

NOTES BY SECRETARY OF COUNCIL.

I.

In the appendixes the figures and computations of previous years have been accepted and copied from former reports without examination as to their correctness. The other tables have been closely examined and many changes made from the 1898 figures. It is hardly to be expected that this report is free from errors, and realizing that the value of statistics depends upon their correctness and reliability, it is hoped all errors detected may be reported, that future reports may approach more nearly to exact correctness.

II.

The property values reported under the several schedules adopted by council under section 1334 of code, have not been tabulated. There is such a variation in the systems adopted by railroads in reporting values that the results are nearly valueless for purposes of comparison. The council can make little more than a guess at the true value of the several railroad properties until a uniform system of reporting is obtained, the total property reported by different systems varying from less than \$300 to more than \$20,000 per mile. If property is to be the basis, or even a large element in determining the basis, of assessment, it is evident a more uniform system on the part of railroads in arriving at values is necessary.

III.

The data reported by railroads as to sleeping car mileage and service has not made it possible to make more than an approximate approach to correctness, where the service is greater in one direction than in another from a point within a county. In certifying the assessment to the counties, however, an explanation has been given that will enable the counties to overcome this discrepancy and place the actual assessment on the true mileage.

Twenty-Ninth Annual Report

OF THE

Assessed Valuation

OF

Railroad Property

IN THE

STATE OF IOWA

AS FIXED BY THE

EXECUTIVE COUNCIL OF THE STATE

MARCH 23, 1900

COMPILED BY A. H. DAVISON

SECRETARY OF EXECUTIVE COUNCIL

PRINTED BY ORDER OF THE TWENTY-EIGHTH GENERAL ASSEMBLY

DES MOINES

F. R. CONAWAY, STATE PRINTER

1900

LIST

Of the principal officers of the railroads of the state, with postoffice addresses.

ALBIA & CENTERVILLE RAILWAY.

President—F. M. Drake, Centerville, Iowa.
Vice-President—Russell Sage, New York.
Secretary and Assistant Treasurer—T. I. Wasson, Marshalltown, Iowa.
Assistant Secretary and Treasurer—Geo. R. Morse, New York.
General Manager—T. E. Clarke, Marshalltown, Iowa.
General Superintendent—C. W. Huntlogton, Marshalltown, Iowa.
Auditor—T. I. Wasson, Marshalltown, Iowa.

AMES & COLLEGE RAILWAY.

President—W. M. Greeley, Ames, Iowa.
Vice-President—E. W. Stanton, Ames, Iowa.
Secretary—M. K. Smith, Ames, Iowa.

BOYER VALLEY RAILWAY COMPANY.

President—Marvin Hughitt, Chicago.
Vice-President—M. M. Kirkman, Chicago.
Secretary—Joseph B. Redfield, Chicago.
Treasurer—M. M. Kirkman, Chicago.
General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—Wm. A. Gardner, Chicago.
Auditor—Joseph B. Redfield.
General Superintendent—Richard H. Aishton.
Chief Engineer—E. C. Carter.
Tax Commissioner—F. P. Crandon.

BURLINGTON & NORTHWESTERN RAILWAY.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—J. T. Remy, Burlington, Iowa.
Secretary and Treasurer—R. M. Green, Burlington, Iowa.
Manager—R. Law, Burlington, Iowa.
Accountant—K. M. Boden, Burlington, Iowa.

BURLINGTON & WESTERN RAILWAY.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—C. P. Squires, Burlington, Iowa.
Treasurer and Secretary—R. M. Green, Burlington, Iowa.
Manager—R. Law, Burlington, Iowa.
Accountant—K. M. Boden, Burlington, Iowa.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY.

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.
General Solicitor—S. K. Tracy, Cedar Rapids, Iowa.
General Superintendent—Robert Williams, Cedar Rapids, Iowa.
Chief Engineer—H. F. White, Cedar Rapids, Iowa.
General Auditor—J. C. Broeksmit, Cedar Rapids, Iowa.
Superintendents of Iowa Divisions—Geo. A. Goodell, Cedar Rapids, Iowa, and W. P. Ward, Estherville, Iowa.

CEDAR RAPIDS, GARNER & NORTHWESTERN RAILWAY.

President—A. U. Ripley, Garner, Iowa.
Vice-President—J. N. Sprole, Garner, Iowa.
Treasurer—H. N. Brockway, Garner, Iowa.
Secretary—H. H. Bush, Garner, Iowa.
Auditor and Superintendent—E. P. Fox, Garner, Iowa.
General Manager—C. S. Terivelliger, Garner, Iowa.

CHICAGO & NORTH-WESTERN RAILWAY.

President—Marvin Hughitt, Chicago.
Vice-President and Secretary—Martin L. Sykes, New York.
General Solicitor—Lloyd W. Bowers, Chicago.
Treasurer—S. O. Howe, New York.
General Manager—Wm. A. Gardner, Chicago.
General Superintendent—Richard H. Aishton, Chicago.
Chief Engineer—Edward C. Carter, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Iowa Divisions—Hiram J. Shifer, Boone, Iowa.

CHICAGO, BURLINGTON & KANSAS CITY RAILWAY.

President—W. W. Baldwin, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago.
Secretary—H. E. Jarvis, Burlington, Iowa.
Treasurer—J. C. Peasley, Chicago.
General Solicitors—Spencer & Mosman, St. Joseph, Mo.
General Manager—Howard Elliott, St. Joseph, Mo.
General Superintendent—S. E. Crance, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.
Tax Auditor—Geo. N. Mills, St. Joseph, Mo.
Superintendent of Iowa Division—W. E. Cunningham, Hannibal, Mo.

CHICAGO, BURLINGTON & QUINCY RAILROAD.

President—Charles E. Perkins, Burlington, Iowa.
Second Vice-President—George B. Harris, Chicago.
Secretary—Thomas S. Howland, Boston, Mass.
Treasurer—James C. Peasley, Chicago.
General Solicitor—Joseph W. Blythe, Burlington, Iowa.
General Manager—William C. Brown, Chicago.
General Superintendent—J. D. Besler, Chicago.
Chief Engineer—Wm. L. Breckinridge, Chicago.
Auditor—Charles I. Sturgis, Chicago.
Real Estate and Tax Agent—A. E. Patten, Chicago.
Superintendents of Iowa Divisions—Charles M. Levey, Burlington, Iowa; Oscar E. Stewart, Ottumwa, Iowa; John H. Duggan, Creston, Iowa.

CHICAGO, FT. MADISON & DES MOINES RAILWAY.

President—J. W. Blythe, Burlington, Iowa.
Vice-President—E. H. Skinner, Birmingham, Iowa.
Secretary—H. E. Jarvis, Birmingham, Iowa.
Treasurer—J. C. Peasley, Chicago, Ill.
General Manager—E. F. Potter, Ft. Madison, Iowa.
Auditor—J. P. Irving, Ft. Madison, Iowa.
Superintendent of Iowa Divisions—G. D. Hutchison, Ft. Madison, Iowa.

CHICAGO GREAT WESTERN RAILWAY.

President—A. B. Stickney, St. Paul, Minn.
Vice-Presidents—Ansel Oppenheimer, C. W. Benson.
Secretary—R. O. Wight, St. Paul, Minn.
Treasurer—C. O. Kalman, St. Paul, Minn.
General Solicitor—D. W. Lawler, St. Paul, Minn.
General Manager—S. C. Stickney, St. Paul, Minn.
General Superintendent—Tracy Lyon, St. Paul, Minn.
Chief Engineer—H. Fernstrom, St. Paul, Minn.
Auditor—W. B. Bend, St. Paul, Minn.
Tax Commissioner—M. C. Woodruff, St. Paul, Minn.
Superintendents of Iowa Divisions—J. Berlingett, Des Moines, Iowa; R. W. Edwards, Dubuque, Iowa; J. A. Kelley, St. Paul, Minn.

CHICAGO, IOWA & DAKOTA RAILWAY.

President—Conrad Miller, Bangor, Pa.
Vice-President—Clarence B. Mitchell, New York.
Secretary—H. N. Brockway, Garner, Iowa.
Treasurer—J. D. Newcomer, Eldora, Iowa.
General Manager and Auditor—H. C. Stuart, Eldora, Iowa.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

President—A. J. Earling, Chicago.
Vice-President—Frank S. Bond, New York.
Secretary—P. M. Myers, Milwaukee.
Treasurer—F. G. Ranney, Chicago.
General Counsel—Geo. R. Peck, Chicago.
General Solicitor—Burton Hanson, Chicago.
General Manager—H. R. Williams, Chicago.
General Superintendent—W. J. Underwood, Chicago.
Chief Engineer—D. J. Whittemore, Chicago.
General Auditor—W. N. D. Winne, Chicago.
Tax Commissioner—W. S. Milligan, Milwaukee, Wis.
Assistant General Superintendent—D. L. Bush, Milwaukee, Wis.
Assistant General Superintendent—C. A. Cosgrove, Minneapolis, Minn.
Assistant General Superintendent—H. B. Earling, Marion, Iowa.
Superintendents of Iowa Divisions—E. D. Wright, Kansas City, Mo.; J. W. Stapleton, Dubuque, Iowa; L. B. Beardsley, Sioux City, Iowa; E. Clemons, Minneapolis, Minn.; W. W. Collins, Mason City, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

President—W. G. Purdy, Chicago, Ill.
Vice-Presidents—H. A. Parker, Robt. Mather and J. M. Johnson, Chicago.
Secretary—Geo. H. Crosby, Chicago.
Treasurer—F. E. Hayne, Chicago.
General Attorneys—Robert Mather, Chicago, and M. A. Law, Topeka, Kan.
General Manager—H. A. Parker, Chicago.
General Superintendent—A. J. Hitt, Chicago.
Chief Engineer—W. E. Dauchy, Chicago.
Auditor—S. C. Matthews, Chicago.
Tax Commissioner—Wm. La Venture, Davenport, Iowa.
Superintendent—W. M. Hobbs, Des Moines, Iowa.
Superintendents of Iowa Divisions—W. J. Lawrence, Des Moines, Iowa; C. N. Gilmore, Des Moines, Iowa; W. H. Given, Trenton, Mo.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY.

President—Marvin Hughitt, Chicago.
Vice-President and Treasurer—M. L. Sykes, New York, 52 Wall St.
Secretary—E. E. Woodman, Hudson, Wis.
General Solicitor—Thomas Wilson, St. Paul, Minn.
General Manager—W. A. Scott, St. Paul, Minn.
Chief Engineer—C. W. Johnson, St. Paul, Minn.
Auditor—L. A. Robinson, St. Paul, Minn.
Tax Commissioner—E. E. Woodman, St. Paul, Minn.
Superintendent of Iowa Divisions—H. Spencer, St. James, Minn.
Treasurer—S. O. Howe, New York City.
General Superintendent—A. W. Trenholm, St. Paul, Minn.

CHICAGO, SANTA FE & CALIFORNIA RAILWAY.

President—E. P. Ripley, Chicago.
Second Vice-President—Paul Morton, Chicago.
Secretary and Treasurer—D. L. Gallup, Chicago.
First Vice-President and General Solicitor—E. D. Kenna, Chicago.
**General Manager*—H. U. Mudge, Topeka, Kan.
**General Superintendent*—O. F. Resseguié, Topeka.
Chief Engineer—James Dun, Topeka.
**Auditor*—S. L. Crim, Chicago.
**Tax Commissioner*—E. T. Cartlidge, Topeka.
**Superintendent of Iowa Division*—Avery Turner, Chicago.

*Officers of Atchison, Topeka & Santa Fe Railroad company.

CROOKED CREEK RAILROAD AND COAL COMPANY.

President—W. 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.
Auditor—C. M. Kellogg, Lehigh, Iowa.

DES MOINES UNION RAILWAY.

President—F. C. Hubbell, Des Moines, Iowa.
Vice-President—H. D. Thompson, Des Moines, Iowa.
Secretary—F. M. Hubbell, Des Moines, Iowa.
Treasurer—H. D. Thompson, Des Moines, Iowa.
General Solicitor—A. B. Cummins, Des Moines, Iowa.
General Superintendent—J. A. Wagner, Des Moines, Iowa.
Auditor—E. G. Mitchell, Des Moines, Iowa.

DUBUQUE & SIOUX CITY RAILROAD.

President—Stuyvesant Fish, New York.
Vice-President—J. C. Welling, Chicago.
Second Vice-President—E. C. Woodruff, Elizabeth, N. J.
Secretary—A. G. Hackstaff, New York.
Treasurer—E. T. H. Gibson, New York.
General Solicitor—J. M. Dickinson, Chicago.
General Superintendent—A. W. Sullivan, Chicago.
Chief Engineer—D. Sloan, Chicago.
Tax Commissioner—W. L. Tarbet, Chicago.
Superintendents of Iowa Divisions—F. B. Harriman, Dubuque; C. K. Dixon, Cherokee.

FORT DODGE & OMAHA RAILWAY.

President—J. F. Duncombe, Ft. Dodge, Iowa.
Vice-President—J. C. Welling, Chicago, Ill.
Second Vice-President—J. T. Harahan, Chicago, Ill.
Secretary—J. F. Merry, Dubuque, Iowa.
Treasurer—J. F. Titus, Chicago, Ill.
General Superintendent—F. B. Harriman, Dubuque, Iowa.
Chief Engineer—David Sloan, Chicago, Ill.
Tax Commissioner—W. L. Tarbet, Chicago, Ill.
Superintendent—C. K. Dixon, Cherokee, Iowa.

HARLAN & KIRKMAN RAILWAY.

(Same as Boyer Valley.)

HUMESTON & SHENANDOAH RAILROAD.

President—W. W. Baldwin, Burlington, Iowa.
Vice-President—J. W. Blythe, Burlington, Iowa.
Secretary and Treasurer—H. E. Jarvis, Burlington, Iowa.
Auditor and Assistant Treasurer—J. H. Ellis, Clarinda, Iowa.
Superintendent—H. S. Nelson, Clarinda, Iowa.

IOWA CENTRAL RAILWAY.

President—Robert J. Kimball, New York.
Vice-President and Treasurer—Geo. R. Morse, New York.
Secretary—S. Seaman Jones, New York.
Local Treasurer—T. J. Fletcher, Marshalltown, Iowa.
General Solicitor—G. W. Soevers, Oskaloosa, Iowa.
General Manager—F. E. Clarke, Marshalltown, Iowa.
General Superintendent—C. W. Huntington, Marshalltown, Iowa.
General Auditor—T. I. Wasson, Marshalltown, Iowa.

IOWA, MINNESOTA & NORTH-WESTERN RAILWAY COMPANY.

(Same as Boyer Valley.)

IOWA NORTHERN RAILROAD.

President—J. S. Wylie, Davenport, Iowa.
Vice-President—D. Ryan, Des Moines, Iowa.
Secretary, Treasurer, General Manager, etc.—Jno. M. Tapper, Colfax, Iowa.
Solicitor—W. O. McElroy, Newton, Iowa.

IOWA RAILWAY, COAL & MANUFACTURING COMPANY.

(Same as Chicago & North-Western.)

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD.

President—C. E. Perkins, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago.
Secretary—T. S. Howland, Boston.
Treasurer—J. C. Peasley, Chicago.
General Solicitors—Spencer & Mosman, St. Joseph, Mo.
General Manager—Howard Elliott, St. Joseph, Mo.
General Superintendent—S. E. Crance, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.
Tax Auditor—Geo. N. Mills, St. Joseph, Mo.
Superintendent of Iowa Division—G. M. Hohl, St. Joseph, Mo.

KEOKUK & WESTERN RAILROAD.

President—J. W. Blythe, Burlington, Iowa.
Vice-President and General Manager—A. C. Goodrich, Keokuk, Iowa.
Secretary—H. E. Jarvis, Burlington, Iowa.
Treasurer—J. C. Peasley, Chicago.
General Counsel—F. T. Hughes, Keokuk, Iowa.
Superintendent—J. P. Boyle, Keokuk, Iowa.
General Manager and Chief Engineer—A. C. Goodrich, Keokuk, Iowa.
Auditor—T. R. Board, Keokuk, Iowa.

MARSHALLTOWN & DAKOTA RAILWAY COMPANY.

President—Hamilton Brown, Fraser, Iowa.
Treasurer and Vice-President—S. T. Meservey, Ft. Dodge, Iowa.
Secretary—T. W. Carpenter, Boone, Iowa.
General Manager—M. F. Collins, Fraser, Iowa.

MASON CITY & FT. DODGE RAILROAD.

President—W. C. Toomey, Room 57 Great Northern Railway, B'ld'g, St. Paul, Minn.
Vice-President—H. Browne, Boone, Iowa.
Secretary and Treasurer—S. T. Meservey, Ft. Dodge, Iowa.
Auditor—J. Warwick, Ft. Dodge, Iowa.
Superintendent—O. B. Grant, Ft. Dodge, Iowa.

MINNEAPOLIS & ST. LOUIS RAILWAY.

President—Edwin Hawley, New York.
Vice-President—L. F. Day, Minneapolis, Minn.
Secretary—Joseph Gaskell, Minneapolis, Minn.
Treasurer—F. H. Davis, New York.
General Solicitor—Albert E. Clarke, Minneapolis, Minn.
General Manager—L. F. Day, Minneapolis, Minn.
Superintendent—T. E. Clarke, Minneapolis, Minn.
Chief Engineer—H. G. Kelley, Minneapolis, Minn.
Auditor—Frank Nay, Minneapolis, Minn.

MINNESOTA & IOWA RAILWAY.

(Same as Boyer Valley.)

MUSCATINE NORTH & SOUTH RAILROAD.

President—W. R. Stewart, New York.
Vice-President—Henry Cevis, Philadelphia, Pa.
Secretary and Treasurer—Henry Jayne, Muscatine, Iowa.
General Manager—W. R. Stewart, Jr., New York.
Auditor—R. M. Darley, Muscatine, Iowa.

OMAHA & ST. LOUIS RAILWAY.

President—A. E. Stillwell, Kansas City, Mo.
Vice-President—Alfred Clifford, St. Louis, Mo.
Secretary and Treasurer—Chas. G. Gates, Chicago.
General Manager—W. G. Brimson, Kansas City, Mo.
Superintendent—W. J. Stoneburner, Stanberry, Mo.
Chief Engineer—E. M. Collins, Kansas City, Mo.
Auditor—H. H. Kendrick, Kansas City, Mo.
Superintendent of Iowa Division—W. J. Stoneburner, Stanberry, Mo.

OMAHA BRIDGE & TERMINAL RAILWAY.

President—J. L. Welsh, Philadelphia, Pa.
Vice-President—Jno. R. Webster, Omaha, Neb.
Secretary—Jno. H. Daniels, Omaha, Neb.
Treasurer—Henry W. Yates, Omaha, Neb.
General Manager—Jno. R. Webster, Omaha, Neb.
General Superintendent—P. J. Nichols, Omaha, Neb.
Auditor—Samuel P. Patton, Omaha, Neb.

ST. LOUIS, KEOKUK & NORTHWESTERN RAILROAD.

President—W. W. Baldwin, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago.
Secretary—W. C. Maxwell, Keokuk, Iowa.
Treasurer—J. C. Peasley, Chicago.
General Solicitors—Spencer & Mosman, St. Joseph, Mo.
General Manager—Howard Elliott, St. Joseph, Mo.
General Superintendent—S. E. Crance, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.
Tax Auditor—George N. Mills, St. Joseph, Mo.
Superintendent of Iowa Division—W. E. Cunningham, Hannibal, Mo.

SIOUX CITY & NORTHERN RAILROAD.

President—Samuel J. Beals, Sioux City, Iowa.
Vice-President—Craig L. Wright, Sioux City, Iowa.
Secretary-Treasurer—Howard S. Baker, Sioux City, Iowa.
General Solicitor—Craig L. Wright, Sioux City, Iowa.
Auditor—John K. Lee, Sioux City, Iowa.
Tax Commissioner—F. A. Seaman, Sioux City, Iowa.

SIOUX CITY & PACIFIC RAILROAD.

President—Marvin Hughitt, Chicago.
Vice-President—M. M. Kirkman, New York.
Secretary-Treasurer—Joseph B. Redfield, Chicago.
General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—F. Bidwell, Omaha, Neb.
General Superintendent—Charles C. Hughes, Omaha, Neb.
Chief Engineer—F. M. Marsh, Omaha, Neb.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Iowa Division—Henry C. Mahana, Fremont, Neb.

SIOUX CITY TERMINAL RAILROAD & WAREHOUSE CO.

President—Edwin S. Dixon, 503 Chestnut street, Philadelphia, Pa.
Vice-President—Charles Henry Jones, 503 Chestnut street, Philadelphia, Pa.
General Superintendent—H. F. Clough, Sioux City, Iowa.

STACYVILLE RAILROAD COMPANY.

President—W. J. Knight, Dubuque, Iowa.
Vice-President—F. B. Harriman, Dubuque, Iowa.
Secretary—F. E. Couch, Dubuque, Iowa.
Treasurer—J. F. Titus, Chicago, Ill.
Tax Commissioner—W. L. Tarbet, Chicago, Ill.

TABOR & NORTHERN RAILWAY.

President—Robt. McClelland, Tabor, Iowa.
Vice-President—Thomas McClelland, Forest Grove, Ore.
Secretary, Treasurer and General Manager—H. Claude Dye, Tabor, Iowa.
Auditor—Frank M. Hamling.

TOLEDO & NORTH-WESTERN RAILWAY.

President—Marvin Hughitt, Chicago.
Vice-President and Secretary—Martin L. Sykes, New York.
Treasurer—S. O. Howe, New York.
General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—Wm. A. Gardner, Chicago.
General Superintendent—Richard H. Aishton, Chicago.
Chief Engineer—E. C. Carter, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Northern Iowa Division—Wm. D. Hodge, Eagle Grove, Iowa.

TOLEDO, PEORIA & WESTERN RAILROAD.

(No report filed.)

UNION PACIFIC RAILROAD.

President—Horace G. Burt, Omaha, Neb.
Vice-President—William D. Cornish, New York.
Secretary—Alex. Millar, New York.
Treasurer—Frederick N. S. Crosby, New York.
General Solicitor—W. R. Kelly, Omaha, Neb.
General Manager—E. Dickinson, Omaha, Neb.
Chief Engineer—John B. Berry, Omaha, Neb.
Auditor—Erastus Young, Omaha, Neb.
Tax Commissioner—A. W. Scribner, Omaha, Neb.
Superintendent of Iowa Division—R. W. Baxter, Omaha, Neb.

WABASH RAILWAY.

President—O. D. Ashley, New York.
Vice-President—Edgar G. Welles, N. Y.
Secretary—J. C. Otteson, New York.
Treasurer—F. L. O'Leary, St. Louis.
General Solicitor—W. N. Blodgett, St. Louis.
General Manager—James Ramsey, Jr., St. Louis.
General Superintendent—H. L. Magee, St. Louis.
Chief Engineer—W. S. Lincoln, St. Louis.
Auditor—D. B. Howard, St. Louis.
Tax Commissioner—John M. McManus, Springfield, Ill.
Superintendent of Iowa Division—J. S. Goodrich, Moberly, Mo.

WINONA & WESTERN RAILWAY.

President—H. W. Lamberton, Winona, Minn.
Vice-President—Verrazano Simpson, Winona, Minn.
Secretary—Thomas Simpson, Winona, Minn.
Treasurer—M. G. Norton, Winona, Minn.
General Solicitor—Thomas Simpson, Winona, Minn.
General Superintendent—John J. Mahoney, Winona, Minn.
Superintendent of Iowa Division—John J. Mahoney, Winona, Minn.

TABLE No. 1.

Length of railroads January 1, 1900, and the assessed value thereof, by roads.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Albia & Centerville Railway Co.</i>			24.44		\$ 61,100
<i>Albia & Centerville Railway</i> ..	Appanoose.....	13.44			
	Monroe.....	11.00	24.44	\$ 2,500	61,100
<i>Ames & College Railway Co.</i>			1.988		3,976
<i>Ames & College Railway</i>	Story.....	1.988	1.988	2,000	3,976
<i>Burlington, Cedar Rapids & N. Ry Co.</i>			c 986.98		4,264,628
<i>Burlington, C. R. & N.—Main line.</i>	Des Moines.....	21.18			
	Louisa.....	23.15			
	Muscatine.....	18.91			
	Cedar.....	8.35			
	Johnson.....	16.05			
	Linn.....	21.66			
	Benton.....	23.01			
	Black Hawk.....	52.74			
	Bremer.....	4.18			
	Butler.....	21.06			
	Floyd.....	20.57			
	Cerro Gordo.....	10.57			
	Worth.....	7.23	c 229.25	6,500	1,490,125
<i>Milwaukee Division</i>	Linn.....	21.29			
	Buchanan.....	25.78			
	Fayette.....	44.31			
	Winneshiek.....	1.14			
<i>Muscatine Division</i>	Allamakee.....	1.81	94.13	4,000	376,520
	Muscatine.....	19.21			
	Johnson.....	7.06			
	Washington.....	4.31	30.58	4,000	122,320
<i>Pacific Division</i>	Benton.....	14.85			
	Tama.....	18.05			
	Grundy.....	15.22	48.12	4,500	216,540
<i>Iowa City & Western</i>	Johnson.....	9.59			
	Washington.....	20.98			
	Keokuk.....	31.85			
	Mahaska.....	4.32			
	Poweshiek.....	6.78	73.02	2,800	204,456
<i>Cedar Rapids, I. F. & N. W. Ry.</i>	Grundy.....	11.13			
	Hardin.....	17.88			
	Franklin.....	12.38			
	Wright.....	45.04			
	Hancock.....	31.05			
	Humboldt.....	25.00			
	Winnebago.....	21.29			
	Kossuth.....	28.34			
	Palo Alto.....	27.28			
	Emmet.....	36.23			
	Dickinson.....	29.80			
	Osceola.....	26.24			
	Lyon.....	37.79	349.45	3,750	1,310,437
<i>Cedar Rapids & Clinton</i>	Johnson.....	12.96			
	Cedar.....	28.86			
	Scott.....	25.51			
	Clinton.....	14.61	81.94	4,500	368,730
<i>Chicago, Decorah & Minn. Ry.</i> ..	Fayette.....	.31			
	Winneshiek.....	22.99	23.30	2,500	58,250
<i>Waverly Short Line</i>	Bremer.....	5.68	5.68	4,000	22,720
<i>Davenport, Iowa & Dakota</i>	Muscatine.....	7.11			
	Cedar.....	9.13			
	Scott.....	15.27	31.51	3,000	94,530

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Burlington & Northwestern Ry. Co.	Des Moines	13 081	a 38,732		96,830
	Henry	9,515			
	Louisa	3,146			
	Washington	12,990	78,732	2,500	96,830
Burlington & Western Ry. Co.	Washington	12,990	b 70,703		141,406
	Henry	10,568			
	Washington	13,862			
	Jefferson	17,816			
Cedar Rapids, Garner & N. W. Ry. Co.	Keokuk	13,442			
	Mahaska	15,010	70,703	2,000	141,406
	Hancock	14,80	18,38	2,000	36,760
Chicago, Burlington & Quincy R. R. Co. Main Line.	Kossuth	3,58	743,661		4,923,370
	Des Moines	18,058			
	Henry	19,703			
	Jefferson	25,575			
	Wapello	28,856			
	Monroe	27,816			
	Lucas	26,829			
	Clarke	26,498			
	Union	25,797			
	Adams	26,475			
	Montgomery	27,941			
	Mills	29,240			
Keokuk & St. Paul.	Pottawattamie	1,566	281,494	11,250	3,166,807
	Des Moines	8,980			
	Lee	33,296	42,276	7,000	295,933
Chariton Branch.	Lucas	13,741			
	Wayne	6,868			
Creston Branch.	Decatur	15,907	36,541	3,500	127,893
	Union	10,742			
	Adams	3,930			
Nebraska City Branch.	Taylor	28,008	42,680	4,000	170,720
	Montgomery	7,668			
	Page	11,800			
Albia, Knoxville & Des Moines and D. M. & K. R. R.	Fremont	19,741	39,209	3,500	137,331
	Monroe	10,772			
	Marion	39,204			
	Warren	7,636			
Chariton, D. M. & S. R. R.	Polk	10,135	67,807	3,500	237,324
	Lucas	11,661			
	Warren	31,439	33,000	3,500	115,500
Leon, Mt. Ayr & S. W. R. R.	Decatur	25,639			
	Ringgold	28,642	54,281	3,500	189,983
Creston & Northern R. R.	Union	8,152			
	Adair	19,634	27,704	3,500	96,964
Western Iowa R. R.	Adair	10,270			
	Cass	10,095	20,365	3,000	61,095
Brownville & Nodaway V. R. R.	Montgomery	2,418			
	Page	22,810	25,228	3,500	88,298
Clarín, Col. Spr. & S. W. R. R.	Page	17,708	17,708	3,500	62,188
	Montgomery	12,439			
Red Oak & Atlantic R. R.	Pottawattamie	1,996			
	Cass	3,597	17,992	3,500	62,972
	Mills	8,918			
	Fremont	12,131	21,057	2,500	52,642
Hastings & Avoca.	Mills	10,483			
	Pottawattamie	5,244	15,727	3,000	47,181
Northern Division. Chicago, Burlington & K. C. R. R. Co.	Dubuque	532	532	20,000	10,640
	Lee	16,89	d 77.64		271,740
	Van Buren	27,33			
	Davis	16,45			
Appanoose	Appanoose	17,97	74.64	3,500	271,740

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Chi., Ft. Madison & D. M. Ry. Co.	Lee	26 81	71.30		142,600
	Henry	2,87			
	Van Buren	14.72			
	Jefferson	12.69			
	Wapello	15.00	71.30	2,000	142,600
Chicago Great Western Ry. Co.	Mitchell	9.90	462.43		2,800,819
	Howard	13.14			
	Chickasaw	25.70			
	Bremer	6.03			
	Fayette	19.82			
	Buchanan	11.41			
	Delaware	25.62			
	Dubuque	31.28	142.88	5,500	785,840
	Fayette	6.89			
	Buchanan	2.99			
	Black Hawk	30.42			
	Grundy	7.65			
Tama	12.64				
Marshall	31.73				
Jasper	19.02				
Polk	28.99				
Warren	15.79				
Madison	19.43				
Union	22.59				
Ringgold	23.94				
Cedar Falls Branch.	Taylor	5.79	228.18	4,800	1,095,264
	Black Hawk	7.43	7.48	3,500	26,180
Waverly Branch.	Bremer	16.52			
	Butler	27.81			
Lyle Branch.	Franklin	9.75	64.09	3,500	224,315
	Mitchell	5.41			
Chicago, Iowa & Dakota R. R. Co.	Worth	14.99	19.89	3,500	69,300
	Chicago, Iowa & Dakota.		26.40	2,500	66,000
Chicago, Milwaukee & St. Paul Ry.	Hardin	26.40	1,775.14		66,000
	Chicago & Council Bluffs Div.	Jackson	13.02		8,167,371
Kansas City Division.	Clinton	33.06			
	Jones	25.57			
	Linn	26.04			
	Benton	24.08			
	Tama	26.32			
	Marshall	25.59			
	Story	24.79			
	Boone	7.83			
	Dallas	24.72			
	Guthrie	19.53			
	Carroll	24.65			
	Crawford	12.59			
	Shelby	24.81			
	Harrison	7.01			
	Pottawattamie	28.55	349.17	7,100	2,479,107
	Linn	17.54			
	Benton	1.78			
Iowa	32.68				
Keokuk	30.76				
Wapello	37.91				
Monroe	10.47				
Appanoose	22.84				
Wayne	14.96	157.84	4,000	681,360	
Sioux City Branch.	Crawford	30.78			
	Monona	27.53			
Dubuque Division.	Woodbury	31.66	90.27	3,500	315,945
	Jackson	31.04			
	Dubuque	32.81			
	Clayton	36.22			
Allamakee	36.11	186.18	5,000	680,900	

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assess'd value.			
Cascade Branch.....	Jackson.....	16.12	35.62	2,000	71,240			
	Dubuque.....	19.50						
Volga Branch.....	Clayton.....	42.01	58.21	3,000	174,630			
	Fayette.....	16.20						
Waukon Branch.....	Allamakee.....	22.81	22.81	2,000	45,620			
Davenport & Northwestern.....	Scott.....	26.54						
	Clinton.....	12.28	151.07	3,200	483,424			
	Cedar.....	3.96						
	Jones.....	27.87						
	Delaware.....	28.96						
	Clayton.....	12.17						
	Fayette.....	37.02						
	Winneshiek.....	2.47						
Dubuque & Southwestern.....	Linn.....	8.11						
	Jones.....	19.78						
	Delaware.....	7.95						
	Dubuque.....	7.79						
Maquoketa Branch.....	Scott.....	7.80	43.63	3,500	152,705			
	Clinton.....	21.60						
Clinton Branch.....	Jackson.....	2.89	32.19	3,000	96,570			
Iowa & Minnesota Division...	Clinton.....	10.05						
	Winneshiek.....	16.96	41.34	5,000	208,700			
Decorah Branch.....	Howard.....	24.38						
Austin Branch.....	Winneshiek.....	9.54	9.54	3,000	28,620			
	Cerro Gordo.....	8.93						
	Worth.....	11.27	27.95	3,000	83,850			
	Mitchell.....	7.75						
	Clayton.....	22.68						
	Allamakee.....	4.02						
	Winneshiek.....	29.75						
	Chickasaw.....	26.33						
	Floyd.....	24.82						
	Cerro Gordo.....	24.22						
	Hancock.....	24.15						
	Kossuth.....	24.35						
	Palo Alto.....	24.34						
	Clay.....	24.31	291.49	6,000	1,748,940			
	O'Brien.....	24.02						
	Sioux.....	29.08						
Elkader Branch.....	Lyon.....	9.42						
Spirit Lake Branch.....	Clayton.....	19.20						
	Clay.....	7.70						
	Dickinson.....	12.53				20.03	3,000	60,090
Eden Branch.....	Sioux.....	8.99						
Sioux City & Dakota Division...	Woodbury.....	5.83				8.99	3,000	26,970
	Plymouth.....	15.00						
	Sioux.....	16.88				40.55	3,500	141,925
	Lyon.....	3.04						
	Polk.....	9.60						
	Dallas.....	26.71						
	Guthrie.....	16.99						
	Greene.....	27.36						
	Calhoun.....	29.39						
	Pocahontas.....	1.93						
	Pocahontas.....	9.08						
	Buena Vista.....	14.92						
Des Moines Div. (Boone Line ..	Clay.....	10.01	43.48	2,500	108,700			
	Polk.....	9.62						
	Dallas.....	15.34	34.97	3,000	104,910			
Des Moines Div. (Storm Lake)...	Boone.....	7.73						
	Buena Vista.....	19.15						
	Sac.....	11.70	36.58	2,500	96,450			
	Calhoun.....	11.70						

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assess'd value.
Chicago & North-Western Ry. Co.....	Clinton.....	40.17	1,418.148	8,043,410
Main Line.....	Cedar.....	24.98			
	Linn.....	29.38			
	Benton.....	24.81			
	Tama.....	25.34			
	Marshall.....	25.99			
	Story.....	24.23			
	Boone.....	27.53			
	Greene.....	24.19			
	Carroll.....	23.41			
	Crawford.....	31.60			
	Harrison.....	30.33	353.05	11,500	4,060,075
Iowa Midland Branch.....	Pottawattamie.....	19.06			
	Clinton.....	33.40	70.98	2,800	198,744
	Jackson.....	14.60			
	Jones.....	22.98	8.50	3,000	25,500
Stanwood & Tipton Branch.....	Cedar.....	8.60			
Ottumwa & Cedar Falls Br.....	Benton.....	2.47	13
	Tama.....	1.13			
	Poweshiek.....	27.21	64.00	3,000	192,000
Des Moines & Minneapolis.....	Keokuk.....	16.89			
	Mahaska.....	17.30	25.73	5,700	326,838
	Polk.....	24.16			
	Story.....	7.45	57.34	5,700	326,838
	Hamilton.....	7.45			
Iowa Southwestern Branch....	Carroll.....	25.43	52.00	3,000	156,000
	Crawford.....	1.83			
	Shelby.....	12.75	54.03
Maple River Branch.....	Audubon.....	11.99			
	Carroll.....	9.34	38.16
	Sac.....	54.03			
	Ida.....	25.66	159.49	4,000	637,960
	Woodbury.....	7.96			
	Plymouth.....	24.35			
	Monona.....	22.14			
	Tama.....	12.79			
	Grundy.....	24.81			
	Hardin.....	45.58			
	Hamilton.....	23.89			
	Wright.....	35.14			
	Humboldt.....	46.51			
	Kossuth.....	24.18			
	Pocahontas.....	23.77	5.70
	Buena Vista.....	5.70			
	Clay.....	25.30	35.06
	O'Brien.....	35.06			
	Sioux.....	25.96	23.84
	Webster.....	23.84			
	Calhoun.....	8.57	383.24	5,000	1,916,200
Iowa Ry., Coal & Mfg. Co.....	Sac.....	8.57			
Minnesota & Iowa.....	Boone.....	3.25	3.25	7,500	24,375
	Kossuth.....	11.75			
	Palo Alto.....	2.74	33.27	2,500	83,175
	Emmet.....	18.78			
Harlan & Kirkman ..	Shelby.....	5.97	5.97	2,500	14,925
Boyer Valley	Crawford.....	17.94			
	Sac.....	6.83	24.77	2,500	61,925
Boyer Valley (Soldier River)....	Harrison.....	13.12			
	Monona.....	19.75	61.31	2,500	153,275
	Crawford.....	28.44			
Iowa, Minn. & Northwestern ...	Cerro Gordo.....	9.45	34.66	2,500	86,650
	Worth.....	13.78			
	Winnebago.....	11.43	18.468
	Cerro Gordo.....	19.56			
	Butler.....	30.74	6.27
	Grundy.....	18.468			
	Black Hawk.....	6.27	30.28
	Tama.....	30.28			
	Benton.....	.45	105.768	1,000	105,768

TABLE NO. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road	Assessed value per mile.	Aggregate assessed value.
<i>Chicago, Rock Island & Pacific R. R. Co.</i>			71,061.61		7,130,169
Iowa Division.....	Cedar..... 13.76				
	Muscatine..... 6.90				
	Johnson..... 24.85				
	Iowa..... 37.30				
	Poweshiek..... 25.25				
	Jaspol..... 25.08				
	Polk..... 34.98				
	Dallas..... 27.73				
	Madison..... 17.54				
	Guthrie..... 8.50				
	Adair..... 19.30				
	Cass..... 8.62				
	Shelby..... 27.04				
	Pottawattamie..... 6.42				
Southwestern Division.....	Scott..... 45.04	318.11	11,000	3,469,210	
	Muscatine..... 22.77				
	Louisia..... 18.99				
	Washington..... 25.64				
	Jefferson..... 26.63				
	Wapello..... 7.72				
	Appanoose..... 22.69				
Oskaloosa Division.....	Wayne..... 29.89	194.39	7,200	1,309,608	
	Washington..... 27.75				
	Keokuk..... 14.02				
	Malaska..... 25.72				
Wilton Branch.....	Malaska..... 29.60		79.00	4,000	316,000
Wilton & Tipton Branch.....	Marion..... 12.85		12.04	3,500	42,140
	Muscatine..... 1.16				
Newton & Monroe Branch.....	Cedar..... 6.08		5.00	3,640	18,200
D. M., Indiana & Winterset.....	Jasper..... 17.02		17.02	3,500	60,570
	Polk..... 8.71				
	Wayne..... 26.63				
Guthrie Center Branch.....	Madison..... 12.14		47.08	4,000	188,320
Audubon Branch.....	Guthrie..... 14.44		14.44	3,000	43,320
	Cass..... 8.18				
Griswold Branch.....	Audubon..... 16.23		21.41	4,000	97,640
Carson Branch.....	Cass..... 14.22		14.22	3,500	49,770
Harian Branch.....	Pottawattamie..... 17.73		17.73	3,500	62,055
	Shelby..... 1.15				
Keosauqua Branch.....	Shelby..... 10.73		11.88	3,500	41,850
Keokuk & Des Moines Division.....	Van Buren..... 4.50		4.50	3,500	15,750
	Lee..... 33.50				
	Van Buren..... 7.73				
	Davis..... 30.00				
	Wapello..... 31.54				
	Malaska..... 14.50				
	Jasper..... 17.40				
	Polk..... 17.56				
	Polk..... 9.30				
Des Moines & Ft. Dodge Div.....	Dallas..... 27.00	162.20	4,100	665,020	
	Boone..... 3.60				
	Greene..... 23.99				
	Webster..... 32.55				
	Humboldt..... 6.62				
	Pocahontas..... 16.85				
<i>Chicago, Santa Fe & California Ry. Co.</i>	Falo Alto..... 20.70	138.51	4,600	637,140	
<i>Chicago, St. Paul, Minn. & O. Ry. Co.</i>	O'Brien..... 19.76	10,000	19.76	10,000	197,600
	Osceola..... 6.61	74.54		668,978	
	Sioux..... 22.09				
	Plymouth..... 9.48				
	Woodbury..... 3.34				
Rock River Branch.....	Lyon..... 17.44	57.10	9,500	542,450	
		17.44	3,700	64,328	

TABLE NO. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road	Assessed value per mile.	Aggregate assessed value.
<i>Crooked Creek Railway & Coal Co.</i>	Webster..... 11.800	17.612			44,080
	Hamilton..... 5.812			2,500	44,080
<i>Davenport, R. I. & Northern Ry. Co.</i>	Buchanan..... 34.10	2,500			85,250
	Clinton..... 9.20				
	Scott..... 34.80	2,500			85,250
	Polk..... 3.70	50,600			188,000
		703,253			3,815,507
<i>Des Moines Union Railroad Co.</i>	Dubuque..... 29.80				
<i>Dubuque & Sioux City Railroad Co.</i>	Main Line..... 24.47				
	Delaware..... 21.53				
	Black Hawk..... 26.72				
	Grundy..... 24.91				
	Butler..... 1.10				
	Franklin..... 29.72				
	Hamilton..... 23.20				
	Webster..... 29.74				
	Calhoun..... 14.85				
	Pocahontas..... 9.80				
	Buena Vista..... 25.41				
	Cherokee..... 29.80				
	Plymouth..... 34.95				
	Woodbury..... 6.41	287.18	7,000	2,250,200	
Cedar Rapids Branch.....	Delaware..... 14.07				
Onawa Branch.....	Linn..... 27.78	41.85	2,500	104,625	
	Monona..... 16.28				
	Woodbury..... 25.94				
	Ida..... 2.22				
	Cherokee..... 14.66				
Sioux Falls Branch.....	Cherokee..... 11.41	59.10	2,500	147,750	
	O'Brien..... 27.37				
	Lyon..... 7.98				
	Sioux..... 24.26	70.13	3,100	217,403	
Cedar Falls Branch.....	Black Hawk..... 7.38				
	Bremser..... 19.47				
	Chickasaw..... 7.65				
	Floyd..... 19.333				
	Mitchell..... 22.73	75.973	3,000	227,919	
<i>Ft. Dodge & Omaha Railroad</i> —(part of Dubuque & Sioux City).....	Webster..... 5.97				
	Calhoun..... 25.84				
	Sac..... 18.86				
	Crawford..... 33.17				
	Harrison..... 39.42				
	Pottawattamie..... 17.66	131.02	2,500	327,550	
		24.25			35,250
<i>Gowrie & Northwestern Railway Co.</i>	Webster..... 7.54	7.54	2,500	18,850	
	Calhoun..... 16.40	16.40	1,000	16,400	
		95.45			386,350
<i>Humeston & Shenandoah Railroad</i>	Decatur..... 14.25				
	Riegold..... 27.12				
	Taylor..... 26.66				
	Page..... 27.02	95.45	3,000	286,250	
		461.731			1,719,186
<i>Iowa Central Railroad Co.</i>	Worth..... 2.066				
Main Line.....	Cerro Gordo..... 24.340				
	Franklin..... 27.090				
	Hardin..... 25.250				
	Marshall..... 29.790				
	Jasper..... 2.280				
	Poweshiek..... 28.410				
	Mahaska..... 25.170				
	Monroe..... 17.25	181,425	5,000	907,195	
Northwood Branch.....	Worth..... 23	11.38	5,000	56,900	
Belmond Branch.....	Franklin..... 15.700				
	Wright..... 6.503	22.203	2,600	57,787	

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Belmond Branch (new line)	Wright	8.992			
	Hancock	19.083			
Stour City Branch	Kossuth	14.551	36,586	2,500	91,445
	Marshall	15,019			
State Center Branch	Story	19,500	34.51	2,000	69,726
	Jasper	5,928			
Montezuma Branch	Marshall	20.712	25.64	2,600	66,294
	Poweshiek	18,612	13,612	2,600	35,391
Newton Branch	Mahaska	6,897			
	Foweshiek	870			
Eastern Division	Jasper	20.781	30,248	2,900	76,644
	Jasper	2,500			
Jasper County Coal Company R. R.	Mahaska	14,324			
	Keokuk	25,414			
Iowa Northern Railway Co.	Washington	11,861			
	Jefferson	1,090			
K. C. St. Joseph & Council Bluffs R. R.	Henry	19,108			
	Louisia	21,919	95,127	3,500	332,944
Main Line	Jasper	2.59	4.53	2,000	5,069
	Jasper	5.93	5.93	4,000	23,720
Tarkio Valley	Fremont	24,983	56,634		309,314
	Mills	17,963			
Mason City & Ft. Dodge Railway Co.	Pottawattamie	6,714	54.46	5,500	299,430
	Fremont	4,320	2,1743	4,500	271,620
Keokuk & Western Railroad Co.	Page	2,1743	90.54		
	Cerro Gordo	24,604			
Des Moines Division	Franklin	593			
	Webster	31,855	90.54	3,000	271,620
Marshalltown & Dakota Railroad	173.25				456,130
	Appanoose	29.29			
Minnesota & St. Louis Railway Co.	Wayne	29.29			
	Decatur	14.08	73.08	3,500	255,780
Muscatine North & South Railway Co.	Polk	7.29			
	Warren	27.73			
Omaha Bridge and Terminal Ry. Co.	Madison	19.43			
	Clarke	21.95			
Omaha & St. Louis Railway Co.	Decatur	30.79	100.17	2,000	200,340
	Boone	12.50	21.00		82,500
Stour City & Northern R. R. Co.	Webster	8.10	21.00	2,500	32,500
	Emmet	18.91	211.45		709,510
Stour City & Pacific Railroad Co.	Dickinson	7.91			
	Buena Vista	30.12	56.14	2,500	140,350
D. & S. O. C. St. P. M. & O.	Clay	9.29			
	North	33			
S. C. & F. C. M. & St. P.	Winnebago	20.91			
	Hancock	25.71			
Line to Sioux City stock yards	Kossuth	7.90			
	Humboldt	23.41			
S. C. Terminal & Warehouse R. R. Co.	Webster	35.21	138.05	4,000	552,200
	Boone	24.68	17.28	1,000	17,280
Stacyville Railroad Company	Clay	17.28	28.67	2,500	71,675
	Muscatine	7.72			
St. Louis, Keokuk & N. W. R. R. Co.	Louisia	20.95	28.67	2,500	71,675
	Pottawattamie	3.15	3.15	3,000	9,450
Tonah & Northern Railroad Co.	Page	19.83	65.73	4,500	293,785
	Fremont	8.74	76.70		306,860
Toledo, Peoria & Western Ry. Co.	Mills	25.94			
	Pottawattamie	11.23			
Union Pacific Railroad Company	Woodbury	5.57			
	Plymouth	25.37			
Main Line	Sioux	27.28			
	Lyon	18.48	76.70	4,000	306,860
Dummy Line					
Wabash Railway Company					
Des Moines & St. Louis Division					
Winona & Western Railroad Co.					
Total miles railroad in Iowa			9,298		\$ 46,008,510
Total assessed value of same					

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Stour City & Pacific Railroad Co.	Woodbury	80.47			\$66,726
	Monona	23.23			
D. & S. O. C. St. P. M. & O.	Monona	33.75			465,728
	Harrison	32.40	80.47	5,800	4,940
S. C. & F. C. M. & St. P.	Woodbury	2.11			83,300
				1.38	83,300
Line to Sioux City stock yards				1.28	63,000
				7.93	3,900
S. C. Terminal & Warehouse R. R. Co.	Woodbury	1.28			19,825
	Mitchell	7.93	51.06	3,000	153,180
Stacyville Railroad Company					
St. Louis, Keokuk & N. W. R. R. Co.	Lee	3.95			153,180
	Lee	33.75	51.06	3,000	153,180
Tonah & Northern Railroad Co.	Henry	14.25	8.79	1,500	13,185
	Mills	7.93	25,000		18,750
Toledo, Peoria & Western Ry. Co.	Des Moines	15			254,800
				3.78	4,800
Union Pacific Railroad Company	Pottawattamie	2.06	2.06	130,000	247,300
	Main Line	137.14			411,420
Dummy Line					
Wabash Railway Company	Davis	35,248			129,600
	Appanoose	7,331	43,310	3,000	
Des Moines & St. Louis Division	Wapello	9,503			
	Appanoose	17.88			
Winona & Western Railroad Co.	Marion	21.94			
	Polk	39.00	93.83	3,000	281,490
Main Line	Howard	15.01	23.50		51,700
	Mitchell	21.99	23.50	2,300	51,700
Total miles railroad in Iowa			9,298		\$ 46,008,510
Total assessed value of same					

- (a) The Burlington & Northwestern leases the right to run over the Burlington Cedar Rapids & Northern between Burlington and Mediapolis, 13.785 miles, but has no right to do business between the points named.
- (b) The Burlington & Western runs its trains from Winfield to Burlington, 33.8 miles, over the Burlington & Western runs its trains from Winfield to Burlington, 33.8 miles, over the Burlington & Northern, under its contract with the Burlington & Northwestern. The Burlington & Western is restricted from doing any intermediate business between Winfield and Burlington.
- (c) Burlington, Cedar Rapids & Northern runs over 11.29 miles leased from the Iowa Central Railway Company, viz: From Mainly Junction to Northwood.
- (d) The Chicago, Burlington & Kansas City run their trains over the Chicago, Cedar Rapids & Quincy from Vialo to Burlington, 26.06 miles, and over the Wabash from Bloomfield to Moulton, 14.11 miles. This leased mileage is assessed to the respective owners.
- (e) The Chicago, Rock Island & Pacific runs trains over the Dubuque & Sioux City Railroad tracks, between Tara and Fort Dodge, a distance of 5.4 miles; and over the Union Pacific tracks, between the Council Bluffs Union Depot and the Missouri river, a distance of 2.16 miles.
- (f) The Chicago, St. Paul, Minneapolis & Omaha runs trains over the Dubuque & Sioux City track, between Le Mars and Sioux City, a distance of 27.51 miles.
- (g) The Humeaston & Shenandoah leases the right to run trains on the Keokuk & Western track between Humeaston & Van Wert, 17.8 miles.
- (h) The Keokuk & Western Railroad has trackage rights over the St. Louis, Keokuk & Northwestern Railway from Keokuk to the Des Moines river, a distance of 2.823 miles.

TABLE No. 2.

Changes in mileage reported January, 1899, to January, 1900.

NAME OF RAILROAD COMPANY.	Increase— miles.	Decrease— miles.
Marshalltown & Dakota (Boone Valley).....	18.00	
Burlington, Cedar Rapids & Northern (C. R., L., F. & N. W.).....	17.64	
Cedar Rapids, Garner & Northwestern.....		.01
Chicago, Burlington & Quincy.....		.16
Chicago & Northwestern system—		
Boyer Valley Railway.....	61.31	
Minnesota & Iowa Railway.....	24.77	
Harlan & Kirkman Railway.....	33.27	
Iowa, Minnesota & Northwestern Railway.....	5.97	
Chicago, Milwaukee & St. Paul.....	140.428	
Fort Dodge & Omaha Railway.....	82.242	
Dubuque & Sioux City Railway.....	181.02	
Davenport, Rock Island & Northwestern Railway.....	.993	
Gowrie & Northwestern Railway.....	34.10	
Iowa Central Railway.....	23.94	
Iowa Northern.....	38.70	1.00
Jasper County Coal Company Railway.....	2.50	
Stock Yard Line (Sioux City) Railway.....	2.31	
Muscatine North & South Railway.....	.67	
Mason City & Fort Dodge Railway.....		1.02
Minneapolis & St. Louis Railway.....	73.56	
Wabash Railway.....	23.27	
Chicago, Santa Fe & California Railway.....		.05
Total changes.....	719.693	2.24
Net increased mileage.....	717.453	

TABLE No. 3.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i>	38.342		\$ 192,962
Chicago, Burlington & Quincy—Creston & North'n R.R.....	19.552	3,500	68,432
Chicago, Burlington & Quincy—Western Iowa R. R.....	10.27	3,000	30,810
Chicago, Rock Island & Pacific—Iowa Division.....	8.52	11,000	93,720
<i>Adams</i>	30.405		313,563
Chicago, Burlington & Quincy Railroad.....	26.475	11,250	297,843
Chicago & Quincy—Creston Branch.....	3.930	4,000	15,720
<i>Allamakee</i>	64.55		256,730
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	1.61	4,000	6,440
Chicago, Milwaukee & St. Paul—Dubuque Division.....	36.11	5,000	180,550
Chicago, Milwaukee & St. Paul—Waukon Branch.....	22.81	2,000	45,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	4.02	6,000	24,120
<i>Appanoose</i>	130.72		578,686
Albia & Centerville R. R.....	13.44	2,500	33,600
Chicago, Burlington & Kansas City.....	17.97	3,500	62,895
Chicago, Milwaukee & St. Paul—Kansas City Division.....	22.34	4,000	89,360
Chicago, Rock Island & Pacific—Southwestern Division.....	29.89	7,200	215,208
Wabash Railway—Main Line.....	7.261	3,000	21,783
Keokuk & Western Railroad.....	29.20	3,500	102,200
Wabash—Des Moines & St. Louis.....	17.88	3,000	53,640
<i>Audubon</i>	28.22		100,890
Chicago & North-Western—Iowa Southwest'n Division.....	11.99	3,000	35,970
Chicago, Rock Island & Pacific—Audubon Branch.....	16.23	4,600	64,920
<i>Benton</i>	91.48		687,998
Burlington, Cedar Rapids & Northern—Main Line.....	23.01	6,500	149,565
Burlington, Cedar Rapids & Northern—Pacific Div.....	14.85	4,500	66,825
Chicago & North-Western R. R.....	24.84	11,500	285,660
Chicago & North-Western—Ottumwa, O. F. & St. P. Br'h.....	2.47	3,000	7,410
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	24.08	7,100	170,968
Chicago, Milwaukee & St. Paul—Kansas City Division.....	1.78	4,000	7,120
Iowa, Minnesota & Northwestern R. R.....	.45	1,000	450
<i>Black Hawk</i>	111.01		600,456
Burlington, Cedar Rapids & Northern—Main Line.....	32.74	6,500	212,810
Chicago Great Western—Des Moines & St. Joe Div.....	30.42	4,800	146,016
Chicago Great Western—Cedar Falls Branch.....	7.48	3,500	26,180
Dubuque & Sioux City—Main Line.....	26.72	7,000	187,040
Dubuque & Sioux City—Cedar Falls & Minnesota Br'h.....	7.38	3,000	22,140
Iowa, Minnesota & Northwestern R. R.....	6.27	1,000	6,270
<i>Boone</i>	94.53		587,353
Chicago & North-Western R. R.....	27.53	11,500	316,595
Chicago & North-Western—Iowa R'y., Coal & Mfg. Co.....	8.25	7,500	24,375
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	7.83	7,100	55,593
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.....	3.00	4,800	13,800
Minneapolis & St. Louis R. R.....	24.68	4,000	98,720
Chicago, Milwaukee & St. Paul—D. M. Div. (Boone Line).....	15.34	3,000	46,020
Marshalltown & Dakota R. R.....	12.90	2,500	32,250
<i>Bremer</i>	61.88		234,285
Burlington, Cedar Rapids & Northern—Main Line.....	4.18	6,500	27,170
Burlington, Cedar Rapids & N.—Waverly Short Line.....	5.68	4,000	22,720
Chicago Great Western—Main Line.....	6.03	5,500	33,165
Chicago Great Western—Waverly Branch.....	28.53	3,500	99,820
Dubuque & Sioux City—Cedar Falls Branch.....	19.47	3,000	58,410
<i>Buchanan</i>	64.62		351,505
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	25.78	4,000	103,120
Chicago Great Western—Main Line.....	11.41	5,500	62,755
Chicago Great Western—Des Moines & St. Joe Division.....	2.90	4,800	13,920
Dubuque & Sioux City—Main Line.....	24.53	7,000	171,710

TABLE No. 3—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Buena Vista</i>	91.95		403,645
Chicago & North-Western—Toledo & North-Western Ry	23.77	5,000	118,850
Dubuque & Sioux City—Main Line	25.41	7,000	177,870
Chicago, Milwaukee & St. Paul—Storm Lake Branch	7.73	2,500	19,325
Chicago, Milwaukee & St. Paul—Spencer Branch	14.92	2,500	37,300
Minneapolis, St. Louis & Omaha Extension	20.12	2,500	50,300
<i>Butler</i>	104.52		439,335
Burlington, Cedar Rapids & Northern—Main Line	21.06	6,500	136,890
Chicago Great Western—Waverly Branch	27.81	3,500	97,335
Dubuque & Sioux City—Main Line	24.91	7,000	174,370
Iowa, Minnesota & Northwestern	30.74	1,000	30,740
<i>Cathow</i>	122.33		421,570
Chicago & North-Western—Toledo & N-W. R. R.	23.84	5,000	119,200
Dubuque & Sioux City—Main Line	14.85	7,000	103,950
Chicago, Milwaukee & St. Paul—Des Moines Division	29.39	3,000	88,170
Chicago, M. & St. P.—D. M. Div. Storm Lake Branch	11.70	2,500	29,250
Ft. Dodge & Omaha Railroad	25.84	2,500	64,600
Gowrie & Northwestern Railway	16.40	1,000	16,400
<i>Carroll</i>	85.13		583,010
Chicago & North-Western Railway	25.41	11,500	292,215
Chicago & North-Western—Iowa & Southwestern Br.	25.43	3,000	76,290
Chicago & North-Western—Maple River Branch	9.34	4,000	37,360
Chicago, Milwaukee & St. P.—Chicago & C. B. Division	24.85	7,100	177,145
<i>Cass</i>	63.092		422,664
Chicago, Burlington & Quincy—Western Iowa Railroad	10.095	3,000	30,285
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.	3.557	3,500	12,449
Chicago, Rock Island & Pacific—Iowa Division	27.04	11,000	297,440
Chicago, Rock Island & Pacific—Audubon Branch	8.18	4,000	32,720
Chicago, Rock Island & Pacific—Griswold Branch	14.22	3,500	49,770
<i>Cedar</i>	96.20		619,237
Burlington, Cedar Rapids & Northern—Main Line	8.95	6,500	58,175
Burlington, Cedar Rapids & Northern—O. R. & O.	28.86	4,500	129,870
Burlington, Cedar Rapids & Northern—D., I. & Dak. Ry.	9.13	3,000	26,390
Chicago & North-Western Railway	24.98	11,500	287,270
Chicago & North-Western—Stanwood & Tipton Branch	8.50	3,000	25,500
Chicago, Milwaukee & St. Paul—Davenport & N-W. Line	3.96	3,200	12,672
Chicago, Rock Island & Pacific—Iowa Division	6.90	11,000	75,900
Chicago, Rock Island & Pacific—Wilton & Tipton Br.	4.92	500	2,460
<i>Cerro Gordo</i>	121.674		479,512
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.22	8,000	145,320
Burlington, Cedar Rapids & Northern—Main Line	10.57	6,500	68,705
Chicago, Milwaukee & St. Paul—Austin Branch	8.93	3,000	26,790
Iowa Central—Main Line	24.34	5,000	121,700
Mason City & Ft. Dodge Railroad	24.604	3,000	73,822
Iowa, Minnesota & Northwestern Railroad	9.45	2,500	23,625
Iowa, Minnesota & Northwestern Railroad	19.58	1,000	19,580
<i>Cherokee</i>	55.87		280,621
Dubuque & Sioux City—Main Line	29.80	7,000	208,600
Dubuque & Sioux City—Onawa Branch	14.66	2,500	36,650
Dubuque & Sioux City—Sioux Falls Branch	11.41	3,100	35,371
<i>Chickasaw</i>	59.08		320,480
Chicago Great Western—Main Line	25.70	5,500	141,350
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	26.35	6,000	157,980
Dubuque & Sioux City—Cedar Falls & Minnesota	7.05	3,000	21,150
<i>Clarke</i>	48.458		342,022
Chicago, Burlington & Quincy Railroad	26.498	11,250	298,102
Des Moines & Kansas City Railroad	21.96	2,000	43,920
<i>Clay</i>	83.65		286,420
Chicago & North-Western—Toledo & North-Western Ry.	5.70	5,000	28,500
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.31	6,000	145,860
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	7.70	3,000	23,100
Chicago, Milwaukee & St. Paul—Des Moines Division	19.48	2,500	48,700
Minneapolis & St. Louis—Omaha Branch	17.26	1,000	17,260
Minneapolis & St. Louis—Omaha Branch (unironed)	9.20	2,500	23,000
<i>Clayton</i>	132.28		539,754
Chicago, Milwaukee & St. Paul—Dubuque Division	36.22	5,000	181,100
Chicago, Milwaukee & St. Paul—Volga Branch	42.01	3,000	126,030
Chicago, Milwaukee & St. Paul—Davenport & N-W. Line	12.17	3,200	38,944
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	22.68	6,000	136,080
Chicago, Milwaukee & St. Paul—Elkader Branch	19.20	3,000	57,600

TABLE No. 3—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Clinton</i>	177.37		1,039,467
Burlington, Cedar Rapids & Northern—Cedar R. & C.	14.61	4,500	65,745
Chicago & North-Western Railway	40.17	11,500	461,955
Chicago & North-Western—Iowa Midland Branch	33.40	2,800	93,520
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	36.06	7,100	256,026
Chicago, Milwaukee & St. Paul—Davenport & N-W. Line	12.25	3,100	39,296
Chicago, Milwaukee & St. Paul—Maquoketa Branch	21.50	3,000	64,500
Chicago, Milwaukee & St. Paul—Clinton Branch	10.05	3,500	35,175
Davenport, Rock Island & Northwestern Railway	9.30	2,500	23,250
<i>Crawford</i>	155.32		761,895
Chicago & North-Western Railway	31.60	11,500	363,400
Chicago & North-Western—Iowa Southwestern Branch	1.83	3,000	5,490
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	12.50	7,100	88,750
Chicago, Milwaukee & St. Paul—Sioux City Branch	30.78	3,500	107,730
Ft. Dodge & Omaha	33.17	2,500	82,925
Boyer Valley Railway	17.94	2,500	44,850
Boyer Valley Railway—Soldier River Branch	28.44	2,500	71,100
<i>Dallas</i>	105.59		601,642
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.72	7,100	175,512
Chicago, Rock Island & Pacific—Iowa Division	17.54	11,000	192,940
Chicago, R. ck Island & Pacific—D. M. & Ft. Dodge Div.	27.00	4,600	124,200
Chicago, Milwaukee & St. Paul—Des Moines Division	26.71	3,000	80,130
Chicago, Milwaukee & St. Paul—Des M. & Boone Line	9.62	3,000	28,860
<i>Davis</i>	65.336		300,696
Chicago, Burlington & Kansas City Railroad	15.45	3,500	54,075
Chicago, Rock Island & Pacific—Southwestern Division	22.89	7,200	164,808
Chicago, Rock Island & Pacific—Keokuk & D. M. Div.	.75	4,100	3,075
Wabash Railroad	26.246	3,000	78,738
<i>Decatur</i>	100.736		299,260
Chicago, Burlington & Quincy—Chariton Branch	15.907	3,500	55,674
Chicago, Burlington & Quincy—L. Mt. Ayr. & S. W. R'y.	25.639	3,500	89,736
Des Moines & Kansas City Railroad	30.76	2,000	61,520
Humeston & Shenandoah Railroad	14.35	3,000	43,050
Keokuk & Western	14.08	3,500	49,280
<i>Delaware</i>	101.07		467,872
Chicago Great Western—Main Line	25.62	5,500	140,910
Chicago, Milwaukee & St. Paul—Dav & N. W. Line	28.96	3,200	92,672
Chicago, Milwaukee & St. Paul—Dubuque & S-W div.	7.95	3,500	27,825
Dubuque & Sioux City—Main Line	24.47	7,000	171,290
Dubuque & Sioux City—Cedar Rapids Branch	14.07	2,500	35,175
<i>Des Moines</i>	63.049		455,134
Burlington & North-Western	13.081	2,500	32,702
Burlington, Cedar Rapids & Northern—Main Line	21.18	6,500	137,670
Chicago, Burlington & Quincy	18.058	11,250	203,152
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	8.98	7,000	62,860
Toledo, Peoria & Western	.75	25,000	18,750
<i>Dickinson</i>	50.04		168,515
Burlington, Cedar R. & N.—O. R. I. F. & N-W. Ry.	29.80	3,750	111,750
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	12.33	3,000	36,990
Minneapolis & St. Louis—Omaha Branch	7.91	2,500	19,775
<i>Dubuque</i>	122.282		625,685
Chicago Great Western—Main Line	31.28	5,500	171,930
Chicago, Milwaukee & St. Paul—Dubuque Division	32.81	5,000	164,050
Chicago, Milwaukee & St. Paul—Cascade Branch	19.50	2,000	39,000
Dubuque & Sioux City—Main Line	30.40	7,000	212,800
Chicago, Milwaukee & St. Paul—Dubuque & S-W. Line	7.79	3,500	27,265
Chicago, Burlington & Quincy—Northern Division	.532	20,000	10,640
<i>Emmet</i>	73.92		230,087
Burlington, Cedar Rapids & North'n—O., R. I. F. & N-W.	36.23	3,750	135,862
Minnesota & Iowa Railway	18.78	2,500	46,950
Minneapolis & St. Louis—Omaha Branch	18.91	2,500	47,275
<i>Fayette</i>	124.55		487,161
Burlington, Cedar Rapids & Northern—Milwaukee Div.	44.31	4,000	177,240
Burlington, Cedar R. & N.—Chicago, Decorah & Minn.	.31	2,500	775
Chicago Great Western—Main Line	19.82	5,500	109,010
Chicago Great Western—Des Moines & St. Joe Div.	6.89	4,800	33,072
Chicago, Milwaukee & St. Paul—Volga Branch	16.20	3,000	48,600
Chicago, Milwaukee & St. Paul—Davenport & S-W. Line	37.02	3,200	118,464

TABLE NO. 3—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Floyd	64.743		340,684
Burlington, Cedar Rapids & Northern—Main line	20.57	6,500	133,705
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div....	24.82	6,000	148,920
Dubuque & Sioux City—Cedar Falls & Minnesota.....	19.353	3,000	58,059
Franklin	66.565		266,160
Burlington, Cedar Rapids & N.—C. R. I., F. & N-W. R'y.	12.38	3,750	46,425
Chicago Great Western—Waverly Branch.....	9.76	3,500	34,160
Dubuque & Sioux City—Main Line	1.10	7,000	7,700
Iowa Central—Main Line.....	27.09	5,000	135,450
Iowa Central—Belmond Branch.....	15.70	2,600	40,820
Mason City & Ft. Dodge Railroad	1.535	3,000	4,605
Fremont	70.403		302,576
Chicago, Burlington & Quincy—Nebraska City Branch.	19.741	3,500	69,093
Chicago, Burlington & Quincy—Neb. C. S. & N-E. R'y.	12.139	2,500	30,347
Kansas City, St. Joe & Council Bluffs Railroad.....	24.963	5,500	137,296
Omaha & St. Louis Railway	8.74	4,500	39,330
Kansas City & St. Joe & C. B.—Neb. City & Junction	4.82	5,500	26,510
Greene	74.54		466,019
Chicago & North-Western Railway	24.19	11,500	278,185
Chicago, Rock Island & P.—Des Moines & Ft. Dodge Div	22.99	4,600	105,754
Chicago, Milwaukee & St. Paul—Des Moines Division...	27.36	3,000	82,080
Grundy	65.728		231,995
Burlington, Cedar Rapids & Northern—Pacific Div....	15.22	4,500	68,490
Burlington, Cedar R. & N.—C. R. I., F. & N-W. R'y.	11.13	3,750	41,737
Chicago & North-West'n—Toledo & North-West'n Br'h.	12.79	5,000	63,950
Chicago Great Western—Des Moines & St. Joe Div	7.95	4,800	38,160
Dubuque & Sioux City—Main Line	1.17	7,000	8,190
Iowa, Minnesota & Northwestern R'y	18.468	1,000	18,468
Guthrie	70.26		445,253
Chicago, Milwaukee & St. Paul—Chicago & O. B. Div....	19.53	7,100	138,663
Chicago, Rock Island & Pacific—Iowa Division	19.30	11,000	212,300
Chicago, Rock Island & Pacific—Guthrie Center Br'h....	14.44	3,000	43,320
Chicago, Milwaukee & St. Paul—Des Moines Division...	16.99	3,000	50,970
Hamilton	82.042		447,295
Chicago & North-Western—Des M. & Minneapolis Br'h.	7.45	5,700	42,465
Chicago & North-West'n—Toledo & North-West'n Br'h.	45.58	5,000	227,900
Crooked Creek R. R. & Coal Co.....	5.812	2,500	14,530
Dubuque & Sioux City—Main Line	23.20	7,400	162,400
Hancock	108.793		426,484
Burlington, Cedar R. & N.—C. R. I., F. & N-W. R'y.	31.05	3,750	116,437
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div....	14.15	6,000	84,900
Minneapolis & St. Louis Railway	25.71	4,000	102,840
Cedar Rapids, Garner & Northwestern Railway.....	14.80	2,000	29,600
Iowa Central—Belmond and Algona Branch.....	13.093	2,500	32,707
Hardin	121.77		567,940
Burlington, Cedar R. & N.—C. R. I., F. & N-W. R'y.	17.88	3,750	67,050
Chicago & North-West'n—Toledo & North-West'n Br'h.	24.81	5,000	124,050
Chicago, Iowa & Dakota Railway	26.40	2,500	66,000
Dubuque & Sioux City—Main Line	23.72	7,000	166,040
Iowa Central—Main Line	28.96	5,000	144,800
Harrison	112.28		692,836
Chicago & North-Western Railway	30.33	11,500	348,795
Chicago, Milwaukee & St. Paul—Chicago & O. B. Div....	7.01	7,100	49,771
Sioux City & Pacific Railway	32.40	5,800	187,920
Ft. Dodge & Omaha	29.42	2,500	73,550
Boyer Valley—Soldier River Branch	13.12	2,500	32,800
Henry	75.815		381,552
Burlington & Northwestern Railway.....	9.515	2,500	23,787
Chicago, Burlington & Quincy Railway	10.568	2,000	21,136
Chicago & Ft. Madison	19.703	11,250	221,858
Iowa Central—Eastern Division	2.67	2,000	5,340
St. Louis, Keokuk & Northwestern Railroad	19.109	3,500	66,881
Howard	14.25	3,000	42,750
Chicago Great Western—Main Line.....	39.03		197,492
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	13.14	5,500	72,270
Winona & Western Railway.....	24.38	5,000	121,900
	1.51	2,200	3,322

TABLE NO. 3—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Humboldt	89.86		392,162
Burlington, Cedar R. & N.—C. R. I., F. & N-W. R'y.	25.00	3,750	93,750
Chicago & North-Western—Toledo & North-West'n R'y	35.14	5,000	175,700
Chicago, Rock Island & P.—Des Moines & Ft. Dodge Div	6.32	4,600	29,072
Minneapolis & St. Louis Railway	23.41	4,000	93,640
Ia	40.38		158,190
Chicago & North-Western—Maple River Branch.....	38.16	4,000	152,640
Dubuque & Sioux City—Onawa Branch.....	2.22	2,500	5,550
Iowa	57.93		408,470
Chicago, Milwaukee & St. Paul—Kansas City Division	32.68	4,000	130,720
Chicago, Rock Island & Pacific—Iowa Division	25.25	11,000	277,750
Jackson	77.67		329,432
Chicago & North-Western—Iowa & Midland Branch.....	14.60	2,800	40,880
Chicago, Milwaukee & St. Paul—Chicago & O. B. Div	13.02	7,100	92,442
Chicago, Milwaukee & St. Paul—Dubuque Division	31.01	5,000	155,200
Chicago, Milwaukee & St. Paul—Cascade Branch.....	16.12	2,000	32,240
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	2.89	3,000	8,670
Jasper	129.439		724,918
Chicago Great Western—Des Moines & St. Joe Div	19.02	4,800	91,296
Chicago, Rock Island & Pacific—Iowa Division	34.38	11,000	378,180
Chicago, Rock Island & Pacific—Newton & Monroe Br'h	17.02	3,500	59,570
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	17.40	4,100	71,340
Iowa Central—Main Line	3.98	5,000	19,900
Iowa Central—State Center Branch.....	5.928	2,600	15,412
Iowa Central—Newton Branch	20.781	2,600	54,030
Iowa Central—Newton & Lynnville Branch.....	2.50	2,600	6,500
Iowa Northern Railway	5.98	4,000	23,920
Jasper County Coal Company Railway.....	2.50	2,000	5,000
Jefferson	84.121		545,536
Burlington & Western Railway.....	17.810	2,000	35,620
Chicago, Burlington & Quincy Railroad	25.575	11,250	287,718
Chicago, Ft. Madison & Des Moines Railroad	12.60	2,000	25,200
Chicago, Rock Island & Pacific—Southwestern Div	26.63	7,200	191,736
Iowa Central—Eastern Division	1.50	3,500	5,250
Johnson	72.86		516,937
Burlington, Cedar Rapids & Northern—Main Line	16.05	6,500	104,325
Burlington, Cedar Rapids & Northern—Muscatine Div	7.08	4,000	28,340
Burlington, Cedar Rapids & N.—Iowa City & W. R'y....	9.59	2,800	26,852
Burlington, Cedar R. & N.—Cedar R. & Clinton R'y....	12.98	4,500	58,320
Chicago, Rock Island & Pacific—Iowa Division	27.20	11,000	299,200
Jones	96.00		403,685
Chicago & North-Western—Iowa Midland Branch.....	22.98	2,800	64,344
Chicago, Milwaukee & St. Paul—Chicago & O. B. Div....	25.57	7,100	181,517
Chicago, Milwaukee & St. P.—Davenport & N-W. Line	27.67	3,200	88,544
Chicago, Milwaukee & St. P.—Dubuque & S-W. Line	19.78	3,500	69,230
Keokuk	144.501		483,753
Burlington & Western.....	13.447	2,000	26,894
Burlington, Cedar Rapids & Northern—I. C. & W. Ry.	31.35	2,800	87,580
Chicago & North-Western—Ottumwa, C. F. & St. P. Br'h	16.89	3,000	50,670
Chicago, Milwaukee & St. Paul—Kansas City Division.	30.76	4,000	123,040
Chicago, Rock Island & Pacific—Oskaloosa Division....	25.73	4,000	102,920
Iowa Central—Eastern Division.....	26.414	3,500	92,449
Kossuth	136.581		589,037
Burlington, Cedar Rapids & N.—C. R. I., F. & N-W. R'y.	28.34	3,750	106,275
Cedar Rapids, Garner & Northwestern Railway	3.68	2,000	7,160
Chicago & North-Western—Toledo & N-W. Branch.....	46.51	5,000	232,550
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div....	24.85	6,000	148,100
Minneapolis & St. Louis Railway.....	7.80	4,000	31,200
Minnesota & Iowa Railway	11.75	2,500	29,375
Iowa Central—Algona & Belmond Branch.....	14.551	2,500	36,377
Lee	160.216		764,152
Chicago, Burlington & Kansas City Railway	16.89	3,500	59,115
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	33.296	7,000	233,072
Chicago, Ft. Madison & Des Moines R. R.	26.31	2,000	52,620
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	27.15	4,100	111,315
Chicago, Santa Fe & California Railroad.....	19.76	10,000	197,800
St. Louis, Keokuk & Northwestern Railroad.....	36.81	3,000	110,430

TABLE No. 3—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Iowa	151.80		916,699
Burlington, Cedar Rapids & Northern—Main Line	21.66	6,500	140,790
Burlington, Cedar Rapids & Northern—Milwaukee Div.	21.29	4,000	85,180
Chicago & North-Western Railway	29.38	115.0	3,375,570
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	29.04	7,100	206,484
Chicago, Milwaukee & St. Paul—Chicago City Div.	17.54	4,000	70,180
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.	8.11	3,500	28,385
Dubuque & Sioux City—Cedar Rapids Branch	27.78	2,500	69,450
Louisia	88.155		424,159
Burlington & Northwestern Railway	8.146	2,500	7,965
Burlington, Cedar Rapids & Northern—Main Line	23.15	6,500	150,475
Chicago, Rock Island & Pacific—Southwestern Div.	18.99	7,200	136,728
Iowa Central—Eastern Division	21,919	3,500	76,716
Muscatine North & South Railway	20.95	2,500	52,375
Lucas	62.131		306,282
Chicago, Burlington & Quincy Railroad	26,829	11,250	301,826
Chicago, Burlington & Quincy—Chariton Branch	13.741	3,500	48,093
C. B. & Q.—Chariton, D. M. & Southern Railroad	11,561	3,500	40,463
Lyon	110.43		492,326
Burlington, Cedar Rapids & N. O. R. I. F. & N. W. Ry.	37.79	3,750	141,712
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	9.42	6,000	56,520
Chicago, Milwaukee & St. Paul—Sioux Cy. & Dak. Div.	3.04	3,500	10,640
Chicago, St. Paul, Minneapolis & U.—Rock River Br.	17.44	3,700	64,528
Dubuque & Sioux City—Sioux Falls Branch	34.26	3,100	75,306
Sioux City and Northern Railroad	18.48	4,000	73,920
Madison	62.55		260,424
Chicago Great Western—Des Moines & St. Joe Div.	19.48	4,800	93,504
Chicago, Rock Island & Pacific—Iowa Division	8.50	11,000	93,500
Chicago, Rock Island & Pacific—Des Moines, I. & W. Br.	12.14	4,000	48,560
Des Moines & Kansas City Railway	12.43	2,000	24,860
Mahaska	130.961		481,826
Burlington & Western Railway	15.01	2,000	30,020
Burlington, Cedar Rapids & Northern—I. C. & W. Ry.	4.32	2,500	10,766
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	17.30	3,000	51,900
Chicago, Rock Island & Pacific—Oskaooosa Div.	26.60	4,000	106,400
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	21.34	4,100	87,494
Iowa Central—Main Line	25.17	5,000	125,850
Iowa Central—Newton Branch	6.897	2,600	17,932
Iowa Central—Eastern Division	14.324	3,500	50,134
Marion	103.34		384,294
C. B. & Q.—Albia K. & D. M. and D. M. & K. R. R.	39.204	3,500	137,214
Chicago, Rock Island & Pacific—Oskaooosa Div.	12.65	4,000	50,600
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	11.50	4,100	47,440
Wabash, Des Moines & St. Louis Railroad	39.08	3,000	117,040
Marshall	148.672		673,525
Chicago & North-Western Railway	23.99	11,500	276,885
Chicago Great Western—Des Moines & St. Joe Div.	31.78	4,800	152,544
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	25.39	7,100	180,269
Iowa Central—Main Line	15.00	5,000	75,000
Iowa Central—Story City Branch	15.01	2,600	39,026
Iowa Central—State Center Branch	20.712	2,600	53,851
Mills	101.334		611,405
Chicago, Burlington & Quincy Railroad	38.24	11,250	429,900
Chicago, Burlington & Quincy—Neb. City, S. & N. E. R. R.	8.918	2,500	22,295
Chicago, Burlington & Quincy—Hastings & Avoca R. R.	10.483	3,000	31,449
Kansas City, St. Joe & Council Bluffs Railroad	17.963	5,500	98,796
Omaha & St. Louis Railway	23.94	4,500	107,730
Tabor & Northern Railway	8.79	1,500	13,185
Mitchell	75.70		322,988
Chicago Great Western—Main Line	9.90	5,500	54,450
Chicago Great Western—Lyle Branch	5.41	3,500	18,935
Chicago, Milwaukee & St. Paul—Austin Branch	7.75	3,000	23,250
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	23.75	3,000	71,100
Stacyville Railroad	5.93	2,500	14,825
Winona & Western Railway	21.99	2,200	48,378

TABLE No. 3—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Monona	113.66		433,180
Chicago & North-Western—Maple River Branch	23.35	4,000	93,400
Chicago, Milwaukee & St. Paul—Sioux City Branch	27.53	3,500	96,355
Dubuque & Sioux City—Onawa Branch	16.28	2,500	40,700
Sioux City & Pacific Railroad	25.75	5,800	149,550
Boyer Valley Railway—Soldier River Branch	19.75	2,500	49,375
Monroe	99.274		572,212
Albia & Centerville Railway	11.00	2,500	27,500
Chicago, Burlington & Quincy Railroad	27.816	11,250	312,930
C. B. & Q.—Albia, K. & D. M., and D. M. & K. R. R.	10.722	3,500	37,702
Chicago, Milwaukee & St. Paul—Kansas City Div.	10.47	4,000	41,880
Iowa Central—Main Line	17.276	5,000	86,380
Iowa Central—Des Moines & St. Louis Railroad	21.34	3,000	64,020
Wabash, Des Moines & St. Louis Railroad	49.606		383,498
Montgomery	27.081	11,250	304,561
Chicago, Burlington & Quincy Railroad	7.668	3,500	26,838
Chicago, Burlington & Quincy—Nebraska City Branch	2.418	3,500	8,463
Chicago, Burlington & Quincy—Brownville & N. V. Ry.	12.439	5,500	68,536
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.	113.77		720,399
Muscatine	18.91	6,500	122,915
Burlington, Cedar Rapids & Northern—Muscatine Div.	19.21	4,000	76,840
Burlington, Cedar Rapids & Northern—D. I. & D. Ry.	7.11	3,000	21,330
Burlington, Cedar Rapids & Northern—D. I. & D. Ry.	24.85	11,000	273,350
Chicago, Rock Island & Pacific—Iowa Div.	22.77	7,200	163,944
Chicago, Rock Island & Pacific—Southwestern Div.	12.04	3,500	42,140
Chicago, Rock Island & Pacific—Wilton Branch	1.16	500	580
Chicago, Rock Island & Pacific—Wilton & Tipton Br'ch	7.72	2,500	19,300
Muscatine North & South Railway	83.30		418,262
O'Brien	25.00	5,000	125,500
Chicago & North-Western—Toledo & N. W. Ry.	24.62	6,000	144,120
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	6.61	9,000	59,490
Chicago, St. Paul, Minneapolis & Omaha—Main Line	27.37	3,100	84,347
Dubuque & Sioux City—Sioux Falls Branch	44.22		299,210
Osgoda	29.24	3,750	99,400
Burlington, Cedar Rapids & N.—O. R. I. F. & N.—W.	17.98	9,500	170,810
Chicago, St. Paul, Minneapolis & Omaha—Main Line	101.402		393,401
Page	11.80	3,500	41,300
Chicago, Burlington & Quincy—Nebraska City Branch	22.81	3,500	79,835
Chicago, Burlington & Quincy—Brownville & N. V. R. R.	17.768	3,500	62,188
Chicago, Burlington & Quincy—Clar. C. Sp. & S. W. E. R.	27.02	3,000	81,060
Humeston & Shenandoah Railroad	2.174	4,500	9,783
Kansas City, St. Joe & O. B.—Tarkio Valley Railway	19.83	4,500	89,235
Omaha & St. Louis Railway	75.06		350,410
Palo Alto	27.28	3,750	102,300
Burlington, Cedar R. & N.—O. R. I. F. & N.—W. Ry.	24.34	6,000	146,040
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	20.70	4,800	99,220
Chicago, Rock Island & Pacific—D. M. & Ft. D. Div.	2.74	2,500	6,850
Minnesota & Iowa Railway	92.79		520,530
Plymouth	7.96	4,000	31,840
Chicago & North-Western—Maple River Branch	15.00	3,500	52,500
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	9.48	9,500	90,060
Chicago, St. Paul, Minneapolis & Omaha—Main Line	34.95	7,000	244,650
Dubuque & Sioux City—Main Line	25.37	4,000	101,480
Sioux City & Northern Railway	61.94		294,580
Pocahontas	24.18	5,000	120,900
Chicago & North-Western—Toledo & North-W. R. R.	16.65	5,000	76,590
Chicago, Rock Island & Pacific—D. M. & Ft. D. Div.	9.80	7,000	68,600
Dubuque & Sioux City—Main Line	1.94	3,000	5,790
Chicago, Milwaukee & St. Paul—Des Moines Division	9.98	2,500	24,750
Chicago, Milwaukee & St. Paul—Des Moines Div. (new)			

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Polk	172.195		1,070,422
Chicago & North-Western—Des Moines & Minne'pls Br.	24.16	5,700	137,712
Chicago, B. & Q.—A., K. & D. and D. M. & K. R. R.	10.135	3,500	35,472
Chicago Great Western—Des Moines & St. Joe Division	28.99	4,800	138,152
Chicago, Rock Island & Pacific—Iowa Division	27.73	11,900	328,630
Chicago, Rock Island & Pacific—D. M. I. & W. Branch	8.71	4,000	34,840
Chicago, Rock Island & Pacific—Keokuk & Des Moines	17.56	4,100	71,996
Chicago, Rock Island & Pacific—Des M. & Ft. D. Div.	9.39	4,600	42,780
Des Moines & Kansas City Railway	7.29	2,600	14,580
Des Moines Union Railway	3.70	50,600	185,000
Wabash—Des Moines & St. Louis Railroad	15.01	3,000	45,030
Chicago, Milwaukee & St. Paul—Des Moines Division	9.60	3,000	28,800
Chicago, Milwaukee & St. Paul—D. M. Div. Boone Line	10.01	3,000	30,030
Pottawattamie	160.96		1,404,647
Chicago & North-Western Railway	19.09	11,500	219,150
Chicago, Burlington & Quincy Railroad	1.899	11,250	17,617
Chicago, Burlington & Quincy—Red Oak & Atlantic Branch	1.999	3,500	6,996
Chicago, Burlington & Quincy—Harlan & Avoca E. B.	5.244	3,000	15,732
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	26.55	5,100	135,505
Chicago, Rock Island & Pacific—Iowa Division	45.04	11,000	495,440
Chicago, Rock Island & Pacific—Carson Branch	17.73	3,500	62,055
Chicago, Rock Island & Pacific—Harlan Branch	1.15	3,500	4,025
Kansas City, St. Joe & Council Bluffs Railroad	5.560	714	39,927
Omaha Bridge & Terminal Company	3.15	3,000	9,450
Omaha & St. Louis Railway	11.22	4,500	50,490
Union Pacific—Union Division	2.05	120,000	247,200
Union Pacific—Union Avenue Dummy Line	1.72	4,000	6,880
Ft. Dodge & Omaha Railroad	17.09	2,500	44,150
Poweshiek	98.162		532,717
Burlington, Cedar Rapids & Northern—I. O. & W. Ry.	6.78	2,800	18,984
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	27.21	3,000	81,530
Chicago, Rock Island & Pacific—Iowa Division	25.68	11,000	282,480
Iowa Central—Main Line	22.81	5,000	114,050
Iowa Central—Montezuma Branch	13.612	2,600	35,391
Iowa Central—Newton Branch	.07	2,600	132
Ringgold	79.702		296,519
Chicago, Burlington & Q.—Leon, Mt. Ayr & S. W. E. R.	28.642	3,900	100,247
Chicago Great Western—Des Moines & St. Joe Div.	23.94	4,800	114,912
Humeston & Shenandoah Railroad	27.12	3,000	81,360
Sac	108.47		371,280
Chicago & North-Western—Maple River Branch	54.02		216,000
Chicago & North-Western—Toledo & North-W. Branch	8.57	5,000	42,850
Chicago, Milwaukee & St. Paul—Storm Lake Branch	19.15	2,500	47,875
Ft. Dodge & Omaha Railroad	18.98	2,400	47,400
Boyer Valley Railroad	6.83	2,500	17,075
Scott	123.79		559,485
Burlington, Cedar Rapids & Northern—O. R. & C. Ry.	25.51	3,500	89,785
Burlington, Cedar Rapids & Northern—D. I. & D. Ry.	15.27	3,000	45,810
Chicago, Milwaukee & St. Paul—Davy & N. W. Line	29.54	3,000	84,928
Chicago, Milwaukee & St. Paul—Maquoketa Branch	7.80	3,000	23,400
Chicago, Rock Island & Pacific—Iowa Division	13.76	11,000	151,900
Chicago, Rock Island & Pacific—Southwestern Division	12.11	7,200	87,192
Davenport, Rock Island & Northwestern Railway	24.80	2,500	62,000
Shelby	90.68		337,501
Chicago & North-Western—Iowa Southwestern Branch	12.78	3,000	38,350
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.81	7,100	178,151
Chicago, Rock Island & Pacific—Iowa Division	6.42	11,000	70,620
Chicago, Rock Island & Pacific—Harlan Branch	10.73	3,500	37,555
Harlan & Kirkman Railway	5.97	2,500	14,925
Stout	148.47		778,734
Chicago & North-Western—Toledo & North-Western Ry.	33.04	5,000	175,300
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.08	6,000	174,480
Chicago, Milwaukee & St. Paul—Eden Branch	8.99	3,000	26,970
Chicago, Milwaukee & St. Paul—Stout City & Dak. Div.	16.88	3,000	50,640
Chicago, St. Paul, Minneapolis & Omaha—Main Line	22.09	9,500	209,835
Dubuque & Stout City—Stout Falls Branch	7.09	3,100	21,979
Stout City & Northern Railroad	27.28	4,000	109,120

TABLE No. 3—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Story	98.238		655,991
Ames & College Railway	1.988	2,000	3,976
Chicago & North-Western	24.23	11,900	278,645
Chicago & North-Western—Des M. & Minneapolis Br.	25.73	5,700	146,661
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.79	7,100	176,009
Iowa Central—Story City Branch	19.50	2,600	50,700
Tama	131.90		761,549
Burlington, Cedar Rapids & Northern—Pacific Division	18.05	4,900	81,225
Chicago & North-Western Railway	25.34	11,500	291,410
Chicago & North-Western—Ottumwa, Cedar F. & St. P.	.13	3,000	380
Chicago & North-Western—Toledo & North-Western Ry.	22.14	5,000	110,700
Chicago Great Western—Des Moines & St. Joe Division	12.64	4,800	60,672
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	26.32	7,100	186,872
Iowa, Minnesota & Northwestern Railway	30.28	1,000	30,280
Taylor	60.758		229,704
Chicago, Burlington & Quincy—Creston Branch	28.08	4,000	112,320
Chicago Great Western—Des Moines & St. Joe Div.	5.79	4,800	27,792
Humeston & Shenandoah Railroad	26.96	3,000	80,880
Union	67.281		470,148
Chicago, Burlington & Quincy Railroad	25.797	11,250	289,216
Chicago, Burlington & Quincy—Creston Branch	10.742	4,000	42,960
Chicago, Burlington & Quincy—Oreston & N. R. E.	8.152	3,500	28,532
Chicago Great Western—Des Moines & St. Joe Div.	22.59	4,800	108,432
Van Buren	27.33		95,655
Chicago, Ft. Madison & Des Moines Railway	14.72	3,000	44,160
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	3,500	15,750
Chicago, Rock Island & Pacific—Keokuk & Des Moines	33.50	4,100	137,350
Wapello	118.689		649,393
Chicago, Burlington & Quincy Railroad	26.856	11,250	302,130
Chicago, Milwaukee & St. Paul—Kansas City Division	27.31	4,000	109,240
Chicago, Ft. Madison & Des Moines Railway	15.00	2,000	30,000
Chicago, Rock Island & Pacific—Southwestern Div.	7.72	7,200	55,584
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	80.03	4,100	329,000
Wabash Railroad	9.803	3,000	24,409
Warren	98.885		331,144
Chicago, Burlington & Q.—A., K. & D. and D. M. & K. Ry.	7.696	3,500	26,986
Chicago, Burlington & Q.—Chariton, D. M. & Southern	21.439	3,500	75,066
Chicago Great Western—Des Moines & St. Joe Division	15.79	4,800	75,792
Chicago, Rock Island & Pacific—Des M., I. & W. Br.	26.23	4,000	104,920
Des Moines & Kansas City Railway	27.73	2,000	55,460
Washington	103.663		418,384
Chicago & Northwestern R. R.	12.96	2,500	32,475
Burlington & Western Railway	13.892	2,000	27,784
Burlington, Cedar Rapids & Northern—Muscatine Div.	4.31	4,000	17,240
Burlington, Cedar Rapids & N.—Iowa City & W. R. R.	20.48	2,800	58,744
Chicago, Rock Island & Pacific—Southwestern Div.	14.30	7,300	104,310
Chicago, Rock Island & Pacific—Oskaloosa Division	14.02	4,000	56,080
Iowa Central—Eastern Division	11.861	3,500	41,513
Wayne	79.409		388,005
Chicago, Burlington & Quincy—Chariton Branch	6.693	3,500	24,125
Chicago, Milwaukee & St. Paul—Kansas City Division	14.96	4,000	59,840
Chicago, Rock Island & Pacific—Southwestern Div.	27.75	7,200	199,800
Keokuk & Western Railroad	29.80	3,500	104,300
Webster	136.785		789,839
Chicago & North-Western—Toledo & North-Western Ry.	25.94	5,000	129,700
Chicago, Rock Island & P.—Des Moines & Ft. Dodge Div.	32.55	4,600	149,730
Dubuque & Sioux City—Main Line	26.74	7,000	187,180
Mason City & Ft. Dodge Railroad	31.826	3,000	95,658
Minneapolis & St. Louis Railway	35.51	4,000	142,040
Marshalltown & Dakota Railroad	14.96	4,000	59,840
Ft. Dodge & Omaha Railroad	5.97	2,500	14,925
Grooked Creek R. R. & Coal Co.	11.80	2,500	29,500
Cowrie & Northwestern Railroad	7.54	3,000	22,620
Winnebago	53.63		192,062
Burlington, Cedar R. & N.—C. R., I. F. & N. W. R'y.	21.29	2,750	78,537
Minneapolis & St. Louis Railway	30.91	4,000	123,640
Iowa, Minnesota & Northwestern Railway	11.43	2,500	28,575

TABLE No. 3—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Winneshiek</i>	82.85		361,859
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.14	4,000	4,560
Burlington, Cedar R. & Northern—C. D. & M. Railway..	23.99	2,500	57,475
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	2.47	3,200	7,904
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	16.98	5,000	84,900
Chicago, Milwaukee & St. Paul—Decorah Branch.....	9.54	3,000	28,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	29.75	6,000	178,500
<i>Woodbury</i>	128.02		597,031
Chicago & North-Western—Maple River Branch.....	35.66	4,000	102,640
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	31.96	3,500	111,860
Chicago, Milwaukee & St. P.—Sioux City & Dakota Div.	5.63	3,500	19,705
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	.94	9,500	8,930
Dubuque & Sioux City—Main Line.....	6.41	7,000	44,870
Dubuque & Sioux City—Onawa Branch.....	25.94	2,500	64,850
Sioux City & Northern Railroad.....	5.57	4,000	22,280
Sioux City & Pacific Railroad.....	22.32	5,500	123,450
Sioux City Terminal Railway & Warehouse Co.....	1.28	65,000	83,200
D. & S. C., S. C. & P.; C., M. & St. P., and St. P., M. & O. Stock Yards Line.....	2.31	4,000	9,240
<i>Worth</i>	60.379		233,820
Burlington, Cedar Rapids & Northern—Main Line.....	7.22	6,500	46,930
Chicago Great Western—Lyle Branch.....	14.39	3,500	50,365
Chicago, Milwaukee & St. Paul—Austin Branch.....	11.27	3,000	33,810
Iowa Central—Main Line.....	2.009	5,000	10,045
Iowa Central—Northwood Branch.....	11.38	5,000	56,900
Minneapolis & St. Louis Railway.....	.33	4,000	1,320
Iowa, Minnesota & Northwestern Railway.....	11.78	2,500	34,450
<i>Wright</i>	117.891		428,155
Burlington, Cedar Rapids & N.—C. R., I. F. & N.-W. R'y	45.04	3,750	168,900
Chicago & North-Western—Toledo & North-West'n R'y	23.89	5,000	119,450
Iowa Central—Belmond Branch.....	6.503	2,600	16,907
Mason City & Ft. Dodge Railroad.....	33.508	3,000	100,518
Iowa Central—Algona Extension.....	8.952	2,500	22,280
Total.....	9,236		\$ 46,008,510

TABLE No. 4.

Railroads assessed on account of sleeping cars, with mileage and assessment.

NAMES OF RAILROADS USING OR OPERATING SLEEPING CARS NOT OWNED BY THE COMPANY.	Miles on which sleeping cars are operated.	Assessed value per mile for sleeping cars.	Aggregate assessed value of sleeping cars.
Burlington, Cedar Rapids & Northern Railroad.....	506		\$ 16,982
Main Line—Burlington to West Liberty.....	61	\$.22	1,342
West Liberty to Cedar Rapids.....	37	.85	3,145
Cedar Rapids to Vinton.....	23	.67	1,541
Vinton to Minnesota line.....	108	.45	4,860
Vinton to Granite (Lyon Co.) C. R. I. F. & N. W.....	277	.22	6,094
Chicago & North-Western Railway Co.....	759.78		39,296
Main Line—Clinton to Cedar Rapids.....	51	.80	4,080
Cedar Rapids to Tama.....	51	.56	2,856
Tama to Ames.....	56	.55	3,080
Ames to Missouri Valley.....	141	.40	5,640
Ames to Des Moines.....	35.78	.15	536
Missouri Valley to Council Bluffs.....	81	.70	1,470
Tama to Jewell Junction.....	69	.39	2,070
Jewell Junction to Onawa.....	141	.15	2,115
Jewell Junction to Hawarden.....	174	.15	2,610
Chicago, Burlington & Quincy Railway Co.....	325.60		28,284
Main Line.....	281.00	.90	25,344
Keokuk & St. Paul.....	42	.70	2,940
Chicago Great Western Railroad Co.....	371		24,240
Dubuque to Oselwein.....	73	.100	7,300
Oselwein to Elma.....	49.20	.140	6,888
Elma to Minnesota line.....	20.68	.100	2,068
Oselwein to Missouri line.....	228.12	.35	7,984
Chicago, Milwaukee & St. Paul Railway.....	40.95		335
Mason City to Minnesota line.....	37.95	.5	140
Ottumwa to Hedrick.....	13	.15	195
Chicago, Rock Island & Pacific Railroad Co.....	607.41		32,238
Davenport to West Liberty.....	39.26	.160	5,103
West Liberty to Des Moines.....	175.96	.65	11,417
Des Moines to Council Bluffs.....	102.89	.85	5,659
Des Moines to Angus.....	38	.28	1,064
Davenport to Washington.....	64.47	.56	3,610
Washington to Evans.....	57.21	.26	1,487
Washington to Lineville.....	129.22	.90	3,508
Chicago, St. Paul, Minneapolis & Omaha Railroad Co.....	57.10		3,428
Main Line.....	57.10	.60	3,428
Chicago, Santa Fe & California Railroad Co.....	19.61		1,033
Main Line.....	19.61	.85	1,663
Dubuque & Sioux City Railroad Co.....	304		18,775
Dubuque to Waterloo.....	90	.75	6,750
Waterloo to Cherokee.....	177	.50	8,850
Cherokee to Sioux City.....	59	.25	1,475
Cherokee to Minnesota line.....	68	.25	1,700
Iowa Central Railway Co.....	254.88		6,801
Mason City to Hedrick.....	166	.30	4,980
Hedrick to Keithsburg.....	77	.17	1,309
Manley to Northwood.....	11.38	.45	512
Kansas City, St. Joseph & Council Bluffs.....	49.64	.90	4,467
Omaha & St. Louis Railway Co.....	65.73	.22	1,446
Minneapolis & St. Louis Railway Co.....	138.05	.28	3,865
Sioux City & Pacific Railway Co.....	80.47		2,989
Sioux City to Onawa.....	37	.45	1,665
Onawa to Missouri Valley.....	43.47	.30	1,304
Union Pacific Railway Co.....	2.09	.90	185
Wabash Railway Co.....	137.14		8,191
Des Moines to Coatsville.....	93.83	.65	5,101
Ottumwa to Coatsville.....	43.31	.70	3,031
Total.....	3,817.12		\$ 183,183

TABLE No. 5.

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.
Adair	8.62		468
Chicago, Rock Island & Pacific—Iowa Division	8.62	\$ 55	468
Adams	26.475	90	2,382
Chicago, Burlington & Quincy Railroad	26.475	90	2,382
Appanoose	13.44	55	739
Albia & Centerville Railway	29.89	30	896
Chicago, Rock Island & Pacific—Southwestern Division	17.88	55	983
Des Moines & St. Louis (Wabash)	7.961	70	557
Wabash Railway—Main Line	62.70		3,608
Benton	14.85	22	326
Burlington, Cedar Rapids & Northern—Pacific Division	24.84	80	1,987
Chicago & North-Western Railway	11.88	67	795
Burlington, Cedar R. & N.—Main Line (Vinton South)	11.13	45	500
Burlington, Cedar R. & N.—Main Line (Vinton North)	89.88		4,321
Black Hawk	32.74	45	1,473
Burlington, Cedar R. & N.—Main Line	39.42	35	1,064
Chicago Great Western—Des Moines & St. Joe Division	14.34	75	1,075
Dubuque & Sioux City—Main Line (Waterloo East)	32.38	60	619
Dubuque & Sioux City—Main Line (Waterloo West)	53.49		1,839
Boone	27.53	40	1,101
Chicago & North-Western Railway	24.26	28	681
Minneapolis & St. Louis Railroad	1.70	28	47
Chicago, Rock Island & P.—D. M. & Ft. D. Div. (Angus S.)	10.21		1,032
Bremer	4.18	45	188
Burlington, Cedar Rapids & Northern—Main Line	6.03	140	844
Chicago Great Western—Main Line	38.84		1,431
Buchanan	11.41	100	1,141
Chicago Great Western—Main Line	2.90	35	101
Chicago Great Western—Des Moines & St. Joe Division	24.53	75	1,839
Dubuque & Sioux City—Main Line	49.18		1,626
Buena Vista	23.77	15	356
Chicago & North-Western—Toledo & North-Western Ry.	45.97	50	1,270
Dubuque & Sioux City—Main Line	21.06	45	947
Butler	24.91	50	1,245
Burlington, Cedar Rapids & Northern—Main Line	38.69		1,669
Dubuque & Sioux City—Main Line	23.84	15	357
Calhoun	14.85	50	742
Chicago & North-Western—Toledo & North-Western Ry.	25.41		1,016
Dubuque & Sioux City—Main Line	27.04	40	1,087
Carroll	27.04		1,487
Chicago & North-Western Railway	27.04	55	1,487
Case	40.83		3,805
Chicago, Rock Island & Pacific—Iowa Division	8.93	85	759
Cedar	24.98	95	2,373
Burlington, Cedar Rapids & Northern—Main Line	3.46	130	449
Chicago & North-Western Railway	3.44	65	223
Chicago, Rock I. & P.—Iowa Div. (West Liberty West)	35.20		990
Chicago, Rock I. & P.—Iowa Div. (West Liberty East)	10.57		475
Cerro Gordo	8.93	5	44
Burlington, Cedar Rapids & Northern—Main Line	15.70	30	471
Chicago, Milwaukee & St. Paul—Austin Branch	41.21		1,342
Iowa Central—Main Line (Mason City South)	12.50	50	625
Cherokee	17.30	25	432
Dubuque & Sioux City—Main Line (Cherokee East)	11.41	25	285
Dubuque & Sioux City—Main Line (Cherokee West)			
Dubuque & Sioux City—Sioux Falls Branch			

TABLE No. 5—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Chickasaw	33.70		3,568
Chicago Great Western—Main Line	25.70	140	3,568
Clarke	26.498		2,384
Chicago, Burlington & Quincy Railroad	26.498	90	2,384
Clay	5.70		85
Chicago & North-Western—Toledo & North-Western Ry.	5.70	15	85
Clinton	40.17		3,816
Chicago & North-Western Railway	40.17	95	3,816
Crawford	31.60		1,264
Chicago & North-Western Railway	31.60	40	1,264
Dallas	44.54		1,730
Chicago, Rock Island & Pacific—Iowa Division	17.54	55	964
Chicago, Rock Island & Pacific—D. M. & Ft. D. Division	27.00	28	756
Davis	49.136		2,523
Chicago, Rock Island & Pacific—Southwestern Division	22.89	30	686
Wabash Railroad	26.246	70	1,857
Delaware	50.09		4,897
Chicago Great Western—Main Line	25.62	100	2,562
Dubuque & Sioux City—Main Line	24.47	75	1,835
Des Moines	48.218		2,718
Burlington, Cedar Rapids & Northern—Main Line	21.18	32	685
Chicago, Burlington & Quincy Railroad	18.038	90	1,625
Chicago, Burlington & Quincy—Keokuk & St. P. R. R.	8.98	70	628
Dickinson	29.80		655
Burlington, Cedar Rapids & N.—C. R. I. F. & N-W. Ry.	29.80	32	655
Dubuque	61.66		5,408
Chicago Great Western—Main Line	31.26	100	3,126
Dubuque & Sioux City—Main Line	30.40	75	2,280
Emmet	16.22		356
B. C. E. & N.—C. R. I. F. & N-W. Ry. (Sioux Falls Line)	16.22	22	356
Fayette	26.71		2,708
Chicago Great Western—Des Moines & St. Joe Division	6.89	35	241
Chicago Great Western—Main Line (Jewell East)	5.43	100	543
Chicago Great Western—Main Line (Jewell North)	14.39	140	2,014
Floyd	20.57		935
Burlington, Cedar Rapids & Northern—Main Line	20.57	45	935
Franklin	40.57		1,139
Burlington, Cedar Rapids & N.—C. R. I. F. & N-W. Ry.	13.38	32	427
Dubuque & Sioux City—Main Line	1.10	50	55
Iowa Central—Main Line	27.09	30	812
Fremont	33.708		2,438
Kansas City, St. Joe & Council Bluffs Railroad	34.993	90	2,246
Omaha & St. Louis Railway	8.74	32	282
Greene	24.19		1,467
Chicago & North-Western Railway	24.19	40	967
Grundy	47.26		1,247
Burlington, Cedar Rapids & Northern—Pacific Division	15.22	22	334
Burlington, Cedar R. & N.—C. R. I. F. & N-W. Ry.	11.13	32	354
Chicago & North-Western—Toledo & North-Western Ry.	13.79	30	383
Chicago Great Western—Des Moines & St. Joe Division	7.95	35	278
Dubuque & Sioux City—Main Line	1.17	50	58
Guthrie	10.39		1,061
Chicago, Rock Island & Pacific—Iowa Division	19.30		1,061
Hamilton	63.03		1,955
Chicago & North-Western—Jewell Junction (East)	8.28	30	248
Chicago & North-Western—Jewell Junction (West)	15.24	15	228
Chicago & North-Western—Jewell Junction (North)	21.31	15	319
Dubuque & Sioux City—Main Line	23.20	50	1,160
Hancock	25.71		719
Minneapolis & St. Louis Railway	25.71	28	719
Harlan	35.37		3,121
Burlington, Cedar R. & N.—C. R. I. F. & N-W. Ry.	17.38	32	553
Chicago & North-Western—Toledo & North-Western Ry.	24.81	30	744
Dubuque & Sioux City—Main Line	23.72	50	1,186
Iowa Central—Main Line	28.95	30	868

TABLE No. 5—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	ASSESSED VALUATION	
		Assessed value per mile.	Total assessed value.
Harrison	62.73		2,294
Chicago & North-Western Railway	26.79	40	1,068
Chicago & North-Western—Missouri Valley (South)	3.63	70	254
Chicago & North-Western—Missouri Valley (South)	32.40	30	972
Sioux City & Pacific Railroad	38.812		2,097
Henry	16,703	90	1,774
Chicago, Burlington & Quincy Railroad	19,106	17	324
Iowa Central—Eastern Division	13.14		1,408
Howard	2.36	140	330
Chicago Great Western—Main Line (Elma East)	10.78	100	1,078
Chicago Great Western—Main Line (Elma North)	75.54		1,612
Humboldt	22.00	32	550
Burlington, Cedar Rapids & N.—O. R., I. F. & N-W. R'y.	27.14	15	407
Chicago & N-W.—T. & N-W. R'y.—Hawarden Line	23.40	28	635
Minneapolis & St. Louis Railway	20.86		312
Ia	29.89	15	312
Chicago & N-W.—Maple River Br'h—Onawa Line	25.25		1,641
Iowa	25.25	65	1,641
Chicago, Rock Island & Pacific—Iowa Division	57.38		3,018
Jasper	14.12	35	495
Chicago Great Western—Des Moines & St. Joe Division	34.38	65	2,234
Chicago, Rock Island & Pacific—Iowa Division	4.98	50	119
Iowa Central—Main Line	53.705		3,121
Jefferson	25.573		3,018
Chicago, Burlington & Quincy Railroad	26.63	30	798
Chicago, Rock Island & Pacific—Southwestern Div	1.50	17	25
Iowa Central—Eastern Division	43.25		3,132
Johnson	16.05	85	1,364
Burlington, Cedar Rapids & Northern—Main Line	27.30	65	1,768
Chicago, Rock Island & Pacific—Iowa Division	52.144		1,208
Koekuk	25.73	28	668
Chicago, Rock Island & Pacific—Oskaloosa Division	19.414	17	336
Iowa Central—Eastern Div.—Hedrick east	7.00	30	210
Iowa Central—Eastern Div.—Hedrick west	7.80		218
Kossuth	7.90	28	218
Minneapolis & St. Louis Railway	53.056		4,009
Lee	38.296	70	2,330
Chicago, Burlington & Quincy—Koekuk & St. Paul R. R	19.76	83	1,679
Chicago, Santa Fe & California Railroad	51.04		4,247
Linn	9.69	85	816
Burlington, Cedar R. & N.—Main Line—Cedar R. East	12.06	67	808
Burlington, Cedar R. & N.—Main Line—Cedar R. North	18.26	65	1,174
Chicago & North-Western—Cedar Rapids East	11.12	80	889
Chicago & North-Western—Cedar Rapids West	64.050		1,954
Louisia	23.15	22	509
Burlington, Cedar Rapids & Northern—Main Line	15.99	56	1,063
Chicago, Rock Island & Pacific—Southwestern Div	21.919	17	372
Iowa Central—Eastern Division	26.829		2,414
Lucas	26.829	90	2,414
Chicago, Burlington & Quincy Railroad	62.05		1,437
Lyons	37.79	32	831
Burlington, Cedar R. & N.—O. R., I. F. & N-W. R'y.	24.26	25	606
Dubuque & Sioux City—Sioux Falls Branch	27.98		681
Madison	19.48	25	487
Chicago Great Western—Des Moines & St. Joe Div	8.50	55	467
Chicago, Rock Island & Pacific—Iowa Division	48.154		1,373
Mahaska	17.46	26	453
Chicago, Rock I. & P.—Oskaloosa Div.—Evans East	15.57	39	491
Iowa Central—Main Line—Oskaloosa North	14.324	39	429
Iowa Central—Eastern Division	39.00		2,145
Martin	39.00	55	2,145
Wabash—Des Moines & St. Louis Railroad	87.56		3,434
Marshall	25.99	55	1,429
Chicago & North-Western Railway	31.78	35	1,112
Chicago Great Western—Des Moines & St. Joe Div	29.79	39	1,193
Iowa Central—Main Line	73.143		4,817
Mills	29.24	90	2,631
Chicago, Burlington & Quincy Railroad	17.953	30	1,335
Kansas City, St. Joe & Council Bluffs Railroad	25.94	22	570
Omaha & St. Louis Railway			

TABLE No. 5—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	ASSESSED VALUATION	
		Assessed value per mile.	Total assessed value.
Mitchell	9.90		990
Chicago Great Western—Main Line	9.90	100	990
Monona	50.10		1,373
Chicago & North-Western—Maple River Branch	24.35	15	365
Sioux City & Pacific—Onawa North	15.75	45	708
Sioux City & Pacific—Onawa South	10.00	30	300
Monroe	49.756		3,709
Chicago, Burlington & Quincy Railroad	27.816	90	2,503
Wabash—Des Moines & St. Louis Railroad	21.94	55	1,206
Montgomery	27.081		2,437
Chicago, Burlington & Quincy Railroad	27.081	90	2,437
Muscatine	66.53		4,852
Burlington, C. R. & N.—Main Line—West Liberty South	16.91	22	372
Burlington, C. R. & N.—Main Line—West Liberty North	9.00		170
Chicago, Rock I. & P.—Iowa Div.—West Liberty East	21.85	130	2,840
Chicago, Rock I. & P.—Iowa Div.—West Liberty West	3.00	65	195
Chicago, Rock Island & Pacific—Southwestern Div	22.77	56	1,275
O'Brien	59.28		1,459
Chicago & North-Western—Toledo & N-W. R'y.	25.30	15	379
Chicago St. Paul, Minneapolis & Omaha—Main Line	6.61	60	396
Dubuque & Sioux City—Sioux Falls Branch	27.37	25	684
Osceola	44.22		1,655
Burlington, Cedar R. & N.—O. R., I. F. & N-W. R'y	26.34	22	577
Chicago St. Paul, Minneapolis & Omaha—Main Line	17.88	60	1,078
Page	19.83		416
Omaha & St. Louis Railway	19.83	22	416
Palo Alto	27.28		600
Burlington, Cedar R. & N.—O. R., I. F. & N-W. R'y	27.28	22	600
Plymouth	44.43		1,441
Chicago, St. Paul, Minneapolis & Omaha—Main Line	9.48	80	568
Dubuque & Sioux City—Main Line	34.95	25	873
Pocahontas	33.98		882
Chicago & North-Western—Toledo & N-W. R'y.	24.18	15	362
Dubuque & Sioux City—Main Line	9.80	50	490
Polk	95.89		3,901
Chicago & North-Western—Des M. & Minneapolis Br'h	24.16	15	362
Chicago Great Western—Des Moines & St. Joe Div	28.99		1,011
Wabash—Des Moines & St. Louis Railroad	15.01	55	825
Chicago, Rock I. & P.—Des Moines East	17.64	65	1,146
Chicago, Rock I. & P.—Iowa Div.—Des Moines West	10.09	55	554
Pottawatomie	64.094		4,846
Chicago & North-Western Railway	19.06	70	1,334
Chicago, Rock Island & Pacific—Iowa Division	45.04	55	2,477
Kansas City, St. Joe & Council Bluffs Railroad	6.714	90	694
Omaha & St. Louis Railway	11.22	22	246
Union Pacific—Union Division	2.06	90	185
Poweshiek	48.49		2,333
Chicago, Rock Island & Pacific—Iowa Division	25.68	65	1,669
Iowa Central—Main Line	22.81	30	684
Ringgold	26.94		837
Chicago Great Western—Des Moines & St. Joe Div	23.94	25	837
Sac	25.48		381
Chicago & North-Western—Maple River Branch, from Garvan to west line of county on line to Onawa	16.91	15	253
Chicago & North-Western—Toledo & N-W. Railway	8.57	15	128
Scott	25.87		2,466
Chicago, Rock Island & Pacific—Iowa Division	13.76	130	1,788
Chicago, Rock Island & Pacific—Southwestern Div	12.11	56	678
Shelby	6.42		353
Chicago, Rock Island & Pacific—Iowa Division	6.42	55	353
Sioux	64.24		2,042
Chicago & North-Western—Toledo & N-W. Railway	35.06	60	540
Chicago, St. Paul, Minneapolis & Omaha—Main Line	22.99	60	1,325
Dubuque & Sioux City—Sioux Falls Branch	7.09	25	177
Story	35.85		1,446
Chicago & North-Western Railway—Ames East	30.23	55	1,112
Chicago & North-Western Railway—Ames West	4.00	40	160
Chicago & North-Western Railway—Ames South	11.62	15	174

TABLE No. 5—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Total assessed value.	
		Assessed value per mile.	Total assessed value.
<i>Tama</i>	78.17		3,151
Burlington, Cedar Rapids & Northern—Pacific Div.	18.05	15	270
Chicago & North-Western Railway—Tama East.	15.31	80	1,224
Chicago & North-Western Railway—Tama West.	10.03	55	551
Chicago & North-Western—Toledo & N-W. Railway.	22.14	30	664
Chicago Great Western—Des Moines & St. Joe Div.	12.64	38	412
<i>Taylor</i>	5.79		202
Chicago Great Western—Des Moines & St. Joe Div.	5.79	35	202
<i>Union</i>	47.387		3,111
Chicago, Burlington & Quincy Railroad.	25.197	90	2,321
Chicago Great Western—Des Moines & St. Joe Div.	22.59	35	790
<i>Wapello</i>	57.379		3,329
Chicago, Burlington & Quincy Railroad.	26.856	90	2,417
Chicago, Milwaukee & St. Paul—Ottumwa North.	13.09	15	195
Chicago, Rock Island & Pacific—Southwestern Div.	7.73	30	231
Wabash Railroad.	9.803	70	686
<i>Warren</i>	15.79		552
Chicago Great Western—Des Moines & St. Joe Div.	15.79	35	552
<i>Washington</i>	51.521		1,609
Chicago, R. I. & P.—S-W. Div.—Washington East.	10.60	58	593
Chicago, R. I. & P.—S-W. Div.—Washington Southwest.	15.04	20	451
Chicago, Rock Island & Pacific—Oskaloosa Division.	14.02	26	364
Iowa Central—Eastern Division.	11.891	17	201
<i>Wayne</i>	37.75		832
Chicago, Rock Island & Pacific—Southwestern Div.	37.75	30	832
<i>Weber</i>	87.91		2,711
Chicago & North-Western—Toledo & N-W. Railway.	29.95	15	389
Dubuque & Sioux City—Main Line.	29.74	50	1,397
<i>Winnebago</i>	35.21		985
Minneapolis & St. Louis Railway.	20.91	28	585
<i>Woodbury</i>	29.67		585
Chicago, St. Paul, Minneapolis & Omaha—Main Line.	9.4	69	56
Dubuque & Sioux City—Main Line.	6.41	25	160
Sioux City & Pacific Railroad.	23.32	45	1,004
<i>Worth</i>	18.93		899
Burlington, Cedar Rapids & Northern—Main Line.	7.22	45	348
Iowa Central—Northwood Branch.	11.38	45	512
Minneapolis & St. Louis Railway.	.33	28	9
<i>Wright</i>	38.11		754
Burlington, Cedar R. & N.—O. R., I. F. & N-W. R'y.	28.11	28	574
Chicago & North-Western—Toledo & N-W. Railway.	15.00	15	180
Total.....	3,818.12		183,188

TABLE No. 6.
Abstract of Reports of Railway Companies for the year ending January 1, 1900.

NAME OF ROAD.	Miles of road in Iowa.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS.		NET EARNINGS OR LOSS.		Taxes paid in 1899.
		Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	
Albia & Centerville Railway.....	21.44	\$ 26,719.63	1,246.53	\$ 32,043.94	1,311.12	\$ 4,773.60	101.39	\$ 1,343.41		\$ 1,343.41
Ames & College Railway.....	1.688	5,263.21	2,617.54	3,266.55	1,938.02	1,967.70	669.52	103.40		47,237.88
Burlington, Cedar Rapids & Northern—Waverly Short Line.....	229.25	2,103,920.07	9,169.40	1,528,103.29	6,370.63	648,372.26	2,829.73	715.86		9,109.78
Chicago & North-Western—Tama East.	94.13	18,728.22	2,058.41	13,957.29	1,501.86	21,501.12	226.68	2,715.86		3,514.52
Chicago & North-Western—Toledo & N-W. Railway.	30.59	60,556.45	2,944.64	61,975.76	2,029.67	28,059.69	918.27	8,024.78		5,024.78
Chicago Great Western—Des Moines & St. Joe Div.	48.13	390,176.03	8,108.39	265,914.42	5,519.39	194,206.61	2,780.00	43,455.96		10,775.19
Chicago Great Western—Des Moines & St. Joe Div.	349.45	1,034,015.94	3,088.01	1,061,018.28	2,977.63	238,003.07	710.98	43,455.96		10,775.19
Chicago, Cedar Rapids, Ia. Falls & N. W. R'y.	81.94	988,565.70	4,745.73	1,084,334.65	4,119.20	190,611.05	2,326.47	1,131.18		2,131.17
Chicago, Decorah & Minnesota R'y.	23.30	24,356.86	1,046.64	28,729.18	1,233.01	28,226.79	900.33	4,342.31		133,195.73
Chicago, Davenport, Iowa & Dakota R'y.	31.51	88,593.94	2,816.13	60,369.13	1,915.91	28,226.79	900.33	2,131.17		2,131.17
Total	996.98	\$1,454,467.15	\$3,111,300.67	\$3,111,300.67	\$1,317,431.81	\$2,827,566.56	677.21	21,093.91		3,026.96
Burlington & Northwestern.....	38.72	88,434.70	2,283.30	62,307.04	1,606.09	36,827.66	937.81	10,933.00		10,933.00
Burlington & Western.....	70.79	103,442.23	1,460.50	83,076.51	1,187.70	19,465.82	272.80	16,936.00		16,936.00
Chicago & North-Western—Tama East.	15.31	15,310.00	1,000.00	15,310.00	1,000.00	15,310.00	1,000.00	15,310.00		15,310.00
Chicago, Burlington & Quincy—Tama East.	27.84	131,894.85	2,943.76	121,390.70	1,363.12	60,353.88	719.67	8,098.69		8,098.69
Chicago, Burlington & Quincy.....	281.494	4,675,776.00	16,610.57	3,058,430.00	10,864.99	1,617,316.00	5,745.53	102,544.10		102,544.10
Chicago, Rock Island & Pacific—Oskaloosa Division.	42.876	312,087.00	7,285.61	145,024.00	3,399.41	97,033.00	2,295.23	10,933.00		10,933.00
Chicago, Rock Island & Pacific—Southwestern Div.	33.867	427,124.00	12,620.29	145,811.00	4,307.32	39,311.00	1,162.13	3,788.00		3,788.00
Chicago, Rock Island & Pacific—Tama East.	33	327,124.00	9,912.00	327,124.00	9,912.00	327,124.00	9,912.00	327,124.00		327,124.00
Chicago, Rock Island & Pacific—Tama West.	33	327,124.00	9,912.00	327,124.00	9,912.00	327,124.00	9,912.00	327,124.00		327,124.00
Chicago, Rock Island & Pacific—Toledo & N-W. Railway.	36.511	1,338,800.00	36,511.00	1,140,402.00	31,207.57	2,688.00	73,661.47	7,660.00		7,660.00
Chicago, St. Paul & Northern Pacific—Chicago Branch.	54.881	76,888.00	1,405.11	78,233.00	1,429.99	2,488.00	45.29	6,135.00		6,135.00
Chicago, St. Paul & Northern Pacific—Ottumwa North.	42.68	75,744.00	1,774.70	75,233.00	1,762.99	2,488.00	58.29	6,135.00		6,135.00
Chicago, St. Paul & Northern Pacific—Tama East.	15.31	15,310.00	1,000.00	15,310.00	1,000.00	15,310.00	1,000.00	15,310.00		15,310.00
Chicago, St. Paul & Northern Pacific—Tama West.	50.291	16,610.00	330.61	30,413.00	603.45	422.86	422.86	422.86		422.86
Chicago, St. Paul & Northern Pacific—Toledo & N-W. Railway.	25.228	224,444.00	8,899.55	224,444.00	8,899.55	224,444.00	8,899.55	224,444.00		224,444.00

TABLE No. 6—CONTINUED.

NAME OF ROAD.	Miles of road in Iowa.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1909.	
		Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.			
						Total.	Per mile.	Total.	Per mile.		
<i>o</i> Clarinda, College Springs & S. Ry.	17.78	14,356.00	802.34	22,140.00	1,246.06						
<i>n</i> Nebraska City Branch	32.209	56,221.00	1,454.90	80,536.00	2,064.22						
<i>m</i> Red Oak & Atlantic Ry.	17.992	15,412.00	856.60	22,791.00	1,266.73						
<i>n</i> Neb. City, Sidney & N. E. Ry.	31.057	6,286.00	202.52	22,132.00	1,051.65						
<i>o</i> Hastings & Avoca Ry.	15.727	7,947.00	505.31	11,573.00	735.86						
<i>p</i> Northern Division	.532	3,438.00	6,556.39	19,435.00	36,531.95						
Total	743.661	\$5,473,867.00		\$9,961,991.00		\$1,714,379.00		\$203,503.00			\$167,001.00
<i>Chicago, Ft. Mad. & Des Moines.</i>	71.30	86,067.15	\$ 1,207.11	70,453.37	\$ 988.12	15,613.78	\$ 218.99				5,122.33
<i>Chicago Great Western.</i>											
<i>a</i> Main Line	142.88	1,525,927.16	10,675.29	1,217,541.39	8,517.84	308,385.79	2,157.45				
<i>c</i> Cedar Falls Branch	223.18	1,195,319.04	5,239.86	953,745.25	4,150.90	241,570.77	1,058.96				
<i>d</i> Waverly Division	7.48	7,046.20	942.00	5,622.19	751.62	1,424.03	190.37				
<i>e</i> Lyle Branch	64.09	74,126.10	1,153.59	59,145.44	922.84	14,980.69	233.75				72,685.95
<i>f</i> Branch	19.89	16,065.40	811.38	12,818.59	647.40	3,262.76	161.98				
Total	462.43	\$5,818,483.90		\$3,248,875.86		\$569,608.04					\$72,685.95
<i>Chicago, Iowa & Dakota.</i>	26.4	26,106.20	\$ 1,367.66	21,242.11	\$ 804.62	14,864.15	\$ 563.03				1,850.39
<i>Chicago, Milwaukee & St. Paul.</i>											
<i>a</i> Chicago & Council Bluffs Div.	349.17	3,089,097.60	11,281.21	2,871,999.43	8,225.21	1,067,098.37	3,056.10				
<i>b</i> Kansas City Division	157.84	989,340.68	6,141.28	878,257.98	5,551.55	93,083.70	589.73				71,285.66
<i>c</i> Sioux City Branch	90.27	875,388.25	4,588.50	830,984.84	3,666.61	44,403.41	491.89				16,801.57
<i>d</i> Dubuque Division	186.18	960,491.39	7,053.10	858,127.66	4,296.72	375,363.73	2,756.38				10,684.40
<i>e</i> Cascade Branch	35.62	19,080.62	524.26	27,374.57	768.51						19,654.35
<i>f</i> Volga Branch	58.21	30,410.85	522.94	39,707.55	1,013.56						1,923.47
<i>g</i> Waukon Branch	32.81	17,078.47	743.72	23,096.54	2,682.91						5,443.39
<i>h</i> Davenport & Northwestern Line	151.07	317,786.65	2,302.15	405,378.50	2,682.91						1,162.62
<i>i</i> Dubuque & Southwestern Line	43.63	88,970.17	2,039.19	76,570.18	1,754.99	12,309.99	284.20				13,520.12
<i>j</i> Maquoketa Branch	33.19	28,738.17	867.53	34,619.69	3,447.73						3,697.92
<i>k</i> Clinton Branch	10.05	49,568.21	1,539.86	50,777.74	1,577.40						2,848.76
<i>l</i> Iowa & Minnesota Division	41.34	180,332.35	1,393.65	124,813.62	3,019.68						1,264.32
<i>m</i> Decorah Branch	9.54	13,025.88	1,365.39	24,126.60	2,528.96	55,518.73	1,342.97				5,916.22
<i>n</i> Austin Branch	27.95	150,074.67	5,309.40	89,576.25	3,204.87	60,496.42	2,164.53				738.68
Total	1,011.61	\$10,011,613.30		\$7,192,467.45		\$3,691,259.88		\$443,712.97			\$231,789.80
<i>Chicago, North-Western.</i>											
<i>a</i> Chicago & North-Western	353.05	7,185,605.13	\$20,352.93	4,305,144.74	\$12,191.15	2,880,460.39	\$ 8,158.78				118,137.49
<i>b</i> Iowa Midland Branch	70.98	77,989.22	1,098.46	22,216.61	3,030.63						5,473.95
<i>c</i> Stanwood & Tipton Branch	8.50	7,657.46	903.87	35,102.19	4,129.66						65.01
<i>d</i> Ottumwa, Cedar Falls & St. P. Brch	64.00	\$35,009.54	\$ 2,109.54	\$13,344.66	\$ 4,903.82						\$ 5,110.67
<i>e</i> Des Moines & Minneapolis Branch	57.34	387,669.90	5,894.13	365,928.72	6,381.73						\$ 9,381.85
<i>f</i> Iowa & Southwestern Branch	52.00	44,882.90	774.24	110,109.88	1,869.42						\$ 5,015.02
<i>g</i> Maple River Branch	159.49	403,018.70	1,061.51	347,231.22	1,414.10	\$ 60,757.48	\$ 247.41				21,660.77
Total of N.-W. Ry. Proper	681.97	\$11,812,850.00	\$34,629.93	\$6,029,607.95	\$17,446.56	\$3,497,504.90	\$3,263.18				\$165,430.71
<i>h</i> Toledo & Northwestern Railway	383.20	2,304,897.79	5,270.21	1,477,707.53	3,548.10	737,180.26	1,746.04				65,250.97
<i>i</i> Iowa Railway, Coal & Mfg. Co.	3.25	38,013.75	11,696.53	15,152.10	4,621.50	22,861.75	7,034.38				1,108.12
<i>j</i> Minnesota & Iowa Railway	33.27										
<i>k</i> Harlan & Kirksan Railway	5.97										
<i>l</i> Boyer Valley Railway Co.	86.08										
<i>m</i> Iowa, Minnesota & North-Western	141.018										
Total	1,413.148	\$10,440,014.30		\$7,192,467.45		\$3,691,259.88		\$443,712.97			\$231,789.80
<i>Chicago, Rock Island & Pacific Ry.</i>											
<i>a</i> Iowa Division	318.11	3,837,558.18	\$12,063.62	2,082,159.52	\$ 6,545.41	1,755,398.66	\$ 5,518.21				112,884.52
<i>b</i> Southwestern Division	194.39	1,351,440.00	6,952.21	940,863.27	4,840.08	410,576.73	2,112.13				41,357.76
<i>c</i> Osaka Division	79.00	100,110.37	1,267.22	126,591.40	1,602.42						9,216.32
<i>d</i> Wilton & Tipton Branch	6.08	18,024.18	1,497.02	8,099.31	672.70	9,924.57	824.32				1,129.40
<i>e</i> Newton & Monroe Branch	17.02	9,599.58	563.96	12,011.79	705.75						1,610.01
<i>g</i> D. M., Indianola & Winterset Brch	47.08	69,570.79	1,477.71	46,091.43	979.00	23,479.36	498.71				6,214.14
<i>h</i> Guthrie Center Branch	14.44	10,877.55	753.29	13,491.88	934.30						1,562.06
<i>i</i> Audubon Branch	34.41	29,061.33	1,277.42	26,942.27	1,065.88	3,918.67	160.54				3,217.23
<i>j</i> Grissold Branch	14.82	11,373.43	769.96	11,514.37	830.82						1,377.54
<i>k</i> Harlan Branch	11.88	11,457.65	984.45	10,997.66	925.73	459.99	38.72				1,593.57
<i>l</i> Carson Branch	17.73	15,039.69	874.43	14,256.22	804.07	1,247.47	70.36				2,194.41
<i>m</i> Kesauqua Branch	4.50	2,905.46	623.41	5,619.63	1,248.81						543.16
<i>n</i> Keokuk & Des Moines Division	163.20	575,152.11	3,545.94	354,532.75	2,185.24	229,219.36	1,357.10				23,056.68
<i>o</i> Des Moines & Ft. Dodge Division	136.51	598,943.21	4,107.59	267,738.68	1,932.99	301,933.58	2,174.59				20,965.53
Total	1,061.61	\$6,612,377.53		\$3,920,709.92		\$2,726,428.69		\$4,761.08			\$226,857.47

TABLE NO. 6—CONTINUED.

NAME OF ROAD.	Miles of road in Iowa.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in Iowa.
		Total.	Per mille.	Total.	Per mille.	NET EARNINGS.		LOSS.		
						Total.	Per mille.	Total.	Per mille.	
Chicago, Santa Fe & California.....	19.76	121,694.03	6,158.60	71,932.90	3,641.34	49,741.13	2,517.26			9,628.31
Chicago, St. P., Minneapolis & Omaha—										
aMain Line.....	57.10	850,992.78	14,902.50	420,445.03	7,363.80	430,547.15	5,088.61			17,908.00
bRock River Branch.....	17.44	9,068.26	519.97	11,032.10	632.57			1,903.84	112.60	3,845.00
Total.....	74.54	\$ 860,061.04		\$ 431,477.73		\$ 430,547.15		\$ 1,903.84		\$ 21,148.00
Crooked Creek R. R. & Coal Co.....	17.612	15,506.44	\$ 880.44	17,705.89	\$ 1,008.73			2,239.45	\$ 128.29	1,038.21
Davenport, Rock Island & Northern Ry.....	100.17	148,095.90	1,478.04	190,751.03	1,905.46	27,304.87	\$ 272.38			6,786.74
Des Moines & Kansas City.....	73.08	270,841.55	3,706.09	177,337.81	2,423.26	93,603.74	1,280.84			7,771.67
Des Moines Union Railway.....	3.70									6,790.00
Dubuque & Sioux City—										
aMain Line.....	397.18	2,694,111.87	7,943.20	1,491,753.27	4,567.80	1,102,358.40	3,375.40			15,726.91
bOsawa Branch.....	29.10	50,995.60	862.86	85,181.64	1,451.46			34,786.04	588.59	6,076.23
cSioux Falls Branch.....	70.13	114,557.09	1,633.49	95,024.00	1,354.98	19,532.19	278.51			8,896.50
dCedar Rapids Branch.....	41.85	65,502.50	1,664.81	62,884.45	1,501.89	2,648.05	63.27			2,659.63
eCedar Falls & Minnesota.....	75.58	166,419.42	2,201.89	141,966.29	1,878.22	24,463.13	323.67			6,638.87
fFort Dodge & Omaha Ry.....	131.02									
Total.....	704.96	\$2,991,886.28		\$1,877,370.55		\$1,149,601.77		\$ 34,786.04		\$ 99,798.14
Gowrie & Northwestern Ry.....	24.25									
aGowrie & Shenandoah.....	95.45	157,310.21	\$ 1,648.09	153,988.32	\$ 1,612.70	8,878.89	\$ 85.39			8,938.01
bCentral Railway—										
aMain Line.....	181.425	1,120,796.57	5,805.29	682,648.20	3,535.85	438,148.27	2,269.44			20,672.10
bBelmond Branch.....	58.789	23,113.74	1,041.02	56,949.18	2,564.93			33,535.44	\$ 1,523.91	2,110.61
cStory City Branch.....	34.51	50,579.68	1,465.65	31,483.16	912.29	19,096.52	558.96			2,748.21
dState Center Branch.....	26.64	13,826.38	521.60	20,110.96	754.92			6,215.38	233.23	1,728.04
eMontezuma Branch.....	13.612	11,651.74	855.99	14,367.24	1,055.48			2,715.50	199.49	1,881.87
fNewton Branch.....	30.248	18,692.73	617.98	28,819.18	952.76			10,126.45	394.78	2,067.61
gEastern Division.....	96.907	489,732.72	5,069.85	291,664.57	3,019.71	198,038.15	2,050.14			9,743.82
hNorthwood Branch.....	11.38									
Total.....	451.731	\$1,728,462.56		\$1,126,072.50		\$ 655,282.94		\$ 52,892.97		\$ 50,222.28
Iowa Northern Railway.....	5.93	13,885.49	\$ 2,331.43	15,414.30	\$ 2,612.87			1,588.81	\$ 267.92	400.33
Jasper County Coal Co. Ry. Co.....	2.50									
Kans. City, St. Joe & Co. Bluffs Ry.—										
aKans. City, St. Joe & Co. Bluffs.....	54.46	205,861.68	3,780.05	185,566.37	3,408.71	20,495.31	\$ 376.34			9,456.15
bTarkio Valley R. R.....	2.17	4,451.44	2,051.35	4,014.29	1,850.18	436.56	301.18			536.87
Total.....	56.63	\$ 210,313.12		\$ 189,580.66		\$ 20,931.87				\$ 9,993.02
Marshalltown & Dakota Ry. Co.....	21	16,696.87	\$ 793.66	11,223.49	\$ 534.45	5,443.38	\$ 259.21			83.74
Mason City & Ft. Dodge Ry.....	90.54	227,297.56	2,510.47	132,262.50	1,480.82	95,035.06	1,040.65			10,985.00
Minneapolis & St. Louis Ry.....	211.45	497,033.14	3,600.00	346,598.98	2,511.00	150,434.16	1,089.00			19,653.21
Muscatine North and South.....	22.67	53,869.60	1,181.36	25,443.81	1,156.23			1,573.91	\$ 64.80	
Omaha Bridge & Terminal Ry Co.....	3.15	17,817.00	5,656.00	16,039.62	5,101.46			1,544.54		1,280.83
Omaha & St. Louis Railway.....	65.73	214,261.46	3,259.75	193,290.88	2,989.70	21,030.58	320.05			9,127.64
Sioux City & Northern.....	78.70	264,879.00	3,453.44	173,447.43	2,213.27	91,431.57	1,192.07			9,300.00
Sioux City & Pacific.....	80.47	464,621.26	5,773.84	302,771.99	3,782.54	161,849.27	2,011.29			15,554.52
Sioux City Terminal & Warehouse Co.....	1.28	18,295.15	14,363.40	16,381.38	12,797.66	1,913.77	1,485.74			7,456.63
D & R. O. C., St. P. M. & O. S. C. & P.; C. M. & St. P. Railways, Line from Sioux City to Stockyards.....	2.31									
Stacyville Railroad.....	1.99	6,815.34	860.24	6,231.93	785.86	583.91	73.55			372.40
St. Louis, Keokuk & Northwestern Ry.....	51.06	93,946.12	1,839.91	77,174.76	1,511.45	16,771.36	312.46			5,980.57
Tabor & Northern Railroad.....	8.79	14,543.76	1,654.58	11,474.89	1,305.44	3,068.87	349.13			264.03
Toledo, Peoria & Western, Des M. Co.....	.75									1,575.00
Union Pacific Railway—										
aMain Line.....	2.06	226,022.59	109,719.70	178,559.06	86,679.15	47,463.53	23,010.55			25,566.28
bDummy Line.....	1.72									
Total.....	3.78	\$ 226,022.59		\$ 178,559.06		\$ 47,463.53				\$ 25,566.28
Wabash Railroad—										
aWabash Railroad.....	43.31	193,581.42	\$ 1,532.37	234,125.55	\$ 1,877.51			40,544.13	\$ 325.14	13,002.72
bDes Moines & St. Louis Ry.....	82.73									
Total.....	137.14	\$ 193,581.42		\$ 234,125.55				\$ 40,544.13		\$ 13,002.72
Winona & Western.....	23.50	89,576.14	\$ 1,684.09	25,345.42	\$ 1,078.62	14,220.72	\$ 605.66			1,583.74
Grand total for State.....	9,236.492	\$19,549,679.77		\$34,028,678.63		\$15,566,967.44				\$1,424,124.04

*Included with main line. †Estimated.

APPENDIX

TABLE No. 1.

*Abstract of assessments of railroad property in the State of Iowa for the years 1874 to 1900 inclusive.

YEARS.	Miles of road.	ASSESSED VALUE.		GROSS EARNINGS.		Percentage.
		Total.	Per mile.	Total.	Per mile.	
1874.....	3,728	\$ 21,719,809	\$ 5,823	\$ 15,430,620	\$ 4,139	141
1875.....	3,765	21,986,658	5,840	15,568,908	4,135	141
1876.....	3,823	22,566,683	5,903	18,422,588	4,819	122
1877.....	3,938	22,421,070	5,694	17,221,032	4,373	130
1878.....	4,075	21,619,978	5,306	17,847,728	4,380	121
1879.....	4,323	22,540,904	5,214	21,294,275	4,926	106
1880.....	4,811	24,039,126	4,997	23,256,165	4,844	103
1881.....	5,269	25,742,302	4,888	27,797,143	5,276	93
1882.....	5,732	26,292,284	4,587	29,278,633	5,108	83
1883.....	6,792	28,332,740	4,171	31,153,363	4,587	91
1884.....	7,106	29,886,809	4,206	35,490,225	4,994	84
1885.....	7,445	31,315,838	4,206	34,149,124	4,587	92
1886.....	7,490	33,216,688	4,435	35,492,423	4,739	94
1887.....	7,912	38,370,891	4,850	35,231,208	4,691	109
1888.....	8,291	42,100,575	5,198	37,702,535	4,755	114
1889.....	8,298	43,271,008	5,214	36,365,664	4,390	119
1890.....	8,260	42,858,890	5,189	37,462,779	4,536	114
1891.....	8,377	44,558,606	5,319	37,689,553	4,522	118
1892.....	8,403	44,666,157	5,316	40,416,488	4,810	111
1893.....	8,478	44,869,784	5,292	44,284,053	5,223	101
1894.....	8,477	44,873,686	5,292	42,634,792	5,029	105
1895.....	8,481	44,376,542	5,232	35,874,414	4,230	124
1896.....	8,487	44,381,211	5,229	37,652,442	4,438	118
1897.....	8,481	44,373,916	5,232	39,622,290	4,671	113
1898.....	8,474	44,438,782	5,244	41,335,093	4,877	107
1899.....	8,518	44,550,129	5,230	48,202,903	5,424	96.4
1900.....	9,236	46,008,510	4,891	49,549,679	5,364	92.8

*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 31st 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 31st of the year preceding.

TABLE

Miles of railroad in the state on the 1st of

NAME OF ROAD.	1887.	1888.	1889.	1890.	1891.
akAlbia & Centerville.					ak24.10
aCenterville, Moravia & Albia	a24.03	24.051	u.	ae24.051	al.
Ames & College					
Burlington & Northwestern	38.77	38.77	38.77	38.77	38.732
Burlington & Western	70.71	70.71	70.703	70.703	70.703
Burlington, Cedar R. & Northern	872.634	872.31	872.61	872.61	903.70
Cedar Rapids, Garner & N-W					
Chicago & North-Western	1,109.99	1,153.99	1,159.50	1,159.50	1,159.50
Chicago, Burlington & Kansas City	77.66	77.66	77.66	77.66	77.66
Chicago, Burlington & Quincy	753.499	753.213	752.226	752.226	752.833
Chicago, Burlington & Northern					.532
Chicago, Ft. Madison & Des Moines					
Ft. Madison & Northwestern	42.00	45.00	45.00	45.00	45.00
ajChicago Great Western					
Chicago, St. Paul & Kansas City	e144.44	q239.834	v445.43	445.53	am465.835
Minnesota & Northwestern	f169.14	h205.99	w.		
Dubuque & Dakota	63.20	t.			
Chicago, Iowa & Dakota	26.50	26.50	26.50	26.50	26.50
Chicago, Milwaukee & St. Paul	1,491.37	1,568.74	1,568.43	af1,545.93	1,545.93
Des Moines, Northern & West'n					
Des Moines & Northwestern		t106.306	106.306	106.306	106.306
Des Moines & Northern					ap41.38
St. Louis, Des Moines & Northern	41.38	41.38	41.38	41.38	41.38
Chicago, Rock Island & Pacific	920.69	1,059.05	1,080.69	1,060.69	aq.
Des Moines & Ft. Dodge	137.832	k			1,060.69
Chicago, St. Paul, Minneapolis & O	74.54	74.54	74.54	74.54	74.54
Chicago, Santa Fe & California	19.85	19.85	19.81	19.81	19.81
aClarinda & St. Louis	a11.50	11.50	11.50	af.	an23.20
anCrooked Creek R. & Coal Co.					
bWebster City & Crooked Creek	b22.00	m			
cCrooked Creek		223.20	23.20	23.20	ao
Davenport, Rock Island & Northern					2.70
Des Moines Union					2.70
D. & S. O.; C. St. P., M. & O.; S. C. & P.;					
C. M. & St. Paul R'ys Line from					
Sioux City to Stock Yards					
nDubuque & Sioux City		n218.47	aa573.18	573.18	573.21
Iowa Falls & Sioux City		n183.09	ab		
Illinois Central	402.16	o.			
Cedar Rapids & Chicago		41.74	ab		
Cherokee & Dakota		142.42	ab		
Gowrie & North-Western					
Humeston & Shenandoah	c95.44	95.44	95.45	95.45	95.45
ajIowa Central				ag420.15	ar401.285
Central Iowa	420.621	421.62	421.62	ah.	
Iowa Northern	5.93	5.93	5.93	5.93	5.93
Jasper County Coal Co. Railroad					
Kansas City, St. Joe & Council B.	57.418	57.418	57.308	58.14	58.518
dKeokuk & Western	a76.20	76.20	ac100.25	at73.08	73.08
eDes Moines & Kansas City			ae100.17	100.17	100.17
Des Moines, Osceola & Southern	100.15	100.15	y.		
btMarshalltown & Dakota R'y Co					
Boone Valley Coal & Ry. Co					
Mason City & Ft. Dodge	92.00	92.00	92.00	91.13	91.135
Minneapolis & St. Louis	139.72	139.72	139.72	139.725	139.72
Muscatine North & South R'y					
Omaha Bridge & T. R'y					
qOmaha & St. Louis		q65.98	65.98	66.988	66.98
aCouncil Bluffs & St. Louis	a65.98	p			
Ottumwa & Kirkville	3.333	3.333	3.333	3.333	af.
St. Louis, Keokuk & Northwestern	50.89	50.89	50.89	50.89	51.08
Sioux City & Northern					77.08
Sioux City & Pacific	80.613	80.613	80.613	80.613	80.613
Stacyville Railroad					

No. 2.

January, from 1887 to 1900, inclusive.

1892.	1893.	1894.	1895.	1896.	1897.	1898.	1899.	1900.
24.10	24.10	24.10	24.44	24.44	24.44	24.44	24.44	24.44
	1.988	1.988	1.988	1.988	1.988	1.988	1.988	1.988
38.732	38.732	38.732	38.732	38.732	38.732	38.732	38.732	38.732
70.703	70.703	70.703	70.703	70.703	70.703	70.703	70.703	70.703
904.12	950.10	950.10	950.10	960.73	949.34	949.34	949.34	966.98
1,159.50	1,159.50	1,159.30	1,159.30	1,154.44	1,151.90	1,151.81	1,151.81	1,417.558
77.66	77.64	77.64	77.64	77.64	77.64	77.64	77.64	77.64
752.833	752.842	752.842	752.842	752.842	752.842	741.365	743.289	743.661
532	532	532	532	532	532	532	532	532
au49.70	71.30	71.30	71.30	71.30	71.30	71.30	71.30	71.30
av		av465.43	465.43	462.23	462.23	462.23	462.23	462.43
465.43	465.43	az						
26.50	26.50	26.50	26.40	24.40	26.40	26.40	26.40	26.40
1,545.93	1,546.03	1,546.03	1,546.03	1,546.03	1,546.03	1,546.13	1,546.13	1,775.14
106.311	aw147.686	147.686	147.686	147.686	147.764	145.643	146.768	146.768
41.88	ax							by.
1,060.80	1,060.80	1,060.30	1,061.11	1,061.11	1,061.11	1,061.46	1,061.61	1,061.61
74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54
19.81	19.81	19.81	19.81	19.81	19.81	19.81	19.81	19.76
23.20	23.20	23.20	23.20	22.412	22.412	22.412	17.612	17.612
2.70	2.70	2.70	2.70	2.70	3.70	3.70	3.70	3.70
								34.10
								2.81
573.21	573.21	573.21	573.21	573.21	573.21	573.21	573.21	705.253
95.45	95.45	95.45	95.45	95.45	95.45	95.45	95.45	95.45
401.181	401.181	401.651	401.651	401.651	413.031	413.03	413.031	451.731
5.93	5.93	5.93	5.93	5.93	5.93	7.93	6.93	5.93
58.518	58.518	58.518	58.518	58.58	58.558	58.558	59.634	56.634
73.08	73.08	73.08	73.08	73.08	73.08	73.08	73.08	173.25
100.17	100.17	100.17	100.17	100.17	100.17	100.17	100.17	100.17
								bf.
91.135	91.135	91.135	3.00	3.00	3.00	3.00	3.00	bh21.00
137.63	137.63	137.63	91.135	91.135	91.135	91.56	91.56	90.54
66.98	66.98	66.98	137.63	141.86	137.89	137.89	137.89	211.45
								28.67
								3.15
								3.15
51.08	51.03	51.58	51.06	51.06	51.03	51.06	51.06	51.06
77.08	77.98	ba76.70	76.70	76.70	76.70	76.70	76.70	76.70
80.613	80.613	80.613	80.613	80.613	80.47	80.47	80.47	80.47
						7.93	7.93	7.93

TABLE No. 2—

NAME OF ROAD.	1887.	1888.	1889.	1890.	1891.
bbSt. Louis City T. R'y & W. Co.					
Tabor & Northern					8.79
dToledo, Peoria & Western	a.75	.75	.75	.75	.75
Union Pacific	2.27	3.78	3.82	3.78	3.78
aeWabash					ae108.87
rWabash Western		r111.39	ad108.83	108.87	ad.
Wabash, St. Louis & Pacific	220.106				
Winona & Western					
Winona & South-Western					
Total	7,911.506	8,291.438	8,298.39	8,259.909	8,876.552

a Centerville, Moravia & Albia, Clarinda & St. Louis, and Toledo, Peoria & Western—Formerly operated by the Wabash, St. Louis & Pacific. b Webster City & Crooked Creek—Operating the Crooked Creek. c Humeston & Shenandoah—17.08 miles formerly part of Humeston & Western. d Keokuk & Western—17.08 miles formerly part of Humeston & Shenandoah. e Chicago, St. Paul & Kansas City—Formerly the Wisconsin, Iowa & Nebraska. f Minnesota & Northwestern—Includes the Dubuque & Northwestern. g Chicago, St. Paul & Kansas City—23.35 miles from the Minnesota & Northwestern. h Minnesota & Northwestern—Operating the Dubuque & Dakota, 63.20 miles; 26.35 miles detached and operated by the Chicago, St. Paul & Kansas City. i Dubuque & Dakota—Included in the Minnesota & Northwestern. k Des Moines & Ft. Dodge—Included in Chicago, Rock Island & Pacific. l Crooked Creek—Formerly Webster City & Crooked Creek. m Webster City & Crooked Creek—Name changed to Crooked Creek. n Dubuque & Sioux City and Iowa Falls & Sioux City—Formerly operated as the Illinois Central. o Illinois Central—Operated as the Dubuque & Sioux City and Iowa Falls & Sioux City. p Council Bluffs & St. Louis—Name changed to Omaha & St. Louis. q Omaha & St. Louis—Formerly named Council Bluffs & St. Louis. r Wabash Western—Formerly named Wabash, St. Louis & Pacific. s Wabash, St. Louis & Pacific—Name changed to Wabash Western, and Des Moines & Northwestern released. t Des Moines & Northwestern—Formerly operated by the Wabash, St. Louis & Pacific. u Centerville, Moravia & Albia—Operated by Keokuk & Western. v Chicago, St. Paul & Kansas City—Includes the Minnesota & Northwestern. w Minnesota & Northwestern—Made a part of the Chicago, St. Paul & Kansas City. x Des Moines & Kansas City—Formerly named Des Moines, Osceola & Southern. y Des Moines, Osceola & Southern—Name changed to Des Moines & Kansas City. z Des Moines Union—Formerly part of the Wabash Western. aa Dubuque & Sioux City—Includes Cedar Rapids & Chicago, Cherokee & Dakota, and Iowa Falls & Sioux City. ab Iowa Falls & Sioux City, Cedar Rapids & Chicago and Cherokee & Dakota—Made part of the Dubuque & Sioux City. ac Keokuk & Western—Operating the Centerville, Moravia & Albia. ad Wabash & Western—2.70 miles constituting the Des Moines Union. ae Cen-

CONTINUED.

1892.	1893.	1894.	1895.	1896.	1897.	1898.	1899.	1900.
		b61.38	1.28	1.28	1.28	1.28	1.28	1.28
9.62	8.79	8.79	8.79	8.79	8.79	8.79	8.79	8.79
	.75	.75	.75	.75	.75	.75	.75	.75
	3.78	3.78	3.78	3.78	3.78	3.78	3.78	3.78
108.87	108.87	108.87	108.87	108.87	108.87	108.87	108.87	137.14
			b23.41	23.41		23.41	23.50	23.50
23.41	23.41	23.41						
8,402.538	8,478.49	8,477.49	8,481.02	8,497.072	8,481.487	8,474.072	8,518.155	9,238.492

terville, Moravia & Albia—Operated by Keokuk & Western in 1889. af Estherville Branch of Chicago, Milwaukee & St. Paul, Clarinda & St. Louis and Ottumwa & Kirkville—Tracks taken up. ag Iowa Central—Formerly named Central Iowa. ah Central Iowa—Name changed to Iowa Central. ai Keokuk & Western—Operated the Centerville, Moravia & Albia in 1889. ak Albia & Centerville—Formerly named Centerville, Moravia & Albia. al Centerville, Moravia & Albia—Name changed to Albia & Centerville. am Chicago, St. Paul & Kansas City—Lyle Branch added from Iowa Central. an Crooked Creek Railroad & Coal Co.—Formerly named Crooked Creek. ao Crooked Creek—Name changed to Crooked Creek Railroad & Coal Co. ap Des Moines & Northern—Formerly named St. Louis, Des Moines & Northern. at St. Louis, Des Moines & Northern—Name changed to Des Moines & Northern. ar Iowa Central—Lyle Branch transferred to Chicago, St. Paul & Kansas City. as Wabash—Formerly named Wabash Western. at Wabash Western—Name changed to Wabash. au Chicago, Ft. Madison & Des Moines—Formerly named Ft. Madison & Northwestern. av Ft. Madison & Northwestern—Name changed to Chicago, Ft. Madison & Des Moines. aw Des Moines, Northern & Western—Formerly the Des Moines & Northwestern and Des Moines & Northern. ax Des Moines & Northwestern and Des Moines & Northern—United under the name of Des Moines, Northern & Western. ay Chicago Great Western—Formerly named Chicago, St. Paul & Kansas City. az Chicago, St. Paul & Kansas City—Name changed to Chicago Great Western. ba Sioux City & Northern—Sioux City Terminal, 1.28 miles cut off. bb Sioux City Terminal Railway & Warehouse Co.—Formerly a part of Sioux City & Northern. bc Winona & Western—Formerly named Winona & South-Western. bd Winona & South-Western—Name changed to Winona & Western. be Chicago, Burlington & Northern—Added to Chicago, Burlington & Quincy. bf Des Moines & Kansas City—Transferred to Keokuk & Western. bg Des Moines, Northern & Western—Transferred to Chicago, Milwaukee & St. Paul. bh Boone Valley Coal & Railway Co.—Transferred to Marshalltown & Dakota Railway Co. bi Marshalltown & Dakota Railway Co.—Formerly Boone Valley Coal & Railway Co.

TABLE

Gross earnings per mile for the years ending

NAME OF ROAD.	1887.	1888.	1889.	1890.
Albia & Centerville				
Centerville, Moravia & A.		\$ 471		\$ 415
Ames & College				
Burlington & Northwestern	\$ 1,014	971	\$ 1,073	1,700
Burlington & Western		64	768	848
Burlington, Cedar Rapids & Northern	3,119	3,126	2,902	3,193
Cedar Rapids, Garner & Northwestern				
Chicago & North-Western	6,263	6,961	6,304	6,086
Chicago, Burlington & Kansas City	2,011	2,183	1,574	1,865
Chicago, Burlington & Quincy	8,233	7,847	6,777	7,811
Chicago, Burlington & Northern				
Chicago, Ft. Madison & Des Moines				
— Ft. Madison & Northwestern		567	548	
Chicago Great Western				
— Chicago, St. Paul & Kansas City	2,141	2,789	3,066	3,448
— Minnesota & Northwestern	1,849	3,006		
— — Dubuque & Dakota	971			
Chicago, Iowa & Dakota		1,096	1,255	1,704
Chicago, Milwaukee & St. Paul	4,063	3,962	4,066	4,177
Des Moines, Northern & Western				
— Des Moines & Northwestern		1,337	1,870	1,768
— Des Moines & Northern		1,100	1,260	1,400
— — St. Louis, Des Moines & Northern	1,065			
Chicago, Rock Island & Pacific	7,756	7,780	7,234	7,234
— Des Moines & Ft. Dodge	2,464			
Chicago, St. Paul, Minneapolis & Omaha	4,461	6,871	6,491	7,520
Chicago, Santa Fe & California			2,995	6,168
Clarinda & St. Louis	377	356	290	
Crooked Creek Railroad & Coal Co.				
— Webster City & Crooked Creek	885			
— Crooked Creek		1,165	535	421
Des Moines Union			3,200	3,297
Dubuque & Sioux City		4,340		
— Cedar Rapids & Chicago				
— Cherokee & Dakota				
— Iowa Falls & Sioux City		3,975		
— Illinois Central	4,360			
Humeston & Shenandoah	1,695	1,695	1,693	1,659
Iowa Northern	2,136	2,445	2,246	1,775
Iowa Central				2,935
— Central Iowa	2,718	2,762	2,744	
Kansas City, St. Joe & Council Bluffs	4,318	4,192	4,132	3,519
Keokuk & Western	2,077	2,906	1,793	2,485
Des Moines & Kansas City			64	685
— Des Moines, Osceola & Southern	840			
Marshalltown & Dakota Railway Co.				
Boone Valley Coal & Railway Co.				
Mason City & Ft. Dodge	849	603	884	982
Minneapolis & St. Louis	1,859	1,787	1,948	2,078
Muscatine North & South				
Omaha Bridge & Terminal Co.				
Omaha & St. Louis		3,241	2,979	3,063
— Council Bluffs & St. Louis	2,467			
Ottumwa & Kirksville	5,065	5,246	2,100	2,121
St. Louis, Keokuk & Northwestern	1,794	1,941	1,493	1,379
Sioux City & Northern				
Sioux City & Pacific	5,161	5,633	5,961	5,561
Sioux City Terminal Railway & Warehouse Co.				
Stacyville Railroad				
Tabor & Northern				
Toledo, Peoria & Western				
Union Pacific	20,741	18,350	21,150	22,993
— Wabash			1,706	1,650
— Wabash Western				
— Wabash, St. Louis & Pacific	1,845	1,699		
Winona & Western				
— Winona & South-Western				
Average of state	\$ 4,791	\$ 4,754	\$ 4,332	\$ 4,536

No. 3.

January 1, 1887, to January 1, 1900, inclusive.

1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1899.	1900.
\$ 650	\$ 1,036	\$ 1,420	\$ 1,535	\$ 1,716	\$ 1,699	\$ 1,792	\$ 1,837	\$ 1,653	\$ 1,506
1,786	1,916	3,030	2,846	2,081	2,061	2,725	2,313	2,622	2,647
966	1,050	1,199	1,748	1,361	1,424	1,732	2,148	2,487	2,388
3,904	3,968	4,319	4,066	3,642	4,287	4,280	4,116	4,334	4,477
6,120	6,662	7,903	7,302	5,918	6,037	6,732	7,289	8,165	9,064
2,292	2,153	2,140	2,194	2,081	2,081	2,264	2,319	2,363	2,342
5,696	13,310	10,719	14,432	9,639	10,304	10,060	9,642	9,850	
7,427	7,784	8,336	7,923	6,080	6,141	6,117	6,682	7,023	7,367
365	676	895	1,018	1,271	1,321	1,175	1,153	1,236	1,307
			4,220	3,508	3,970	4,474	4,937	5,338	6,004
4,945	4,530	4,796							
	1,676	1,947	1,432	1,028	1,143	1,393	1,240	1,362	1,367
4,360	4,569	5,315	5,062	4,233	4,309	4,530	4,790	5,338	6,051
		2,864	2,693	2,300	2,575	2,993	2,955	3,059	
2,080	2,002								
3,193	3,159								
5,395	5,672	6,042	5,222	5,417	5,504	5,626	5,670	5,236	5,233
8,148	5,945	8,631	7,974	6,779	6,563	7,246	8,713	9,627	11,883
9,708	11,736	13,000	9,855	4,481	4,601	5,081	5,553	5,916	6,158
		828	445	494	381	586	512	640	880
8,772	4,768	4,871	4,298	3,870	4,330	4,538	4,437	4,719	5,218
1,779	1,793	1,858	1,380	1,187	1,138	1,328	1,306	1,421	1,648
2,520	1,792	2,639	3,927	3,457	2,398	2,372	2,065	2,557	2,391
3,224	3,858	3,740	3,182	3,181	3,181	3,171	3,270	3,653	4,140
2,612	2,914	2,841	2,698	2,537	2,656	2,758	2,915	3,390	1,840
841	1,056	1,154	1,008	915	915	1,069	1,447	1,449	793
1,112	1,353	1,668	1,507	1,394	1,648	1,849	1,919	1,991	2,510
2,088	2,660	2,835	2,655	2,659	2,825	2,863	3,073	3,202	3,600
									1,181
4,335	3,667	4,470	3,708	2,414	2,012	2,235	2,517	3,337	3,359
1,344	1,472	1,539	1,584	1,512	1,729	1,868	2,047	1,742	1,830
3,180	4,577	5,229	3,147	2,097	2,320	2,467	2,855	3,018	3,483
5,128	5,164	5,132	4,814	4,720	4,511	4,165	4,796	5,421	5,773
				10,489	11,830	20,049	21,722	14,165	14,293
									787
796	1,100	1,215	1,425	1,125	969	1,098	1,292	1,334	1,654
23,837	28,286	37,198	38,898	36,779	39,694	47,602	135,536	103,207	109,719
1,693	1,736	1,797	1,545	1,366	2,113	2,306	1,998	1,825	1,662
		1,047	1,288	599	1,315	1,242	1,254	1,613	1,694
\$ 4,499	\$ 4,810	\$ 5,223	\$ 5,029	\$ 4,320	\$ 4,438	\$ 4,671	\$ 4,677	\$ 5,455	\$ 5,364

TABLE No. 5.

Classification of the railroads of the state as to the maximum charges allowed by law for the transportation of passengers.

CLASS "A."

Burlington, Cedar Rapids & Northern Railway.
Chicago & North-Western Railway.
Chicago, Burlington & Quincy Railroad.
Chicago Great Western Railway.
Chicago, Milwaukee & St. Paul Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Chicago, Santa Fe & California Railway.
Des Moines Union Railway.
Dubuque & Sioux City Railroad.
Iowa Central.
Omaha Bridge & Terminal Co.
Sioux City & Pacific Railroad.
Sioux City Terminal Railway.
Union Pacific Railroad.

CLASS "B."

Kansas City, St. Joseph & Council Bluffs Railroad.
Minneapolis & St. Louis Railway.
Omaha & St. Louis Railway.
Sioux City & Northern Railroad.

CLASS "C."

Ames & College Railway.
Albia & Centerville Railway.
Burlington & Northwestern Railway.
Burlington & Western Railway.
Chicago, Burlington & Kansas City Railway.
Chicago, Ft. Madison & Des Moines Railway.
Chicago, Iowa & Dakota Railway.
Crooked Creek Railroad & Coal Co.
Davenport, Rock Island & Northern Railroad.
D & S. C.; C., St. P., M. & O.; S. C. & P.; O. M. & St. P. Ry's—line from Sioux City to Stock Yards.
Gowrie & North-Western Railway.
Humeston & Shenandoah Railroad.
Iowa Northern Railway.
Jasper County Coal Co. Railroad.
Keokuk & Western Railroad.
Marshalltown & Dakota Railway.
Mason City & Ft. Dodge Railroad.
Muscatine North & South Railway.
Stacyville Railway.
St. Louis, Keokuk & Northwestern Railroad.
Tabor & Northern Railway.
Wabash Railway.
Winona & Western Railway.

LAWS

Governing the Assessment and Taxation of Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

SECTION 1309. All other property, real or personal, is subject to taxation in the manner prescribed. * * *

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

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

SEC. 1355. The assessor shall administer the oath or affirmation printed on the assessment rolls hereinafter prescribed to each person assessed, and require the person taking such oath to subscribe the same, and in case any one refuses so to do, he shall note the fact in the column of remarks opposite such person's name.

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

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

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

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

ASSESSMENT BY THE EXECUTIVE COUNCIL.

SEC. 1334. On the first Monday in March in each year, the executive council shall assess all the property of each railway corporation in the state, excepting the lands, lots and other real estate belonging thereto not used in the operation of any railway, and excepting railway bridges across the Mississippi and Missouri rivers, and excepting grain elevators; and for the purpose of making such assessment its president, vice-president, general manager, general superintendent, receiver or such other officer as

the council may designate, shall, on or before the fifteenth day of February in each year, furnish it a verified statement, showing in detail, for the year ended December 31st next preceding:

1. The whole number of miles of railway owned, operated or leased by such corporation or company within and without the state;

2. The whole number of miles of railway owned, operated or leased within the state, including double tracks and side-tracks, the mileage of the main line and branch lines to be stated separately, and showing the number of miles of track in each county;

3. A detailed statement showing the amount of real estate owned or used by said railway in the operation thereof in each county within the state, including the right of way, road-beds, bridges, culverts, depot grounds, station houses, yard, section and tool houses, round houses, machine and repair shops, water tanks, turntables, gravel beds and stone quarries, and for all other purposes, and the estimated value thereof, in such manner as may be required by the council;

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

5. The total number of ties per mile used on all its tracks within the state;

6. The weight of rails per yard in main line, double tracks and side-tracks;

7. The number of miles of telegraph lines owned and used within the state;

8. The total number of engines, and passenger, chair, dining, official, express, mail, baggage, freight and other cars, including handcars and boarding cars, used in constructing and repairing such railway, in use on its whole line, and the sleeping cars owned by it, and the number of each class on its line within the state, each class to be valued separately;

9. Any and all other movable property owned by said railway within the state, classified and scheduled in such manner as may be required by said council;

10. The gross earnings of the entire road and the gross earnings in this state;

11. The operating expenses of the entire road and the operating expenses within this state;

12. The net earnings of the entire road and the net earnings within this state;

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

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

Sec. 1337. On or before the 25th day of March of each year the council shall transmit to the county auditor of each county through and into which any railway may extend, a statement showing the length of the main track within the county and the assessed value per mile of the same, as fixed by a ratable distribution per mile of the assessed valuation of the whole property.

Sec. 1338. At the first meeting of the board of supervisors held after said statement is received by the county auditor, it shall cause the same to be entered on its minute

book, and make and enter therein an order stating the length of the main track and the assessed value of each railway lying in each city, town, township or lesser taxing district in its county, through or into which said railway extends, as fixed by the council, which shall constitute the taxable value of said property for taxing purposes; and the taxes on said property, when collected by the county treasurer, shall be disposed of as other taxes. The county auditor shall transmit a copy of said order to the council or trustees of the city, town or township.

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

SLEEPING AND DINING CARS.

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

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

CLASSIFICATION.

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

Sec. 2077. All railroad corporations, according to their classifications as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding 100 pounds in weight, as follows: Class "A," 3 cents; class "B," 2½ cents; class "C," 4 cents, and for children 12 years of age or under, one-half the rate above prescribed; a charge of 10 cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train.

Sec. 2078. Each railway corporation operating a railroad in the state shall annually, during the month of January, make and return to the governor, a statement, verified by its president and superintendent, showing the gross receipts on its entire road within the state for the preceding year, ending with the 31st day of December, and a detailed exhibit of the entire receipts for transporting freight and passengers, and all other sources of income of the road. A failure to comply with this section shall subject the corporation to a penalty of \$100 per day for each and every day after the report is due until it is made, to be recovered in an action in the name of the state for the benefit of the school fund. If the executive council, upon examination, shall be satisfied of its correctness, it shall be the duty of the council to classify the different railroads as hereinbefore provided, and the governor, when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying the class to which they are respectively assigned; and any change of rates by any railroad corporation, pursuant to any change of classification, shall take effect and be in force from and after the 4th day of July following such changes.