlington, Cedar R. & Nor.—Pacific Division.....	14.75	11	162
Chicago & N. W.—Main Line—Belle Plaine East.....	24.15	182	4,395
Chicago & N. W.—Main Line—Belle Plaine West.....	.69	171	118
Chicago & N. W.—Iowa, Minnesota & Northwestern.....	.43	16	7
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	24.07	34	818
Chicago, Mil. & St. Paul—Kansas City Division.....	1.78	1	2
<i>Black Hawk</i>	100,675		4,877
Burlington, Cedar Rapids & Northern—Main Line.....	32.72	41	1,342
Chicago Great Western—Southwestern Branch.....	30,425	51	1,552
Dubque & Sioux City—Waterloo East.....	13.87	80	1,110
Dubque & S. C.—Main Line—Waterloo to Mona Jct.....	6.51	58	265
Dubque & S. C.—Main Line—Mona Junction West.....	6.48	49	317
Dubque & Sioux City—Mona Branch.....	7.59	12	91
Chicago & N. W.—Iowa, Minnesota & Northwestern.....	6.87	16	100
<i>Boone</i>	58.83		4,813
Minneapolis & St. L.—Des M. & Ft. D.—Angus South.....	1.70	36	61
Minneapolis & St. Louis—Main Line.....	24.90	21	514
Chicago & North-Western—Main Line.....	24.80	141	3,497
Chicago, Mil. & St. Paul—Chicago & Council Bluffs Div.....	7.83	34	266
<i>Bremer</i>	55,043		1,185
Burlington, Cedar Rapids & Northern—Main Line.....	4.19	41	172
Chicago Great Western—Main Line.....	5,014	70	475
Chicago Great Western—Delwain-Clarion Branch.....	25,300	12	305
Dubque & Sioux City—Mona Branch.....	19.44	12	233
<i>Buchanan</i>	38.87		2,912
Chicago Great Western—Main Line.....	11,413	70	799
Chicago Great Western—Southwestern Branch.....	2,827	51	148
Dubque & Sioux City—Main Line.....	24.56	80	1,965
<i>Buena Vista</i>	49.17		821
Chicago & North-Western—Toledo & Northwestern.....	23.77	10	327
Dubque & Sioux City—Main Line.....	25.40	23	584

TABLE No. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Butler</i>	104,863		2,916
Burlington, Cedar Rapids & Northern—Main Line.....	21.66	41	863
Chicago Great Western—Delwain-Clarion Branch.....	27,740	12	353
Chicago & N. W.—Iowa, Minnesota & Northwestern.....	31.11	16	498
Dubque & Sioux City—Main Line.....	24.95	69	1,222
<i>Calhoun</i>	83,108		1,765
Dubque & Sioux City—Main Line.....	14.87	23	340
Dubque & Sioux City—Omaha District.....	25.81	28	723
Dubque & Sioux City—Toledo & Northwestern.....	38.84	6	143
Chicago & North-Western—Toledo & Northwestern.....	18.58	30	557
C. G. W.—Mason City & Ft. Dodge—Main Line.....			
<i>Carroll</i>	55,553		5,487
Chicago & North-Western—Main Line.....	25.41	141	2,582
C. M. & St. P.—Chicago & Council Bluffs Division.....	31.82	34	848
C. G. W.—Mason City & Ft. Dodge—Main Line.....	35.213	30	1,056
<i>Cass</i>	27.04		1,860
Chicago, Rock Island & Pacific—Iowa Division.....	27.04	69	1,860
<i>Cedar</i>	40.82		6,291
Burlington, Cedar Rapids & Northern—Main Line.....	8.94	74	662
Chicago, Rock Island & Pacific—West Liberty East.....	3.46	121	419
Chicago, Rock Island & Pacific—West Liberty West.....	3.44	84	289
Chicago & North-Western—Main Line.....	24.98	107	4,921
<i>Cerro Gordo</i>	95,487		1,527
Burlington, Cedar Rapids & Northern—Main Line.....	10.61	41	325
C. G. W.—Mason City & Ft. Dodge—Main Line.....	31,516	15	507
C. M. & St. P.—Main Line.....	24,351	16	390
Iowa Central—Main Line.....	19.81	16	317
C. & N. W.—Iowa, Minn. & N. W.—Mason City South.....	9.20	2	18
C. & N. W.—Iowa, Minn. & N. W.—Mason City North.....			
<i>Cherokee</i>	41.20		613
Dubque & Sioux City—Main Line—Cherokee East.....	11.91	25	274
Dubque & Sioux City—Main Line—Cherokee West.....	17.83	15	214
Dubque & Sioux City—Sioux Falls Branch.....	11.40	11	125
<i>Chickasaw</i>	32,219		2,090
Chicago Great Western—Main Line.....	25,500	79	2,015
Dubque & Sioux City—Mona Branch.....	7.01	12	84
<i>Clarke</i>	25,822		2,401
Chicago, Burlington & Quincy—Main Line.....	25,822	98	2,401
<i>Clay</i>	5.70		57
Chicago & North-Western—Toledo & Northwestern.....	5.70	10	57
<i>Clayton</i>	12.17		12
Chicago & North-Western—Toledo & Northwestern.....	12.17	1	12
<i>C. M. & St. P.—Davenport & Northwestern</i>			
C. M. & St. P.—Davenport & Northwestern.....	74.17		8,896
Chicago & North-Western—Main Line.....	9.13	15	137
Davenport, Rock Island & Northwestern.....	40.17	197	7,012
Chicago & North-Western—Council Bluffs Division.....	24.88	34	846
<i>C. M. & St. P.—Chicago & Council Bluffs Division</i>			
C. M. & St. P.—Chicago & Council Bluffs Division.....	70,142		5,896
Chicago & North-Western—Main Line.....	28		929
<i>Crawford</i>	33.17		4,456
Dubque & Sioux City—Omaha District.....	33.17	141	4,456
Chicago & North-Western—Main Line.....	31.09	34	925
C. M. & St. P.—Chicago & Council Bluffs Division.....	12.50	30	366
C. G. W.—Mason City & Fort Dodge—Main Line.....	1.872		
<i>Dallas</i>	69.24		2,616
Chicago, Rock Island & Pacific—Iowa Division.....	17.54	60	1,210
Chicago, Rock Island & Pacific—Fort Dodge Division.....	20.98	21	506
C. M. & St. L.—Des Moines & Iowa Division.....	24.72	34	840
C. M. & St. L.—Chicago & Council Bluffs Division.....			

TABLE No. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Davis</i>			
Chicago, Rock Island & Pacific—Southwestern Div.	24.83	—	1,284
Wabash—Main Line—Moulton South	56	51	1,252
<i>Delaware</i>			
Chicago Great Western—Main Line	79.66	—	3,780
Dubuque & Sioux City—Main Line	70	80	1,794
C. M. & St. P.—Davenport & Northwestern	24.49	1	1,957
	28.96	—	29
<i>Des Moines</i>			
B. C. R. & N.—Main Line—Medapolis South	61,226	—	3,247
C. R. & N.—Main Line—Medapolis North	15,230	48	734
C. B. & Q.—Main Line—Burlington East	5,88	36	188
C. B. & Q.—Main Line—Burlington West	734	140	103
C. B. & Q.—Keokuk & St. Paul	17,336	62	1,612
C. B. & Q.—Burlington & Northwestern	8,93	53	476
	12,990	18	234
<i>Dickinson</i>			
B. C. R. & N.—C. R., I. F. & N. W.—East and West of Lake Park	26.83	—	295
	26.83	11	295
<i>Dubuque</i>			
Chicago Great Western—Main Line	61.63	—	4,619
Dubuque & Sioux City—Main Line	31.21	70	2,185
	30.42	80	2,434
<i>Emmet</i>			
B. C. R. & N.—Cedar Rapids, Iowa Falls & N. W.	19.30	—	178
	16.20	11	178
<i>Foyette</i>			
C. G. W.—Oelwein-Clarion Branch	72,361	—	2,013
C. G. W.—Main Line—Oelwein Southeast	8,544	12	103
C. G. W.—Main Line—Oelwein Northwest	5,416	70	379
C. G. W.—Southwestern Branch	14,157	29	412
C. M. & St. P.—Davenport & Northwestern	6,991	51	357
	37,028	1	37
<i>Floyd</i>			
Burlington, Cedar Rapids & Northern—Main Line	39.58	—	1,065
Dubuque & Sioux City—Mona Branch	20.38	41	835
C. & N. W.—Iowa, Minnesota & Northwestern	19,138	12	230
	.02	13	—
<i>Franklin</i>			
B. C. R. & N.—Cedar Rapids, Iowa Falls & N. W.	65,434	—	926
C. G. W.—Mason City & Ft. Dodge—Main Line	12.43	11	137
C. G. W.—Mason City & Ft. Dodge—Oelwein Branch	.53	18	9
Dubuque & Sioux City—Main Line	24,143	12	290
Iowa Central—Main Line	1,110	49	54
	27,231	16	436
<i>Fremont</i>			
C. B. & Q.—Kansas City, St. Joe & Council Bluffs	38,623	—	2,514
Wabash—Omaha & St. Louis	29,783	80	2,383
	8.47	15	131
<i>Greene</i>			
Chicago & North-Western—Main Line	24.19	—	3,411
	24.19	141	3,411
<i>Grundy</i>			
B. C. R. & N.—Pacific Division	65.63	—	1,227
B. C. R. & N.—Cedar Rapids, Iowa Falls & N. W.	15.20	11	167
Chicago Great Western—Southwestern Branch	11.04	21	121
C. & N. W.—Iowa, Minnesota & Northwestern	463	51	143
C. & N. W.—Toledo & Northwestern	18.47	16	295
Dubuque & Sioux City—Main Line	12.79	38	290
	.16	46	8
<i>Guthrie</i>			
Chicago, Rock Island & Pacific—Iowa Division	38.84	—	1,696
C. M. & St. P.—Chicago & Council Bluffs Division	69	60	1,332
	19.54	34	654

TABLE No. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Hamilton</i>			
Chicago & North-Western—Des M. & Minneapolis Br.	75.53	—	2,140
Chicago & N. W.—Toledo & N. W.—Jewell Jct. South	7.45	20	149
Chicago & N. W.—Toledo & N. W.—Jewell Jct. East	21.31	30	639
Chicago & N. W.—Toledo & N. W.—Jewell Jct. West	8.25	18	149
Dubuque & Sioux City—Main Line	15.99	60	1,307
	22.60	49	1,107
	25.71	—	977
Hancock			
Minneapolis & St. Louis—Main Line	25.71	38	977
	95,219	—	2,398
<i>Hardin</i>			
Burl. Cedar Rapids & Nor.—C. R., Iowa Falls & N. W.	17.89	11	197
Iowa Central—Main Line	28,769	16	460
Chicago & North-Western—Toledo & Northwestern	34.81	18	647
Dubuque & Sioux City—Main Line	33.75	49	1,104
<i>Harrison</i>			
Dubuque & Sioux City—Omaha District	101,691	—	6,698
Dubuque & N. W.—Main Line—Missouri Valley East	29.42	28	824
Chicago & N. W.—S. C. & P.—East of Cal. Jct.	26.70	114	3,078
C. & N. W.—Main Line—Missouri Valley South	4.03	169	663
Chicago & N. W.—S. C. & P.—West of Cal. Jct.	5.30	47	249
Chicago & N. W.—S. C. & P.—North of Cal. Jct.	4.82	19	88
Chicago, M. & St. Paul—Chicago & Council Bluffs Div.	22.38	41	913
Chicago G. W.—Mason City & Ft. Dodge—Main Line	7.01	34	238
	1,981	30	58
<i>Henry</i>			
Chicago, Burlington & Quincy—Main Line	36,563	—	2,110
Chicago, Burlington & Quincy—Burl. & Western	19,254	60	1,161
Chicago, B. & Q.—Burl. & N. W.—Winfield S. B.	10,679	18	192
	6.52	18	117
<i>Howard</i>			
Chicago Great Western—Main Line	37.41	—	1,053
Chicago, M. & St. Paul—Iowa-Minnesota Division	16.03	79	1,259
	84.38	1	24
<i>Humboldt</i>			
Burl. Cedar Rap. & Nor.—Cedar R., I. F. & N. W.	83.54	—	1,595
Minneapolis & St. Louis—Main Line	24.99	11	271
Chicago & N. W.—Toledo & N. W.—Hawarden Line	32.41	89	289
Chicago & N. W.—Toledo & N. W.—North Line	37.14	20	100
Chicago & N. W.—Toledo & N. W.—North Line	8.90	20	100
<i>Ida</i>			
Chicago & N. W.—Maple River Branch—South Line	20.89	6	125
	20.85	6	125
<i>Iowa</i>			
Chicago, Rock Island & Pacific—Iowa Division	57.03	—	2,153
Chicago, Milwaukee & St. Paul—Kansas City Division	23.25	84	1,212
	33.68	1	32
<i>Jackson</i>			
C. M. & St. P.—Dubuque Division—Green Island South	23.45	—	798
C. M. & St. P.—C. & C. B. Div. from Sabula East and from Brown's Jct. S. W.	10,692	84	361
Chicago, M. & St. Paul—Green Island Branch	.93	34	39
	11.90	34	405
<i>Jasper</i>			
Chicago Great Western—Southwestern Branch	57,403	—	3,923
Chicago, Rock Island & Pacific—Iowa Division	19,033	51	971
Iowa Central—Main Line	31.28	84	2,588
	5,991	16	64
<i>Jefferson</i>			
Chicago, Burlington & Quincy—Main Line	22.73	93	2,093
Chicago, Burlington & Quincy—Burlington & Western	14,589	18	260
Chicago, Rock Island & Pacific—Southwestern Div.	17,784	56	1,475
Chicago, Milwaukee & St. Paul—Muscatine Line	26.54	3	107
	4.04	3	12
<i>Johnson</i>			
Burlington, Cedar Rapids & Northern—Main Line	43.25	—	3,473
Chicago, Rock Island & Pacific—Iowa Division	27.90	71	1,188
	27.90	84	2,285

TABLE No. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Jones			
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	45.30		887
C. M. & St. P.—Davenport & N. W. from Jct. Switch North	25.54	34	888
C. M. & St. P.—Dubuque & S. W. from Jct. Switch S. W. to Co. Line	1.15	1	1
1.15	1	18	
Keokuk			
Chicago, Milwaukee & St. Paul—Muscatine Line	79.373		728
Chicago, Burlington & Quincy—Burlington & Western	9.28	8	38
Chicago, Rock Island & Pacific—Oskaloosa Division	13.443	18	242
Chicago, Milwaukee & St. Paul—Kansas City Division	25.79	17	438
	39.76	1	30
Kossuth			
Burl., Cedar Rap. & Nor.—C. R. I. F. & N. W.—S. Line	58.61		1,272
Minneapolis & St. Louis—Main Line	4.30	11	47
Chicago & North-Western—Toledo & Northwestern	7.80	38	296
	46.51	20	930
Lee			
50.090			4,665
Atchison, Topeka & Santa Fe	19.67	187	2,707
Chicago, Burlington & Quincy—Keokuk & St. Paul	33.295	53	1,765
C. B. & Q.—St. L., R. & N. W. from Keokuk to Ia.-Mo. State Line	3.634	53	193
Linn			
102.73			7,857
Burl., Cedar Rap. & Nor.—Main Line—Cedar Rap. East	9.69	74	710
Burl., Cedar Rap. & Nor.—Main Line—Cedar Rap. N. W.	12.07	51	616
Chicago & North-Western—Main Line—Cedar Rap. East	18.29	197	3,597
Chicago & North-Western—Main Line—Cedar Rap. West	11.12	182	2,024
Chicago, Mil. & St. Paul—Chicago & C. B. Division	26.03	34	885
Chicago, Milwaukee & St. Paul—Kansas City Division	17.54	17	307
Chicago, Mil. & St. Paul—Dubuque & Southwestern	8.11	3	8
Louis			
48.25			2,079
Chicago, Milwaukee & St. Paul—Muscatine Line	6.11	3	13
Burl., Cedar Rap. & Nor.—Main Line—Columbus Jct. No.	3.15	33	204
Burl., Cedar Rap. & Nor.—Main Line—Columbus Jct. So.	26.00	32	840
C. R. I. & P.—S. W. Div.—From Columbus Jct. East	12.22	69	843
C. R. I. & P.—S. W. Div.—From Columbus Jct. West	6.70	70	469
Lucas			
26.873			2,467
Chicago, Burlington & Quincy—Main Line	20.853	92	2,467
Lyon			
62.08			683
Burl., Cedar Rapids & Nor.—Cedar Rap., I. F. & N. W.	37.82	11	416
Dubuque & Sioux City—Sioux Falls Branch	24.26	11	267
Madison			
27.928			1,577
Chicago Great Western—Southwestern Branch	19.428	51	991
Chicago, Rock Island & Pacific—Iowa Division	8.50	69	586
Mahaska			
69.45			1,027
C. B. & Q.—Burlington & Western—Oskaloosa East	15.65	18	289
C. B. & Q.—Burlington & Western—Oskaloosa West	11.993	4	44
Chicago, Rock Island & Pac.—Oskaloosa Div.—Evan's E.	17.46	17	297
Iowa Central—Main Line	25.25	16	404
Marion			
70.497			1,530
C. B. & Q.—Albia, Knoxville & D. M.—From Tracy N. to County Line	30.69	4	123
Wabash—Des Moines & St. Louis	39.000	36	1,404
Chicago, Burlington & Quincy—Burlington & Western	.803	4	3
Marshall			
112.961			6,936
Chicago Great Western—Southwestern Branch	31.823	51	1,623
Iowa Central—Main Line	29.868	16	478
Chicago & North-Western—Main Line	35.99	153	3,976
Chicago, Mil. & St. Paul—Chicago & Council B. Div.	25.28	34	859

TABLE No. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Mills			
71.526			4,509
24.279	92		2,238
C. B. & Q.—Main Line from Pacific Junction East			
C. B. & Q.—Main Line from Pac. Jct. to Ia.-Neb. State Line	3.344	58	194
C. B. & Q.—K. C., St. Joe & C. B. from Pac. Jct. S. to Co. L.	7.997	80	635
C. B. & Q.—K. C., St. Joe & C. B. from Pac. Jct. North	10.086	103	1,033
Wabash—Omaha & St. Louis	23.94	15	389
Mitchell			
37.028			1,149
Chicago Great Western—Main Line	9.903	79	782
Chi. Great Western—Maon City & Ft. D.—Main Line	5.305	18	95
Dubuque & Sioux City—Maon Branch	22.72	12	272
Monona			
50.10			1,296
Chicago & North-Western—Maple River Branch	24.35	4	146
Chicago & North-Western—Sioux City Br.—Onawa South	30.90	41	410
Chicago & North-Western—Sioux City Br.—Onawa North	15.75	47	740
Monroe			
72.885			5,799
Chicago, Burlington & Quincy—Main Line	37.915	92	2,596
Wabash—Des Moines & St. Louis—Albia South	11.00	51	561
Wabash—Des Moines & St. Louis—Albia North	10.94	26	394
Iowa Central—Main Line	13.56	18	217
Chicago, Milwaukee & St. Paul—Kansas City Div.	10.47	3	31
Montgomery			
35.008			2,409
Chicago, Burlington & Quincy—Main Line	25.092	92	2,409
Muscatine			
83.25			5,269
Chicago, Milwaukee & St. Paul—Muscatine Line	16.72	3	50
Burl., Cedar Rap. & Nor.—Main Line—W. Liberty So.	16.91	38	558
B. C. R. & N.—Main Line—West Liberty North	2.00	74	148
C. R. I. & P.—Iowa Div.—W. Liberty East	21.85	121	2,644
C. R. I. & P.—Iowa Division—West Liberty West	3.09	84	263
C. R. I. & P.—Southwestern Div.—Muscatine Northwest	14.46	73	1,041
C. R. I. & P.—Southwestern Div.—Muscatine Southwest	8.31	69	573
O'Brien			
50.28			918
Chicago, St. Paul, Minneapolis & Omaha—Main Line	6.61	55	364
Chicago & North-Western—Toledo & Northwestern	25.30	10	253
Dubuque & Sioux City—Sioux Falls Branch	27.37	21	301
Oceola			
44.37			1,278
Burl., C. R. & Nor.—Cedar Rap., Iowa Falls & N. W.	35.29	11	389
Chicago, St. Paul, Minneapolis & Omaha—Main Line	17.98	55	989
Page			
19.83			297
Wabash—Omaha & St. Louis	19.83	15	297
Palo Alto			
37.39			300
Burlington, Cedar Rap. & Nor.—C. R. I. F. & N. W.	37.39	11	300
Plymouth			
44.35			1,940
Chicago, St. Paul, Minneapolis & Omaha—Main Line	9.48	55	521
Dubuque & Sioux City—Main Line—LeMars East	16.23	12	195
Dubuque & Sioux City—Main Line—LeMars Southwest	18.54	66	1,224
Pocahontas			
33.95			466
Chicago & North-Western—Toledo & Northwestern	24.18	10	241
Dubuque & Sioux City—Main Line	9.77	20	225

TABLE No. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Polk	119,765		5,519
Des Moines Union—C. G. W.—East and South of Union Station	2.43	51	124
Des Moines Union—Wabash—Union Station East	2.53	39	9
Des Moines Union—C. B. & Q.—Union Station East	2.33	4	9
C. G. W.—S. W. Br. from Jct. with Des M. Union N. & S. C. B. & Q.—Albia, Knoxville & Des Moines	19,621	51	1,358
Chicago, Rock Island & Pac.—Iowa Div.—Des M. East	10,155	4	41
Chicago, Rock Island & Pac.—Iowa Div.—Des M. East	17.64	84	1,482
Chicago, Rock Island & Pac.—Iowa Div.—Des M. West	10.05	69	695
Min. & St. Louis—Des Moines & Ft. Dodge Div.	8.72	21	183
Wabash—Des Moines & St. Louis	15.01	36	540
Chicago & N. W.—Des Moines & Minneapolis Branch	24.19	41	991
Pottawattamie	100,804		10,308
Omaha Bridge & Terminal Railway	1.50	25	14
C. B. & Q.—Kansas City, St. Joe & Council Bluffs	8.28	103	853
Chicago, Rock Island & Pacific—Iowa Division	45.05	69	3,108
Wabash—Omaha & St. Louis	11.22	15	168
Dubuque & Sioux City—Omaha District	19.72	38	752
Union Pacific—Main Line	2.05	281	578
Chicago & North-Western—Main Line	19.06	106	3,164
C. M. & St. P.—Chicago & Council Bluffs Division	26.53	34	903
Chicago G. Western—Mason City & Ft. D.—Main Line	28.394	30	851
Poweshiek	48,591		3,524
Chicago, Rock Island & Pacific—Iowa Division	25.63	84	2,157
Iowa Central—Main Line	22.911	16	367
Ringgold	23,836		1,216
Chicago Great Western—Southwestern Branch	23,836	51	1,216
Sac	44.44		683
Dubuque & Sioux City—Omaha District	18.99	28	531
Chicago & N. W.—Maple River Br.—Carnarvon West	16.91	6	101
Chicago & North-Western—Toledo & Northwestern	8.52	6	51
Scott	51.31		2,911
Davenport, Rock Island & Northwestern	21.82	15	373
Chicago, Rock Island & Pacific—Iowa Division	13.76	121	1,695
Chicago, Rock Island & Pacific—Southwestern Div.	13.11	72	872
Chicago, Milwaukee & St. Paul—Muscatine Line	.94	3	2
Shelby	63,406		2,349
Chicago, Rock Island & Pacific—Iowa Division	6.42	69	445
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	24.13	14	839
Chicago Great Western—Mason C. & Ft. D.—Main Line	32,876	30	983
Sioux	61.23		1,613
Chicago, St. Paul, Minneapolis & Omaha—Main Line	22.09	65	1,215
Chicago & North-Western—Toledo & Northwestern	35.06	10	359
Dubuque & Sioux City—Sioux Falls Branch	7.08	11	75
Story	74.75		5,290
Chicago & North-Western—Main Line—Ames East	33.25	153	2,995
Chicago & North-Western—Main Line—Ames West	4.00	141	564
Chicago & N. W.—Des M. & Minn. Br.—Ames South	11.62	41	476
Chicago & N. W.—Des M. & Minn. Br.—Ames North	14.11	20	282
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	34.79	34	843
Tama	134,068		6,777
Burlington, Cedar Rapids & Northern—Pacific Div.	18.15	11	399
Chicago Great Western—Southwestern Branch	12,658	51	646
Chicago & North-Western—Main Line—Tama East	15.31	171	2,618
Chicago & North-Western—Main Line—Tama West	10.63	153	1,505
Chicago & North-Western—Iowa, Minn. & Northwestern	30.31	16	485
Chicago & North-Western—Toledo & Northwestern	22.14	18	398
Chicago, Milwaukee & St. Paul—Chicago & Co. Bluffs	26.32	34	895

TABLE No. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Taylor	5,792		295
Chicago Great Western—Southwestern Branch	5,792	51	295
Union	47,900		3,451
Chicago, Burlington & Quincy—Main Line	24,779	96	2,394
Chicago Great Western—Southwestern Branch	23,121	51	1,147
Wapello	75,623		3,622
Chicago, M. & St. P.—Kansas City Div.—Rutland North	2.90	1	9
Chicago, M. & St. P.—Kansas City Div.—Rutland South	18.41	33	55
Chicago, Milwaukee & St. Paul—Muscatine Line	13.87	23	41
Chicago, Burlington & Quincy—Main Line	36,725	98	2,485
Chicago, R. I. & P.—Southwestern Division	7.72	50	432
Warren	25,412		833
Chi., Burl. & Quincy—Albia, Knoxville & Des Moines	7,696	4	31
Chicago Great Western—Southwestern Branch	15.72	51	802
Washington	78,245		2,056
Chicago, Milwaukee & St. Paul—Muscatine Line	36.20	3	78
Chicago, Burlington & Quincy—Burlington & Western	13.575	12	250
C. R. I. & P.—Southwestern Div.—Washington East	9.85	70	689
C. R. I. & P.—Southwestern Div.—Washington West	14.28	50	800
Chicago, Rock Island & Pacific—Oskaloosa Division	14.04	17	239
Wayne	43.71		1,509
Chicago, Rock Island & Pacific—Southwestern Div.	27.75	56	1,554
Chicago, Milwaukee & St. Paul—Kansas City Div.	14.99	2	45
Webster	122,323		3,204
Chicago Great Western—M. C. & Ft. D.—Main Line	27,343	80	2,183
Dubuque & Sioux City—Main Line—Ft. Dodge East	15.68	49	670
Dubuque & Sioux City—Main Line—Ft. D. to Tara Jct.	5.58	50	284
Dubuque & Sioux City—Main Line—Tara Jct. N. W.	3.93	23	91
Dubuque & Sioux City—Main Line—Ft. Dodge South	5.67	25	167
Dubuque & Sioux City—Omaha District	35.21	21	529
Minneapolis & St. Louis—Main Line—Ft. Dodge North	10.30	38	380
Minneapolis & St. Louis—Main Line—Ft. Dodge South	45.96	6	155
Winnebago	32.54		815
Chicago, Milwaukee & St. Paul—Main Line	30.91	88	795
Chicago & North-Western—Iowa, Minn. & N. W.	11.43	2	23
Winnebush	31.31		31
Chicago, Milwaukee & St. Paul—Ja., Minn. & N. W.	16.96	1	17
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.—Between Calmar and Jackson Junction	11.78	1	12
Chicago, Milwaukee & St. P.—Davenport & N. W.	2.47	1	2
Woodbury	6.00		8
C. & N. W.—Maple River Branch—South Line	6.00	67	36
Chicago & North-Western—Sioux City & Pacific Branch	22.32	47	1,049
Chicago, St. Paul, Minneapolis & Omaha—Main Line	.94	53	52
Dubuque & Sioux City—Main Line (in city) adjoining passenger station	.64	12	7
Worth	51,154		1,129
B. C. R. & N.—Main Line—Manly Junction South	2,797	41	115
B. C. R. & N.—Main Line—Northwood North	4,063	6	24
B. C. R. & N.—Main Line—Manly Junction South	2,263	10	91
Iowa Central—Main Line—Manly Junction South	11.33	33	38
Iowa Central—Main Line—Manly Junction North	11.73	33	38
Minneapolis & St. Louis—Main Line	13.28	2	28
Chi. & North-Western—Iowa, Minn. & Northwestern	16.622	18	300
Chicago Great Western—M. C. & Ft. D.—Main Line			

TABLE No. 6.—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Wright	55.662	11	1,738
H. & N. W. — Santa Fe	55.113	287	15,811
C. & W. — M. & C. & P. — Main Line From Clinton	11.707	479	5,500
C. & W. — M. & C. & P. — Main Line From Clarion	11.707	147	1,707
C. & N. W. — T. & N. W. — Bridge Grove	12.302	201	2,373
C. & N. W. — T. & N. W. — Bridge Grove West	4.311	231	2,731
C. & N. W. — T. & N. W. — Bridge Grove North	11.555	290	3,375
		227	2,562

Note.—For total of sleeping car assessment see table No. 2.

TABLE No. 7.

Abstract of reports of railway companies for the year ending December 31, 1906. (By divisions.)

Name of road	Miles of main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or loss for Iowa				90¢ in Iowa in 1906 in paid stock
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
Albia & Centerville Ry.	24.440	\$ 20,680.00	\$ 846.15	\$ 28,941.07	\$ 1,184.17	\$ 10,390.62	\$ 5,182.14	\$ 5,207.07	\$ 338.01	\$ 2,678.69
Amea & College Ry.	1.98	16,873.60	8,522.07	6,613.07	3,339.93	80,748.34	4,080.45			338.54
A., T. & S. F. Railway	19,700	334,785.00	16,942.59	254,037.26	12,956.14					13,891.50
Chi. Ana. & Northern Railway	17,340	16,039.73	925.01	16,775.15	965.33			627.42	40.92	1,514.79
C. B. & Q. Railway—										
(a) Main Line	375.569	6,980,308.74	25,515.71	4,480,180.43	16,157.46	2,590,128.31	9,359.25	21,987.16	355.37	145,110.88
(b) Ft. Madison Branch	56.030	39,422.51	704.85	61,679.67	1,096.12					4,770.97
(c) Albia, K. & D. M. & D. M. & K.	67.507	251,309.70	3,705.24	263,775.29	3,900.09			13,400.50	188.85	11,139.37
(d) Chariton, D. M. & S.	30.490	38,697.02	1,249.40	42,945.33	1,408.44			4,565.40	155.95	4,137.68
(e) Chariton Branch	36.541	79,444.87	2,600.93	67,730.53	1,853.27	5,724.34	156.01		5,578.22	7,000.35
(f) Leon, Mt. Ayr & S. W.	54.281	108,250.29	1,994.42	99,097.30	1,842.21	8,202.03				8,180.35
(g) Creston Branch	42.680	29,558.75	6,908.33	78,437.09	1,838.29	11,100.76	960.00			7,089.35
(h) Creston & Northern	27.704	32,949.86	1,194.96	41,360.87	1,493.28			8,403.01	303.32	3,261.54
(i) Western Iowa R. R.	30.365	24,276.99	1,197.00	30,560.45	1,502.11			6,213.49	305.11	3,085.96
(j) Nebraska City Branch	39.309	98,875.19	2,508.99	79,436.45	2,027.43			481.56		9,413.13
(k) Red Oak & Atlantic R.R.	17.862	21,641.05	1,202.81	27,157.21	1,509.40			5,516.16	306.50	2,519.92
(l) Neb. City, Sidney & N E	21.957	25,825.93	1,202.73	31,781.33	1,500.30			6,455.42	309.57	2,483.47
(m) Hastings & Avoca R. R.	15.727	18,629.77	1,203.05	23,754.90	1,510.45			4,325.03	266.80	1,703.42
(n) Northern Division	332	4,693.83	8,766.59	41,849.23	78,388.04			26,085.41	69,321.45	942.52
(o) Burlington & W. R. R.	83.330	115,944.50	1,391.39	150,718.01	1,808.09			34,773.51	417.39	9,750.05
(p) Burlington & N. W.	38.678	71,922.02	1,860.80	93,557.55	2,418.88			11,585.53	558.08	4,622.92
(q) D. M. & Kansas City	94.398	251,645.07	2,965.80	165,444.99	1,646.70	66,200.98	1,019.10			13,969.61
(r) St. L., Keokuk & N. W.	31.009	23,000.11	847.00	41,135.47	806.52			8,132.36	159.46	5,277.12
(s) Keokuk & St. P. R. R.	42.279	544,036.88	12,988.09	319,887.25	7,566.64	224,149.63	5,302.05	11,820.70		18,261.45
(t) Keokuk & Western	75.180	904,139.50	2,785.55	225,969.30	3,087.85				268.30	12,206.70

TABLE No. 7—CONTINUED.

Name of road	Miles of main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or loss for Iowa				Taxes paid in Iowa	
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss			
						Total	Per mile	Total	Per mile		
(u) Humeston & Shenandoah	95.748	188,292.13	1,444.33	150,005.33	1,572.93			12,413.20	128.00	10,564.88	
(v) Chi. Burl. & K. C.	77.640	151,216.59	1,947.66	180,358.63	2,322.74			39,121.47	375.08	10,886.11	
(w) K. C. St. J. & C. B.	56.026	656,885.61	11,724.62	439,706.93	8,205.24	197,176.68	3,519.38			15,682.61	
(x) Clarinda, C. S. & S. W.	17.798	30,258.76	1,702.71	33,139.58	1,855.13			5,885.82	162.42	3,126.58	
(y) Brownsville & Nodaway	35.228	45,025.24	1,284.73	49,339.08	1,351.97			4,294.81	170.24	5,885.65	
(z) Tarkio Valley R. R.	2.1743	3,715.69	1,707.73	4,098.74	1,870.63			354.14	162.90	334.20	
(a-1) Iowa & St. Louis R. R.	5.420	2,751.62	506.74	11,173.68	2,054.08			8,402.05	1,547.34	451.52	
**Totals and averages	1,994.8903	\$10,955,624.11	\$ 7,350.73	\$ 7,181,930.97	\$ 3,656.57	\$ 2,870,635.17	\$ 2,100.16			\$ 324,484.20	
C. G. W. Railway—											
(a) Main Line	112.511	\$ 1,685,577.58	\$11,807.70	\$ 1,306,198.00	\$ 9,146.65	\$ 382,079.58	\$ 3,631.05				
(b) Southwestern Branch	225.059	2,026,112.33	8,984.10	1,579,399.28	6,922.25	446,746.35	1,953.90				
(c) Cedar Falls Branch	7.480	5,948.22	795.21	8,738.79	1,168.96			2,780.57	371.73	103,208.27	
(d) Waverly Branch											
Mason City & Ft. Dodge	234.120										
(e) Main Line	98.090										
(f) Oelwein-Clarion Branch	15.090										
(g) Lehigh Branch	2.900	1,064,388.69	4,744.55	1,172,449.25	3,342.22	491,938.84	1,402.33			60,144.55	
(h) Coalville Branch											
(i) Wis., Minn. & Pac.	22.500	52,818.94	2,347.51	37,193.51	1,653.04	15,025.43	694.47			2,505.92	
Totals and averages	751.350	\$ 5,434,816.10	\$ 7,233.41	\$ 4,101,236.53	\$ 5,458.49	\$ 1,333,609.63	\$ 1,774.05			165,908.71	
C. M. & St. P. Railway—											
(a) Chi. & C. B. Div.	348.30	\$ 5,169,090.15	\$14,668.56	\$ 2,799,496.06	\$ 8,017.50	\$ 2,316,568.19	6,651.05			116,920.92	
(b) Green Island Branch	11.90									30,881.50	
(c) Kansas City Division	157.84	1,074,000.80	6,810.66	690,734.03	4,386.10	414,259.77	2,624.56			18,281.75	
(d) Sioux City Branch	90.87	638,858.33	7,071.65	409,921.33	4,493.51	235,436.97	2,608.14			29,532.50	
(e) Dubuque Division	126.18	1,327,244.82	9,745.25	890,902.75	5,947.29	517,242.07	3,798.96			4,919.36	
(f) Cascade Branch	25.62	28,750.07	897.88	34,631.42	973.99			5,881.25	161.11	5,869.38	
(g) Volga Branch	58.21	36,500.38	622.04	45,587.29	783.15			9,087.01	156.11	1,838.05	
(h) Waukon Branch	22.81	25,877.25	1,135.35	33,658.59	1,475.61			7,791.34	346.36	1,843.81	
(i) Daven. & N. W. Div.	151.07	483,381.47	3,199.72	311,908.72	2,064.06	171,472.75	1,135.09			17,096.09	
(j) Dubuque & S. W. Div.	43.43	93,727.99	2,148.25	70,811.63	1,622.69	22,916.95	525.26			4,919.36	
(k) Maquoketa Branch	32.19	42,827.42	1,320.40	57,644.34	1,790.75			14,816.92	460.29	3,143.85	
(l) Clinton Branch	10.38	90,007.95	8,515.88	148,136.01	14,001.97			58,038.65	5,485.69	1,838.05	
(m) Iowa & Minn. Div.	41.24	235,445.62	5,695.35	126,034.05	3,048.72	109,411.59	2,646.60	2,380.62	250.49	946.00	
(n) Decorah Branch	3.54	31,222.14	2,225.59	25,621.76	2,476.88					6,628.78	
(o) Austin Branch	27.95	115,187.34	4,121.19	47,744.55	1,708.21	67,442.70	2,412.08			4,008.84	
(p) Iowa & Dakota Div.	291.49	2,530,356.44	8,689.77	1,216,207.36	4,172.73	1,314,049.08	4,208.04	17,595.75	916.44	1,811.17	
(q) Elkader Branch	19.89	14,534.95	737.90	32,130.11	1,633.44			5,208.00	269.04	2,429.57	
(r) Spirit Lake Branch	20.03	37,073.43	1,831.70	32,884.05	1,641.74					851.44	
(s) Eden Branch	8.99	26,005.96	2,892.78	5,940.70	659.81	20,064.96	2,213.92			9,155.08	
(t) Sioux City & Dak. Div.	40.55	249,069.38	6,141.79	195,706.14	4,111.13	89,548.34	2,030.66			20,656.70	
(u) D. M. Div.—Main Line	155.46	591,690.03	3,246.49	463,893.80	2,984.01	49,805.23	392.48			7,834.94	
(v) D. M. Div.—Boone Line	34.97	109,486.43	3,200.70	85,822.07	2,398.11	18,624.36	532.50			4,054.08	
(w) D. M. Div.—St. Lake Br	28.58	45,563.17	1,129.16	51,763.25	1,811.71			8,800.08	212.65	15,982.08	
(x) Muscatine Line	78.94	775,082.52	10,077.34	545,413.90	6,922.81	229,629.33	2,984.53				
Totals and averages	1,833.84	\$13,594,147.15	\$ 7,294.41	\$ 8,162,763.38	\$ 4,380.01	\$ 5,431,382.17	\$ 2,914.40			\$ 284,722.11	

Included with Chicago & Council Bluffs Division.

**Note—The Chicago, Burlington & Quincy Ry. Co. reported earnings on the Davenport, Rock Island & N. W. Ry. of \$81,608.77 and operating expenses of \$133,921.19, which are not included in gross earnings and operating expenses given above.

*Note—The above figures for Clinton Branch include earnings of \$57,192.70 and operating expenses of \$83,685.64, reported for the Davenport, Rock Island & Northwestern Railway.

The above figures for Muscatine Branch include earnings of \$212,234.11 and operating expenses of \$189,166.88 on the mileage of the Chicago, Rock Island & Pacific Railway, over which the C., M. & St. P. have trackage rights only.

TABLE No. 7—CONTINUED.

Name of Road	Miles of main track in Iowa.	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1906 in Iowa	
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss			
						Total	Per mile	Total	Per mile		
C. & N.-W. Railway—											
(a) Main Line	350.320	9,779,514.90	27,915.94	5,754,516.62	16,420.46	4,994,998.28	11,489.48			191,183.83	
(b) Iowa Midland Branch	70.380	83,678.57	1,190.08	184,189.53	2,604.32			98,501.96	1,387.74	9,615.32	
(c) Stanwood & Tipton Br.	8.900	10,502.33	1,246.16	39,727.53	3,144.42			16,135.20	1,808.36	8,755.84	
(d) Ottumwa, C. F. & St. P.	60.300	179,481.65	2,973.57	338,720.94	5,611.68			159,236.29	2,638.11	8,756.70	
(e) Moingona Branch	2.000										
(f) Southern Iowa Branch	21.840										
(g) Maple River Branch	179.040	694,863.63	3,714.16	949,821.40	5,305.07			284,837.86	1,590.91	46,321.08	
(h) Boyer Valley Branch	24.770										
(i) Soldier River Branch	33.270										
(j) Fox Lake Branch	3.250										
(k) Iowa Ry., C. & M. Co.	57.340	28,547.68	4,982.92	21,292.73	6,573.14	7,185.35	2,210.84			1,694.85	
(l) Des Moines & Minn. Br.	490.820	4,904.51	3,900.29	338,909.29	6,399.32	134,473.41	2,345.19			16,454.34	
(m) Iowa S. W. Branch	57.970	50,130.66	861.78	194,278.70	2,833.86			114,148.04	1,969.08	7,459.29	
(n) Ia., M. & N. W. Br.	140.830	573,198.68	4,083.05	735,285.41	5,363.10			183,080.73	1,300.05	20,230.97	
(o) Sioux City & Pac. Br.	20.470	884,143.29	10,987.34	597,407.27	7,435.99	286,646.02	5,562.16			30,315.90	
(p) Alden Branch	38.400	24,118.72	913.59	67,018.52	2,538.00			42,900.20	1,025.01	3,055.87	
(q) Toledo & N. W. Br.	383.200	1,833,483.40	4,802.82	1,670,038.32	4,388.19	1,167,399.78	5,047.70			89,005.25	
Totals and averages	1,589.950	\$14,636,200.15	\$9,285.90	\$10,888,352.69	\$6,937.24	\$3,747,850.46	\$2,387.85			\$423,958.10	
C. R. I. & P. Railway—											
(a) Iowa Division	318.120	5,295,796.61	16,492.10	2,777,085.34	8,723.51	2,447,805.39	7,694.59			136,737.84	
(b) Southwestern Division	192.500	2,973,717.13	15,440.69	1,682,187.34	8,734.55	1,291,529.79	6,706.11			61,406.48	
(c) Osakloosa Division	79.910	254,627.06	3,210.53	308,879.46	3,837.71	45,747.60	576.82			11,529.49	
(d) Wilton Branch	12.040	30,578.89	2,539.77	22,621.12	1,878.38	7,957.77	660.94			1,451.08	
(e) Wilton & Tipton Br.	6.080										
(f) Newton & Monroe Br.	47.020	29,912.15	1,346.19	19,511.84	1,164.03	3,100.31	182.16			1,944.47	
(g) D. M., I. & W. Branch	17.090	117,304.86	2,491.61	129,331.12	2,747.05			12,026.26	255.44	6,730.68	
(h) Guthrie Center Branch	14.440	30,627.00	1,845.98	84,216.17	1,677.92	2,410.83	166.96			1,568.88	
(i) Audubon Branch	24.410	59,589.04	2,777.31	46,293.79	1,895.28	9,325.25	382.03			3,407.34	
(j) Griswold Branch	14.220	25,180.65	1,770.79	30,131.19	2,138.34			4,950.50	348.14	2,027.00	
(k) Harlan Branch	11.880	15,431.16	1,298.92	26,735.29	2,250.36			11,302.45	951.38	1,593.67	
(l) Carson Branch	17.730	29,889.27	1,691.45	81,415.79	1,807.88	8,573.58	483.57			2,230.29	
(m) Keosauqua Branch	4.590	4,171.59	906.43	8,763.06	1,947.79			4,561.12	1,011.36	643.30	
(n) Gowrie & Northwestern	109.300	1,215,376.94	11,163.92	161,265.92	1,477.93	9,871.78	90.32			11,867.47	
(o) Keokuk & Des Moines	162.310	579,618.84	3,571.06	494,249.73	3,045.10	85,369.11	525.96			28,092.40	
Totals and averages	1,031.030	\$9,532,957.50	\$9,246.03	\$5,654,006.45	\$5,483.03	\$3,878,861.01	\$3,762.12			\$271,326.80	
B. C. R. & N. Railway—											
(a) Main Line	828.68	2,348,421.79	10,312.80	1,536,401.29	6,718.96	821,620.50	3,694.84			58,305.38	
(b) Milwaukee Div.	94.12	174,870.75	1,857.96	170,421.98	1,874.44			1,551.23	16.48	12,227.00	
(c) Muscatine Div.	39.58	44,284.55	1,449.69	55,062.90	1,800.29	1,800.29		10,728.35	300.83	3,844.00	
(d) Pacific Div.	48.12	39,049.27	6,331.03	133,530.01	3,193.96	150,956.30	3,137.97			9,237.47	
(e) Iowa City & Western	72.99	85,955.10	1,172.63	123,078.50	1,694.46			37,728.40	516.83	6,613.27	
(f) C. R., I. F. & N. W.	311.23	1,117,069.48	3,588.03	778,735.01	2,501.32	383,325.47	1,086.71			55,648.90	
(g) C. R. & Clinton Br.	81.33	98,621.70	1,205.73	151,490.39	1,885.65			55,969.20	681.92	10,117.94	
(h) Chl., Decorah & Minn.	23.28	42,970.97	1,841.44	61,491.20	2,611.89			8,680.23	370.28	1,907.18	
(i) Davenport, Ia. & Dak.	31.83	60,590.95	1,915.62	45,802.03	1,444.99	14,787.92	467.53			572.47	
(j) Waverly Short Line	5.68	12,589.82	2,375.14	5,925.95	1,043.55	7,913.37	1,393.29			2,933.88	
(k) Germania Div.	60.97	62,532.94	1,319.01	60,053.80	1,180.57	32,477.14	538.44			7,127.72	
(l) Garner Div.	18.40	19,902.38	1,081.68	15,508.54	847.75	4,304.39	233.93			2,903.63	
Totals and averages for B., C. R. & N.	907.61	\$4,412,741.25	\$4,823.31	\$3,156,456.20	\$3,164.06	\$1,256,246.03	\$1,259.25			\$170,559.70	
Totals and averages for C., R. I. & P. System	2028.64	\$13,945,698.75	\$6,874.41	\$8,810,501.69	\$4,343.10	\$5,135,107.06	\$2,531.31			\$441,886.50	
Chl. St. P., M. & O. Railway—											
(a) Main Line	57.10	900,003.15	17,338.06	550,624.52	9,643.16	439,378.63	7,694.00			11,978.78	
(b) Rock River Branch	17.44	7,745.57	441.13	12,845.09	736.53			6,099.48	292.40	2,834.85	
Totals and averages	74.54	\$97,748.72	\$13,385.41	\$563,469.57	\$7,599.29	\$434,279.15	\$5,886.12			\$14,813.63	
Colfax & Northern Railway—											
(a) Main Line	6.00	29,047.15	4,841.19	15,491.18	2,618.86	13,555.97	2,259.33			844.69	
(b) Seegers Line	6.50	24,569.00	3,775.39	28,121.78	4,326.43			3,592.78	548.12	375.40	
Totals and averages	12.50	\$53,606.15	\$4,288.49	\$43,612.96	\$3,489.04	\$9,063.19	\$799.45			\$1,220.09	
Crooked Creek Ry. & Coal Co.											
	17.612	28,253.45	1,604.22	20,743.91	1,177.83	7,509.54	426.89			1,382.90	
Davenport, R. I. & N. W. Ry.											
	33.92	39,670.37	1,169.53	29,923.04	882.17	9,747.23	287.36			9,747.23	
Des Moines, I. F. & N. Ry.											
	70.00	205,010.41	2,937.29	130,454.65	1,903.63	75,156.36	1,073.66			6,826.19	
Des Moines Union Railway.											
	4.00	350,274.12	62,568.53	200,776.00	50,194.00	40,498.12	12,374.53			21,951.33	
Des Moines Western Railway.											
	4.62	10,295.15	2,228.29	9,129.61	1,974.16	1,174.54	254.23			1,725.16	

*Included in the report for the Chicago & North-Western Railway.
 **Included in the report for the Ottumwa, Cedar Falls & St. Paul Branch.
 †Included in the report for the Maple River Branch.
 ‡Included in the report for the Maple River Branch.
 §Included in the report for the Toledo & Northwestern Railway Branch.
 ¶Taxes included with Iowa Division.
 ¶Note—The gross earnings, operating expenses and net earnings per mile of main track in system, as given above for the C. R. I. & P., excludes 742.83 miles of "Trackage Right" mileage.
 ¶Note—In addition to the above the C. R. I. & O. Ry. Co. reported earnings of \$82,668.77, and operating expenses of \$133,982.10, and the C. M. & St. P. Ry. Co. reported earnings of \$57,102.70, and operating expenses of \$85,385.64, for mileage of D. R. I. & N. W. Ry. in Iowa.

TABLE No. 7—CONTINUED.

Name of Road	Miles of main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				9001 in paid taxes in Iowa	
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss			
						Total	Per mile	Total	Per mile		
Dubuque & Sioux City Ry.—											
(a) Main Line	226.83	3,454,048.45	10,528.34	2,256,354.45	6,003.76	1,107,694.00	3,661.58				100,064.92
(b) Omaha District	133.08	612,616.05	4,603.37	689,896.87	5,183.78			77,240.82	580.41		20,422.16
(c) Cedar Rapids Branch	41.83	89,105.42	2,129.16	100,406.34	2,399.20			11,300.92	270.04		5,150.42
(d) Mona Branch	75.94	317,557.20	4,181.42	282,737.24	3,723.98	34,740.02	457.46				5,303.14
(e) Staceyville Branch	7.03	2,961.45	373.45	9,439.45	1,341.13						566.97
(f) Onawa Branch	60.49	50,834.76	840.38	70,444.41	1,133.85			28,009.65	472.97		6,080.18
(g) Sioux Falls Branch	70.11	129,570.80	1,845.11	151,055.77	2,154.55			21,484.91	306.44		9,044.12
Totals and averages	716.23	\$ 4,656,674.25	\$ 6,501.65	\$ 3,500,784.53	\$ 4,983.57	\$ 1,087,389.72	\$ 1,518.07				\$ 150,531.91
Iowa Central Railway—											
(a) Main Line	189.536	1,438,678.72	7,590.53	897,274.14	4,734.06	541,404.58	2,856.47				28,035.91
(b) Belmont Branch	22.200	23,200.51	1,049.57	23,417.46	1,054.84			116.95	5.27		3,285.99
(c) Iowa Cent. & West. Br.	30.593	50,380.45	1,646.95	39,277.83	1,284.42			9,897.38	270.47		4,181.04
(d) Story City Branch	34.510	60,781.96	1,761.29	39,606.47	1,150.29	21,085.49	611.00				5,117.45
(e) State Center Branch	28.340	13,217.24	466.14	19,172.29	719.68			5,355.05	223.54		3,045.85
(f) Montezuma Branch	13.610	12,750.26	1,019.31	17,134.67	1,258.98			3,384.41	248.67		2,021.63
(g) Newton Branch	30.250	25,382.24	839.08	31,047.63	1,053.12			6,565.29	217.04		4,490.28
(h) Eastern Div.	93.589	530,330.83	5,552.71	402,024.21	4,262.22	134,306.62	1,330.49				14,378.25
Totals and averages	449.928	\$ 2,131,822.21	\$ 4,738.14	\$ 1,460,944.70	\$ 3,247.80	\$ 670,877.51	\$ 1,491.08				\$ 66,720.40
Manchester & Oneida Railway	8.00	18,977.42	2,372.18	13,126.82	1,640.85	5,850.60	731.33				912.58
Minn. & St. L. Railway—											
(a) Southern Div.	137.87	508,069.75	3,655.14	255,286.76	1,851.65	252,782.99	1,833.49				19,414.50
(b) Northwestern Div.	73.59	123,220.82	1,676.62	99,230.71	1,349.71	23,990.11	326.31				8,721.89
(c) D. M. & Ft. Dodge Ry.	137.17	600,590.24	4,377.78	352,785.47	2,571.88	247,714.73	1,805.90				20,487.40
Totals and averages	348.50	\$ 1,231,700.77	\$ 3,532.94	\$ 707,302.94	\$ 2,029.21	\$ 524,487.83	\$ 1,504.73				\$ 48,623.85
Muscataine N. & S. Railway	28.67	59,929.64	3,000.33	64,702.61	2,258.81			4,772.00	166.48		2,598.78
Newton & Northwestern Ry.	106.30	189,823.72	1,701.07	131,874.74	1,240.50	48,948.98	460.48				11,800.43
Omaha Bridge & Terminal Ry.	.50	3,616.67	7,233.34	457.60	875.20	3,179.07	6,358.14				2,380.34

Sioux City Bridge Company	1.00	No report									\$200.00
Sioux City Stock Yards Line	1.50	No report									\$300.00
Tabor & Northern Railway	8.79	21,130.88	2,403.07	15,448.61	1,757.52	5,682.27	646.45				861.11
Union Pacific Railway—											
(a) Main Line	2.06	227,094.83	110,487.78	308,752.87	149,880.63			81,148.04	\$ 30,202.25	\$ 27,483.85	
(b) Union Avenue Line	1.72										\$110.00
Totals and averages	3.78	227,094.83	110,487.78	308,752.87	149,880.63			81,148.04	\$ 30,202.25	\$ 27,483.85	
Union Terminal Railway	1.28	68,380.30	53,429.19	4,098.47	3,201.03	64,290.89	59,227.20				9,014.00
Wabash Railway—											
(a) Main Line	43.210	251,424.36	5,803.23	187,075.30	4,319.45	64,349.17	1,485.78				
(b) Des Moines & St. Louis	36.830	502,848.73	5,359.14	389,150.49	4,631.48	122,698.23	1,307.66				
(c) Omaha & St. Louis	65.780	389,318.20	5,922.99	312,946.85	4,763.69	73,571.41	1,161.89				
(d) Coal Switches	9.200										
Totals and averages	214.290	\$ 1,143,591.35	\$ 5,937.06	\$ 820,172.45	\$ 4,328.60	\$ 203,418.90	\$ 1,298.46				\$ 45,000.00
Wilmar & Sioux Falls Ry.	76.70	496,634.66	5,301.63	231,944.00	3,006.31	114,600.66	1,495.32				\$ 14,110.24
Grand totals for state	9824.2903	\$ 9,791,348.40	\$ 7,113.54	\$ 47,900,554.92	\$ 4,882.51	\$ 21,800,716.45	\$ 2,231.33				\$ 2,211,682.18

INTERURBAN LINES.

Boone Suburban Ry.	4.70	6,000.32	1,287.30	3,000.30	785.17	3,300.65	792.13				211.92
Cedar Rapids & L. C. Ry. & Light Co.	27.63	100,997.73	3,635.36	64,217.18	2,324.18	37,780.55	1,371.18				2,922.91
Cedar Rapids & Marion Ry.	15.65	190,050.39	10,226.85	183,304.07	6,094.73	56,686.23	3,622.12				2,949.87
Interurban Ry.	64.58	198,579.22	3,074.93	104,288.94	1,616.43	94,120.28	1,455.50				3,014.08
Iowa & Illinois Ry.	33.072	112,154.04	3,391.27	85,558.28	2,587.03	29,507.76	891.24				
Mason City & Clear Lake Trac. Co.	14.62	48,535.90	3,319.81	47,912.10	3,289.58	573.80	39.25				1,884.96
Oskaloosa & Buxton Elec. Ry. Co.	2.3	1,000.00	447.82	556.88	220.28	525.12	227.44				
Tama & Toledo Elec. Ry.	2.75	12,558.43	4,560.70	8,170.37	2,973.23	4,283.06	1,504.47				327.01
Waterloo, C. F. & Nor. Ry.	54.73	170,943.88	3,106.96	89,657.31	1,638.18	80,386.57	1,468.78				3,579.36
Western Iowa Inter. R. R.											
Totals and averages	220.632	\$ 816,941.83		\$ 507,521.43		\$ 203,420.40					\$ 18,540.74

Note—No earnings reported for Union Avenue Line and mileage was not used in computing averages.

Mileage of coal switches not used in computing averages.

Note—The per mile earnings and expenses were computed on mileage reporting earnings, viz., 9810.6403 miles.

*No taxes reported; estimated at 1 per cent of 1900 assessment.

TABLE No. 8.

Abstract of reports of railroad companies for the year ending December 31, 1906.

Name of Road	Miles of main track	Gross Earnings for System		Operating Expenses for System		Net Earnings for System		Taxes paid in Iowa
		Total	Per mile	Total	Per mile	Total	Per mile	
Atchison, Topeka & Santa Fe Railway.....	5,093.12	\$ 49,921,742.00	\$ 9,865.72	\$ 30,398,457.88	\$ 6,007.45	\$ 19,523,284.20	\$ 3,858.27	\$ 1,490,385.83
Chicago, Burlington & Quincy Railway.....	(a) 5,277.42	76,295,274.47	9,250.43	54,139,122.37	6,508.29	22,157,112.50	3,688.16	1,082,436.38
Chicago Great Western Railway.....	(b) 1,387.92	11,355,753.83	8,142.00	8,274,249.83	5,985.00	3,081,504.00	2,157.00	482,108.48
Chicago, Milwaukee & St. Paul Railway.....	7,029.05	57,979,453.86	8,239.83	35,212,127.43	5,002.40	22,767,326.43	3,234.43	3,112,627.20
Chicago & North-Western Railway.....	(c) 7,529.01	66,437,599.25	8,824.21	42,549,248.49	5,513.37	33,888,330.70	3,172.84	2,963,599.43
Chicago, Rock Island & Pacific Railway.....	6,227.84	50,809,183.00	8,158.40	34,505,010.81	5,540.45	16,304,172.79	2,617.95	1,497,302.00
Chicago, St. Paul, Minneapolis & Omaha Ry.	1,641.61	13,471,699.07	8,200.37	5,533,397.31	3,216.44	4,908,292.73	2,989.06	612,839.84
Dubuque & Sioux City Railroad.....	761.18	5,475,832.26	7,193.90	3,779,519.15	4,965.34	1,606,335.11	2,228.56	156,089.07
Iowa Central Railway.....	(d) 563.58	3,053,070.72	5,456.00	2,026,377.29	3,716.00	956,693.94	1,740.00	90,531.77
Minneapolis & St. Louis Railway.....	(e) 767.71	3,685,672.52	4,800.86	2,181,288.73	2,841.89	1,504,383.79	1,959.57	150,117.47
Union Pacific Railroad.....	2,964.51	42,116,489.19	14,206.87	23,478,722.88	7,919.93	18,637,766.31	6,286.94	1,005,039.02
Wabash Railway.....	1,944.61	29,467,482.03	15,309.49	19,970,889.33	10,219.43	6,496,575.08	3,257.06	941,754.69
Willmar & Sioux Falls Railway.....	433.41	1,919,506.72	4,408.05	1,172,221.51	2,704.65	738,285.21	1,703.43	102,572.81
Totals and averages.....		44,647,958,948,978,690.99	\$ 9,160.00	\$ 29,916,311,114.5	\$ 5,965.00	\$ 12,022,043.55	\$ 3,195.00	\$ 111,757,978.99

- (a) The Chicago, Burlington & Kansas City, Humeston & Shenandoah, Keokuk & Western, St. Louis, Keokuk & Northwestern, Keokuk & St. Paul, Burlington & Western, Burlington & Northwestern, Des Moines & Kansas City, Kansas City, St. Joe & Council Bluffs, Chicago, Burlington & Quincy, and Burlington & Missouri River lines are all included and treated as one system in above computations.
- (b) The Mason City & Fort Dodge Railroad and the Wisconsin, Minnesota & Pacific are included in the Chicago Great Western system.
- (c) The Toledo & Northwestern Railway is included in Chicago & North-Western System.
- (d) The Albia & Centerville is included in Iowa Central Ry.
- (e) The Des Moines & Fort Dodge Railway is included in the Minneapolis & St. Louis system.

TABLE No. 9.

*Comparative statement of assessments of railroad property, earnings and taxes reported in the State of Iowa for the years 1880 to 1907 inclusive.

Date Reported	Miles of road	Assessed Value		Gross Earnings		Net Earnings		Taxes per mile of road	Per cent of gross earnings on taxes paid	Per cent of net earnings on taxes paid	
		Total	Per mile	Total	Per mile	Total	Per mile				
1880	4,811	\$ 824,023,126	\$ 4,907	\$ 823,256,165	\$ 4,834	\$ 3,873,794	\$ 1,803	\$ 559,768.00	129	1.06	
1881	5,269	85,742,392	4,896	37,707,143	5,276	9,969,085	1,838	258	116	.004	
1882	5,732	39,298,284	4,967	39,275,623	5,108	11,412,344	1,601	239	633	.021	
1883	6,702	38,332,740	4,711	21,151,393	4,578	11,052,291	1,626	356	572	.010	
1884	7,106	29,895,889	4,206	35,490,225	4,964	14,121,299	1,987	312	704	.024	
1885	7,445	31,315,838	4,206	34,149,124	4,587	13,154,189	1,797	338	853	.028	
1886	7,490	32,316,668	4,435	35,432,433	4,729	13,185,307	1,700	332	945	.031	
1887	7,912	38,590,891	4,850	35,231,296	4,691	19,472,785	1,704	379	867	.028	
1888	8,291	42,109,575	5,198	37,792,535	4,755	14,671,348	1,723	301	1,013	.031	
1889	8,298	45,271,998	5,214	36,295,664	4,250	19,515,947	1,717	454	1,194	.035	
1890	8,209	42,858,890	5,189	37,462,779	4,536	14,189,600	1,439	391	1,392	.032	
1891	8,377	44,558,695	5,319	37,089,553	4,322	18,986,373	1,212	400	1,245	.031	
1892	8,465	44,696,157	5,216	44,416,438	4,810	12,202,509	1,533	754	1,240	.031	
1893	8,478	44,869,784	5,202	44,284,153	5,223	10,173,638	1,592	522	1,292	.032	
1894	8,477	44,874,988	5,298	42,334,972	5,029	12,467,968	1,470	300	1,406	.035	
1895	8,481	44,375,543	5,232	35,874,444	4,230	18,202,500	1,222	426	1,355	.032	
1896	8,487	44,981,211	5,229	37,055,442	4,438	13,275,892	1,481	352	1,277	.032	
1897	8,481	44,373,916	5,222	39,622,290	4,677	13,429,936	1,458	357	1,382	.031	
1898	8,474	44,428,782	5,244	41,233,303	4,713	17,401,424	1,505	321	1,303	.030	
1899	8,418	44,550,129	5,230	46,202,500	5,424	16,469,575	1,812	387	1,404	.031	
1900	9,230	46,908,510	4,981	49,549,679	5,904	18,506,367	1,616	324	1,424	.031	
1901	9,239	47,127,258	5,160	42,354,817	5,977	18,004,072	1,616	312	1,500	.030	
1902	9,414	51,397,550	5,449	56,079,343	6,018	16,469,575	1,776	312	1,545	.032	
1903	9,725,812	56,541,513	5,814	56,496,305	5,955	16,134,102	1,897	329	1,623	.030	
1904	9,799,632	57,375,543	5,871	56,496,340	6,019	18,476,115	1,952	381	1,474	.031	
1905	9,769,283	56,110,139	5,827	57,396,848	5,837	16,345,574	1,836	379	1,541	.031	
1906	9,827,003	62,337,199	6,343	62,372,367	6,493	19,255,952	1,934	384	1,689	.031	
1907	9,824,220	63,234,130	6,447	69,791,348	7,114	96.0	21,890,732	2,231	229	2,114	.032

*This table shows the aggregate assessed value and the average assessed value per mile of the railroad property of this state, as fixed by the executive council on the first Monday in March, the first Monday in May, the first Monday in July, the first Monday in September and the first Monday in December last preceding. The following column shows what per centage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year. Likewise of net earnings.

†This amount is based on the average number of miles of road operated within this state for the entire year ending December 31st of the year preceding.

‡The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the executive council; e. g. the tax reported in 1906 was levied on 9,799,632 miles of road, that being the mileage reported and assessed in 1904 and the taxes were paid in 1905. Hence, in determining the amount of taxes paid per mile, it is necessary to use the mileage reported two years prior to the year in which the taxes were reported to the executive council. In determining the per cent of tax on gross and net earnings, it is necessary to take earnings of preceding year.

TABLE No. 10.

CLASSIFICATION.

The following is the classification made by the Executive Council of Iowa, July 16, 1907, under the provisions of chapter 75, acts of the Thirtieth General Assembly of Iowa:

CLASS "A" RAILROADS.

Ames & College Railway.
Atchison, Topeka & Santa Fe Railway.
Cedar Rapids & Marion City Railway.
Chicago, Burlington & Quincy Railway.
Chicago Great Western Railway.
Chicago, Milwaukee & St. Paul Railway.
Chicago & North-Western Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Colfax & Northern Railroad.
Davenport, Rock Island & Northwestern Railway.
Des Moines Union Railway.
Dubuque & Sioux City Railroad.
Iowa Central Railway.
Omaha Bridge & Terminal Railway.
Tama & Toledo Electric Railway.
Union Pacific Railroad.
Union Terminal Railway.
Wabash Railroad.
William & Sioux Falls Railway.

CLASS "B" RAILROADS.

Cedar Rapids & Iowa City Railway & Light Co.
Inter-Urban Railway.
Iowa & Illinois Railway.
Mason City & Clear Lake Traction Company.
Minneapolis & St. Louis Railroad.
Waterloo, Cedar Falls & Northern Railway.

CLASS "C" RAILROADS.

Albia & Centerville Railway.
Boone Suburban Railway.
Chicago, Anamosa & Northern Railway.
Crooked Creek Railroad & Coal Company.
Des Moines, Iowa Falls & Northern Railway.
Des Moines & Western Railway.
Manchester & Oneida Railway.
Muscatine North & South Railway.
Newton & Northwestern Railroad.
Oskaloosa & Buxton Electric Railway.
Tabor & Northern Railway.

TABLE No. 11.

Statement of the assessment of express property as fixed by the executive council July 12, 1907, by counties.

ADAMS EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Adair	29,828	\$40.00	1,192,880
Adams	29,802	40.00	1,194,480
Appanoose	96.04	40.00	2,041.60
Boone	27.48	40.00	1,099.20
Buena Vista	20.12	40.00	804.80
Cass	13,652	40.00	546,080
Carro Gardo	24,353	40.00	974,120
Clarke	46.42	40.00	1,856.80
Clay	36.55	40.00	1,462.00
Clinton	9.12	40.00	364.80
Dallas	29,285	40.00	1,079,200
Davis	15.45	40.00	618.00
Decatur	96,712	40.00	3,868,480
Des Moines	40,046	40.00	1,601,840
Dickinson	7.92	40.00	316.80
Dubuque	1,532	40.00	61,280
Bumet	18.93	40.00	757.20
Franklin	42,931	40.00	1,717,240
Fremont	61,965	40.00	2,478,600
Greene	25.95	40.00	1,038.00
Hancock	28,798	40.00	1,151,840
Hardin	28,769	40.00	1,150,760
Henry	15,631	40.00	625,240
Humboldt	29.75	40.00	1,190.00
Jasper	33,302	40.00	1,332,080
Jefferson	67,122	40.00	2,684,880
Keokuk	39,759	40.00	1,590,360
Kossuth	22,351	40.00	894.04
Lee	112,576	40.00	4,503,040
Louis	47,245	40.00	1,889,800
Lucas	49,645	40.00	1,985,800
Madison	12,679	40.00	507,160
Mahaska	73,918	40.00	2,956,720
Marion	40,007	40.00	1,600,280
Marshall	65.59	40.00	2,623.60
Mills	76,777	40.00	3,071,080
Monroe	63,247	40.00	2,529,880
Montgomery	48,427	40.00	1,937,080
Muscatine	7.72	40.00	308.80
Page	81,982.3	40.00	3,279.29
Palo Alto	30.49	40.00	1,219.60
Pocahontas	16.74	40.00	669.60
Polk	28,613	40.00	1,144.52
Pottawattamie	17.58	40.00	703.20
Poweshiek	36,591	40.00	1,463,640
Ringgold	55.91	40.00	2,236.40
Scott	24.80	40.00	992.00
Story	19.59	40.00	783.60
Taylor	55,008	40.00	2,200.32
Union	43,673	40.00	1,746.92
Van Buren	42,685	40.00	1,707.40
Wapello	95,723	40.00	3,828.92
Warren	56,492	40.00	2,259.68
Washington	38,613	40.00	1,544.52
Wayne	36,693	40.00	1,467.72
Webster	67.07	40.00	2,682.80
Winnebago	39.01	40.00	1,560.40
Worth	13,922	40.00	556.88
Wright	15,456	40.00	618.24
Totals	2,265,548		89,621.93

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE No. 11—CONTINUED.
AMERICAN EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Andabon	11.99	\$45.00	\$ 539.55
Benton	40.52	45.00	1,823.40
Black Hawk	67.15	45.00	3,021.75
Boone	19.44	45.00	874.80
Bremer	24.56	45.00	1,105.20
Buchanan	49.17	45.00	2,212.65
Buena Vista	56.06	45.00	2,522.70
Butler	77.05	45.00	3,467.25
Calhoun	69.18	45.00	3,108.10
Carroll	33.48	45.00	1,506.60
Cedar	29.01	45.00	1,305.45
Cerro Gordo	57.21	45.00	2,574.45
Cherokee	7.01	45.00	315.45
Chickasaw	3.70	45.00	166.50
Clay	84.47	45.00	3,801.15
Clinton	112.98	45.00	5,084.10
Crawford	38.53	45.00	1,733.85
Delaware	39.42	45.00	1,773.90
Dubuque	18.78	45.00	845.10
Emmet	19.20	45.00	864.00
Floyd	1.10	45.00	49.50
Franklin	25.10	45.00	1,129.50
Greene	31.42	45.00	1,413.90
Hamilton	81.442	45.00	3,664.89
Hardin	98.85	45.00	4,448.25
Hardy	105.27	45.00	4,737.15
Harrison	35.74	45.00	1,608.30
Humboldt	49.38	45.00	2,223.10
Iowa	14.60	45.00	657.00
Jackson	24.25	45.00	1,092.75
Jasper	37.74	45.00	1,702.30
Johnson	18.32	45.00	824.40
Jones	22.98	45.00	1,034.10
Keokuk	16.89	45.00	760.05
Kossuth	58.26	45.00	2,621.70
Linn	57.16	45.00	2,573.20
Lyon	41.70	45.00	1,876.50
Mahaska	32.80	45.00	1,476.00
Marshall	25.09	45.00	1,129.05
Mitchell	30.65	45.00	1,379.25
Monona	80.17	45.00	3,607.65
Monroe	2.49	45.00	112.05
O'Brien	45.25	45.00	2,036.25
Osceola	17.98	45.00	809.10
Palo Alto	2.74	45.00	123.30
Plymouth	53.33	45.00	2,399.85
Pocahontas	33.95	45.00	1,522.75
Polk	55.70	45.00	2,506.50
Portauwattmie	41.34	45.00	1,860.30
Poweshiek	37.21	45.00	1,674.45
Sac	88.38	45.00	3,977.10
Scott	24.89	45.00	1,119.00
Shelby	18.72	45.00	842.40
Sioux	64.23	45.00	2,890.35
Story	92.02	45.00	4,140.90
Tama	77.02	45.00	3,465.90
Webster	81.30	45.00	3,718.50
Winnebago	11.43	45.00	514.35
Woodbury	109.53	45.00	4,928.85
Worth	13.78	45.00	620.10
Wright	23.85	45.00	1,072.25
Totals	2,612.949		\$117,522.71

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE No. 11—CONTINUED.
GREAT NORTHERN EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Lyon	18.48	\$40.00	\$ 739.20
Plymouth	35.37	40.00	1,414.80
Sioux	37.28	40.00	1,491.20
Woodbury	6.85	40.00	274.00
Totals	77.98		\$ 3,119.20

PACIFIC EXPRESS COMPANY.

Appanoose	25.141	\$30.00	\$ 754.23
Davis	26.246	30.00	787.38
Fremont	8.74	30.00	262.20
Marion	39.01	30.00	1,170.30
Mills	25.94	30.00	778.20
Monroe	21.94	30.00	658.20
Paine	19.85	30.00	595.50
Polk	17.64	30.00	529.20
Portauwattmie	13.28	30.00	398.40
Wapello	9.868	30.00	296.00
Totals	207.590		\$ 6,226.80

UNITED STATES EXPRESS COMPANY.

Adair	8.52	\$40.00	\$ 340.80
Allamakee	64.55	40.00	2,582.00
Appanoose	62.23	40.00	2,489.20
Andabon	16.23	40.00	649.20
Benton	62.63	40.00	2,505.20
Black Hawk	23.73	40.00	949.20
Boone	32.17	40.00	1,286.80
Bremer	9.27	40.00	370.80
Buchanan	25.78	40.00	1,031.20
Buena Vista	26.65	40.00	1,066.00
Butler	21.96	40.00	878.40
Calhoun	57.48	40.00	2,299.20
Carroll	24.93	40.00	997.20
Cass	49.44	40.00	1,977.60
Cedar	57.80	40.00	2,312.00
Cerro Gordo	43.76	40.00	1,750.40
Chickasaw	26.33	40.00	1,053.20
Clay	77.46	40.00	3,098.40
Clayton	122.28	40.00	4,891.20
Clinton	104.15	40.00	4,166.00
Crawford	43.28	40.00	1,731.20
Dallas	78.59	40.00	3,143.60
Davis	26.75	40.00	1,070.00
Delaware	36.91	40.00	1,476.40
Des Moines	21.18	40.00	847.20
Dickinson	42.16	40.00	1,686.40
Dubuque	60.10	40.00	2,404.00
Emmet	36.22	40.00	1,448.80
Fayette	97.82	40.00	3,912.80
Floyd	45.20	40.00	1,808.00
Franklin	12.43	40.00	497.20
Greene	27.36	40.00	1,094.40
Grundy	26.24	40.00	1,049.60
Guthrie	70.27	40.00	2,810.80
Hamack	69.90	40.00	2,796.00
Hardin	17.89	40.00	715.60
Harrison	7.01	40.00	280.40
Howard	24.38	40.00	975.20

TABLE No. 11—CONTINUED.
 UNITED STATES EXPRESS COMPANY—CONTINUED.

County	Miles of road	Assessed value per mile	Total assessed value
Humboldt	24.99	40.00	999.90
Iowa	57.32	40.00	2,292.80
Jackson	74.07	40.00	2,962.80
Jasper	68.92	40.00	2,756.80
Jefferson	30.65	40.00	1,226.00
Johnson	72.81	40.00	2,912.40
Jones	72.99	40.00	2,919.60
Keokuk	97.29	40.00	3,891.60
Kossuth	64.14	40.00	2,565.60
Lee	27.18	40.00	1,087.20
Linn	107.21	40.00	4,288.40
Lonsa	45.25	40.00	1,810.00
Lyon	50.28	40.00	2,011.20
Madison	20.64	40.00	825.60
Mahaska	52.42	40.00	2,096.80
Marion	27.42	40.00	1,096.80
Marshall	25.39	40.00	1,015.60
Mitchell	7.72	40.00	310.00
Monona	27.53	40.00	1,101.20
Monroe	10.47	40.00	418.80
Muscatine	121.90	40.00	4,876.00
O'Brien	37.34	40.00	1,493.60
Osceola	39.20	40.00	1,568.00
Palo Alto	51.63	40.00	2,065.20
Plymouth	15.60	40.00	624.00
Pocahontas	40.41	40.00	1,616.40
Polk	74.39	40.00	2,975.60
Pottawattamie	92.54	40.00	3,701.60
Poweshiek	32.39	40.00	1,295.60
Sac	19.15	40.00	766.00
Scott	126.54	40.00	5,061.60
Shelby	41.26	40.00	1,650.40
Sioux	45.96	40.00	1,838.40
Story	24.72	40.00	988.80
Tama	47.24	40.00	1,889.60
Van Buren	38.15	40.00	1,526.00
Wapello	78.87	40.00	3,154.80
Warren	30.25	40.00	1,210.00
Washington	89.69	40.00	3,587.60
Wayne	42.71	40.00	1,708.40
Webster	7.41	40.00	296.40
Winnebago	26.21	40.00	1,048.40
Winnesiek	82.84	40.00	3,313.60
Woodbury	37.59	40.00	1,503.60
Worth	18.07	40.00	722.80
Wright	45.05	40.00	1,802.00
Totals	5,930.11		\$157,290.40

 TABLE No. 11—CONTINUED.
 WELLS FARGO EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Appanoose	5.43	40.00	217.20
Black Hawk	55.805	40.00	2,232.20
Bremer	57.253	40.00	2,290.12
Buchanan	14.31	40.00	572.40
Butler	37.742	40.00	1,509.68
Calhoun	18.558	40.00	742.32
Carroll	35.213	40.00	1,408.52
Cerro Gordo	31.576	40.00	1,263.04
Chickasaw	25.500	40.00	1,020.00
Crawford	1.872	40.00	74.88
Delaware	30.225	40.00	1,209.00
Dubuque	31.21	40.00	1,248.40
Fayette	35.341	40.00	1,413.64
Franklin	24.673	40.00	986.92
Grundy	7.97	40.00	318.80
Harrison	1.931	40.00	77.24
Howard	14.53	40.00	581.20
Jasper	25.032	40.00	1,001.28
Lew	19.76	40.00	790.40
Madison	19.428	40.00	777.12
Marshall	31.822	40.00	1,272.88
Mitchell	36.208	40.00	1,448.32
Polk	31.43	40.00	1,257.20
Pottawattamie	39.424	40.00	1,576.96
Ringgold	23.836	40.00	953.44
Shelby	32.876	40.00	1,315.04
Tama	12.658	40.00	506.32
Taylor	5.792	40.00	231.68
Union	22.487	40.00	899.48
Warren	15.72	40.00	628.80
Webster	46.433	40.00	1,857.32
Worth	16.452	40.00	658.08
Wright	45.732	40.00	1,829.28
Totals	838.780		\$33,551.20

APPENDIX

(Note: Several of the tables that have heretofore appeared in this appendix are omitted this year, but are printed in a statistical abstract of Iowa railroads, bound separately, which will be furnished on application.)

TABLES NOS. A. TO M.

COMPARATIVE STATEMENTS OF EARNINGS, EXPENSES, ASSESSMENTS, TAXES AND CAPITALIZATION OF RAILWAY SYSTEMS
NOT WHOLLY WITHIN THE STATE OF IOWA.

These tables are made by collecting for the years indicated the data reported by the several lines included in the system January, 1907, unless otherwise stated. This process has at times required both additions and deductions, e. g., the C, R. I. & P. includes the E, C, R. & N. and excludes the Des Moines & Fort Dodge. The results may be somewhat different from what would have been had the lines been operated as the systems are now constituted, but are the nearest possible approach thereto.

The various systems of accounting used by the different auditing departments, prior to the adoption of the rules promulgated May 12, 1902, by the executive council of Iowa, may also affect the results somewhat prior to that date.

The earnings, expenses and taxes shown are those received and paid during the calendar year next preceding and reported as of the date of January 1st of the year indicated.

EXPENSES AND NET EARNINGS.

The 68 per cent computation of gross earnings will enable examiners to detect any large variation from the proper operating expense charge. Where an operating expense for a system is in excess of 68 per cent or where there are variations not accounted for in existing conditions, the investigator will do well to try well the reported figures, before accepting the same, as the actual proper charges for operation. In some of the tables 32 per cent of the earnings has been computed for comparison with the reported net earnings.

CAPITALIZATION.

The stock and bond computations are based on the data reported to the board of railroad commissioners July 1st of the several years. In some cases the entire mileage, as the systems are now constituted, could not be taken into consideration on account of lack of reported data. Attention is called to this condition, however, where it occurs.

TABLE A

* ATCHISON, TOPEKA & SANTA FE RAILWAY SYSTEM.

	1891	1896	1901	1902	1903	1904	1905	1906	1907
Mileage of System	401	3807	4810.03	4774.49	4893.93	4984	5033	5043.30	5000
Mileage in Iowa	19.8	19.81	19.70	19.76	19.76	19.76	19.76	19.76	19.76
Main Line Mileage									
Gross Earnings, Iowa	\$ 193,74	\$ 91,153	\$ 136,153	\$ 150,740	\$ 275,003	\$ 305,481	\$ 310,772	\$ 330,564	\$ 334,785
Operating Expense, Iowa	\$ 176,717	\$ 71,000	\$ 77,125	\$ 80,670	\$ 214,270	\$ 300,000	\$ 240,913	\$ 237,343	\$ 254,037
Net Earnings, Iowa	\$ 17,027	\$ 20,097	\$ 59,028	\$ 70,070	\$ 61,333	\$ 101,791	\$ 60,830	\$ 103,221	\$ 89,748
Gross Earnings Per Mile for System	\$ 4.84	\$ 23.95	\$ 28.29	\$ 31.80	\$ 56.42	\$ 61.17	\$ 61.68	\$ 65.38	\$ 64.96
Operating Expense Per Mile for System	\$ 4.36	\$ 18.42	\$ 16.03	\$ 16.89	\$ 43.76	\$ 60.36	\$ 48.23	\$ 46.48	\$ 50.82
Net Earnings Per Mile, System	\$.48	\$ 5.53	\$ 12.26	\$ 14.91	\$ 12.66	\$ 10.81	\$ 13.45	\$ 18.90	\$ 14.14
Assessment Per Mile, Iowa	\$ 1.07	\$ 239.8	\$ 143	\$ 137	\$ 81	\$ 81	\$ 81	\$ 81	\$ 81
Per Cent of Assessment to Gross Earnings	22.1	1044.2	507.6	537.4	146.2	132.3	128.2	124.2	124.2
Taxes Paid Per Mile in Iowa	\$ 459	\$ 537	\$ 256	\$ 274	\$ 291	\$ 269	\$ 274	\$ 262	\$ 264
Rate of Taxation on Net Assessment	107	239.8	143	137	81	81	81	81	81
Average Rate of Taxation for Iowa	\$ 35,812	\$ 43,297	\$ 45,684	\$ 49,248	\$ 28,313	\$ 29,430	\$ 30,269	\$ 27,831	\$ 28,613
Debt Per Mile, System	\$ 30,552	\$ 26,512	\$ 30,107	\$ 29,810	\$ 29,013	\$ 28,752	\$ 28,702	\$ 28,613	\$ 28,613
Stock Per Mile, System									

*The stock and bond computations cover a much larger mileage than the earnings computations (1906, for instance, 9,888 miles).

TABLE B

CHICAGO, BURLINGTON & QUINCY RAILWAY SYSTEM.

	1886	1891	1896	1901	1902	1903	1904	1905	1906	1907
Mileage of System	3180.85	3730	3862	3817	3756	3702	3411	3124	3277	3277
Mileage in Iowa	1333.16	1364	1389	1369	1359	1370	1370	1367	1367	1367
Main Line Mileage	282.29	281.65	281.65	280.15	275	277	276	274	274	274
Branch Line Mileage	1050.87	1082.35	1107.35	1079.85	1080	1093	1094	1099	1093	1093
Gross Earnings, Iowa	\$ 8,125,174	\$ 6,652,612	\$ 5,084,014	\$ 7,180,397	\$ 7,950,279	\$ 6,129,839	\$ 9,401,450	\$ 9,014,977	\$ 9,382,209	\$ 10,055,024
Operating Expense, Iowa	\$ 5,087,807	\$ 4,915,273	\$ 4,102,895	\$ 5,405,413	\$ 5,780,700	\$ 5,315,388	\$ 6,172,531	\$ 5,940,027	\$ 6,035,490	\$ 7,194,091
Net Earnings, Iowa	\$ 3,037,367	\$ 1,737,339	\$ 1,381,119	\$ 1,774,984	\$ 2,169,579	\$ 873,001	\$ 3,228,919	\$ 3,074,950	\$ 3,346,719	\$ 2,870,933
Gross Earnings Per Mile for System	\$ 2.56	\$ 1.78	\$ 1.32	\$ 1.88	\$ 2.12	\$ 1.65	\$ 2.70	\$ 2.91	\$ 3.16	\$ 3.07
Operating Expense Per Mile for System	\$ 1.60	\$ 1.32	\$ 1.06	\$ 1.41	\$ 1.54	\$ 1.43	\$ 1.81	\$ 1.90	\$ 1.84	\$ 2.14
Net Earnings Per Mile, System	\$.96	\$.46	\$.26	\$.47	\$.58	\$.22	\$.89	\$ 1.01	\$ 1.32	\$.93
Assessment Per Mile, Iowa	\$ 3,997	\$ 5,749	\$ 5,353	\$ 7,005	\$ 7,488	\$ 8,014	\$ 9,125	\$ 9,732	\$ 9,732	\$ 9,732
Per Cent of Assessment to Gross Earnings	15.5	33.5	38.3	39.5	37.1	39.8	43.7	44.4	44.4	44.4
Taxes Paid Per Mile in Iowa	\$122.80	\$107	\$118	\$170	\$171	\$169	\$195	\$232	\$232	\$232
Rate of Taxation on Net Assessment	30.7	36.0	41.2	45.1	45.1	45.1	45.1	45.1	45.1	45.1
Average Rate of Taxation for Iowa	\$113,019	\$20,896	\$22,129	\$19,320	\$19,598	\$19,276	\$21,051	\$20,490	\$20,591	\$21,015
Bonded Debt Per Mile, System	\$20,988	\$15,945	\$16,300	\$14,447	\$14,214	\$14,214	\$13,484	\$13,200	\$13,000	\$13,000
Stock or Shares Per Mile, System										

*System computations prior to 1906, except as to stocks and bonds, are made on mileage east of Missouri river only.

TABLE C CHICAGO, GREAT WESTERN RAILWAY SYSTEM.

Table with 11 columns (1886-1907) and 25 rows of financial data for the Chicago, Great Western Railway System, including Mileage, Earnings, Expenses, and Taxes.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY SYSTEM.

TABLE D CHICAGO, MILWAUKEE & ST. PAUL RAILWAY SYSTEM.

Table with 11 columns (1886-1907) and 25 rows of financial data for the Chicago, Milwaukee & St. Paul Railway System, including Mileage, Earnings, Expenses, and Taxes.

*System reports of mileage, earnings, expenses and taxes for these years are those reported to Railway Commission for year ending July 1.

TABLE E
CHICAGO & NORTH-WESTERN RAILWAY SYSTEM.

	1886	1891	1896	1901	1902	1903	1904	1905	1906	1907
Mileage of System.....	4425	5196	5964	6775	6230	6285	7294	7408	7418	7294
Mileage in Iowa.....	1317	1266	1361	1346	1564	1574	1573	1570	1570	1570
Main Line Mileage.....	856	835	855	853	890	890	890	890	890	890
Branch Line Mileage.....	862	911	1006	1196	1214	1284	1230	1230	1230	1220
Gross Earnings, Iowa.....	\$ 7,084,446	\$ 7,555,009	\$ 7,022,672	\$ 11,300,250	\$ 11,300,822	\$ 11,556,969	\$ 12,336,784	\$ 11,545,870	\$ 13,709,845	\$ 14,636,306
Operating Expense, Iowa.....	\$ 4,096,190	\$ 5,013,014	\$ 4,600,200	\$ 7,231,820	\$ 6,644,330	\$ 6,614,468	\$ 6,670,000	\$ 6,545,688	\$ 6,166,303	\$ 6,088,333
Net Earnings, Iowa.....	\$ 2,988,256	\$ 2,541,991	\$ 2,322,472	\$ 4,068,430	\$ 4,656,492	\$ 4,942,497	\$ 5,666,784	\$ 4,999,182	\$ 7,543,542	\$ 8,547,973
Gross Earnings Per Mile for System.....	\$ 5,132	\$ 5,797	\$ 5,636	\$ 6,434	\$ 7,624	\$ 7,569	\$ 7,477	\$ 7,249	\$ 7,368	\$ 8,334
Gross Earnings Per Mile in Iowa.....	\$ 5,771	\$ 5,967	\$ 5,569	\$ 7,544	\$ 7,004	\$ 7,506	\$ 7,584	\$ 7,576	\$ 7,576	\$ 8,283
Operating Expense Per Mile for System.....	\$ 3,206	\$ 3,059	\$ 3,379	\$ 4,000	\$ 4,700	\$ 4,919	\$ 4,705	\$ 4,121	\$ 4,069	\$ 5,051
Operating Expense Per Mile for Iowa.....	\$ 3,075	\$ 3,957	\$ 3,719	\$ 5,059	\$ 5,588	\$ 5,472	\$ 5,785	\$ 5,507	\$ 5,840	\$ 6,367
68 Per Cent of Gross Earnings.....	\$ 3,524	\$ 4,056	\$ 3,786	\$ 4,327	\$ 5,184	\$ 5,165	\$ 5,230	\$ 5,002	\$ 5,532	\$ 6,244
Net Earnings Per Mile, System.....	\$ 2,547	\$ 2,141	\$ 2,471	\$ 3,244	\$ 3,973	\$ 3,027	\$ 2,763	\$ 2,657	\$ 3,774	\$ 4,173
Net Earnings Per Mile, Iowa.....	\$ 1,790	\$ 2,008	\$ 1,850	\$ 2,180	\$ 2,008	\$ 2,122	\$ 2,059	\$ 1,849	\$ 2,236	\$ 2,388
32 Per Cent of Gross Earnings.....	\$ 1,847	\$ 1,900	\$ 1,783	\$ 2,317	\$ 2,440	\$ 2,430	\$ 2,504	\$ 2,354	\$ 2,604	\$ 2,984
Assessment Per Mile, Iowa.....	\$ 4,680	\$ 6,877	\$ 6,077	\$ 9,508	\$ 9,478	\$ 7,138	\$ 7,302	\$ 7,274	\$ 7,912	\$ 8,023
Per Cent of Assessment to Gross Earnings.....	81	115	109	90	85	94	92	90	97	80
Per Cent of Assessment to Net Earnings.....	300	343	330	305	300	326	350	366	345	339
Taxes Paid Per Mile of System.....	\$ 165	\$ 153	\$ 168	\$ 147	\$ 147	\$ 147	\$ 147	\$ 147	\$ 147	\$ 147
Taxes Paid Per Mile in Iowa.....	\$ 150	\$ 170	\$ 197	\$ 208	\$ 187	\$ 190	\$ 226	\$ 253	\$ 250	\$ 270
Rate of Taxation on Net Assessment.....						.0327	.0246	.0354	.0355	.037
Average Rate of Taxation for Iowa.....						.0328	.04	.0485	.0415	
Debt Per Mile, System.....	\$ 25,842	\$ 26,878	\$ 27,596	\$ 28,456	\$ 27,610	\$ 23,588	\$ 23,314	\$ 23,608	\$ 23,622	\$ 23,511
Stock of Shares Per Mile, System.....	\$ 18,950	\$ 18,563	\$ 18,357	\$ 12,000	\$ 11,245	\$ 10,887	\$ 10,380	\$ 10,328	\$ 13,915	

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY SYSTEM
LYN'S D

TABLE F

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY SYSTEM,

(Including the B., C. R. & N. Railway and excluding F. D. & D. M. Railway except as noted otherwise.)

	1886	1891**	1896	1901	1902	1903	1904	1905	1906	1907
Mileage of System.....	2374	4160	4121	4594	4762	5434	5647	5565	6009	6227
Mileage in Iowa.....	1756	1964	1883	2021	2031	2030	2030	2030	2030	2029
Main Line Mileage.....	547	547	548	547	547	547	547	547	547	547
Branch Line Mileage.....	1209	1417	1335	1481	1484	1483	1483	1483	1483	1482
Gross Earnings, Iowa.....	\$ 10,303,511	\$ 9,827,412	\$ 9,401,009	\$ 11,079,111	\$ 11,857,127	\$ 11,805,950	\$ 11,492,180	\$ 11,465,829	\$ 13,577,891	\$ 13,945,600
Operating Expense, Iowa.....	\$ 5,961,019	\$ 5,035,134	\$ 4,960,078	\$ 7,232,301	\$ 7,138,258	\$ 7,304,510	\$ 7,302,310	\$ 6,997,018	\$ 6,927,244	\$ 6,810,511
Net Earnings, Iowa.....	\$ 4,342,492	\$ 4,792,278	\$ 4,440,931	\$ 3,756,772	\$ 4,718,869	\$ 4,501,440	\$ 4,190,870	\$ 4,468,811	\$ 6,650,647	\$ 7,135,089
Gross Earnings Per Mile for System.....	\$ 6,522	\$ 5,123	\$ 5,968	\$ 6,32	\$ 6,33	\$ 6,259	\$ 6,021	\$ 5,749	\$ 7,049	\$ 7,450
Gross Earnings Per Mile in Iowa.....	\$ 5,899	\$ 4,514	\$ 5,041	\$ 5,150	\$ 7,338	\$ 5,909	\$ 5,650	\$ 5,650	\$ 6,514	\$ 6,374
Operating Expenses Per Mile for System.....	\$ 3,730	\$ 3,437	\$ 3,282	\$ 4,116	\$ 4,339	\$ 5,248	\$ 4,887	\$ 4,916	\$ 5,396	\$ 5,540
Operating Expense Per Mile for Iowa.....	\$ 3,388	\$ 3,072	\$ 3,178	\$ 3,600	\$ 3,662	\$ 3,643	\$ 3,303	\$ 3,087	\$ 4,401	\$ 4,343
68 Per Cent of Gross Earnings.....	\$ 3,091	\$ 3,070	\$ 3,228	\$ 3,770	\$ 4,570	\$ 3,185	\$ 3,349	\$ 3,340	\$ 4,674	\$ 4,574
Net Earnings Per Mile, System.....	\$ 1,730	\$ 1,696	\$ 1,787	\$ 2,210	\$ 2,492	\$ 2,490	\$ 2,196	\$ 2,133	\$ 2,197	\$ 2,618
Net Earnings Per Mile, Iowa.....	\$ 1,491	\$ 1,542	\$ 1,893	\$ 1,850	\$ 2,176	\$ 2,218	\$ 1,498	\$ 1,560	\$ 1,783	\$ 2,521
32 Per Cent of Gross Earnings.....	\$ 1,878	\$ 1,444	\$ 1,513	\$ 1,746	\$ 1,968	\$ 1,675	\$ 1,812	\$ 1,807	\$ 1,986	\$ 2,159
Assessment Per Mile, Iowa.....	\$ 6,354	\$ 9,091	\$ 6,004	\$ 9,418	\$ 9,723	\$ 9,024	\$ 8,947	\$ 8,885	\$ 9,107	\$ 9,101
Per Cent of Assessment to Gross Earnings.....	91	133	119	100	98	100	105	104	98	90
Per Cent of Assessment to Net Earnings.....	316	395	327	322	323	272	213	277	349	344
Taxes Paid Per Mile of System.....	\$ 108	\$ 915	\$ 141	\$ 220	\$ 231	\$ 215	\$ 189	\$ 199	\$ 220	\$ 226
Taxes Paid Per Mile in Iowa.....	\$ 146	\$ 161	\$ 175	\$ 179	\$ 170	\$ 178	\$ 188	\$ 221	\$ 212	\$ 218
Rate of Taxation on Net Assessment.....						.033	.053	.036	.0396	.037
Average Rate of Taxation for Iowa.....						.0382	.04	.0415	.0415	
Debt Per Mile, System.....	\$ 17,325	\$ 15,130	\$ 19,622	\$ 19,000	\$ 24,780	\$ 22,104	\$ 27,280	\$ 31,853	\$ 29,000	\$ 28,000
Stock of Shares Per Mile, System.....	\$ 23,427	\$ 13,044	\$ 13,894	\$ 13,400	\$ 11,800	\$ 85,069	\$ 15,237	\$ 15,198	\$ 15,190	

*On mileage reported to Iowa Railway Commission which is less than the mileage reported to Executive Comptroller for the entire system.
 **Includes Des Moines and Fort Dodge.
 ***Includes D. M. & F. D. mileage. Iowa earnings and expenses apportioned on mileage basis and estimates.

TABLE G
CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY SYSTEM.

	1888	1891	1896	1901	1902	1903	1904	1905	1906	1907
Mileage of System.....	1384.59	1296	1423	1487	1487.08	1504.57	1606.88	1616.88	1616.88	1641.61
Mileage in Iowa.....	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54
Main Line Mileage.....	57.10	57.10	57.10	57.10	57.10	57.10	57.10	57.10	57.10	57.10
Branch Line Mileage.....	17.44	17.44	17.44	17.44	17.44	17.44	17.44	17.44	17.44	17.44
Gross Earnings, Iowa.....	\$ 363,950	\$ 607,353	\$ 480,214	\$ 816,268	\$ 809,520	\$ 945,933	\$ 1,093,928	\$ 936,196	\$ 968,780	\$ 907,749
Operating Expense, Iowa.....	\$ 185,008	\$ 462,831	\$ 395,348	\$ 412,873	\$ 427,870	\$ 499,051	\$ 531,405	\$ 468,634	\$ 511,953	\$ 563,469
Net Earnings, Iowa.....	\$ 177,942	\$ 204,822	\$ 195,866	\$ 403,395	\$ 381,650	\$ 446,882	\$ 562,523	\$ 467,562	\$ 457,135	\$ 344,279
Gross Earnings Per Mile for System.....	\$ 4.37	\$ 5.02	\$ 5.27	\$ 6.00	\$ 7.56	\$ 7.54	\$ 7.95	\$ 7.24	\$ 7.79	\$ 8.06
Gross Earnings Per Mile in Iowa.....	\$ 4.83	\$ 8.18	\$ 6.50	\$ 10.65	\$ 12.07	\$ 12.09	\$ 14.70	\$ 15.50	\$ 12.97	\$ 13.38
Operating Expenses Per Mile for System.....	\$ 2.61	\$ 3.53	\$ 3.18	\$ 3.94	\$ 4.42	\$ 4.41	\$ 4.71	\$ 4.38	\$ 4.73	\$ 5.16
Operating Expense Per Mile for Iowa.....	\$ 2.45	\$ 5.00	\$ 3.92	\$ 5.54	\$ 5.70	\$ 6.65	\$ 7.12	\$ 6.27	\$ 6.84	\$ 7.52
68 Per Cent of Gross Earnings.....	\$ 3.20	\$ 5.41	\$ 4.42	\$ 7.46	\$ 8.17	\$ 8.65	\$ 9.50	\$ 8.51	\$ 8.88	\$ 9.10
Net Earnings Per Mile, System.....	\$ 1.73	\$ 1.64	\$ 2.03	\$ 2.75	\$ 3.04	\$ 3.88	\$ 2.93	\$ 2.85	\$ 3.08	\$ 2.90
Net Earnings Per Mile, Iowa.....	\$ 2.38	\$ 2.78	\$ 3.01	\$ 5.16	\$ 6.27	\$ 5.95	\$ 7.57	\$ 6.27	\$ 6.15	\$ 5.86
32 Per Cent of Iowa Gross Earnings.....	\$ 1.56	\$ 2.07	\$ 2.10	\$ 3.94	\$ 3.89	\$ 4.64	\$ 4.93	\$ 4.19	\$ 4.19	\$ 4.23
Assessment Per Mile, Iowa.....	\$ 5.04	\$ 7.17	\$ 7.17	\$ 8.32	\$ 11.30	\$ 10.64	\$ 10.64	\$ 10.64	\$ 11.90	\$ 12.77
Per Cent of Assessment to Gross Earnings.....	165	88	109	76	194	81	72	84	92	102
Per Cent of Assessment to Net Earnings.....	212	363	277	154	181	189	141	160	182	210
Taxes Paid Per Mile of System.....	\$ 166	\$ 207	\$ 258	\$ 249	\$ 282	\$ 311	\$ 291	\$ 323	\$ 389	\$ 379
Taxes Paid Per Mile in Iowa.....	\$ 172	\$ 207	\$ 258	\$ 287	\$ 282	\$ 311	\$ 420	\$ 433	\$ 475	\$ 467
Rate of Taxation on Net Assessment.....						.037	.0398	.04	.0417	.044
Average Rate of Taxation for Iowa.....						.0382	.04	.04185	.0415	.0415
Debt Per Mile, System.....	\$ 17,014	\$ 17,356	\$ 18,442	\$ 18,381	\$ 17,882	\$ 18,244	\$ 18,271	\$ 18,079	\$ 18,415	\$ 18,415
Stock or Shares Per Mile, System.....	\$ 26,906	\$ 24,390	\$ 23,924	\$ 22,888	\$ 22,839	\$ 22,944	\$ 22,878	\$ 21,050	\$ 20,916	\$ 20,916

TABLE H
***DUBUQUE & SIOUX CITY RAILWAY SYSTEM.**

	1888	1891	1896	1901	1902	1903	1904	1905	1906	1907
Mileage of System.....	462	570	570	705	713	712	719	716	716	716
Mileage in Iowa.....	327	327	327	327	327	327	327	327	327	327
Main Line Mileage.....	72	246	246	246	246	246	246	246	246	246
Branch Line Mileage.....	\$ 1,676,355	\$ 2,102,441	\$ 2,182,077	\$ 2,530,820	\$ 2,702,707	\$ 2,688,269	\$ 3,911,823	\$ 3,744,945	\$ 4,148,146	\$ 4,656,674
Gross Earnings, Iowa.....	\$ 1,082,472	\$ 1,627,512	\$ 1,415,087	\$ 2,589,388	\$ 2,734,090	\$ 3,305,054	\$ 2,870,355	\$ 3,346,714	\$ 3,198,122	\$ 3,569,385
Operating Expense, Iowa.....	\$ 595,853	\$ 531,329	\$ 1,061,960	\$ 931,562	\$ 1,068,641	\$ 883,344	\$ 941,568	\$ 698,331	\$ 900,024	\$ 1,087,289
Net Earnings, Iowa.....	\$ 4,175	\$ 3,772	\$ 4,330	\$ 5,000	\$ 5,318	\$ 5,178	\$ 4,902	\$ 5,229	\$ 5,792	\$ 6,502
Gross Earnings Per Mile for System.....	\$ 2,995	\$ 3,830	\$ 2,575	\$ 3,677	\$ 3,830	\$ 4,640	\$ 5,012	\$ 4,675	\$ 4,465	\$ 4,984
Gross Earnings Per Mile in Iowa.....	\$ 2,839	\$ 2,904	\$ 2,944	\$ 3,400	\$ 3,416	\$ 3,221	\$ 3,734	\$ 3,559	\$ 3,938	\$ 4,421
68 Per Cent of Gross Earnings.....	\$ 1,430	\$ 2,623	\$ 1,753	\$ 2,520	\$ 2,608	\$ 3,168	\$ 3,410	\$ 3,166	\$ 3,037	\$ 3,391
Net Earnings Per Mile, System.....	\$ 1,336	\$ 1,398	\$ 1,383	\$ 1,900	\$ 1,912	\$ 1,672	\$ 1,758	\$ 1,674	\$ 1,854	\$ 1,974
Net Earnings Per Mile, Iowa.....	\$ 4,338	\$ 4,770	\$ 5,032	\$ 4,916	\$ 5,308	\$ 5,743	\$ 5,729	\$ 5,790	\$ 5,789	\$ 5,829
Assessment Per Mile, Iowa.....	\$ 116	\$ 126	\$ 116	\$ 98	\$ 97	\$ 111	\$ 104	\$ 106	\$ 99	\$ 90
Per Cent of Assessment to Net Earnings.....	330	311	286	574	347	347	347	1,156	470	386
Taxes Paid Per Mile of System.....	\$ 171	\$ 140	\$ 150	\$ 176	\$ 161	\$ 171	\$ 154	\$ 311	\$ 392	\$ 210
Taxes Paid Per Mile in Iowa.....						.0347	.0371	.0367	.0351	.0350
Rate of Taxation on Net Assessment.....						.0382	.04	.04185	.0415	.0415
Average Rate of Taxation for Iowa.....						.0382	.04	.04185	.0415	.0415
Debt Per Mile, System.....	\$ 12,650	\$ 17,440	\$ 23,715	\$ 23,468	\$ 23,468	\$ 22,046	\$ 24,055	\$ 24,230	\$ 23,618	\$ 23,618
Stock or Shares Per Mile, System.....	\$ 27,880	\$ 15,858	\$ 13,342	\$ 15,047	\$ 15,047	\$ 15,180	\$ 15,449	\$ 15,442	\$ 15,442	\$ 15,442

*The lines of this company, excepting a few miles in Minnesota and South Dakota are all in Iowa.

TABLE I
* IOWA CENTRAL RAILWAY SYSTEM.

	1886	1891	1896	1901	1902	1903	1904	1905	1906	1907
Mileage of System	513	515	527	563	563	563	563	563	563	563
Mileage in Iowa	424	425	426	473	474	474	474	474	474	474
Main Line Mileage	177	178	178	178	189	189	189	189	189	189
Branch Line Mileage	247	247	248	295	285	287	285	285	285	285
Gross Earnings, Iowa	\$ 1,142,464	\$ 1,349,471	\$ 1,319,022	\$ 1,764,310	\$ 1,819,197	\$ 1,920,932	\$ 1,759,371	\$ 1,750,834	\$ 1,924,004	\$ 2,152,502
Operating Expense, Iowa	\$ 795,824	\$ 956,681	\$ 879,065	\$ 1,450,982	\$ 1,485,076	\$ 1,521,059	\$ 1,410,565	\$ 1,477,735	\$ 1,602,553	\$ 1,489,883
Net Earnings, Iowa	\$ 346,640	\$ 382,790	\$ 439,957	\$ 307,327	\$ 333,461	\$ 399,873	\$ 348,706	\$ 273,099	\$ 422,051	\$ 662,619
Gross Earnings Per Mile for System	\$ 2,228	\$ 2,621	\$ 2,499	\$ 3,142	\$ 3,231	\$ 3,412	\$ 3,126	\$ 3,110	\$ 3,416	\$ 3,823
Gross Earnings Per Mile in Iowa	\$ 2,692	\$ 3,253	\$ 3,066	\$ 3,730	\$ 3,903	\$ 4,052	\$ 3,711	\$ 3,693	\$ 4,000	\$ 4,541
Operating Expense Per Mile for System	\$ 1,550	\$ 1,856	\$ 1,668	\$ 2,577	\$ 2,644	\$ 2,703	\$ 2,503	\$ 2,610	\$ 2,848	\$ 2,646
Operating Expense Per Mile for Iowa	\$ 1,874	\$ 2,275	\$ 2,070	\$ 2,530	\$ 2,538	\$ 2,638	\$ 2,378	\$ 2,317	\$ 2,585	\$ 3,143
Per Cent of Operating Expense	\$ 1,890	\$ 2,218	\$ 2,105	\$ 2,530	\$ 2,652	\$ 2,755	\$ 2,523	\$ 2,511	\$ 2,761	\$ 3,487
Net Earnings or Loss Per Mile, System	\$ 818	\$ 982	\$ 1,172	\$ 712	\$ 958	\$ 970	\$ 924	\$ 775	\$ 1,301	\$ 1,740
Net Earnings or Loss Per Mile, Iowa	\$ 818	\$ 982	\$ 1,080	\$ 650	\$ 707	\$ 844	\$ 736	\$ 570	\$ 1,038	\$ 1,498
Per Cent of Gross Earnings	\$ 812	\$ 1,042	\$ 991	\$ 1,194	\$ 1,240	\$ 1,297	\$ 1,388	\$ 1,382	\$ 1,300	\$ 1,454
Assessment Per Mile, Iowa	\$ 3,619	\$ 3,530	\$ 3,590	\$ 3,744	\$ 3,744	\$ 4,160	\$ 4,100	\$ 4,100	\$ 4,105	\$ 4,220
Per Cent of Assessment to Gross Earnings	134	108	114	100	95	103	110	111	99	99
Per Cent of Assessment to Net Earnings	444	339	329	376	438	422	557	712	421	302
Taxes Paid Per Mile of System	\$ 113	\$ 112	\$ 120	\$ 132	\$ 132	\$ 141	\$ 163	\$ 162	\$ 161	\$ 161
Taxes Paid Per Mile in Iowa	\$ 104	\$ 99	\$ 108	\$ 118	\$ 110	\$ 131	\$ 153	\$ 147	\$ 151	\$ 146
Rate of Taxation on Net Assessment						.0349	.0408	.0354	.0307	.0355
Average Rate of Taxation for Iowa						.0282	.04	.04185	.0415	
Debt Per Mile, System	\$ 19,022	\$ 11,239	\$ 13,011	\$ 14,508	\$ 20,151	\$ 21,077	\$ 22,732	\$ 23,883	\$ 24,053	
Bonded Debt Per Mile, Iowa										
Stock or Shares Per Mile, System	\$ 30,107	\$ 25,336	\$ 27,975	\$ 2,754	\$ 27,520	\$ 27,524	\$ 27,524	\$ 27,524	\$ 27,520	

*Includes Albia & Centerville Railway and I. C. & W. Railway.

TABLE K
UNION PACIFIC.

	1886	1891	1895	1901	1902	1903	1904	1905	1906	1907
Mileage of System				2954	3029.56	3055.70	3053.70	3055.70	2965.49	2958
Mileage in Iowa	237	378	378	378	378	378	378	378	378	378
Main Line Mileage	237	206	206	206	206	206	206	206	206	206
Branch Line, Mileage**		172	172	172	172	172	172	172	172	172
Gross Earnings, Iowa	\$ 90,186	\$ 178,289	\$ 244,559	\$ 162,900	\$ 164,733	\$ 184,134	\$ 210,200	\$ 217,028	\$ 227,695	\$ 227,695
Operating Expense, Iowa	\$ 37,633	\$ 100,170	\$ 185,908	\$ 200,053	\$ 201,549	\$ 227,960	\$ 232,981	\$ 250,442	\$ 308,753	\$ 308,753
Net Earnings, Iowa*	\$ 52,473	\$ 78,119	\$ 58,642	\$ 37,709	\$ 37,794	\$ 56,174	\$ 77,651	\$ 66,514	\$ 68,942	\$ 68,942
Gross Earnings Per Mile for System	\$ 90,186	\$ 178,289	\$ 244,559	\$ 162,900	\$ 164,733	\$ 184,134	\$ 210,200	\$ 217,028	\$ 227,695	\$ 227,695
Gross Earnings Per Mile in Iowa*	\$ 45,740	\$ 83,924	\$ 112,714	\$ 78,782	\$ 80,000	\$ 89,081	\$ 105,015	\$ 105,045	\$ 110,488	\$ 110,488
Operating Expense Per Mile for System	\$ 16,269	\$ 56,125	\$ 80,735	\$ 4,659	\$ 5,238	\$ 6,269	\$ 6,233	\$ 6,766	\$ 7,920	\$ 7,920
Operating Expense Per Mile for Iowa**	\$ 18,370	\$ 77,755	\$ 90,249	\$ 97,115	\$ 97,838	\$ 115,078	\$ 113,583	\$ 121,574	\$ 149,880	\$ 149,880
Net Earnings or Loss Per Mile, System	\$ 45,470	\$ 5,070	\$ 23,448	\$ 18,331	\$ 18,556	\$ 23,907	\$ 24,968	\$ 15,920	\$ 20,562	\$ 20,562
Net Earnings or Loss Per Mile, Iowa*	\$ 18,370	\$ 77,755	\$ 154,175	\$ 108,200	\$ 78,343	\$ 86,107	\$ 87,737	\$ 118,350	\$ 131,590	\$ 131,590
Per Cent of Assessment to Gross Earnings	352	184	87	100	108	96	113	120	120	120
Taxes Paid Per Mile of System	\$ 14,500	\$ 10,855	\$ 10,850	\$ 8,800	\$ 6,825	\$ 7,565	\$ 5,777	\$ 5,407	\$ 11,400	\$ 11,400
Average Rate of Taxation for Iowa					.022	.026	.029	.029	.029	.029
Rate of Taxation on Net Assessment						.0382		.04185		

*Earnings and expenses not reported.

**Loss

The Union Avenue Line is treated as sidetrack by the company, which increases the per mile computations.

TABLE L
WABASH RAILWAY SYSTEM.

	1891	1896	1901	1902	1903	1904	1905	1906	1907
Mileage of System.....	1,832	1,950	1,996	2,047	2,044	1,968	1,956	1,995	1,994
Mileage in Iowa.....	175	176	203	203	203	203	203	203	203
Main Line Mileage.....	43	43	43	43	43	43	43	43	43
Branch Line Mileage.....	132	133	160	160	160	160	160	160	160
Gross Earnings, Iowa.....	\$ 468,075	\$ 364,827	\$ 474,414	\$ 695,300	\$ 628,619	\$ 812,407	\$ 967,067	\$ 859,127	\$ 1,143,591
Operating Expense, Iowa.....	\$ 561,039	\$ 320,943	\$ 555,550	\$ 715,050	\$ 733,684	\$ 833,137	\$ 920,463	\$ 806,530	\$ 883,172
Net Earnings, Iowa.....	\$ 107,036	\$ 43,884	\$ 118,864	\$ 180,250	\$ 194,935	\$ 279,270	\$ 406,604	\$ 552,597	\$ 260,419
Gross Earnings Per Mile for System.....	\$ 7,590	\$ 6,037	\$ 5,703	\$ 8,953	\$ 9,766	\$ 11,494	\$ 12,638	\$ 11,819	\$ 13,209
Gross Earnings Per Mile in Iowa.....	\$ 2,674	\$ 2,072	\$ 2,337	\$ 3,428	\$ 3,148	\$ 4,005	\$ 4,772	\$ 4,220	\$ 5,637
Operating Expense Per Mile for System.....	\$ 5,922	\$ 4,825	\$ 6,233	\$ 6,440	\$ 7,147	\$ 8,780	\$ 9,577	\$ 9,790	\$ 10,012
Operating Expense Per Mile in Iowa.....	\$ 1,315	\$ 1,499	\$ 1,890	\$ 2,331	\$ 2,141	\$ 2,733	\$ 3,445	\$ 3,870	\$ 3,833
Net Earnings or Loss Per Mile for System.....	\$ 3,205	\$ 1,875	\$ 2,736	\$ 8,540	\$ 3,617	\$ 4,107	\$ 4,337	\$ 3,973	\$ 4,339
Net Earnings or Loss Per Mile, Iowa.....	\$ 1,898	\$ 1,612	\$ 2,337	\$ 2,615	\$ 2,619	\$ 2,714	\$ 2,701	\$ 2,039	\$ 3,237
Assessment Per Mile, Iowa.....	\$ 531	\$ 137	\$ 359	\$ 112	\$ 469	\$ 103	\$ 235	\$ 247	\$ 1,238
Per Cent of Assessment to Gross Earnings.....	\$ 3,570	\$ 3,440	\$ 3,324	\$ 3,324	\$ 4,324	\$ 4,243	\$ 4,662	\$ 4,730	\$ 4,812
Taxes Paid Per Mile of System.....	132	160	143	137	137	107	97	117	88
Taxes Paid Per Mile in Iowa.....	\$ 87	\$ 114	\$ 116	\$ 134	\$ 129	\$ 176	\$ 177	\$ 195	\$ 213
Rate of Taxation on Net Assessment.....					.03	.04	.038	.0415	.0415
Average Rate of Taxation for Iowa.....					.082	.04	.0415	.0415	.0415
Bonded Debt Per Mile, System.....	\$ 58,010	\$ 48,007	\$ 46,330	\$ 45,050	\$ 45,035	\$ 52,216	\$ 54,025	\$ 55,210	\$ 55,210
Stock Per Mile, System.....	\$ 35,000	\$ 30,675	\$ 29,084	\$ 26,757	\$ 26,502	\$ 31,485	\$ 30,761	\$ 30,761	\$ 30,761

†Loss.

‡Omaha & St. Louis not included.

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE M
WILLMAR AND SIOUX FALLS RAILWAY SYSTEM.

	1891	1896	1901	1902	1903	1904	1905	1906	1907
Mileage of System.....	96	96	433	433	433	433	433	433	433
Mileage in Iowa.....	77	77	77	77	77	77	77	77	77
Main Line Mileage.....	77	77	77	77	77	77	77	77	77
Gross Earnings, Iowa.....	\$ 248,095	\$ 196,591	\$ 261,789	\$ 382,000	\$ 361,715	\$ 302,368	\$ 290,167	\$ 415,018	\$ 406,335
Operating Expense, Iowa.....	\$ 141,118	\$ 128,062	\$ 180,569	\$ 241,777	\$ 182,324	\$ 307,963	\$ 280,382	\$ 296,655	\$ 331,944
Net Earnings, Iowa.....	\$ 106,915	\$ 68,529	\$ 81,220	\$ 140,223	\$ 179,391	\$ 94,405	\$ 109,785	\$ 118,363	\$ 114,691
Gross Earnings Per Mile for System.....	\$ 3,223	\$ 2,520	\$ 3,291	\$ 5,643	\$ 3,342	\$ 3,439	\$ 3,015	\$ 4,822	\$ 4,408
Gross Earnings Per Mile in Iowa.....	\$ 3,180	\$ 2,520	\$ 2,418	\$ 2,677	\$ 3,412	\$ 3,949	\$ 3,785	\$ 5,410	\$ 5,302
Operating Expense Per Mile for System.....	\$ 1,836	\$ 1,570	\$ 2,068	\$ 2,999	\$ 2,000	\$ 3,165	\$ 2,509	\$ 3,015	\$ 3,005
Operating Expense Per Mile in Iowa.....	\$ 2,162	\$ 1,714	\$ 2,311	\$ 2,900	\$ 2,320	\$ 2,685	\$ 2,572	\$ 3,679	\$ 3,605
Net Earnings or Loss Per Mile for System.....	\$ 1,387	\$ 950	\$ 1,223	\$ 2,643	\$ 1,342	\$ 2,274	\$ 1,506	\$ 2,147	\$ 1,403
Net Earnings or Loss Per Mile, Iowa.....	\$ 1,394	\$ 800	\$ 1,320	\$ 1,465	\$ 1,232	\$ 1,264	\$ 1,015	\$ 1,937	\$ 1,763
Assessment Per Mile, Iowa.....	\$ 1,371	\$ 800	\$ 1,069	\$ 487	\$ 905	\$ 905	\$ 695	\$ 1,551	\$ 1,486
Per Cent of Assessment to Gross Earnings.....	\$ 4,900	\$ 3,899	\$ 4,900	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,900	\$ 5,900
Taxes Paid Per Mile of System.....			117	122	146	137	120	97	96
Taxes Paid Per Mile in Iowa.....			140	151	130	135	194	190	227
Rate of Taxation on Net Assessment.....			.132	.153	.150	.190	.190	.182	.183
Average Rate of Taxation for Iowa.....					.032	.04	.0415	.0415	.0415
Bonded Debt Per Mile, System.....	\$ 20,000	\$ 20,000	\$ 11,984	\$ 11,984	\$ 11,984	\$ 11,984	\$ 11,984	\$ 11,984	\$ 11,984
Stock Per Mile, System.....	\$ 15,000	\$ 15,000	\$ 16,130	\$ 16,150	\$ 16,150	\$ 16,150	\$ 16,150	\$ 16,150	\$ 16,150

†Paid and accrued.

‡Not reported.

§Covers 304 miles, line from Willmar to Sioux City only.

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE N

Percentage of assessments of last ten years to gross earnings of preceding calendar years.

Name of Roads	Percentage assessment of 1888 to gross earnings reported in 1887 for calendar year 1887	Percentage assessment of 1889 to gross earnings reported in 1888 for calendar year 1888	Percentage assessment of 1890 to gross earnings reported in 1889 for calendar year 1889	Percentage assessment of 1891 to gross earnings reported in 1890 for calendar year 1890	Percentage assessment of 1892 to gross earnings reported in 1891 for calendar year 1891	Percentage assessment of 1893 to gross earnings reported in 1892 for calendar year 1892	Percentage assessment of 1894 to gross earnings reported in 1893 for calendar year 1893	Percentage assessment of 1895 to gross earnings reported in 1894 for calendar year 1894	Percentage assessment of 1896 to gross earnings reported in 1895 for calendar year 1895	Percentage assessment of 1897 to gross earnings reported in 1896 for calendar year 1896
	Per cent	Per cent	Per cent	Per cent	Per cent	Per cent	Per cent	Per cent	Per cent	Per cent
Albia & Centerville Railway	108.8	121	166.4	177.2	197.7	208.6	214.9	257.8	342.5	354.6
Ames & College Railway	45.3	57.3	75.5	88.6	96.1	44.9	35.3	33.7	34.3	41
Atchison, Topeka & Santa Fe Railway	189	198.1	192.3	145.1	137.6	88	80.6	83	80.6	85.6
Burlington, Cedar Rapids & Northern Railway	107.1	101.7	95.7	98	93.2					
Chicago, Anamosa & Northern Railway									500.7	324.3
Chicago, Burlington & Quincy Railway	113	98.2	89.9	94	93.7	99.8	88.4	98.8	100	94.9
Chicago Great Western Railway	96.4	89.1	78.1	78	77	83	87	83.4	90.2	81.2
Chicago, Milwaukee & St. Paul Railway	101.5	83	79.1	76.1	82.4	88	93.5	97.9	96.9	89.8
Chicago & Northwestern Railway	88.7	76.4	77.8	79.2	84.9	93.9	92	98.9	97.3	96.1
Chicago, Rock Island & Pacific Railway	121.9	111.7	107.7	101.5	98.8	102.7	105	104.2	98.6	90.1
Chicago, St. Paul, Minneapolis & Omaha Ry.	94.1	85.6	79.6	76.3	94.7	83.7	72.4	84.6	90.1	91.7
Colfax Northern Railway	194.6	156.4	171.6	174.3	209.2	115.7	69.2	114	96.6	81.6
Crooked Creek R. R. & Coal Company	404.2	313.3	283.9	271.7	153	117	105.7	182.5	195.4	177
Davenport, Rock Island & Northwestern Ry.										
Des Moines, Iowa Falls & Northern Railway				134.5	134.9	101.6	376.6	125.5	105.5	159.8
Des Moines Union Railway						*	1,116.4	483.3	155.7	102.1
Des Moines Western Railway							287	98.3	93.2	224.4
Dubuque & Sioux City Railway	117.5	110.2	110.8	98.4	97	110.8	104.4	109.5	99.9	90.3
Iowa Central Railway	110.6	99	69.4	48.8	94.2	100.7	108.5	108.7	96.4	89.2
Manchester & Oneida Railway					*	162.7	132.8	131.1	130.3	105.4
Minneapolis & St. Louis Railway	130.1	124.9	142.2	136.1	118.8	130.9	166	155.3	125.7	107.7
Muscataetia, North & South Railway										
Newton & Northwestern Railway	712	435	315	159.4	234.1	242.8	439.9	337.2	349.4	188.1
Omaha Bridge & Terminal Railway		†	53	47.8	53.8	176.3	179.2	118.6	100.4	96.8
Sioux City Bridge Company				†	†	†	†	†	†	†
Sioux City Stock Yards Line				†	†	†	†	†	†	†
Tabor & Northern Railway	77.5	76.6	90.8	75.2	118.6	167	159.4	172.3	139	124.8
Union Pacific Railway	113.1	148.8	112.4	97	99.4	107.6	96.3	112.7	129.2	120
Union Terminal Railway	322.2	494.1	454.7	454.2	†	126.4	148.7	155.6	150	146.2
Wabash Railway	177.6	148.8	173.4	142.1	97	137.3	107.9	97.7	117.2	88.7
Willmar & Sioux Falls Railway	126	119.2	115.8	117.2	122.3	146.5	126.6	132.1	97.2	96.2
All Railways	107.5	96.6	92.8	89.9	91.5	100.1	98.4	101.4	99.3	90.8

†No report filed, but road was assessed.

*Included with Chicago, Rock Island & Pacific Railway.

**Earnings reported by C., B. & Q. and C., M. & St. Paul, not used in computations effecting this line.

ASSESSED VALUATION OF RAILROAD PROPERTY.

ASSESSED VALUATION OF RAILROAD PROPERTY.

IOWA METHOD OF ACCOUNTING.

Rules and regulations adopted May 12, 1902, by the Executive Council of the State of Iowa, in pursuance of an act of the General Assembly of the State of Iowa, entitled "An Act relating to the reports to be made by railway companies to the Executive Council to aid in the assessment of railway property for taxation and providing for a uniform system in making said reports," approved April 12, 1902.

I. WITH RESPECT TO GROSS EARNINGS.

(1) Every railway company subject to taxation in this state, shall keep a permanent account or record showing the earnings of its property in this state as distinguished from its earnings in any other state or territory in which it may carry on business.

(2) Where the shipments, carriage or other business is carried or done by the reporting company wholly within this state, the said account or record shall contain the full earnings of the company thereon.

(3) Where the shipment, carriage, or other business is carried or done by the reporting company partly within this state and partly without the state, the said account or record shall contain that proportion of the full earnings upon such shipment, carriage, or other business which the haul or carriage in this state bears to the entire haul or carriage.

(4) The division provided for in rule three shall be made by actual computation, not by estimate.

II. WITH RESPECT TO NET EARNINGS.

(1) The general rule to be hereafter observed is that whatever expense is incurred to preserve the property in the physical condition existing when the material, building, structure, or equipment replaced, renewed, or repaired was originally put in use and to operate it, is to be deducted from the gross earnings in order to ascertain the net earnings, and all matters not specifically provided for shall be so determined. For convenience, the terms "maintenance" and "operation" are used in these rules to describe the items which may be so deducted, and the term "betterment" the items which can not be deducted.

(2) The cost of reducing grades and curves, of original ballast, of side-tracks, shortening the line and the like, is not "maintenance," but "betterment." Provided that the superstructure in the case of reducing grades and curves shall be treated as though renewed upon the old line to the extent of the length of the old line.

(3) In the renewal of rails the added weight at cost price shall be charged to "betterment," the remainder to "maintenance."

(4) In renewal of permanent structures, such as bridges, culverts, crossings, station houses, offices, elevators, and the like, the cost of duplicating the old structure shall be charged to "maintenance," the remainder to "betterment."

(5) The entire cost of additional track or right of way shall be charged to "betterment."

(6) In renewals of rolling stock it shall be ascertained what the engine or car renewed or one of like efficiency would cost, and such amount shall be charged to "maintenance" and any excess to "betterment."

(7) The value of all materials, rails, ties, structures, equipment and the like displaced by new material, rails, ties, structures, equipment and the like shall be applied to reduce the cost of maintenance.

(8) The cost of maintenance and operation of the entire system, as well as in the State of Iowa, shall be ascertained as herein provided and shall be reported.

(9) Expenditures for maintenance and operation relating solely to lines in Iowa shall be charged to cost of maintenance and operation in this state; all other expenditures for such purposes shall be equitably divided and the basis of the division shall be stated in the report.

(10) Neither interest or taxes shall be charged to "maintenance" nor "operation."

LAWS

Governing the Assessment and Taxation of Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

SECTION 1368. All other property, real or personal, is subject to taxation in the manner prescribed * * *

SEC. 1352. Each assessor shall enter upon the discharge of the duties of his office immediately after the second Monday in January in each year, and shall, with the assistance of each person assessed, or who may be required by law to list property belonging to another, enter upon the assessment rolls furnished him for that purpose the several items of property required to be entered for assessment. He shall personally affix values to all property assessed by him.

SEC. 1312. Every inhabitant of this state, of full age and sound mind, shall list for the assessor all property subject to taxation in the state, of which he is the owner, or has the control or management, in the manner herein directed; * * * of a body corporate, company, society, or partnership, by its principal accountant officer, agent or partner. * * *

SEC. 1365. The assessor shall administer the oath or affirmation printed on the assessment rolls hereinafter prescribed to each person assessed, and require the person taking such oath to subscribe the same, and in case any one refuses to do so, he shall note the fact in the column of remarks opposite such person's name.

SEC. 1342. Lands, lots and other real estate belonging to any railway company, not used exclusively in the operation of the several roads, and all railway bridges across the Mississippi and Missouri rivers, and grain elevators, shall be subject to assessment and taxation on the same basis as property of individuals in the several counties where situated. * * *

SEC. 1357. If any corporation or person refuse to furnish the verified statements in this chapter required, or to list his property, or to take or subscribe the oath in this chapter required, the executive council, or assessor, as the case may be, shall proceed to list and assess such property according to the best information obtainable, and shall add to the taxable valuation one hundred per cent thereof, which valuation and penalty shall be separately shown and shall constitute the assessment; and if the valuation of such property shall be changed by any board of review, or on appeal therefrom, a like penalty shall be added to the valuation thus fixed.

SEC. 1344. No real estate used by railway corporations for road-beds shall be included in the assessment to individuals of the adjacent property, but all such real estate shall be the property of such companies for the purpose of taxation.

SEC. 1354. The assessor shall list every person in his township and assess all the property, personal and real, therein, except such as is heretofore exempted or otherwise assessed.

SEC. 2033-a. Any railway operated upon the streets of a city or town by electric or other power than steam, which extends beyond the corporate limits of such city or town to another city, town or village, or any railway operated by

electric or other power than steam, extending from one city, town or village to another city, town or village, shall be known as an interurban railway, and shall be a work of internal improvement.

Sec. 2033-b. The words railway, railway company, railway corporation, railroad, railroad company and railroad corporation, as used in the code and acts of the general assembly, now in force or hereafter enacted, are hereby declared to apply to and include all interurban railways, and all companies or corporations constructing, owning or operating such interurban street railways, and all provisions of the code and acts of the general assembly, now in force or hereafter enacted, affecting railways, railway companies, railway corporations, railroads, railroad companies and railroad corporations, are hereby declared to affect and apply in full force and effect to all interurban railways, and to all interurban railway companies or railway corporations constructing, owning or operating such interurban railways.

ASSESSMENT BY THE EXECUTIVE COUNCIL.

Sec. 1334. On the second Monday in July in each year, the executive council shall assess all property of each railway corporation in the state, excepting the lands, lots, and other real estate belonging thereto not used in the operation of any railway, and excepting railway bridges across the Mississippi and Missouri rivers, and excepting grain elevators; and for the purpose of making such assessment its president, vice-president, general manager, general superintendent, receiver or such other officer as the council may designate, shall, on or before the first day of April in each year, furnish it a verified statement, showing in detail, for the year ended December 31st next preceding:

1. The whole number of miles of railway owned, operated or leased by such corporation or company within and without the state;
2. The whole number of miles of railway owned, operated or leased within the state, including double tracks and side-tracks, the mileage of the main line and branch lines to be stated separately, and showing the number of miles of track in each county;
3. Each railway or other corporation required by law to report to the executive council under the provisions of the law as it appears in section thirteen hundred thirty-four (1334) of the supplement to the code shall, on or before the 1st day of April, 1905, make to the executive council a detailed statement showing the amount of real estate owned or used by it on December 31, 1904, for railway purposes, in each county in the state in which said real estate is situated, and including the right of way, roadbed, bridges, culverts, depot grounds, station buildings, yards, section and tool houses, round-houses, machine and repair shops, water-tanks, turn-tables, gravel beds and stone quarries, and for all other purposes with the estimated value thereof, in such manner as may be required by the executive council. Only one such detailed statement by any corporation shall be necessary, and when received by the council it shall become the record of railway lands of such corporation, and be deemed as annually thereafter reported for valuation and assessment by the executive council. On or before the 1st day of April of each subsequent year such corporation shall in like manner, report all real estate acquired for any of the railway purposes above named during the preceding calendar year; and also a list of any real estate, previously reported, disposed of during the same period, which disposition shall be noted by the council in an appropriate column opposite to the description of said tract in the original report of the same in the record of railway land.

3-a. The executive council shall, by some convenient method of binding, arrange the statements required to be made under the provision of the preceding section so as to form a consolidated list of all real estate reported to it as being owned or used for railway purposes within the state of Iowa, which list shall be known as the record of railway lands;

4. A full and complete statement of the cost and actual present value of all buildings of every description owned by said railway company within the state not otherwise assessed;

5. The total number of ties per mile used on all its tracks within the state;
6. The weight of rails per yard in main line, double tracks and side-tracks;

7. The number of miles of telegraph used and owned within the state;
8. The total number of engines, and passenger, chair, dining, official, express, mail, baggage, freight and other cars, including handcars and boarding cars, used in constructing and repairing such railway, in use on its whole line, and the sleeping cars owned by it; and the number of each class on its line within the state, each class to be valued separately;
9. Any and all other movable property owned by said railway within the state, classified and scheduled in such manner as may be required by said council;
10. The gross earnings of the entire road and the gross earnings in this state;
11. The operating expenses of the entire road and the operating expenses within this state;
12. The net earnings of the entire road and the net earnings within this state.

Sec. 1335. There shall not be included in said operating expenses any payments for interest or discount, or construction of new tracks except needed sidings for raising or lowering tracks above or below crossings at grade in cities or towns, for new equipment except replacements, for reducing any bonded or permanent debt, nor for any other item of operating expenses not fairly and reasonably chargeable as such in railway accounts. The council may demand, in writing, detailed explanatory and amended statements of any of the items mentioned in the preceding section, or any other items deemed by it important, to be furnished it by such railway corporation within thirty days from such demand, in such form as it may designate, which shall be verified, as required for the original statement. The returns, both original and amended, shall show such other facts as the council, in writing, shall require.

Sec. 1336. The said property shall be valued at its actual value, and the assessments shall be made upon the taxable value of the entire railway within the state, except as otherwise provided, and shall include the right of way, roadbed, bridges, culverts, rolling stock, depots, station grounds, shops, buildings, gravel beds and all other property, real and personal, exclusively used in the operation of such railway. In assessing said railway and its equipments, said council shall take into consideration the gross earnings per mile for the year ending January 1st, preceding, and any and all matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this state, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without this state.

Sec. 1337. On or before the first Monday in August of each year the council shall transmit to the county auditor of each county through and into which any railway may extend, a statement showing the length of the main track within the county and the assessed value per mile of the same, as fixed by a ratable distribution per mile of the assessed valuation of the whole property.

Sec. 1338. At the first meeting of the board of supervisors held after said statement is received by the county auditor, it shall cause the same to be entered on its minute book and make and enter therein an order stating the length of the main track and the assessed value of each railway lying in each city, town, township or lesser taxing district in its county, through or into which said railway extends, as fixed by the council, which shall constitute the taxable value of said property for taxing purposes; and the taxes on said property, when collected by the county treasurer, shall be disposed of as other taxes. The county auditor shall transmit a copy of said order to the council or trustees of the city, town or township.

Sec. 1339. All such railway property shall be taxable upon said assessment at the same rates, by the same officers and for the same purpose as the property of individuals within such counties, cities, towns, townships and lesser taxing districts.

SLEEPING AND DINING CARS.

SEC. 1340. In addition to the matters required to be contained in the statement made by the company for the purpose of taxation, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, the value of each car so used, and also the number of miles each month said cars have been run or operated on such railway within the state, and the total number of miles said cars have been run or operated each month within and without the state. Such statement shall show the average daily sleeping car and dining car service or wheelage operated on each part or division of the line or system within the state, designating the points on the line where variations occur, with the mileage of that part having the same daily service or wheelage.

SEC. 1341. The council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof that the monthly average number of miles such cars have been run or operated within the state shall bear to the monthly average number of miles such cars have been used or operated within and without the state, such valuation shall be in the same ratio as that of the property of individuals and shall be added to the assessed valuation of the corporation, fixed under the preceding sections.

SEC. 1342-a. Every company engaged in the business of operating cars, not otherwise listed for taxation or taxed in Iowa, for the transportation of freight, whether such freight be owned by such company, or any other person or company, over any railway line or lines, in whole or in part within this state, such line or lines, not being owned leased or operated by such company, whether such cars be termed flat cars, gondola, tank, stock, gondola, furniture or refrigerator cars, or by some other name, shall be deemed to be a freight line company. Every company engaged in the business, of furnishing or leasing cars of whatsoever kind or description, to be used in the operation of any railway line or lines, wholly or partially within this state, such line or lines not being owned, leased or operated by such company, and such cars not being otherwise listed for taxation in Iowa shall be deemed to be an equipment company.

SEC. 1342-b. Every freight line and every equipment company, as designated in the preceding section, doing business, or owning cars which are operated in this state, shall, annually, on or before the first Monday in June, in each year, commencing with the year 1909, make out and deliver to the executive council a statement, verified by oath of an officer or agent of such company making such statement, with reference to the first day of January next preceding showing:

First.—The name of the company.

Second.—The nature of the company, whether a person or persons, an association, co-partnership, corporation or syndicate, and under the laws of what state or country organized.

Third.—The location of its principal office or place of business.

Fourth.—The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager.

Fifth.—The name and postoffice address of the chief officer or managing agent of the company in Iowa.

Sixth.—The aggregate number of miles traveled within the State of Iowa by its cars during the preceding calendar year.

Seventh.—The average number of miles traveled by the cars of each class of its cars during the preceding calendar year. The number of cars necessary for the mileage traveled within the State of Iowa, under the circumstances that ordinarily attend the use of such cars and where different classes of cars are used by said company, as to the matters embraced in this and the preceding paragraph, it shall furnish the required information as to each class of said cars in the form prescribed by blanks furnished by the executive council.

Eighth.—The actual cash value on the first day of January next preceding of the said number of cars necessary to provide for the mileage, to be reported as required by paragraph six of this section.

Ninth.—The real estate, personal property, structure, machinery, fixtures and appliances, owned by said company, subject to local taxation within the state, and the location and the actual value thereof in the county, township or district where the same is assessed for local taxation.

SEC. 1342-c. Upon the filing of such statement the executive council shall examine each of them, and if he (they) shall deem the same insufficient, or if they fail to fully set out the matters required to be reported, it shall require such officer or agent to make such other and further statements as to such matters as he (they) may deem proper. In case of the failure or refusal of any company to make and deliver to the executive council any statement or statements required by this act, such company shall forfeit and pay to the State of Iowa one hundred dollars each day such report is delayed beyond the first Monday of June, to be sued and recovered in any form of action, in the name of the State of Iowa, and such penalty when collected shall be paid into the general fund of the state.

SEC. 1342-d. Upon the meeting of the executive council on the second Monday in July in each year, it shall value and assess as the property of said company within this state, the cars of the said company necessary, under the circumstances ordinarily attending the use of such cars, for the mileage to be reported under paragraphs six and seven of section two of this act (1342-b), after examining such statements and after ascertaining the actual value of said property of such company therefrom, and from such other information as it may have or obtain. For that purpose the executive council may require such company by its agents or officers, to appear before said council with such books, papers, or additional statements as the council may require, and may compel the attendance of witnesses in case said council shall deem it necessary to enable it to ascertain the actual value of such property. From the entire actual value of the property within the state so ascertained, there shall be deducted by the said council the actual value of all cars locally assessed, and one-fourth of the residue of such actual value so ascertained, shall be by the executive council assessed to said company.

SEC. 1342-e. The council shall also at said meeting determine the rate of tax to be levied and collected upon said assessments, which shall be equal, as nearly as may be, to the average rate of taxes, state, county, municipal and local, levied throughout the state during the previous year, which rate shall be ascertained from the records and files in the auditor's office, and said tax shall be in full of all taxes except on real estate, personal property locally assessed, and special assessments, and shall become due and payable at the state treasury on the first day of February following the levy thereof, and if not so paid, the state treasurer shall collect the same by distress and sale of any property belonging to such company in the state in the same manner as is required of county treasurers in like cases; and the order of the executive council in such cases shall be sufficient authority therefor.

SEC. 1342-f. The word "company" as used in this act, shall be deemed and construed to mean any person, co-partnership, association, corporation or syndicate that may own or operate, or be engaged in operating, furnishing or leasing cars, as defined and described in section one of this act, whether formed or organized under the laws of this state, or any other state or territory, or any foreign country.

SEC. 2076. All railroad corporations doing business in this state, their trustees, receivers, or lessees, shall be limited in their maximum charges to the rates of compensation for the transportation of passengers and freight herein prescribed. All railroads in the state shall be classified according to the gross amount of their several earnings within the state per mile, for the preceding year, as follows: Class "A" shall include those whose gross earnings, per mile, shall be \$4,000 or more. Class "B" shall include those whose gross annual earnings, per mile, shall be \$3,000, or any sum in excess thereof less than \$4,000. Class "C" shall include those whose gross annual earnings, per mile, shall be less than \$3,000.

SEC. 2077. All railroad corporations, according to their classification as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding 100 pounds in weight

as follows: Class "A." 3 cents; class "B." 3½ cents; class "C." 4 cents, and for children 12 years of age or under, one-half the rate above prescribed; a charge of ten cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been purchased within a reasonable time before the departure of the train.

Sec. 2078. The executive council shall at its regular meeting on the second Monday in July in each year classify the different railways, as provided by section two thousand and seventy-six (2076) of the code, from information as to gross earnings obtained from the annual reports of railways made to the executive council for assessment and taxation, if it shall be satisfied of the correctness of same, or from information obtained by said executive council from any other source, and, when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying the class to which they are respectively assigned; any change of rates by any corporation pursuant to any change of classification shall take effect and be in force from and after the date of such certificate.

TWELFTH REPORT

OF THE

Bureau of Labor Statistics

FOR THE

STATE OF IOWA

Under Act of the Thirty-first General Assembly

FOR THE YEAR 1905

EDWARD D. BRIGHAM, COMMISSIONER



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