

ASSESSED VALUATION
OF
RAILROAD PROPERTY

IN THE

STATE OF IOWA,

AS FIXED BY THE

EXECUTIVE COUNCIL OF THE STATE

MARCH 3, 1890,

UNDER PROVISIONS OF CHAPTER 5, TITLE 10, OF THE CODE, AND CHAPTER
114, ACTS OF THE 17TH GENERAL ASSEMBLY.

COMPILED BY THE SECRETARY OF STATE.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
G. H. BAGSDALE, STATE PRINTER.
1890.

LIST

Of the principal officers of the railroads of the State, with postoffice address.

BURLINGTON & NORTHWESTERN.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—John T. Remy, Burlington, Iowa.
Secretary and Treasurer—R. M. Green, Burlington, Iowa.
General Superintendent—John T. Gerry, Burlington, Iowa.

BURLINGTON & WESTERN.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—C. P. Squires, Burlington, Iowa.
Secretary and Treasurer—R. M. Green, Burlington, Iowa.
General Superintendent—John T. Gerry, Burlington, Iowa.

BURLINGTON, CEDAR RAPIDS & NORTHERN.

President—C. J. Ives, Cedar Rapids, Iowa.
Vice-President—Robert Williams, Cedar Rapids, Iowa.
Secretary—S. S. Dorwart, Cedar Rapids, Iowa.
Treasurer—H. H. Hollister, New York City.
Assistant Treasurer—S. S. Dorwart, Cedar Rapids, Iowa.
General Superintendent—C. J. Ives, Cedar Rapids, Iowa.
Chief Engineer—H. F. White, Cedar Rapids, Iowa.
Auditor—J. C. Brooksmit, Cedar Rapids, Iowa.
Superintendents of Iowa Divisions—W. P. Brady, Cedar Rapids, Iowa, and Geo. Goodell, Estherville, Iowa.

CESTERVILLE, MORAVIA & ALSIA.

Treasurer—Seth Zugg, Marshalltown, Iowa.
General Manager—C. H. Ackert, Marshalltown, Iowa.
Superintendent—J. H. Redman, Marshalltown, Iowa.
Auditor—E. S. Benson, Marshalltown, Iowa.

CHICAGO & NORTH-WESTERN.

President—Marvin Hughtitt, Chicago.
Vice-President, Secretary and Treasurer—M. L. Sykes, New York City.
General Manager—John M. Whitman, Chicago.
General Superintendent—Sherburne Sanborn, Chicago.
Chief Engineer—John E. Blunt, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Superintendents of Iowa Divisions—Marcellus Hopkins, Boone, Iowa, and Hugh M. Hughes, Eagle Grove, Iowa.
Tax Commissioner—Frank P. Crandon, Chicago.

CHICAGO, BURLINGTON & KANSAS CITY.

President—W. W. Baldwin, Burlington, Iowa.
First Vice-President—J. C. Peasley, Chicago.
Second Vice-President—H. B. Stone, Chicago.
Secretary—J. H. Sturgis, Keokuk, Iowa.
Treasurer—J. C. Peasley, Chicago.
General Superintendent—C. M. Levey, Keokuk, Iowa.
Chief Engineer—E. M. Gilchrist, Keokuk, Iowa.
Auditor—J. H. Sturgis, Keokuk, Iowa.
General Attorney—H. H. Trimble, Keokuk, Iowa.
General Auditor—J. L. Lathrop, Chicago.

CHICAGO, BURLINGTON & QUINCY.

President—C. E. Perkins, Burlington, Iowa.
First Vice-President—J. C. Peasley, Chicago.
Second Vice-President—H. B. Stone, Chicago.
Secretary—T. S. Howland, Boston, Mass.
Treasurer—J. C. Peasley, Chicago.
General Manager—E. P. Ripley, Chicago.
General Superintendent—J. D. Besler, Chicago.
Chief Engineer—E. J. Blake, Chicago.
Auditor—J. L. Lathrop, Chicago.
Superintendents of Iowa Divisions—W. C. Brown, Burlington, Iowa; O. E. Stewart, Ottumwa, Iowa; J. H. Duggan, Creston, Iowa.
Real Estate and Tax Agent—M. B. Walker, Chicago.

CHICAGO, IOWA & DAKOTA.

President—John Porter, Eldora, Iowa.
Vice-President—David Secor, Winnebago City, Minn.
Secretary—A. H. Chase, Forest City, Iowa.
Treasurer—H. N. Brookway, Forest City, Iowa.
General Manager—John Porter, Eldora, Iowa.
Auditor—W. S. Porter, Eldora, Iowa.

CHICAGO, MILWAUKEE & ST. PAUL.

President—Roswell Miller, Milwaukee.
Vice-President—Frank S. Bond, New York.
Secretary—P. M. Myers, Milwaukee.
Treasurer—F. G. Ranney, Milwaukee.
General Manager—Roswell Miller, Milwaukee.
General Superintendent—A. J. Earling, Milwaukee.
Assistant General Superintendent—W. G. Collins, Minneapolis, Minn.
Assistant General Superintendent—D. A. Olin, Racine, Wis.
Chief Engineer—D. J. Whittemore, Milwaukee.
General Auditor—J. P. Whaling, Milwaukee.
Assistant General Auditor—W. N. D. Winne, Milwaukee.
Superintendents of Iowa Divisions—H. B. Williams, Chillicothe, Mo.; R. B. Campbell, Marlon, Iowa; C. A. Goodnow, Dubuque, Iowa; J. B. Cable, Minneapolis, Minn.; O. A. Cosgrave, Mason City, Iowa; L. B. Beardsley, Sioux City, Iowa.
Tax Commissioner—Wm. S. Mulligan, Milwaukee.

CHICAGO, ROCK ISLAND & PACIFIC.

President—R. R. Cable, Chicago.
Vice-Presidents—David Dows, New York, and W. G. Purdy, Chicago.
Assistants to the President—A. Kimball, Davenport, Iowa; H. A. Parker, Chicago.
Secretary and Treasurer—W. G. Purdy, Chicago.
General Manager—E. St. John, Chicago.
General Superintendent—H. F. Boyce, Chicago.
Auditor—F. W. Porter, Chicago.
Superintendents of Iowa Divisions—John Given, Des Moines, Iowa; C. L. Ewing, Trenton, Missouri; C. N. Gilmore, Des Moines, Iowa.

CHICAGO, ST. PAUL & KANSAS CITY.

President—A. B. Stickney, St. Paul, Minn.
Vice-President—William Lewis Boyle, New York.
Secretary—M. C. Woodruff, Dubuque, Iowa.
Treasurer—W. B. Bend, St. Paul, Minn.
General Manager—J. M. Egan, St. Paul, Minn.
General Superintendent—C. Shields, St. Paul, Minn.
Chief Engineer—H. Fernstrom, St. Paul, Minn.
Auditor—M. C. Heallon, St. Paul, Minn.
Superintendents of Iowa Divisions—John McGuire, St. Paul, Minn.; B. F. Egan, Dubuque, Iowa; W. B. Scott, Des Moines, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA.

President—Marvin Hughitt, Chicago.
Vice-President and Treasurer—M. L. Sykes, New York, 32 Wall St.
Secretary—E. E. Woodman, Hudson, Wis.
General Manager—E. W. Winter, St. Paul, Minn.
General Superintendent—W. A. Scott, St. Paul, Minn.
Chief Engineer—C. W. Johnson, St. Paul, Minn.
Auditor—L. A. Robinson, St. Paul, Minn.
Superintendent of Iowa Divisions—H. Spencer, Mankato, Minn.
Tax Commissioner—E. E. Woodman, St. Paul, Minn.

CHICAGO, SANTA FE & CALIFORNIA.

President—Allen Marvel, Chicago.
First Vice-President—J. D. Springer, Chicago.
Second Vice-President—A. A. Robinson, Topeka, Kansas.
Third Vice-President—J. F. Goddard, Chicago.
Secretary—D. L. Gallup, Chicago.
Assistant Secretary—C. S. Tuckerman, Boston, Mass.
Treasurer—D. L. Gallup, Chicago.
Assistant Treasurer—G. L. Goodwin, Boston, Mass.
Manager—J. F. Goddard, Chicago.
General Superintendent—C. O. Whesler, Chicago.
Chief Engineer—A. A. Robinson, Topeka, Kansas.
General Auditor—J. W. Reinhart, Boston, Mass.
Auditor (Acting)—S. L. Crim, Chicago.
General Solicitor—G. W. Peck, Topeka, Kansas.
Comptroller—Jno. P. Whitehead, Boston, Mass.
Superintendent of Iowa Division—C. L. Nichols, Ft. Madison, Iowa.
General Tax Commissioner—A. S. Johnson, Topeka, Kansas.

CLARINDA & ST. LOUIS.

Receiver—F. M. Gault, Council Bluffs, Iowa.

CROOKED CREEK.

President—Walter C. Willson, Webster City, Iowa.
Vice-President—J. Q. Burnham, Milwaukee, Wis.
Secretary—Jacob M. Funk, Webster City, Iowa.
Treasurer—Jacob M. Funk, Webster City, Iowa.
General Manager—Walter C. Willson, Webster City, Iowa.
General Superintendent—Walter C. Willson, Webster City, Iowa.
Auditor—Samuel McClure, Lehigh, Iowa.

DES MOINES & KANSAS CITY.

President—M. V. B. Edgerly, Springfield, Mass.
Vice-President—John C. Newton, Des Moines, Iowa.
Secretary—B. F. Kauffman, Des Moines, Iowa.
Treasurer—Frederick Harris, Springfield, Mass.
General Manager—John C. Newton, Des Moines, Iowa.
Superintendent—Theo. C. Sherwood, Des Moines, Iowa.
Chief Engineer—John C. Newton, Des Moines, Iowa.
Auditor—Theo. C. Sherwood, Des Moines, Iowa.

DES MOINES & NORTHWESTERN.

President—F. M. Hubbell, Des Moines, Iowa.
Vice-President—F. C. Hubbell, Des Moines, Iowa.
Secretary—A. N. Denman, Des Moines, Iowa.
Treasurer—H. D. Thompson, Des Moines, Iowa.
Managing Director—A. N. Denman, Des Moines, Iowa.
Superintendent—G. W. Oglvie, Des Moines, Iowa.
Auditor—J. M. Miller, Des Moines, Iowa.

DES MOINES UNION.

President—G. M. Dodge, No. 1, Broadway, New York.
Vice-President—James F. How, St. Louis, Mo.
Secretary—F. M. Hubbell, Des Moines, Iowa.
Treasurer—Horace Seely, Des Moines, Iowa.
General Superintendent—Horace Seely, Des Moines, Iowa.
Auditor—W. S. Godfrey, Des Moines, Iowa.

DUBUQUE & SIOUX CITY.

President—W. J. Knight, Dubuque, Iowa.
Vice-President—E. C. Woodruff, Elizabeth, N. J.
Secretary—A. G. Hackstaff, New York.
Assistant Secretary—E. P. Skene, Dubuque, Iowa.
Treasurer—Henry DeWolf, Chicago.
Assistant Treasurer—E. P. Skene, Dubuque, Iowa.
General Manager (Acting)—C. A. Beck, Chicago.
General Auditor—J. C. Welling, Chicago.
Superintendent—M. Gillens, Dubuque, Iowa.

FT. MADISON & NORTH-WESTERN.

President—J. C. Atlee, Fort Madison, Iowa.
Receiver—Chas. A. Gilchrist, Ft. Madison, Iowa.
General Superintendent—Chas. A. Gilchrist, Ft. Madison, Iowa.
Chief Engineer—J. G. Gilchrist, Ft. Madison, Iowa.
Auditor—M. S. Fairbanks, Ft. Madison, Iowa.

HUMESTON & SHENANDOAH.

President—James F. How, St. Louis, Mo.
Secretary—E. C. Murphy, Clarinda, Iowa.
Treasurer—W. W. Baldwin, Burlington, Iowa.
Assistant Treasurer—J. H. Ellis, Clarinda, Iowa.
General Manager—E. C. Murphy, Clarinda, Iowa.
General Superintendent—E. C. Murphy, Clarinda, Iowa.
Auditor—J. H. Ellis, Clarinda, Iowa.

IOWA CENTRAL.

Receiver—E. L. Dudley.
President—A. B. Stickney, St. Paul, Minn.
Vice-President—Russell Sage, New York.
Secretary—Geo. R. Morse, New York.
Local Treasurer—Seth Zugg, Marshalltown, Iowa.
General Manager—C. H. Ackert, Marshalltown, Iowa.
Superintendent—J. H. Redman, Marshalltown, Iowa.
Chief Engineer—G. A. Pruden, Marshalltown, Iowa.
Auditor—E. S. Benson, Marshalltown, Iowa.

IOWA NORTHERN.

President—J. S. Wylie, Davenport, Iowa.
Vice-President—D. Ryan, Newton, Iowa.
Secretary—Geo. A. Goodrich, Colfax, Iowa.
Treasurer—J. S. Wylie, Davenport, Iowa.
General Manager—D. S. Couch, Colfax, Iowa.
General Superintendent—D. S. Couch, Colfax, Iowa.

IOWA RAILWAY COAL AND MANUFACTURING COMPANY.

(Same as Chicago & North-Western.)

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS.

President—C. E. Perkins, Burlington, Iowa.
Vice-President—J. C. Pearsley, Chicago.
Secretary—W. T. Ladd, Boston.
Treasurer—J. C. Pearsley, Chicago.
General Manager—W. F. Merrill, St. Joseph, Mo.
Superintendent—G. M. Hohl, St. Joseph, Mo.
Chief Engineer—E. J. Blake, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.

KEOKUK & WESTERN.

President—F. T. Hughes, Keokuk, Iowa.
Vice-President—Geo. H. Candee, New York.
Secretary—J. F. Elder, Keokuk, Iowa.
Treasurer—C. M. Jesup, New York.
General Manager—A. C. Goodrich, Keokuk, Iowa.
Auditor—J. F. Elder, Keokuk, Iowa.

MASON CITY & FT. DODGE.

President—Wm. A. Stephens, Room 57, Manitoba Ry. Building, St. Paul, Minn.
Secretary—S. T. Meservey, Ft. Dodge, Iowa.
General Manager—Chas. C. Burdick, Mason City, Iowa.
Auditor—R. W. Eager, Mason City, Iowa.

MINNEAPOLIS & ST. LOUIS.

Receiver—W. H. Truesdale, Minneapolis, Minn.
Vice-President—J. D. Springer, Minneapolis, Minn.
Secretary—Joseph Gaskell, Minneapolis, Minn.
Treasurer—Joseph Gaskell, Minneapolis, Minn.
Superintendent—T. E. Clarke, Minneapolis, Minn.
Auditor—R. G. Brown, Minneapolis, Minn.
Superintendent of Iowa Division—H. S. Holm, Ft. Dodge, Iowa.

OMAHA & ST. LOUIS.

President—James H. Smith, 31 Nassau St., New York.
Vice-President—Henry W. Eaton, 31 Nassau St., New York.
Secretary—Edward W. Sheldon, 45 Wall St., New York.
Treasurer—Charles S. Smith.
General Manager—F. M. Gault, Council Bluffs, Iowa.
Superintendent—A. E. Buchanan, Stanberry, Mo.
Auditor—W. L. Bedison, Council Bluffs, Iowa.

OTTUMWA & KIRKVILLE.

President—J. C. Peasley, Chicago.
Vice-President—H. L. Waterman, Kirkville, Iowa.
Secretary—H. E. Jarvis, Burlington, Iowa.
Treasurer—S. A. Corey, Kirkville, Iowa.
General Manager—H. L. Waterman, Kirkville, Iowa.

ST. LOUIS, DES MOINES & NORTHERN.

President—G. M. Dodge, New York City.
Vice-President—F. M. Hubble, Des Moines, Iowa.
Secretary and Treasurer—J. T. Granger, New York City.
General Superintendent—L. M. Martin, Des Moines, Iowa.
Auditor—A. W. Austin, Des Moines, Iowa.

ST. LOUIS, KEOKUK & NORTH-WESTERN.

President—W. W. Baldwin, Burlington, Iowa.
First Vice-President—J. C. Peasley, Chicago.
Second Vice-President—H. B. Stone, Chicago.
Secretary—J. H. Sturgis, Keokuk, Iowa.
Treasurer—J. C. Peasley, Chicago.
General Superintendent—C. M. Levey, Keokuk, Iowa.
General Auditor—J. L. Lathrop, Chicago.
General Attorney—H. H. Trimble, Keokuk, Iowa.
Chief Engineer—Ed. M. Gilchrist, Keokuk, Iowa.
Auditor—J. H. Sturgis, Keokuk, Iowa.
Superintendent—W. E. Cunningham, Hannibal, Mo.

SIOUX CITY & PACIFIC.

President—Marvin Hughitt, Chicago.
Vice-President—Martin L. Sykes, New York City.
Secretary—Joseph B. Redfield, Chicago.
Treasurer—Marshall M. Kirkman, Chicago.
General Manager—Horace G. Burt, Omaha, Neb.
General Superintendent—Charles C. Hughes, Omaha, Neb.
Chief Engineer—James E. Alnsworth, Omaha, Neb.
Auditor—Joseph B. Redfield, Chicago.
Superintendent of Iowa Division—Charles C. Hughes, Omaha, Neb.

TABOR & NORTHERN.

President—Thomas McClelland, Tabor, Iowa.
Vice-President—Wm. M. Brooks, Tabor, Iowa.
Secretary—A. T. West, Tabor, Iowa.
Treasurer—J. E. Todd, Tabor, Iowa.
Auditor—J. C. Tipple, Tabor, Iowa.

TOLEDO & NORTH-WESTERN.

President—Marvin Hughitt, Chicago.
Vice-President, Secretary and Treasurer—M. L. Sykes, New York City.
General Manager—John M. Whitman, Chicago.
General Superintendent—Sherburne Sanborn, Chicago.
Chief Engineer—John E. Blunt, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Superintendents of Iowa Divisions—Marcellus Hopkins, Boone, Iowa, and Hugh M. Hughes, Eagle Grove, Iowa.
Tax Commissioner—Frank P. Crandon, Chicago.

TOLEDO, PEORIA & WESTERN.

(No report filed.)

UNION PACIFIC.

President—Charles Francis Adams, Boston.
 Vice-President—William H. Holcomb, Omaha, Neb.
 Secretary—Alexander Millar, Boston.
 Treasurer—James G. Harris, Boston.
 General Manager—E. Dickinson, Omaha, Neb.
 Chief Engineer—V. G. Bogue, Omaha, Neb.
 Auditor—Erastus Young, Omaha, Neb.
 Superintendent of Iowa Division—J. M. Barr, Omaha, Neb.
 Tax Agent—F. W. Hills, Omaha, Neb.

WABASH.

President—O. D. Ashley, New York.
 Vice-President—Edgar T. Wells, New York.
 Vice-President—Jas. F. How, St. Louis, Mo.
 Secretary—J. T. Otteson, New York.
 Treasurer—F. L. O'Leary, St. Louis, Mo.
 General Manager—C. M. Hays, St. Louis, Mo.
 Superintendent—H. L. Magee, St. Louis, Mo.
 Chief Engineer—W. S. Lincoln, St. Louis, Mo.
 Auditor—D. B. Howard, St. Louis, Mo.
 Superintendent of Iowa Divisions—F. H. McGuigan, Kansas City, Mo.

TABLE No. 1.

Length of Railroads, January 1, 1890, by counties, and the assessed value thereof:

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	
		Actual assessed value.	Per cent assessed value.
Adair	28,322	4,000	225,538
Chicago, Burlington & Quincy—Creston & Northern R. R.	19,552	4,000	78,208
Chicago, Burlington & Quincy—Western Iowa R. R.	10,570	4,000	41,080
Chicago, Rock Island & Pacific—Iowa Division	8,261	12,500	103,250
.....	30,405		403,538
Chicago, Burlington & Quincy	29,475	14,500	383,888
Chicago, Burlington & Quincy—Creston Branch	3,530	5,000	17,650
Allamakee	64,55		251,100
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1,01	5,000	4,830
Chicago, Milwaukee & St. Paul—Dubuque Division	36,11	5,000	180,550
Chicago, Milwaukee & St. Paul—Waukon Branch	22,81	2,000	45,020
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division ..	4,02	5,000	20,100
Appanoose	130,016		552,036
Centerville, Moravia & Albia	13,306	2,000	26,612
Chicago, Burlington & Kansas City	17,97	3,500	62,895
Chicago, Burlington & Quincy—Moulton & Albia R. R.	6,79	3,500	2,376
Chicago, Milwaukee & St. Paul—Kansas City Division	22,54	3,500	78,150
Chicago, Rock Island & Pacific—Southwestern Division	29,86	8,000	238,880
Keokuk & Western	29,29	3,500	102,230
Wabash—St. Louis, Ottumwa & Cedar Rapids R. R.	7,291	3,000	21,783
Audubon	28,4		124,060
Chicago & North-Western—Iowa Southwestern Ry.	12,08	3,500	42,280
Chicago, Rock Island & Pacific—Audubon Branch	16,36	5,000	81,800
Benett	91,05		351,050
Burlington, Cedar Rapids & Northern—Main Line	23,01	6,000	138,060
Burlington, Cedar Rapids & Northern—Pacific Division	14,85	3,000	44,550
Chicago & North-Western	24,10	6,000	144,600
Chicago & North-Western—Ottumwa, Ia. & St. P.	5,47	4,000	21,880
Chicago, Mil. & St. Paul—Chicago & Council Bluffs Div.	24,08	6,000	144,480
Chicago, Mil. & St. Paul—Kansas City Division	1,78	3,500	6,230
Black Hawk	104,74		502,460
Burlington, Cedar Rapids & Northern—Main Line	32,74	6,000	196,440
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Divs	30,42	3,700	112,554
Chicago, St. Paul & Kansas City—Cedar Falls Branch	7,48	3,700	27,676
Dubuque & Sioux City—Main Line	26,72	5,500	146,960
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	7,28	3,000	21,830
Boone	81,03		405,445
Chicago & North-Western	37,33	10,000	373,300
Chicago & North-Western—Iowa R'y. Coal and M'g Co.	3,25	4,500	14,625
Chicago, Mil. & St. Paul—Chicago & Council Bluffs Div.	7,81	6,000	46,860
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge ..	2,00	5,000	10,000
Minneapolis & St. Louis	25,00	3,500	87,500
St. Louis, Des Moines & Northern	15,32	1,700	26,044
Bremor	61,88		259,740
Burlington, Cedar Rapids & Northern—Main Line	4,18	6,000	25,080
Burlington, Cedar Rapids & North.—Waverly Short Line ..	5,68	3,000	17,040
Chicago, St. Paul & Kansas City—Main Line	6,63	3,700	24,311
Chicago, St. Paul & Kansas City—Waverly Branch	2,00	3,700	7,360
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	19,47	3,500	68,145
Buchanan	64,62		295,272
Burlington, Cedar Rapids & Northern—Milwaukee Div.	2,00	3,000	6,000
Chicago, St. Paul & Kansas City—Main Line	11,41	3,700	42,217
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Divs	2,90	3,700	10,730
Dubuque & Sioux City—Main Line	24,51	5,500	134,915

TABLE I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Buena Vista</i>	40.20	4.50	180,900
Chicago & North-Western—Toledo & North-Western R'y.....	23.79	5,000	119,005
Dubuque & Sioux City—Main Line.....	25.41	5,500	139,735
<i>Butler</i>	73.78	3.90	288,362
Burlington, Cedar Rapids & Northern—Main Line.....	21.06	6,000	126,360
Chicago, St. Paul & Kansas City—Waverly Branch.....	37.45	2,800	104,860
Dubuque & Sioux City—Main Line.....	24.91	5,500	137,005
<i>Calhoun</i>	18.12	3.00	54,360
Chicago & North-Western—Toledo & North-Western R'y.....	23.97	4,500	107,805
Des Moines & Kansas City.....	29.92	3,000	89,760
Dubuque & Sioux City—Main Line.....	14.85	5,500	81,675
<i>Carroll</i>	85.10	3.00	255,300
Chicago & North-Western.....	25.41	10,000	254,100
Chicago & North-Western—Iowa Southwestern Branch.....	23.45	3,500	82,040
Chicago & North-Western—Maple River Branch.....	9.50	4,000	37,200
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.....	24.93	6,000	149,700
<i>Cass</i>	64.012	3.00	192,036
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.....	3.57	4,000	14,280
Chicago, Burlington & Quincy—Western Iowa Railroad.....	10.095	4,000	40,380
Chicago, Rock Island & Pacific—Iowa Division.....	27.47	10,000	274,575
Chicago, Rock Island & Pacific—Atlantic & Southern Br.....	14.71	5,000	73,550
Chicago, Rock Island & Pacific—Audubon Branch.....	8.18	5,000	40,900
<i>Cedar</i>	87.05	3.00	261,150
Burlington, Cedar Rapids & Northern—Main Line.....	24.89	4,000	99,560
Burlington, Cedar Rapids & Northern—Clinton Division.....	28.80	3,000	86,580
Chicago & North-Western.....	24.98	10,000	249,800
Chicago & North-Western—Stamwood & Tipton Branch.....	8.50	3,500	29,750
Chicago, Milwaukee & St. Paul—Davenport & Northw. Line.....	3.96	3,200	12,672
Chicago, Rock Island & Pacific—Iowa Division.....	6.88	12,500	86,000
Chicago, Rock Island & Pacific—Wilcox & Tipton Branch.....	4.02	5,000	20,100
<i>Cerro Gordo</i>	69.548	3.00	208,644
Burlington, Cedar Rapids & Northern—Main Line.....	10.57	6,000	63,420
Chicago, Milwaukee & St. Paul—Austin Branch.....	5.35	3,000	15,780
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.22	5,000	121,100
Iowa Central—Main Line.....	34.340	5,500	188,870
Mason City & Ft. Dodge.....	24.888	3,000	74,764
<i>Chester</i>	55.25	3.00	165,750
Dubuque & Sioux City—Main Line.....	49.80	3,500	173,900
Dubuque & Sioux City—Onawa Branch.....	14.66	3,000	43,980
Dubuque & Sioux City—Sioux Falls Branch.....	11.40	3,000	34,200
<i>Chicago</i>	90.47	3.00	271,415
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	26.33	5,000	131,650
Chicago, St. Paul & Kansas City—Main Line.....	25.70	3,700	95,000
Dubuque & Sioux City—Cedar Falls & Minnesota Railroad.....	24.53	2,400	58,872
Chicago, Burlington & Quincy.....	48.458	4,000	193,832
Chicago, Burlington & Quincy.....	26.408	14,500	382,121
Des Moines & Kansas City.....	21.95	1,200	26,332
<i>Clay</i>	171.00	3.00	513,000
Chicago & North-Western—Toledo & North-Western R'y.....	5.70	4,500	25,650
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.31	5,000	121,550
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	7.70	4,000	30,800
<i>Clayton</i>	135.18	3.00	405,574
Chicago, Milwaukee & St. Paul—Dubuque Division.....	36.22	5,000	181,100
Chicago, Milwaukee & St. Paul—Volga Branch.....	43.40	4,000	173,600
Chicago, Milwaukee & St. Paul—Davenport & Northw. Line.....	12.17	3,200	38,944
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	22.68	5,000	113,400
Chicago, Milwaukee & St. Paul—Elkader Branch.....	10.10	3,000	30,300
<i>Clinton</i>	166.47	3.00	499,771
Burlington, Cedar Rapids & Northern—Clinton Division.....	14.61	5,000	45,830
Chicago & North-Western.....	40.17	10,000	401,700
Chicago & North-Western—Iowa Midland Branch.....	118.90	3,500	416,450
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.....	36.08	6,000	216,300
Chicago, Milwaukee & St. Paul—Davenport & Northw. Line.....	12.28	3,200	39,296
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	21.50	3,000	64,500
Chicago, Milwaukee & St. Paul—Clinton Branch.....	33.473	4,500	150,735
<i>Crawford</i>	76.64	3.00	229,920
Chicago & North-Western.....	31.56	10,000	315,600
Chicago & North-Western—Iowa Southwestern Branch.....	8.40	3,500	29,400
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.....	13.50	6,000	75,000
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	30.75	3,500	107,625

TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Dallas</i>	100.000	3.00	300,000
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	24.72	6,000	148,260
Chicago, Rock Island & Pacific—Iowa Division.....	17.56	12,500	219,500
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.....	25.80	3,000	77,400
Des Moines & Northwestern.....	26.672	1,900	50,608
St. Louis, Des Moines & Northern.....	9.85	1,700	16,405
<i>Davenport</i>	63,276	3.00	190,000
Chicago, Burlington & Kansas City.....	15.40	3,500	53,900
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	22.75	7,500	171,225
Chicago, Rock Island & Pacific—Southwestern Division.....	28.80	8,000	230,400
Wabash—St. Louis, Ottumwa & Cedar Rapids Railroad.....	28.240	3,000	84,720
<i>Decatur</i>	109.790	3.00	329,374
Chicago, Burlington & Quincy—Chariton Branch.....	15.007	4,500	67,582
Chi., Burlington & Quincy—Leon, Mt. Airy & Scotchw'n R. R.....	25,630	4,000	102,520
Des Moines & Kansas City.....	30.70	1,200	36,840
Humeston & Shenandoah.....	14.33	3,500	50,225
Keokuk & Western.....	11.08	3,500	38,780
<i>Des Moines</i>	63,059	3.00	189,176
Chicago, Mil. & St. Paul—Davenport & Northwestern Line.....	28.96	3,200	92,672
Chicago, Mil. & St. Paul—Dubuque Southwestern Line.....	7.05	3,500	24,675
Chicago, St. Paul & Kansas City—Main Line.....	28.92	3,000	86,760
Dubuque & Sioux City—Main Line.....	24.47	5,900	144,085
Dubuque & Sioux City—Cedar Rapids Branch.....	14.09	3,000	42,240
<i>Des Moines</i>	114.00	3.00	342,000
Burlington & Northwestern.....	14.10	1,500	21,150
Burlington, Cedar Rapids & Northern—Main Line.....	21.18	6,000	127,080
Chicago, Burlington & Quincy.....	18,040	14,500	261,770
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.....	8.980	3,000	26,940
Toledo, Peoria & Western.....	7.75	8,000	62,000
<i>Dickinson</i>	42.13	3.00	126,390
Burlington, Cedar Rapids & Northern—Iowa Falls Div.....	27.80	4,000	111,200
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	12.33	3,600	44,368
<i>Dubuque</i>	121.16	3.00	363,480
Chicago, Milwaukee & St. Paul—Dubuque Division.....	25.81	5,000	129,050
Chicago, Milwaukee & St. Paul—Cascade Branch.....	19.30	3,000	57,900
Chicago, Mil. & St. Paul—Dubuque Southwestern Line.....	7.79	3,500	27,265
Chicago, St. Paul & Kansas City—Main Line.....	31.29	3,700	115,662
Dubuque & Sioux City—Main Line.....	22.80	3,000	68,400
<i>Emmet</i>	16.22	3.00	48,660
Burlington, Cedar Rapids & Northern—Iowa Falls Div.....	10.22	3,000	28,660
<i>Fayette</i>	124.40	3.00	373,200
Burlington, Cedar Rapids & Northern—Des Moines Division.....	41.1	3,000	123,300
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	44.31	3,000	132,930
Chicago, Mil. & St. Paul—Davenport & Northwestern Line.....	37.02	3,300	123,366
Chicago, Milwaukee & St. Paul—Volga Branch.....	16.20	3,000	48,600
Chicago, St. Paul & Kansas City—Main Line.....	19.83	3,700	73,334
Chi., St. Paul & Kansas City—Des Moines & St. Jo Divs.....	6.53	3,700	24,271
<i>Floyd</i>	64.25	3.00	192,750
Burlington, Cedar Rapids & Northern—Main Line.....	20.57	5,000	122,850
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.82	5,000	124,100
Dubuque & Sioux City—Cedar Falls & Minnesota Railroad.....	18.30	3,500	64,050
<i>Franklin</i>	66.05	3.00	198,150
Burlington, Cedar Rapids & Northern—Iowa Falls Div.....	12.38	3,000	37,140
Chicago, St. Paul & Kansas City—Waverly Branch.....	9.62	3,700	35,594
Dubuque & Sioux City—Main Line.....	16.20	3,000	48,600
Iowa Central—Main Line.....	27.69	5,500	152,095
Iowa Central—Belmond Branch.....	15.70	3,000	47,100
Mason City & Ft. Dodge.....	10.00	3,000	30,000
<i>Fremont</i>	70.025	3.00	210,075
Chicago, Burlington & Quincy—Nebraska City Branch.....	10.741	4,000	78,964
Chicago, Burlington & Quincy—Neb. City S. & N. E. R. R.....	13.129	4,000	48,516
Kansas City, St. Joseph & Council Bluffs.....	20.373	3,000	61,119
Omaha & St. Louis.....	8.749	4,500	39,371
<i>Greene</i>	74.863	3.00	224,589
Chicago & North-Western.....	4.10	10,000	41,000
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge.....	22.09	5,000	110,450
Des Moines & North-Western.....	27.300	1,500	40,950

TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per	
		mile.	Total assessed value.
<i>Grundy</i>	47.35	\$	\$ 196,955
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	11.35		45,730
Burlington, Cedar Rapids & Northern—Pacific Division.....	15.25		45,650
Chicago & North-Western—Toledo & North-Western R'y.....	12.75		57,555
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	7.75		39,415
Dubuque & Sioux City—Main Line.....	.17		655
<i>Guthrie</i>	70.40		457,048
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.....	19.55		117,180
Chicago, Rock Island & Pacific—Iowa Division.....	19.55		241,550
Chicago, Rock Island & Pacific—Guthrie & Northw. Br.....	14.58		73,000
Des Moines & Northwestern.....	16.970	1,500	25,468
<i>Hamilton</i>	83.08		388,330
Chicago & North-Western—Des Moines & Minneapolis R'y.....	8.40		43,000
Chicago & North-Western—Toledo & North-Western R'y.....	45.48	4,500	204,660
Crooked Creek.....	4.00	2,500	15,000
Dubuque & Sioux City—Main Line.....	23.20	5,500	132,600
<i>Hancock</i>	72.25		377,990
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	22.14	4,000	66,420
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.35	6,000	120,750
Minneapolis & St. Louis.....	25.76	3,500	90,700
<i>Hardin</i>	121.87		508,025
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	53.40		253,040
Chicago & North-Western—Toledo & North-Western R'y.....	34.81	4,500	111,645
Chicago, Iowa & Dakota.....	26.50	2,000	53,000
Dubuque & Sioux City—Main Line.....	23.72	5,500	130,460
Iowa Central—Main Line.....	28.060	5,500	150,280
<i>Harrison</i>	69.911		573,357
Chicago & North-Western.....	30.33	10,000	405,300
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.....	7.01	6,000	45,000
Sioux City & Pacific.....	32.571	7,000	227,957
<i>Henry</i>	75.454		413,090
Burlington & Northwestern.....	9.570	1,500	14,355
Burlington & Western.....	10.568	1,200	15,662
Chicago, Burlington & Quincy.....	10.703	14,500	285,604
Fort Madison & Northwestern.....	2.67	800	2,136
Iowa Central—Eastern Division.....	18.653	3,000	75,000
St. Louis, Keokuk & Northwestern.....	14.20	3,000	42,870
<i>Howard</i>	37.42		170,148
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.....	24.38		121,900
Chicago, St. Paul & Kansas City—Main Line.....	13.04	3,700	48,248
<i>Humboldt</i>	80.88		346,730
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	25.00	3,000	75,000
Chicago & North-Western—Toledo & North-Western R'y.....	35.14	4,500	138,140
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.....	6.32	5,000	31,600
Minneapolis & St. Louis.....	25.42	3,500	81,970
<i>Ia</i>	41.42		159,490
Chicago & North-Western—Maple River Branch.....	38.30	4,000	132,800
Dubuque & Sioux City—Onawa Branch.....	2.22	3,000	6,600
<i>Jones</i>	37.84		428,880
Chicago, Milwaukee & St. Paul—Kansas City Division.....	25.86		114,280
Chicago, Rock Island & Pacific—Iowa Division.....	25.16	12,500	314,500
<i>Jackson</i>	77.07		325,320
Chicago & North-Western—Iowa Midland Branch.....	14.16		21,560
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.....	13.02	6,000	78,120
Chicago, Milwaukee & St. Paul—Dubuque Division.....	31.04	5,000	155,290
Chicago, Milwaukee & St. Paul—Cassadoe Branch.....	2.90	2,000	6,200
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	2.86	3,000	8,670
<i>Jasper</i>	120.80		822,778
Chicago, Rock Island & Pacific.....	34.10	3,500	430,625
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	45.70	5,000	185,700
Chicago, Rock Island & Pacific—Newton & Monroe Branch.....	17.00	5,000	85,000
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	10.02	3,700	70,374
Chicago, St. Paul & Kansas City—Valeria Branch.....	17.40	2,000	41,840
Iowa Central—Main Line.....	3.980	5,500	21,860
Iowa Central—Newton Branch.....	20.781	3,000	62,341
Iowa Central—Newton Branch.....	2.000	3,000	7,500
Iowa Central—Newton Branch.....	3.628	3,000	17,764
Iowa Central—State Center Branch.....	5.91	4,000	33,730

TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per	
		mile.	Total assessed value.
<i>Jefferson</i>	73.753	\$	\$ 618,517
Burlington & Western.....	17.141	1,500	43,370
Chicago, Burlington & Quincy.....	35.735	14,500	373,158
Chicago, Rock Island & Pacific—Southwestern Division.....	20.60	8,000	212,940
Ft. Madison & Northwestern.....	9.60	800	1,680
Iowa Central—Eastern Division.....	1.50	3,000	4,500
<i>Johnson</i>	72.82		524,630
Burlington, Cedar Rapids & Northern—Main Line.....	16.05	6,000	106,500
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	19.55	3,000	58,770
Burlington, Cedar Rapids & Northern—Clinton Division.....	12.96	3,000	38,880
Burlington, Cedar Rapids & Northern—Muscatine Division.....	7.06	3,000	21,180
Chicago, Rock Island & Pacific—Iowa Division.....	27.79	12,500	359,500
<i>Jones</i>	96.00		301,624
Chicago & North-Western—Iowa Midland Branch.....	22.08	5,500	80,430
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.....	25.07	6,000	153,430
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	27.67	3,200	88,544
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.....	10.78	3,500	60,250
<i>Keokuk</i>	144.705		519,370
Burlington & Western.....	13.447		16,136
Burlington, Cedar Rapids & Northern—Iowa City Division.....	31.35	3,000	94,050
Chicago & North-Western—Ottumwa, C. F. & St. Paul Br.....	16.89	9,000	167,560
Chicago, Milwaukee & St. Paul—Kansas City Division.....	39.79	3,500	107,690
Chicago, Rock Island & Pacific—Okauchoa Branch.....	25.73	6,000	154,280
Iowa Central—Eastern Division.....	26.528	3,000	79,584
<i>Kossuth</i>	62.06		371,210
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	4.20	3,000	12,600
Chicago & North-Western—Toledo & North-Western R'y.....	46.51	4,500	300,205
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.25	5,000	121,750
Minneapolis & St. Louis.....	37.79	3,500	129,600
<i>Lee</i>	159.320		800,190
Chicago, Burlington & Kansas City.....	10.96	3,500	50,260
Chicago, Burlington & Quincy.....	33.280	8,500	283,010
Chicago, Rock Island & Pacific—Keo. & Des Moines Div.....	37.15	5,500	149,025
Chicago, Santa Fe & California.....	19.81	0,000	178,200
Ft. Madison & Northwestern.....	25.51	800	30,408
St. Louis, Keokuk & Northwestern.....	30.00	3,000	90,000
<i>Linn</i>	151.72		816,185
Burlington, Cedar Rapids & Northern—Main Line.....	21.06	6,000	120,900
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	31.29	3,000	65,870
Chicago & North-Western.....	29.30	10,000	363,000
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.....	39.04	0,000	156,240
Chicago, Milwaukee & St. Paul—Kansas City Division.....	17.54	3,500	61,200
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.....	8.11	3,000	28,380
Dubuque & Sioux City—Cedar Rapids Branch.....	27.78	3,000	83,940
<i>Louis</i>	67.625		301,040
Burlington & Northwestern.....	3.49	1,500	4,225
Burlington, Cedar Rapids & Northern—Main Line.....	23.15	6,000	138,900
Chicago, Rock Island & Pacific—Southwestern Division.....	18.01	8,000	151,280
Iowa Central—Eastern Division.....	22.275	3,000	67,125
<i>Luzern</i>	92.113		562,870
Chicago, Burlington & Quincy.....	30.829	14,500	380,020
Chicago, Burlington & Quincy—Clinton Branch.....	14.741	4,500	61,934
Chl., Burlington & Quincy—Chariton, D. M. & South O. R. R.....	11.261	4,500	35,075
<i>Lyon</i>	91.94		313,620
Burlington, Cedar Rapids & Northern—Iowa Falls Div.....	37.79	5,000	113,470
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	9.45	4,000	47,420
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.....	3.04	3,500	10,640
Chicago, St. Paul, Minneapolis & Omaha—Rock River Br.....	17.44	4,000	69,760
Dubuque & Sioux City—Sioux Falls Branch.....	24.25	3,000	72,750
<i>Madison</i>	61.71		244,517
Chicago, Rock Island & Pacific—Iowa Division.....	7.67	12,500	66,875
Chicago, Rock Island & Pacific—Des Moines, I. & W. Div.....	12.13	5,000	60,650
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	11.261	4,500	72,450
Des Moines & Kansas City.....	12.45	1,200	14,918

TABLE No. I.—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.	ASSESSED VALUATION OF RAILROAD PROPERTY.	
				Miles of road.	Assessed value per mile.
Mahaska	129.511	\$.....	573,449		
Burlington & Western.....	1.22	4,000	4,922		
Burlington, Cedar Rapids & Northern—Iowa City Division.....	4.32	3,000	12,960		
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.....	15.85	4,000	63,400		
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	21.34	5,000	107,700		
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	36.90	6,000	221,400		
Iowa Central—Main Line.....	25.170	5,500	138,435		
Iowa Central—Eastern Division.....	14.324	3,000	42,972		
Iowa Central—Newton Branch.....	6.287	3,000	18,861		
Marion	105.354	\$.....	468,670		
C. R. & Q.—Albia, K. & D. M. and D. M. & K. R. R.....	39.294	5,000	196,200		
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	14.50	5,000	72,500		
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	12.65	6,000	75,900		
Wabash—Des Moines & St. Louis R. R.....	39.00	3,000	117,000		
Marshall	148.672	\$.....	890,857		
Chicago & North-Western.....	25.90	10,000	259,000		
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	25.29	6,000	151,740		
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Divs.....	31.78	3,700	117,586		
Iowa Central—Main Line.....	29.790	5,000	148,950		
Iowa Central—State Center Branch.....	30.712	3,000	92,136		
Iowa Central—Story City Branch.....	15.010	3,000	45,030		
Mills	92.294	\$.....	375,989		
Chicago, Burlington & Quincy.....	29.24	14,500	423,580		
Chicago, Burlington & Quincy—Hastings & Avoca R. R.....	10.483	4,000	41,922		
Chi., Burlington & Quincy—Neb. City, Sidney & N. E. R. R.....	8.918	4,000	35,672		
Kansas City, St. Joseph & Council Bluffs.....	17.963	5,000	89,796		
Omaha & St. Louis.....	25.690	4,500	115,905		
Mitchell	45.773	\$.....	169,128		
Chicago, Milwaukee & St. Paul—Austlin Branch.....	7.75	3,000	23,250		
Chicago, St. Paul & Kansas City—Main Line.....	0.90	3,700	3,330		
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.....	9.72	3,500	33,930		
Iowa Central—Main Line.....	5.405	5,500	29,728		
Monona	94.189	\$.....	423,833		
Chicago & North-Western—Maple River Branch.....	24.70	4,000	98,800		
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	27.50	3,500	96,250		
Dubuque & Sioux City—Maava Branch.....	16.28	3,000	48,840		
Sioux City & Pacific.....	25.709	7,000	179,963		
Monroe	95.843	\$.....	663,076		
Centerville, Moravia & Albia.....	10.743	2,000	21,480		
Chicago, Burlington & Quincy.....	14.21	14,500	463,352		
C. R. & Q.—Albia, K. & D. M. and D. M. & K. R. R.....	10.772	5,000	53,860		
Chicago, Burlington & Quincy—Moulton & Albia R. R.....	10.798	3,500	37,713		
Chicago, Milwaukee & St. Paul—Kansas City Division.....	10.47	3,500	36,645		
Iowa Central—Main Line.....	13.692	5,500	75,306		
Wabash—Des Moines & St. Louis R. R.....	11.55	3,000	34,650		
Montgomery	40.698	\$.....	482,774		
Chicago, Burlington & Quincy.....	27.081	8,000	216,648		
Chi., Burlington & Quincy—Brownville & Nod. Val. R. R.....	2.418	4,000	9,672		
Chicago, Burlington & Quincy—Nebraska City Branch.....	7.668	4,000	30,672		
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.....	12.439	4,500	55,921		
Muscatine	98.46	\$.....	725,355		
Burlington, Cedar Rapids & Northern—Main Line.....	18.01	6,000	108,060		
Burlington, Cedar Rapids & Northern—Muscatine Div.....	10.28	5,000	51,400		
Chicago, Rock Island & Pacific—Iowa Division.....	24.77	12,500	309,625		
Chicago, Rock Island & Pacific—Southwestern Division.....	22.43	8,000	179,440		
Chicago, Rock Island & Pacific—Wilton Branch.....	11.48	5,000	57,400		
Chicago, Rock Island & Pacific—Wilton & Tyngden Branch.....	1.16	5,000	5,800		
O'Brien	83.26	\$.....	368,820		
Chicago & North-Western—Toledo & North-Western Ry.....	25.90	4,500	116,550		
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	28.102	5,000	140,510		
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	5.61	8,000	44,880		
Dubuque & Sioux City—Sioux Falls Branch.....	27.33	3,000	81,990		
Osceola	44.222	\$.....	222,222		
Burlington, Cedar Rapids & Northern—Iowa Falls Div.....	26.24	7,800	205,152		
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	17.98	8,000	143,840		

TABLE No. I.—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.	ASSESSED VALUATION OF RAILROAD PROPERTY.	
				Miles of road.	Assessed value per mile.
Page	101.376	\$.....	408,025		
Chicago, Burlington & Quincy—Brownville & Nod. V. R. R.....	22.810	4,000	91,240		
Chicago, Burlington & Quincy—Clar. Col. Sprgs. & S. W. R. R.....	15.844	4,000	63,376		
Chicago, Burlington & Quincy—Nebraska City Branch.....	11.800	4,000	47,200		
Humeston & Shenandoah.....	37.02	3,500	130,570		
Kansas City, St. Joseph & Council Bluffs—Tarkio Val. R. R. Br.....	1.008	5,500	5,592		
Omaha & St. Louis.....	10.80	4,500	48,600		
Palo Alto	72.17	\$.....	300,250		
Burlington, Cedar Rapids & Northern—Iowa Falls Div.....	37.28	3,000	111,840		
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	13.40	4,000	53,600		
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.....	30.55	5,000	152,750		
Plymouth	72.84	\$.....	374,345		
Chicago, North-Western Branch.....	15.00	3,500	52,500		
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.....	78.84	4,000	315,360		
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	9.40	8,000	75,920		
Dubuque & Sioux City—Main Line.....	14.95	5,600	83,725		
Pocahontas	62.51	\$.....	248,720		
Chicago & North-Western—Toledo & North-Western Ry.....	24.16	4,500	108,720		
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.....	16.65	5,000	83,250		
Des Moines & North-Western.....	21.70	5,000	108,500		
Dubuque & Sioux City—Main Line.....	9.80	5,500	53,900		
Polk	172.165	\$.....	923,463		
Chicago & North-Western—Des Moines & Minneapolis Br.....	24.40	5,000	122,000		
Chi., Bur. & Quincy—A. K. & D. M. and D. M. & K. R. R.....	10.135	5,000	50,675		
Chicago, Rock Island & Pacific—Iowa Division.....	37.65	12,500	470,625		
Chicago, Rock Island & Pacific—Des Moines, Ind. & W. Br.....	8.59	5,000	42,950		
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	17.56	5,000	87,800		
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.....	9.30	5,000	46,500		
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Divs.....	28.99	3,700	107,263		
Des Moines & North-Western.....	1.29	1,200	1,548		
Des Moines & North-Western.....	4.13	1,500	6,195		
Des Moines Union.....	2.70	10,000	27,000		
St. Louis, Des Moines & Northern Branch.....	16.41	1,700	27,897		
Wabash—Des Moines & St. Louis Branch.....	15.01	3,000	45,030		
Pottawattamie	143.180	\$.....	547,420		
Chicago & North-Western.....	30.83	10,000	308,300		
Chicago, Burlington & Quincy.....	1,740	14,500	251,310		
Chicago, Burlington & Quincy—Hastings & Avoca R. R.....	5.344	4,000	21,376		
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.....	1.900	4,000	7,600		
Chicago, Milwaukee & St. Paul—Main Line.....	36.55	6,000	219,300		
Chicago, Rock Island & Pacific—Iowa Division.....	43.62	6,000	261,720		
Chicago, Rock Island & Pacific—Avoca, M. & S. W. Branch.....	17.61	5,000	88,050		
Chicago, Rock Island & Pacific—Harlan Branch.....	1.13	5,000	5,650		
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	6.734	5,000	33,670		
Omaha & St. Louis.....	12.54	4,500	56,130		
Union Pacific.....	2.96	150,000	369,000		
Union Pacific—Union Ave. Dump Line.....	1.72	5,000	8,600		
Poweshiek	96.012	\$.....	614,800		
Burlington, Cedar Rapids & Northern—Iowa City Div.....	6.75	3,000	20,240		
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.....	27.21	4,500	122,445		
Chicago, Rock Island & Pacific—Iowa Division.....	33.23	12,500	415,125		
Iowa Central—Main Line.....	22.810	5,500	125,445		
Iowa Central—Montezuma Branch.....	13.012	3,000	39,036		
Iowa Central—Newton Branch.....	6.70	3,000	20,100		
Ringgold	79.792	\$.....	312,287		
Chicago, Burlington & Quincy—Leon, Mt. Ayr. & S. W. R. R.....	28.642	4,500	128,810		
Chicago, St. Paul, Minneapolis & Omaha—St. Jo Divs.....	23.94	3,700	88,678		
Humeston & Shenandoah.....	27.15	3,000	81,800		
Sac	62.50	\$.....	254,645		
Chicago & North-Western—Maple River Branch.....	54.62	4,000	218,080		
Chicago & North-Western—Toledo & North-Western Ry.....	6.57	4,500	29,565		
Scott	42.74	\$.....	164,800		
Burlington, Cedar Rapids & Northern—Clifton Branch.....	25.51	3,000	76,530		
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	34.54	3,500	120,820		
Chicago, Rock Island & Pacific—Iowa Division.....	2.60	4,000	10,400		
Chicago, Rock Island & Pacific—Southwestern Division.....	13.71	12,000	171,975		
Chicago, Rock Island & Pacific—Iowa Division.....	12.08	8,000	96,640		

TABLE No. 1—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Shelby</i>	54.68	8	527,169
Chicago & North-Western—Iowa Southwestern Branch.....	12.75	3,500	44,625
Chicago, Milwaukee & Council Bluffs Div.....	24.92	1,800	44,856
Chicago, Rock Island & Pacific—Iowa Division.....	6.41	12,500	80,125
Chicago, Rock Island & Pacific—Harian Branch.....	10.71	5,000	53,550
<i>Stout</i>	119.22	8	957,390
Chicago & North-Western—Toledo & North-Western R'y.....	35.10	4,500	157,950
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	29.08	5,000	145,400
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.....	16.88	3,500	59,080
Chicago, Milwaukee & St. Paul—Eden Branch.....	8.90	3,000	26,700
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	22.90	8,000	174,720
Dubuque & Sioux City—Sioux Falls Branch.....	7.08	3,000	21,240
<i>Story</i>	94.92	8	861,540
Chicago & North-Western.....	24.22	10,000	242,200
Chicago & North-Western—Des Moines & Minneapolis Br.....	26.40	5,000	132,000
Chicago, Milwaukee & St. Paul—Chicago & Council Bl. Div.....	24.70	6,000	148,740
Iowa Central—Story City Branch.....	19.60	6,000	117,600
<i>Tama</i>	104.62	8	612,385
Burlington, Cedar Rapids & Northern—Pacific Division.....	18.05	3,000	54,150
Chicago & North-Western.....	25.24	6,000	253,404
Chicago & North-Western—Ott., Cedar Falls & St. Paul Br.....	13	4,000	520
Chicago & North-Western—Toledo & North-Western R'y.....	22.14	4,500	99,630
Chicago, Milwaukee & St. Paul—Chicago & Council Bl. Div.....	26.22	6,000	157,320
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	12.64	3,700	46,768
<i>Taylor</i>	60,758	8	253,223
Chicago, Burlington & Quincy—Creston Branch.....	28.088	5,000	140,400
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	5.79	3,700	21,423
Humeston & Shenandoah.....	26.96	3,500	94,290
<i>Union</i>	67,281	8	543,958
Chicago, Burlington & Quincy.....	25.77	14,500	374,057
Chicago, Burlington & Quincy—Creston & Northern R. R.....	8.152	4,000	32,608
Chicago, Burlington & Quincy—Creston Branch.....	10,742	5,000	53,710
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	22.59	3,700	83,583
<i>Van Buren</i>	80.63	8	314,151
Chicago, Burlington & Kansas City.....	27.33	3,500	95,655
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	31.20	5,500	171,210
Chicago, Rock Island & Pacific—Keosauqua Branch.....	4.50	5,000	22,500
Ft. Madison & Northwestern.....	14.72	800	11,776
<i>Wapello</i>	103,012	8	737,732
Chicago, Burlington & Quincy.....	26,856	14,500	389,412
Chicago, Milwaukee & St. Paul—Kansas City Division.....	37	8,000	296,800
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	30.00	5,500	165,000
Chicago, Rock Island & Pacific—Southwestern Division.....	7.71	8,000	61,680
Ottumwa & Keokuk.....	3,353	5,000	16,666
Wabash—St. Louis, Ottumwa & Cedar Rapids Railroad.....	9.803	3,000	29,409
<i>Warren</i>	98,885	8	377,804
Chicago, Burlington & Quincy—Chicago, Des Moines, F. R. R.....	21,430	4,500	96,435
Chicago, Burlington & Q.—A., K., & D. M., and D. M., & K. R. R.....	7,669	5,000	28,480
Chicago, Rock Island & Pacific—Des Moines, L. & W. Branch.....	26.23	5,000	131,150
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	15.79	3,700	58,422
Des Moines & Kansas City.....	37.73	1,300	49,076
<i>Washington</i>	103,193	8	438,402
Burlington & North-western.....	12.01	1,500	18,015
Burlington & Western.....	15,802	1,200	16,564
Burlington, Cedar Rapids & Northern—Iowa City Division.....	20.98	3,000	62,940
Burlington, Cedar Rapids & Northern—Muscatine Div.....	4.31	3,000	12,930
Chicago, Rock Island & Pacific—Southwestern Division.....	23.54	8,000	188,240
Chicago, Rock Island & Pacific—Okaloosa Branch.....	14.33	6,000	85,980
Iowa Central—Eastern Division.....	11,861	3,000	35,583
<i>Wayne</i>	79,423	8	469,018
Chicago, Burlington & Quincy—Burlington Branch.....	6,893	4,500	31,016
Chicago, Milwaukee & St. Paul—Kansas City Division.....	14.96	3,500	52,360
Chicago, Rock Island & Pacific—Southwestern Division.....	27.78	8,000	222,240
Keokuk & Western.....	29.80	3,500	104,590

TABLE No. 1—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Webster</i>	171,392	8	694,671
Chicago & North-Western—Toledo & North-Western R'y.....	23.96	4,500	116,820
Chicago, Rock Island & Pacific—D. M. & Ft. Dodge Div.....	32.25	5,000	162,750
Crooked Creek.....	17.30	2,500	43,000
Dubuque & Sioux City—Main Line.....	26.74	5,500	147,070
Mason City & Ft. Dodge.....	28,873	3,000	86,619
Mason City & Ft. Dodge—Coalville Branch.....	3,639	3,000	10,917
Minneapolis & St. Louis.....	30.41	3,500	127,435
<i>Winnebago</i>	20,283	8	72,905
Minneapolis & St. Louis.....	20,283	3,500	72,905
<i>Winnesiek</i>	82.85	8	342,464
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	1.14	3,000	3,420
Burlington, Cedar Rapids & Northern—Decorah Division.....	22.29	3,000	66,870
Chicago, Milwaukee & St. P.—Davenport & North Line.....	3.47	3,200	7,094
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.....	16.96	5,000	84,800
Chicago, Milwaukee & St. Paul—Decorah Branch.....	0.54	3,000	28,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	20.75	5,000	148,750
<i>Woodbury</i>	118,183	8	508,391
Chicago & North-Western—Maple River Branch.....	35.01	4,900	100,040
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	31.92	3,500	111,720
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.....	5.63	3,500	19,705
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	.94	8,000	7,520
Dubuque & Sioux City—Main Line.....	6.41	5,000	32,255
Dubuque & Sioux City—Osawa Branch.....	25.94	3,000	77,820
Sioux City & Pacific.....	22,353	7,500	156,311
<i>Worth</i>	46,699	8	127,149
Burlington, Cedar Rapids & Northern—Main Line.....	18.61	6,000	111,660
Chicago, Milwaukee & St. Paul—Austin Branch.....	11.27	3,000	33,810
Iowa Central—Main Line.....	16,459	5,000	90,524
<i>Wright</i>	31	3,500	1,155
Burlington, Cedar Rapids & Northern—Main Line.....	108,873	8	392,294
Burlington, Cedar Rapids & Northern—Iowa Falls Div.....	45.04	3,000	135,120
Chicago & North-Western—Toledo & North-Western R'y.....	23.85	4,500	107,225
Iowa Central—Belmond Branch.....	6.565	3,000	19,590
Mason City & Ft. Dodge.....	20,480	3,000	100,440
Total.....	8,259,902		842,858,890

TABLE No. II.

Length of Railroads January 1, 1890, and the assessed value thereof by roads.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Burlington & Northwestern Railway Co.</i>			a 38.77		\$ 58,155
<i>Burlington & Northwestern.....</i>	Des Moines.....	14.10			
	Henry.....	9.57			
	Louis.....	3.60			
	Washington.....	12.01	38.77	1,500	58,155
<i>Burlington & Western Railway Company</i>			b 70.703		84,843
<i>Burlington & Western.....</i>	Washington.....	13,862			
	Jefferson.....	17,516			
	Keokuk.....	13,447			
	Mahaska.....	15,910	70.703	1,200	84,843
<i>Burlington, Cedar Rapids & N. R'y Co.</i>			c 872.61		3,329,750
<i>Burlington, C. R. & N.—Main Line.....</i>	Des Moines.....	21.18			
	Louis.....	23.15			
	Muscatine.....	18.91			
	Cedar.....	8.95			
	Johnson.....	16.65			
	Linn.....	21.66			
	Benton.....	23.01			
	Black Hawk.....	32.74			
	Bremar.....	4.18			
	Butler.....	21.06			
	Floyd.....	20.57			
	Cerro Gordo.....	10.57			
	Worth.....	18.61	240.64	6,000	1,440,840
<i>Milwaukee Division.....</i>	Linn.....	21.29			
	Buehannan.....	25.78			
	Payette.....	44.31			
	Winneshiek.....	1.14	94.13	3,000	282,390
	Allamakee.....	1.61			
	Muscatine.....	10.21			
	Johnson.....	7.06			
	Washington.....	4.31	30.58	3,000	91,740
<i>Pacific Division.....</i>	Benton.....	14.85			
	Tama.....	18.05			
	Grundy.....	15.22	48.12	3,000	144,360
<i>Iowa City Division.....</i>	Johnson.....	9.59			
	Washington.....	21.58			
	Keokuk.....	31.35			
	Mahaska.....	4.22			
	Poweshiek.....	6.78	73.02	3,000	219,060
<i>Iowa Falls Division.....</i>	Grundy.....	11.13			
	Hardin.....	17.88			
	Franklin.....	12.88			
	Wright.....	45.04			
	Humboldt.....	25.00			
	Palo Alto.....	27.28			
	Emmet.....	15.22			
	Dickinson.....	29.80			
	Kossuth.....	4.20			
	Osceola.....	26.54			
	Lyon.....	37.79			
	Hancock.....	22.14	275.20	3,000	825,600
<i>Clinton Division.....</i>	Johnson.....	12.96			
	Cedar.....	28.86			
	Scott.....	35.51	81.94	3,000	245,820
<i>Decorah Division.....</i>	Clinton.....	14.61			
	Payette.....	.41			
	Winneshiek.....	22.99	33.30	3,000	99,900
	Bremar.....	5.68	5.68	3,000	17,040
<i>Waverly Short Line.....</i>			24,051		48,102
<i>Centerville, Moravia & Albia R. R. Co.</i>			13,500		
<i>Centerville, Moravia & Albia R. R.</i>	Appanoose.....	13,500	24,051	2,000	48,102
	Monroe.....	10.745			

TABLE No. II—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Chicago & North-Western R'y Co.</i>			1,150.50		\$ 6,954,750
<i>Chicago & North-Western Railway.....</i>	Clinton.....	40.15			
	Cedar.....	24.08			
	Linn.....	29.30			
	Benton.....	24.84			
	Tama.....	25.34			
	Marshall.....	25.99			
	Story.....	24.29			
	Boone.....	27.53			
	Greene.....	24.51			
	Carroll.....	25.41			
	Crawford.....	31.56			
	Harrison.....	30.53			
	Pottawattamie.....	30.85	355.02	10,000	3,550,200
<i>Iowa Midland Branch.....</i>	Clinton.....	33.40			
	Jackson.....	14.60			
	Jones.....	22.98	70.98	3,500	248,430
<i>Stanwood & Tipton Branch.....</i>	Cedar.....	8.50	8.50	3,500	29,750
<i>Ottumwa, Cedar Falls & St. P. Br.</i>					
	Benton.....	5.47			
	Tama.....	.43			
	Poweshiek.....	25.21			
	Keokuk.....	16.80			
	Mahaska.....	15.83	62.55	4,000	250,200
<i>Des Moines & Minneapolis Branch.....</i>	Folk.....	24.40			
	Des Moines.....	26.40			
	Hamilton.....	5.40	56.20	5,000	280,000
<i>Iowa Southwestern Branch.....</i>	Carroll.....	25.44			
	Crawford.....	1.83			
	Shelby.....	12.75			
	Audubon.....	12.08	62.10	3,500	182,350
<i>Maple River Branch.....</i>	Carroll.....	9.30			
	Sac.....	24.02			
	Ida.....	38.20			
	Woodbury.....	23.01			
	Plymouth.....	14.40			
	Monona.....	24.70	164.63	4,000	658,520
	Tama.....	22.14			
<i>Toledo & North-Western Railway.....</i>	Grundy.....	12.79			
	Hardin.....	24.81			
	Hamilton.....	45.48			
	Wright.....	22.85			
	Humboldt.....	35.14			
	Kossuth.....	46.51			
	Pocahontas.....	34.16			
	Buena Vista.....	23.79			
	Clay.....	1.70			
	O'Brien.....	25.30			
	Sioux.....	33.10			
	Webster.....	25.06			
	Calhoun.....	25.97			
	Sac.....	8.57	383.27	4,500	1,724,715
	Boone.....	3.35	3.35	4,500	14,025
<i>Chicago, Burlington & Kan. C. R'y Co.</i>					
<i>Chicago, Burlington & Kansas City</i>					
	Lee.....	16.90			
	Van Buren.....	27.33			
	Davis.....	15.40			
	Appanoose.....	17.37	77.96	3,500	271,810
<i>Chicago, Burlington & Quincy R. R. Co.</i>					
<i>dChl., Burlington & Quincy R. R.....</i>	Des Moines.....	19.00			
	Henry.....	19.703			
	Jefferson.....	25.735			
	Wapello.....	26.856			
	Monroe.....	37.816			
	Lucas.....	26.859			
	Clarke.....	26.408			
	Union.....	25.797			
	Adams.....	26.475			
	Montgomery.....	27.081			
	Mills.....	39.240			
	Pottawattamie.....	1.560	281.645	14,500	4,083,853

TABLE No. II—CONTINUED.

NAME OF COUNTY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>C., B. & Q. R. R. Co.—Continued</i>					
Keokuk & St. Paul Railroad.....	Des Moines.....	8.980			
	Lee.....	33.296	42.276	\$ 8,500	\$ 359,346
	Lucas.....	13.741			
Chariton Branch.....	Wayne.....	6.863			
	Decatur.....	15.077	36.541	4,500	164,434
Creston Branch.....	Union.....	10.712			
	Adair.....	3.436			
	Taylor.....	28.008	42.680	5,000	213,400
Nebraska City Branch.....	Montgomery.....	7.068			
	Page.....	11.800			
	Fremont.....	10.741	39.509	4,000	156,836
Moulton & Albia Railroad.....	Monroe.....	10.798			
	Appanoose.....	.679	11.477	3,500	40,160
Albia, Knoxville & Des Moines and D. M. & Knox Railroads.....	Monroe.....	10.772			
	Marion.....	39.294			
	Warren.....	7.606			
	Polk.....	10.135	67.807	5,000	339,635
Chariton, Des Moines & S. R. R.....	Lucas.....	11.561			
	Union.....	21.439	33.000	4,500	148,500
Leon, Mt. Ayr & S. W. R. R.....	Decatur.....	35.639			
	Ringgold.....	28.642	54.281	4,500	244,264
Creston & Northern Railroad.....	Union.....	8.132			
	Adair.....	19.322	27.704	4,000	110,816
Western Iowa Railroad.....	Adair.....	10.270			
	Cass.....	10.095	30.365	4,000	81,460
Brownville & Nodaway V. R. R.....	Montgomery.....	2.418			
	Page.....	22.810	25.228	4,000	100,912
Clarín, Col. Springs & S. W. R. R. Red Oak & Atlantic Railroad.....	Page.....	15.844	15.844	4,000	63,376
	Montgomery.....	12.430			
	Pottawattamie.....	1.996			
	Cass.....	3.557	17.902	4,000	71,968
Neb. City, Sidney & N. E. R. R.....	Mills.....	8.918			
	Franklin.....	12.139	21.057	4,000	84,228
Hastings & Avoca Railroad.....	Mills.....	30.483			
	Pottawattamie.....	5.244	15.727	4,000	62,908
<i>Chicago, Iowa & Dakota R'y Co.</i>					
Chicago, Iowa & Dakota.....	Hardin.....	26.250	26.250	3,000	78,750
<i>Chicago, Milwaukee & St. Paul R'y Co.</i>					
Chicago & Council Bluffs Div.....	Jackson.....	13.02			
	Clinton.....	36.09			
	Jones.....	25.57			
	Linn.....	26.04			
	Benton.....	24.08			
	Tama.....	26.32			
	Marshall.....	25.29			
	Story.....	24.79			
	Boone.....	7.83			
	Dallas.....	24.72			
	Guthrie.....	19.53			
	Carroll.....	24.05			
	Crawford.....	12.50			
	Shelby.....	24.81			
	Harrison.....	7.01			
	Pottawattamie.....	26.35	349.17	6,000	2,095,020
Kansas City Division.....	Linn.....	17.54			
	Benton.....	1.78			
	Iowa.....	32.68			
	Keokuk.....	30.76			
	Wapello.....	27.31			
	Monroe.....	10.47			
	Appanoose.....	22.34	157.84	3,500	552,440
	Wayne.....	14.96			
Sloux City Branch.....	Woodbury.....	31.92			
	Monroe.....	37.30			
	Crawford.....	30.75	90.17	3,500	315,595

TABLE No. II—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>C. M. & St. P. R'y Co.—Continued.</i>					
Dubuque Division.....	Jackson.....	31.04			
	Dubuque.....	32.81			
	Clayton.....	36.32			
	Alfamaakee.....	36.31	136.18	\$ 5,000	\$ 680,900
Cascade Branch.....	Jackson.....	19.12			
	Dubuque.....	19.50	38.62	2,000	77,240
Volga Branch.....	Clayton.....	42.01			
	Fayette.....	16.29	58.21	3,000	174,630
Waukon Branch.....	Alfamaakee.....	22.81	22.81	2,000	45,620
Davenport & Northwestern Line.....	Scott.....	26.54			
	Clinton.....	32.28			
	Cedar.....	3.93			
	Delaware.....	27.67			
	Clayton.....	28.90			
	Fayette.....	12.17			
	Wineshiek.....	2.47	151.07	3,200	483,424
Dubuque Southwestern Line.....	Linn.....	8.11			
	Jones.....	19.78			
	Delaware.....	7.93			
	Dubuque.....	7.70	43.63	3,500	152,705
Maquoketa Branch.....	Scott.....	2.90			
	Clinton.....	31.50			
	Jackson.....	2.89	32.19	3,000	96,570
Clinton Branch.....	Clinton.....	10.03	10.03	3,000	30,175
Iowa & Minnesota Division.....	Wineshiek.....	16.96			
	Howard.....	24.28	41.24	5,000	206,760
Decorah Branch.....	Wineshiek.....	6.54			
Austin Branch.....	Cerro Gordo.....	8.03			
	Worth.....	11.27			
	Mitchell.....	7.75	27.05	3,000	81,850
	Clayton.....	22.08			
Iowa & Dakota Division.....	Alfamaakee.....	4.02			
	Wineshiek.....	20.75			
	Chickasaw.....	30.33			
	Elford.....	24.82			
	Cerro Gordo.....	24.22			
	Hancock.....	34.15			
	Rossosh.....	24.30			
	Palo Alto.....	24.34			
	Clay.....	24.31			
	Clarendon.....	24.32			
	Sloux.....	29.08			
	Lyons.....	9.42	201.40	5,000	1,457,450
Elkader Branch.....	Clayton.....	19.10	19.10	3,000	57,300
Spirit Lake Branch.....	Clay.....	7.70			
	Dickinson.....	12.53	20.03	3,000	60,090
Eden Branch.....	Sloux.....	8.90	8.90	3,000	26,970
Sloux City & Dakota Division.....	Woodbury.....	5.62			
	Plymouth.....	15.00			
	Sloux.....	10.88			
	Lyons.....	5.04	40.55	5,500	141,925
<i>Chicago, Rock Island & Pacific R'y Co.</i>			1,060.69		8,432,780
Iowa Division.....	Scott.....	11.71			
	Cedar.....	6.88			
	Muscatine.....	24.77			
	Johnson.....	27.16			
	Iowa.....	25.15			
	Pyroshiek.....	25.53			
	Jasper.....	34.13			
	Polk.....	27.65			
	Dallas.....	12.35			
	Madison.....	7.67			
	Guthrie.....	19.32			
	Adair.....	8.50			
	Cass.....	27.30			
	Shelby.....	6.41			
	Pottawattamie.....	45.02	316.94	12,500	3,961,750

TABLE No. II—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>C., R. I. & P. R'y Co.—Continued.</i>					
Southwestern Division.....	Scott.....	12.08			
	Muscatine.....	22.43			
	Louisa.....	18.91			
	Washington.....	25.64			
	Jefferson.....	26.60			
	Wapello.....	7.71			
	Davis.....	22.88			
	Appanoose.....	29.86			
	Wayne.....	37.78			
Oskaloosa Branch.....	Washington.....	14.53	103.80	\$ 8,000	\$ 1,551,130
	Keokuk.....	25.73			
	Mahaska.....	26.60			
Des Moines, Indianola & W. Br.....	Marion.....	12.05	79.51	6,000	477,060
	Polk.....	8.50			
	Warren.....	26.23			
	Madison.....	12.13	46.95	5,000	234,750
Audubon Branch.....	Cass.....	8.18			
	Audubon.....	16.36	24.54	5,000	122,700
	Jasper.....	17.00	17.00	5,000	85,000
Newton & Monroe Branch.....	Guthrie.....	14.58	14.58	5,000	72,900
Guthrie & Northwestern Branch.....	Cass.....	14.71	14.71	5,000	73,550
Atlantic & Southern Branch.....	Pottawattamie.....	17.01	17.01	5,000	88,150
Avoca, Macedonia & Southw. Br.....	Van Buren.....	4.50	4.50	5,000	22,500
Kossauqua Branch.....	Muscatine.....	11.98	11.98	5,000	59,900
Wilton Branch.....	Muscatine.....	1.16			
Wilton & Tipton Branch.....	Cedar.....	4.92	6.08	5,000	30,400
	Shelby.....	1.13			
Keokuk & Des Moines Division.....	Lea.....	10.71	11.84	5,000	59,200
	Lea.....	27.15			
	Van Buren.....	32.50			
	Davis.....	.75			
	Wapello.....	30.00			
	Mahaska.....	21.84			
	Marion.....	14.50			
	Jasper.....	17.40			
	Polk.....	17.56			
Des Moines & Ft. Dodge Division.....	Polk.....	9.30	162.30	5,500	892,100
	Dallas.....	27.00			
	Boone.....	3.00			
	Greene.....	27.00			
	Webster.....	32.55			
	Humboldt.....	6.32			
	Pocahontas.....	16.65			
	Palo Alto.....	20.55			
Chicago, St. Paul & Kansas City R'y Co.	Mitchell.....	9.36	138.36	5,000	691,800
Chicago, St. P. & K. C.—Main Line	Howard.....	13.04	445.53		1,648,461
	Chickasaw.....	25.70			
	Bremer.....	6.03			
	Fayette.....	19.82			
	Buchanan.....	11.41			
	Delaware.....	25.82			
	Dubuque.....	11.26			
Des Moines & St. Joseph Divisions.	Fayette.....	6.83	142.78	3,700	529,280
	Buchanan.....	2.90			
	Black Hawk.....	30.42			
	Grundy.....	7.05			
	Tama.....	12.64			
	Marshall.....	31.78			
	Jasper.....	19.62			
	Polk.....	28.39			
	Warren.....	15.79			
	Madison.....	18.48			
	Union.....	23.50			
	Ringgold.....	23.94			
	Taylor.....	5.70	228.12	3,700	844,044

TABLE No. II—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>C., St. P. & K. C. R'y Co.—Continued.</i>					
Cedar Falls Branch.....	Black Hawk.....	7.48	7.48	\$ 3,700	\$ 27,670
Valeria Coal Branch.....	Jasper.....	3.20	3.20	3,700	11,840
Waverly Branch.....	Bremer.....	22.52			
	Butler.....	27.81			
	Franklin.....	9.62			
Chl., St. P., Minn. & O. R'y Co.	Osceola.....	17.98	63.95	3,700	236,615
Chl., St. P., Minn. & O.—Main Line.	O'Brien.....	6.61	74.55		536,640
	Sioux.....	1.00			
	Plymouth.....	3.48			
	Woodbury.....	.94	57.11	8,000	456,880
Rock River Branch.....	Lyon.....	17.44	17.44	4,000	69,760
Chicago, Santa Fe & California R'y Co.	Lee.....	10.81	10.81	9,000	178,290
Crooked Creek Railroad Company	Lee.....		23.20		58,000
Crooked Creek Railroad	Webster.....	17.20	23.20	2,500	58,000
Des Moines & Kansas City Railway Co.	Hamilton.....	6.00	23.20	2,500	58,000
Des Moines & Kansas City R'y	Hamilton.....		100.17		120,204
	Warren.....	27.73			
	Madison.....	12.43			
	Clarke.....	21.96			
	Decatur.....	30.76	100.17	1,200	120,204
Des Moines & Northwestern R'y Co.	Polk.....	4.130	106.300	1,500	150,450
Des Moines & Northwestern	Dallas.....	23,672			
	Guthrie.....	16,979			
	Greene.....	27,993			
	Calhoun.....	29,322			
	Pocahontas.....	1,000	196,306	1,500	150,450
Des Moines Union Railway Company	Polk.....		2.70		27,000
Des Moines Union Railway	Polk.....		2.70	10,000	27,000
Dubuque & Sioux City Railroad Co.	Dubuque.....	20.80	573.18		2,575,780
Dubuque & S. C. R.—Main Line.	Delaware.....	24.47			
	Buchanan.....	34.53			
	Black Hawk.....	25.73			
	Grundy.....	.17			
	Butler.....	24.91			
	Franklin.....	3.10			
	Hardin.....	53.72			
	Hamilton.....	52.20			
	Webster.....	26.74			
	Calhoun.....	14.85			
	Pocahontas.....	5.80			
	Buena Vista.....	25.41			
	Cherokee.....	24.80			
	Plymouth.....	34.05			
Cedar Rapids Branch.....	Woodbury.....	6.41	326.58	5,500	1,796,100
	Delaware.....	14.08			
Onawa Branch.....	Linn.....	27.78	41.86	3,000	125,280
	Monona.....	16.28			
	Woodbury.....	25.04			
	Ida.....	3.22			
Sioux Falls Branch.....	Cherokee.....	14.69	50.10	3,000	177,200
	Cherokee.....	11.40			
	O'Brien.....	27.33			
	Sioux.....	7.08			
Cedar Falls & Minnesota Railroad.	Lyon.....	24.25	70.06	3,000	210,180
	Black Hawk.....	7.28			
	Bremer.....	19.47			
	Chickasaw.....	7.05			
	Floyd.....	18.96			
	Mitchell.....	22.72	75.58	3,500	264,520

TABLE No. II—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Pt. Madison & North-Western R'y Co.</i>	Lee.....	45.00			30,000
Fort Madison & North-Western.	Lee.....	25.51			
	Henry.....	2.07			
	Van Buren.....	14.72			
	Jefferson.....	2.10	45.00	800	30,000
<i>Humeston & Shenandoah Railroad Co.</i>	.....	95.45			324,075
Humeston & Shenandoah R. R.	Decatur.....	14.85			
	Ringgold.....	27.12			
	Taylor.....	20.96			
	Page.....	27.02	95.45		324,075
<i>Iowa Central Railway Company</i>	.....	450.150			1,734,600
Iowa Central—Main Line.....	Mitchell.....	5.405			
	Worth.....	16.430			
	Cerro Gordo.....	34.340			
	Franklin.....	27.600			
	Hardin.....	28.560			
	Marshall.....	29.736			
	Jasper.....	3.980			
	Poweshiek.....	22.810			
	Mahaska.....	23.170			
	Monroe.....	13.692	197,490	5,500	1,087,238
Belmond Branch.....	Franklin.....	15.700			
	Wright.....	6.503	22,203	3,000	66,599
Story City Branch.....	Marshall.....	15.010			
	Story.....	19.500	34,510	3,000	103,530
State Center Branch.....	Jasper.....	5.928			
	Marshall.....	20.712	26,640	3,000	79,920
Montezuma Branch.....	Poweshiek.....	13.612	13,612	4,000	49,836
Newton Branch.....	Mahaska.....	6.897			
	Poweshiek.....	670			
Newton Branch—Lynville Sub.	Jasper.....	37.748	3,000		83,244
Eastern Division.....	Marshall.....	2,500	3,000		7,500
	Washington.....	11,861			
	Jefferson.....	1,500			
	Henry.....	18,630			
	Louisa.....	22,373	95,241	3,000	283,723
<i>Iowa Northern Railway Company</i>	.....				29,720
Iowa Northern.....	Jasper.....	5.93	5.93	4,000	23,739
<i>K. C., St. J. & Council Bluffs R. R. Co.</i>	.....				319,154
K. C., St. Jo & Council Bluffs.	Fremont.....	20,373			
	Mills.....	17,963			
	Pottawattamie.....	6,714	54,050	5,500	297,475
	Page.....	4,098	4,098	5,500	22,539
Tarkio Valley Railroad.....	.....	73.08			253,780
<i>Keokuk & Western Railroad Company.</i>	.....			
Keokuk & Western Railroad.	Appanoose.....	29.20			
	Wayne.....	21.80			
	Decatur.....	14.08	73.08	3,500	257,780
<i>Mason City & Ft. Dodge Railroad Co.</i>	.....				373,405
Mason City & Ft. Dodge.....	Webster.....	24,888			
	Franklin.....	335			
	Wright.....	33,480			
	Webster.....	28,873	87,476	3,000	262,438
<i>Coalville Branch</i>	Webster.....	3,659	3,659	3,000	10,977
<i>Minneapolis & St. Louis Railway Co.</i>	.....				489,020
Minneapolis & St. Louis.....	Wineburg.....	53			
	Hancock.....	20.83			
	Kossuth.....	25.94			
	Humboldt.....	7.79			
	Webster.....	22.42			
	Boone.....	35.41			
<i>Omaha & St. Louis Railway Co.</i>	.....		139.72	3,500	489,020
Omaha & St. Louis.....	Page.....	19,801			69,410
	Fremont.....	8,749			
	Mills.....	25,690			
	Pottawattamie.....	12,740	66,980	4,500	301,410

TABLE No. II—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Ottumwa & Kirksville Railway Co.</i>	.....				16,696
Ottumwa & Kirksville.....	Wapello.....	3,333	3,333		16,696
<i>St. Louis, Des Moines & North'n R'y Co.</i>	.....				70,548
St. Louis, Des Moines & Northern.	Polk.....	41.38	41.38	5,000	20,690
	Dallas.....	16.41			
	Boone.....	9.05	41.28	1,700	70,346
	Boone.....	15.32	50.80		152,670
<i>St. Louis, Keokuk & North'n R. R. Co.</i>	.....				152,670
St. Louis, Keokuk & North'n R. R.	Lee.....	36.50			
	Henry.....	14.29	50.80	3,000	152,670
<i>Sioux City & Pacific Railroad Co.</i>	.....				564,201
Sioux City & Pacific Railroad.	Woodbury.....	22,353			
	Monona.....	23,709			
	Harrison.....	32,571	80,611	7,000	564,201
<i>Toledo, Peoria & Western Railway Co.</i>	.....				6,000
Toledo, Peoria & Western.....	Des Moines.....	.75	.75	8,000	6,000
<i>Union Pacific Railway Company</i>	.....				317,600
Union Pacific Railway.....	Pottawattamie.....	3.66	3.78		
	Union Avenue Dummy Line.....	1.72	150,000	2,000	300,000
	Pottawattamie.....	1.72	1.72	5,000	8,600
<i>Wabash Railway Company</i>	.....				326,610
Wabash Railway.....	Monroe.....	11.53			
	Marion.....	30.00			
	Polk.....	15.01	65.56	3,000	196,680
	Davis.....	36,240			
	Appanoose.....	7,391			
	Wapello.....	6,803	43,310	3,000	129,930
St. Louis, Ottumwa & C. R. R. R.	.....			
Total miles of railroads in Iowa.....	.....		8,250,000		
Total assessed value of same.....	.....				42,858,800

(a). The Burlington & Northwestern leases the right to run over the Burlington, Cedar Rapids & Northern between Burlington & Medinapolis, 13.30 miles, but has no right to do business between the points named.

(b). The Burlington & Western runs its trains from Winfield to Burlington, 53.8 miles, over the Burlington & Northwestern. This includes 13.3 miles over the Burlington, Cedar Rapids & Northern, under its contract with Burlington & Northwestern. The Burlington & Western is restricted from doing any immediate business between Winfield & Burlington.

(c). Burlington, Cedar Rapids & Northern—includes 11.30 miles leased from the Iowa Central.

(d). The Chicago, Burlington & Kansas City run their trains over the Chicago, Burlington & Quincy from Viole to Burlington 23 miles, and over the Wabash from Bloomfield to Moulton, 14.11 miles. This leased mileage is assessed to the respective owners.

(e). The Estherville Branch of Chicago, Milwaukee & St. Paul, 22 1/4 miles, taken up during 1880.

(f). The Chicago, Rock Island & Pacific having no track from Tara to Fort Dodge, a distance of 3.40 miles, run trains over the Dubuque & Sioux City Railroad track between said points.

(g). The Des Moines Union Railway Company is simply a "Representative Company," acting as an agency at Des Moines for the Wabash Railway, the Des Moines & Northwestern Railway and the St. Louis, Des Moines & Northern Railway.

(h). The Humeston & Shenandoah leases of the Keokuk & Western the right to run trains over their track between Humeston & Van Wert.

(i). Includes 19,855 miles from Manly Junction to State Line leased from Chicago, St. Paul & Kansas City Railway.

(j). The St. Louis, Keokuk & Northwestern leases the right to run over the Chicago, Burlington & Quincy from Mt. Pleasant Junction to Mt. Pleasant, a distance of .90 miles.

(k). The operation of the Estherville Branch of the Chicago, Milwaukee & St. Paul from Emmetsburg to Estherville, 22 1/4 miles, and of the Clarinda & St. Louis Railroad, from Clarinda to State Line, 11 1/2 miles, was discontinued during 1880, and the track taken up.

The Tabor & Northern, 9 miles, was constructed during 1880 but not operated.

CHANGE IN MILEAGE DURING THE YEAR 1880.

NAME OF ROAD.	Miles.	
	Gain.	Loss.
Chicago, Burlington & Quincy.....	206	
Chicago, Milwaukee & St. Paul.....	22.50	
Chicago, St. Paul, Minneapolis & Omaha.....	.01	
Clarinda & St. Louis.....	1.47	
Iowa Central.....	11.50	
Kansas City, St. Joseph & Council Bluffs.....	.75	
Keokuk & Western.....	3.12	
Main City & Fort Dodge.....	.04	
Omaha & St. Louis.....	1.00	
Wabash.....	56	
Loss.....	38,488	
	40,288	40,288

TABLE No. III.

Length and assessed value of Sleeping-Car Lines by Counties.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per	
		mile.	Total assessed value.
<i>Adair</i>	8.50	\$.....	800
Chicago, Rock Island & Pacific—Iowa Division.....	8.50	100	850
<i>Adams</i>	25,475		5,235
Chicago, Burlington & Quincy.....	25,475	20	5,095
<i>Allamakee</i>	40.13		642
Chicago, Milwaukee & St. Paul—Dubuque Division.....	38.11	15	542
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	4.02	25	100
<i>Appanoose</i>	37.121		3,108
Chicago, Rock Island & Pacific—Southwestern Division.....	39.86	100	2,986
Wabash—St. Louis, Ottumwa & Cedar Rapids Railroad.....	7.261	25	182
<i>Benton</i>	71.93		5,387
Burlington, Cedar Rapids & Northern—Main Line.....	53.01	100	2,301
Chicago & North-Western.....	24.84	100	2,484
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	34.08	35	622
<i>Black Hawk</i>	89.88		5,370
Burlington, Cedar Rapids & Northern—Main Line.....	32.74	100	3,274
Chi., St. Paul & Kansas City—Des Moines & St. Jo Divs.....	30.42	25	760
Dubuque & Sioux City—Main Line.....	26.72	50	1,336
<i>Boone</i>	35.26		2,949
Chicago & North-Western.....	27.53	100	2,753
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	7.83	25	196
<i>Bremer</i>	10.31		719
Burlington, Cedar Rapids & Northern—Main Line.....	4.18	100	418
Chicago, St. Paul & Kansas City—Main Line.....	6.63	50	331
<i>Buchanan</i>	38.84		1,871
Dubuque & Sioux City—Main Line.....	24.53	50	1,227
Chicago, St. Paul & Kansas City—Main Line.....	11.41	50	571
Chi., St. Paul & Kansas City—Des Moines & St. Jo Divs.....	2.90	25	72
<i>Buena Vista</i>	25.41		1,271
Dubuque & Sioux City—Main Line.....	25.41	50	1,271
<i>Butler</i>	43.67		3,522
Burlington, Cedar Rapids & Northern—Main Line.....	21.06	100	2,106
Dubuque & Sioux City—Main Line.....	24.91	50	1,246
<i>Callahan</i>	14.85		743
Dubuque & Sioux City—Main Line.....	14.85	50	743
<i>Carroll</i>	50.26		3,103
Chicago & North-Western.....	25.41	100	2,541
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	24.85	100	2,485
<i>Case</i>	27.47		2,747
Chicago, Rock Island & Pacific—Iowa Division.....	27.47	100	2,747
<i>Cedar</i>	40.81		4,081
Burlington, Cedar Rapids & Northern—Main Line.....	8.93	100	893
Chicago & North-Western.....	24.98	100	2,498
Chicago, Rock Island & Pacific—Iowa Division.....	6.88	100	688
<i>Cerro Gordo</i>	59.13		2,880
Burlington, Cedar Rapids & Northern—Main Line.....	10.57	100	1,057
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.22	25	606
Iowa Central—Main Line.....	24.34	50	1,217
<i>Cherokee</i>	39.80		1,490
Dubuque & Sioux City—Main Line.....	39.80	50	1,990
<i>Chicago</i>	26.21		1,943
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	26.23	25	628
Chicago, St. Paul & Kansas City—Main Line.....	25.70	50	1,285
<i>Clarke</i>	35,498		5,370
Chicago, Burlington & Quincy.....	35,498	200	5,239
<i>Clay</i>	54.31		698
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.31	25	608
<i>Clayton</i>	28.50		1,110
Chicago, Milwaukee & St. Paul—Dubuque Division.....	36.22	15	543
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	22.68	25	567
<i>Clinton</i>	45.52		4,010
Chicago & North-Western.....	40.17	160	4,017
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	36.06	25	902

TABLE No. III—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Crawford</i>	74.81	3.16	4,238
Chicago & North-Western	31.26	100	3,126
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	12.50	25	312
Chicago, Milwaukee & St. Paul—Sioux City Branch	30.75	25	769
<i>Dallas</i>	42.28	25	2,374
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	34.74	100	3,474
Chicago, Rock Island & Pacific—Iowa Division	17.56	100	1,756
<i>Davis</i>	40.126	100	2,944
Chicago, Rock Island & Pacific—Southwestern Division	24.47	100	2,288
Wabash—St. Louis, Ott. & Cedar Rapids Railroad	26.246	25	656
<i>Delaware</i>	50.09	25	2,504
Chicago, St. Paul & Kansas City—Main Line	35.82	50	1,791
Dubuque & Sioux City—Main Line	14.27	100	1,427
<i>Des Moines</i>	48.209	60	2,892
Burlington, Cedar Rapids & Northern—Main Line	21.18	100	2,118
Chicago, Burlington & Quincy	18.940	200	3,810
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	8.980	100	890
<i>Dubuque</i>	93.87	35	3,285
Chicago, Milwaukee & St. Paul—Dubuque Division	32.81	15	492
Chicago, St. Paul & Kansas City—Main Line	31.26	50	1,563
Dubuque & Sioux City—Main Line	29.80	50	1,490
<i>Fayette</i>	26.65	50	1,332
Chicago, St. Paul & Kansas City—Main Line	19.82	60	1,189
Chicago, St. Paul & Kansas City—D. M. & St. Joe Divs.	6.83	25	171
<i>Floyd</i>	45.39	25	2,678
Burlington, Cedar Rapids & Northern—Main Line	29.57	100	2,957
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.82	25	621
<i>Franklin</i>	28.19	100	1,410
Dubuque & Sioux City—Main Line	1.10	50	55
Iowa Central—Main Line	27.09	50	1,355
<i>Fremont</i>	37.973	25	2,000
Kansas City, St. Joe & Council Bluffs—Main Line	28.329	75	2,124
Omaha & St. Louis	8.749	50	437
<i>Greene</i>	24.51	100	2,451
Chicago & North-Western	24.51	100	2,451
<i>Grundy</i>	8.12	50	406
Chicago, St. Paul & Kansas City—D. M. & St. Joe Divs.	7.95	25	199
Dubuque & Sioux City—Main Line	17	50	850
<i>Guthrie</i>	38.85	25	2,429
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	10.48	50	524
Chicago, Rock Island & Pacific—Iowa Division	19.32	100	1,932
<i>Hamilton</i>	35.30	100	1,100
Dubuque & Sioux City—Main Line	10.10	50	505
<i>Hancock</i>	24.15	50	904
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.15	25	604
<i>Hardin</i>	32.08	25	2,254
Dubuque & Sioux City—Main Line	31.79	50	1,589
Iowa Central—Main Line	28.96	50	1,448
<i>Harrison</i>	60.01	100	4,837
Chicago & North-Western	30.25	100	3,025
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division	7.01	25	175
Sioux City & Pacific	50	50	2,500
<i>Henry</i>	19.708	200	3,941
Chicago, Burlington & Quincy	19.708	200	3,941
<i>Howard</i>	37.43	25	1,962
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	24.28	25	607
Chicago, St. Paul & Kansas City—Main Line	13.14	50	655
<i>Iowa</i>	25.16	100	2,516
Chicago, Rock Island & Pacific—Iowa Division	25.16	100	2,516
<i>Jackson</i>	70	100	700
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	13.02	25	325
Chicago, Milwaukee & St. Paul—Dubuque Division	31.24	15	469
<i>Jasper</i>	57.13	45	4,987
Chicago, Rock Island & Pacific—Iowa Division	34.41	100	3,441
Chicago, St. Paul & Kansas City—D. M. & St. Joe Divs.	19.02	25	475
Iowa Central—Main Line	3.08	50	159
<i>Jefferson</i>	32.357	200	6,471
Chicago, Burlington & Quincy	25.735	200	5,147
Chicago, Rock Island & Pacific—Southwestern Division	26.60	100	2,660

TABLE No. III—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Johnson</i>	43.21	25	4,231
Burlington, Cedar Rapids & Northern—Main Line	16.45	100	1,645
Chicago, Rock Island & Pacific—Iowa Division	27.16	100	2,716
<i>Jones</i>	25.37	25	639
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	25.37	25	639
<i>Kossuth</i>	24.35	25	609
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.35	25	609
<i>Lee</i>	35.896	100	3,589
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	35.896	100	3,589
Chicago, Santa Fe & California	19.81	100	1,981
St. Louis, Keokuk & Northwestern	2.79	100	279
<i>Linn</i>	42.90	100	5,747
Burlington, Cedar Rapids & Northern—Main Line	21.06	100	2,106
Chicago & North-Western	29.20	100	2,920
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	38.04	25	951
<i>Lodg</i>	42.90	100	4,290
Burlington, Cedar Rapids & Northern—Main Line	23.15	100	2,315
Chicago, Rock Island & Pacific—Southwestern Division	19.01	100	1,901
<i>Lucas</i>	26.829	200	5,398
Chicago, Burlington & Quincy	26.829	200	5,398
<i>Lyon</i>	9.42	25	235
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	9.42	25	235
<i>Madison</i>	27.15	25	1,254
Chicago, Rock Island & Pacific—Iowa Division	17.67	100	707
Chicago, St. Paul & Kansas City—D. M. & St. Jo Divs.	19.48	25	487
<i>Mahaska</i>	35.17	25	1,258
Iowa Central—Main Line	35.17	50	1,258
<i>Martin</i>	30.00	25	975
Wabash—Des Moines & St. Louis R. R.	30.00	25	975
<i>Mars Hill</i>	112.95	25	5,515
Chicago & North-Western	25.99	100	2,599
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	25.99	25	650
Chicago, St. Paul & Kansas City—D. M. & St. Jo Divs.	61.78	25	744
Iowa Central—Main Line	29.79	50	1,490
<i>Mills</i>	72.893	200	8,480
Chicago, Burlington & Quincy	29.240	200	5,848
Kansas City, St. Joseph & Council Bluffs—Main Line	17.953	100	1,347
Omaha & St. Louis	25.690	50	1,285
<i>Mitchell</i>	15.300	75	705
Chicago, St. Paul & Kansas City—D. M. & St. Jo Divs.	9.40	50	470
Iowa Central—Main Line	5.403	50	270
<i>Monona</i>	33.239	200	1,972
Chicago, Milwaukee & St. Paul—Sioux City Branch	33.239	200	1,972
Sioux City & Pacific	25.709	50	1,285
<i>Monroe</i>	53.058	200	6,507
Chicago, Burlington & Quincy	27.505	200	5,501
Iowa Central—Main Line	15.022	50	985
Wabash—Des Moines & St. Louis R. R.	11.55	25	280
<i>Montgomery</i>	37.081	25	5,410
Chicago, Burlington & Quincy	37.081	200	1,410
<i>Muscatine</i>	95.11	100	6,611
Burlington, Cedar Rapids & Northern—Main Line	18.01	100	1,801
Chicago, Rock Island & Pacific—Iowa Division	24.77	100	2,477
Chicago, Rock Island & Pacific—Southwestern Division	25.43	100	2,543
<i>O'Brien</i>	30.63	25	931
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.92	25	623
Chicago, St. Paul, Minneapolis & Omaha—Main Line	6.61	50	330
<i>Oceola</i>	17.98	100	899
Chicago, St. Paul, Minneapolis & Omaha—Main Line	17.98	100	899
<i>Papa</i>	10.801	100	1,080
Omaha & St. Louis	10.801	50	600
<i>Palo Alto</i>	24.34	25	608
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.34	25	608
<i>Plymouth</i>	44.44	25	2,222
Chicago, St. Paul, Minneapolis & Omaha—Main Line	9.49	50	475
Dubuque & Sioux City—Main Line	34.50	50	1,747
<i>Pocahontas</i>	9.50	50	475
Dubuque & Sioux City—Main Line	9.50	50	475

TABLE No. III—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	ASSESSED VALUE PER MILE.	
		Assessed value per mile.	Total assessed value.
<i>Folk</i>			
Chicago, Rock Island & Pacific—Iowa Division	71.65	\$ 108	\$ 3,865
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Divs.	27.65	108	2,765
Wabash—Des Moines & St. Louis Railroad	15.01	25	375
<i>Pottawattamie</i>	115.55	100	9,441
Chicago & North-Western	38.81	100	3,881
Chicago, Burlington & Quincy	1,966	300	589,800
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.	26.55	25	664
Chicago, Rock Island & Pacific—Iowa Division	45.02	100	4,502
Kansas City, St. Joseph & Council Bluffs—Main Line	4,714	25	117,850
Omaha & St. Louis	12,740	50	637,000
Union Pacific—Main Line	2-13	300	639
<i>Pocahontas</i>	48.94	3,604	1,762
Chicago, Rock Island & Pacific—Iowa Division	25.53	100	2,553
Iowa Central—Main Line	22.81	50	1,141
<i>Ringgold</i>			
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Divs.	23.94	25	598
	25.79	25	645
<i>Scott</i>			
Chicago, Rock Island & Pacific—Iowa Division	13.71	100	1,371
Chicago, Rock Island & Pacific—Southwestern Division	12.68	100	1,268
<i>Shelby</i>			
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.	54.81	100	5,481
Chicago, Rock Island & Pacific—Iowa Division	6.41	100	641
<i>Sioux</i>			
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	29.08	25	727
Chicago, St. Paul, Minneapolis & Omaha—Main Line	22.96	50	1,148
	49.02	25	1,225
<i>Story</i>			
Chicago & North-Western	24.23	100	2,423
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.	24.79	25	619
<i>Tama</i>			
Chicago & North-Western	14.30	100	1,430
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.	36.32	25	908
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Divs.	12.64	25	316
<i>Taylor</i>			
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Divs.	5.79	25	145
<i>Union</i>			
Chicago, Burlington & Quincy	48.287	200	9,657
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Divs.	22.90	25	572
<i>Wapello</i>			
Chicago, Rock Island & Pacific—Southwestern Division	7.71	100	771
Wabash—St. Louis, Ottumwa & Cedar Rapids Railroad	9,803	25	245,075
<i>Warren</i>			
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Divs.	15.79	25	395
<i>Washington</i>			
Chicago, Rock Island & Pacific—Southwestern Division	25.64	100	2,564
Chicago, Burlington & Quincy	37.78	100	3,778
Chicago, Rock Island & Pacific—Southwestern Division	27.78	100	2,778
<i>Webster</i>			
Dubuque & Sioux City—Main Line	26.74	25	668
<i>Winnebago</i>			
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	36.54	50	1,827
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	46.71	25	1,168
<i>Woodbury</i>			
Chicago, Milwaukee & St. Paul—Sioux City Branch	16.96	25	424
Chicago, St. Paul, Minneapolis & Omaha—Main Line	29.75	25	744
<i>Woodworth</i>			
Dubuque & Sioux City—Main Line	61.636	50	3,082
Sioux City & Pacific	31.32	25	783
<i>Worth</i>			
Chicago, St. Paul, Minneapolis & Omaha—Main Line	19	50	47
Dubuque & Sioux City—Main Line	2,841	50	142,050
Sioux City & Pacific	22,333	50	1,117
<i>Worth</i>			
Burlington, Cedar Rapids & Northern—Main Line	35,098	25	877,465
Iowa Central—Main Line	18,451	100	1,845,100
Iowa Central—Main Line	16,459	50	822,975
Total	3,625,240	\$ 251,441	

TABLE No. IV.

Length and assessed value of sleeping-car lines.

NAMES OF RAILROADS USING OR OPERATING SLEEPING-CARS.	Miles of road on which sleeping-cars are operated.	Assessed value per mile for sleeping-cars.	Aggregate assessed value for sleeping-cars.	TOTALS OF SYSTEMS.	
				Miles.	Assessed value.
Bur. Cedar Rapids & Northern—Main Line	240.64	\$ 100	\$ 24,064	240.64	\$ 24,064
Chicago & North-Western	335.02	100	33,502	335.02	33,502
Chicago, Burlington & Quincy	281.645	200	56,329		
Keokuk & St. Paul Railroad	42.276	100	4,228	42.276	60,557
Chicago, Milwaukee & St. Paul					
Chicago & Council Bluffs Division	349.12	25	8,728		
Sioux City Branch	90.17	25	2,254		
Dubuque Division	131.18	15	1,967		
Iowa & Minnesota Division	201.49	25	5,037		
Iowa & Dakota Division	41.24	25	1,031	908.35	21,347
Chicago, Rock Island & Pacific—Iowa Div.	319.94	100	31,994		
Southwestern Division	153.89	100	15,389	510.83	51,083
Chicago, St. Paul & Kansas City—Main Line	145.78	50	7,289		
Des Moines & St. Joseph Divisions	228.12	25	5,703	370.00	15,842
Chicago, St. Paul, Minneapolis & O.—Main L.	57.11	50	2,856	57.11	2,856
Chicago, Santa Fe & California	19.81	100	1,981	19.81	1,981
Dubuque & Sioux City—Main Line	230.38	50	11,519	320.58	16,329
Iowa Central—Main Line	107.000	50	5,350	107.000	5,350
Kansas City, St. Joe & Council Bluffs—Main L.	53.00	75	3,975	53.00	3,975
Omaha & St. Louis	2.79	100	279	2.79	279
St. Louis, Keokuk & Northwestern	80.613	50	4,031	80.613	4,031
Sioux City & Pacific	2.13	300	639	2.13	639
Union Pacific—Main Line					
Wabash	5.71	25	143		
Des Moines & St. Louis Railroad	65.56	25	1,639		
St. Louis, Ottumwa & Cedar Rapids R. R.	43.31	25	1,083	108.87	2,732
Total				3,625,240	\$ 251,441

NOTE.—The above assessments are upon the interests of the several railroad corporations, respectively named in connection with the several assessments, as *lessors* or *bailees* of the sleeping-cars to which the assessments respectively relate, and not upon any interest of such corporations, therein as *owners*, all ownership interest therein, of such railroad corporations, being included in the assessments shown in Table No. II.

TABLE No. V.

Net earnings, operating expenses and net earnings or loss of each railroad in this State for the year 1889, and taxes paid.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS.		NET EARNINGS OR LOSS.		Taxes paid in 1889.
	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	
	Per mile.	Per mile.	Per mile.	Per mile.	Per mile.	Per mile.	Per mile.	Per mile.	
Chicago & North-western.....	6,628,131	1,701.56	3,871.68	1,048.82	2,756.65	701.41	401.41	1,355.20	2,167.48
Burlington, Cedar Rapids & Northern— Main Line.....	59,948,338	487.86	59,488.50	841.11	477.48	0.75	0.75	70,873.88	
Milwaukee Division.....	1,532,164.55	6,291.22	1,527,121.62	2,951.50	729,426.88	1,731.17		4,800.00	
Wisconsin Division.....	138,411.42	1,486.22						24,327.54	
Chicago & North-western & St. Paul.....	82,738.01	2,706.21						1,100.00	
Chicago & Western Railway.....	114,416.05	1,585.54	121,729.20	1,627.25	51,276.05	186.23	7,413.28	101.82	
Chicago, Cedar Rapids & North-west in Ky.....	49,066.23	1,638.68	300,662.27	1,677.24	138,745.31	1,603.25	10,678.25	488.20	
Cedar Rapids & Clinton Railway.....	59,106.48	3,071.49	29,857.50					1,100.00	
Chicago, Decatur & Minneapolis Railway.....	10,128.64	494.74							
Total of system.....	7,796,839.00	3,163.26	1,892,392.24	2,708.44	894,326.76	1,024.62	9,223.81	106,950.62	
Centerville, Moravia & Albion.....	9,269.95	414.53	12,193.78	567.62				1,509.96	
Chicago & North-Western— Chicago, Burlington & Quincy Railroad.....	129,203.48	1,665.20	139,682.03	1,682.74	9,883,324.57	2,468.16	2,362.25	6,296.38	
Chicago, Burlington & Quincy Railroad.....	4,699,466.26	16,686.00	4,922,745.70	16,601.00	1,006,726.59	6,025.60		125,126.40	
Keokuk & St. Paul Railroad.....	345,070.25	3,705.00	140,862.34	3,282.99	104,117.91	2,463.00		9,770.61	
Adrian, W. & M. Railroad.....	123,435.00	2,469.00	162,664.14	3,297.60				8,775.41	
Chariton, Des Moines & Southern Railroad.....	40,201.40	1,400.00	37,280.65	1,279.00				4,545.44	
Chariton Branch.....	29,933.28	1,434.00	17,664.41	2,675.00				10,572.13	
Chicago & North-western & St. Paul Branch.....	75,514.97	1,733.00	74,745.60	1,751.00	1,701.56	42.00		5,621.56	
Gretna & Northern Railroad.....	32,226.11	1,100.00	14,246.75	1,259.00				2,901.78	
Western Iowa Railroad.....	29,801.88	533.00	10,336.81	190.00				2,641.43	
Chicago & North-western & St. Paul Branch.....	14,212.10	897.00	33,688.97	1,821.00				4,106.11	
Christiana, College Springs & S. W. R. R.....	56,754.17	1,447.00	85,104.14	2,119.00				4,745.12	
Nebraska City Branch.....	1,000.00	100.00	1,100.00	110.00				692.00	
Nebraska City Branch.....	8,217.31	222.40	11,256.18	276.00				1,876.90	
Nebraska City & North-eastern R. R.....	6,340.22	286.00	31,464.56	1,016.00				2,162.57	
Hastings & Avoca Railroad.....								723.00	
Total of system.....	5,594,222.46	7,211.34	3,871,385.94	5,145.08	1,609,826.22	2,166.29		184,125.31	
Chicago, Iowa & Dakota.....	46,728.72	1,761.72	31,293.45	1,180.86	15,445.27	592.84		1,719.12	

TABLE No. V—CONTINUED.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1899.
	Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.		
					Total.	Per mile.	Total.	Per mile.	
Chicago, Milwaukee & St. Paul—									
Chicago & Council Bluffs Division.....	\$ 2,890,596.89	\$ 8,303.07	\$ 1,762,994.15	\$ 5,048.75	\$ 1,126,342.74	\$ 3,254.32	\$	\$	\$ 61,911.56
Kansas City Division.....	661,962.48	4,170.35	519,302.74	3,277.34	142,569.74	899.61			13,566.64
Sioux City Branch.....	225,041.80	2,529.62	167,223.96	1,834.51	60,820.83	674.51			10,022.56
Dubuque Division.....	617,414.28	4,531.81	460,375.20	3,380.61	157,041.88	1,153.20			19,715.57
Cascade Branch.....	17,156.08	479.64	19,742.29	551.92			\$ 2,585.31	\$ 72.28	2,513.20
Volga Branch.....	36,223.17	571.19	51,251.58	876.50			17,928.41	267.31	4,771.43
Waukon Branch.....	13,200.27	573.19	15,883.86	662.10			2,683.29	116.91	13,053.49
Davenport & Northwestern Line.....	214,725.00	1,282.47	189,808.53	1,022.65	24,916.47	140.44			
Dubuque Southwestern Line.....	57,224.89	1,313.89	57,513.06	1,313.29			188.19	4.31	4,104.00
Manugetta Branch.....	35,938.20	1,144.33	37,073.63	1,148.91			147.24	4.56	2,732.24
Clinton Branch.....	26,384.26	2,422.81	34,091.43	3,302.17			4,707.07	468.30	1,350.52
Iowa & Minnesota Division.....	108,306.63	2,617.37	88,547.64	2,130.57	19,759.20	478.00			5,388.63
Decorah Branch.....	7,546.13	754.61	14,171.60	1,417.16			6,825.43	662.55	763.79
Austin Branch.....	59,547.16	1,737.76	51,732.42	1,621.38			3,455.26	124.62	51,978.60
Iowa & Dakota Division.....	1,352,621.90	4,640.56	691,911.50	2,375.78	660,719.50	2,260.78			1,357.00
Elkader Branch.....	7,813.26	409.64	16,487.71	857.84			8,614.45	448.20	2,249.12
Spirit Lake Branch.....	9,872.88	489.24	14,943.30	695.39			4,170.28	206.66	5,508.85
Sioux City & Dakota Division.....	111,269.81	2,742.33	76,193.51	1,879.15			882.38	21.98	812.51
Eden Branch.....	1,209.63	134.48	10,441.45	1,162.56			18,222.42	2,028.08	
Total of system.....	\$ 6,457,524.92	\$ 4,177.17	\$ 4,289,781.14	\$ 2,774.88	\$ 2,167,843.78	\$ 1,402.29	\$	\$	\$ 204,701.23
Chicago, Rock Island & Pacific—									
Iowa Division.....									
Southwestern Division.....									
Oskaloosa Branch.....									
Des Moines, Indianola & Winterset Branch.....									
Audubon Branch.....									
Newton & Monroe Branch.....									
Guthrie & Northwestern Branch.....									
Atlantic & Southern Branch.....									
Avoca, Macedonia & Southwestern Branch.....									
Kossauqua Branch.....									
Wilton Branch.....									
Harlan Branch.....									
Keokuk & Des Moines Division.....									
Des Moines & Ft. Dodge Division.....									
Total of system.....	\$ 7,700,372.85	\$ 7,223.61	\$ 5,296,704.34	\$ 4,968.82	\$ 2,403,668.51	\$ 2,254.79	\$	\$	\$ 225,064.32
Chicago, St. Paul & Kansas City									
Main Line.....									
Des Moines & St. Joseph Divisions.....									
Cedar Falls Branch.....									
Waverly Branch.....									
Valeria Coal Branch.....									
Total of system.....	\$ 1,536,218.80	\$ 3,448.67	\$ 1,085,468.89	\$ 2,436.35	\$ 450,750.00	\$ 1,011.72	\$	\$	\$ 41,132.30
Chicago, St. Paul, Minneapolis & Omaha—									
Main Line.....	\$ 555,621.66	\$ 9,728.97	\$ 368,872.47	\$ 6,458.98	\$ 186,749.19	\$ 3,269.99	\$	\$	\$ 17,742.26
Rock River Line.....	\$ 5,017.13	\$ 287.68	\$ 14,091.11	\$ 808.90			\$ 9,673.98	\$ 539.32	\$ 2,862.88
Total of system.....	\$ 560,638.79	\$ 7,626.30	\$ 382,963.58	\$ 5,137.00	\$ 177,673.21	\$ 2,280.30	\$	\$	\$ 20,605.14
Chicago, Santa Fe & California.									
Crooked Creek.....	\$ 122,185.56	\$ 6,167.86	\$ 126,260.81	\$ 6,280.16			\$ 4,205.25	\$ 212.30	\$ 3,212.40
Des Moines & Kansas City.....	\$ 9,700.46	\$ 421.10	\$ 12,126.29	\$ 522.68			\$ 2,594.74	\$ 101.58	\$ 2,633.94
Des Moines & North-Western.....	\$ 63,634.77	\$ 635.57	\$ 65,513.56	\$ 664.94	\$ 7,191.21	\$ 71.90			\$ 8,526.22
Des Moines Union.....	\$ 189,210.62	\$ 1,738.22	\$ 186,727.67	\$ 1,745.11	\$ 2,483.25	\$ 23.20			\$ 6,630.39
gDubuque & Sioux City—									
Main Line.....	\$ 1,639,818.34	\$ 5,021.18	\$ 1,055,614.11	\$ 3,222.32	\$ 584,204.13	\$ 1,798.86			\$ 53,644.01
Cedar Rapids Branch.....	\$ 40,832.21	\$ 973.68	\$ 43,872.76	\$ 1,048.33			\$ 3,040.55	\$ 72.65	\$ 2,969.54
Omaha Branch.....	\$ 114,500.35	\$ 886.16	\$ 115,639.59	\$ 894.81			\$ 1,130.23	\$ 8.65	\$ 15,625.03
Sioux Falls Branch.....									
Cedar Falls & Minnesota Railroad.....	\$ 94,371.64	\$ 1,248.63	\$ 125,319.97	\$ 1,658.11			\$ 30,948.13	\$ 406.48	\$ 7,801.41
Total of system.....	\$ 1,889,522.45	\$ 3,296.50	\$ 1,340,437.23	\$ 2,328.00	\$ 549,685.22	\$ 657.97	\$	\$	\$ 79,530.00
hMt. Madison & Northwestern									
(Humeston & Sheuanoah.....	\$ 158,367.25	\$ 1,630.16	\$ 137,465.82	\$ 1,440.18	\$ 20,901.43	\$ 218.98			\$ 8,831.20

TABLE No. V—CONTINUED.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1889.
	Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.		
					Total.	Per mile.	Total.	Per mile.	
Iowa Central—									
Main Line	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
Belmond Branch .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Story City Branch .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
State Center Branch .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Montezuma Branch .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Newton Branch .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Eastern Division .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total of system	\$ 1,229,111.06	\$ 2,925.41	\$ 953,910.44	\$ 2,928.26	\$ 276,100.62	\$ 637.16	\$.....	\$.....	\$ 40,428.43
Iowa Northern—									
Main Line	\$ 10,325.90	\$ 1,775.03	\$ 6,384.06	\$ 1,076.73	\$ 4,140.94	\$ 698.30	\$.....	\$.....	\$ 830.17
Tarkio Valley Railroad Branch	197,393.68	3,632.06	200,440.46	3,708.43	.....	.....	3,641.28	96.37	6,338.20
.....	7,249.66	1,709.07	8,330.35	2,032.93	.....	.....	1,081.30	263.99	264.00
Total of system	\$ 204,643.34	\$ 3,519.30	\$ 208,771.41	\$ 3,560.26	\$.....	\$.....	\$ 4,128.07	\$ 70.90	\$ 6,662.20
Keokuk & Western—									
Main Line	\$ 181,640.09	\$ 2,485.46	\$ 143,083.55	\$ 1,957.26	\$ 38,556.54	\$ 527.30	\$.....	\$.....	\$ 6,028.35
Mason City & Ft. Dodge	89,530.70	181.68	62,728.21	127.81	26,802.39	262.88	.....	.....	5,202.82
Minneapolis & St. Louis	290,560.44	3,077.63	227,223.02	1,636.90	63,337.42	436.69	.....	.....	17,230.61
Omaha & St. Louis	245,445.90	3,663.37	173,464.75	2,585.02	71,981.35	1,074.35	.....	.....	16,733.43
Ottumwa & Kirksville	24,726.10	2,120.33	16,013.48	1,434.00	8,712.68	684.44	.....	.....	751.01
St. Louis, Des Moines & Northwestern	61,658.06	1,489.89	33,112.34	1,282.52	28,545.72	406.54	.....	.....	1,795.97
mSt. Louis, Keokuk & Northwestern	66,581.89	1,379.43	45,529.46	874.89	21,052.43	406.54	.....	.....	3,820.04
Sioux City & Pacific	448,276.32	5,560.73	277,111.99	3,437.35	171,164.54	2,125.29	.....	.....	17,830.72
Toledo, Peoria & Western .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Union Pacific—									
Main Line	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
Dummy Line .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$ 84,154.11	\$ 22,202.90	\$ 29,682.30	\$ 7,832.46	\$ 54,471.81	\$ 14,410.54	\$.....	\$.....	\$ 46,887.40
Wabash Western—									
Des Moines & St. Louis Railroad	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
St. Louis, Ottumwa & Cedar Rapids R. R. .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chicago, Rock Island & Pacific Track .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total of system	\$ 179,645.08	\$ 1,630.10	\$ 246,114.58	\$ 2,250.63	\$.....	\$ 66,468.90	\$ 616.53	\$ 7,956.52	\$.....
Total	\$ 37,462,778.62	\$ 4,835.50	\$ 25,577,178.06	\$ 3,066.25	\$ 11,885,000.56	\$ 1,438.95	\$.....	\$.....	\$ 1,392,522.80

(a). Burlington & Northwestern—Includes the earnings on through business between Burlington and Medford, 13.3 miles, over the Burlington, Cedar Rapids & Northern.

(b). Burlington & Western—Includes the earnings on through business between Burlington and Winfield, 33.8 miles, over the Burlington & Northwestern. This includes 13.3 miles of the Burlington, Cedar Rapids & Northern.

(c). Burlington, Cedar Rapids & Northern—Includes the earnings between Hayfield and Forest City, 7.22 miles, over the Minneapolis & St. Louis.

(d). Chicago, Burlington & Kansas City—Includes the earnings between Burlington and Veto, 15 miles over the Chicago, Burlington & Quincy, and between Bloomfield and Moulton over the Wabash.

(e). Chicago, Rock Island & Pacific—The company failing to make any estimate of gross earnings for the State of Iowa in its annual report, the Executive Council passed the following resolution:

"WHEREAS, The Chicago, Rock Island & Pacific Railway Company has failed to report the gross earnings upon its mileage within the State of Iowa as has been the custom in years past, and
 WHEREAS, It appears to the Executive Council upon investigation that the said Chicago, Rock Island & Pacific Railway Company has within the last year added something over fifteen hundred miles of new road to its system, which has seriously disarranged its basis in determining the gross earnings upon its mileage within the State of Iowa for the year 1889, and rendered it very difficult to fix a correct basis within the limited time it has had since the large increase of mileage, therefore, be it
 Resolved, That the gross earnings of said Chicago, Rock Island & Pacific Railway Company for the year 1889 be estimated by the Executive Council at seven million, seven hundred thousand, three hundred and seventy-two dollars and eighty-five cents (7,700,372.85), which sum was the reported gross earnings of said company within the State for the year 1888."

(f). Des Moines Union—A "Representative Company" acting as an agency at Des Moines for the Wabash, Des Moines & Northwestern and St. Louis & Des Moines & Northern, performing all necessary work for them and charging each road at actual cost its due proportion of the expenses thereby incurred.

(g). Dubuque & Sioux City—This does not include \$238,127.18 expended in construction work.

(h). Fort Madison & Northwestern—No report of earnings for 1889. The road has been in the hands of a receiver for five years; it has been twice offered for sale at public auction during the year and twice sold, but both sales disapproved by the court. It was sold a third time for \$88,300.00 with unpaid taxes for \$8,100.00, making in all \$96,400.00, or about \$1,027.00 per mile, which sale has recently been confirmed.

(i). Humeston & Shenandoah—Includes earnings between Humeston and Vao Wert over the Keokuk & Western.

(j). Keokuk & Western—Includes earnings between Keokuk and the State line, 2.79 miles run, over the St. Louis, Keokuk & Northwestern.

(k). Ottumwa & Kirksville—Includes the earnings between Ottumwa and Gunstock, 3½ miles run over the Chicago, Rock Island & Pacific.

(l). St. Louis, Keokuk & Northwestern—Includes earnings between Mt. Pleasant Junction and Mt. Pleasant, 0.96 miles run over the Chicago, Burlington & Quincy.

(m). Toledo, Peoria & Western—No report received for 1889.

(n). Wabash—Includes earnings on the Chicago, Rock Island & Pacific track.

APPENDIX.

TABLE No. I.

*Abstract of assessments of Railroad Property in the State of Iowa for the year 1874 to 1890 inclusive.

YEAR.	Miles of road.	ASSESSED VALUE.		GROSS EARNINGS.		Percentage.
		Total.	Per mile.	Total.	Per mile.	
1874	3,728	21,710,800	5,820	15,450,620	4,139	141
1875	3,705	21,080,038	5,640	15,968,008	4,135	141
1876	3,825	22,566,085	5,902	18,422,568	4,819	122
1877	3,938	22,421,670	5,694	17,221,053	4,373	136
1878	4,075	21,619,978	5,306	17,847,728	4,380	121
1879	4,323	22,540,194	5,214	21,294,275	4,926	106
1880	4,811	24,039,126	4,997	23,256,165	4,824	103
1881	5,209	25,742,392	4,926	27,197,143	5,226	95
1882	5,722	26,292,284	4,597	29,278,633	5,108	83
1883	6,792	28,333,740	4,171	31,153,393	4,587	91
1884	7,196	29,885,830	4,156	35,408,325	4,904	84
1885	7,445	31,315,808	4,206	34,140,124	4,587	92
1886	7,490	33,216,688	4,425	35,492,423	4,729	94
1887	7,912	36,570,591	4,556	35,231,206	4,491	109
1888	8,291	43,100,575	5,198	37,702,535	4,755	114
1889	8,208	43,271,008	5,214	36,365,064	4,393	119
1890	8,200	42,656,800	5,180	37,462,770	4,596	114

*This table shows the aggregate assessed value and the averaged assessed value per mile of the railroad property of this State, as fixed by the Executive Council on the first Monday in March of the respective years named in the left hand column. The items "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the thirty-first day of December last preceding. The right hand column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year.

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

TABLE No. II.

Classification of the Railroads in this State as to the maximum charges allowed by law for the transportation of passengers.

CLASS "A."

Chicago & North-Western.
Chicago, Burlington & Quincy.
Chicago, Milwaukee & St. Paul.
Chicago, Rock Island & Pacific.
Chicago, St. Paul, Minneapolis & Omaha.
Chicago, Santa Fe & California.
Sioux City & Pacific.
Toledo, Peoria & Western.
Union Pacific.

CLASS "B."

Burlington, Cedar Rapids & Northern.
Chicago, St. Paul & Kansas City.
Dubuque & Sioux City.
Kansas City, St. Joseph & Council Bluffs.
Omaha & St. Louis.

CLASS "C."

Burlington & Northwestern.
Burlington & Western.
Centerville, Moravia & Abila.
Chicago, Burlington & Kansas City.
Chicago, Iowa & Dakota.
Crooked Creek.
Des Moines & Kansas City.
Des Moines & Northwestern.
Ft. Madison & Northwestern.
Hameston & Shenandoah.
Iowa Central.
Iowa Northern.
Keokuk & Western.
Mason City & Ft. Dodge.
Minneapolis & St. Louis.
Ottumwa & Kirksville.
St. Louis, Des Moines & Northern.
St. Louis, Keokuk & Northwestern.
Tabor & Northern.
Wabash.

TABLE No. II.—CONTINUED.

Class "A" includes all railroads whose gross annual earnings, per mile, are four thousand dollars or more; Class "B," all whose gross annual earnings, per mile, are three thousand dollars or any sum in excess thereof less than four thousand dollars, and Class "C," all whose gross annual earnings, per mile, are less than three thousand dollars.

Roads in Class "A" are limited to a charge of three cents; in Class "B," to three and one-half cents, and in Class "C," to four cents per mile for the transportation of passengers, except that a charge of ten cents may be added to the fare of a passenger, when paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train. One half of the rates above mentioned is the limit for children twelve years of age or under. These rates cover ordinary baggage, not exceeding one hundred pounds in weight, with each passenger.